


## **BOULDER TOWN, UTAH PUBLIC NOTICE**

Governing Body: TOWN COUNCIL  
Notice Type: Regular Meeting and Public Hearing  
Date and Time: Tuesday, June 2, 2026, at 7:00 p.m.  
Location: Boulder Community Center, 351 North 100 East, Boulder, Utah

*In accordance with the Utah Open and Public Meetings Act, [Utah Code § 52-4-202](#), this Agenda and Notice is hereby provided.*

Meeting materials are available for public review on the Utah Public Notice website, provided in PDF format, and may also be accessed via the following link:

 [BT-2026\\_MATERIALS\\_20260602\\_AgendaMeetingRegularPublicHearing\\_TC\\_...](#)

### **AGENDA**

#### **I. OPENING PROCEDURES**

- 1.1. Call to Order
- 1.2. Determination of Quorum
- 1.3. Pledge of Allegiance
- 1.4. Motion to Adopt the Agenda (Action Item - Motion Required)
- 1.5. Declaration of Conflicts of Interest (Information)

#### **II. PRESENTATIONS AND REPORTS (Information/Discussion)**

- 2.1. Fiscal Year 2027 Tentative Interim Budget and Truth In Taxation
- 2.2. 250 Fourth of July Celebration Plan

#### **III. PUBLIC COMMENT ON AGENDA ITEMS (Public Input) (≤ 20 minutes)** *Speakers must state their name for the record and are limited to 3 minutes.*

#### **IV. DEPARTMENT REPORTS (Information)**

- 4.1. Members
- 4.2. Staff
- 4.3. Mayor

#### **V. CONSENT AGENDA (Action Item - Motion Required)**

- 5.1. Acceptance of Financial Reports
- 5.2. Approval of Proposed Minutes from May 5, 2026, Regular Meeting
- 5.3. Approval of Proposed Expenditures: None

- 5.4. Approval of Proposed Forms and Applications: None
- VI. PUBLIC HEARING** (Public Input Only, Motion to Enter/Exit)  
In compliance with [Utah Code §10-9a-204](#), a public hearing will be held to receive public comments on the following:
- 6.1. Proposed Amendments to the Fiscal Year 2026 Budget  
6.2. Proposed Fiscal Year 2027 Budget
- VII. ADMINISTRATIVE ACTION ITEMS** (Motion Required)
- 7.1. Consideration of Fourth of July Expenditures and Plan  
7.2. Consideration of Resolution to Extend New Business Licenses
- VIII. LEGISLATIVE ACTION ITEMS** (Motion Required)
- 8.1. Consideration of Amendments to the Fiscal Year 2026 Budget  
8.2. Consideration of Property Tax Impact Schedule  
8.3. Consideration of Adoption of the Fiscal Year 2027 Budget, Including a Proposed Tax Increase
- IX. WORK SESSION** (Discussion Only - No Action Taken)
- 9.1. Chapter 111 Alcoholic Beverages Ordinance Amendment  
9.2. RSTR Ordinance And Application Process Update  
9.3. Town Tree Ordinance Amendment Update  
9.4. 4th of July Parade and Serving Dinner  
9.5. Meeting File Storage & Management Review
- X. GENERAL PUBLIC COMMENT** (Public Input) (≤ 20 minutes)  
*Speakers must state their name for the record and are limited to 3 minutes.*
- XI. CLOSING BUSINESS**
- 11.1. Review of Outcomes, Assignments, and Counsel Recommendations  
11.2. Future Agenda Items  
11.3. Confirmation of Next Regular Meeting: Tuesday, July 7, at 7:00 PM
- XII. CLOSED SESSION** (Action - Motion Required To Enter/Exit)
- XIII. RETURN TO REGULAR MEETING** (Discussion & Possible Action)
- IVX. ADJOURNMENT**

## NOTICE

### SPECIAL ACCOMMODATIONS (ADA)

*In compliance with the Americans with Disabilities Act (ADA), individuals needing reasonable accommodations should notify the Boulder Town Office at 435-335-7300 or [townclerk@boulder.utah.gov](mailto:townclerk@boulder.utah.gov) at least one week before the meeting.*

### ELECTRONIC OR TELEPHONE PARTICIPATION

Zoom Link: <https://us06web.zoom.us/j/4353357300>

Meeting ID: 4353357300 Password: 84716 Phone: +1 346 248 7799

Policy: Ensure your Zoom name includes the first and last names of attendees

### CERTIFICATE OF POSTING

This Agenda and Notice was publicly posted on the following locations:

- The Utah Public Notice website (<http://pmn.utah.gov>)
- Boulder Town's website (<http://www.boulder.utah.gov>)
- Boulder Town's Bulletin Board

Date Published: **May 29, 2026**

/s/ Elizabeth Julian, Town Clerk

STATEMENT OF ACCOUNT

**P T I F**

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Marlo M. Oaks, Utah State Treasurer, Fund Manager

PO Box 142315

350 N State Street, Suite 180

Salt Lake City, Utah 84114-2315

Local Call (801) 538-1042 Toll Free (800) 395-7665

www.treasurer.utah.gov

BOULDER TOWN-GENERAL  
TOWN CLERK  
PO BOX 1329  
BOULDER, UT 84716

**Account** **Account Period**

**9061** April 01, 2026 through April 30, 2026

Summary

Beginning Balance	\$ 596,521.44	Average Daily Balance	\$ 596,535.64
Deposits	\$ 15,820.68	Interest Earned	\$ 1,890.90
Withdrawals	\$ 25,000.00	360 Day Rate	3.8038
Ending Balance	\$ 587,342.12	365 Day Rate	3.8566

Date	Activity	Deposits	Withdrawals	Balance
04/01/2026	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 596,521.44
04/01/2026	B&C ROAD	\$ 6,806.41	\$ 0.00	\$ 603,327.85
04/20/2026	DS 04/17	\$ 0.00	\$ 25,000.00	\$ 578,327.85
04/21/2026	Add TrnL	\$ 370.41	\$ 0.00	\$ 578,698.26
04/21/2026	RESORT	\$ 2,257.92	\$ 0.00	\$ 580,956.18
04/21/2026	ROOM TX	\$ 386.99	\$ 0.00	\$ 581,343.17
04/21/2026	SALES TX	\$ 3,953.92	\$ 0.00	\$ 585,297.09
04/21/2026	TELE TAX	\$ 154.13	\$ 0.00	\$ 585,451.22
04/30/2026	REINVESTMENT	\$ 1,890.90	\$ 0.00	\$ 587,342.12
04/30/2026	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 587,342.12

STATEMENT OF ACCOUNT

**P T I F**

UTAH PUBLIC TREASURERS' INVESTMENT FUND

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Salt Lake City, Utah 84114-2315

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ESC-BOULDER TOWN-LANDFILL

JULEE LYMAN

PO BOX 1329

BOULDER, UT 84716

**Account**

**Account Period**

**2117**

April 01, 2026 through April 30, 2026

**Summary**

Beginning Balance	\$ 19,182.99	Average Daily Balance	\$ 19,182.99
Deposits	\$ 60.81	Interest Earned	\$ 60.81
Withdrawals	\$ 0.00	360 Day Rate	3.8040
Ending Balance	\$ 19,243.80	365 Day Rate	3.8568

<b>Date</b>	<b>Activity</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Balance</b>
04/01/2026	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 19,182.99
04/30/2026	REINVESTMENT	\$ 60.81	\$ 0.00	\$ 19,243.80
04/30/2026	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 19,243.80

**Boulder Town**  
**Operational Budget Report**  
**10 General Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Current Month Actual	Current YTD Actual	2026 Annual Budget	Reaminging Budget	% Eanred/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
3110 Property taxes - current	454.47	17,634.08	9,830.00	(7,804.08)	179.39%
3120 Property taxes - prior years	0.00	0.00	0.00	0.00	0.00%
3125 Property taxes - Fee in lieu	0.00	129.76	900.00	770.24	14.42%
3130 General sales taxes	3,953.92	48,956.84	76,361.00	27,404.16	64.11%
3140 Telecom - Franchis taxes	154.13	1,955.61	2,483.00	527.39	78.76%
3150 Transient room taxes	386.99	11,333.37	14,045.00	2,711.63	80.69%
3155 Resort taxes	2,257.92	47,368.35	72,543.00	25,174.65	65.30%
<b>Total Taxes</b>	<b>7,207.43</b>	<b>127,378.01</b>	<b>176,162.00</b>	<b>48,783.99</b>	<b>72.31%</b>
<b>Licenses and permits</b>					
3210 Business licenses	55.00	3,794.45	650.00	(3,144.45)	583.76%
3211 Application fees	25.00	565.00	1,000.00	435.00	56.50%
3221 Building permits	0.00	975.00	0.00	(975.00)	0.00%
<b>Total Licenses and permits</b>	<b>80.00</b>	<b>5,334.45</b>	<b>1,650.00</b>	<b>(3,684.45)</b>	<b>323.30%</b>
<b>Intergovernmental revenue</b>					
3152 Tree City Deposit	0.00	0.00	300.00	300.00	0.00%
3358 State liquor allotment	0.00	0.00	150.00	150.00	0.00%
3370 County fire agreement	0.00	0.00	0.00	0.00	0.00%
3371 County fire grants	0.00	0.00	6,929.00	6,929.00	0.00%
<b>Total Intergovernmental revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>7,379.00</b>	<b>7,379.00</b>	<b>0.00%</b>
<b>Charges for services</b>					
3440 Landfill fees	0.00	846.80	500.00	(346.80)	169.36%
3483 Opening and closing - cemetery	0.00	300.00	300.00	0.00	100.00%
<b>Total Charges for services</b>	<b>0.00</b>	<b>1,146.80</b>	<b>800.00</b>	<b>(346.80)</b>	<b>143.35%</b>
<b>Interest</b>					
3610 Interest earnings	2,074.71	12,539.30	5,800.00	(6,739.30)	216.19%
<b>Total Interest</b>	<b>2,074.71</b>	<b>12,539.30</b>	<b>5,800.00</b>	<b>(6,739.30)</b>	<b>216.19%</b>
<b>Miscellaneous revenue</b>					
3621 Rental income	25.00	1,040.00	1,365.00	325.00	76.19%
3690 Miscellaneous revenue	25.00	3,854.11	100.00	(3,754.11)	3,854.11%
3802.1 Donations, private	0.00	768.00	300.00	(468.00)	256.00%
<b>Total Miscellaneous revenue</b>	<b>50.00</b>	<b>5,662.11</b>	<b>1,765.00</b>	<b>(3,897.11)</b>	<b>320.80%</b>
<b>Contributions and transfers</b>					
3841 Transfer from capital projects	0.00	0.00	13,000.00	13,000.00	0.00%
3990 Fund balance appropriated from prior years	0.00	0.00	40,783.00	40,783.00	0.00%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>53,783.00</b>	<b>53,783.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>9,412.14</b>	<b>152,060.67</b>	<b>247,339.00</b>	<b>95,278.33</b>	<b>61.48%</b>
<b>Expenditures:</b>					
<b>General government</b>					
<b>Administrative</b>					
4111 Admin Salaries and wages	132.44	67,115.20	82,720.00	15,604.80	81.14%
4113 Admin Employee Taxes	0.00	21,794.05	12,629.00	(9,165.05)	172.57%
4121 Admin Subscriptions and memberships	236.80	1,561.18	1,300.00	(261.18)	120.09%
4122 Admin Public notices	94.00	94.00	0.00	(94.00)	0.00%
4123 Admin Travel	0.00	0.00	500.00	500.00	0.00%
4124 Admin Office supplies	47.97	1,198.05	1,500.00	301.95	79.87%
4125 Admin Equipment supplies and maintenance	63.49	2,432.39	1,000.00	(1,432.39)	243.24%
4126 Admin Fuel	0.00	0.00	350.00	350.00	0.00%
4127 Admin Buildings and grounds	750.00	14,055.16	5,000.00	(9,055.16)	281.10%
4128 Admin Utilities	637.48	14,046.72	5,900.00	(8,146.72)	238.08%
4129 Admin Telephone and internet	95.00	4,547.32	2,500.00	(2,047.32)	181.89%
4131 Admin Legal fees	0.00	10,000.00	15,000.00	5,000.00	66.67%
4132 Admin Accounting and auditing	0.00	11,604.34	10,800.00	(804.34)	107.45%
4135 Admin Software and information tech	341.40	9,300.27	9,500.00	199.73	97.90%
4140 Admin Training	422.35	1,552.35	0.00	(1,552.35)	0.00%
4146 Admin Elections	0.00	1,930.00	0.00	(1,930.00)	0.00%
4147 Admin Inspections	0.00	0.00	750.00	750.00	0.00%
4151 Admin Insurance	0.00	8,921.56	8,400.00	(521.56)	106.21%
4155 Admin LBA Lease expense	0.00	0.00	25.00	25.00	0.00%
4160 Admin Bank charges	0.00	9.04	0.00	(9.04)	0.00%

**Boulder Town**  
**Operational Budget Report**  
**10 General Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Current Month Actual	Current YTD Actual	2026 Annual Budget	Reamining Budget	% Eanred/ Used
4161 Admin Miscellaneous expenditures	0.00	275.00	10,000.00	9,725.00	2.75%
4166 ARPA Expenses	0.00	0.00	0.00	0.00	0.00%
4174 Admin Capital outlay	0.00	0.00	13,000.00	13,000.00	0.00%
4181 Boulder Arts Council	0.00	0.00	125.00	125.00	0.00%
4185 Town Council Expenses	0.00	0.00	300.00	300.00	0.00%
4186 Town Council Training	150.00	360.00	500.00	140.00	72.00%
4187 Town Council Reimbursement Miles	0.00	553.77	500.00	(53.77)	110.75%
4400 Library Telephone and internet	0.00	0.00	2,650.00	2,650.00	0.00%
4580 Independence Day Expenses	0.00	2,128.73	3,000.00	871.27	70.96%
4801 Tree City Expenditure	0.00	0.00	500.00	500.00	0.00%
4802 Tree Trimming	0.00	1,645.00	2,000.00	355.00	82.25%
<b>Total Administrative</b>	<b>2,970.93</b>	<b>175,124.13</b>	<b>190,449.00</b>	<b>15,324.87</b>	<b>91.95%</b>
<b>Planning Commision</b>					
4211 Plan Comm. Salaries and wages	(30.00)	221.37	5,000.00	4,778.63	4.43%
4213 Plan Comm. Employee Taxes	1,897.43	1,920.67	400.00	(1,520.67)	480.17%
4225 Plan Comm. Expenditures	0.00	657.73	600.00	(57.73)	109.62%
4227 Plan Comm. Training	0.00	120.00	1,200.00	1,080.00	10.00%
<b>Total Planning Commision</b>	<b>1,867.43</b>	<b>2,919.77</b>	<b>7,200.00</b>	<b>4,280.23</b>	<b>40.55%</b>
<b>Total General government</b>	<b>4,838.36</b>	<b>178,043.90</b>	<b>197,649.00</b>	<b>19,605.10</b>	<b>90.08%</b>
<b>Public safety</b>					
<b>Fire</b>					
4320 Fire Expenditures	0.00	409.81	5,000.00	4,590.19	8.20%
4321 Fire Utilities	663.54	1,263.54	5,300.00	4,036.46	23.84%
4322 Fire School Expenditures (training not included)	0.00	4,434.88	7,500.00	3,065.12	59.13%
4325 Fire Training	0.00	0.00	600.00	600.00	0.00%
4329 Fire Telephone and internet	0.00	0.00	2,000.00	2,000.00	0.00%
<b>Total Fire</b>	<b>663.54</b>	<b>6,108.23</b>	<b>20,400.00</b>	<b>14,291.77</b>	<b>29.94%</b>
<b>Total Public safety</b>	<b>663.54</b>	<b>6,108.23</b>	<b>20,400.00</b>	<b>14,291.77</b>	<b>29.94%</b>
<b>Highways and public improvements</b>					
<b>Highways</b>					
4701 Road Supplies	0.00	0.00	1,000.00	1,000.00	0.00%
4702 Contract Labor	0.00	180.00	6,000.00	5,820.00	3.00%
<b>Total Highways</b>	<b>0.00</b>	<b>180.00</b>	<b>7,000.00</b>	<b>6,820.00</b>	<b>2.57%</b>
<b>Sanitation</b>					
4411 Sanitation Salaries and wages	0.00	1,296.24	3,100.00	1,803.76	41.81%
4413 Sanitation Employee Taxes	0.00	104.14	230.00	125.86	45.28%
4446 Sanitation Contract labor	2,520.00	7,630.00	2,600.00	(5,030.00)	293.46%
4455 Sanitation Waste Management Fee	0.00	0.00	500.00	500.00	0.00%
<b>Total Sanitation</b>	<b>2,520.00</b>	<b>9,030.38</b>	<b>6,430.00</b>	<b>(2,600.38)</b>	<b>140.44%</b>
<b>Total Highways and public improvements</b>	<b>2,520.00</b>	<b>9,210.38</b>	<b>13,430.00</b>	<b>4,219.62</b>	<b>68.58%</b>
<b>Parks, recreation, and public property</b>					
<b>Parks</b>					
4525 Parks Maintenance	450.00	769.69	0.00	(769.69)	0.00%
4526 Parks Fuel	0.00	388.41	100.00	(288.41)	388.41%
4527 Parks Equipment & Supplies	59.98	1,067.49	2,000.00	932.51	53.37%
4528 Parks Utilities	70.42	757.92	4,000.00	3,242.08	18.95%
4561 Parks Recreation & Culture	0.00	125.00	200.00	75.00	62.50%
<b>Total Parks</b>	<b>580.40</b>	<b>3,108.51</b>	<b>6,300.00</b>	<b>3,191.49</b>	<b>49.34%</b>
<b>Cemetery</b>					
4625 Cemetery Equipment supplies and maintenance	0.00	132.30	660.00	527.70	20.05%
4628 Cemterey Utilities	0.00	0.00	900.00	900.00	0.00%
4646 Cemetery Contract labor	0.00	300.00	0.00	(300.00)	0.00%
<b>Total Cemetery</b>	<b>0.00</b>	<b>432.30</b>	<b>1,560.00</b>	<b>1,127.70</b>	<b>27.71%</b>
<b>Total Parks, recreation, and public property</b>	<b>580.40</b>	<b>3,540.81</b>	<b>7,860.00</b>	<b>4,319.19</b>	<b>45.05%</b>
<b>Transfers</b>					
4921 Transfer to LBA	0.00	0.00	8,000.00	8,000.00	0.00%
<b>Total Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>8,602.30</b>	<b>196,903.32</b>	<b>247,339.00</b>	<b>50,435.68</b>	<b>79.61%</b>
<b>Total Change In Net Position</b>	<b>809.84</b>	<b>(44,842.65)</b>	<b>0.00</b>	<b>44,842.65</b>	<b>0.00%</b>

**Boulder Town**  
**Operational Budget Report**  
**10 General Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

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**Boulder Town**  
**Operational Budget Report**  
**12 Class C Road Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Current Month Actual	Current YTD Actual	2026 Annual Budget	Reamining Budget	% Eanred/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Intergovernmental revenue</b>					
3356 Class C road allotment	6,806.41	39,705.66	46,000.00	6,294.34	86.32%
3357 Mass Transit	370.41	4,532.55	0.00	(4,532.55)	0.00%
3358 RTIF allotment	0.00	0.00	0.00	0.00	0.00%
<b>Total Intergovernmental revenue</b>	<b>7,176.82</b>	<b>44,238.21</b>	<b>46,000.00</b>	<b>1,761.79</b>	<b>96.17%</b>
<b>Interest</b>					
3610 Interest earnings	0.00	5,812.16	0.00	(5,812.16)	0.00%
<b>Total Interest</b>	<b>0.00</b>	<b>5,812.16</b>	<b>0.00</b>	<b>(5,812.16)</b>	<b>0.00%</b>
<b>Contributions and transfers</b>					
3990 Fund balance appropriated from prior years	0.00	0.00	125,000.00	125,000.00	0.00%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>125,000.00</b>	<b>125,000.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>7,176.82</b>	<b>50,050.37</b>	<b>171,000.00</b>	<b>120,949.63</b>	<b>29.27%</b>
<b>Expenditures:</b>					
<b>Highways and public improvements</b>					
<b>Highways</b>					
4446 Roads Contract labor	0.00	0.00	46,000.00	46,000.00	0.00%
4710 Road Chip Seal	0.00	152,184.83	125,000.00	(27,184.83)	121.75%
<b>Total Highways</b>	<b>0.00</b>	<b>152,184.83</b>	<b>171,000.00</b>	<b>18,815.17</b>	<b>89.00%</b>
<b>Total Highways and public improvements</b>	<b>0.00</b>	<b>152,184.83</b>	<b>171,000.00</b>	<b>18,815.17</b>	<b>89.00%</b>
<b>Total Expenditures:</b>	<b>0.00</b>	<b>152,184.83</b>	<b>171,000.00</b>	<b>18,815.17</b>	<b>89.00%</b>
<b>Total Change In Net Position</b>	<b>7,176.82</b>	<b>(102,134.46)</b>	<b>0.00</b>	<b>102,134.46</b>	<b>0.00%</b>

**Boulder Town**  
**Operational Budget Report**  
**21 Local Building Authority - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Current Month Actual	Current YTD Actual	2026 Annual Budget	Reamining Budget	% Eanred/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Interest</b>					
3610 Interest earnings	0.00	1.98	0.00	(1.98)	0.00%
<b>Total Interest</b>	<b>0.00</b>	<b>1.98</b>	<b>0.00</b>	<b>(1.98)</b>	<b>0.00%</b>
<b>Contributions and transfers</b>					
3810 Transfer from general fund	0.00	0.00	0.00	0.00	0.00%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>0.00</b>	<b>1.98</b>	<b>0.00</b>	<b>(1.98)</b>	<b>0.00%</b>
<b>Total Change In Net Position</b>	<b>0.00</b>	<b>1.98</b>	<b>0.00</b>	<b>(1.98)</b>	<b>0.00%</b>

**Boulder Town**  
**Operational Budget Report**  
**41 Capital Projects Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	<u>Current Month Actual</u>	<u>Current YTD Actual</u>	<u>2026 Annual Budget</u>	<u>Reamining Budget</u>	<u>% Eanred/ Used</u>
<b>Change In Net Position</b>					
<b>Expenditures:</b>					
<b>General government</b>					
<b>Administrative</b>					
4174 Admin Capital outlay	0.00	5,514.75	0.00	(5,514.75)	0.00%
<b>Total Administrative</b>	<u>0.00</u>	<u>5,514.75</u>	<u>0.00</u>	<u>(5,514.75)</u>	<u>0.00%</u>
<b>Total General government</b>	<u>0.00</u>	<u>5,514.75</u>	<u>0.00</u>	<u>(5,514.75)</u>	<u>0.00%</u>
<b>Total Expenditures:</b>	<u>0.00</u>	<u>5,514.75</u>	<u>0.00</u>	<u>(5,514.75)</u>	<u>0.00%</u>
<b>Total Change In Net Position</b>	<u>0.00</u>	<u>(5,514.75)</u>	<u>0.00</u>	<u>5,514.75</u>	<u>0.00%</u>

## Budget Report for April 2026

Boulder Town - General Fund FY 2025/2026 Budget				
Revenues	Budget FY 2026	Actual To Date FY 2026	83.3% Percent Target	Year End Projected Amount
<b>Taxes</b>				
Property taxes	\$ 9,830	\$ 17,634	179%	\$ 20,000
Motor vehicle taxes	900	130	14%	900
Sales tax	76,361	48,957	64%	76,361
Telecom franchise taxes	2,483	1,955	79%	2,483
Room taxes	14,045	11,333	81%	14,045
Resort taxes	72,543	47,369	65%	72,543
<b>Total Taxes</b>	<b>\$ 176,162</b>	<b>\$ 127,378</b>	<b>72%</b>	<b>\$ 186,332</b>
<b>License and Permits</b>				
Business license & fees	\$ 650	\$ 3,794	584%	\$ 4,000
Application fees/building permits	1,000	1,540	154%	2,000
<b>Total License and Permits</b>	<b>\$ 1,650</b>	<b>\$ 5,334</b>	<b>323%</b>	<b>\$ 6,000</b>
<b>Intergovernmental Revenue</b>				
Tree city deposit	\$ 300	\$ -	0%	\$ 300
State Liquor allotment	150	-	0%	150
County fire agreement	-	-	0%	-
County fire grants	6,929	-	0%	6,929
<b>Total Intergovernmental</b>	<b>\$ 7,379</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 7,379</b>
<b>Charges For Service</b>				
Landfill fees	\$ 500	\$ 847	169%	\$ 1,000
Opening/closing cemetery	300	300	100%	300
<b>Total Charges for Service</b>	<b>\$ 800</b>	<b>\$ 1,147</b>	<b>143%</b>	<b>\$ 1,300</b>
<b>Interest &amp; Misc Revenues</b>				
Interest earnings	\$ 5,800	\$ 12,539	216%	\$ 15,000
Rental income	1,365	1,040		1,365
Miscellaneous	100	3,854	3854%	4,000
Donations, private	300	768	256%	1,000
<b>Total Miscellaneous Revenues</b>	<b>\$ 7,565</b>	<b>\$ 18,201</b>	<b>241%</b>	<b>\$ 21,365</b>
<b>Transfers &amp; Contributions</b>				
Transfer from CP	\$ 13,000	\$ -	0%	\$ 13,000
Fund balance appropriation	40,783	-	-	40,783
<b>Total Contributions &amp; Transfers</b>	<b>\$ 53,783</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 53,783</b>
<b>Total General Fund Revenues</b>	<b>\$ 247,339</b>	<b>\$ 152,060</b>	<b>61%</b>	<b>\$ 276,159</b>

