



## Special Herriman City Safety Enforcement Area Agenda

**Wednesday, August 13, 2025**

NOTICE IS HEREBY GIVEN that the Herriman City Council shall assemble for a  
meeting in the City Council Chambers, located at  
5355 WEST HERRIMAN MAIN STREET, HERRIMAN, UTAH

1. **Call to Order - 7:00 p.m. (or as soon as possible thereafter)**
2. **Public Hearing**

2.1. Public hearing and consideration of a Resolution adopting a property tax rate that  
exceeds the Certified Tax Rate – Kyle Maurer, Finance Director

3. **Adjournment**

In accordance with the Americans with Disabilities Act, Herriman City will make reasonable accommodation for participation in the meeting. Request assistance by contacting Herriman City at (801) 446-5323 or [info@herriman.gov](mailto:info@herriman.gov) and provide at least 48 hours advance notice of the meeting.

ELECTRONIC PARTICIPATION: Members may participate electronically via telephone, Skype, or other electronic means during this meeting.

I, Jackie Nostrom, certify the foregoing agenda was emailed to at least one newspaper of general circulation within the geographic jurisdiction of the public body, at the principal office of the public body, on the Utah State Public Notice website [www.utah.gov/pmn/index.html](http://www.utah.gov/pmn/index.html) and on Herriman City's website at [www.herriman.gov](http://www.herriman.gov)

Posted and Dated this 7<sup>th</sup> day of August, 2025

Jackie Nostrom, City Recorder



## STAFF REPORT

**DATE:** August 03, 2025

**TO:** The Herriman City Safety Enforcement Area Board

**FROM:** Kyle Maurer, Director of Finance and Administrative Services

**SUBJECT:** Public hearing and consideration of a Resolution adopting a property tax rate that exceeds the Certified Tax Rate.

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**RECOMMENDATION:**

Staff recommends approval of the Resolution.

**ISSUE BEFORE COUNCIL:**

Should the Board adopt a tax rate that exceeds the Certified Tax Rate calculated by the Salt Lake County Auditor's Office?

**ALIGNMENT WITH STRATEGIC PLAN:**

ES 2 – Quality Public Safety

ES 8 – Ensure Fiscal Sustainability Within all City Functions

**BACKGROUND/SUMMARY:**

The Herriman City Safety Enforcement Area (HCSEA) is proposing increasing its tax rate above the Certified Tax Rate by 5.3%. The proposed increase is due to inflationary pressures providing police services to the City of Herriman.

**DISCUSSION:**

*Background*

Property taxes are governed by Title 59, Chapter 2 of Utah Code. Each year, the Salt Lake County Auditor's Office is tasked with calculating a property tax rate that will yield the same amount of tax revenue received in the prior year, plus any new growth that occurred within the entity's boundaries during the tax year (called the Certified Tax Rate). This calculation does not include automatic increases for inflation or property value increases. If an entity wishes to receive more tax revenue than the Certified Tax Rate generates, the entity must declare its intent to Salt Lake County and the state of Utah by June 22<sup>nd</sup> of each year. The Herriman City Safety Enforcement Area (HCSEA) declared its intent to increase its tax levy from 0.001368 to 0.001440 (5.3%) on June 11, 2025.

In 2023 the HCSEA Board directed staff to segregate "new" property tax (received from growth) from "base" property tax. Property tax received from growth will be used for hiring new officers required due to growth. Since this policy was enacted, one (1) additional officer has been hired (this is in addition to the officer allocated in the 2023 property tax increase).

Below is a table showing available fund balance in the HCSEA fund and restricted funds:

<b>HCSEA Fund Balance</b>	<b>FY2024</b>	<b>FY2025*</b>	<b>FY2026**</b>
Beginning Balance	\$ 193,397	\$ 970,994	\$ 1,693,053
Addition (Use of)	1,058,297	934,419	121,460
Restricted Fund Balance	(280,700)	(212,360)	(366,270)
<b>Ending Balance (Available)</b>	<b>970,994</b>	<b>1,693,053</b>	<b>1,448,243</b>
 <b>New Personnel Funds Used to Cover Inflation</b>	 -	 236,510	 504,450
 <b>Adjusted Ending Balance</b>	 <b>970,994</b>	 <b>1,456,543</b>	 <b>943,793</b>
 <b>Restricted Fund Balance</b>			
Mental Health Specialist	88,220	88,220	88,220
Officers Required to Meet Demand	192,480	-	-
New Growth	-	124,140	278,050
<b>Total</b>	<b>280,700</b>	<b>212,360</b>	<b>366,270</b>
 <b>Capital Equipment Restricted Fund Balance</b>			
Fleet Vehicle Replacement	701,820	1,564,640	1,644,360

