



Herriman City Fire Service Area AGENDA

Wednesday, May 13, 2026

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. **Discussion and Action Items**
 - 2.1. Budget Officer intent to state that the fiscal year 2027 tentative budget for the Herriman City Fire Service Area (HCFSA) includes a proposed property tax rate increase – Kyle Maurer, Director of Finance and Administrative Services
 - 2.2. Budget Officer statement that the fiscal year 2027 tentative budget for the Herriman City Fire Service Area (HCFSA) includes a proposed property tax rate increase – Kyle Maurer, Director of Finance and Administrative Services
 - 2.3. Discussion and consideration of a Resolution of the Herriman City Fire Service Area to adopt the biennial tentative budget for the fiscal years beginning July 1, 2026, and ending June 30, 2028, and schedule a public hearing on May 27, 2026 – Kyle Maurer, Director of Finance and Administrative Services
 - 2.4. Discussion and consideration of a Resolution adopting the fiscal year 2027 Herriman City Fire Service Area Property Tax Impact Schedule – Kyle Maurer, Director of Finance and Administrative Services
 - 2.5. Discussion and consideration of a Resolution acknowledging compliance with Truth in Taxation notice and disclosure requirements related to the fiscal year

2027 Tentative Budget – Kyle Maurer, Director of Finance and Administrative Services

- 2.6. Discussion and consideration of a Resolution stating the Board of Trustee’s intent to consider a tax rate that exceeds the Certified Tax Rate – Kyle Maurer, Director of Finance and Administrative Services

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 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, Angela Hansen, 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 and on Herriman City’s website at www.herriman.gov

Posted and Dated this 7th day of May 2026

Angela Hansen
Deputy City Recorder



DATE: May 04, 2026

TO: The Board of Trustees

FROM: Kyle Maurer, Director of Finance and Administrative Services

SUBJECT: Budget Officer's intent to state that the fiscal year 2027 tentative budget for the Herriman City Fire Service Area (HCFSAs) includes a proposed property tax increase.

RECOMMENDATION:

N/A

ISSUE BEFORE THE BOARD:

N/A

ALIGNMENT WITH STRATEGIC PLAN:

LV 7 – Ensure fiscal sustainability within all City functions

BACKGROUND/SUMMARY:

During the 2026 Utah Legislative Session, House Bill 236 (Truth in Taxation Amendments) was enacted, making several changes to Utah Code § 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase.

DISCUSSION:

Due to new Truth in Taxation requirements set forth during the 2026 Utah Legislative session, statute now requires that the Budget Officer must state whether the tentative budget includes a proposed property tax rate increase and present the associated property tax impact schedule. In addition, the meeting agenda must include a separate item notifying the public that the budget officer intends to make this statement.

This agenda item is included to comply with Utah Code § 59-2-919(3)(a)(ii) by providing notice of the Budget Officer's intent to state that the tentative budget includes a proposed property tax rate increase, thereby ensuring transparency and public awareness consistent with Truth in Taxation Requirements.

ALTERNATIVES:

N/A

FISCAL IMPACT:

ATTACHMENTS:



DATE: May 04, 2026

TO: The Honorable Mayor and City Council

FROM: Kyle Maurer, Director of Finance and Administrative Services

SUBJECT: Budget Officer statement that the fiscal year 2027 tentative budget for the Herriman City Fire Service Area (HCFSA) includes a proposed property tax rate increase

RECOMMENDATION:

N/A

ISSUE BEFORE COUNCIL:

N/A

ALIGNMENT WITH STRATEGIC PLAN:

LV 7 – Ensure fiscal sustainability within all City functions

BACKGROUND/SUMMARY:

Due to changes made during the 2026 Utah Legislative Session, it is now required for an entity's Budget Officer to make a statement that the tentative budget includes a tax increase if a tax increase is being proposed.

DISCUSSION:

During the 2026 Utah Legislative Session, HB 236 – Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase. These provisions are intended to promote transparency and ensure the public is provided clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption.

Among other changes, the amendments clarify requirements for fiscal-year taxing entities regarding the initial public presentation of the tentative budget. Specifically, the statute requires that, at the public meeting where the tentative budget is first presented, the budget officer must state whether the tentative budget includes a proposed property tax rate increase and present the associated property tax impact schedule.

This agenda item is included to comply with Utah Code § 59-2-919(3)(a)(i) by providing notice and an official statement by the Budget Officer that the tentative budget includes a proposed property tax rate increase. Additional details regarding the proposed property tax rate increase will be presented during the formal presentation and adoption of the fiscal year 2027 and 2028 Herriman City Fire Service Area (HCFSA) Tentative Budget and the Property Tax Impact Schedule.

