



Herriman City Safety Enforcement Area Truth in Taxation Agenda

Wednesday, August 12, 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

Virtual Public Participation

To provide oral testimony through video, audio, or both video and audio connections, or to submit written comments electronically for inclusion in the public record during the public hearing, please plan on attending our Microsoft Teams meeting using the link below:

Microsoft Teams meeting

Join: <https://teams.microsoft.com/meet/227160602218041?p=mh5Mra4AgNrWuYycqw>

Meeting ID: 227 160 602 218 041

Passcode: UZ7KG68z

[Need help?](#) | [System reference](#)

For organizers: [Meeting options](#)

Audience members may also submit a written comment instead of providing oral testimony, Please use the City's Public Comment Form at the following link: <https://www.cognitofrms.com/HerrimanCity1/PublicCommentForm> and your statement will be incorporated into the public record, will be distributed to members of the Board, but will not be read aloud during the meeting.

5355 W. Herriman Main St. • Herriman, Utah 84096
(801) 446-5323 office • herriman.gov

1. 6:00 p.m. Call to Order

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, Director of Finance and Administrative Services

3. Discussion and Action Items

- 3.1. Consideration of a Resolution adopting the fiscal year 2027 budget for the Herriman City Safety Enforcement Area – Kyle Maurer, Director of Finance and Administrative Services

4. 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, 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 and on Herriman City's website at www.herriman.gov

Posted and Dated this 6th day of August, 2026 /s/ Jackie Nostrom, City Recorder



DATE: August 02, 2026

TO: The Board of Trustees

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

RECOMMENDATION:

Staff recommends approval of the Resolution

ISSUE BEFORE THE BOARD:

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:

LV 2 – Quality Public Safety | LV 7 – 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 4.78% due to inflationary and personnel salary increases.

DISCUSSION:

Background

Property taxes are governed by Title 59, Chapter 2 of Utah Code. Each year, the Salt Lake County Auditor 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 22nd of each year. The Herriman City Safety Enforcement Area (HCSEA) declared its intent to increase the tax levy from 0.001423 to 0.001491 (4.78%) on June 18, 2026.

Proposed Property Tax Increase

Staff are proposing a property tax increase of 4.78%, which will generate an additional \$512,970. The philosophy of the HCSEA Board and Herriman City Council is to restrict "new growth" property tax funding for expenditures directly related to the effects of growth. These

expenditures are largely related to hiring additional personnel. Therefore, regular inflation and expenditure increases incurred by the department are funded through an increase in property tax revenue (property tax is the primary financing source for the Police Department). The requested increase will be used to fund the following:

- Cost of Living Adjustment, merit (for employees not in the step plan), step plan increases, and employer insurance increases (\$413,700).
- Operating increases (Dispatch, software, and uniforms).

ALTERNATIVES:

The Board may choose to not adopt the increase or decrease the proposed increase.

FISCAL IMPACT:

Fiscal impacts are dependent on the property tax rate adopted.

ATTACHMENTS:

Resolution
PT-800

**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 HCSEA to carry out the HCSEA'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 tax rate increase 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 HCSEA.

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

Section 1. Enactment. The tax year 2026 real and personal property tax levy for fiscal year 2027 shall be as follows:

Fund	Tax Rate	Revenue
HCSEA	0.001491	\$11,244,565

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 12th day of August 2026.

HERRIMAN CITY SAFETY ENFORCEMENT AREA

Lorin Palmer, Chairman

ATTEST:

Jackie Nostrom, District Clerk

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

Tax Year: 2026

It is hereby resolved that the governing body of:

HERRIMAN CITY SAFETY ENFORCEMENT AREA

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

1. Fund/Budget Type	2. Revenue	3. Tax Rate
75 Law Enforcement	11,244,565	0.001491
	\$11,244,565	0.001491

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: _____



DATE: August 02, 2026

TO: The Board of Trustees

FROM: Kyle Maurer, Director of Finance and Administrative Services

SUBJECT: Consideration of a Resolution adopting the fiscal year 2027 budget for the Herriman City Safety Enforcement Area

RECOMMENDATION:

Staff recommends approval of the Resolution.

ISSUE BEFORE THE BOARD:

Should the Board adopt the Resolution as presented?

ALIGNMENT WITH STRATEGIC PLAN:

LV 2 – Quality public safety | LV 7 – Ensure fiscal sustainability within all City functions

BACKGROUND/SUMMARY:

The Board adopted a tentative budget on May 13, 2026. A public hearing was held on May 27, 2026 regarding the tentative budget. Staff are not proposing any changes to the final budget.

DISCUSSION:

The final budget proposes revenue and expenditures/other financing uses of \$11,953,530. Property tax revenue is anticipated to increase to \$11,853,530 (of which \$522,269 is restricted for “new growth” expenditures). The largest expenditure is a transfer out of \$11,391,070 which will be used to fund the Herriman City Police Department.

ALTERNATIVES:

The Board may choose not to adopt the budget as presented or may make changes to the presented budget.

FISCAL IMPACT:

Fiscal impacts are outlined in the attached budget document.

