TOWN OF BOULDER, UTAH PUBLIC NOTICE

Governing Body:	TOWN COUNCIL
Notice Type:	Public Hearing Meeting
Date and Time:	Tuesday, August 11, 2026, at 6:00 p.m.
Location:	Boulder Community Center, 351 North 100 East, Boulder, Utah

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_20260811_MeetingPublicHearing_TC.pdf

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 Final Budget and the Truth In Taxation Process

III. PUBLIC HEARING (Public Input Only, Motion to Enter/Exit)

- 3.1. Truth In Taxation & Adoption Of The Certified Tax Rate

Boulder Town is proposing to increase its property tax revenue.

Boulder Town tax on a $300,000 residence would increase from $29.04 to $82.83 which is $53.79 per year.

Boulder Town tax on a $300,000 business would increase from $52.80 to $150.60 which is $97.80 per year.

If the proposed budget is approved, Boulder Town would receive an additional $12,897 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, Boulder Town would increase its property tax budgeted revenue by 184.68% above last year's property tax budgeted revenue excluding eligible new growth.

Boulder Town seeks the additional property tax revenue to enhance technological infrastructure for community engagement. Proposed projects include ADA-compliant website redevelopment, a notification system for emergency alerts and routine notifications, a meeting management platform to improve pre-, during-, and post-meeting materials and efficiency for members and the public, updating the software needs related to municipal ordinance management, and integrating the initiatives for ease of use and searchability across platforms as outlined in the Property Tax Impact Schedule.

Boulder Town invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or virtually.

IV. LEGISLATIVE ACTION ITEMS (Motion Required)

4.1. Discussion and Possible Action to Adopt Draft Resolution No. 2026-S Adopting a Final Tax Rate of 0.000502.

4.2. Discussion and Possible Action to Adopt Draft Resolution No. 2026-T Adopting the FY27 General Fund Budget.

V. CLOSING BUSINESS

5.1. Confirmation of Next Regular Meeting: September 1, at 7:00 PM

VI. 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 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: **August 8, 2026**

/s/ Elizabeth Julian, Town Clerk

Affidavit of Publication

State of Utah
County of Garfield-SS.

I, Erica Walz, being duly sworn depose and say that I am the Editor of *The Wayne and Garfield County Insider*, a weekly newspaper, published in Escalante, Utah, and that an advertisement of which the annexed is a true copy, taken from said paper, was published in a regular issue and was also published on the Utahlegals.com website as required by state statute, on July 30, 2026.

The said notice was published in the regular and entire issue of every number of said newspaper during the period times and publication, and that the same was published in the newspaper proper and not in a supplement.

Signed: ______________________

Title: Publisher

Subscribed and sworn to before me this 4 day of August, 20 26

McKinzi L. Wilson

Notary Public, Garfield County, Utah

MCKINZI L WILSON
Notary Public · State of Utah
Comm. No. 744030
My Commission Expires on
Jul 10, 2029

NOTICE OF PROPOSED TAX INCREASE
BOULDER TOWN

The BOULDER TOWN is proposing to increase its property tax revenue.

The BOULDER TOWN tax on a $300,000 residence would increase from $29.04 to $82.83, which is $53.79 per year.

The BOULDER TOWN tax on a $300,000 business would increase from $52.80 to $150.60, which is $97.80 per year.

If the proposed budget is approved, BOULDER TOWN would receive an additional $12,897 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, BOULDER TOWN would increase its property tax budgeted revenue by 184.68% above last year's property tax budgeted revenue excluding eligible new growth.

The BOULDER TOWN invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or virtually.

PUBLIC HEARING

Date/Time: 8/11/2026 6pm

Location: Boulder Community Center Meeting Room
351 N. 100 E.
Boulder

To obtain more information regarding the tax increase, citizens may contact the BOULDER TOWN at 435-335-7300 or visit boulder.utah.gov. Instructions for virtual participation in the public hearing will be available at boulder.utah.gov no later than 24 hours before the public hearing is scheduled to begin.

TOWN OF BOULDER, STATE OF UTAH

Report:	Fiscal Year 2027 Budget and the Truth In Taxation Process
Governing Body:	Boulder Town Council
Meeting Date:	Tuesday, August 11, 2026 at 6:00 PM
Agenda Item:	Presentations and Reports
Item Type:	Information
Contributors:	Boulder Town Council
Prepared by:	Town Clerk Elizabeth Julian
Date Submitted:	August 8, 2026

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I. PROPOSED FY27 FINAL BUDGET OVERVIEW

Boulder Town's Fiscal Year 2027 (FY27) General Fund budget is balanced to secure long-term operational health and fund critical public infrastructure.

Active cash management has significantly boosted town interest earnings to total **$23,000**, up from the $5,800 historical base.

General Fund Expenditures Breakdown

General Fund expenditures are strictly categorized according to the following four pillars:

- **General Government ($139,125):** Administration, Professional & Legal Services, Clerk, Recorder, and Zoning Administrator Salaries, and Governing Body, Special Bodies, and Committee Training, Travel, Memberships, and Operating Supplies.
- **Public Safety ($17,700):** Volunteer Fire operations, utilities, safety equipment, and training courses.
- **Public Works ($13,853):** Cemetery maintenance, landfill services, solid waste disposal, and transportation.
- **Community ($81,054):** Parks maintenance, community center utilities, library facilities, post office services, and town special events.

