**TOWN OF BOULDER, STATE OF UTAH**

| | |
|---|---|
| Governing Body: | TOWN COUNCIL |
| Meeting Type: | Public Hearing |
| Date and Time: | Tuesday, August 11, 2026, at 6:00 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 Mayor called the public hearing meeting of the Boulder Town Council to order on Tuesday, August 11, 2026. The meeting was held at the Boulder Community Center Meeting Room. The Mayor noted the meeting was being conducted both in person and via Zoom.

### 1.2. Determination of Quorum

A quorum was established.

Town Council Present:
  Mayor Cheryl Cox
  Council Member Tina Karlsson
  Council Member John Veranth

Town Council Absent:
  Council Member Lacy Allen
  Council Member Josh Ellis

Also Present:
  Elizabeth Julian, Town Clerk
  Roger Carter, Local Administrative Advisor, Five County AOG
  (joined the meeting remotely via Zoom late and left early)

### 1.3. Pledge of Allegiance

Mayor Cheryl Cox led the Pledge of Allegiance.

### 1.4. Motion to Adopt the Agenda

> ***Motion****: Council Member Tina Karlsson moved to adopt the agenda as written. Council Member John Veranth seconded.*
>
> ***Vote:*** *Voice Vote – All members voted in favor.*
>
> ***Result: Approved unanimously 3-0***

### 1.5. Declaration of Conflicts of Interest

No conflicts of interest were declared.

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

### 2.1. Fiscal Year 2027 Final Budget and the Truth In Taxation Process

The Mayor introduced the presentation and acknowledged Town Clerk Elizabeth Julian for her extensive work preparing the budget materials and researching Truth in Taxation processes statewide. Town Clerk Julian then delivered the fiscal year 2027 budget presentation, covering the following key points.

**General Fund Budget**. The Town Council proposed a balanced general fund budget. A strategic reallocation of town cash into higher-yielding accounts increased interest revenue from a historic baseline of approximately $5,800 to a substantially higher projected figure of approximately $23,000. General fund expenditures are organized into four state-mandated pillars: General Government at $139,125; Public Safety at $17,700; Public Works at $13,853; and Community Services at $81,054. The budget also includes three other governmental funds: the Class C Roads Fund with projected revenue of $65,200; the Building Authority Debt Service Fund balanced at $8,000; and the Capital Improvements Fund allocated $20,000.

**Regional Tax Comparison**. Boulder has historically maintained the lowest municipal property tax rate in Garfield County, excluding Bryce Canyon City, which carries a zero rate. The current certified rate is 0.000192, compared to neighboring municipalities such as Tropic at 0.000373, Henrieville at 0.000381, and Panguitch at 0.001136. The Town's share of a typical $849.68 total property tax bill amounts to $22.22, or 2.7%, with the remaining 97.3% distributed to the local school district, state school funds, and the county.

**Proposed Tax Rate Adjustment**. Boulder Town has operated on a flat property tax revenue baseline of approximately $6,960 annually for over 20 years, while operational costs have risen with inflation. The Town has been drawing on savings and emergency reserves to cover routine operating expenses, which the Town Council determined was unsustainable. The proposed certified rate adjustment moves the rate from 0.000192 to 0.000502, generating an additional $12,897 in annual property tax revenue and raising total budgeted property tax revenue from approximately $6,960 to $19,860—a 184.68% increase. For a typical residential property with a market value of $300,000, the annual town tax would adjust from $31.68 to $82.83, an increase of $53.79 per year.

**Intended Use of New Revenue**. Newly generated property tax revenues would be directed to the general fund for operational balance, with a dedicated focus on technology infrastructure improvements. Specific projects include: redeveloping the town website to achieve ADA compliance in accordance with new state requirements; implementing an emergency and community notification system; establishing a digital meeting management platform; and upgrading municipal ordinance management software. Any funds collected above $19,500 and up to a cap of $20,000 would be applied strictly to the technology infrastructure budget line.

**Statutory Notice**. Town Clerk Julian confirmed that the statutory public notice was published on the Utah Legals website, Utah Public Notice website, Boulder Town's website, and the town's physical bulletin board, and was also included in property tax notices distributed by the county.

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

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

> ***Motion**: Council Member Tina Karlsson moved to enter the public hearing. Council Member John Veranth seconded.*

> ***Vote:*** *Roll Call Vote – Council Member John Veranth — Aye, Council Member Tina Karlsson — Aye, Council Member Cheryl Cox — Aye.*
>
> ***Result****: Approved unanimously 3-0*

The public hearing was declared open at 6:37 PM. The Mayor outlined public comment guidelines: each speaker was allotted three minutes; all written comments submitted before the close of the meeting would be included in the meeting record.