ALTERNATIVES:

N/A

FISCAL IMPACT:

ATTACHMENTS:



DATE: May 04, 2026

TO: The Board of Trustees

FROM: Kyle Maurer, Director of Finance and Administrative Services

SUBJECT: Discussion and consideration of a Resolution of the Herriman City Fire Service Area to adopt the biennial tentative budget for the fiscal years beginning July 1, 2026, and ending June 30, 2028, and schedule a public hearing on May 27, 2026.

RECOMMENDATION:

Staff recommends approval of the Resolution

ISSUE BEFORE THE BOARD:

Should the Board adopt the tentative budget as presented?

ALIGNMENT WITH STRATEGIC PLAN:

LV 7 – Ensure fiscal sustainability within all City functions

BACKGROUND/SUMMARY:

As part of the fiscal year 2027 and 2028 budget approval process, staff will be presenting a tentative budget for the Herriman City Fire Service Area. Staff will update the Board on revenue estimates and provide a brief overview of the expenditures, highlights, and budgetary changes.

DISCUSSION:

The tentative budget provides a starting point to discuss the fiscal years 2027 and 2028 operating budgets before final approval.

ALTERNATIVES:

The Board may choose not to accept the tentative budget as presented and provide further direction to staff.

FISCAL IMPACT:

Fiscal impacts are outlined in the attached budget.

ATTACHMENTS:

Tentative Budget
Resolution



HERRIMAN CITY FIRE SERVICE AREA
RESOLUTION NO. Rxx-xx

**A RESOLUTION OF THE HERRIMAN CITY FIRE SERVICE AREA
ADOPTING THE TENTATIVE BIENNIAL BUDGET FOR THE FISCAL YEARS BEGINNING JULY 1,
2026, AND ENDING JUNE 30, 2028, AND REQUEST TO SCHEDULE A PUBLIC HEARING ON MAY
27, 2026, FOR FORMAL ADOPTION IN AUGUST 2026**

WHEREAS, the Herriman City Fire Service Area (“HCFSA”) met in regular session on May 13, 2026, to consider, among other things, acknowledging receipt of a biennial budget and tentatively adopting the budget pursuant to the requirements of Utah Code Ann §17B-1-607 for the fiscal years beginning July 1, 2026, and ending June 30, 2028, and request to schedule a Public Hearing on May 27, 2026, for formal adoption in August 2026; and

WHEREAS, Utah Code Ann. §17B-1-607 requires the Budget Officer to submit to the governing body a tentative budget; and

WHEREAS, the Budget Officer hereby submits to the governing body a tentative budget that meets the requirements of state law; and

WHEREAS, the Utah Code Ann. §17B-1-607 requires that “the board of trustees shall review, consider, and tentatively adopt the tentative budget in any regular meeting or special meeting called for that purpose...”; and

WHEREAS, the Board desires to adopt the tentative budget to the extent required by Utah Code Ann. §17B-1-607.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees that the tentative biennial budget presented to the Board is adopted to the extent required by Utah Code Ann. §17B-1-607, and schedule the Public Hearing on May 27, 2026, for formal adoption in August 2026.

This Resolution shall take effect immediately upon passage and acceptance as provided herein.

PASSED AND APPROVED by the Board of Trustees of the HCFSA this 13th day of May, 2026.

HERRIMAN CITY FIRE SERVICE AREA

By: _____
Chairman

District Clerk

Herriman City Fire Service Area

FUND DESCRIPTION

The Herriman City Fire Service Area (HCFSA) was created on January 1, 2022, with its first tax rate levied for calendar year 2022. Similar to the Herriman City Safety Enforcement Area, the HCFSA is a taxing district created as a funding mechanism to provide fire protection services to the City. The Fire Service Area contracts with Unified Fire Authority (UFA) to provide fire services to the City. The HCFSA Board is comprised of City of Herriman Councilmembers.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
HCFSA						
Taxes	8,030,689	9,073,990	11,303,550	25%	11,850,030	5%
Miscellaneous	430,829	354,480	187,900	-47%	187,900	0%
Use of Fund Balance	-	4,296,380	-	-100%	-	0%
HCFSA Total	8,461,518	13,724,850	11,491,450	-16%	12,037,930	5%
Revenue Total	8,461,518	13,724,850	11,491,450	-16%	12,037,930	5%
Expenditures						
HCFSA						
Operating	5,995,539	6,363,010	5,980,706	-6%	6,275,250	5%
Contribution to Fund Balance	-	-	5,419,584	0%	5,693,420	5%
Transfers Out	-	7,361,840	91,160	-99%	69,260	-24%
HCFSA Total	5,995,539	13,724,850	11,491,450	-16%	12,037,930	5%
Expenditures Total	5,995,539	13,724,850	11,491,450	-16%	12,037,930	5%