**Boulder Town - General Fund-Continued  
FY 2025/2026 Budget**

<b>Expenditures</b>	<b>Budget FY 2026</b>	<b>Actual To Date FY 2026</b>	<b>83.3% Percent Target</b>	<b>Year End Projected Amount</b>
Administration	\$ 190,449	\$ 175,124	92%	\$ 205,000
Planning commission	7,200	2,920	41%	5,000
Fire	20,400	6,108	30%	12,000
Highways, public improvements	7,000	180	3%	1,000
Land fill	6,430	9,030	140%	11,000
Parks & Recreation	6,300	3,108	49%	5,000
Cemetery	1,560	432	28%	1,560
Transfers	8,000	-	0%	8,000
<b>Total General Fund Expenditures</b>	<b>\$ 247,339</b>	<b>\$ 196,902</b>	<b>80%</b>	<b>\$ 248,560</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (44,842)</b>		<b>\$ 27,599</b>
<b>Fund Balance Beginning of Year</b>				<b>\$ 258,358</b>
<b>Projected Surplus/(Deficit)</b>				<b>\$ 27,599</b>
<b>Appropriate fund balance/Reserves</b>				<b>\$ (40,783)</b>
<b>Ending Fund Balance</b>				<b>\$ 245,174</b>
<b>Fund Balance Percentage</b>				
<b>General Fund Balance per state law needs to be less than 100 %</b>				<b>99.12%</b>

**Class C Roads Fund  
FY 2025/2026 Budget**

Revenues	Budget FY 2026	Actual To Date FY 2026	83.3% Percent Target	Year End Projected Amount
Class "B&C" Road allotment	\$ 46,000	\$ 39,706	86%	\$ 46,000
Mass Transit	-	4,533	100%	5,000
RTIF	-	-		-
Interest	-	5,812	100%	10,000
Appropriation of fund balance	125,000	-	0%	125,000
<b>Total Revenues</b>	<b>\$ 171,000</b>	<b>\$ 50,051</b>	<b>29%</b>	<b>\$ 186,000</b>

Expenditures	Budget FY 2026	Actual To Date FY 2026	83.3% Percent Target	Year End Projected Amount
Miscellaneous	-	-	0%	-
Class "B&C" road projects	46,000	-	0%	46,000
Road chip seal	125,000	152,185	122%	152,185
Reserves	-	-	0%	-
<b>Total Capital Expenditures</b>	<b>\$ 171,000</b>	<b>\$ 152,185</b>	<b>89%</b>	<b>\$ 198,185</b>

<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (102,134)</b>		<b>\$ (12,185)</b>
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<b>Fund Balance Beginning of Year</b>				<b>\$ 320,293</b>
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<b>Projected Surplus/(Deficit)</b>				<b>\$ (12,185)</b>
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<b>Appropriate fund balance\Reserves</b>				<b>\$ -</b>
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<b>Ending Fund Balance</b>				<b>\$ 308,108</b>
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**Building Authority  
FY 2025/2026 Budget**

Revenues	Budget FY 2026	Actual To Date FY 2026	83.3% Percent Target	Year End Projected Amount
Interest earnings	\$ -	\$ 2	100%	\$ 5
Transfer from GF	8,000	-	0%	8,000
Appropriation of fund balance	-	-	0%	-
<b>Total Revenues</b>	<b>\$ 8,000</b>	<b>\$ 2</b>	<b>0%</b>	<b>\$ 8,005</b>

Expenditures	Budget FY 2026	Actual To Date FY 2026	83.3% Percent Target	Year End Projected Amount
Debt service principal	\$ 8,000	-	0%	\$ 8,000
Miscellaneous	-	-	0%	-
<b>Total Capital Expenditures</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 8,000</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ 2</b>		<b>\$ 5</b>

<b>Fund Balance Beginning of Year</b>	<b>\$ 16,050</b>
<b>Projected Surplus/(Deficit)</b>	<b>\$ 5</b>
<b>Appropriate fund balance\Reserves</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 16,055</b>

**Boulder Town Capital Projects  
FY 2025/2026 Budget**

<b>Revenues</b>	<b>Budget FY 2026</b>	<b>Actual To Date FY 2026</b>	<b>83.3% Percent Target</b>	<b>Year End Projected Amount</b>
Interest revenue	\$ -	\$ -	0%	\$ -
Transfer from General Fund	-	-	0%	-
Contributions from builders	-	-	0%	-
Miscellaneous	-	-	0%	-
Fund Balance appropriation	13,000	-	0%	13,000
<b>Total Revenues</b>	<b>\$ 13,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 13,000</b>

<b>Expenditures</b>	<b>Budget FY 2026</b>	<b>Actual To Date FY 2026</b>	<b>83.3% Percent Target</b>	<b>Year End Projected Amount</b>
Capital outlay other	\$ -	5,515	100%	\$ 5,515
Capital outlay buildings	-	-	0%	-
Transfer to GF	13,000	-	0%	13,000
<b>Total Capital Expenditures</b>	<b>\$ 13,000</b>	<b>\$ 5,515</b>	<b>42%</b>	<b>\$ 18,515</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (5,515)</b>		<b>\$ (5,515)</b>

<b>Fund Balance Beginning of Year</b>	<b>\$ 168,204</b>
<b>Projected Surplus/(Deficit)</b>	<b>\$ (5,515)</b>
<b>Appropriate fund balance\Reserves</b>	<b>\$ (13,000)</b>
<b>Ending Fund Balance</b>	<b>\$ 149,689</b>

**Boulder Town  
Check Register  
All Bank Accounts - 04/01/2026 to 04/30/2026**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Bach, Jennifer	2399	REIMB Apr 16	04/28/2026	04/28/2026	40.00	Utah APA Conference MEALS & INCIDENTALS	104226 - Plan Comm. Training	
Bach, Jennifer	2399	REIMB Apr 16	04/28/2026	04/28/2026	65.00	Utah APA Conference REGISTRATION	104226 - Plan Comm. Training	
Bach, Jennifer	2399	REIMB Apr 16	04/28/2026	04/28/2026	161.16	Utah APA Conference LODGING	104226 - Plan Comm. Training	
					<u>\$266.16</u>			
					<b>\$266.16</b>			
Boulder Excavating Co. LLC	2400	1295	04/28/2026	04/28/2026	630.00	dug pit 7 hrs @ 90	104446 - Sanitation Contract labor	
Boulder Excavating Co. LLC	2400	1295	04/28/2026	04/28/2026	630.00	dug pit and graded roads 7 hrs @ 90	104446 - Sanitation Contract labor	
Boulder Excavating Co. LLC	2400	1295	04/28/2026	04/28/2026	630.00	dug pit for construction 7 hrs @ 90	104446 - Sanitation Contract labor	
Boulder Excavating Co. LLC	2400	1295	04/28/2026	04/28/2026	630.00	worked on dump 7 hrs @ 90	104446 - Sanitation Contract labor	
					<u>\$2,520.00</u>			
					<b>\$2,520.00</b>			
Boulder Farmstead Water Co	2401	May 10	04/28/2026	04/28/2026	55.00	BT-1 Community Center Water Due by 10th of May	104128 - Admin Utilities	
Boulder Farmstead Water Co	2401	May 10	04/28/2026	04/28/2026	55.00	BT-2 Fire House Water due by 10th of May	104128 - Admin Utilities	
Boulder Farmstead Water Co	2401	May 10	04/28/2026	04/28/2026	55.00	BT-C Cemetary Water due by 10th of May	104128 - Admin Utilities	
Boulder Farmstead Water Co	2401	May 10	04/28/2026	04/28/2026	110.00	BT-3 Park Water due by 10th of May	104128 - Admin Utilities	
					<u>\$275.00</u>			
					<b>\$275.00</b>			
Davis, Henry	2405	REIMB April 14	04/28/2026	04/28/2026	175.00	Utah Municipal Clerks Assosiation Meals & Inciden	104226 - Plan Comm. Training	
					<u>\$175.00</u>			
					<b>\$175.00</b>			
Department of the Treasury	2391	20260406 IRS No	04/13/2026	04/13/2026	-30.00	Payments Received - Sep 30 2025	104211 - Plan Comm. Salaries and w	
Department of the Treasury	2391	20260406 IRS No	04/13/2026	04/13/2026	475.68	Failure to File penalty - Sep 30 2020	104213 - Plan Comm. EmployeeTaxe	
Department of the Treasury	2391	20260406 IRS No	04/13/2026	04/13/2026	528.53	Failure to Pay penalty - Sep 30 2020	104213 - Plan Comm. EmployeeTaxe	
Department of the Treasury	2391	20260406 IRS No	04/13/2026	04/13/2026	893.22	Interest charges - Sep 30 2020	104213 - Plan Comm. EmployeeTaxe	
					<u>\$1,867.43</u>			
					<b>\$1,867.43</b>			
Escalante Home Center	2392	2603-064124	04/13/2026	04/13/2026	24.99	4pk 15.5W A19WW LED BULB	104527 - Parks Equipment & Supplie	
Escalante Home Center	2392	2603-064124	04/13/2026	04/13/2026	34.99	32oz WD & GRASS KILLER	104527 - Parks Equipment & Supplie	
					<u>\$59.98</u>			
					<b>\$59.98</b>			
Garkane Energy	2393	20260413	04/13/2026	04/13/2026	3.89	160901 Boulder Fire House	104321 - Fire Utilities	
Garkane Energy	2393	20260413	04/13/2026	04/13/2026	70.42	1905600 Boulder Town Pavillion	104528 - Parks Utilities	
Garkane Energy	2393	20260413	04/13/2026	04/13/2026	362.48	168000 Boulder Town Hall	104128 - Admin Utilities	
					<u>\$436.79</u>			
					<b>\$436.79</b>			
Garkane Propane	2394	20260413	04/13/2026	04/13/2026	659.65	Feb 25 Propane Fill	104321 - Fire Utilities	
					<u>\$659.65</u>			
					<b>\$659.65</b>			
GUSTO	EFT	INV14265779	04/02/2026	04/02/2026	85.07	Gusto Service Fee	104121 - Admin Subscriptions and m	
GUSTO	EFT Gusto	CM00153041	04/10/2026	04/10/2026	-39.01	Refund Gusto Service Fee	104121 - Admin Subscriptions and m	
GUSTO	Gusto	04242026	04/24/2026	04/24/2026	190.74	Gusto Service Fee	104121 - Admin Subscriptions and m	
					<u>\$236.80</u>			
					<b>\$236.80</b>			
Infowest	2395	2015711	04/13/2026	04/13/2026	95.00	Webiste Hosting	104129 - Admin Telephone and intern	
					<u>\$95.00</u>			
					<b>\$95.00</b>			
Julian, Elizabeth	2402	REIMB Multiple	04/28/2026	04/28/2026	31.59	Microsoft Office 2024	104135 - Admin Software and informa	
Julian, Elizabeth	2402	REIMB Multiple	04/28/2026	04/28/2026	32.99	Door Stops for Community Center - Request from	104125 - Admin Equipment supplies a	
Julian, Elizabeth	2402	REIMB Multiple	04/28/2026	04/28/2026	47.97	redaction markers, "approved" date stamp, blue in	104124 - Admin Office supplies	
Julian, Elizabeth	2402	REIMB Multiple	04/28/2026	04/28/2026	157.00	UMCA I&A Meals & Incidentals	104140 - Admin Training	

**Boulder Town  
Check Register  
All Bank Accounts - 04/01/2026 to 04/30/2026**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Julian, Elizabeth	2402	REIMB Multiple	04/28/2026	04/28/2026	265.35	UMCA I&A Milage	104140 - Admin Training	
					\$534.90			
					<b>\$534.90</b>			
Royal Flush	2396	12814 & 16436	04/13/2026	04/13/2026	450.00	2025 April 8 Septic Pumping Remaining Balance fo	104525 - Parks Maintenance	
Royal Flush	2396	12814 & 16436	04/13/2026	04/13/2026	750.00	2026 April 6 Septic Pumping Community Center R	104127 - Admin Buildings and ground	
					\$1,200.00			
					<b>\$1,200.00</b>			
Smart Document Solutions	2397	55165	04/13/2026	04/13/2026	30.50	Xerox Contract	104125 - Admin Equipment supplies a	
					<b>\$30.50</b>			
The Insider	2398	21698	04/13/2026	04/13/2026	94.00	Legal Notice for RFP for Legal Services, published	104122 - Admin Public notices	
					<b>\$94.00</b>			
Tosta, Nancy	2403	REIMB April 13	04/28/2026	04/28/2026	131.64	Utah APA Lodging	104226 - Plan Comm. Training	
Tosta, Nancy	2403	REIMB April 13	04/28/2026	04/28/2026	195.00	Utah APA Registration x3 (Nancy, Tina, Phoenix)	104226 - Plan Comm. Training	
					\$326.64			
					<b>\$326.64</b>			
United States Treasury	EFT Gusto	PR033126-106	04/10/2026	04/10/2026	105.98	Medicare Tax	102221 - Accrued federal payroll taxe	
United States Treasury	EFT Gusto	PR033126-106	04/10/2026	04/10/2026	184.16	Federal Income Tax	102221 - Accrued federal payroll taxe	
United States Treasury	EFT Gusto	PR033126-106	04/10/2026	04/10/2026	453.18	Social Security Tax	102221 - Accrued federal payroll taxe	
United States Treasury	EFT Gusto	PR033126-106	04/24/2026	04/24/2026	178.48	Medicare Tax	102221 - Accrued federal payroll taxe	
United States Treasury	EFT Gusto	PR033126-106	04/24/2026	04/24/2026	618.08	Federal Income Tax	102221 - Accrued federal payroll taxe	
United States Treasury	EFT Gusto	PR033126-106	04/24/2026	04/24/2026	763.10	Social Security Tax	102221 - Accrued federal payroll taxe	
					<b>\$2,302.98</b>			
Utah State Tax Commission	EFT Gusto	PR033126-109	04/10/2026	04/10/2026	82.09	State Income Tax	102222 - Accrued state payroll taxes	
Utah State Tax Commission	EFT Gusto	PR033126-109	04/24/2026	04/24/2026	262.21	State Income Tax	102222 - Accrued state payroll taxes	
					\$344.30			
					<b>\$344.30</b>			
Veranth, John	2404	REIMB Mar 23	04/28/2026	04/28/2026	150.00	Land Use Institute Conference Registration Fees	104186 - Town Council Training	
					<b>\$150.00</b>			
					<b>\$11,575.13</b>			

**Boulder Town**  
**Standard Financial Report**  
**10 General Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Month Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1111 MACU Checking 50	(118,392.36)	(309.81)	36,263.47
1112 MACU Money Market 07	9,418.17	0.00	(350,903.25)
1113 MACU Reserve Fund 02	1.70	0.00	(8,051.94)
1114 MACU Savings 01	82,074.71	0.00	0.00
1115 MACU MyExpress Debit 58	6,837.02	0.00	6,762.00
1116 State Bank of Southern Utah	0.00	6,063.12	22,628.78
1121 PTIF 9061 General	254,775.07	(16,356.14)	523,913.11
1122 PTIF 2117 Landfill Escrow	18,595.92	60.81	19,243.80
1170 Cash on hand	9.36	0.00	9.36
1175 Undeposited receipts	0.00	25.00	50.00
<b>Total Cash and cash equivalents</b>	<b>253,319.59</b>	<b>(10,517.02)</b>	<b>249,915.33</b>
<b>Receivables</b>			
1352 Property tax receivable - deferred	6,693.00	0.00	6,693.00
1361 Taxes receivables	46,129.99	0.00	812.73
<b>Total Receivables</b>	<b>52,822.99</b>	<b>0.00</b>	<b>7,505.73</b>
<b>Total Current Assets</b>	<b>306,142.58</b>	<b>(10,517.02)</b>	<b>257,421.06</b>
<b>Total Assets:</b>	<b>306,142.58</b>	<b>(10,517.02)</b>	<b>257,421.06</b>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 Accounts payable	(599.00)	0.00	0.00
2211 Accrued wages payable	(4,028.51)	7,911.78	0.00
2220 Payroll liability clearing	(997.41)	2,694.82	0.00
2221 Accrued federal payroll taxes	(5,097.61)	0.00	(10,086.83)
2222 Accrued state payroll taxes	(370.36)	(36.55)	2,200.90
2225 Other payroll liabilities	0.00	(10.99)	(95.89)
<b>Total Current liabilities</b>	<b>(11,092.89)</b>	<b>10,559.06</b>	<b>(7,981.82)</b>
<b>Deferred inflows</b>			
2380 Deferred inflows - property taxes	(6,693.00)	0.00	(6,693.00)
<b>Total Deferred inflows</b>	<b>(6,693.00)</b>	<b>0.00</b>	<b>(6,693.00)</b>
<b>Total Liabilities:</b>	<b>(17,785.89)</b>	<b>10,559.06</b>	<b>(14,674.82)</b>
<b>Equity - Paid In / Contributed</b>			
2971 Restricted	(29,998.00)	0.00	(29,998.00)
2981 Fund balance	(224,857.64)	(42.04)	(179,247.19)
2991 Prior Period Adjustment	(33,501.05)	0.00	(33,501.05)
<b>Total Equity - Paid In / Contributed</b>	<b>(288,356.69)</b>	<b>(42.04)</b>	<b>(242,746.24)</b>
<b>Total Liabilities and Fund Equity:</b>	<b>(306,142.58)</b>	<b>10,517.02</b>	<b>(257,421.06)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Boulder Town**  
**Standard Financial Report**  
**10 General Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Prior Year Actual	Current Month Actual	Current Year Actual	{YEAR} Year Budget	Reamining Budget	% Earned/ Used
<b>Change In Net Position</b>						
<b>Revenue:</b>						
<b>Taxes</b>						
3110 Property taxes - current	6,760.96	454.47	17,634.08	9,830.00	(7,804.08)	179.39%
3120 Property taxes - prior years	362.72	0.00	0.00	0.00	0.00	0.00%
3125 Property taxes - Fee in lieu	856.33	0.00	129.76	900.00	770.24	14.42%
3130 General sales taxes	77,024.13	3,953.92	48,956.84	76,361.00	27,404.16	64.11%
3140 Telecom - Franchis taxes	2,972.65	154.13	1,955.61	2,483.00	527.39	78.76%
3150 Transient room taxes	16,093.41	386.99	11,333.37	14,045.00	2,711.63	80.69%
3155 Resort taxes	74,556.10	2,257.92	47,368.35	72,543.00	25,174.65	65.30%
<b>Total Taxes</b>	<b>178,626.30</b>	<b>7,207.43</b>	<b>127,378.01</b>	<b>176,162.00</b>	<b>48,783.99</b>	<b>72.31%</b>
<b>Licenses and permits</b>						
3210 Business licenses	1,140.00	55.00	3,794.45	650.00	(3,144.45)	583.76%
3211 Application fees	0.00	25.00	565.00	1,000.00	435.00	56.50%
3221 Building permits	0.00	0.00	975.00	0.00	(975.00)	0.00%
<b>Total Licenses and permits</b>	<b>1,140.00</b>	<b>80.00</b>	<b>5,334.45</b>	<b>1,650.00</b>	<b>(3,684.45)</b>	<b>323.30%</b>
<b>Intergovernmental revenue</b>						
3152 Tree City Deposit	300.00	0.00	0.00	300.00	300.00	0.00%
3358 State liquor allotment	0.00	0.00	0.00	150.00	150.00	0.00%
3370 County fire agreement	6,929.00	0.00	0.00	0.00	0.00	0.00%
3371 County fire grants	0.00	0.00	0.00	6,929.00	6,929.00	0.00%
<b>Total Intergovernmental revenue</b>	<b>7,229.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,379.00</b>	<b>7,379.00</b>	<b>0.00%</b>
<b>Charges for services</b>						
3440 Landfill fees	175.00	0.00	846.80	500.00	(346.80)	169.36%
3483 Opening and closing - cemetery	300.00	0.00	300.00	300.00	0.00	100.00%
<b>Total Charges for services</b>	<b>475.00</b>	<b>0.00</b>	<b>1,146.80</b>	<b>800.00</b>	<b>(346.80)</b>	<b>143.35%</b>
<b>Interest</b>						
3610 Interest earnings	7,668.97	2,074.71	12,539.30	5,800.00	(6,739.30)	216.19%
<b>Total Interest</b>	<b>7,668.97</b>	<b>2,074.71</b>	<b>12,539.30</b>	<b>5,800.00</b>	<b>(6,739.30)</b>	<b>216.19%</b>
<b>Miscellaneous revenue</b>						
3621 Rental income	1,395.00	25.00	1,040.00	1,365.00	325.00	76.19%
3690 Miscellaneous revenue	7,618.07	25.00	3,854.11	100.00	(3,754.11)	3,854.11%
3802.1 Donations, private	335.00	0.00	768.00	300.00	(468.00)	256.00%
<b>Total Miscellaneous revenue</b>	<b>9,348.07</b>	<b>50.00</b>	<b>5,662.11</b>	<b>1,765.00</b>	<b>(3,897.11)</b>	<b>320.80%</b>
<b>Contributions and transfers</b>						
3841 Transfer from capital projects	0.00	0.00	0.00	13,000.00	13,000.00	0.00%
3990 Fund balance appropriated from pri	0.00	0.00	0.00	40,783.00	40,783.00	0.00%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,783.00</b>	<b>53,783.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>204,487.34</b>	<b>9,412.14</b>	<b>152,060.67</b>	<b>247,339.00</b>	<b>95,278.33</b>	<b>61.48%</b>
<b>Expenditures:</b>						
<b>General government</b>						
<b>Administrative</b>						
4111 Admin Salaries and wages	63,673.21	132.44	67,115.20	82,720.00	15,604.80	81.14%
4113 Admin Employee Taxes	8,068.71	0.00	21,794.05	12,629.00	(9,165.05)	172.57%
4121 Admin Subscriptions and member	1,496.55	236.80	1,561.18	1,300.00	(261.18)	120.09%
4122 Admin Public notices	0.00	94.00	94.00	0.00	(94.00)	0.00%
4123 Admin Travel	107.37	0.00	0.00	500.00	500.00	0.00%
4124 Admin Office supplies	1,152.47	47.97	1,198.05	1,500.00	301.95	79.87%
4125 Admin Equipment supplies and ma	887.98	63.49	2,432.39	1,000.00	(1,432.39)	243.24%
4126 Admin Fuel	222.44	0.00	0.00	350.00	350.00	0.00%
4127 Admin Buildings and grounds	12,254.30	750.00	14,055.16	5,000.00	(9,055.16)	281.10%
4128 Admin Utilities	5,336.76	637.48	14,046.72	5,900.00	(8,146.72)	238.08%
4129 Admin Telephone and internet	2,760.24	95.00	4,547.32	2,500.00	(2,047.32)	181.89%
4131 Admin Legal fees	15,817.50	0.00	10,000.00	15,000.00	5,000.00	66.67%
4132 Admin Accounting and auditing	4,475.00	0.00	11,604.34	10,800.00	(804.34)	107.45%
4135 Admin Software and information te	9,056.13	341.40	9,300.27	9,500.00	199.73	97.90%
4140 Admin Training	175.00	422.35	1,552.35	0.00	(1,552.35)	0.00%
4146 Admin Elections	0.00	0.00	1,930.00	0.00	(1,930.00)	0.00%
4147 Admin Inspections	700.00	0.00	0.00	750.00	750.00	0.00%
4151 Admin Insurance	7,607.66	0.00	8,921.56	8,400.00	(521.56)	106.21%
4155 Admin LBA Lease expense	0.00	0.00	0.00	25.00	25.00	0.00%
4160 Admin Bank charges	0.00	0.00	9.04	0.00	(9.04)	0.00%