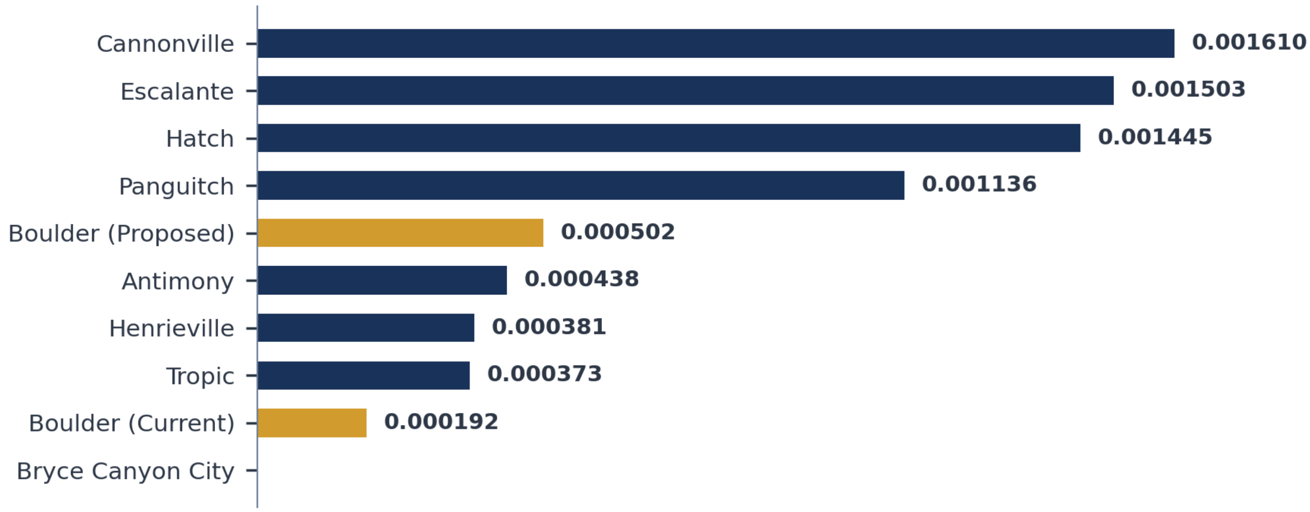
Other Governmental Funds

Outside of the General Fund, Boulder Town administers three dedicated municipal funds to support long-term capital and road systems:

- **Special Revenue Fund (Class C Roads):** Projected revenues of $65,200 (from State allotment, mass transit, and road interest) to maintain local transportation networks.
- **Debt Service Fund (Building Authority):** Fully balanced at $8,000 (transferred from the General Fund) to cover principal building debt obligations.
- **Capital Improvements Fund (CIF):** Allocated $20,000 in dedicated capital outlays to cover ongoing municipal projects.

II. TAX COMPARISON

Boulder Town has historically maintained the lowest municipal property tax rate in Garfield County (excluding Bryce Canyon City, which maintains a zero rate). The graph below displays how Boulder's current rate (0.000192) and proposed rate (0.000502) compare with other county municipalities.



The Property Tax Burden Context

To put this in perspective, Boulder's municipal portion represents an incredibly small fraction of a resident's total tax burden. For a typical residential property tax bill of $849.68, Boulder Town receives just $22.22 (or 2.7%) of the total collection.

The remaining 97.3% is distributed to the local school district ($491.75 / 20.8%), state school funds ($159.56 / 8.3%), county general ($77.87 / 10.7%), and other county services.

By comparison, the standalone 0.000282 levy for the Escalante Cemetery District exceeds the entirety of Boulder's current municipal tax rate; this specialized district assessment is distinct from the primary 0.001503 municipal rate for Escalante illustrated in the preceding chart.

III. RATIONALE FOR THE PROPOSED PROPERTY TAX ADJUSTMENT

The primary driver behind the proposed property tax adjustment is structural operational balance. Boulder Town has operated on flat property tax revenues (averaging just $6,960 annually) for more than twenty years. While the municipal property tax baseline has remained frozen, cumulative inflation and necessary municipal service costs have accelerated.

Historically, the town has relied heavily on its savings and emergency reserves as a 'historic crutch' to cover basic, routine General Fund expenses. The proposed property tax rate adjustment is calibrated to eliminate this unsustainable reliance, balancing the operating budget completely with reliable, recurring baseline revenues.

IV. STATEMENT OF ADDITIONAL PROPERTY TAX REVENUE

If approved by the Town Council following the public hearing, the proposed municipal tax rate of 0.000502 will generate an additional $12,897 in property tax revenue each year.

This represents a 184.68% increase above last year's base (excluding eligible new growth) and establishes a total property tax revenue collection baseline of $19,860 (up from the current $6,960 baseline).

V. PROPERTY TAX IMPACT SCHEDULE & INTENDED USE OF REVENUE

The property tax impact is calculated based on a Total Taxable Value of $39,043,453 within the municipality. For a typical residential home in Boulder with a fair market value of $300,000, the taxable value is assessed at 55% ($165,000).

The following schedule illustrates the specific financial impact of this proposal on typical residential property owners.

Scenario	Town Tax Rate	Annual Town Property Tax	Net Difference
Current Baseline	0.000192	$31.68 / year	—
Proposed FY27 Rate	0.000502	$82.83 / year	**+$53.79 / year**

Strict Allocation of Revenue & Strategic IT Projects

To ensure complete fiscal discipline and public benefit, all newly generated property tax revenues will be directed to the General Fund, with a dedicated strategic focus on expanding and upgrading the town's technology infrastructure. This revenue is legally budgeted within the General Fund and earmarked to fund critical public accessibility and transparency projects:

- **ADA-Compliant Website:** Redesigning the town website to comply with federal digital accessibility laws so all residents can access information easily.
- **Emergency & Community Notification System:** Upgrading technology to push emergency text and email alerts directly to residents.
- **Meeting Management Platform:** Deploying digital tools to organize, streamline, and publish pre- and post-meeting materials for the public.
- **Ordinance Codification:** Purchasing software to codify town codes and ordinances, making municipal law fully searchable online.

These investments are essential to modernize Boulder Town's operations, ensuring that municipal services remain accessible, transparent, and resilient in an increasingly digital environment.

VI. FY27 PROPOSED BUDGET

General Fund and Other Funds Budget (Resolution No. 2026-T Exhibit A)

FY27 Proposed Budget - General Fund Revenues:

Revenue Source Category & Line Items	Actual FY25	Budget FY26	Proposed FY27
Taxes			
Property Taxes - General	$6,761	$9,830	$6,860
Proposed Tax Increase (0.000502); Set Aside	—	—	$13,000
Prior Years Delinquent	$363	—	—
Fee In Lieu of Personal Property Taxes	$856	$900	—
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
Telecommunications Franchise Tax	$2,973	$2,483	$2,707
Total Taxes	**$178,626**	**$176,162**	**$212,688**
Licenses and Permits (Business/Non-Business)	**$1,140**	**$1,650**	**$2,250**

Revenue Source Category & Line Items	Actual FY25	Budget FY26	Proposed FY27
Intergovernmental Revenues (State/Local)	**$7,229**	**$7,079**	**$7,079**
Charges for Service (Fees, Landfill, Rents)	**$475**	**$2,165**	**$6,800**
Miscellaneous (Interest, Donations)	**$17,017**	**$6,100**	**$23,300**
Interest Earnings	$7,669	$5,800	$23,000
Donations	$335	$300	$300
Other Funding (CIF Transfers & Fund Appropriation)	—	**$63,883**	—
TOTAL GENERAL FUND REVENUES	**$204,487**	**$257,039**	**$252,117**

General Fund and Other Funds Budget (Resolution No. 2026-T Exhibit A)

FY27 Proposed Budget - General Fund Expenditures:

General Fund Expenditures (No Department Prefix)	Actual FY25	Budget FY26	Proposed FY27
General Government (Administration, P&Z, Legal)	$128,568	$167,924	$139,125
Public Safety (Volunteer Fire, Training, Propane)	$15,303	$25,400	$17,700
Public Works (Transportation, Landfill, Cemetery)	$6,070	$14,990	$13,853
Community (Parks, Library, Events, Facility Utilities)	$38,358	$40,725	$81,054
TOTAL GENERAL FUND EXPENDITURES	**$188,299**	**$249,039**	**$251,732**
Net Operating Budget Surplus	**$16,188**	**$8,000**	**$385**

FY27 Proposed Budget - Other Governmental Funds:

Governmental Fund Ledger	Projected Revenue	Projected Expenditures	Surplus/(Deficit)
Class C Roads (Special Revenue Fund)	**$65,200**	—	**$65,200**
Class 'B&C' Road State Allotment	$46,000	—	—
Mass Transit Tax	$7,200	—	—
Interest on Roads Funds	$12,000	—	—
Building Authority (Debt Service Fund)	**$8,000**	**$8,000**	**$0**
Transfer in from General Fund	$8,000	—	—
Debt Service Principal Payment	—	$8,000	—
Capital Improvements Fund (CIF)	—	**$20,000**	**($20,000)**
Capital Outlay - Other Improvements	—	$20,000	—

VII. Notice of Proposed Property Tax Increase

To ensure full compliance with the statutory provisions of Utah's Truth in Taxation legislation, the official public notice was posted on the Utah Legals Website, Utah Public Notice website, Boulder Town website, and physical Town Bulletin Board on July 27, 2026.

NOTICE OF PROPOSED TAX INCREASE
BOULDER TOWN

The BOULDER TOWN is proposing to increase its property tax revenue.

The BOULDER TOWN tax on a $300,000 residence would increase from $29.04 to $82.83, which is $53.79 per year.

The BOULDER TOWN tax on a $300,000 business would increase from $52.80 to $150.60, which is $97.80 per year.

If the proposed budget is approved, BOULDER TOWN would receive an additional $12,897 in property tax revenue per year as a result of the tax increase. If the proposed budget is approved, BOULDER TOWN would increase its property tax budgeted revenue by 184.68% above last year's property tax budgeted revenue excluding eligible new growth.

The BOULDER TOWN invites all concerned citizens to a public hearing for the purpose of hearing comments regarding the proposed tax increase and to explain the reasons for the proposed tax increase. You have the option to attend or participate in the public hearing in person or virtually.

PUBLIC HEARING

Date/Time: 8/11/2026 6pm

Location: Boulder Community Center Meeting Room
351 N. 100 E.
Boulder

To obtain more information regarding the tax increase, citizens may contact the BOULDER TOWN at 435-335-7300 or visit boulder.utah.gov Instructions for virtual participation in the public hearing will be available at boulder.utah.gov no later than 24 hours before the public hearing is scheduled to begin.

VIII. Public Participation & Virtual Attendance Guidelines

Boulder Town strongly encourages public involvement. Community members can participate either in person or virtually via Zoom.

Electronic Or Telephone Participation
Zoom Direct Link: https://us06web.zoom.us/j/4353357300
Meeting ID: 435 335 7300 | Password: 84716 | Phone: +1 346 248 7799
Zoom Identification Policy: To maintain an orderly meeting, virtual participants must ensure their displayed Zoom name features their first and last name to be recognized and allowed to speak.

ADA Accommodations
Individuals needing reasonable accommodations should notify the Boulder Town Office at 435-335-7300 or townclerk@boulder.utah.gov at least one week before the hearing.

Public Hearing Protocols

To ensure a civil and efficient meeting where everyone has an opportunity provide input:

- Speaker Time Limit: Each participant will be allocated exactly three (3) minutes to summarize their input, questions, and feedback.
- Duration: The public comment segment of the meeting will remain open and active until all community members wishing to speak have been heard.

IX. Post-Hearing Town Council Action & Resolutions

Immediately following the public comment period, the Town Council will exit the public hearing and convene to deliberate and vote on two critical enabling resolutions:

- **Draft Resolution No. 2026-S:** Adopting the final property tax rate of 0.000502 and executing State Form PT-800.
- **Draft Resolution No. 2026-T:** Adopting the final FY27 General Fund Budget effective July 1, 2026.

Town Council Deliberation:

Review and address of specific public feedback, questions, or concerns raised during the hearing segment.

X. ATTACHMENTS

A.	Property Tax Impact Schedule	BT-2026_SUPPLEMENT_PropertyTax...
B.	FY 2027 Budget	BT-2026_SUPPLEMENT_RES-2026-T...
C.	Tax Increase Notice	BT-2026_NOTICE_20260811_TaxIncre...
D.	Draft Resolution No. 2026-S adopting a final tax rate of 0.000502	BT-2026_RESOLUTION_RES-2026-S_...
E.	Draft Resolution No. 2026-T adopting the FY27 General Fund Budget	BT-2026_RESOLUTION_RES-2026-T_...

Boulder Town's FY27 Budget

Truth in Taxation Process

Town Council Public Hearing

Tuesday, August 11, 2026, at 6:00 p.m.

REVENUES

Total: $252,117

Includes $23,000 in interest earnings generated from active cash management.