Significant Budgetary Changes

- Both the fiscal year 2027 and fiscal year 2028 proposed tax revenue assumes a tax rate increase is adopted. The amount of the increase is \$205,560 for each year, which is the amount the City's Unified Fire Authority (UFA) assessment increased for fiscal year 2027.
- The "Operating" line item includes a \$50,000 ongoing request for contracted services related to fire mitigation.
- The 2027 and 2028 Transfers Out are for the Commander position in the Police department (25%).

Fund Balance Available (Unrestricted)

	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 3,320,407	\$ 6,586,519	\$ 9,052,498	\$ 3,756,118	\$ 7,261,192
Addition (Use of)	3,266,112	2,465,979	(5,296,380)	3,505,074	3,515,910
Ending Balance	\$ 6,586,519	\$ 9,052,498	\$ 3,756,118	\$ 7,261,192	\$ 10,777,102



DATE: May 04, 2026

TO: The Board of Trustees

FROM: Kyle Maurer, Director of Finance and Administrative Services

SUBJECT: Discussion and consideration of a Resolution adopting the fiscal year 2027 Herriman City Fire Service Area Property Tax Impact Schedule

RECOMMENDATION:

Staff recommends approval of the Resolution.

ISSUE BEFORE BOARD:

Should the Board of Trustees adopt a Resolution for the fiscal year 2027 Herriman City Fire Service Area Property Tax Impact Schedule?

ALIGNMENT WITH STRATEGIC PLAN:

LV 7 – Ensure fiscal sustainability within all City functions

BACKGROUND/SUMMARY:

During the 2026 Utah Legislative Session, HB 236 – Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase. The Board is required to prepare and present a Property Tax Impact Schedule that illustrates the estimated effect of the proposed tax rate on typical residential and non-residential properties. This document is required to be made public separate from other budget documents.

DISCUSSION:

The Property Tax Impact Schedule provides a standardized summary of the anticipated property tax impact associated with the proposed rate increase and is intended to promote transparency and public understanding prior to final budget and tax rate adoption. The schedule has been prepared in accordance with statutory requirements and will be presented at all meetings where the fiscal year 2027 budget is discussed.

Adoption of the Property Tax Impact Schedule does not finalize the property tax rate. Final consideration and adoption of the property tax rate will occur following the required public hearing and completion of all applicable notice and review periods.

ALTERNATIVES:

The Board of Trustees may choose not to adopt the Property Tax Impact Schedule

FISCAL IMPACT:

ATTACHMENTS:

Resolution
Property Tax Impact Schedule

HERRIMAN CITY FIRE SERVICE AREA
RESOLUTION NO. Rxx-xx

**A RESOLUTION ADOPTING THE FISCAL YEAR 2027 PROPERTY TAX IMPACT SCHEDULE FOR THE
HERRIMAN CITY FIRE SERVICE AREA, STATE OF UTAH**

WHEREAS, State law requires each entity to prepare and consider a tentative operating and capital budget prior to adoption of a final budget; and

WHEREAS, the tentative budget includes a proposed property tax rate increase, necessitating compliance with applicable Truth in Taxation notice and disclosure requirements.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees, Herriman City Fire Service Area, state of Utah, that the Board of Trustees hereby adopts the Property Tax Impact Schedule for the proposed property tax rate increase associated with the Fiscal Year 2027 tentative budget, as prepared and presented in accordance with the requirements of Utah Code § 59-2-924, as amended by House Bill 236 – Truth in Taxation Amendments (2026 Utah State Legislature General Session). The Property Tax Impact Schedule sets forth the estimated impact of the proposed property tax rate increase on residential and non-residential properties and is incorporated herein by reference as part of the entity’s Truth in Taxation Process.

This Resolution shall take effect immediately upon passage and acceptance as provided herein.

PASSED AND APPROVED by the Board of Trustees of the HCFSa this 13th day of May, 2026.

HERRIMAN CITY FIRE SERVICE AREA

By: _____
Chairman

Budget Officer

District Clerk

**Proposed Property Tax Impact Schedule
Herriman City Fire Service Area**

The Herriman City Fire Service Area (HCFSA) will consider an increase to its property tax rate from 0.001352 to 0.001385 (estimated based on tax year 2025 property tax rates) to generate an additional \$205,560. The following information is intended to provide decision makers and the public with an explanation of how the Service Area’s operations would be affected if the proposed property tax increase is adopted.