**Boulder Town**  
**Standard Financial Report**  
**10 General Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Prior Year Actual	Current Month Actual	Current Year Actual	{YEAR} Year Budget	Reamining Budget	% Earned/ Used
4161 Admin Miscellaneous expenditures	6,069.83	0.00	275.00	10,000.00	9,725.00	2.75%
4166 ARPA Expenses	17,593.00	0.00	0.00	0.00	0.00	0.00%
4174 Admin Capital outlay	0.00	0.00	0.00	13,000.00	13,000.00	0.00%
4181 Boulder Arts Council	125.00	0.00	0.00	125.00	125.00	0.00%
4185 Town Council Expenses	0.00	0.00	0.00	300.00	300.00	0.00%
4186 Town Council Training	0.00	150.00	360.00	500.00	140.00	72.00%
4187 Town Council Reimbursement Mile	0.00	0.00	553.77	500.00	(53.77)	110.75%
4400 Library Telephone and internet	1,954.22	0.00	0.00	2,650.00	2,650.00	0.00%
4580 Independence Day Expenses	746.31	0.00	2,128.73	3,000.00	871.27	70.96%
4801 Tree City Expenditure	0.00	0.00	0.00	500.00	500.00	0.00%
4802 Tree Trimming	1,600.00	0.00	1,645.00	2,000.00	355.00	82.25%
<b>Total Administrative</b>	<b>161,879.68</b>	<b>2,970.93</b>	<b>175,124.13</b>	<b>190,449.00</b>	<b>15,324.87</b>	<b>91.95%</b>
<b>Planning Commission</b>						
4211 Plan Comm. Salaries and wages	0.00	(30.00)	221.37	5,000.00	4,778.63	4.43%
4213 Plan Comm. Employee Taxes	0.00	1,897.43	1,920.67	400.00	(1,520.67)	480.17%
4225 Plan Comm. Expenditures	0.00	0.00	657.73	600.00	(57.73)	109.62%
4227 Plan Comm. Training	0.00	0.00	120.00	1,200.00	1,080.00	10.00%
<b>Total Planning Commission</b>	<b>0.00</b>	<b>1,867.43</b>	<b>2,919.77</b>	<b>7,200.00</b>	<b>4,280.23</b>	<b>40.55%</b>
<b>Total General government</b>	<b>161,879.68</b>	<b>4,838.36</b>	<b>178,043.90</b>	<b>197,649.00</b>	<b>19,605.10</b>	<b>90.08%</b>
<b>Public safety</b>						
<b>Fire</b>						
4320 Fire Expenditures	1,326.03	0.00	409.81	5,000.00	4,590.19	8.20%
4321 Fire Utilities	5,218.43	663.54	1,263.54	5,300.00	4,036.46	23.84%
4322 Fire School Expenditures (training)	5,281.74	0.00	4,434.88	7,500.00	3,065.12	59.13%
4325 Fire Training	585.00	0.00	0.00	600.00	600.00	0.00%
4329 Fire Telephone and internet	1,565.94	0.00	0.00	2,000.00	2,000.00	0.00%
<b>Total Fire</b>	<b>13,977.14</b>	<b>663.54</b>	<b>6,108.23</b>	<b>20,400.00</b>	<b>14,291.77</b>	<b>29.94%</b>
<b>Total Public safety</b>	<b>13,977.14</b>	<b>663.54</b>	<b>6,108.23</b>	<b>20,400.00</b>	<b>14,291.77</b>	<b>29.94%</b>
<b>Highways and public improvements</b>						
<b>Highways</b>						
4701 Road Supplies	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
4702 Contract Labor	75.00	0.00	180.00	6,000.00	5,820.00	3.00%
4710 Garfield City Road Chip Seal	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Highways</b>	<b>75.00</b>	<b>0.00</b>	<b>180.00</b>	<b>7,000.00</b>	<b>6,820.00</b>	<b>2.57%</b>
<b>Sanitation</b>						
4411 Sanitation Salaries and wages	2,280.00	0.00	1,296.24	3,100.00	1,803.76	41.81%
4413 Sanitation Employee Taxes	174.38	0.00	104.14	230.00	125.86	45.28%
4446 Sanitation Contract labor	2,430.00	2,520.00	7,630.00	2,600.00	(5,030.00)	293.46%
4455 Sanitation Waste Management Fee	500.00	0.00	0.00	500.00	500.00	0.00%
<b>Total Sanitation</b>	<b>5,384.38</b>	<b>2,520.00</b>	<b>9,030.38</b>	<b>6,430.00</b>	<b>(2,600.38)</b>	<b>140.44%</b>
<b>Total Highways and public improvemen</b>	<b>5,459.38</b>	<b>2,520.00</b>	<b>9,210.38</b>	<b>13,430.00</b>	<b>4,219.62</b>	<b>68.58%</b>
<b>Parks, recreation, and public property</b>						
<b>Parks</b>						
4525 Parks Maintenance	0.00	450.00	769.69	0.00	(769.69)	0.00%
4526 Parks Fuel	58.00	0.00	388.41	100.00	(288.41)	388.41%
4527 Parks Equipment & Supplies	748.32	59.98	1,067.49	2,000.00	932.51	53.37%
4528 Parks Utilities	4,057.72	70.42	757.92	4,000.00	3,242.08	18.95%
4561 Parks Recreation & Culture	0.00	0.00	125.00	200.00	75.00	62.50%
<b>Total Parks</b>	<b>4,864.04</b>	<b>580.40</b>	<b>3,108.51</b>	<b>6,300.00</b>	<b>3,191.49</b>	<b>49.34%</b>
<b>Cemetery</b>						
4625 Cemetery Equipment supplies and	0.00	0.00	132.30	660.00	527.70	20.05%
4628 Cemterey Utilities	610.50	0.00	0.00	900.00	900.00	0.00%
4646 Cemetery Contract labor	0.00	0.00	300.00	0.00	(300.00)	0.00%
<b>Total Cemetery</b>	<b>610.50</b>	<b>0.00</b>	<b>432.30</b>	<b>1,560.00</b>	<b>1,127.70</b>	<b>27.71%</b>
<b>Total Parks, recreation, and public prop</b>	<b>5,474.54</b>	<b>580.40</b>	<b>3,540.81</b>	<b>7,860.00</b>	<b>4,319.19</b>	<b>45.05%</b>
<b>Transfers</b>						
4921 Transfer to LBA	8,000.00	0.00	0.00	8,000.00	8,000.00	0.00%
<b>Total Transfers</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>194,790.74</b>	<b>8,602.30</b>	<b>196,903.32</b>	<b>247,339.00</b>	<b>50,435.68</b>	<b>79.61%</b>
<b>Total Change In Net Position</b>	<b>9,696.60</b>	<b>809.84</b>	<b>(44,842.65)</b>	<b>0.00</b>	<b>44,842.65</b>	<b>0.00%</b>

**Boulder Town**  
**Standard Financial Report**  
**10 General Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

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**Boulder Town**  
**Standard Financial Report**  
**12 Class C Road Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Prior Year Actual	Current Month Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1111 MACU Checking 50	5,856.59	0.00	(146,328.24)
1112 MACU Money Market 07	287,091.09	0.00	292,903.25
1121 PTIF 9061 General	8,615.15	7,176.82	63,429.01
<b>Total Cash and cash equivalents</b>	<b>301,562.83</b>	<b>7,176.82</b>	<b>210,004.02</b>
<b>Receivables</b>			
1351 Intergovernmental receivables	18,729.89	0.00	8,154.24
<b>Total Receivables</b>	<b>18,729.89</b>	<b>0.00</b>	<b>8,154.24</b>
<b>Total Current Assets</b>	<b>320,292.72</b>	<b>7,176.82</b>	<b>218,158.26</b>
<b>Total Assets:</b>	<b>320,292.72</b>	<b>7,176.82</b>	<b>218,158.26</b>
<b>Liabilites and Fund Equity:</b>			
<b>Equity - Paid In / Contributed</b>			
2981 Fund balance	(320,292.72)	(7,176.82)	(218,158.26)
<b>Total Equity - Paid In / Contributed</b>	<b>(320,292.72)</b>	<b>(7,176.82)</b>	<b>(218,158.26)</b>
<b>Total Liabilites and Fund Equity:</b>	<b>(320,292.72)</b>	<b>(7,176.82)</b>	<b>(218,158.26)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Boulder Town**  
**Standard Financial Report**  
**12 Class C Road Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Prior Year Actual	Current Month Actual	Current Year Actual	{YEAR} Year Budget	Reamining Budget	% Earned/ Used
<b>Change In Net Position</b>						
<b>Revenue:</b>						
<b>Intergovernmental revenue</b>						
3356 Class C road allotment	45,708.70	6,806.41	39,705.66	46,000.00	6,294.34	86.32%
3357 Mass Transit	7,064.01	370.41	4,532.55	0.00	(4,532.55)	0.00%
3358 RTIF allotment	16,661.30	0.00	0.00	0.00	0.00	0.00%
<b>Total Intergovernmental revenue</b>	<b>69,434.01</b>	<b>7,176.82</b>	<b>44,238.21</b>	<b>46,000.00</b>	<b>1,761.79</b>	<b>96.17%</b>
<b>Interest</b>						
3610 Interest earnings	11,904.05	0.00	5,812.16	0.00	(5,812.16)	0.00%
<b>Total Interest</b>	<b>11,904.05</b>	<b>0.00</b>	<b>5,812.16</b>	<b>0.00</b>	<b>(5,812.16)</b>	<b>0.00%</b>
<b>Contributions and transfers</b>						
3990 Fund balance appropriated from pri	0.00	0.00	0.00	125,000.00	125,000.00	0.00%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125,000.00</b>	<b>125,000.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>81,338.06</b>	<b>7,176.82</b>	<b>50,050.37</b>	<b>171,000.00</b>	<b>120,949.63</b>	<b>29.27%</b>
<b>Expenditures:</b>						
<b>Highways and public improvements</b>						
<b>Highways</b>						
4446 Roads Contract labor	0.00	0.00	0.00	46,000.00	46,000.00	0.00%
4710 Road Chip Seal	0.00	0.00	152,184.83	125,000.00	(27,184.83)	121.75%
<b>Total Highways</b>	<b>0.00</b>	<b>0.00</b>	<b>152,184.83</b>	<b>171,000.00</b>	<b>18,815.17</b>	<b>89.00%</b>
<b>Total Highways and public improvemen</b>	<b>0.00</b>	<b>0.00</b>	<b>152,184.83</b>	<b>171,000.00</b>	<b>18,815.17</b>	<b>89.00%</b>
<b>Total Expenditures:</b>	<b>0.00</b>	<b>0.00</b>	<b>152,184.83</b>	<b>171,000.00</b>	<b>18,815.17</b>	<b>89.00%</b>
<b>Total Change In Net Position</b>	<b>81,338.06</b>	<b>7,176.82</b>	<b>(102,134.46)</b>	<b>0.00</b>	<b>102,134.46</b>	<b>0.00%</b>

**Boulder Town**  
**Standard Financial Report**  
**21 Local Building Authority - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Prior Year Actual	Current Month Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1111 MACU Checking 50	8,000.00	0.00	8,000.00
1113 MACU Reserve Fund 02	8,049.96	0.00	8,051.94
<b>Total Cash and cash equivalents</b>	<b>16,049.96</b>	<b>0.00</b>	<b>16,051.94</b>
<b>Total Current Assets</b>	<b>16,049.96</b>	<b>0.00</b>	<b>16,051.94</b>
<b>Total Assets:</b>	<b>16,049.96</b>	<b>0.00</b>	<b>16,051.94</b>
<b>Liabilites and Fund Equity:</b>			
<b>Equity - Paid In / Contributed</b>			
2981 Fund balance	(16,049.96)	0.00	(16,051.94)
<b>Total Equity - Paid In / Contributed</b>	<b>(16,049.96)</b>	<b>0.00</b>	<b>(16,051.94)</b>
<b>Total Liabilites and Fund Equity:</b>	<b>(16,049.96)</b>	<b>0.00</b>	<b>(16,051.94)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Boulder Town**  
**Standard Financial Report**  
**21 Local Building Authority - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Prior Year Actual	Current Month Actual	Current Year Actual	{YEAR} Year Budget	Reamining Budget	% Earned/ Used
<b>Change In Net Position</b>						
<b>Revenue:</b>						
<b>Interest</b>						
3610 Interest earnings	4.16	0.00	1.98	0.00	(1.98)	0.00%
<b>Total Interest</b>	<b>4.16</b>	<b>0.00</b>	<b>1.98</b>	<b>0.00</b>	<b>(1.98)</b>	<b>0.00%</b>
<b>Contributions and transfers</b>						
3810 Transfer from general fund	8,000.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Contributions and transfers</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>8,004.16</b>	<b>0.00</b>	<b>1.98</b>	<b>0.00</b>	<b>(1.98)</b>	<b>0.00%</b>
<b>Total Change In Net Position</b>	<b>8,004.16</b>	<b>0.00</b>	<b>1.98</b>	<b>0.00</b>	<b>(1.98)</b>	<b>0.00%</b>

**Boulder Town**  
**Standard Financial Report**  
**41 Capital Projects Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Month Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1111 MACU Checking 50	116,966.23	0.00	111,451.48
1112 MACU Money Market 07	58,000.00	0.00	58,000.00
1113 MACU express debit 58	<u>(6,762.00)</u>	<u>0.00</u>	<u>(6,762.00)</u>
<b>Total Cash and cash equivalents</b>	<b><u>168,204.23</u></b>	<b><u>0.00</u></b>	<b><u>162,689.48</u></b>
<b>Total Current Assets</b>	<b><u>168,204.23</u></b>	<b><u>0.00</u></b>	<b><u>162,689.48</u></b>
<b>Total Assets:</b>	<b><u>168,204.23</u></b>	<b><u>0.00</u></b>	<b><u>162,689.48</u></b>
<b>Liabilites and Fund Equity:</b>			
<b>Equity - Paid In / Contributed</b>			
2981 Fund balance	<u>(168,204.23)</u>	<u>0.00</u>	<u>(162,689.48)</u>
<b>Total Equity - Paid In / Contributed</b>	<b><u>(168,204.23)</u></b>	<b><u>0.00</u></b>	<b><u>(162,689.48)</u></b>
<b>Total Liabilites and Fund Equity:</b>	<b><u>(168,204.23)</u></b>	<b><u>0.00</u></b>	<b><u>(162,689.48)</u></b>
<b>Total Net Position</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

**Boulder Town**  
**Standard Financial Report**  
**41 Capital Projects Fund - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Prior Year Actual	Current Month Actual	Current Year Actual	{YEAR} Year Budget	Reamining Budget	% Earned/ Used
<b>Change In Net Position</b>						
<b>Expenditures:</b>						
<b>General government</b>						
<b>Administrative</b>						
4174 Admin Capital outlay	0.00	0.00	5,514.75	0.00	(5,514.75)	0.00%
<b>Total Administrative</b>	<b>0.00</b>	<b>0.00</b>	<b>5,514.75</b>	<b>0.00</b>	<b>(5,514.75)</b>	<b>0.00%</b>
<b>Total General government</b>	<b>0.00</b>	<b>0.00</b>	<b>5,514.75</b>	<b>0.00</b>	<b>(5,514.75)</b>	<b>0.00%</b>
<b>Parks, recreation, and public property</b>						
<b>Parks</b>						
4574 Parks Capital outlay	6,762.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Parks</b>	<b>6,762.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Parks, recreation, and public prop</b>	<b>6,762.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>6,762.00</b>	<b>0.00</b>	<b>5,514.75</b>	<b>0.00</b>	<b>(5,514.75)</b>	<b>0.00%</b>
<b>Total Change In Net Position</b>	<b>(6,762.00)</b>	<b>0.00</b>	<b>(5,514.75)</b>	<b>0.00</b>	<b>5,514.75</b>	<b>0.00%</b>

**Boulder Town**  
**Standard Financial Report**  
**91 General Fixed Assets - 07/01/2025 to 04/30/2026**  
**83.33% of the fiscal year has expired**

	Prior Year Actual	Current Month Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Property</b>			
1611 Land & Rights	95,170.00	0.00	95,170.00
1621 Buildings	1,111,387.00	0.00	1,111,387.00
1661 Equipment	358,039.00	0.00	358,039.00
1671 Infrastructure	451,500.00	0.00	451,500.00
<b>Total Property</b>	<b>2,016,096.00</b>	<b>0.00</b>	<b>2,016,096.00</b>
<b>Accumulated depreciation</b>			
1721 AccDpn Buildings	(441,806.72)	0.00	(441,806.72)
1761 AccDpn Equipment	(336,953.20)	0.00	(336,953.20)
1771 AccDpn Infrastructure	(451,500.00)	0.00	(451,500.00)
<b>Total Accumulated depreciation</b>	<b>(1,230,259.92)</b>	<b>0.00</b>	<b>(1,230,259.92)</b>
<b>Total Capital assets</b>	<b>785,836.08</b>	<b>0.00</b>	<b>785,836.08</b>
<b>Total Non-Current Assets</b>	<b>785,836.08</b>	<b>0.00</b>	<b>785,836.08</b>
<b>Total Assets:</b>	<b>785,836.08</b>	<b>0.00</b>	<b>785,836.08</b>
<b>Liabilites and Fund Equity:</b>			
<b>Equity - Paid In / Contributed</b>			
2971.1 Invested in capital assets	(2,016,096.00)	0.00	(2,016,096.00)
2972 Total depreciation charged	1,230,259.92	0.00	1,230,259.92
<b>Total Equity - Paid In / Contributed</b>	<b>(785,836.08)</b>	<b>0.00</b>	<b>(785,836.08)</b>
<b>Total Liabilites and Fund Equity:</b>	<b>(785,836.08)</b>	<b>0.00</b>	<b>(785,836.08)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Boulder Town  
Cash Summary  
All Bank Accounts as of 04/30/2026**

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Description	Amount
State Bank of Sothern Utah	\$22,628.78
MACU Checking 50	\$9,386.71
PTIF 9061 General	\$587,342.12
PTIF 2117 Landfill Escrow	\$19,243.80
UNDEPOSITED PAYMENTS	\$50.00
<b>General Ledger Cash Total:</b>	<b>\$638,651.41</b>

## **DRAFT MINUTES PENDING APPROVAL**

### **BOULDER TOWN, UTAH PUBLIC NOTICE**

Governing Body: TOWN COUNCIL  
Meeting Type: Regular Meeting  
Date and Time: Tuesday, May 5, 2026, at 7:00 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**

#### **I. OPENING PROCEDURES**

##### **1.1. Call to Order**

The Tuesday, May 5, 2026, Boulder Town Council Regular Meeting was called to order by Mayor Cheryl Cox at 7:01 PM at the Boulder Community Center, 351 North 100 East, Boulder, Utah.

##### **1.2. Determination of Quorum**

The Mayor conducted a roll call. All Town Council members were present, establishing a quorum.

##### **Town Council Present:**

Mayor Cheryl Cox  
Council Member Lacy Allen  
Council Member Josh Ellis  
Council Member Tina Karlsson  
Council Member John Veranth

##### **Staff Present:**

Elizabeth Julian, Town Clerk

##### **Also Present:**

Town Attorney Jayme Blakesley (remotely via Zoom)

##### **1.3. Pledge of Allegiance**

## **DRAFT MINUTES PENDING APPROVAL**

The Mayor led those in attendance in the Pledge of Allegiance.

### **1.4. Motion to Adopt the Agenda**

***Motion:** Council Member Josh Ellis moved to adopt the agenda as presented. Council Member Tina Karlsson seconded.*

***Vote:** Voice Vote – All members voted in favor.*

***Result:** Approved unanimously 5-0*

### **1.5. Declaration of Conflicts of Interest**

No conflicts of interest were declared.

## **II. PRESENTATIONS AND REPORTS (Information/Discussion)**

### **2.1. Planning Commission's Progress Report on General Plan and Zoning Code Revisions**

Council Member Tina Karlsson, serving as the Planning Commission liaison, reported that the Planning Commission held its most recent regular meeting in the third week of April and has a special meeting scheduled for the twelfth.

Commissioners are continuing to work individually on assigned portions of the General Plan to identify issues that need to be addressed. The Commission is also working to clarify its approach to the zoning code revision component of the project. A public presentation is anticipated for the nineteenth at the next regular meeting.

### **2.2. Jayme L. Blakesley, Esq., Town Attorney Introduction and Update**

Town Attorney Jayme Blakesley of Hayes, Godfrey & Bell introduced himself and his firm, describing it as a boutique local government law firm of five attorneys serving municipalities and special service districts throughout the state of Utah.

Attorney Blakesley presented a memorandum on the requirements of the Utah Open and Public Meetings Act (OPMA). He highlighted that any gathering of a quorum of the Town Council — whether in person or electronically, including through shared collaborative documents such as Google Docs — may constitute a

## DRAFT MINUTES PENDING APPROVAL

meeting subject to the Act's public notice and open meeting requirements. His key recommendations were:

- Agenda and document drafting should be conducted by fewer than a quorum (e.g., a subcommittee, the Mayor, or staff).
- Official meeting packets should be distributed in a non-collaborative format (e.g., PDF) by the Town Clerk, not via shared editable documents open to all members simultaneously.
- Individual council members may ask questions of staff or the attorney on a one-on-one basis, but deliberation and discussion must occur during open public meetings.
- Text strings, email chains, or social media group discussions involving a quorum should not be used for deliberative purposes.

**Discussion** followed with Council Member Ellis raising substantive concerns about efficiency and transparency, arguing that fully transparent public comment access to shared documents could, in practice, increase rather than decrease public transparency compared to private phone calls. He questioned whether independent, non-overlapping comments from multiple members on the same document truly constitutes a "discussion" under the Act, and asked about the existence of controlling case law.

Attorney Blakesley acknowledged the tension, noting that the law has not kept pace with modern collaborative tools. He confirmed that the predominant interpretation among Utah city attorneys is that a quorum present on a shared document — even if only commenting — can constitute a meeting. He noted that while there is more news coverage than formal case law on the point, the risk is real, particularly in land use contexts where decisions can be challenged on the basis of evidence or deliberation occurring outside the formal meeting record.

Council Member Veranth noted awareness of litigation in San Juan County on this precise issue. He expressed general agreement with the attorney's guidance, suggesting that keeping drafting to sub-quorum subcommittees and routing supplemental research through the Town Clerk as one-way informational distributions would be workable.

## DRAFT MINUTES PENDING APPROVAL

Planning Commission Chair Nancy Nosta raised concern that the Planning Commission's current practice of having all commissioners comment in a shared Google Doc — intended to make monthly meetings more efficient given the scope of the General Plan work — would be prohibited under this interpretation. She expressed that without this tool, the pace of the Commission's work would be significantly impaired.

Attorney Blakesley offered to schedule a separate consultation with the Planning Commission to identify compliant alternatives and confirmed that subcommittee structures are an effective and lawful tool for this purpose.

Mayor Cheryl Cox emphasized that the core value is conducting deliberations publicly so the community can maintain trust in the process.

**Action Item Assigned:** Attorney Blakesley to provide additional recommendations for achieving efficiency within OPMA compliance, including options for the Planning Commission.

### 2.3. Fiscal Year 2027 Tentative Budget

Mayor Cheryl Cox presented the Fiscal Year 2027 Tentative Budget with a PowerPoint. Key points included:

**Budget Restructuring:** The General Fund's administrative structure was reorganized into four pillars aligned with State Auditor categories: General Government, Public Safety, Public Works, and Community. This realignment serves the Council's objective of ensuring the budget acts as a transparent reflection of Town priorities, community benefits, and actual expenditures.

**Identified Error:** After Version 7 of the budget was released for public review, Mayor Cox and Town Clerk Elizabeth Julian discovered a formula error that had incorrectly included \$53,738 as revenue in the tentative budget. This required immediate correction.

**Revenue Analysis:** In developing corrected versions, Mayor Cox used current-year tax data from the state website for the four non-property-tax revenue streams (including sales tax and transient room tax), averaging May and June figures from the two prior years to project full-year receipts. This produced approximately \$22,000–\$25,000 in additional projected revenue compared to using prior-year

## DRAFT MINUTES PENDING APPROVAL

actuals, allowing Version 9 to avoid deep cuts to staff hours and salaries that had been required under the more conservative Version 8.

**Property Tax Context:** The Council reviewed a twenty-year history of Boulder Town's property tax receipts, noting that the state's certified rate mechanism has kept revenues essentially flat. Boulder has never conducted a Truth in Taxation hearing. County Clerk Camille Moore advised that because Boulder receives less than \$20,000 annually in property taxes, the town qualifies to adjust its certified tax rate through a simpler process — one that can be completed by June 30 rather than extending through September. The projected household impact of raising the rate to just below the \$20,000 threshold was estimated at approximately \$4.40 per month for a home assessed at \$300,000.

**Budget Roadmap:** The Council was informed of the following schedule: adoption of a tentative budget at this meeting; posting of a public hearing notice by May 22; a public hearing at the June 2 regular meeting; and submission of the final adopted budget to the State Auditor by June 30.

### 2.4. Takeaways from Recently Attended Training from Council & Staff

Brief reports were provided by the following:

**Councilmember Tina Karlsson** attended the Utah Chapter of the American Planning Association conference at Bryce. She found the content informative, particularly sessions on fire protection, though she noted a preference for future training through the Utah League of Cities and Towns (ULCT).

**Councilmember John Veranth** attended the Utah Land Use Institute, which brings together government officials and development professionals. His principal takeaway was the importance of timely responses to permit applications, noting that even when a decision cannot yet be made, applicants should be informed of the reason for delay to support a perception of good governance.

**Town Clerk Elizabeth Julian** attended the Utah Municipal Clerk's Association (UMCA) weeklong Institute and Academy alongside Deputy Clerk Henry Davis and County Administrative Adviser Roger Carter. Key takeaways included access to professional networks and resources, identification of areas for compliance improvement, and reinforcement of the clerk's role in record keeping and transparency.