*\*Tentative, unaudited*

*\*\*Budgeted*

Because "new growth" funding is restricted for the hiring of officers due to the effects of growth, other financing sources are required to fund inflationary pressures faced by the Herriman Police Department (HPD). For fiscal year 2025, fund balance was used to temporarily fund this gap. However, this is not a long-term solution. The City of Herriman's Fund Balance Policy recommends a two-month reserve for HPD. The shortage is currently approximately \$140,000.

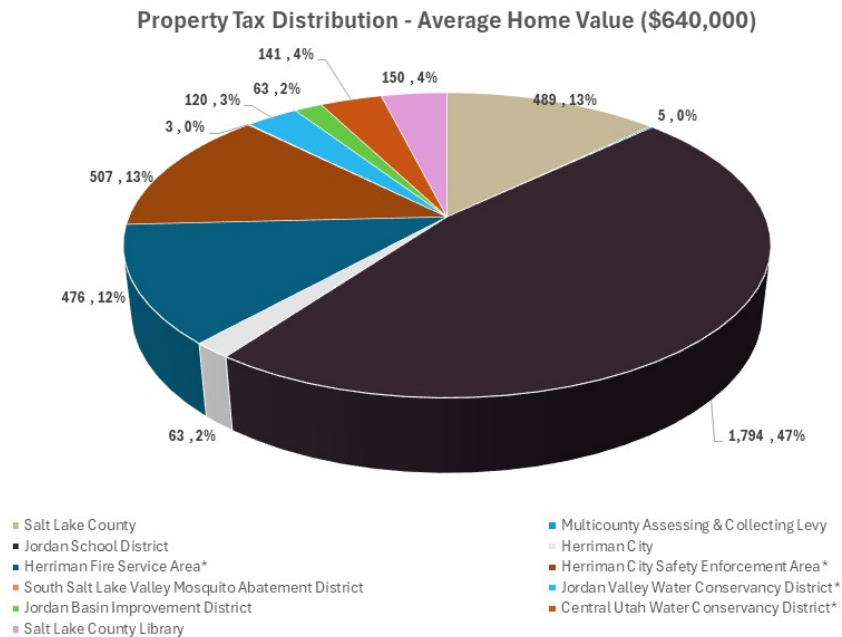
#### *Proposed Property Tax Increase*

Staff are proposing a property tax increase of 5.3%, which will generate an additional \$513,335. This amount comprises the following:

- 2.5% to cover the fiscal year 2025 inflationary costs (\$236,510)
- 2.8% inflation adjustment (December 2024 CPI-U increase) (\$276,825)

For the average residential property in the City of Herriman (\$640,000 value), this will be an additional \$25 per year in property taxes owed.

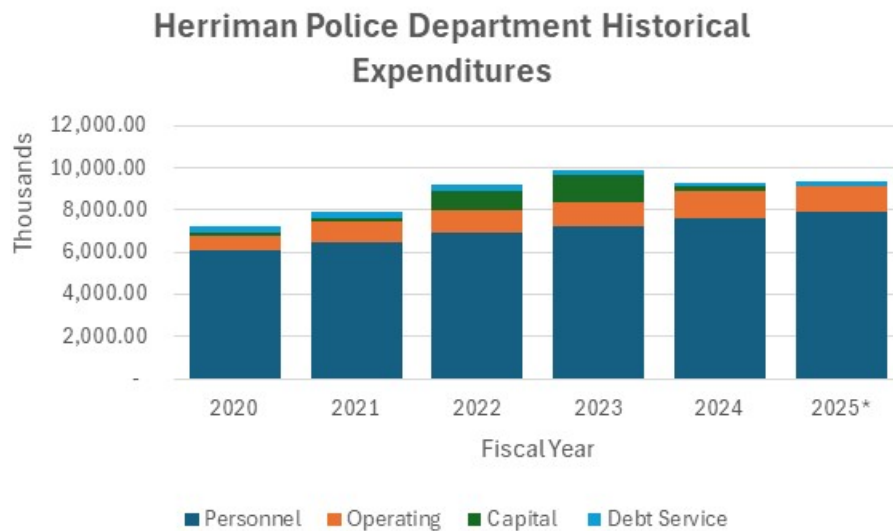
Below is a chart showing how the average City of Herriman property tax bill of \$3,811 is distributed among the various taxing entities:



The HCSEA's portion of property tax is approximately 13% of the total property tax bill.

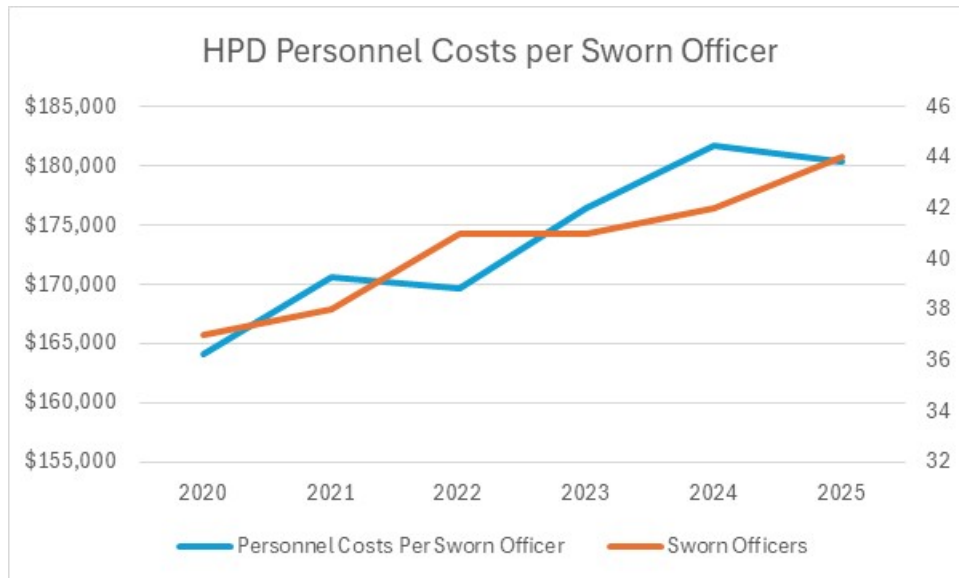
### *Historical Analysis and Discussion*

As seen in the graph below, personnel costs constitute the largest portion of HPD's expenditures (approximately 85 percent):



Personnel costs per sworn officer have increased from 2022 to 2024, mainly due to salary increases required mid-2022 to compete with salary increases instigated by other agencies and

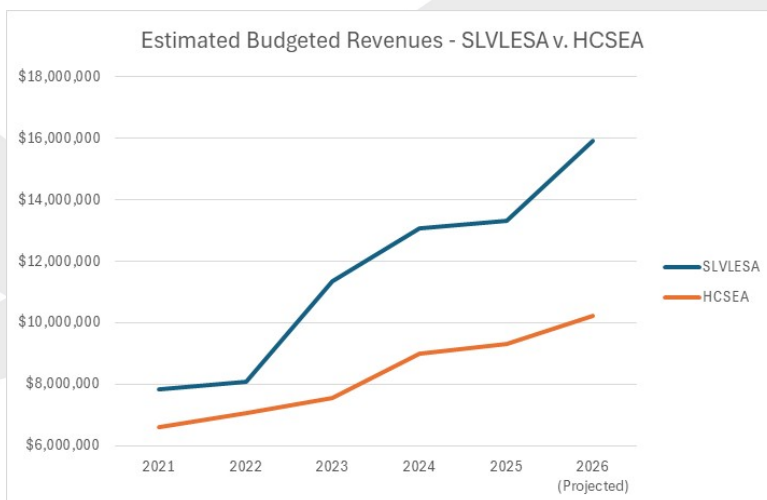
implementation of the Master Officer program. However, these increases stabilized in fiscal year 2025:



While HPD has tried to minimize operating cost increases as much as possible, the largest operating expense, Dispatch, has increased 287 percent in the past 6 years (going from \$95,841 in fiscal year 2020 to \$370,966 in fiscal year 2025). The City contracts out for Dispatch services, which limits the amount of City control over the expense. The labor pool for dispatchers has experienced the same labor pool pressures as Police Officers.