EXPENDITURES

Total: $251,732

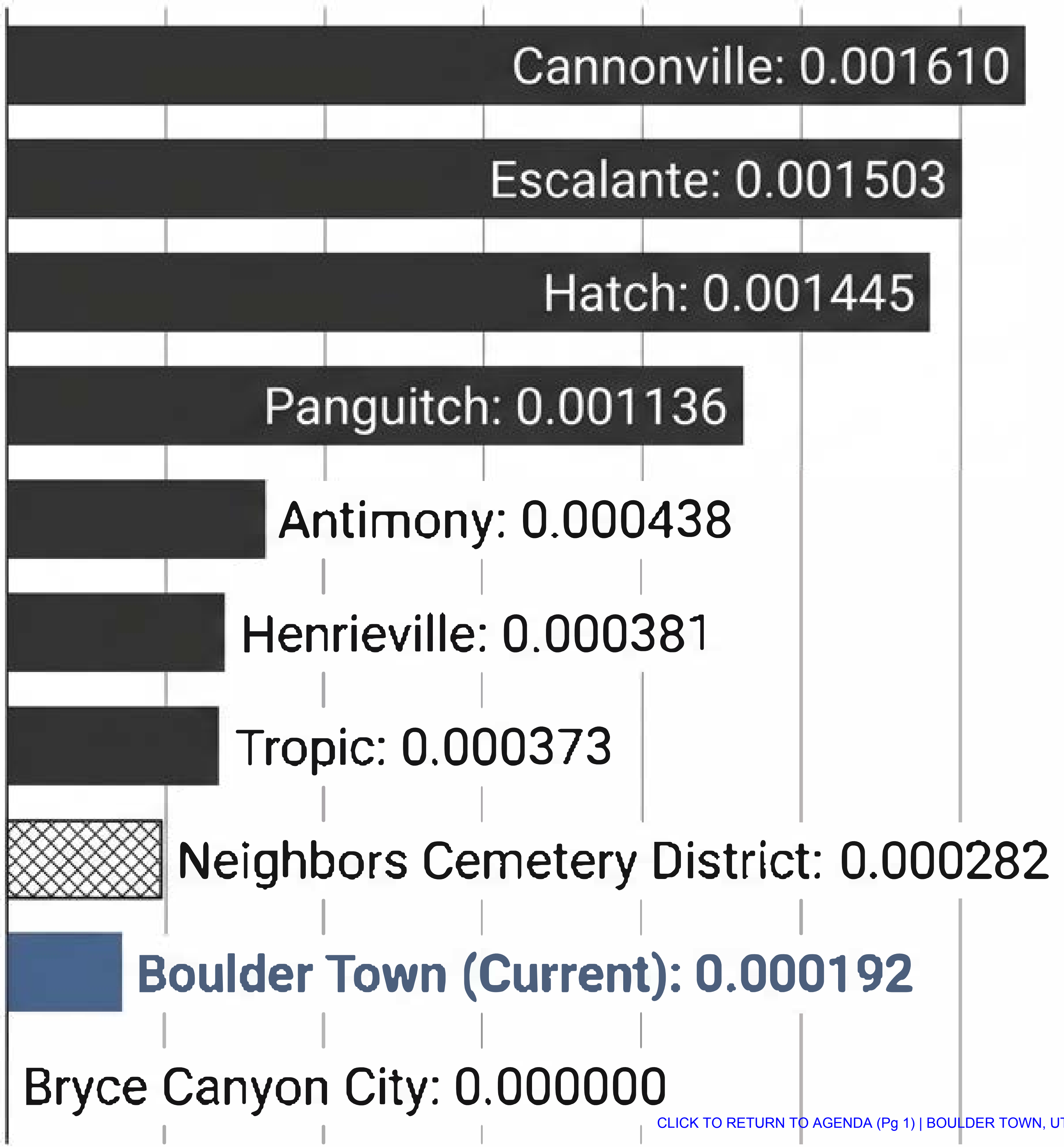
GENERAL FUND EXPENDITURES

General Government	Public Safety	Public Works	Community
$139,125	$17,700	$13,853	$81,054