## **DRAFT MINUTES PENDING APPROVAL**

**Deputy Clerk Henry Davis** submitted his takeaway, read by Elizabeth Julian, which emphasized that local government represents an opportunity for democracy in a direct form, and that all town actions should be transparent, accessible, and clear to the public.

**Mayor Cheryl Cox** attended the ULCT Mid-Year Conference in St. George, noting the value of rural-focused sessions on fire and water issues and the opportunity for networking with peers facing similar challenges.

### **2.5. Data Privacy Update**

Town Clerk Elizabeth Julian summarized the town's ongoing efforts to come into compliance with the amended Utah comprehensive data privacy code and the Government Records Access and Management Act (GRAMA). Mayor Cheryl Cox was previously appointed Chief Administrative Officer and the Clerk as Records Officer per Resolution 2026-01. A future resolution will be brought forward to officially appoint Deputy Clerk Henry Davis as a co-Records Officer. Both staff members are completing mandatory annual training. The town is also reviewing and updating its legacy records retention schedule for submission to the Utah Division of Archives, and has begun implementing a new document titling system for GRAMA and DARS compliance.

### **III. PUBLIC COMMENT ON AGENDA ITEMS (Public Input)**

**Blake Spaulding** addressed the Council on several matters:

- Reported on a recent trip to Washington, D.C., where she met with both Senate offices and two House representative offices. She described strong legislative intent to overturn the Grand Staircase-Escalante National Monument Management Plan via the Congressional Review Act, and expressed concern about the implications for tourism and the town's budget. She noted that legal counsel advises that a return to the prior Trump-era boundary would not be legally straightforward.
- Alerted the Council to a report from the county health inspector of a large development being planned in the lower Boulder area, involving a significant land transfer and development proposal, the details of which she acknowledged were unconfirmed.

## DRAFT MINUTES PENDING APPROVAL

- Expressed strong support for raising property taxes and urged the Council to explore annexation of areas benefiting from town services, differentiated fee structures for primary versus secondary or speculative development, and other revenue options.
- Reminded attendees that the following day was the final day to submit a form to the county clerk to protect voter address and voting record privacy.
- Requested additional 25 mph speed limit signage on Lower Boulder Road, citing construction traffic, short-term rental guests, and pedestrian safety concerns. She made a similar request for a congested area designation on Burr Trail at the approach to the intersection of highway 12.
- Requested that the town conduct an internal census or population count to better support advocacy efforts in Washington, D.C.

**Council Member Lacey Allen** reported that the lower Boulder subdivision consists of 8 finalized, sold lots on county land.

**Mayor Cheryl Cox** noted that Boulder Farmstead had filed a protest regarding well permits for those lots but that it did not appear to result in a change.

**Blake Spaulding** (follow-up) reiterated that she had received information about a separate, larger land transfer and development proposal in lower Boulder from a source she considered credible, and that the scale appeared to be more significant than the previously known subdivision.

**Jen Bach** inquired whether the town had ever explored the option of establishing a special service district to capture revenue from areas on the outskirts of town boundaries that are utilizing town resources.

**Mayor Cheryl Cox** responded that annexation, rather than impact zones or special service districts, appears to be the more applicable tool under current law.

## IV. DEPARTMENT REPORTS (Information)

### 4.1. Members

**Councilmember Josh Ellis** reported that the Wildfire Council has not had recent communications. He noted that Sam Stout had dug a new pit, extending the estimated operational life of the facility from approximately three years to four to

## DRAFT MINUTES PENDING APPROVAL

five years. He also reported a productive meeting with EMTs and the fire department, with a general need to focus on recruiting additional EMTs and developing a recruitment pipeline.

**Councilmember Tina Karlsson** reported that the Tree Committee is moving forward on drought-related care for newly planted trees, has approved timers within its \$300 budget, is planning a pruning workshop, and will be working on trees on the east side of the parking lot with assistance from the state urban forester.

**Councilmember John Veranth** reported that speed limit signage is ordered following public input gathered and notified the community via a pegboard. He sought and received informal consensus from the Council to place "no motorized vehicles" signs at the park gate and at the pavilion along the town trail, following a request from Corry Johnson regarding ATV use through the park. He also reported on the town's sales tax exemption account, noting that the state's transition to electronic quarterly filings had rendered the town's account inactive and that steps are being taken to reactivate it. He recommended placing the Mayor, Town Clerk, Treasurer, and one additional council member on the account.

**Action Item Assigned:** Councilmember Veranth and Town Clerk to compile required information and file the tax exemption form.

**Councilmember Lacey Allen** had no additional report.

### 4.2. Staff

Town Clerk Elizabeth Julian provided the following updates:

- **CIB Grant (Fire Tender):** All required information has been entered into state databases and portals ahead of the May 1 deadline, keeping the town on track to apply for fire tender grant funding.
- **Business Licenses:** Licenses issued since January 2026 are set to expire June 30 under the existing resolution. A new resolution will be required at the June meeting to extend these licenses and align future 2026 issuances to expire December 31.
- **End-of-Fiscal-Year Expenditures:** All purchase and reimbursement requests for FY2026 must be submitted by Friday, May 15.

## DRAFT MINUTES PENDING APPROVAL

- **IRS Penalty Leniency Request:** The IRS has requested additional time to review the town's request for penalty leniency related to past employee tax settlements resolved last summer.
- **Department of Treasury / CARES Funding:** A Notice of Non-Submission was received May 1, requiring a response within five business days. Historical records indicate prior notices in April 2024 and April 2025 went unanswered. Administration are actively compiling responsive materials and have confirmed that a partial or in-progress submission is preferable to no response.

**Action Item Assigned:** Town Clerk and Deputy Clerk to submit response by the Friday deadline; may require outreach to former council members or staff.

- **Division of Waste Management:** The April site visit was deferred to fall. Deputy Clerk Henry Davis is working to resolve 2024 reporting errors. Mayor Cox is coordinating with other Garfield County municipalities (Antimony, Escalante, Tropic) facing the same landfill compliance and funding challenges, with county commissioner support for a collaborative approach.

### 4.3. Mayor

Mayor Cheryl Cox reported:

- The town's cemetery will have its first burial of the year the coming weekend; Oakley Hawes will manage the grave and coordination is underway with the relevant parties.
- Town maintenance, specifically volunteer Steve Cox, completed the town office flower beds and community center grounds, and the volunteer appreciation bench has been installed.
- The Boulder Arts Council received a Creative Aging grant supporting an eight-week bookbinding program for seniors. A culminating event on the prior Friday combined with a storytelling presentation from a Northwest Shoshone Nation representative in partnership with the local school. A new exhibit by local artist Tony Jacobson opens the following Tuesday.

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- The Fourth of July Committee continues to meet; the Council will receive a more complete plan and take necessary action votes at the June 2 meeting.
- Mayor Cox is continuing to coordinate with the Division of Wildlife Resources (Riley Peck) to schedule a public presentation on the Cougar Project.
- Outreach to Commissioner David Tebbs regarding a meeting with Kara Owens on the Emergency Medical Services matter is ongoing.
- Mayor Cox met with Jones and DeMill representatives, who were visiting the area, and discussed potential future funding options including the landfill and infrastructure needs, as well as CIB grant considerations.

### **V. CONSENT AGENDA**

The consent agenda included acceptance of financial reports prepared by Dave Sanderson and approval of minutes from the April 7, 2026 Regular Meeting and the April 20, 2026 Special Meeting. No proposed expenditures or forms were included.

***Motion:** Council Member Josh Ellis moved to approve the consent agenda as presented. Council Member Lacy Allen seconded.*

***Vote:** Voice Vote – All members voted in favor.*

***Result:** Approved unanimously 5-0*

### **VI. PUBLIC HEARING (Public Input Only, Motion to Enter/Exit)**

No public hearing was scheduled.

### **VII. LEGISLATIVE ACTION ITEMS (Motion Required)**

#### **7.1. Adopt Fiscal Year 2027 Tentative Budget**

Mayor Cox presented two corrected versions of the FY2027 budget (Version 8 and Version 9) for Council consideration. Version 9, which incorporated current-year tax receipt data from the state website and a projected landfill revenue of \$1,500, was placed on the floor.

Council Member Veranth requested clarification on how the \$53,738 formula error was corrected across versions and confirmed that Version 9 includes a real increase

## **DRAFT MINUTES PENDING APPROVAL**

in salary expenditures relative to prior years.

Mayor Cox confirmed that Version 9 avoids any reduction in staff pay — a cut that had been required under Version 8 — and that budget gaps were addressed through reductions across multiple line items including IT, building maintenance, office supplies, and postage.

The Council noted that the town is at approximately 92% of the allowable PTIF rainy day fund balance.

Council Member Veranth observed that when compared to FY2024–2025 actuals, the Version 9 budget represents approximately a 33% increase, and emphasized the importance of clearly communicating to the public the reasons for this growth, including improved compliance, transparent categorization of expenditures, and correction of prior years' structural deficits.

***Motion:** Council Member Josh Ellis moved to adopt Version 9 of the Fiscal Year 2027 Tentative Budget. Councilmember Tina Karlsson seconded.*

***Vote:** Roll Call Vote – Council Member Josh Ellis- Aye, Council Member Tina Karlsson - Aye, Council Member John Veranth - Aye, Council Member Lacy Allen - Aye, Mayor Cheryl Cox - Aye.*

***Result:** Approved unanimously 5-0*

### **VIII. ADMINISTRATIVE ACTION ITEMS (Motion Required)**

#### **8.1. Consideration of Adjusting the Certified Tax Rate and Public Notification Plan**

Mayor Cheryl Cox explained that Boulder qualifies for an alternative to the formal Truth in Taxation process because its property tax revenue is below \$20,000 annually.

The target rate would bring anticipated annual property tax revenue to approximately \$19,500 for FY2027.

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Required next steps include submitting a letter along with meeting agendas and minutes to both the County Auditor/Clerk and the State Tax Commission. Despite not being required to conduct Truth in Taxation proceedings, the Council expressed a strong desire to be transparent with the public throughout the process.

**Motion:** *Council Member Josh Ellis moved to work with the county to identify the target certified tax rate that would raise Boulder Town's anticipated property tax revenue to \$19,500 for Fiscal Year 2027, and to initiate all associated required procedural steps. Councilmember Tina Karlsson seconded.*

**Vote:** *Voice Vote – All members voted in favor.*

**Result:** *Approved unanimously 5-0*

**Public Notification Plan:** The Council discussed and reached consensus on the following public outreach steps prior to the June 2 public hearing:

- Post Version 9 of the tentative budget and an updated PowerPoint presentation by May 22.
  - The presentation to include: comparison to surrounding towns' tax rates; historical data on the amount pulled from savings in prior years; interest income now being generated by more active cash management; a breakdown of how property tax dollars are distributed among taxing entities (illustrating Boulder's small share); and an explanation of why the Truth in Taxation process is not required.
- Post informational notices on the town bulletin board (pegboard) directing the public to available materials.
- Consider scheduling informal office hours for residents to ask questions prior to the public hearing.

### **IX. WORK SESSION (Discussion Only - No Action Taken)**

#### **9.1. Proposed Conditional Use Permit (CUP) Application Regarding Amended Residential Short-Term Rental (RSTR) Ordinance**

## DRAFT MINUTES PENDING APPROVAL

The Council reviewed the draft CUP application form developed by Zoning Administrator Erin Smith.

Council Member John Veranth identified several discrepancies between the form's requirements and what is actually required by the existing RSTR ordinance, including: a request for proof of property ownership (not required by the ordinance); a request for a proof-of-residency file upload (ordinance requires only an affidavit); a non-functional drop-down for zoning district (not applicable, as RSTR requirements are uniform across zones); questions about guest numbers and seasonality (not regulated by ordinance); and the absence of any section for the applicant to address mitigation of specific impacts as required by state law for CUP applications.

Council Member Josh Ellis raised broader workflow concerns, noting that the form addresses only the application stage and does not document Planning Commission deliberation, the imposition of conditions, or an official approval or denial. He proposed that the application, deliberation record, and final approval or denial should all be captured in a single, self-contained document — potentially through a multi-phase JotForm workflow — so that the record is complete and legally defensible without reference to separate meeting minutes. He also recommended that all form requirements include code section references to ensure alignment with the ordinance and facilitate future maintenance.

Council Member Tina Karlsson suggested that a plain-language cover letter be included to explain the process to applicants, including clarity on how the RSTR cap and lottery system operate.

**Action Item Assigned:** Erin Smith to revise the CUP application form incorporating the feedback discussed at this meeting and previously submitted by email. The revised form will be provided for legal review and then returned to the Council for consideration.

### 9.2. Proposed Purchasing Policy — John Veranth

Council Member Veranth presented a proposed framework for a purchasing policy, noting that the town's existing policy largely mirrors the Town of Torrey's ordinance and has not been formally adopted. Key policy questions presented and discussed by the Council resulted in the following consensus positions:

- **Formal Bid Threshold:** Formal bids to be required for purchases of \$5,000 or more, with courtesy postings on the state purchasing website ([purchasing.utah.gov](http://purchasing.utah.gov)) constituting sufficient public notice. The town may also

## DRAFT MINUTES PENDING APPROVAL

provide individual notice to known vendors to promote competition without creating an ethics concern.

- **Authorization Levels:** Items under \$5,000 that are within an approved budget line item may be requisitioned by staff and approved by the Mayor. Items over \$5,000, or any item not listed as a line item in the current operating budget, require prior Town Council approval. The Council may approve a not-to-exceed amount in advance of a bidding process.
- **Contracts and Grants:** Town Council approval is required before the Town Clerk attests to any multi-year contract or before a grant application is submitted.
- **Local Vendor Preference:** A local vendor preference of up to 10% over the lowest bid may be applied to keep tax and grant revenue within the community.

Councilmember Ellis noted that the policy should also address how ongoing service contractor relationships (as opposed to one-time purchases) are bid and renewed.

**Action Item Assigned:** Town Clerk to work with legal counsel to draft a formal purchasing policy or ordinance incorporating the consensus positions reached, with a goal of distributing a draft for comment approximately two weeks before the June meeting. The Council's intent is to hold a public hearing and vote on adoption in July.

### 9.3. Proposed Amendment of Town Tree Ordinance — Tina Karlsson

Council Member Tina Karlsson noted that only she and Council Member Josh Ellis had provided feedback on the draft tree ordinance within the shared document. Council Member John Veranth clarified that he had also contributed comments to the draft.

The Council agreed that Council Member Karlsson and Councilmember Ellis will work together to incorporate all comments, resolve outstanding issues (including the removal of "street trees" from the ordinance scope, and questions regarding tree maintenance responsibility along town roads that lack a dedicated right-of-way), and produce a revised draft.

## **DRAFT MINUTES PENDING APPROVAL**

Council Member Veranth raised the issue that, because Boulder lacks dedicated road right-of-way in many locations, trees on private property adjacent to roads may overhang the roadway, and the ordinance or a separate provision should address the town's authority and responsibility to trim hazard trees in those situations. This may require legal guidance.

**Action Item Assigned:** Council Members Ellis and Karlsson to complete a further revision of the draft tree ordinance and submit it to Town Clerk for legal review.

Council Member Karlsson noted the intent that this ordinance also serve as a general template for how town advisory committees operate.

### **9.4. Review of Fraud Risk Assessment Prior to Signing/Submission**

Mayor Cheryl Cox noted that the Fraud Risk Assessment prepared by the town's accountant Dave Sanders was presented for review. Two items were identified as not yet complete: a signed ethics form for council members (held back pending review of the form's content, which will be referred to the town attorney) and a formally adopted written purchasing policy.

**Action Item Assigned:** Staff to ensure items are resolved and the assessment is submitted by the June 30 deadline.

### **9.5. Review of Meeting File Storage & Management — Josh Ellis**

Council Member Josh Ellis presented high-level concerns and specific recommendations regarding the town's meeting document management practices. Key points included:

- The system for managing meeting files should be documented as a formal, Council-approved policy so that it is not subject to change with each new administration.
- The current practice of posting a Google Drive folder link on the public meeting notice website was identified by Town Clerk Elizabeth Julian as non-compliant; the practice should transition to posting a single compiled PDF packet.
- Councilmember Ellis expressed a desire to push back on aspects of the attorney's OPMA guidance, specifically the prohibition on collaborative

## DRAFT MINUTES PENDING APPROVAL

commenting, and proposed working with Planning Commission Chair Nancy Tosta to develop a counter-proposal for the attorney's review.

- The Council reached informal consensus on an interim practice: meeting materials should be made available in editable Google format (view-only for most members), with up to two council members having commenting or editing access on any given document, based on subcommittee assignment or first request. This is consistent with the attorney's guidance on sub-quorum collaboration.
- Town Clerk Elizabeth Julian noted that an upgrade to the town's Google Workspace account may restore previously lost functionality.
- The broader goal of adopting a meeting management platform (such as Civic Plus or a comparable system) was discussed as a longer-term solution that would automate packet generation, manage access levels, and ensure compliant record retention.

**Action Item Assigned:** Town Clerk to develop a draft meeting file storage and management policy for Council review.

**Action Item Assigned:** Council Member Ellis to work with Planning Commission Chair Nancy Tosta on a proposal for the attorney regarding compliant collaborative document practices.

### X. GENERAL PUBLIC COMMENT (Public Input)

No additional public comments were received.

### XI. CLOSING BUSINESS

#### 11.1. Review of Outcomes, Assignments, and Counsel Recommendations

Town Clerk Elizabeth Julian summarized all actions taken and assignments made during the meeting. The summary was consistent with the record reflected in these minutes.

#### 11.2. Future Agenda Items

Items identified for the June 2, 2026 agenda include:

## **DRAFT MINUTES PENDING APPROVAL**

- a resolution to extend 2026 business licenses with an expiration date of December 31, 2026
- FY2027 budget public hearing and consideration of adoption
- certified tax rate public notification
- reading or public hearing on the purchasing policy ordinance
- further action on the CUP application form and RSTR workflow

The Council also discussed establishing a register within the existing tracking spreadsheet to log all matters submitted to the town attorney and responses received. Council Member Ellis recommended consolidating Zoning Administrator Erin Smith's existing tracking logs into the Register.

### **11.3. Confirmation of Next Regular Meeting: Tuesday, June 2, at 7:00 PM**

The next regular meeting was confirmed for **Tuesday, June 2, 2026, at 7:00 PM.**

The Council briefly discussed whether to begin the June meeting at 6:00 PM given the anticipated volume of business, including the public hearings.

### **XII. CLOSED SESSION (Action - Motion Required To Enter/Exit)**

No closed session was held.

### **XIII. RETURN TO REGULAR MEETING (Discussion & Possible Action)**

Not applicable.

### **XIV. ADJOURNMENT**

There being no further business, Mayor Cheryl Cox adjourned the meeting at 10:13 PM.

## **CERTIFICATE**

## **BOULDER TOWN, STATE OF UTAH**

**DRAFT MINUTES PENDING APPROVAL**

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[First and Last Name], Title

ATTESTATION:

---

[First and Last Name], Title

Date Approved by the Town Council: \_\_\_\_\_

Draft

## **BOULDER TOWN, REPORT**

Subject: Public Hearings

Governing Body: Town Council

Meeting Date: June 2, 2026

Agenda Item: Public Hearing for FY 2026 Budget Amendments and  
Public Hearing FY 2027 Proposed Budget

Item Type: Information

Contributors: Dave Sanderson, John Veranth, Cheryl Cox

Prepared by: Elizabeth Julian

Date Submitted: May 27, 2026

### **BACKGROUND**

This report outlines the Town Council's objectives for the two public hearings scheduled during the regular meeting on June 2, 2026. These hearings are being held to receive public comment regarding the Council's intentions for both the necessary financial amendments to the current fiscal year budget and the proposed strategic plan for the Fiscal Year 2027 Budget.

### **PUBLIC HEARING 1: PROPOSED AMENDMENTS TO THE FISCAL YEAR 2026 BUDGET**

The purpose of this hearing is to receive public comment on the Town Council's intentions for proposed non-spending amendments to the Fiscal Year 2026 Budget. These adjustments reflect actual spending. Proposed amendments will utilize savings to balance Administrative, Landfill, and Roads Budgets. Overages in all other categories will be returned to savings upon completion of the Fiscal Year 26.

#### **Key Adjustments:**

- Reallocating funds from savings to balance Administrative, Landfill and Roads Budgets. Overages in other categories will return to savings.

- Correcting the categorization of costs, such as utilities which were centralized under "Administration" and not distributed across Administration, Fire Department, and Park accounts has increased spending in the Administrative Category. Additional contracted service in the Landfill during FY26 has exceeded the budget.




## **PUBLIC HEARING 2: PROPOSED FISCAL YEAR 2027 BUDGET**

The second hearing is intended to receive public comment on the Town Council's intentions for the Proposed Fiscal Year 2027 Budget. This budget includes a planned property tax increase to be executed by the truth-in-taxation process, aligning Boulder's rates with neighboring communities and addressing inflation.

### **Key Strategic Points:**

- Improved Transparency: Expenses are more accurately categorized into Community Services and Public Safety departments, moving away from "catch-all" administrative labeling.
- Context: Boulder's current property tax rate is significantly below neighboring communities (e.g., Escalante's rate is 10 times Boulder's rate) and has never been increased to keep step with inflation.
- Fiscal Sustainability: This is the first proposed budget in several years that does not utilize approximately \$30,000 in Town savings.

## **ATTACHMENTS**


- A. Public Notice  BT-2026\_NOTICE\_20260602\_PublicHearin...
- B. FY 2026 Financial Data  BT-2026\_FINANCE\_20260430\_RedGreenE...
- C. FY 2027 Tentative Budget  BT-2026\_FINANCE\_FY27BudgetProposal\_...

## **BOULDER TOWN, UTAH PUBLIC NOTICE**

Governing Body: TOWN COUNCIL  
Notice Type: Public Hearing  
Date and Time: Tuesday, June 2, 2026, at 7:00 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](#), this Public Hearing and Notice is hereby provided.*

Meeting materials are accessible for review via the [Utah Public Notice website](#), where they are provided in PDF format, and at the following link:

 [BT-2026\\_MATERIALS\\_20260602\\_PublicHearing.pdf](#)

### **PUBLIC HEARING**

The Public Hearing is scheduled during the TOWN COUNCIL's regular meeting.

In compliance with [Utah Code §10-9a-204](#), a public hearing will be held to receive public comments on the following:

1. Proposed Amendments to the Fiscal Year 2026 Budget
2. Proposed Fiscal Year 2027 Budget

Comments and inquiries can be directed to the Boulder Town Office at 435-335-7300 or [townclerk@boulder.utah.gov](mailto:townclerk@boulder.utah.gov).