Herriman City Fire Service Area’s Current Property Tax Rate (2025 Tax Year)	0.001352
Herriman City Fire Service Area’s Current Property Tax Revenue (2025 Tax Year)	\$8,552,067
Proposed Revenue With Tax Change	\$8,757,627
New Property Tax Revenue to the Herriman City Fire Service Area	\$ 205,560

Estimated Increase to the Herriman City Fire Service Area’s Property Tax Revenue	2.4%
Estimated yearly increase to a primary residence of \$640,000	\$11.62
Estimated yearly increase to a business valued at \$640,000	\$21.12

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Proposed Property Tax Impact Schedule (Continued)
Herriman City Fire Service Area

Affected Department: Herriman City Fire Service Area Fund

Proposed Budget: \$8,757,627

Budget Without Tax Change (2025 tax year): \$8,552,067

Budget Change: \$205,560

Impact of Tax Increase: The Herriman City Fire Service Area contracts with the Unified Fire Authority for fire protection service. The contract fee for fiscal year 2027 will be \$5,890,706, an increase of \$205,556. The proposed increase will be used to cover the contract increase from Unified Fire Authority. The difference between the contract fee and property taxes collected will be used for needed future fire stations.

If the proposed tax increase is not approved, the Herriman City Fire Service Area will need to bond for future fire stations, which will require larger tax increases in the future. In addition, future tax increases will be needed for staff and operating expenditures for the future stations.



DATE: May 04, 2026

TO: The Board of Trustees

FROM: Kyle Maurer, Director of Finance and Administrative Services

SUBJECT: Discussion and consideration of a Resolution acknowledging compliance with Truth in Taxation notice and disclosure requirements related to the Fiscal Year 2027 tentative budget

RECOMMENDATION:

Staff recommends approval of the Resolution.

ISSUE BEFORE BOARD:

Should the Board adopt the Resolution acknowledging compliance with Truth in Taxation notice and disclosure requirements up to this point?

ALIGNMENT WITH STRATEGIC PLAN:

LV 7 – Ensure fiscal sustainability within all City functions

BACKGROUND/SUMMARY:

During the 2026 Legislative Session, House Bill (HB) 236 – Truth in Taxation Amendments was enacted, making several changes to Utah Code Sections 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed tax rate increase, including property tax increases. These provisions are intended to promote transparency and ensure the public is provided with clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption.

DISCUSSION:

Earlier in the agenda of the May 13, 2026, public meeting, the Board will consider items related to the Fiscal Year 2027 tentative budget. These items include three separate agenda items:

- Notice to the public of the Budget Officer’s intent to state that the tentative budget includes a proposed property tax rate increase.
- The Budget Officer’s formal statement to the Board regarding the proposed property tax rate increase.
- Presentation of a Property Tax Impact Schedule prepared in accordance with state law. The Board will consider and may adopt the Property Tax Impact Schedule at that time.

With the adoption of the Property Tax Impact Schedule, this Resolution will serve to formally acknowledge that the HCFSAs has complied with the applicable Truth in Taxation notice and disclosure requirements associated with the proposed property tax rate increase included in the Fiscal Year 2027 and 2028 tentative biennial budget up to this point in the process. The Resolution does not authorize or finalize a property tax rate increase but documents compliance with statutory requirements and clarifies ongoing public access and presentation expectations.

ALTERNATIVES:

The Board may choose not to adopt the Resolution.

FISCAL IMPACT:

ATTACHMENTS:

Resolution

HERRIMAN CITY FIRE SERVICE AREA
RESOLUTION NO. Rxx-xx

A RESOLUTION ACKNOWLEDGING COMPLIANCE WITH TRUTH IN TAXATION NOTICE AND DISCLOSURE REQUIREMENTS RELATED TO THE FISCAL YEAR 2027 TENTATIVE BUDGET

WHEREAS, Utah Code § 59-2-919 and § 59-2-924 require specific notice, disclosure, and presentation actions when a tentative budget includes a proposed property tax rate increase; and

WHEREAS, a separate item was included on the agenda for the public meeting of the Board of Trustees held on May 13, 2026, notifying the public that the Budget Officer intended to state to the Board of Trustees that the tentative budget for Fiscal Year 2027 includes a proposed property tax rate increase; and

WHEREAS, at a public meeting held on May 13, 2026, the Budget Officer made a statement to the Board of Trustees that the tentative budget for Fiscal Year 2027 includes a proposed property tax rate increase; and

WHEREAS, at the same public meeting and as a separate agenda item, the Budget Officer presented to the Board of Trustees a Property Tax Impact Schedule, prepared and presented separately from other budget documents, as defined in Utah Code § 59-2-924, and the Board of Trustees duly considered and adopted the Property Tax Impact Schedule.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees, Herriman City Fire Service Area, state of Utah, the following:

Section 1. The Board of Trustees hereby acknowledges that the required notice and disclosure actions related to the proposed property tax rate increase included in the Fiscal Year 2027 tentative budget have been carried out in accordance with Utah Code §§ 59-2-919 and 59-2-924.