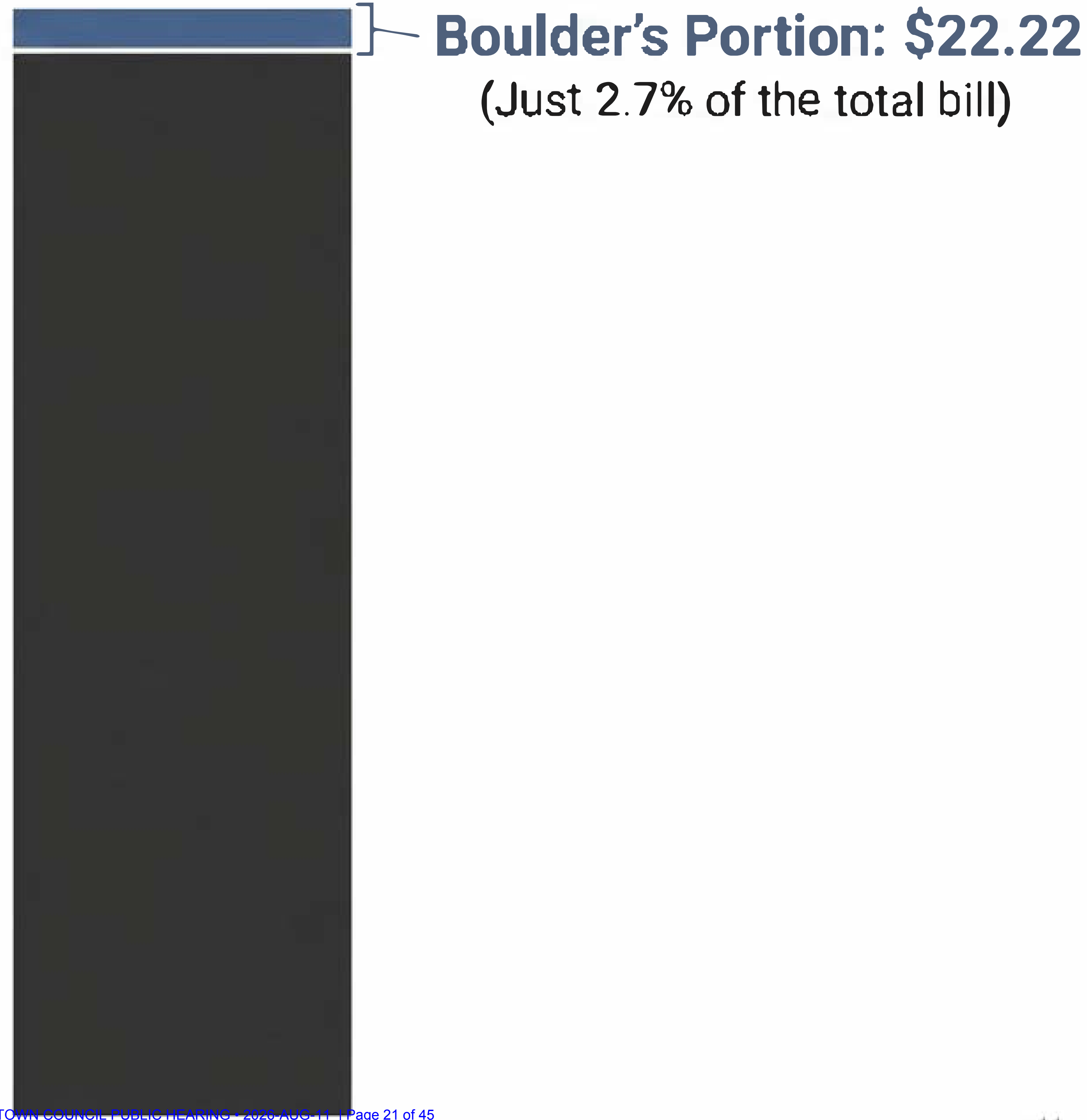
OTHER GOVERNMENTAL FUNDS

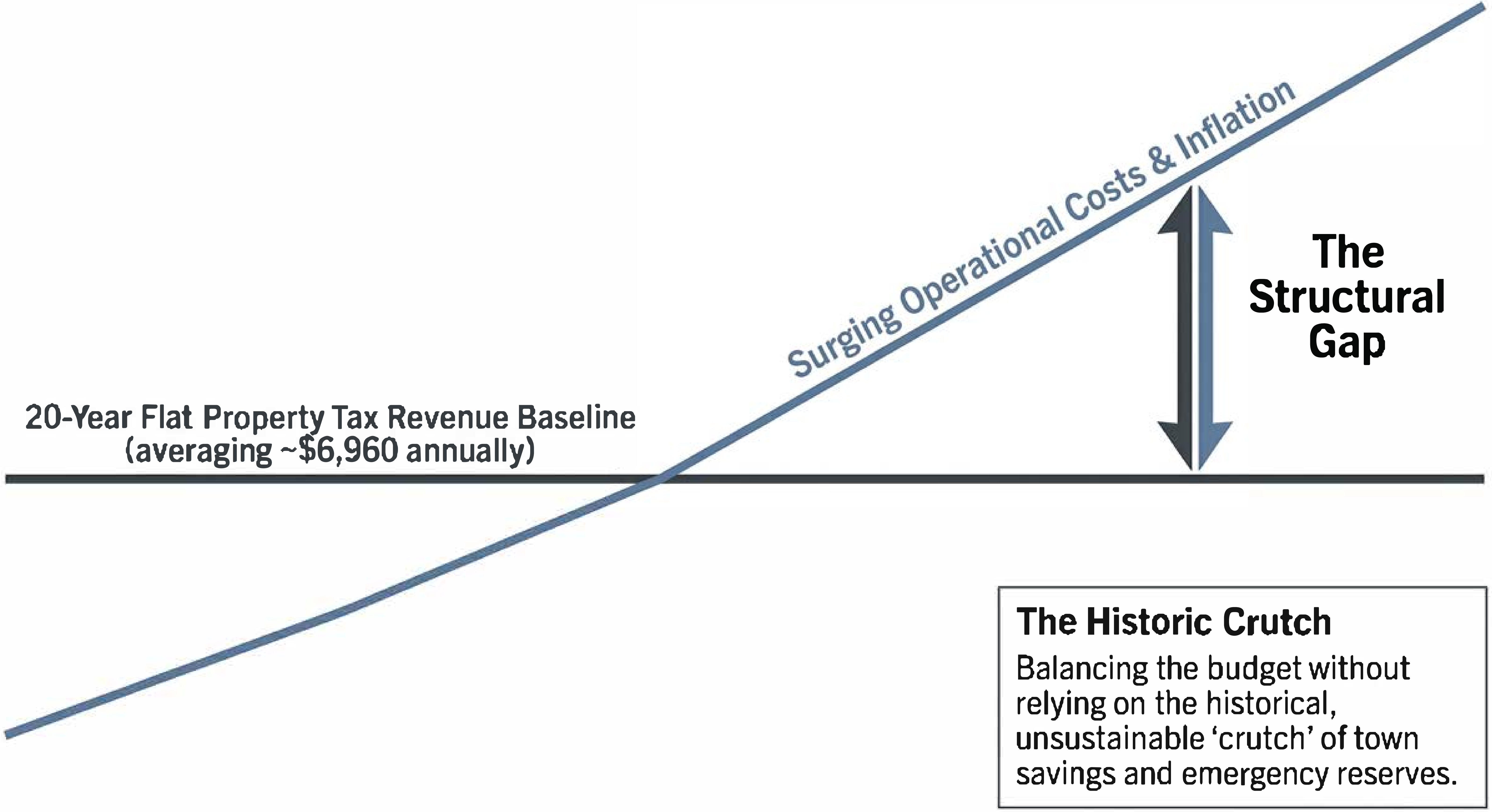
Special Revenue Fund Class C Roads	Debt Service Fund Building Authority	Capital Improvements Fund
($65,200)	($8,000)	($20,000)