### **NOTICE**

#### **SPECIAL ACCOMMODATIONS (ADA)**

*In compliance with the Americans with Disabilities Act (ADA), individuals needing reasonable accommodations should notify the Boulder Town Office at 435-335-7300 or [townclerk@boulder.utah.gov](mailto:townclerk@boulder.utah.gov) at least one week before the meeting.*

#### **ELECTRONIC OR TELEPHONE PARTICIPATION**

Zoom Link: <https://us06web.zoom.us/j/4353357300>

Meeting ID: 4353357300 Password: 84716 Phone: +1 346 248 7799

Policy: Ensure your Zoom name includes the full names of attendees

## **CERTIFICATE OF POSTING**

This Public Hearing and Notice was publicly posted on the following locations:

- The Utah Public Notice website (<http://pmn.utah.gov>)
- Boulder Town's website (<http://www.boulder.utah.gov>)
- Boulder Town's Bulletin Board

Date Published: **May 21, 2026**

/s/ Elizabeth Julian, Town Clerk

**Boulder Town - General Fund-Continued  
FY 2025/2026 Budget**

Expenditures	Budget FY 2026	Actual To Date FY 2026	83.3% Percent Target	Year End Projected Amount
Administration	\$ 190,449	\$ 175,124	92%	\$ 205,000
Planning commission	7,200	2,920	41%	5,000
Fire	20,400	6,108	30%	12,000
Highways, public improvements	7,000	180	3%	1,000
Land fill	6,430	9,030	140%	11,000
Parks & Recreation	6,300	3,108	49%	5,000
Cemetery	1,560	432	28%	1,560
Transfers	8,000	-	0%	8,000
<b>Total General Fund Expenditures</b>	<b>\$ 247,339</b>	<b>\$ 196,902</b>	<b>80%</b>	<b>\$ 248,560</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (44,842)</b>		<b>\$ 27,599</b>
<b>Fund Balance Beginning of Year</b>				<b>\$ 258,358</b>
<b>Projected Surplus/(Deficit)</b>				<b>\$ 27,599</b>
<b>Appropriate fund balance/Reserves</b>				<b>\$ (40,783)</b>
<b>Ending Fund Balance</b>				<b>\$ 245,174</b>
<b>Fund Balance Percentage</b>				
<b>General Fund Balance per state law needs to be less than 100 %</b>				<b>99.12%</b>

Boulder Town - General Fund Fiscal Year 2027 Budget (July 2026 - June 2027)			
Revenues	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
<b>Taxes</b>			
Property Taxes			
General	\$ 6,761	\$ 9,830	\$ 19,500
Prior Years Delinquent	\$ 363	\$ -	\$ -
Fee In Lieu of Personal Property Taxes	\$ 856	\$ 900	\$ -
Assessing and Collecting	\$ -	\$ -	\$ -
Sales and Use tax			
General Sale and Use Tax	77,024	76,361	83,082
Transient Room and Short Term Lease Tax	16,093	14,045	21,491
Resort Communities Tax	74,556	72,543	85,548
Franchise Tax			
Telecommunications (Telephone Tax)	2,973	2,483	2,707
Energy Tax	\$ -	\$ -	\$ -
<b>Total Taxes</b>	<b>\$ 178,626</b>	<b>\$ 176,162</b>	<b>\$ 212,328</b>
<b>License and Permits</b>			
Business Licenses and Permits	\$ 1,140	\$ 650	\$ 1,250
Non-Business Licenses and Permits	-	1,000	1,000
<b>Total License and Permits</b>	<b>\$ 1,140</b>	<b>\$ 1,650</b>	<b>\$ 2,250</b>
<b>Intergovernmental Revenue</b>			
Federal	\$ -	\$ -	\$ -
State		150	150
Local	\$7,229	6,929	6,929
<b>Total Intergovernmental</b>	<b>\$ 7,229</b>	<b>\$ 7,079</b>	<b>\$ 7,079</b>
<b>Charges For Service</b>			
Fees			
Impact	\$ -	\$ -	\$ -
Inspection	\$ -	\$ -	\$ -
Zoning and Subdivision	\$ -	\$ -	3,000
Sales and Services			
Services (Landfill)	175	500	2,000
Cemetery Lots and Perpetual Care	300	300	300
Rents and Leases (Facilities)	\$ -	1,365	1,500
Cemetery			
<b>Total Charges for Service</b>	<b>\$ 475</b>	<b>\$ 2,165</b>	<b>\$ 6,800</b>
<b>Fine and Forfeitures</b>			
Penalties and Interest	\$ -	\$ -	\$ -
<b>Total Fine and Forfeitures Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous</b>			
Interest Earnings	\$9,013	\$0	\$0
Donations	\$ 7,669	\$ 5,800	\$ 23,000
Private Grants	335	300	300
Private Grants	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 17,017</b>	<b>\$ 6,100</b>	<b>\$ 23,300</b>
<b>Other Sources of Funding</b>			
Interfund Transfers (from CIF)	\$ -	\$ 13,000	\$ -
Interfund Transfers (Fund Balance Appropriation)	-	50,883	-
<b>Total Other Sources of Funding</b>	<b>\$ -</b>	<b>\$ 63,883</b>	<b>\$ -</b>
<b>Total General Fund Revenues</b>	<b>\$ 204,487</b>	<b>\$ 257,039</b>	<b>\$ 251,757</b>

**Boulder Town - General Fund-Continued**  
**Fiscal Year 2027 Budget (July 2026 - June 2027)**

Expenditures	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
General Government	\$ 128,568	\$ 167,924	\$ 139,125
Public Safety	15,303	25,400	17,700
Public Works	6,070	14,990	13,853
Health	-	-	-
Community	38,358	40,725	81,054
<b>Total General Fund Expenditures</b>	<b>\$ 188,299</b>	<b>\$ 249,039</b>	<b>\$ 251,732</b>
<b>Surplus/(Deficit)</b>	<b>\$ 16,188</b>	<b>\$ 8,000</b>	<b>\$ 25</b>

			Expenditures	Actual FY 2025	Budget FY 2026	Tentative Budget FY2027	
100	100000	<b>General Fund   General Government</b>					
	100100	<b>Administration</b>					
	100101	Governing Body					
	40020000	<u>General and Contracted Services</u>					
	40020100	Professional and Technical Services			\$ -	\$ -	\$ -
	40020400	Advertising and Public Notices			\$ -	\$ -	\$100
	40020600	Postage and Shipping			\$ -	\$ -	\$600
	40020800	Dues and Memberships			\$1,497	\$1,300	\$600
	40020900	Travel, Education, and Training			\$282	\$500	\$1,000
	40021000	Bank Charges			\$ -	\$ -	\$ -
	40050000	<u>Supplies and Materials</u>					
	40050100	Office Supplies			\$1,152	\$1,500	\$1,500
	40050200	Operating Supplies			\$ -	\$ -	\$500
		Miscellaneous			\$6,072	\$10,000	\$ -
	40080000	<u>Capital Outlays</u>			\$ -	\$13,000	\$ -
		American Rescue Plan Act (ARPA)			\$17,593	\$ -	\$ -
	100103	Committees and Special Bodies					
	40020000	<u>General and Contracted Services</u>					
	40020800	Dues and Memberships			\$ -	\$ -	\$ -
	40020900	Travel, Education, and Training			\$ -	\$1,800	\$1,000
	40050000	<u>Supplies and Materials</u>					
	40050200	Operating Supplies			\$ -	\$600	\$600
100	100300	<b>Attorney</b>					
	40020000	<u>General and Contracted Services</u>					
	40020100	Professional and Technical Services			\$15,818	\$15,000	\$17,000
100	100400	<b>Auditor</b>					
	40020000	<u>General and Contracted Services</u>					
	40020100	Professional and Technical Services			\$4,475	\$ -	\$ -
100	100500	<b>Clerks/Recorders</b>					
	40010000	<u>Personnel Services</u>					
	40010100	Salaries and Wages			\$63,673	\$82,720	\$70,457
	40010101	Regular Employees					
	40010102	Temporary Employees					
	40010200	Employee Benefits			\$8,068	\$12,629	\$10,568
	40020000	<u>General and Contracted Services</u>					
	40020800	Dues and Memberships			\$ -	\$ -	\$200
	40020900	Travel, Education, and Training			\$182	\$625	\$1,000
100	100800	<b>Treasurer</b>					
	40010000	<u>Personnel Services</u>			\$ -	\$ -	\$ -
	40010100	Salaries and Wages					
	40010101	Regular Employees					
	40010102	Temporary Employees					
	40010200	Employee Benefits					
	40020000	<u>General and Contracted Services</u>			\$ -	\$ -	\$ -
	40020800	Dues and Memberships					
100	40020900	Travel, Education, and Training					
	100900	<b>Elections</b>			\$ -	\$ -	\$ -
100	101000	<b>Financial</b>					
	40020000	<u>General and Contracted Services</u>					
	40020100	Professional and Technical Services			\$ -	\$10,800	\$7,000
100	101200	<b>Information Technology</b>					
	40020000	<u>General and Contracted Services</u>					
	40020100	Professional and Technical Services					
	40020104	Informational Technology			\$9,056	9500	\$17,000

			Expenditures	Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
		40080000	<u>Capital Outlays</u>			
		40080500	Machinery and Equipment	\$ -	\$ -	\$ -
		40080600	Intangible Assests	\$ -	\$ -	\$ -
100	101300		<b>Planning and Zoning</b>			
		40010000	<u>Personnel Services</u>			
		40010100	Salaries and Wages	\$ -	\$5,000	\$5,000
		40010101	Regular Employees			
		40010102	Temporary Employees	\$ -	\$ -	\$ -
		40010200	Employee Benefits	\$ -	\$400	\$750
		40020000	<u>General and Contracted Services</u>			
		40020100	Professional and Technical Services	\$ -	\$600	\$ -
		40020800	Dues and Memberships	\$ -	\$ -	\$ -
		40020900	Travel, Education, and Training	\$ -	\$1,200	\$500
100	101700		<b>Regulations and Inspections</b>			
	101701		Building Inspections	\$700	\$750	\$750
100	101800		<b>Rick Management</b>			
		40020300	Insurance	\$ -	\$ -	\$3,000
			<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$128,568</b>	<b>\$167,924</b>	<b>\$139,125</b>

Expenditures			Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
100	200000	<b>General Fund   Public Safety</b>			
	200900	<b>Fire</b>			
	200901	Administration			
	40020000	<u>General and Contracted Services</u>			
	40020300	Insurance	\$1,326	\$5,000	\$3,000
	40030000	<u>Utilities and Utility Services</u>			
	40030200	Propane	\$3,000	\$3,000	\$2,500
	40030300	Electricity	\$2,218	\$2,300	\$1,000
	40030400	Telecommunication	\$1,566	\$2,000	\$1,200
	40080000	<u>Capital Outlays</u>			
	200903	Fire Suppression			
	40050000	<u>Supplies and Materials</u>	\$1,326	\$5,000	\$3,000
	40050200	Operating Supplies			
	40050201	Motor Fuels			
	40050204	Uniforms			
	40050600	Repair and Maintenance			
	40050603	Machinery and Equipment			
	40050604	Other Assets			
	200905	Training			
	40020000	<u>General and Contracted Services</u>			
	40020900	Travel, Education, and Training	\$5,867	\$8,100	\$7,000
	201000	<b>Emergency Medical Services</b>	\$ -	\$ -	\$ -
	201001	Administration			
	40050000	<u>Supplies and Materials</u>			
	201002	Training			
	40020000	<u>General and Contracted Services</u>			
	40020900	Travel, Educaiton, and Training			
		<b>TOTAL PUBLIC SAFETY</b>	<b>\$15,303</b>	<b>\$25,400</b>	<b>\$17,700</b>

Expenditures			Actual FY 2024	Budget FY 2025	Tentative Budget FY2026
100	300000	<b>General Fund   Public Works</b>			
	300300	<b>Engineering and Design</b>	\$ -	\$ -	\$ -
	300500	<b>Transportation</b>			
	40050000	<u>Supplies and Materials</u>	\$ -	\$1,000	\$500
	40020000	<u>General and Contracted Services</u>			
	40020100	Professional and Technical Services	\$75	\$6,000	\$2,000
	40080000	<u>Capital Outlays</u>	\$ -	\$ -	\$ -
	301000	<b>Solid Waste and Recycling</b>			
	301001	Administration			
	40010000	<u>Personnel Services</u>			
	40010100	Salaries and Wages			
	40010101	Regular Employees	\$2,280	\$3,100	\$5,103
	40010102	Temporary Employees	\$ -	\$ -	\$500
	40010200	Employee Benefits	\$174	\$230	\$750
	40020000	<u>General and Contracted Services</u>			
	40020900	Travel, Education, and Training	\$ -	\$ -	\$ -
	301001	Landfill			
	40020000	<u>General and Contracted Services</u>			
	40020100	Professional and Technical Services	\$ -	\$ -	\$ -
	40020200	Property Services	\$2,430	\$2,600	\$2,600
	40080000	<u>Capital Outlays</u>			
	301004	Solid Waste Collection and Disposal	\$500	\$500	\$500
	40020000	<u>General and Contracted Services</u>	\$ -	\$ -	\$ -
	40080000	<u>Capital Outlays</u>	\$ -	\$ -	\$ -
	301005	Other Collection Services			
	40020000	<u>General and Contracted Services</u>	\$ -	\$ -	\$ -
	40080000	<u>Capital Outlays</u>	\$ -	\$ -	\$ -
	301700	<b>Cemetery</b>			
	301701	Administration			
	40030000	<u>Utilities and Utility Services</u>			
	40030100	Water	\$611	\$900	\$900
	301702	Operations			
	40050000	<u>Supplies and Materials</u>	\$ -	\$660	\$700
	40020000	<u>General and Contracted Services</u>	\$ -	\$ -	\$300
<b>TOTAL PUBLIC WORKS</b>			<b>\$6,070</b>	<b>\$14,990</b>	<b>\$13,853</b>

			Expenditures	Actual FY 2024	Budget FY 2025	Tentative Budget FY2026
100	400000		<b>General Fund   Health</b>			
			<b>TOTAL HEALTH</b>	\$ -	\$ -	\$ -

Expenditures			Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
100	500000	<b>General Fund   Community</b>			
	500100	<b>Administration</b>			
	40010000	<u>Personnel Services</u>			
	40010100	Salaries and Wages	\$ -	\$ -	\$35,834
	40010101	Regular Employees			
	40010102	Temporary Employees			
	40010200	Employee Benefits	\$ -	\$ -	\$5,375
	40020000	<u>General and Contracted Services</u>			
	40020100	Professional and Technical Services			
	40020200	Property Services	\$1,600	\$2,000	\$2,000
	40020300	Insurance	\$7,608	\$8,400	\$3,000
	40050000	<u>Supplies and Materials</u>			
	40050200	Operating Supplies	\$748	\$200	\$ -
	40050201	Motor Fuels	\$280	\$450	\$900
	40050202	Janitorial and Custodial	\$888	\$1,000	\$2,000
	40050500	Material	\$ -	\$ -	\$ -
	40050600	Repair and Maintenance			
	40050601	Property		\$5,000	\$4,000
	40050602	Buildings	\$12,254	\$5,000	\$8,000
	40050603	Machinery and Equipment	\$ -	\$ -	\$ -
	40050604	Other Assets	\$ -	\$ -	\$ -
	40050800	Small Tools and Minor Equipment	\$ -	\$ -	\$ -
	40050900	Signage	\$ -	\$ -	\$0
	40051000	Decorations	\$ -	\$ -	\$ -
	40080000	<u>Capital Outlays</u>			
	500200	<b>Human Services</b>			
	500202	Community Center and Post Office			
	40030000	<u>Utilities and Utility Services</u>			
	40030100	Water	\$ -	\$ -	\$1,800
	40030300	Electricity	\$5,337	\$5,900	\$5,500
	40030400	Telecommunication	\$2,760	\$2,500	\$2,000
	40080000	<u>Capital Outlays</u>			
	500300	<b>Parks and Recreation</b>			
	500301	Administration			
	500302	Art Galleries	\$125	\$125	\$125
	500304	Facilities			
	40030000	<u>Utilities and Utility Services</u>			
	40030100	Water	\$4,058	\$4,000	\$3,800
	40030300	Electricity	\$ -	\$ -	\$1,000
	40080000	<u>Capital Outlays</u>			
	40080600	Intangible Assests			
	40080602	Water Rights	\$ -	\$ -	\$60
	500305	Special Events	\$746	\$3,500	\$3,600
	500308	Playgrounds	\$ -	\$ -	\$500
	500313	Trails	\$ -	\$ -	\$ -
	500315	Park Areas	\$ -	\$ -	\$ -
	500400	<b>Library</b>			
	500401	Administration			
	40030000	<u>Utilities and Utility Services</u>			
	40030400	Telecommunication	\$1,954	\$2,650	\$1,560
	500500	<b>Education</b>	\$ -	\$ -	\$ -
	500600	<b>Natural Resources</b>	\$ -	\$ -	\$ -
	500700	<b>Housing and Economic Development</b>	\$ -	\$ -	\$ -
	500708	Tourism			

**TOTAL COMMUNITY**

**\$38,358**

**\$40,725**

**\$81,054**

**Boulder Town - Special Revenue Funds - Class C Roads  
Fiscal Year 2027 Budget (July 2026 - June 2027)**

Revenues	Actual FY 2025	Budget FY 2026	Tentative FY 2027
Class "B&C" Road allotment	\$ 45,708	\$ 46,000	\$ 46,000
Mass Transit	7,064	-	7,200
Interest	11,904	-	12,000
RTIF	16,661	-	-
Appropriation of fund balance	-	125,000	-
<b>Total Revenues</b>	<b>\$ 81,337</b>	<b>\$ 171,000</b>	<b>\$ 65,200</b>

Expenditures	Actual FY 2025	Budget FY 2026	Tentative FY 2027
Miscellaneous	\$ -	\$ -	\$ -
Class "B&C" road projects	-	171,000	-
Reserves	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ -</b>	<b>\$ 171,000</b>	<b>\$ -</b>
<b>Surplus/(Deficit)</b>	<b>\$ 81,337</b>	<b>\$ -</b>	<b>\$ 65,200</b>

Boulder Town - Debit Services Fund - Building Authority Fiscal Year 2027 Budget (July 2026 - June 2027)			
Revenues	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Interest earnings	\$ 4	\$ -	\$ -
Transfer from GF	8,000	8,000	8,000
Appropriation of fund balance	-	-	-
<b>Total Revenues</b>	<b>\$ 8,004</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
Expenditures	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Debt service principal	\$ 8,000	8,000	\$ 8,000
Miscellaneous	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>Surplus/(Deficit)</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>

**Boulder Town - Capital Improvements Funds**  
**Fiscal Year 2027 Budget (July 2026 - June 2027)**

Revenues	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Interest revenue	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-
Contributions from builders	-	-	-
Miscellaneous	-	-	-
Fund Balance appropriation	13,000	13,000	-
<b>Total Revenues</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ -</b>

Expenditures	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Capital outlay other	\$ -	-	\$ 20,000
Capital outlay buildings	-	-	-
Transfer to GF	13,000	13,000	-
<b>Total Capital Expenditures</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 20,000</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (20,000)</b>

## **BOULDER TOWN, REPORT**

Subject: Fourth of July Expenditures and Plan

Governing Body: Town Council

Meeting Date: June 2, 2026

Agenda Item: Consideration of Fourth of July Expenditures and Plan

Item Type: Administrative Action Item

Contributors: Administration

Prepared by: Elizabeth Julian

Date Submitted: May 27, 2026

### **RECOMMENDED ACTION**

Motion to approve the Fourth of July 2026 Celebration Expenditures and Plan, requesting \$4,500, as detailed in the breakdown provided by the committee.

### **BACKGROUND**

This item proposes expenditures for the July 4, 2026 celebration, planned in conjunction with the America250 Utah initiative. The total funding request is \$4,500 (Attachment D). This request is supported by the Town's historical allocation of \$3,000 for Fourth of July celebrations and is offset by a \$1,500 America 250 state stipend. The Town Council previously approved a \$1,000 commitment toward securing the band, "Paige and the Overtones," on November 4, 2025.

### **OBJECTIVE**

To formally approve the expenditures necessary to execute the complete July 4, 2026 celebration plan (Attachment D), ensuring a high-quality community event utilizing all available grant funds and previous commitments.

### **DISCUSSION GUIDANCE**

- **Total Funding Request:** The comprehensive "250 - 4th of July Celebration Plan" (Attachment D) has a total funding request of \$4,500.
- **Town & Grant Funding:** The request aligns with the Town's historical \$3,000 allocation (FY 2026 baseline) and is supplemented by a \$1,500 America 250 stipend from the state.
- **Band/Entertainment Costs:**
  - The full cost to hire the band, "Paige and the Overtones," is \$4,000, funded by the Town Council's previous \$1,000 commitment (Nov 4, 2025) and \$3,000 from the Boulder Arts Council.
  - Gladys LeFevre is donating accommodation at Annie's Place, eliminating additional lodging expenses.

## ATTACHMENTS

- A. July 15, 2025 Town Council Regular Minutes: 6. Discussion and Possible Action on Celebrating 250 Years, July 4, 2026 ☰ 2025 ...
- B. August 19, 2025 Town Council Regular Minutes: 6: Discussion and Possible Action on Celebrating 250 Years, July 4, 2026 ☰ 2025 ...
- C. November 11, 2025 Town Council Regular Minutes: 6. Discussion and Action on America250 Utah | Boulder Town ☰ 2025-...
- D. 250 - 4th of July Celebration Plan ☰ 250 - ...

## 250 - 4th of July Celebration

### Committee

Name	Organization
Peg Smith	
Cheryl Cox	Town Council
Gladys LeFevre	
Nancy Tosta	Planning Commission
Andria Rice	Boulder Elementary
Jill Trombley	Boulder Community Alliance
Judith Geil	Wildfire Prevention
Chris Bigler	LDS Church, Boulder Wellness
Karen Terry	Boulder Library
Jeanne Zeigler	Boulder Wellness, Boulder Arts
Tina Karlsson	Town Council, Boulder Arts
Jen Bach	Anasazi Museum, Planning Commission
Stacy Davis	
Susan Kelly	Boulder Wellness
Pam Furches	Boulder Community Alliance
Breck Crystal	Boulder Mail Trail
Steve Cox	
Barbara VanQuil	LDS Church

250 Anniversary - 4th of July Week Celebration

**Theme**

*“Founding a Nation , Nurturing a Community, Creating the Future”*

**Parade Theme**

*“Boulder Character(s)”*

Tuesday, June 30th

Community Book Club: **We the Women** by Norah O'Donnell  
7pm, Boulder Community Center

Wednesday, July 1st

Interdependence Day - Ice Cream Social & Talent Show  
The Lodge and Hells Backbone Grill

Friday, July 2nd

Boulder Community Gallery Opening & Family History  
UAM Traveling Exhibit: “The Pen is Mightier: Writing a Revolution”

Boulder Mail Trail Presentation - Breck Crystal  
Complete letters and mail drop off  
7pm, Boulder Community Center

Saturday 4th of July

Boulder Mail Delivery Reinactment  
2:30 Parade Line Up at Burr Trail Turn Off  
3:00 Parade Begins  
3:30 Games in the Park  
5:00 Program - Honoring Boulder Veterans and Sharing the  
Declaration of Independence

Dinner to Follow: Dutch Oven Dinner - Remembering Larry & Judi Davis

Dance to Follow: Paige and the Overtones

### Sunday July 5th

Boulder LDS America's Picnic Potluck  
12:30pm, LDS Church Pavilion

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### Advertising

Lead: Pam Furches, Cheryl Cox

Funding: \$300

- General Advertising
  - Posters
  - Newspaper
  - Pegboard
- Parade Advertising
- Letter Advertising
- 2 Banners

### Set up & Clean Up

Lead: Jen Bach

- The Church has approved use of tables and chairs.

### Decorations

Lead: Chris Bigler

Funding: \$100

### Parade

Lead: Town Council

- Parade Permit
- Prizes: People Choice Award
- Identify Flag Carriers at front of the Parade

Funding: \$500 ?

### Games

Lead: Andrea Rice, Boulder Elementary School & Jill Trombley, Boulder Community Alliance

Funding: \$500

### Dinner

Lead: Stacy Davis & Steve Cox

Funding: \$2,000

### Program/Entertainment:

Lead: Peg Smith & Nancy Tosta

Funding: \$100

### Dance

Lead: Boulder Art Council

- Band - Paige and the Overtones

Funding: \$1,000

**Total Funding Request: \$4,500**

## **BOULDER TOWN, REPORT**

Subject: Business Licences

Governing Body: Town Council

Meeting Date: June 2, 2026

Agenda Item: Consideration of Resolution to Extend New Business Licenses

Item Type: Administrative Action Item

Contributors: Administration

Prepared by: Elizabeth Julian

Date Submitted: May 27, 2026

### **RECOMMENDED ACTION**

Move to extend the expiration date for all business licenses issued in 2026, by resolution, as presented.

### **BACKGROUND**

On January 6, 2026, the Town Council adopted Resolution No. 2026-03 (Attachment A) to temporarily extend business licenses to facilitate ordinance review. During the meeting, the expiration date for existing licenses was amended from June 30, 2026, to December 31, 2026. However, Section 3 of Resolution No. 2026-03, governing new business license applications processed after January 6, 2026, was not similarly revised and retained the June 30, 2026, expiration date. This administrative oversight has resulted in a critical inconsistency where new licenses possess a truncated validity period, requiring administrative correction to ensure uniformity.

### **OBJECTIVE**




The primary objective of the Proposed Resolution (Attachment C) is to ensure comprehensive consistency and administrative alignment across all valid business licenses during the ordinance revision period. Specifically, the resolution seeks to extend the expiration date for all new business licenses issued in 2026 from June 30, 2026, to December 31, 2026. This action harmonizes the expiration date for all licenses, allowing the Town Council and Administration sufficient time to

implement the revised business licensing framework prior to a unified renewal period.

## DISCUSSION GUIDANCE

- The Council should affirm that extending the expiration date for newly issued 2026 licenses ensures procedural fairness, as the initial shortened term was due to the Town's ongoing review process and not a deficiency of the applicant.
- Confirming the new expiration date of December 31, 2026, for all valid licenses simplifies administrative processes and streamlines public notification by creating a single, uniform renewal window.
- Council review and action on the Proposed Resolution (Attachment C) is necessary to formally grant the six-month extension, thereby aligning all current and newly issued licenses with the stated goals of Resolution No. 2026-03.