Section 2. The Board of Trustees hereby directs that the Property Tax Impact Schedule shall:

- Be made available for public inspection in the office of the District Clerk and on the City of Herriman’s official website; and
- Be included as a separate item on the agenda at each public meeting or public hearing held prior to June 30, 2026.

Section 3. The Board of Trustees hereby directs the Budget Officer to transmit the required notice to the Utah State Tax Commission and the Salt Lake County Auditor on or before June 1, 2026, indicating that the Board of Trustees is considering a property tax rate increase and the Board of Trustees will hold a public hearing on the proposed property tax rate

increase on a date agreed upon by the HCFSA and Salt Lake County at the City of Herriman City Hall, Council Chambers, in compliance with Utah Code § 59-2-919.

This Resolution shall take effect immediately upon passage and acceptance as provided herein.

PASSED AND APPROVED by the Board of Trustees of the HCFSA this 13th day of May, 2026.

HERRIMAN CITY FIRE SERVICE AREA

By: _____
Chairman

Budget Officer

District Clerk



DATE: May 04, 2026

TO: The Board of Trustees

FROM: Kyle Maurer, Director of Finance and Administrative Services

SUBJECT: Discussion and consideration of a Resolution stating the Board of Trustee's intent to consider a tax rate that exceeds the Certified Tax Rate

RECOMMENDATION:

Staff recommends approval of the Resolution

ISSUE BEFORE THE BOARD:

Should the Board adopt the Resolution stating the Board of Trustee's intent to consider a tax increase?

ALIGNMENT WITH STRATEGIC PLAN:

LV 7 – Ensure fiscal sustainability within all City functions

BACKGROUND/SUMMARY:

During the 2026 Utah Legislative Session, HB 236 – Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase. These provisions are intended to promote transparency and ensure the public is provided clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption.

DISCUSSION:

As part of the fiscal year 2027 budget process, the Herriman City Fire Service Area is proposing a property tax rate increase. In the fiscal year 2027 tentative budget, the proposed increase is estimated to generate approximately \$205,560 in additional ad valorem property tax revenue, representing an approximate 2.4% increase in ad valorem property tax revenue based on the proposed tax rate.

This resolution does not adopt a final tax rate. Rather, it serves as a formal statement of intent under state law and directs staff to schedule a public hearing in August 2026 at which members of the public may provide comment on the proposed increase.

ALTERNATIVES:

The Board of Trustees may choose not to adopt the Resolution.

FISCAL IMPACT:

ATTACHMENTS:

Resolution



HERRIMAN CITY FIRE SERVICE AREA
RESOLUTION NO. Rxx-xx

A RESOLUTION STATING THE BOARD’S INTENT TO CONSIDER A TAX RATE THAT EXCEEDS THE CERTIFIED TAX RATE

WHEREAS, Utah Code § 59-2-919 and § 59-2-924 require specific notice and disclosure when a taxing entity intends to consider a tax rate that exceeds the certified tax rate; and

WHEREAS, the Board of Trustees of the Herriman City Fire Service Area (HCFSA) is considering adopting a property tax rate for fiscal year 2027 that exceeds the certified tax rate; and

WHEREAS, the proposed public safety tax rate increase is estimated to generate approximately \$205,560 ad valorem tax revenue; and

WHEREAS, the proposed tax rate increase represents an approximate 2.4% increase in ad valorem tax revenue based on the proposed tax rate.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees, Herriman City Fire Service Area, state of Utah, the following:

Section 1. The Board of Trustees hereby states its intent to consider adopting a property tax rate for fiscal year 2027 that exceeds the certified tax rate, consistent with the requirements of Utah Code § 59-2-919.

Section 2. The Board of Trustees will establish a public hearing on the proposed property tax rate increase as soon as practical in August 2026. Members of the public will have the opportunity to provide comment regarding the proposed increase, as required by Utah Code § 59-2-919

This Resolution shall take effect immediately upon passage and acceptance as provided herein.

PASSED AND APPROVED by the Board of Trustees of the HCFSA this 13th day of May, 2026.

HERRIMAN CITY FIRE SERVICE AREA

By: _____
Chairman

Budget Officer

District Clerk