2025 Garfield County Tax Rate Ranking



Typical Total Property Tax Bill: $849.68



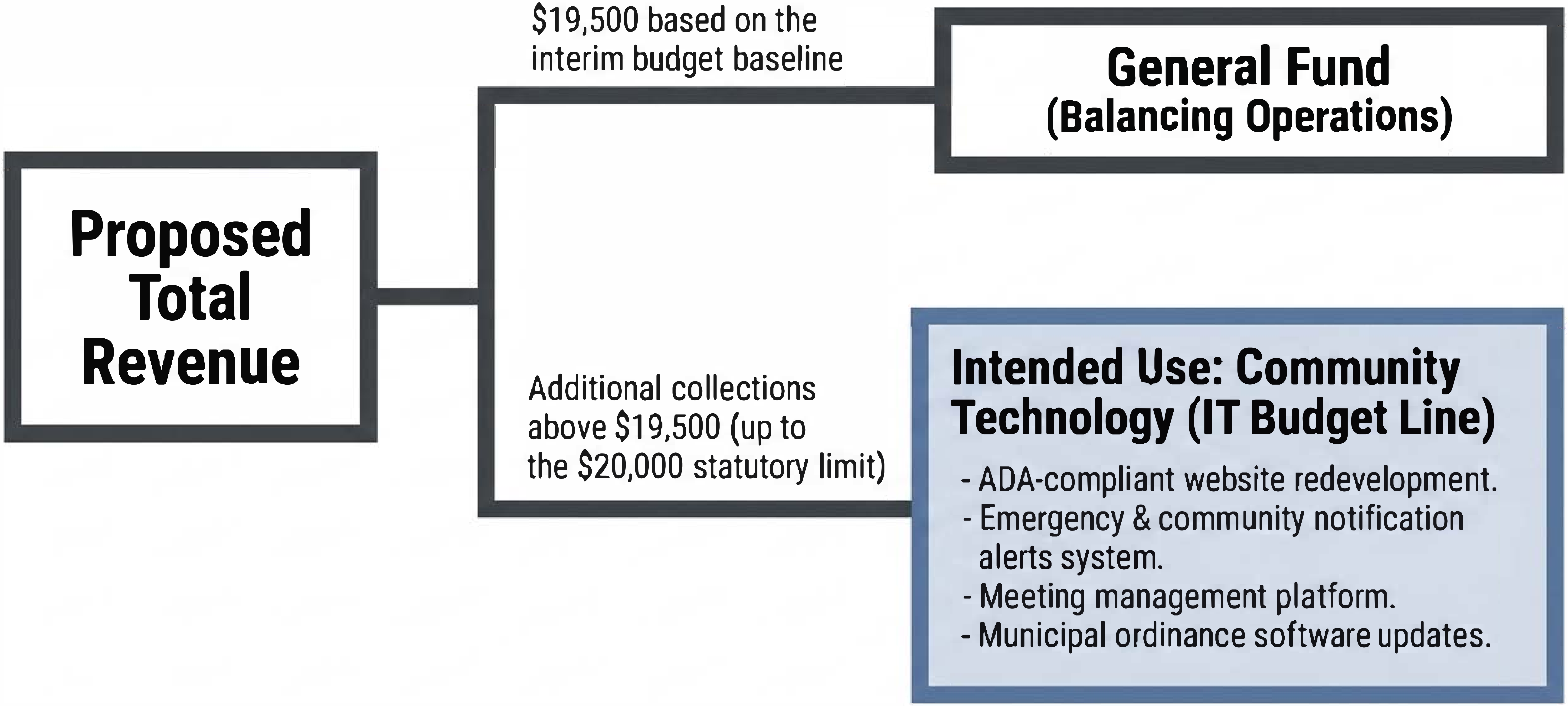

Surging Operational Costs & Inflation
The Structural Gap
20-Year Flat Property Tax Revenue Baseline
(averaging ~$6,960 annually)
The Historic Crutch
Balancing the budget without relying on the historical, unsustainable 'crutch' of town savings and emergency reserves.

Statement of Additional Tax Revenue

Proposed Tax Rate:	Additional Annual Revenue:
0.000502	$12,897

This proposed rate constitutes a 184.68% property tax revenue increase above last year's base (excluding new growth).

This adjustment brings total budgeted property tax collections from our historic baseline of ~$6,960 to a total of $19,860.


Proposed Total Revenue
$19,500 based on the interim budget baseline
General Fund
(Balancing Operations)
Additional collections above $19,500 (up to the $20,000 statutory limit)
Intended Use: Community Technology (IT Budget Line)
- ADA-compliant website redevelopment.
- Emergency & community notification alerts system.
- Meeting management platform.
- Municipal ordinance software updates.

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

Current	Proposed
Revenue $6,960	Revenue $19,860
Tax Rate 0.000192	Tax Rate 0.000502
Cost per home $31.68	Cost per home $82.83

Target of $19,500 goes to the General Fund; additional resources up to the $20,000 maximum cap are strictly applied to the IT budget line.

FY27 Proposed Budget - General Fund Revenues (Resolution No. 2026-T Exhibit A)

Total Taxes (Includes: Property Taxes general $6,860, proposed tax increase $13,000, General Sales $83,082, Transient Room $21,491, Resort Communities $85,548, Telecommunications $2,707).	$212,688
Total Licenses & Permits	$2,250
Total Intergovernmental	$7,079
Total Charges for Service	$6,800
Total Miscellaneous (Includes: Interest Earnings $23,000, Donations $300)	$23,300

Total GF Revenues **$252,117**

GF Expenditures

General Government	$139,125
Public Safety	$17,700
Public Works	$13,853
Community	$81,054
Total GF Expenditures	**$251,732**

(Surplus: $385)

Other Governmental Funds

Class C Roads: Revenues $65,200
(Class B&C allotment $46,000, Mass Transit $7,200, Interest $12,000).

Debt Service (Building Authority): Revenues $8,000 | Expenditures $8,000 (Debt Principal $8,000).

Capital Improvements Fund: Capital Outlay $20,000 | Surplus/Deficit: ($20,000).

COMPLETE NOTICE OF PROPOSED PROPERTY TAX INCREASE

NOTICE OF PROPOSED TAX INCREASE - BOULDER TOWN

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PUBLIC HEARING
Date/Time: August 11, 2026, at 6:00 p.m.
Location: Boulder Community Center Meeting Room, 351 N. 100 E., Boulder, Utah

To obtain more information regarding the tax increase, citizens may contact the BOULDER TOWN at 435-335-7300 or visit boulder.utah.gov.

Instructions for virtual participation in the public hearing will be available at boulder.utah.gov no later than 24 hours before the public hearing is scheduled to begin.

Notice was publicly posted on July 27, 2026, at 5:02 pm on the Utah Public Notice website, Boulder Town website, and physical Town Bulletin Board.

Public Hearing

Attendance Details

- In-Person: Boulder Community Center
- Virtual (Zoom): Link: https://us06web.zoom.us/j/4353357300
- Meeting ID: 4353357300 | Password: 84716 | Phone: +1 346 248 7799

Virtual & ADA Guidelines

- Zoom names must include first and last names for admission.
- Special Accommodations (ADA): Contact 435-335-7300 or townclerk@boulder.utaah.gov.

Rules of Order

- Each speaker is allocated three (3) minutes to summarize comments.
- The public hearing segment remains open until all community members wishing to speak have been fully heard.

LEGISLATIVE PROGRESSION TIMELINE: PROCEDURAL PIVOT

STEP 1	STEP 2	STEP 3
Resolution No. 2026-S	**Resolution No. 2026-T**	**State & County Submission**
Legislative vote adopting the final tax rate of 0.000502.	Legislative vote adopting the final FY27 General Fund Budget.	Confirm staff direction on Form PT-800 submission to the County Auditor and the State Tax Commission.

Open questions to council to address public feedback and initiate resolution votes.

Gmail **Elizabeth Julian <elizabeth.julian@boulder.utah.gov>**

tax increase

Katie Coleman <katiec1366@gmail.com> Tue, Aug 11, 2026 at 11:01 AM
To: Elizabeth Julian <elizabeth.julian@boulder.utah.gov>

Dear Town Clerk,
We will be unable to attend the public meeting tonight but wanted you to know that we're supporting the proposed property tax increase for Boulder Town. It's been long overdue and it needs to get done.
Thank you for taking care of business!
Sincerely,
Shane and Katie Coleman
1135 E Black Ledge Road
Boulder, Utah 84716

RESOLUTION NO. 2026-___

TOWN OF BOULDER, STATE OF UTAH

A RESOLUTION OF THE TOWN OF BOULDER, UTAH APPROVING AND ADOPTING THE GENERAL FUND BUDGET FOR THE FISCAL YEAR 2026-2027 (FY 2027) AND A CERTIFIED TAX RATE OF 0.000502

WHEREAS, the State that Utah law authorizes the local entity (city, town, or district) to levy property taxes and adopt final budgets.; and

WHEREAS, the Town Council received the certified tax rate from the county and confirmed that public notice and truth-in-taxation hearings were held pursuant to Utah Code Ann. § 59-2-919; and

WHEREAS, the Town Council reviewed the operational needs and finalized budget requirements for the upcoming tax/fiscal year;

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

1. **Adoption and Approval.** The Town Council hereby approves and adopts the final property tax rates and budget revenues set for in Exhibit A, which is attached hereto and incorporated herein by reference.