## ATTACHMENTS

- |                           |   |
|---------------------------|---|
| A. Resolution No. 2026-03 |  BT-2026_RESOLUTION_20260106_RES-20...   |
| B. Report on RES-2026-03  |  BT-2026_REPORT_20260106_BusinessLice... |
| C. Proposed Resolution    |  BT-2026_RESOLUTION_RES-2026-Q_Busi...   |

**RESOLUTION NO. 2026-Q**

**BOULDER TOWN, STATE OF UTAH**

**A RESOLUTION OF THE TOWN COUNCIL OF BOULDER TOWN, UTAH,  
EXTENDING THE EXPIRATION DATE FOR BUSINESS LICENSES ISSUED  
AFTER JANUARY 6, 2026**

**WHEREAS**, Resolution No. 2026-03 extended all current valid Boulder Town business licenses with an expiration date of December 31, 2025, until December 31, 2026; and

**WHEREAS**, Resolution No. 2026-03 stipulated that new business license applications submitted during the period between its effective date (January 6, 2026) and the Town Council's adoption of the amended ordinance would be valid only until June 30, 2026; and

**WHEREAS**, to ensure consistency and alignment with the extension granted to all current valid business licenses, the Boulder Town Council finds it necessary to extend the validity of licenses issued since January 6, 2026, until December 31, 2026.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF  
BOULDER TOWN, UTAH, AS FOLLOWS:**

1. **Extension of Newly Issued Licenses.** All business licenses issued after January 6, 2026, and before the adoption of the amended ordinance, which were originally set to expire on June 30, 2026, are hereby extended for six (6) months.
2. **New Expiration Date Established.** The new expiration date for these newly issued business licenses shall be December 31, 2026.
3. **Effective Date.** This resolution shall take effect immediately upon passage and adoption.
4. **Severability Clause.** If any part of this Resolution is found invalid, it does not affect the remaining portions.

**ADOPTED** by the Boulder Town Council this [date]

**Motion:** Councilmember [Full Name] moved to [exact language of motion].  
Councilmember [Full Name].

**Vote:** Roll Call – Councilmembers [Full Name] - [Aye/Nay/Abstain/Absent], [Full Name] - [Aye/Nay/Abstain/Absent], [Full Name] - [Aye/Nay/Abstain/Absent], [Full Name] - [Aye/Nay/Abstain/Absent], Mayor [Full Name] - [Aye/Nay/Abstain/Absent].

**Motion Passed [Total Vote Count (e.g., 5-0)]**

**CERTIFICATION:**

BOULDER TOWN, STATE OF UTAH

PRESIDING OFFICER:

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Cheryl Cox, Mayor

ATTESTATION:

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Elizabeth Julian, Town Clerk

Effective Date of Resolution: [date]

## **BOULDER TOWN, REPORT**

Subject: Fiscal Year 2026 Budget

Governing Body: Town Council

Meeting Date: June 2, 2026

Agenda Item: Consideration of Amendments to the Fiscal Year 2026 Budget

Item Type: Legislative Action Item

Contributors: Dave Sanderson, John Veranth, Cheryl Cox

Prepared by: Elizabeth Julian

Date Submitted: May 27, 2026

### **RECOMMENDED ACTION**

Move to amend the Fiscal Year 2026 Budget by reallocating funds from savings to cover overage in administrative, landfill, and roads with any unexpended funds from all other accounts will return to savings at the end of the fiscal year.

### **BACKGROUND**

The need for a budget amendment arises from a review of the Fiscal Year 2026 financial data. Landfill expenditures are projected to exceed the current budget by \$4,570 (140% expended/projected as of April 30, 2026). While Administrative funds are also projected to exceed budgeted amounts by the end of the fiscal year, some of this overage may be attributable to previous bookkeeping practices that inaccurately code expenditures, such as all utilities being placed under Administration instead of being appropriately divided among Park, Fire, Library, and Administration accounts. To cover these required allocations and ensure a balanced General Fund, funds are being reallocated from savings as recommended by the Town CPA Dave Sanderson. This action is necessary to ensure a balanced budget.

### **OBJECTIVE**



To formally amend the Fiscal Year 2026 Budget to address projected shortfalls in

Administration, Landfill, and Roads.

## DISCUSSION GUIDANCE

- The necessity of reallocating funds from savings to balance Administrative, Landfill and Roads Budgets to cover projected over-expenditure for the fiscal year.
- Discussing and responding to public comments raised during the earlier Public Hearing on the Budget Amendment.

## ATTACHMENTS

- A. Public Hearing Report  BT-2026-TC\_REPORT\_20260602\_PublicHe...
- B. FY 2026 Financial Data  BT-2026\_FINANCE\_20260430\_RedGreenE...

**Boulder Town - General Fund-Continued  
FY 2025/2026 Budget**

<b>Expenditures</b>	<b>Budget FY 2026</b>	<b>Actual To Date FY 2026</b>	<b>83.3% Percent Target</b>	<b>Year End Projected Amount</b>
Administration	\$ 190,449	\$ 175,124	92%	\$ 205,000
Planning commission	7,200	2,920	41%	5,000
Fire	20,400	6,108	30%	12,000
Highways, public improvements	7,000	180	3%	1,000
Land fill	6,430	9,030	140%	11,000
Parks & Recreation	6,300	3,108	49%	5,000
Cemetery	1,560	432	28%	1,560
Transfers	8,000	-	0%	8,000
<b>Total General Fund Expenditures</b>	<b>\$ 247,339</b>	<b>\$ 196,902</b>	<b>80%</b>	<b>\$ 248,560</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (44,842)</b>		<b>\$ 27,599</b>
<b>Fund Balance Beginning of Year</b>				<b>\$ 258,358</b>
<b>Projected Surplus/(Deficit)</b>				<b>\$ 27,599</b>
<b>Appropriate fund balance/Reserves</b>				<b>\$ (40,783)</b>
<b>Ending Fund Balance</b>				<b>\$ 245,174</b>
<b>Fund Balance Percentage</b>				
<b>General Fund Balance per state law needs to be less than 100 %</b>				<b>99.12%</b>

## **BOULDER TOWN, REPORT**

Subject: Property Tax Impact Schedule

Governing Body: Town Council

Meeting Date: June 2, 2026

Agenda Item: Consideration of Property Tax Impact Schedule

Item Type: Legislative Action Item

Contributors: Administration

Prepared by: Elizabeth Julian

Date Submitted: May 27, 2026

### **RECOMMENDED ACTION**

Move to authorize the administration to proceed with all necessary steps to finalize the property tax rate adjustment, including the Truth in Taxation process if determined to be legally required, based on the presented Property Tax Impact Schedule.

### **BACKGROUND**

On May 5, 2026, the Town Council unanimously approved working with the Garfield County Clerk/Auditor's office to adjust the certified property tax rate to increase anticipated revenue to approximately \$19,500 for Fiscal Year 2027. This decision was initially based on the understanding that, per Utah Code §59-2-919(5)(b)(ii), taxing entities collecting less than \$20,000 in ad valorem tax revenue are exempt from the formal notice and public hearing requirements of the Truth in Taxation process. Following the May 5th approval, County Auditor Camille Moore informed Mayor Cheryl Cox that, due to changes this year, the \$20,000 exemption from Truth in Taxation procedures that she previously recommended is no longer applicable, requiring the town to hold a public hearing in August. This change has been questioned by Roger Carter, who reviewed the current statute and did not find changes to the exemption language. However, to ensure compliance regardless of the conflicting interpretations, the Town is proceeding with the full Truth in Taxation process, at least to be prepared to carry out the process. The

proposed increase of \$12,540 (raising revenue from the current \$6,960 to \$19,500) will be presented to the public.

**OBJECTIVE**

To present the Town Council with the formal property tax impact schedule based on the proposed revenue increase, and to finalize the report for the June 2, 2026, public hearing.

**DISCUSSION GUIDANCE**

- The primary reason for changing the process and implementing the actual Truth in Taxation procedure is that subsequent to the May 5, 2026 approval, County Auditor Camille Moore indicated a change that now requires the Truth in Taxation process. However, Roger Carter has reviewed the statute and has not found a change that removes the town's exemption. We are proceeding with the full process to ensure the town is covered either way.
- The proposed increase would raise property tax revenue to approximately \$19,500. The following schedule details the potential impact scenarios prepared by Roger Carter (Attachment B).
- For a typical home valued around \$300,000 (taxable value of \$165,000), the annual municipal tax would rise from about \$32 today to approximately \$84 if the town pursued the full \$20,000 revenue target.

**PROPERTY TAX IMPACT SCHEDULE**

Scenario	Revenue	Tax Rate	% Increase	Cost per home	Yearly Increase	Monthly Increase
Current	\$6,960	0.000192	-	≈ \$31.68	-	-
\$20,000	\$20,000	0.000512	≈ 167%	≈ \$84.48	≈ \$52.80	≈ \$4.40

*Analysis is based on a Total Taxable Value of \$39,043,453 and a typical home value of \$300,000 (taxable value of \$165,000).*

**The rationale for the proposed revenue adjustment is to achieve a balanced budget while eliminating the historical reliance on Town savings.**

The target property tax revenue of \$19,500, based on the interim budget, will be directed to the General Fund. Should additional funds be collected, nearing the maximum of \$20,000 as detailed in the impact schedule, these additional resources would be applied to the Information Technology (IT) budget line. The primary use of this revenue is intended to facilitate critical website improvements to ensure ADA compliance and to support technological enhancements for the governing body and the public, including searchable records, codified ordinances, and streamlined communication tools.

## ATTACHMENTS

- A. May 5, 2026 Presentation  BT-2026\_PRESENT\_FY27...
- B. Property Tax Impact Scenario, prepared by Roger Carter  Property Tax Impact Scen...
- C. FY 2027 Tentative Budget  BT-2026\_FINANCE\_FY27...
- D. Utah League of Cities and Town's MidYear Conference Slides on Truth In Taxation  BT-2026\_SUPPLEMENTA...
- E. May 5, 2026 Draft Minutes  BT-2026\_MINUTES\_2026...
- F. 2026 Fiscal Year Property Tax Increase Checklist  BT-2026\_SUPPLEMENTA...
- G. Boulder Property Tax Impact Schedule  BT-2026\_SUPPLEMENT\_...

**BOULDER TOWN, PROPERTY TAX IMPACT SCHEDULE**

<b>Scenario</b>	<b>Revenue</b>	<b>Tax Rate</b>	<b>% Increase</b>	<b>Cost per home</b>	<b>Yearly Increase</b>	<b>Monthly Increase</b>
Current	\$6,960	0.000192	-	≈ \$31.68	-	-
\$20,000	\$20,000	0.000512	≈ 167%	≈ \$84.48	≈ \$52.80	≈ \$4.40

*Analysis is based on a Total Taxable Value of \$39,043,453 and a typical home value of \$300,000 (taxable value of \$165,000).*

**The rationale for the proposed revenue adjustment is to achieve a balanced budget while eliminating the historical reliance on Town savings.**

The target property tax revenue of \$19,500, based on the interim budget, will be directed to the General Fund. Should additional funds be collected, nearing the maximum of \$20,000 as detailed in the impact schedule, these additional resources would be applied to the Information Technology (IT) budget line. The primary use of this revenue is intended to facilitate critical website improvements to ensure ADA compliance and to support technological enhancements for the governing body and the public, including searchable records, codified ordinances, and streamlined communication tools.

## BOULDER TOWN, REPORT

Subject: Fiscal Year 2027 Budget

Governing Body: Town Council

Meeting Date: June 2, 2026

Agenda Item: Consideration of Adoption of the Fiscal Year 2027 Budget,  
Including a Proposed Tax Increase

Item Type: Legislative Action Item

Contributors: Administration

Prepared by: Elizabeth Julian

Date Submitted: May 27, 2026

### RECOMMENDED ACTION

Move to adopt the Fiscal Year 2027 Budget, or the Interim Budget if the Truth in Taxation process is legally required, as presented, which includes a proposed tax increase, and authorize the administration to proceed with all necessary steps to finalize the property tax rate adjustment including the Truth in Taxation process.

### BACKGROUND

The Fiscal Year 2027 Budget was developed through an inclusive, multi-step process, including four Town Council meetings (two special work meetings and two regular meetings) held between March 24 and May 5, 2026. Financial guidance was provided by CPA Dave Sanderson and the Utah State Auditor Training. **The budget was developed with a proposed tax increase.** Initial guidance from County Clerk Camille Moore suggested the Town's \$20,000 revenue threshold exempted them from a formal Truth in Taxation process; however, she reported new legislation now requires the full process for any property tax increase, which aligns with the Council's commitment to transparency. Public input was sought throughout the process, culminating in the Public Hearing on June 2, 2026, held prior to this consideration.




### OBJECTIVE

To secure Town Council consensus on two key actions: 1) Formally approve the proposed property tax increase, contingent upon the successful completion of the Truth in Taxation process; and 2) Formally adopt the Fiscal Year 2027 Budget as presented, enabling its timely submission to Garfield County and the State of Utah before the statutory June 30 deadline.

## DISCUSSION GUIDANCE

- Achieving consensus to move forward with the proposed property tax increase.
- Discussing and responding to public comments raised during the earlier Public Hearing on the Proposed Budget.

## ATTACHMENTS

- A. May 5, 2026 Presentation  BT-2026\_PRESENT\_FY27TentativeBudget.pdf
- B. Public Hearing Report  BT-2026-TC\_REPORT\_20260602\_PublicHe...
- C. FY 2027 Tentative Budget  BT-2026\_FINANCE\_FY27BudgetProposal\_...

Boulder Town - General Fund Fiscal Year 2027 Budget (July 2026 - June 2027)			
Revenues	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
<b>Taxes</b>			
Property Taxes			
General	\$ 6,761	\$ 9,830	\$ 19,500
Prior Years Delinquent	\$ 363	\$ -	\$ -
Fee In Lieu of Personal Property Taxes	\$ 856	\$ 900	\$ -
Assessing and Collecting	\$ -	\$ -	\$ -
Sales and Use tax			
General Sale and Use Tax	77,024	76,361	83,082
Transient Room and Short Term Lease Tax	16,093	14,045	21,491
Resort Communities Tax	74,556	72,543	85,548
Franchise Tax			
Telecommunications (Telephone Tax)	2,973	2,483	2,707
Energy Tax	\$ -	\$ -	\$ -
<b>Total Taxes</b>	<b>\$ 178,626</b>	<b>\$ 176,162</b>	<b>\$ 212,328</b>
<b>License and Permits</b>			
Business Licenses and Permits	\$ 1,140	\$ 650	\$ 1,250
Non-Business Licenses and Permits	-	1,000	1,000
<b>Total License and Permits</b>	<b>\$ 1,140</b>	<b>\$ 1,650</b>	<b>\$ 2,250</b>
<b>Intergovernmental Revenue</b>			
Federal	\$ -	\$ -	\$ -
State		150	150
Local	\$7,229	6,929	6,929
<b>Total Intergovernmental</b>	<b>\$ 7,229</b>	<b>\$ 7,079</b>	<b>\$ 7,079</b>
<b>Charges For Service</b>			
Fees			
Impact	\$ -	\$ -	\$ -
Inspection	\$ -	\$ -	\$ -
Zoning and Subdivision	\$ -	\$ -	3,000
Sales and Services			
Services (Landfill)	175	500	2,000
Cemetery Lots and Perpetual Care	300	300	300
Rents and Leases (Facilities)	\$ -	1,365	1,500
Cemetery			
<b>Total Charges for Service</b>	<b>\$ 475</b>	<b>\$ 2,165</b>	<b>\$ 6,800</b>
<b>Fine and Forfeitures</b>			
Penalties and Interest	\$ -	\$ -	\$ -
<b>Total Fine and Forfeitures Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous</b>			
Interest Earnings	\$9,013	\$0	\$0
Donations	\$ 7,669	\$ 5,800	\$ 23,000
Private Grants	335	300	300
Private Grants	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$ 17,017</b>	<b>\$ 6,100</b>	<b>\$ 23,300</b>
<b>Other Sources of Funding</b>			
Interfund Transfers (from CIF)	\$ -	\$ 13,000	\$ -
Interfund Transfers (Fund Balance Appropriation)	-	50,883	-
<b>Total Other Sources of Funding</b>	<b>\$ -</b>	<b>\$ 63,883</b>	<b>\$ -</b>
<b>Total General Fund Revenues</b>	<b>\$ 204,487</b>	<b>\$ 257,039</b>	<b>\$ 251,757</b>

**Boulder Town - General Fund-Continued**  
**Fiscal Year 2027 Budget (July 2026 - June 2027)**

Expenditures	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
General Government	\$ 128,568	\$ 167,924	\$ 139,125
Public Safety	15,303	25,400	17,700
Public Works	6,070	14,990	13,853
Health	-	-	-
Community	38,358	40,725	81,054
<b>Total General Fund Expenditures</b>	<b>\$ 188,299</b>	<b>\$ 249,039</b>	<b>\$ 251,732</b>
<b>Surplus/(Deficit)</b>	<b>\$ 16,188</b>	<b>\$ 8,000</b>	<b>\$ 25</b>

			Expenditures	Actual FY 2025	Budget FY 2026	Tentative Budget FY2027	
100	100000	<b>General Fund   General Government</b>					
	100100	<b>Administration</b>					
	100101	Governing Body					
	40020000	<u>General and Contracted Services</u>					
	40020100	Professional and Technical Services			\$ -	\$ -	\$ -
	40020400	Advertising and Public Notices			\$ -	\$ -	\$100
	40020600	Postage and Shipping			\$ -	\$ -	\$600
	40020800	Dues and Memberships			\$1,497	\$1,300	\$600
	40020900	Travel, Education, and Training			\$282	\$500	\$1,000
	40021000	Bank Charges			\$ -	\$ -	\$ -
	40050000	<u>Supplies and Materials</u>					
	40050100	Office Supplies			\$1,152	\$1,500	\$1,500
	40050200	Operating Supplies			\$ -	\$ -	\$500
		Miscellaneous			\$6,072	\$10,000	\$ -
	40080000	<u>Capital Outlays</u>			\$ -	\$13,000	\$ -
		American Rescue Plan Act (ARPA)			\$17,593	\$ -	\$ -
	100103	Committees and Special Bodies					
	40020000	<u>General and Contracted Services</u>					
	40020800	Dues and Memberships			\$ -	\$ -	\$ -
	40020900	Travel, Education, and Training			\$ -	\$1,800	\$1,000
	40050000	<u>Supplies and Materials</u>					
	40050200	Operating Supplies			\$ -	\$600	\$600
100	100300	<b>Attorney</b>					
	40020000	<u>General and Contracted Services</u>					
	40020100	Professional and Technical Services			\$15,818	\$15,000	\$17,000
100	100400	<b>Auditor</b>					
	40020000	<u>General and Contracted Services</u>					
	40020100	Professional and Technical Services			\$4,475	\$ -	\$ -
100	100500	<b>Clerks/Recorders</b>					
	40010000	<u>Personnel Services</u>					
	40010100	Salaries and Wages			\$63,673	\$82,720	\$70,457
	40010101	Regular Employees					
	40010102	Temporary Employees					
	40010200	Employee Benefits			\$8,068	\$12,629	\$10,568
	40020000	<u>General and Contracted Services</u>					
	40020800	Dues and Memberships			\$ -	\$ -	\$200
	40020900	Travel, Education, and Training			\$182	\$625	\$1,000
100	100800	<b>Treasurer</b>					
	40010000	<u>Personnel Services</u>			\$ -	\$ -	\$ -
	40010100	Salaries and Wages					
	40010101	Regular Employees					
	40010102	Temporary Employees					
	40010200	Employee Benefits					
	40020000	<u>General and Contracted Services</u>			\$ -	\$ -	\$ -
	40020800	Dues and Memberships					
100	40020900	Travel, Education, and Training					
	100900	<b>Elections</b>			\$ -	\$ -	\$ -
100	101000	<b>Financial</b>					
	40020000	<u>General and Contracted Services</u>					
	40020100	Professional and Technical Services			\$ -	\$10,800	\$7,000
100	101200	<b>Information Technology</b>					
	40020000	<u>General and Contracted Services</u>					
	40020100	Professional and Technical Services					
	40020104	Informational Technology			\$9,056	9500	\$17,000

			Expenditures	Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
		40080000	<u>Capital Outlays</u>			
		40080500	Machinery and Equipment	\$ -	\$ -	\$ -
		40080600	Intangible Assests	\$ -	\$ -	\$ -
100	101300		<b>Planning and Zoning</b>			
		40010000	<u>Personnel Services</u>			
		40010100	Salaries and Wages	\$ -	\$5,000	\$5,000
		40010101	Regular Employees			
		40010102	Temporary Employees	\$ -	\$ -	\$ -
		40010200	Employee Benefits	\$ -	\$400	\$750
		40020000	<u>General and Contracted Services</u>			
		40020100	Professional and Technical Services	\$ -	\$600	\$ -
		40020800	Dues and Memberships	\$ -	\$ -	\$ -
		40020900	Travel, Education, and Training	\$ -	\$1,200	\$500
100	101700		<b>Regulations and Inspections</b>			
	101701		Building Inspections	\$700	\$750	\$750
100	101800		<b>Rick Management</b>			
		40020300	Insurance	\$ -	\$ -	\$3,000
			<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$128,568</b>	<b>\$167,924</b>	<b>\$139,125</b>

Expenditures			Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
100	200000	<b>General Fund   Public Safety</b>			
	200900	<b>Fire</b>			
	200901	Administration			
	40020000	<u>General and Contracted Services</u>			
	40020300	Insurance	\$1,326	\$5,000	\$3,000
	40030000	<u>Utilities and Utility Services</u>			
	40030200	Propane	\$3,000	\$3,000	\$2,500
	40030300	Electricity	\$2,218	\$2,300	\$1,000
	40030400	Telecommunication	\$1,566	\$2,000	\$1,200
	40080000	<u>Capital Outlays</u>			
	200903	Fire Suppression			
	40050000	<u>Supplies and Materials</u>	\$1,326	\$5,000	\$3,000
	40050200	Operating Supplies			
	40050201	Motor Fuels			
	40050204	Uniforms			
	40050600	Repair and Maintenance			
	40050603	Machinery and Equipment			
	40050604	Other Assets			
	200905	Training			
	40020000	<u>General and Contracted Services</u>			
	40020900	Travel, Education, and Training	\$5,867	\$8,100	\$7,000
	201000	<b>Emergency Medical Services</b>	\$ -	\$ -	\$ -
	201001	Administration			
	40050000	<u>Supplies and Materials</u>			
	201002	Training			
	40020000	<u>General and Contracted Services</u>			
	40020900	Travel, Educaiton, and Training			
		<b>TOTAL PUBLIC SAFETY</b>	<b>\$15,303</b>	<b>\$25,400</b>	<b>\$17,700</b>

Expenditures			Actual FY 2024	Budget FY 2025	Tentative Budget FY2026
100	300000	<b>General Fund   Public Works</b>			
	300300	<b>Engineering and Design</b>	\$ -	\$ -	\$ -
	300500	<b>Transportation</b>			
	40050000	<u>Supplies and Materials</u>	\$ -	\$1,000	\$500
	40020000	<u>General and Contracted Services</u>			
	40020100	Professional and Technical Services	\$75	\$6,000	\$2,000
	40080000	<u>Capital Outlays</u>	\$ -	\$ -	\$ -
	301000	<b>Solid Waste and Recycling</b>			
	301001	Administration			
	40010000	<u>Personnel Services</u>			
	40010100	Salaries and Wages			
	40010101	Regular Employees	\$2,280	\$3,100	\$5,103
	40010102	Temporary Employees	\$ -	\$ -	\$500
	40010200	Employee Benefits	\$174	\$230	\$750
	40020000	<u>General and Contracted Services</u>			
	40020900	Travel, Education, and Training	\$ -	\$ -	\$ -
	301001	Landfill			
	40020000	<u>General and Contracted Services</u>			
	40020100	Professional and Technical Services	\$ -	\$ -	\$ -
	40020200	Property Services	\$2,430	\$2,600	\$2,600
	40080000	<u>Capital Outlays</u>			
	301004	Solid Waste Collection and Disposal	\$500	\$500	\$500
	40020000	<u>General and Contracted Services</u>	\$ -	\$ -	\$ -
	40080000	<u>Capital Outlays</u>	\$ -	\$ -	\$ -
	301005	Other Collection Services			
	40020000	<u>General and Contracted Services</u>	\$ -	\$ -	\$ -
	40080000	<u>Capital Outlays</u>	\$ -	\$ -	\$ -
	301700	<b>Cemetery</b>			
	301701	Administration			
	40030000	<u>Utilities and Utility Services</u>			
	40030100	Water	\$611	\$900	\$900
	301702	Operations			
	40050000	<u>Supplies and Materials</u>	\$ -	\$660	\$700
	40020000	<u>General and Contracted Services</u>	\$ -	\$ -	\$300
		<b>TOTAL PUBLIC WORKS</b>	<b>\$6,070</b>	<b>\$14,990</b>	<b>\$13,853</b>

			Expenditures	Actual FY 2024	Budget FY 2025	Tentative Budget FY2026
100	400000		<b>General Fund   Health</b>			
			<b>TOTAL HEALTH</b>	\$ -	\$ -	\$ -