ATTACHMENTS:

Budget
Resolution

HERRIMAN CITY SAFETY ENFORCEMENT AREA
RESOLUTION NO. R-

**A RESOLUTION OF THE HERRIMAN CITY SAFETY ENFORCEMENT AREA ADOPTING A FINAL
BUDGET MAKING APPROPRIATIONS FOR THE SUPPORT OF THE HERRIMAN CITY SAFETY
ENFORCEMENT AREA FOR THE PERIOD BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, on August 11, 2026, the Board of Trustees (“Board”) of the Herriman City Safety Enforcement Area (“HCSEA”) met in a special meeting to consider adoption of a resolution of the HCSEA adopting a final budget making appropriations for the support of the HCSEA for the period beginning July 1, 2026 and ending June 30, 2027; and

WHEREAS, on May 27, 2026, a public hearing to receive public comment and consider adoption of a final budget was held in the Council chambers located at 5355 West Herriman Main Street, Herriman, Utah; and

WHEREAS, all interested persons in attendance at the public hearing were given an opportunity to be heard, for or against, the estimate of revenues and expenditures or any item thereof in the final budget; and

WHEREAS, the HCSEA has published the necessary notice and held the public hearing required prior to adopting the budget; and

WHEREAS, it is the intent and desire of the HCSEA to comply with all applicable State and local laws regarding the adoption of the budget; and

WHEREAS, the Board finds that it has satisfied all legal requirements required to adopt a budget, and that it is in the best interests of the citizens of the HCSEA to adopt a final budget for the HCSEA.

NOW, THEREFORE, BE IT RESOLVED the Board hereby adopts this Resolution, thereby budgeting to support the operations of the HCSEA as follows:

Section 1. Budget Adoption.

A. The Final Budget attached hereto, as amended, and by this reference incorporated herein, is hereby appropriated for the corporate purposes and objects of the HCSEA for the time period beginning July 1, 2026, and ending June 30, 2027, and is hereby adopted as the budget of the HCSEA for the time period beginning July 1, 2026, and ending June 30, 2027 (the “*Budget*”).

B. Pursuant to Utah law, a copy of the Budget for each fund within the Budget shall

be certified by the Budget Officer and it is hereby directed that it be filed with the State Auditor within 30 days after adoption.

C. Pursuant to Utah law, a certified copy of the Budget shall be filed in the office of the District Clerk and will be available for public inspection during normal business hours.

Section 2. Further Action.

A. In addition to the foregoing, the Chair is hereby directed to implement any other necessary actions pertinent to the adoption of the Budget. Such actions may include, but are not necessarily limited to, notification, reporting, and publishing as required by and consistent with applicable law.

B. Amounts budgeted for contingency, fund balance, and capital projects will be deposited into the Public Treasurer's Investment Fund (PTIF) or Meeder Public Funds for this specific purpose, with continuous regular amounts deposited throughout the fiscal year. Statements of these accounts will be distributed to the Council on a quarterly basis along with other expenditure reports.

Section 3. Severability. If a court of competent jurisdiction declares any provision of this resolution invalid, the remainder shall not be affected.

Section 4. Effective Date. This resolution shall take effect upon passage and posting as required by law.

PASSED AND APPROVED by the Board this 12th day of August 2026.

HERRIMAN CITY SAFETY ENFORCEMENT AREA

By: _____
Lorin Palmer, Chair

ATTEST:

Jackie Nostrom, District Clerk

PROPOSED FINAL BUDGET

FISCAL YEAR 2027



**HERRIMAN CITY SAFETY ENFORCEMENT
AREA**

Herriman City Safety Enforcement Area

FUND DESCRIPTION

The Herriman City Safety Enforcement Area (HCSEA) was created on January 1, 2018. The HCSEA is a taxing district that was established to collect property taxes to provide law enforcement services to the City—In other words, the HCSEA contracts with the City for policing services. Although a legally separate entity, because of its close relationship to the City the HCSEA is accounted for with the City’s finances. The HCSEA Board is comprised of City of Herriman Councilmembers.

	FY2025 (Actual)	FY2026 Estimated	FY2027 Final Proposed	% Difference-FY2027 to FY2026
Revenue				
HCSEA				
Property Tax	10,071,859	10,854,790	11,853,530	9%
Miscellaneous	103,084	100,000	100,000	0%
HCSEA Total	10,174,943	10,954,790	11,953,530	9%
Revenue Total	10,174,943	10,954,790	11,953,530	9%
Expenditures				
HCSEA				
Operating	25	1,000	1,000	0%
Contribution to Fund Balance	-	362,360	561,460	55%
Transfers Out	9,445,902	10,591,430	11,952,530	13%
Transfers Out-Restricted	-	-	(561,460)	0%
HCSEA Total	9,445,927	10,954,790	11,953,530	9%
Expenditures Total	9,445,927	10,954,790	11,953,530	9%

Significant Budgetary Changes

- “Transfers Out-Restricted” represents “new growth” funding (property tax revenue received from new residential and commercial growth) restricted by the City Council for expenditures related to new growth. This funding is held until authorized for release by the Board.



HERRIMAN
CITY

Herriman City Safety Enforcement Area

5355 W Herriman Main St

Herriman, UT 84096-5836

www.herriman.gov