2. **Transmission Direction**: The Town Council directs staff to forward the executed resolution and Form PT-800 to the County Auditor and the Utah State Tax Commission in compliance with Utah Code Ann. §§ 59-2-913 and 59-2-920.

3. **Severability**. If any part of this Resolution is found invalid, it does not affect the remaining portions.

4. **Effective Date**. This resolution shall take effect immediately upon passage and adoption.

PASSED AND APPROVED this [date] day of [Month], 2026.

Boulder Town Council

By: Cheryl Cox, Mayor

____

Voting:

Lacy Allen	Yea ___	Nay ___	Abstain ___	Absent ___
Josh Ellis	Yea ___	Nay ___	Abstain ___	Absent ___
John Veranth	Yea ___	Nay ___	Abstain ___	Absent ___
Tina Karlsson	Yea ___	Nay ___	Abstain ___	Absent ___
Cheryl Cox	Yea ___	Nay ___	Abstain ___	Absent ___

Attest:

____

Elizabeth Julian, Town Clerk

DEPOSITED in the office of the Town Clerk this [date] day of [Month], 2026.

RECORDED this [date] day of [Month], 2026.

EXHIBIT A

FORM PT-800: A RESOLUTION ADOPTING FINAL TAX RATES AND BUDGETS

To Resolution No. 2026-___, Adopted by the Boulder Town Council on [Month Date], 2026.

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

County: **GARFIELD** **Tax Year:** **2026**

It is hereby resolved that the governing body of:

BOULDER TOWN

approves the following property tax rate(s) and revenue(s) for the year: **2026**

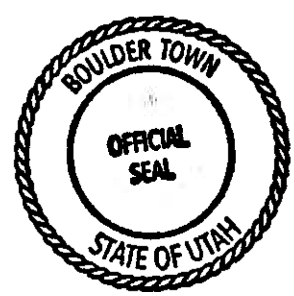
1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	19,860	0.000502
	$19,860	**0.000502**

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

Signature of Governing Chair

Signature: ______________________________ Date: ____________________

Title: ____



RESOLUTION NO. 2026-___

TOWN OF BOULDER, STATE OF UTAH

A RESOLUTION OF THE TOWN OF BOULDER, UTAH APPROVING AND ADOPTING THE GENERAL FUND BUDGET FOR THE FISCAL YEAR 2026-2027 (FY 2027) AND A CERTIFIED TAX RATE OF 0.000502

WHEREAS, a resolution of the Town of Boulder, Utah approving and adopting the general fund budget for the fiscal year 2026-2027 (FY 2027) and a certified tax rate of 0.000502; and

WHEREAS, the Town Council adopted a tentative General Fund budget on May 5, 2026, and the interim General Fund budget on June 2, 2026; and

WHEREAS, following due public notice, the Town Council held a public hearing on August 11, 2026, to receive input regarding the proposed FY 2027 General Fund budget and the proposed tax rate of 0.000502; and

WHEREAS, the Town Council has adopted a certified tax rate of 0.000502 through the Truth in Taxation process in accordance with state law; and

WHEREAS, the Town of Boulder has complied with all applicable provisions of Utah Code Sec. 10-5-108, including public hearings and notice requirements; and

WHEREAS, the Town Council has considered the proposed budget and public input, and has made all desired changes and amendments thereto; and

WHEREAS, the Town Council intends to appropriate sufficient revenues to finance and balance the FY 2027 General Fund budget;

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

1. **<u>Adopts FY 2027 General Fund Budget</u>.** The Town Council hereby approves and adopts the FY 2027 General Fund budget effective July 1, 2026, as set forth in Exhibit A, which is attached hereto and incorporated herein by reference.

2. **Severability**. If any part of this Resolution is found invalid, it does not affect the remaining portions.

3. **Effective Date**. This resolution shall take effect immediately upon passage and adoption.

PASSED AND APPROVED this [date] day of [Month], 2026.

Boulder Town Council

By: Cheryl Cox, Mayor

____

Voting:

Lacy Allen	Yea ___	Nay ___	Abstain ___	Absent ___
Josh Ellis	Yea ___	Nay ___	Abstain ___	Absent ___
John Veranth	Yea ___	Nay ___	Abstain ___	Absent ___
Tina Karlsson	Yea ___	Nay ___	Abstain ___	Absent ___
Cheryl Cox	Yea ___	Nay ___	Abstain ___	Absent ___

Attest:

____

Elizabeth Julian, Town Clerk

DEPOSITED in the office of the Town Clerk this [date] day of [Month], 2026.

RECORDED this [date] day of [Month], 2026.

EXHIBIT A

FISCAL YEAR 2027 GENERAL FUND BUDGET EFFECTIVE JULY 1, 2026

To Resolution No. 2026-___, Adopted by the Boulder Town Council on [Month Date], 2026.

Boulder Town - General Fund Fiscal Year 2027 Budget (July 2026 - June 2027)						
Revenues		Actual FY 25		Budget FY 26		Tentative FY 27 Budget
Taxes						
Property Taxes						
General	$	6,761	$	9,830	$	6,860
Proposed Tax Increase (0.000502); Set Aside					$	13,000
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	$	-	$	-	$	-
Total Taxes	**$**	**178,626**	**$**	**176,162**	**$**	**212,688**
License and Permits						
Business Licenses and Permits	$	1,140	$	650	$	1,250
Non-Business Licenses and Permits		-		1,000		1,000
Total License and Permits	**$**	**1,140**	**$**	**1,650**	**$**	**2,250**
Intergovernmental Revenue						
Federal	$	-	$	-	$	-
State				150		150
Local		$7,229		6,929		6,929
Total Intergovernmental	**$**	**7,229**	**$**	**7,079**	**$**	**7,079**
Charges For Service						
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						
Total Charges for Service	**$**	**475**	**$**	**2,165**	**$**	**6,800**
Fine and Forfeitures						
Penalties and Interest	$	-	$	-	$	-
Total Fine and Forfeitures Revenues	**$**	**-**	**$**	**-**	**$**	**-**
Miscellaneous		$9,013		$0		$0
Interest Earnings	$	7,669	$	5,800	$	23,000
Donations		335		300		300
Private Grants		-		-		-
Total Miscellaneous Revenues	**$**	**17,017**	**$**	**6,100**	**$**	**23,300**
Other Sources of Funding						
Interfund Transfers (from CIF)	$	-	$	13,000	$	-
Interfund Transfers (Fund Balance Appropriation)		-		50,883	$	-
Total Other Sources of Funding	**$**	**-**	**$**	**63,883**	**$**	**-**
Total General Fund Revenues	**$**	**204,487**	**$**	**257,039**	**$**	**252,117**