Expenditures			Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
100	500000	<b>General Fund   Community</b>			
	500100	<b>Administration</b>			
	40010000	<u>Personnel Services</u>			
	40010100	Salaries and Wages	\$ -	\$ -	\$35,834
	40010101	Regular Employees			
	40010102	Temporary Employees			
	40010200	Employee Benefits	\$ -	\$ -	\$5,375
	40020000	<u>General and Contracted Services</u>			
	40020100	Professional and Technical Services			
	40020200	Property Services	\$1,600	\$2,000	\$2,000
	40020300	Insurance	\$7,608	\$8,400	\$3,000
	40050000	<u>Supplies and Materials</u>			
	40050200	Operating Supplies	\$748	\$200	\$ -
	40050201	Motor Fuels	\$280	\$450	\$900
	40050202	Janitorial and Custodial	\$888	\$1,000	\$2,000
	40050500	Material	\$ -	\$ -	\$ -
	40050600	Repair and Maintenance			
	40050601	Property		\$5,000	\$4,000
	40050602	Buildings	\$12,254	\$5,000	\$8,000
	40050603	Machinery and Equipment	\$ -	\$ -	\$ -
	40050604	Other Assets	\$ -	\$ -	\$ -
	40050800	Small Tools and Minor Equipment	\$ -	\$ -	\$ -
	40050900	Signage	\$ -	\$ -	\$0
	40051000	Decorations	\$ -	\$ -	\$ -
	40080000	<u>Capital Outlays</u>			
	500200	<b>Human Services</b>			
	500202	Community Center and Post Office			
	40030000	<u>Utilities and Utility Services</u>			
	40030100	Water	\$ -	\$ -	\$1,800
	40030300	Electricity	\$5,337	\$5,900	\$5,500
	40030400	Telecommunication	\$2,760	\$2,500	\$2,000
	40080000	<u>Capital Outlays</u>			
	500300	<b>Parks and Recreation</b>			
	500301	Administration			
	500302	Art Galleries	\$125	\$125	\$125
	500304	Facilities			
	40030000	<u>Utilities and Utility Services</u>			
	40030100	Water	\$4,058	\$4,000	\$3,800
	40030300	Electricity	\$ -	\$ -	\$1,000
	40080000	<u>Capital Outlays</u>			
	40080600	Intangible Assests			
	40080602	Water Rights	\$ -	\$ -	\$60
	500305	Special Events	\$746	\$3,500	\$3,600
	500308	Playgrounds	\$ -	\$ -	\$500
	500313	Trails	\$ -	\$ -	\$ -
	500315	Park Areas	\$ -	\$ -	\$ -
	500400	<b>Library</b>			
	500401	Administration			
	40030000	<u>Utilities and Utility Services</u>			
	40030400	Telecommunication	\$1,954	\$2,650	\$1,560
	500500	<b>Education</b>	\$ -	\$ -	\$ -
	500600	<b>Natural Resources</b>	\$ -	\$ -	\$ -
	500700	<b>Housing and Economic Development</b>	\$ -	\$ -	\$ -
	500708	Tourism			

**TOTAL COMMUNITY**

**\$38,358**

**\$40,725**

**\$81,054**

**Boulder Town - Special Revenue Funds - Class C Roads  
Fiscal Year 2027 Budget (July 2026 - June 2027)**

Revenues	Actual FY 2025	Budget FY 2026	Tentative FY 2027
Class "B&C" Road allotment	\$ 45,708	\$ 46,000	\$ 46,000
Mass Transit	7,064	-	7,200
Interest	11,904	-	12,000
RTIF	16,661	-	-
Appropriation of fund balance	-	125,000	-
<b>Total Revenues</b>	<b>\$ 81,337</b>	<b>\$ 171,000</b>	<b>\$ 65,200</b>

Expenditures	Actual FY 2025	Budget FY 2026	Tentative FY 2027
Miscellaneous	\$ -	\$ -	\$ -
Class "B&C" road projects	-	171,000	-
Reserves	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ -</b>	<b>\$ 171,000</b>	<b>\$ -</b>
<b>Surplus/(Deficit)</b>	<b>\$ 81,337</b>	<b>\$ -</b>	<b>\$ 65,200</b>

Boulder Town - Debit Services Fund - Building Authority Fiscal Year 2027 Budget (July 2026 - June 2027)			
Revenues	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Interest earnings	\$ 4	\$ -	\$ -
Transfer from GF	8,000	8,000	8,000
Appropriation of fund balance	-	-	-
<b>Total Revenues</b>	<b>\$ 8,004</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
Expenditures	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Debt service principal	\$ 8,000	8,000	\$ 8,000
Miscellaneous	-	-	-
<b>Total Capital Expenditures</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>Surplus/(Deficit)</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>

**Boulder Town - Capital Improvements Funds**  
**Fiscal Year 2027 Budget (July 2026 - June 2027)**

Revenues	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Interest revenue	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-
Contributions from builders	-	-	-
Miscellaneous	-	-	-
Fund Balance appropriation	13,000	13,000	-
<b>Total Revenues</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ -</b>

Expenditures	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Capital outlay other	\$ -	-	\$ 20,000
Capital outlay buildings	-	-	-
Transfer to GF	13,000	13,000	-
<b>Total Capital Expenditures</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 20,000</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (20,000)</b>

Report Title: Work Session  
Governing Body: Town Council  
Meeting Date: June 2, 2026  
Agenda Item: Work Session, Multiple Sub-Items  
Item Type: Information  
Contributors: Town Council Members  
Prepared by: Cheryl Cox and Elizabeth Julian  
Date Submitted: May 27, 2026

This report provides background and proposed actions for the Work Session agenda items. To ensure effective use of time, Council members are requested to review this material and arrive prepared with feedback, ideas, or proposed direction for each topic as applicable.

## **9.1. CHAPTER 111 ALCOHOLIC BEVERAGES ORDINANCE AMENDMENT**

### **Background**

The Town Council seeks to transition Chapter 111, Alcoholic Beverages, from municipal licensing to a local consent framework to align with Utah state law (Title 32B), modernize terminology, and reduce administrative risk. Legal analysis (Attachment A) and a redline draft (Attachment B) are provided for review.

### **Objective**

Determine if the Council is prepared to schedule a public hearing and potential vote on the ordinance amendment and revised application for the July 7 regular meeting.

### **Discussion Guidance**

- Review and provide feedback on the proposed redline draft (Attachment B) and the legal analysis (Attachment A).

- Provide direction to staff to finalize the revised correlating application for concurrent review.
- If satisfied, formally schedule the public hearing and possible vote for the **July 7 regular meeting**.

## Attachments

A. May 25, 2026 Memorandum from Jayme Blakesley, Town Attorney regarding Municipal Licensing versus Local Consent Framework

[BT-2026\\_MEMO\\_20260602\\_OrdinanceAlcoholLicensingVersusLocalCon...](#)

B. Town Code Chapter 111 Alcoholic Beverages redline draft as prepared by Jayme Blakesley, Town Attorney

[BT-2026\\_CODE\\_2026-A\\_Chapter111\\_AlcoholicBeverages\\_REDLINE\\_V...](#)

## 9.2. RSTR ORDINANCE AND APPLICATION PROCESS UPDATE

### Background

The Town Council amended the Residential Short-Term Rental (RSTR) Ordinance on December 2, 2025, but the corresponding Conditional Use Permit (CUP) application and process were not updated. Following discussion at the April regular meeting, an initial application draft was prepared by Planning Commission Chair Nancy Tosta and Zoning Administrator Erin Smith. After Council review and specific feedback in May, Erin and Councilmember Josh Ellis were assigned to prepare the final draft for legal review, including the workflow.

Town Attorney Jayme Blakesley is preparing redline amendments and a supporting legal analysis to clarify the ordinance. These revisions are intended to reinforce the intended changes made in December and ensure the administrative workflow is both applicable and functional.

### Status and Projected Timeline

This section provides an update on the concurrent revision of the RSTR CUP application, RSTR business license application, and necessary RSTR ordinance amendments. Town Attorney Jayme Blakesley is preparing a memo and redline

draft of slight amendments to the current ordinance to clarify its intent and administrative processes.

- Erin Smith and Josh Ellis have completed revisions to the draft CUP and RSTR business license applications for legal review.
- Town Attorney Jayme Blakesley is drafting a memo and redline amendments to clarify the RSTR ordinance.
- The Planning Commission is asked to hold a public hearing and vote on the RSTR ordinance amendments in **July**.
- The Town Council is asked to hold a public hearing and possible vote on the ordinance amendments, updated CUP application, and new business license application in **August**.

## Attachments

C. Ordinance No. 2025-8 Amending Chapter 112: Residential Short-Term Rentals

 Ordinance No. 2025-8 Adopted 2025 Dec 02.pdf

D. RSTR CUP Application Draft

 BT-2026-APPLICATION\_ConditionalUsePermit\_DRAFT\_V2.0\_ESmith....

## 9.3. TOWN TREE ORDINANCE AMENDMENT UPDATE

### Background

The Town Council (TC) reviewed a draft amendment to the Town Tree Ordinance on May 5. The revisions are intended to simplify the ordinance, secure Tree City USA status, and formally establish the Tree Committee as a volunteer work group under TC guidance, thus exempting it from the Open and Public Meetings Act (OPMA).

### Status and Projected Timeline

Councilmembers Tina Karlsson and Josh Ellis are collaborating on a revised draft that incorporates Council feedback. The draft will clarify the Town's authority over hazard trees adjacent to roads and remove "street trees" from the ordinance scope. Councilmember Karlsson intends for this Committee model to serve as a template

for future town work groups. The revised draft will be submitted for legal review upon completion. The projected timeline is to have the redline draft and memo from Jayme from the submitted draft from Josh and Tina with the potential to review and act on in July, having a public hearing if required.

### **Discussion Guidance**

This section is an informational update. No action or specific discussion guidance is required at this time as work is currently underway to prepare the draft for legal review.

### **Attachments**

E. Town Tree Ordinance Draft (as presented for May 5 TC Review)

[BT-2026\\_ORDINANCE\\_2026-B\\_TreeOrdinance\\_DRAFT\\_V1.0\\_PFurches](#)

## **9.4. 4TH OF JULY PARADE AND SERVING DINNER**

### **Background**

The Town Council is taking responsibility for organizing the annual 4th of July parade. Initial planning is needed to define the scope and logistics.

### **Objective**

Provide direction on key elements of the 4th of July event, specifically the parade and dinner service.

### **Discussion Guidance**

- Determine the parade's incentive structure (e.g., prizes for winners, \$100 for the best float, gift certificates for participants, anything or nothing).
- Commit to serving dinner or provide direction for alternative arrangements.

## **9.5. MEETING FILE STORAGE & MANAGEMENT REVIEW**

### **Background**

Following the May 5, 2026, discussion on Utah’s Open and Public Meetings Act (OPMA) compliance and the Town Attorney's memo on collaboration risks, the Town Council adopted a two-part interim solution for meeting materials:

1. **Public Posting:** Meeting materials will transition from posting Google Drive folder links on public notices to publicly posted, compiled PDF packets to comply with both OPMA and Utah’s Public Notice Website.
2. **Internal Collaboration:** Governing bodies (Town Council and Planning Commission) may continue to use Google Drive for meeting materials internally, but commenting or editing access must be strictly limited to a maximum of two members to comply with sub-quorum collaboration guidance.

For matters requiring policy work before they are presented to the Town Council for approval, Town Attorney Jayme Blakesley recommends the Council assign subcommittees or specific members (in groups fewer than three to avoid violating quorum rules) to perform this work and then present matters to the Council for review and approval. Council Member Josh Ellis and Planning Commission Chair Nancy Tosta took the assignment at the May 5th meeting to draft a counter-proposal for the attorney’s review. Mr. Blakesley has expressed a willingness to help the Council develop work processes that respect Council members’ time and comply with OPMA. The administration hopes that a final solution will include a meeting management platform such as CivicPlus's Agenda and Meeting Management, and requests that the Council review this and similar platforms to be included in a possible solution moving forward. Council Member Ellis has provided supplemental resources and case law research for the Council to review.

## **Objective**


The Council is asked to review the supplemental materials and case law research provided by Council Member Ellis (Attachments H, I, and J) and the CivicPlus Agenda and Meeting Management platform (Attachment K), to inform the ongoing discussion on formalizing a Council-approved policy and to develop a clear direction for a compliant, yet efficient, collaboration process.

## **Attachments**

F. May 1, 2026 Memorandum from Jayme Blakesley, Town Attorney regarding Council Meeting Procedures—Use of Shared Documents

 BT-2026\_MEMO\_CouncilMeetingProceduresUseOfSharedDocuments20...

G. Draft Minutes from May 5, 2026 Regular Town Council Meeting

 BT-2026\_MINUTES\_20260505\_MeetingRegular\_TC\_DRAFT\_V1.0\_EJu...

H. Supplemental Resource 1 on Case Law and Procedures, Provided by Council Member Ellis

 BT-2026\_SUPPLEMENT\_SanJuanCountyCommissionersViolatedUtah...

I. Supplemental Resource 2 on Case Law and Procedures, Provided by Council Member Ellis

 BT-2026\_SUPPLEMENTAL\_GarfieldKaneSUWAAppeal.pdf

J. Supplemental Resource 3 on Case Law and Procedures, Provided by Council Member Ellis

 BT-2026\_SUPPLEMENTAL\_CountyCommissionersHoldClosedWorkMe...

K. CivicPlus Agenda and Meeting Management Platform

<https://www.civicplus.com/agenda-meeting-management/>

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## MEMORANDUM

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**To:** Cheryl Cox, Mayor of Boulder, Utah  
Elizabeth Julian, Town Clerk

**From:** Jayme Blakesley, Town Attorney

**Date:** May 25, 2026

**Subject:** Municipal Licensing versus Local Consent Framework

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### I. Introduction

Boulder Town (“Boulder” or “Town”) is considering revisions to [Chapter 111](#) of the Town Code governing alcoholic beverages. The proposed amendments would modernize the ordinance to better align with Utah’s current alcohol regulatory framework under [Title 32B of the Utah Code](#).

The primary purpose of the amendments is to transition the Town from a municipal alcohol licensing system to a local-consent framework under which the State of Utah issues and renews alcohol licenses through the Utah Department of Alcoholic Beverage Services (“DABS”) and the Alcoholic Beverage Services Commission; and the Town provides local consent and continues to regulate alcohol-related businesses through zoning, business licensing, nuisance authority, and related municipal powers.

The proposed amendments would also The proposed amendments would also:

- modernize outdated terminology,
- eliminate obsolete license classifications,
- synchronize local review and renewals with the State renewal process, and
- preserve the Town’s practical authority over alcohol-related land uses and business operations.

## II. Factual Background

The Town’s current ordinance, Chapter 111, establishes a municipal alcohol licensing system under which the Town issues retail alcohol licenses directly. The ordinance establishes various local license classifications, including:

- Class A licenses (sale of beer in original containers for off-premises consumption);
- Class B licenses (sale of beer for on-premises consumption together with the sale of food);
- Restaurant liquor licenses (sale of alcohol for on-premises consumption together with the sale of food);
- Retail package liquor licenses (sale of beer and alcohol in original containers for off-premises consumption); and
- Class C licenses (sale of draft beer for consumption on or off premises and other beer sales consistent with state law).<sup>1</sup>

The ordinance requires applicants to apply directly to the Town and authorizes the Town to process applications, issue licenses, collect fees, conduct renewals, suspend or revoke licenses, and enforce local licensing requirements.

The ordinance currently ties renewals to the Town’s fiscal year, with annual licenses expiring on June 30.

The ordinance also requires businesses to obtain applicable state licenses in addition to municipal authorization.

The proposed amendments would replace this framework with a local-consent structure more consistent with Utah’s modern alcohol regulatory system.

## III. Legal Framework

Utah regulates alcoholic beverages under [Title 32B, the Alcoholic Beverage Control Act](#). Utah operates as a centralized alcohol control state in which primary licensing authority rests with DABS and the Commission.

Title 32B nevertheless recognizes municipalities as “local authorities.” The statute defines “local authority” as the governing body of a city or town for premises located within municipal boundaries. For Boulder, the governing body is the Town Council.

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<sup>1</sup> No Class C licenses are authorized in the Town presently.

Under the current statutory framework, municipalities commonly participate in the alcohol licensing process by providing local consent, reviewing zoning compliance, evaluating land-use compatibility, regulating business operations through general municipal police powers, and enforcing nuisance, health, safety, and business-license regulations.

Although the State issues alcohol licenses, municipalities retain substantial authority over zoning, conditional use permits, business licensing, occupancy and fire-code compliance, nuisance abatement, parking and traffic management, and local operational conditions.

Importantly, a state-issued alcohol license does not override local land-use authority or municipal business regulation. State alcohol licensure and municipal land-use authorization remain legally distinct approvals.

The proposed amendments are intended to better align Chapter 111 with this allocation of state and municipal authority.

#### **IV. Discussion**

The proposed amendments would substantially modernize Chapter 111 while preserving the Town's practical authority over alcohol-related businesses.

##### *a. Elimination of Municipal Alcohol License Issuance*

The most significant proposed change is the elimination of direct municipal alcohol-license issuance. Instead, businesses would obtain alcohol licenses directly from the State while obtaining local consent from the Town where required by state law.

This approach better reflects Utah's centralized alcohol licensing system and avoids duplication of state licensing functions.

Under the proposed amendments the State would issue and renew alcohol licenses; the Town would review applications for local consent; and the Town would continue to regulate businesses through zoning, business licensing, nuisance enforcement, and operational conditions.

##### *b. Modernization of Terminology and Structure*

The proposed amendments would remove outdated classifications (e.g., Classes A, B, and C). These classifications reflect an older statutory structure that no longer aligns cleanly with

modern Title 32B terminology. Replacing those classifications with references to state licensing authority reduces ambiguity and improves consistency with current law.<sup>2</sup>

The amendments would also revise administrative sections of Chapter 111 to do the following:

- replace references to municipal license issuance with local consent procedures;
- modernize application and renewal requirements;
- clarify the Clerk’s administrative role; and
- preserve the Town’s authority to impose operational conditions and enforce local ordinances.

*c. Alignment with State Renewal Schedule*

The current ordinance ties renewals to the Town’s fiscal year. The proposed amendments would instead coordinate local consent renewals with the State’s alcohol license renewal process.

*d. Preservation of Local Authority*

The proposed amendments would not eliminate the Town’s ability to regulate alcohol-related businesses.

The Town would retain authority over zoning and land use, conditional use permits, business licensing, nuisance enforcement, parking and traffic management, occupancy and safety compliance, and operational conditions reasonably related to public health, safety, and welfare.

In practice, these municipal powers provide the Town with substantial practical control over the location and operation of alcohol-related businesses within the community.

*e. Reduction of Administrative and Legal Risk*

The proposed amendments would also reduce the Town’s exposure to procedural and administrative-law challenges associated with acting as a direct alcohol licensing authority.

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<sup>2</sup> Under current Utah law, alcohol licenses are no longer organized under the older “Class A,” “Class B,” or “Class C” framework reflected in the Town’s ordinance. Instead, Title 32B establishes license categories based on the type of business and manner of alcohol service. The principal retail classifications include full-service restaurant licenses, limited-service restaurant licenses, beer-only restaurant licenses, bar establishment licenses, on-premise beer retailer licenses, banquet licenses, reception center licenses, hotel licenses, resort licenses, and hospitality-related licenses. Utah also separately regulates off-premises beer retailers, manufacturing licenses (such as breweries, distilleries, and wineries), warehousing and wholesaling licenses, and temporary event permits. Most alcohol licenses are issued and administered by the Utah Department of Alcoholic Beverage Services and the Alcoholic Beverage Services Commission, while municipalities generally participate through local consent, zoning, business licensing, and operational regulation.

Under the current framework, the Town independently administers applications, renewals, suspensions, revocations, and licensing classifications.

Transitioning to a consent-based model simplifies the Town's role and better aligns municipal authority with Utah's current statutory framework.

## **V. Recommendation**

The proposed amendments to Chapter 111 are advisable and would substantially improve the clarity, consistency, and administrability of the Town's alcohol regulations.

The amendments would replace municipal alcohol-license issuance with a local-consent framework, align Chapter 111 with Utah Code Title 32B, modernize outdated terminology and classifications, synchronize local review with the State renewal process, and preserve the Town's authority through zoning, business licensing, nuisance enforcement, and operational regulation.

For these reasons, adoption of the proposed amendments is recommended.

CHAPTER 111: ALCOHOLIC BEVERAGES

Section

111.01 Definitions

111.02 Local consent required

111.03 Local consent fees

111.04 License fees to accompany application

111.05 Purchase of beer for resale

111.06 Application for local consent

111.07 Renewal of local consent

111.08 Qualification

111.09 Department of Health permit

111.10 Transfer of local consent

111.11 Reserved

111.12 Revocation or suspension

111.13 Reserved

111.14 Issuance of local consent

111.15 Business license required

111.16 Administration

111.17 Payment dates

111.18 Late payment

111.19 Certificate

111.20 Display

111.21 Reserved

111.22 Local consent for state licenses

Deleted: Retail licenses

Deleted: Beer and liquor license

Deleted: license

Deleted: Renewals

Deleted: license

Deleted: Application for license

Deleted: license

Deleted: License assessor and collector

Deleted: Authorizing the issuance of licenses for the sale of alcoholic beverages

**§ 111.01 DEFINITIONS.**

The words and phrases used in this chapter shall have the meanings specified in the State Alcoholic Beverage Control Act, Utah Code Title 32B, as amended, unless a different meaning is clearly evident.

Deleted: Liquor Control Act

“Local consent” means written approval issued by the Town authorizing an applicant to seek or maintain and alcoholic beverage license issued by the Utah Alcoholic Beverages Services Commission.

“State license” means a license, permit, or authorization issued under Utah Code Title 32B by the Utah Alcoholic Beverage Services Commission or the Utah Department of Alcoholic Beverage Services.

(Ord. 29A, passed 8-24-1995)

Draft

§ 111.02 **LOCAL CONSENT REQUIRED.**

No person may sell, furnish, store, distribute, or otherwise engage in alcoholic beverage activities within the Town unless:

(A) the person holds all licenses and permits required under Utah Code Title 32B;

(B) the premises comply with all applicable Town land use, zoning, building, fire, health, and business licensing requirements; and

(C) the Town has issued local consent where required under state law.

The Town may impose reasonable conditions upon local consent related to public safety, land use compatibility, parking, traffic circulation, nuisance mitigation, hours of operation, noise, security, and compliance with Town ordinances.

(A).

(Ord. 29A, passed 8-24-1995; Ord. 29B, passed 10-8-1999; Ord. 29D, passed 9-4-2014) Penalty, see § 10.99

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Deleted: Class A retail licenses issued hereunder shall entitle the licensee to sell beer on the premises licensed in original containers for consumption off the premises in accordance with the State Liquor Control Act and the ordinances of the town.

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Deleted: Class B retail licenses shall entitle the licensee to sell beer on the premises for consumption on the premises in conjunction with the sale of food in accordance with the State Liquor Control Act and the ordinances of the town.

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Deleted: Restaurant liquor licenses shall entitle the licensee to sell alcohol on the premises for consumption on the premises in conjunction with the sale of food in accordance with the State Liquor Control Act and the ordinances of the town.

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Deleted: Retail package store licenses issued hereunder shall entitle the licensee to sell beer and alcohol on the premises in the original containers for consumption off the premises in accordance with the State Liquor Control Act and the ordinances of the town.

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Deleted: Class C licenses for retail shall entitle the licensee to sell draft beer for consumption on or off the premises and to sell beer in accordance with the State Liquor Control Act and the ordinances of the town.

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Deleted: Seasonal licenses of any class may be issued for a period of time not to exceed one year which period shall be determined by the Town Council.

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§ 111.03 **LOCAL CONSENT FEES.**

Applicants seeking local consent under this chapter shall pay the fee established by resolution of the Town Council.

The fee shall accompany the application for local consent and shall be used to offset administrative review costs.

The Town Council may establish separate fees for initial applications, renewals, transfers, or amended applications.

(A).

(Ord. 29A, passed 8-24-1995; Ord. 29B, passed 10-8-1999; Ord. 29D, passed 9-4-2014) Penalty, see § 10.99

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**Deleted:** In addition to any other business license fee which any person or place of business may be required to pay, there is hereby imposed on the business location every person engaged in the sale or dispensing of beer or liquor the following annual license fees:

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**Deleted:** Class A beer license: \$50 for the initial license and \$50 per renewal;

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**Deleted:** Class B beer license: \$50 for the initial license and \$50 per renewal;

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**Deleted:** Restaurant liquor: \$50 for the initial license and \$50 per renewal;

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**Deleted:** Retail package liquor: \$50 for the initial license and \$50 per renewal; and

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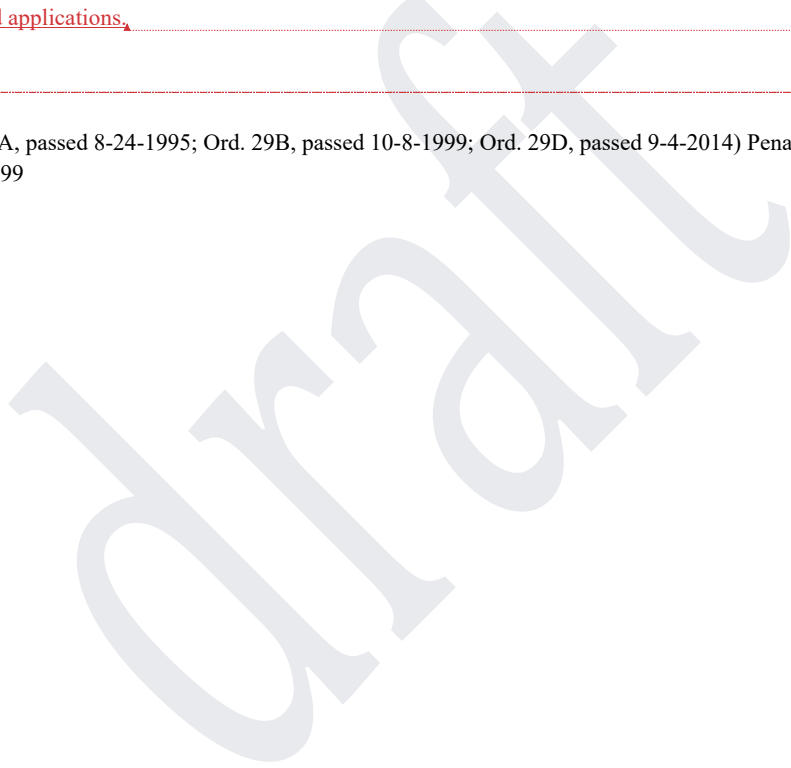
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**Deleted:** Class C beer license: seasonal licenses.