#### *Herriman Police Department Versus Unified Police Department Cost*

The City was a member of the Unified Police Department until September 2018, at which point the Herriman Police Department was formed. While it would be difficult to determine how much police services would cost under Unified Police Department's costing model, below is a chart depicting the cost to City of Herriman residents if the City participated in the Salt Lake Valley Law Enforcement Service Area (SLVLESA), Unified Police Department's taxing entity:



The tax levy has dramatically increased for SLVLESA as entities have left the Unified Police Department. For fiscal year 2026, the difference between the SLVLESA and HCSEA property tax levy is projected to be \$5.7 million.

#### *Herriman Police Department Efficiencies/Other Considerations*

HPD strives to continually innovate and provide high-quality public safety services at a reasonable cost to the residents of Herriman. Below are a few of the efficiencies/cost savings realized by the Department:

- Reduction of discretionary spending by approximately 20% in fiscal year 2025.
- Plan to reduce discretionary operational spending for fiscal year 2026.
- Implementation of Axon Draft One (Artificial Intelligence software) in fiscal year 2025 for report writing.
- Implementation of Versaterm CommunityReport in fiscal year 2026 for online reporting of lower category offenses.
- Reorganization of fleet deployment/vehicle assignment protocols to stretch vehicle usage beyond what is required under the City's fleet replacement policy.
- Officer allocations previously approved assigned as a peak deployment car to reduce overtime required for dayshift being held over on calls.
- Signing of 10-year contract with Axon for body cams and tasers.

#### **ALTERNATIVES:**

The Board may choose to implement an increase lower than staff's recommendation or no increase.

#### **FISCAL IMPACT:**

Dependent on increase adopted. The recommended increase (5.3%) will generate an additional \$513,335 in revenue.

#### **ATTACHMENTS:**

Resolution

**HERRIMAN CITY SAFETY ENFORCEMENT AREA  
RESOLUTION NO. R**

**AN RESOLUTION OF THE HERRIMAN CITY SAFETY ENFORCEMENT AREA ADOPTING A RATE OF TAX  
AND LEVYING TAXES UPON ALL REAL AND PERSONAL PROPERTY WITHIN THE HERRIMAN CITY SAFETY  
ENFORCEMENT AREA**

**WHEREAS**, Title 17B, Chapter 1, Part 10, of the Utah Code allows the Herriman City Safety Enforcement Area ("HCSEA") annually to cause taxes to be levied on all taxable property in the Enforcement Area to carry out the Enforcement Area's purposes; and

**WHEREAS**, Utah Code Ann. § 59-2-912 requires the HCSEA to adopt its proposed tax rate before June 22 of each year unless a rate above the Certified Tax Rate is being proposed; and

**WHEREAS**, the HCSEA is pursuing a tax rate increase (above the Certified Tax Rate calculated by the Salt Lake County Auditor's Office); and

**WHEREAS**, in accordance with applicable provisions of State law, the HCSEA Board desires to set the real and personal property tax levy for various purposes within the Enforcement Area.

**NOW, THEREFORE, BE IT RESOLVED by the Board as follows:**

**Section 1.** Enactment. The tax year 2025 real and personal property tax levy for fiscal year 2026 shall be as follows:

<b>Fund</b>	<b>Tax Rate</b>	<b>Revenue</b>
HCSEA	0.001440	\$10,211,240

**Section 2.** Severability. If any section, part, or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts, and provisions of this Resolution shall be severable.

**Section 3.** Effective Date. This Resolution shall become effective immediately upon its passage. A copy of this Resolution shall be forwarded to the Salt Lake County Auditor's Office and the State Tax Commission in accordance with Utah Code Ann § 59-2-913.

PASSED AND APPROVED BY THE Board this 13th day of August 2025.

HERRIMAN CITY SAFETY ENFORCEMENT AREA

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Lorin Palmer, Vice Chair

ATTEST:

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Jackie Nostrom, District Clerk