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
Total General Fund Expenditures	**$ 188,299**	**$ 249,039**	**$ 251,732**
Surplus/(Deficit)	**$ 16,188**	**$ 8,000**	**$ 385**

			Expenditures	Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
100	100000		**General Fund | General Government**			
	100100		**Administration**			
	100101		Governing Body			
		40020000	General and Contracted Services			
		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	Supplies and Materials			
		40050100	Office Supplies	$1,152	$1,500	$1,500
		40050200	Operating Supplies	$ -	$ -	$500
			Miscellaneous	$6,072	$10,000	$ -
		40080000	Capital Outlays	$ -	$13,000	
			American Rescue Plan Act (ARPA)	$17,593	$ -	$ -
	100103		Committees and Special Bodies			
		40020000	General and Contracted Services			
		40020800	Dues and Memberships	$ -	$ -	$ -
		40020900	Travel, Education, and Training	$ -	$1,800	$1,000
		40050000	Supplies and Materials			
		40050200	Operating Supplies	$ -	$600	$600
100	100300		**Attorney**			
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services	$15,818	$15,000	$17,000
100	100400		**Auditor**			
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services	$4,475	$ -	$ -
100	100500		**Clerks/Recorders**			
		40010000	Personnel Services			
		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	General and Contracted Services			
		40020800	Dues and Memberships	$ -	$ -	$200
		40020900	Travel, Education, and Training	$182	$625	$1,000
100	100800		**Treasurer**			
		40010000	Personnel Services	$ -	$ -	$ -
		40010100	Salaries and Wages			
		40010101	Regular Employees			
		40010102	Temporary Employees			
		40010200	Employee Benefits			
		40020000	General and Contracted Services	$ -	$ -	$ -
		40020800	Dues and Memberships			
100		40020900	Travel, Education, and Training			
	100900		**Elections**	$ -	$ -	$ -
100	101000		**Financial**			
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services	$ -	$10,800	$7,000
100	101200		**Information Technology**			
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services			
		40020104	Informational Technology	$9,056	9500	$17,000

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

			Expenditures	Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
100	200000		**General Fund | Public Safety**			
	200900		**Fire**			
	200901		Administration			
		40020000	General and Contracted Services			
		40020300	Insurance	$1,326	$5,000	$3,000
		40030000	Utities and Utility Services			
		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	Capital Outlays			
	200903		Fire Suppression			
		40050000	Supplies and Materials	$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	General and Contracted Services			
		40020900	Travel, Education, and Training	$5,867	$8,100	$7,000
	201000		**Emergency Medical Services**	$ -	$ -	$ -
	201001		Administration			
		40050000	Supplies and Materials			
	201002		Training			
		40020000	General and Contracted Services			
		40020900	Travel, Educaiton, and Training			
			TOTAL PUBLIC SAFETY	**$15,303**	**$25,400**	**$17,700**

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

			Expenditures	Actual FY 2024	Budget FY 2025	Tentative Budget FY2026
100	400000		**General Fund | Health**			
			TOTAL HEALTH	**$ -**	**$ -**	**$ -**

			Expenditures	Actual FY 2025	Budget FY 2026	Tentative Budget FY2027
100	500000		**General Fund | Community**			
	500100		**Administration**			
		40010000	Personnel Services			
		40010100	Salaries and Wages	$ -	$ -	$35,834
		40010101	Regular Employees			
		40010102	Temporary Employees			
		40010200	Employee Benefits	$ -	$ -	$5,375
		40020000	General and Contracted Services			
		40020100	Professional and Technical Services			
		40020200	Property Services	$1,600	$2,000	$2,000
		40020300	Insurance	$7,608	$8,400	$3,000
		40050000	Supplies and Materials			
		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	Capital Outlays			
	500200		**Human Services**			
	500202		Community Center and Post Office			
		40030000	Utilities and Utility Services			
		40030100	Water	$ -	$ -	$1,800
		40030300	Electricity	$5,337	$5,900	$5,500
		40030400	Telecommunication	$2,760	$2,500	$2,000
		40080000	Capital Outlays			
	500300		**Parks and Recreation**			
	500301		Administration			
	500302		Art Galleries	$125	$125	$125
	500304		Facilities			
		40030000	Utilities and Utility Services			
		40030100	Water	$4,058	$4,000	$3,800
		40030300	Electricity	$ -	$ -	$1,000
		40080000	Capital Outlays			
		40080600	Intangible Assests			
		40080602	Water Rights	$ -	$ -	$60
	500305		Special Events	$746	$3,500	$3,600
	500308		Playgrounds	$ -	$ -	$500
	500313		Trails	$ -	$ -	$ -
	500315		Park Areas	$ -	$ -	$ -
	500400		**Library**			
	500401		Administration			
		40030000	Utilities and Utility Services			
		40030400	Telecommunication	$1,954	$2,650	$1,560
	500500		**Education**	$ -	$ -	$ -
	500600		**Natural Resources**	$ -	$ -	$ -
	500700		**Housing and Economic Development**	$ -	$ -	$ -
	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	-
Total Revenues	**$ 81,337**	**$ 171,000**	**$ 65,200**

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

Boulder Town - Debit Services Fund - Building Authortiy
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	-	-	-
Total Revenues	**$ 8,004**	**$ 8,000**	**$ 8,000**

Expenditures	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Debt service principal	$ 8,000	8,000	$ 8,000
Miscellaneous	-	-	-
Total Capital Expenditures	**$ 8,000**	**$ 8,000**	**$ 8,000**
Surplus/(Deficit)	**$ 4**	**$ -**	**$ -**

Boulder Town - Proposed Property Tax Increase | Set Aside Fiscal Year 2027 Budget (July 2026 - June 2027)			
Revenues	Actual FY 25	Budget FY 26	Tentative FY 27 Budget
Taxes			
Property Taxes			
General	$ 6,761	$ 9,830	**$ 6,860**
Proposed Tax Increase (0.000502); Set Aside			**$ 13,000**
Total Revenues	**$ 6,761**	**$ 9,830**	**$ 19,860**

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	-
Total Revenues	**$ 13,000**	**$ 13,000**	$ -

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	-
Total Capital Expenditures	**$ 13,000**	**$ 13,000**	**$ 20,000**
Surplus/(Deficit)	**$ -**	**$ -**	**$ (20,000)**