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**Deleted:** ¶

**Deleted:** No Class C licenses are authorized in the town. No seasonal licenses are authorized in the town.



**§ 111.04 LICENSE FEES TO ACCOMPANY APPLICATION.**

(A) Applications provided for in this chapter shall be accompanied by the fees provided in this chapter.

(B) The fee shall be returned to the applicant if the application is denied.

(Ord. 29A, passed 8-24-1995)

*Draft*

**§ 111.05 PURCHASE OF BEER FOR RESALE.**

It is a Class B misdemeanor for any licensee to purchase or acquire or to have or possess for the purpose of sale or distribution any beer except that which the licensee shall have lawfully purchased from a brewer or wholesaler licensed under the provisions of the Utah Alcoholic Beverage Control Act.

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Deleted: State Liquor Control Act

(Ord. 29A, passed 8-24-1995) Penalty, see § 10.99

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§ 111.06 APPLICATION FOR LOCAL CONSENT.

(A) Applications for local consent shall be verified and shall be filed with the Clerk.

(B) The applicaiton shall include:

(1) proof of application for or issuance of the applicable state license;

(2) proof of compliance with zoning and land use requirements;

(3) proof of a current Town business license or pending business license application;

(4) identification of the premises for which consent is sought; and

(5) any additional information reasonably required by the Town to evaluate compliance with applicable law.

(C) Application must be subscribed by the applicant who shall state under oath and by notarized signature that the facts therein contained are true.

(Ord. 29A, passed 8-24-1995)

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Deleted: the applicant's name in full and that he or she understands and has read and complied with the requirements and possesses the qualifications specified in the Liquor Control Act and this chapter. If the applicant is a copartnership, the names and addresses of all partners, and if a corporation, the names and addresses of all officers and directors, must be stated.

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§ 111.07 RENEWAL OF LOCAL CONSENT.

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Applications for renewal of local consent shall be submitted in coordination with the renewal schedule established by the Utah Department of Alcoholic Beverage Services.

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The Town may require updated information demonstrating continued compliance with Town ordinances, land use approvals, operational conditions, and business licensing requirements.

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(Ord. 29A, passed 8-24-1995)

Deleted: All applications for renewal licenses filed by the holders of existing licenses shall be filed with the Clerk at least 30 days prior to the expiration date of the then issued license. Any person who fails to file such application within the time limit shall close his or her licensed premises on the expiration date of the then issued license and shall keep the premises closed for any and all business for the sale of beer until the date his or her new license is issued by the Town Council.

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§ 111.08 QUALIFICATION.

No local consent shall be granted unless the applicant:

- is at least 21 years of age where required by law;
- complies with Utah Code Title 32B;
- complies with Town ordinances;
- maintains all required state licenses; and
- satisfies all applicable land use and business licensing requirements.

The Town may consider criminal history, prior alcohol-related violations, nuisance activity, or repeated code violations to the extent permitted by law.

(Ord. 29A, passed 8-24-1995)

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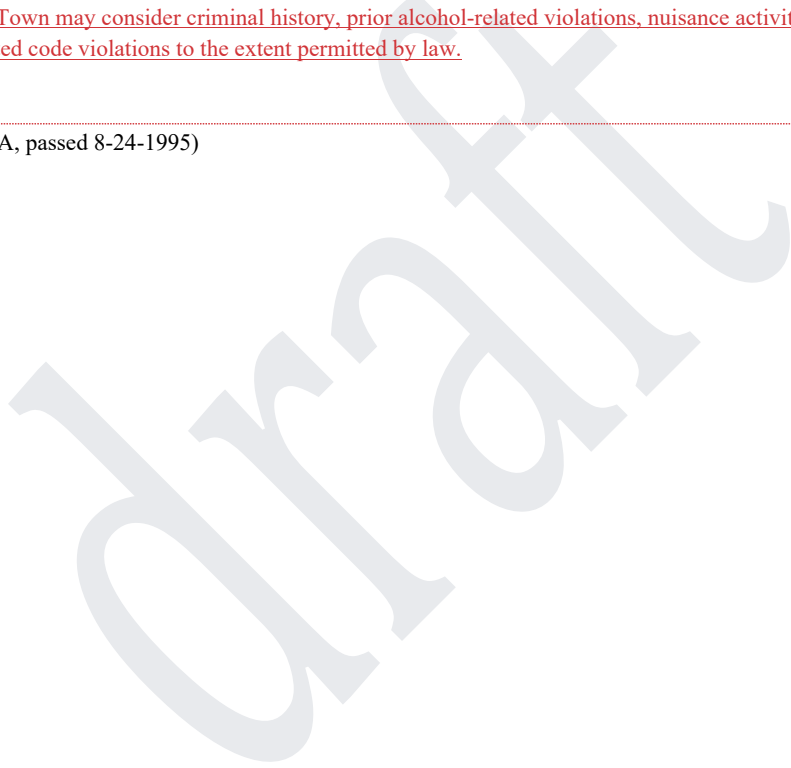
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**Deleted:** No license shall be granted to any retailer to sell beer within the town unless he or she shall be of good moral character, over the age of 21 years, and a citizen of the United States, or to any one who has been convicted of a felony or of any violation of any law of the state or provision of the ordinances of this town relating to intoxicating liquors, or of keeping a gambling or disorderly house, or who has pleaded guilty to or has forfeited his or her bail on a charge of having committed a felony or of having violated any such law or ordinance, or to any partnership, any member of which lacks any of the qualifications set forth in this section, or to any corporation, of which any director or officer lacks any such qualifications.

**Deleted:** ¶



§ 111.09 DEPARTMENT OF HEALTH PERMIT.

No ~~local consent shall be granted until the applicant has obtained all required health approvals and permits required by applicable law.~~

(Ord. 29A, passed 8-24-1995)

**Deleted:** license under this chapter shall be issued

**Deleted:** therefor shall have first procured

**Deleted:** from the Department of Health a permit which shall show that the premises to be licensed are in a sanitary condition and that the equipment used in the storage, distribution or sale of beer complies with all the health regulations of this town and the state.

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§ 111.10 TRANSFER OF LOCAL CONSENT.

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Local consent issued under this chapter is specific to the approved premises and operator and may not be transferred without prior approval of the Town.

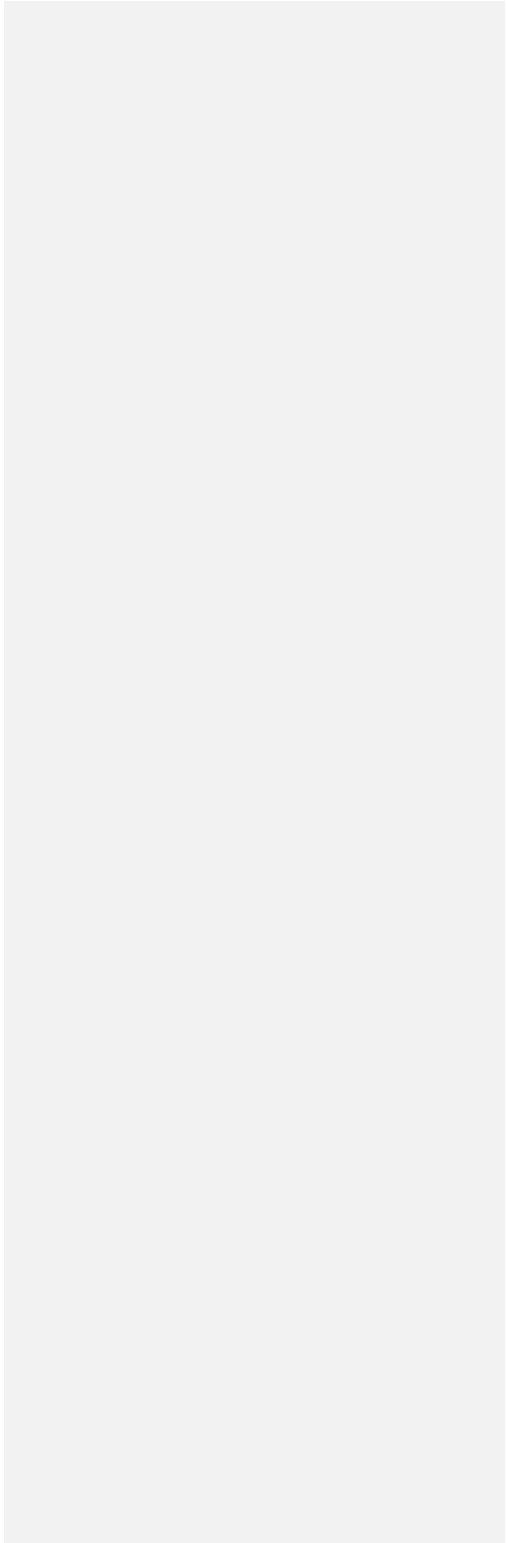
Deleted: Licenses issued pursuant to this chapter shall not be transferable, and if revoked by the Town Council, the fee paid by the licensee to the town for the license shall be forfeited to the town.

(Ord. 29A, passed 8-24-1995)

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§ 111.11 RESERVED.

draft



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§ 111.12 REVOCATION OR SUSPENSION.

(A) The Town Council may, after ~~notice and opportunity to be heard,~~ revoke or suspend any ~~local consent~~ a finding by it that the ~~applicant, licensee, or operator has:~~

- (1) ~~violated this chapter;~~
- (2) ~~violated applicable Town ordinances;~~
- (3) ~~violated land use or operational conditions;~~
- (4) ~~created a public nuisance; or~~
- (5) ~~failed to maintain required state licenses.~~

(B) ~~Revocation or suspension of local consent may result in prohibition of alcohol sales or operations within the Town notwithstanding the status of any state license.~~

(C) A hearing may be requested by any person:

- (1) ~~denied local consent; or~~
- (2) ~~subject to suspension or revocation proceedings.~~

(Ord. 29A, passed 8-24-1995)

**Deleted:** a hearing,

**Deleted:** beer license on

**Deleted:** licensee or his or her officers, agents or employees have violated any provision of this chapter or any ordinance of this town whether now or hereafter enacted which is in any way related to the operation of the business or the safety of the public.

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**Deleted:** That is denied or refused a beer license by any officer, agent or employee of this town; and

**Deleted:** Whose beer license is revoked, restricted, qualified or limited from that for which it was first issued

§ 111.13 ~~RESERVED.~~

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- Deleted: APPLICATION FOR LICENSE.**
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- Deleted:** Applicants for permits and licenses under this chapter shall file a sworn application in writing signed by the applicant, if an individual, by all partners, if a partnership, and by the president if a corporation, or by an agent, including a state or regional agent, with the Clerk which shall give the following information:
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- Deleted:** The name of the applicant, and if the applicant is an employee or agent of a corporation, the name of the corporation;
- Deleted:** ¶
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- Deleted:** The address of the applicant, and if the applicant is an agent or employee of a corporation, the address of the corporation;
- Deleted:** ¶
- Deleted:** ¶
- Deleted:** A brief description of the nature of the business and the goods to be sold and from whom and where the applicant obtains the goods to be sold;
- Deleted:** ¶
- Deleted:** ¶
- Deleted:** If the applicant is employed by or an agent of another person, the name and permanent address of such other person or persons; and
- Deleted:** ¶
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- Deleted:** The length of time for which the applicant desires to engage in business within the town.
- Deleted:** ¶
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- Deleted:** (Ord. 29A, passed 8-24-1995)

§ 111.14 ISSUANCE OF LICENSE.

(A) If the applicant complies with this chapter and applicable law, the Town may issue written local consent.

(B) Local consent shall identify:

(1) the operator;

(2) the premises;

(3) the applicable state license category; and any operational conditions imposed by the Town.  
(Ord. 29A, passed 8-24-1995)

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Deleted: The license shall contain the signature of the issuing officer and shall show the name and address of the licensee and the kind of goods to be sold pursuant to the application together with an expiration date.

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**§ 111.15 BUSINESS LICENSE REQUIRED.**

It shall be a Class B misdemeanor for any person to sell alcoholic beverages without a valid state license where required, Town consent, and a valid Town business license.  
(Ord. 29A, passed 8-24-1995)

Deleted: first receiving the type of license required by the town...

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§ 111.16 ADMINISTRATION.

Deleted: LICENSE ASSESSOR AND COLLECTOR

The Clerk is designated as the administrative official responsible for receiving and processing applications for local consent under this chapter.

The Clerk may:

- collect fees established by ordinance or resolution;
- coordinate review of applications by Town staff and agencies;
- maintain records relating to local consent approvals;
- monitor renewal deadlines and compliance status; and
- refer violations of this chapter or other applicable ordinances for enforcement proceedings.

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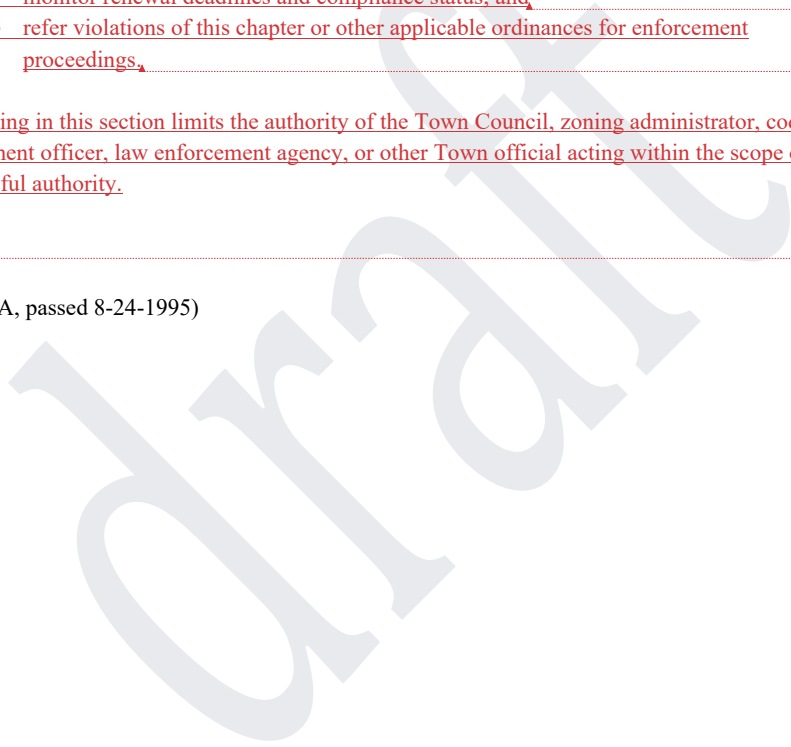
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Nothing in this section limits the authority of the Town Council, zoning administrator, code enforcement officer, law enforcement agency, or other Town official acting within the scope of their lawful authority.

Deleted: The Clerk is designated and appointed as ex officio assessor of license fees for this town. On receipt of any application for a license, the Clerk shall assess the amount due thereon and shall collect all license fees based upon the rate established by ordinance. He or she shall enforce all provisions of this chapter, and shall cause to be filed complaints against all persons violating any of the provisions of this chapter.

(Ord. 29A, passed 8-24-1995)



§ 111.17 PAYMENT DATES.

Local consent renewals and associated fees shall be due in coordination with the renewal schedule established by the Utah Department of Alcoholic Beverage Services unless otherwise established by resolution of the Town Council.

(Ord. 29A, passed 8-24-1995)

**Deleted:** All license fees shall be due and payable as follows, except as may be otherwise provided in the applicable ordinance.

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**Deleted:** Annual fees shall be payable before each fiscal year in advance. The annual license shall date from July 1 of each year and shall expire on June 30 of the following year.

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**Deleted:** Annual fees shall be due on the first day of each fiscal year and shall become delinquent if not paid by August 1 each year.

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**Deleted:** One-half of the annual fee shall be payable for all licenses issued by the town pursuant to applications made after January 1 of each year and licenses issued after January 1 shall expire on the first day of the following July. Payment shall be due upon the date of application.

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**§ 111.18 LATE PAYMENT.**

(A) If any fee required under this chapter is not paid within 30 days after the due date, the Town may assess a late fee or penalty in the amount established by resolution of the Town Council.

The Town may withhold issuance or renewal of local consent until all fees, penalties, and other amounts due to the Town relating to the premises or operation have been paid in full.  
(Ord. 29A, passed 8-24-1995)

**Deleted:** If any license fee is not paid within 30 days of the due date, a penalty of 25% of the amount of such license fee shall be added to the original amount thereof.

**Deleted:** No license shall be issued until all penalties legally assessed have been paid in full.

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§ 111.19 CERTIFICATE.

All ~~local consent approvals issued under this chapter shall identify:~~

(A) ~~the premises;~~

(B) ~~the operator;~~

(C) ~~the applicable state license; and~~

(D) ~~any operational conditions imposed by the Town~~

(Ord. 29A, passed 8-24-1995)

- Deleted:** certificates of license
- Deleted:** shall be signed by the Mayor, attested by the Clerk, and shall contain the following information
- Deleted:** The name of the person to whom such certificate has been issued
- Deleted:** The amount paid
- Deleted:** The type of license and the class of such license if licenses are divided into classes
- Deleted:** ;
- Deleted:** The term of the license with the commencing date and the date of its expiration
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- Deleted:** The place where such business, calling, trade or profession is to be conducted; and
- Deleted:** ¶
- Deleted:** ¶
- Deleted:** The place or places within the town where the applicant proposes to carry on his or her business.
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§ 111.20 DISPLAY.

Every local consent approval issued under this chapter shall be posted by the operator in a conspicuous place upon the premises. When such local consent approval has expired, it shall be removed by the licensee from such place in which it has been posted, and no local consent approval which is not in force and effect shall be permitted to remain posted upon the wall or any part of any room within the place of business.

(Ord. 29A, passed 8-24-1995)

- Deleted: certificate of license
- Deleted: licensee
- Deleted: wall of the building, room or office of the place of business so that the same may be easily seen
- Deleted: certificate of license
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§ 111.21 RESERVED.

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§ 111.22 LOCAL CONSENT FOR STATE LICENSES.

The Town authorizes the issuance of local consent for alcoholic beverage licenses issued under Utah Code Title 32B, subject to compliance with this chapter and all other applicable Town ordinances.

Nothing in this chapter authorizes the sale, furnishing, storage, or distribution of alcoholic beverages without all licenses and approvals required by state law.

The issuance of local consent does not constitute land use approval, waiver of zoning requirements, waiver of nuisance enforcement authority, or vested right to continued operation.

The Town reserves the right to amend this chapter and to modify or revoke local consent in accordance with applicable law.

(A)

(Ord. 29D, passed 9-4-2014; Ord. 2025-6, passed 9-16-2025)

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- Deleted: Sections 111.01 through 111.20 are hereby amended to allow the issuance of a Class B retail licenses to sell beer for on-premises consumption to the owner of each restaurant within the town that applies for and satisfies the other requirements of §§ 111.01 through 111.20.
- Deleted: ¶
- Deleted: A license to sell liquor for on-premises consumption is hereby authorized to be issued to the owner of each restaurant within the town that applies for and satisfies the other requirements of §§ 111.01 through 111.20.
- Deleted: ¶
- Deleted: Each Class B license issued under this section shall entitle the licensee to sell beer on the premises of the restaurant for consumption on the premises of the restaurant in conjunction with the sale of food in accordance with the Act and the ordinances of the town.
- Deleted: ¶
- Deleted: Each liquor license issued under this section shall entitle the licensee to sell liquor on the premises of the restaurant for consumption on the premises of the restaurant in conjunction with the sale of food in accordance with the Act and the ordinances of the town.
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- Deleted: The initial license fee for a liquor license is \$... [2]
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- Deleted: The liquor licenses that may be issued under ... [3]
- Deleted: ¶
- Deleted: All other provisions of §§ 111.01 through 11... [4]
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- Deleted: Nothing in this section authorizes the issuanc... [6]
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- Deleted: Each Class B beer license under this section ... [7]
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(I)

May 1, 2026

Mayor Cheryl Cox  
Members of the Town Council  
Boulder Town

**SENT VIA E-MAIL**

*Re: Open and Public Meetings Act*

Dear Mayor Cox and Council Members:

Thank you for the opportunity to serve as your City Attorney. I appreciate your confidence and look forward to working with you.

As part of getting oriented, I have been doing a light review of council meeting procedures—primarily to confirm that current practices align with state law and to identify any areas where small adjustments could reduce risk. One item that surfaced is the use of shared documents (e.g., Google Docs) in preparing and reviewing council materials.

Attached is a short memorandum that provides context and suggests modest refinements to the current process. The recommendations are intended to preserve collaboration while ensuring that discussion and deliberation occur in the setting required by the Utah Open and Public Meetings Act.

Please review at your convenience. I am happy to discuss or adjust the approach based on your preferences.

Respectfully,

Jayne Blakesley  
City Attorney

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## M E M O R A N D U M

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**To:** Mayor Cheryl Cox & Members of the Boulder Town Council  
**From:** Jayme Blakesley, Town Attorney  
**Date:** May 1, 2026  
**Subject:** Council Meeting Procedures—Use of Shared Documents

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### **I. Introduction**

This memorandum is part of a general review of council meeting procedures. It addresses how shared, collaborative documents are used to prepare and review council materials, and it suggests a small process adjustment to align that practice with the Utah Open and Public Meetings Act ([UCA § 52-4-101 et seq.](#)) (“OPMA”).

### **II. Background**

Boulder Town (“Boulder” or “Town”) has used shared documents to prepare and circulate council materials. These tools allow multiple users to review, comment, and suggest edits in a single document. That approach can be efficient and is widely used.

At times, however, comment features and replies within those documents have led to exchanges among council members about pending matters outside of duly noticed open and public meetings.

### **III. Considerations Under OPMA**

OPMA requires that when a quorum of the Council discusses, deliberates, or takes action on Town business, that the work occurs in a properly noticed open and public meeting.

A quorum can occur in-person and electronically. When a quorum engages in a back-and-forth exchange—whether by email, messaging, or comments within a shared document—those interactions can be viewed as deliberation outside a public meeting.

The line is not always bright, but the practical distinction is this:

- Preparing materials (gathering information, drafting, organizing options) may occur outside a meeting;
- Discussing or deliberating on those materials should occur during a noticed public meeting.

Comments and replies within shared documents can fall into a gray area located between preparation and discussion/deliberation. The same is true of e-mail, text message, or online communication where a quorum of the Council are participating in, reading, or copied on the message(s).

Written comments may also constitute public records subject to the Government Records Access and Management Act ([UCA § 63G-2-103 et seq.](#)) (“GRAMA”).

#### **IV. Suggested Process**

I recommend a more cautious approach that avoids any risk of violating OPMA. The following procedures keep current efficiencies while clarifying where discussion should occur:

##### *a. Drafting*

The Mayor, subcommittees of fewer than a quorum, and staff may continue to use shared documents to prepare draft agendas and draft materials for Town Council meetings. This work should focus on assembling information and framing options, not on debating policies or outcomes.

##### *b. Distribution*

The Clerk will distribute meeting materials in PDF (or similar non-collaborative format). This version serves as the official packet for Council review.

##### *c. Individual Review*

Council members may review materials individually. Informational questions may be directed to staff on a one-off basis. Council members may discuss matters with each other so long as a quorum is not present for the discussion (in person or electronically).

*d. Discussion and Deliberation*

Council discussion, feedback, and decisions should occur during duly noticed public meetings. Council members should avoid using e-mail, text messages, online messages, social media, shared document comment features, or group communications involving a quorum of the Council to discuss agenda items or to refine documents intended for approval at Town Council meetings.

*e. Practical Guardrails*

Avoid “reply all” or group messages regarding agenda items. Avoid responding to or building on comments made by other council members outside a meeting. When in doubt, reserve the comment for the public meeting.

**V. Closing**

These adjustments are intended to be straightforward and minimally disruptive. They maintain the benefits of collaborative drafting while ensuring that Council deliberation occurs in the appropriate public setting.

I am available to discuss how this applies in specific situations or to refine the approach based on your preferences.