The following public comments were received:

**Scott Bigler** asked whether the Town was currently running a deficit, to which the Mayor confirmed the Town had been drawing on its savings account to cover operating shortfalls in recent years, as well as unbudgeted expenses such as expenditures related to HVAC replacements, road chip-sealing, and back tax penalties from 2023–2024. Mr. Bigler noted that while the 184.68% increase sounds significant, the actual dollar amount generated is modest, and asked about the ADA website compliance requirement. Town Clerk Julian explained that new state legislation mandates ADA-compliant websites for municipalities requiring an overhaul of the existing site. Mr. Bigler also asked whether this tax increase was a one-time event. The Mayor responded that while another increase was not anticipated, she could not make an unconditional guarantee, noting that the Town would commit to full transparency in any future adjustments and that regular, smaller Truth in Taxation reviews every five years may be advisable.

**Judith Geil** asked whether the Town had any influence over the distribution of property tax dollars between the municipality and the county at large, and whether green belt properties had been considered in the tax discussion. She expressed willingness to support a property tax increase and greater community services.

**Ashley Coombs** asked whether the Town could achieve its goals with approximately half the proposed increase, expressing concern about the cumulative tax burden on property owners—including his parents—given recent increases by the school district and other entities. The Mayor acknowledged the concern, stating the council takes requests for public funds seriously and considers the proposed amount to be a minimal ask given historical flat revenue.

**Darrell Fuller** (via Zoom) requested greater budget granularity and line-item transparency. He also cautioned against prematurely contracting for ADA website services, suggesting that rapidly advancing AI tools may substantially reduce the cost and complexity of such work within the near term, and advised careful scrutiny of consulting and professional expenditures.

The Mayor acknowledged Darrell Fuller's point on budget categorization, noting that the current budget reflects a deliberate effort to reclassify expenditures more clearly. Noting that the community services category is attributable to a reclassification of administrative expenses, and that this work may be refined further.

Following the conclusion of public comments, the Mayor entertained a motion to exit the public hearing.

> ***Motion**: Council Member Tina Karlsson moved to exit the public hearing. Council Member John Veranth seconded.*
>
> ***Vote:** Roll Call Vote – Council Member John Veranth — Aye, Council Member Tina Karlsson — Aye, Council Member Cheryl Cox — Aye.*
>
> ***Result**: Approved unanimously 3-0*

*The public hearing was closed and the meeting returned to special session.*

**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

Council Member John Veranth stated that following multiple public meetings, deliberate review, and respectful consideration of citizen comments, the reasoning for the proposed rate was sound, and he spoke in favor of the motion.

> ***Motion**: Council Member Tina Karlsson moved to approve, adopt, and certify the tax rate of 0.000502 and direct staff to forward the executed documents to the Garfield County Auditor by resolution. Council Member John Veranth seconded.*

***Vote:*** *Roll Call Vote – Council Member John Veranth — Aye, Council Member Tina Karlsson — Aye, Council Member Cheryl Cox — Aye.*

***Result****: Approved unanimously 3-0 — Resolution No. 2026-18 adopted; staff directed to submit Form PT-800 to the Garfield County Auditor and the State Tax Commissioner.*

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

Council Member John Veranth commended staff for producing a well-organized and clearly categorized budget document, noting that full budget detail is available in the meeting materials.

Mayor Cheryl Cox noted that the landfill closure and post-closure plan is being coordinated with the Garfield County Engineer, and that a dedicated PTIF savings account exists for that purpose.

The Mayor expressed appreciation for the budget process undertaken throughout the year, and affirmed a commitment to accurate, detailed expense categorization for future budget cycles.

***Motion****: Council Member Tina Karlsson moved to approve and adopt the Fiscal Year 2027 budget as set forth in Exhibit A by resolution. Council Member John Veranth seconded.*

***Vote:*** *Roll Call Vote – Council Member John Veranth — Aye, Council Member Tina Karlsson — Aye, Council Member Cheryl Cox — Aye.*

***Result****: Approved unanimously 3-0 — Resolution No. 2026-19 adopted; FY27 General Fund and other governmental funds budget adopted, effective July 1, 2026.*

## V. CLOSING BUSINESS

### 5.1. Confirmation of Next Regular Meeting

The Mayor announced that the next Town Council meeting is scheduled for Tuesday, September 1, 2026, and recommended changing the start time to 6:00 PM rather than 7:00 PM, to accommodate a potentially longer agenda that will include action on several pending ordinances and public hearings. No objection was raised.

> **Action Item: Next Town Council meeting confirmed for Tuesday, September 1, 2026 at 6:00 PM, Boulder Community Center.**

## VI. ADJOURNMENT

The meeting was adjourned at 7:13 PM.

**CERTIFICATE**

**BOULDER TOWN, STATE OF UTAH**

/s/ Cheryl Cox, Mayor

ATTESTATION:

/s/ Elizabeth Julian, Town Clerk

Date Approved by the Town Council: **September 1, 2026**