



Herriman City Fire Service Area Truth in Taxation Meeting Minutes

Wednesday, August 12, 2026
Approved September 8, 2026

The following are the minutes of the Herriman City Fire Service Area meeting. The meeting was held on **Wednesday, August 12, 2026, at 7:00 p.m.** in the Herriman City Council Chambers, 5355 West Herriman Main Street, Herriman, Utah. Adequate notice of this meeting, as required by law, was posted in the City Hall, on the City's website, and delivered to members of the Council, media, and interested citizens.

Presiding: Chair Lorin Palmer

Trustees Present: Terrah Anderson, Matt Basham, Jared Henderson, Teddy Hodges

Staff Present: City Manager Nathan Cherpeski, Assistant City Manager Wendy Thomas, City Recorder Jackie Nostrom, Finance Director Kyle Maurer, Assistant City Attorney Matthew Brooks, Communications Manager Jonathan LaFollette, Police Chief Cody Stromberg, Community Development Director Blake Thomas, City Engineer Bryce Terry, Public Works Director Justun Edwards, Assistant to the City Manager Trevor Ram, Unified Fire Authority Assistant Chief Anthony Widdison.

1. 7:00 p.m. - Call to Order

Chair Lorin Palmer called the meeting to order at 7:00 p.m.

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

Director of Finance and Administrative Services Kyle Maurer opened his presentation by reviewing the foundational mechanics of property taxation in Utah. He explained that under state

law, a taxing entity receives the same amount of tax revenue as the prior year plus any new growth, with no automatic adjustment for inflation. He noted that if a taxing entity desires additional revenue beyond that baseline, it must undergo the Truth in Taxation process, which includes a series of statutory noticing requirements and the public hearing being conducted that evening.

Director Maurer then presented the certified tax rate as calculated by Salt Lake County for fiscal year 2026. The certified rate was set at 0.001334, which would generate just over \$9,000,000 in revenue for the District. He noted that the average home value in the district had increased from \$640,000 the prior year to \$652,000, and that the additional \$450,714 in revenue generated at the certified rate was attributable entirely to new growth: new homes, new businesses, and new commercial entities within the city.

Director Maurer provided an overview of the Herriman City Fire Service Area's member fee paid to Unified Fire Authority (UFA), which provided contracted fire service to the city. He reported that the adopted member fee for the current year was \$5,890,706, representing an increase of \$205,556 over the prior year, and presented a chart illustrating the growth of that fee since 2021.

Director Maurer then reviewed the property tax impact statement, which was required by state code to inform residents of the nature and effect of any proposed tax increase. He summarized its key figures: the certified tax rate would generate approximately \$9,000,000 in revenue, and staff was recommending an additional \$205,560 in revenue which was an increase of 2.23 percent over the certified tax rate. The practical impact on an average residential property would be \$10.76 per year, and \$19.56 per year for a business assessed at the same value. Hard copies of the impact statement, as well as a consolidated schedule of proposed county-wide property tax increases, were made available at the back of the chamber. Director Maurer noted that the only other increase on that consolidated schedule affecting Herriman residents was that of the Central Utah Water Conservancy District.

Director Maurer then presented the district's fund balance projections, which anticipated a balance of approximately \$8,300,000. He noted this figure accounted for the ongoing Station 103 rebuild project, which carries a total budget of \$8,300,000. He emphasized that the District did not need to purchase land for that rebuild, which is a significant cost factor for future stations, as land acquisition could run into the millions of dollars. He further noted that long-range financial models anticipate the need for two additional fire stations. Projected operating costs for a station run approximately \$3,300,000 annually, though he acknowledged that figure varies depending on station size and staffing. Current projections indicated that the next station would require partial bonding, with a portion funded by cash reserves, while the station anticipated for approximately

2033 would require full bonding. Staff was recommending contributing approximately \$3,500,000 to fund balance in the coming year to begin building reserves for those future needs.

Regarding the proposed tax rate, Director Maurer explained that staff's recommendation of a rate of 0.001364 was consistent with board direction to make incremental annual increases over time in order to preserve the purchasing power of tax revenues, since inflation was not factored into the certified tax rate calculation. The proposed rate represented a 2.2 percent increase over the certified rate, or approximately \$11 per year for the average homeowner.

Chair Palmer opened the public hearing, inviting in-person comments, online comments via Microsoft Teams, and any written comments.

No comments were offered.

Trustee Teddy Hodges moved to close the public hearing. Trustee Jared Henderson seconded the motion and all voted aye.

Trustee Henderson offered remarks for the benefit of the public record, noting that the tax increase had not been decided hastily. He stated that the board had been engaged in a sustained budget process beginning as early as January of the current year, with staff presenting budget information at regular intervals leading up to the hearing. He characterized the evening's action as the culmination of approximately six months of deliberation.

Trustee Henderson moved to approve Resolution No. R09-26 adopting a rate of tax of 0.001364 and levying taxes upon all real and personal property within the Herriman City Fire Service Area. Trustee Terrah Anderson seconded the motion.

The vote was recorded as follows:

Trustee Terrah Anderson Aye

Trustee Matt Basham Aye

Trustee Jared Henderson Aye

Trustee Teddy Hodges Aye

Chair Lorin Palmer Aye

The motion passed unanimously.

3. Discussion and Action Items

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

Director Maurer briefly discussed the proposed budget, noting the figures had been substantially covered during the public hearing. He highlighted that total property tax revenue, inclusive of motor vehicle collections, delinquent property tax redemptions, and interest, was projected at \$9,389,040. He also noted that a miscellaneous revenue line item reflected a scheduled repayment from UFA of a portion of fund balance owed to the district following its separation from the Unified Fire Service Area. He further explained that a transfer out of \$91,160 represented the district's 25 percent share of a police department commander position, attributable to that position's emergency management responsibilities.

In response to a question from Director Hodges regarding how the commander position costs were split, Director Maurer confirmed that the Herriman City Safety Enforcement fund covered 40 percent, the Fire Service Area covered 25 percent, and the General Fund covered the remainder, reflecting the various duties attached to the position.

Trustee Henderson then offered broader context on the district's financial strategy. He inquired about how many years the district had been operating as its own taxing entity since separating from the Unified Fire Service Area. He then drew a parallel to the city's approach with its police department budget, noting that while the Fire Service Area had not yet adopted a formal written policy, it was in practice following the same philosophy of not spending new growth revenue on operations but instead directing it toward capital reserves for future station construction. He credited this strategy for enabling the district to fund the Station 103 rebuild largely with cash accumulated since separation, rather than through bonding.

Trustee Henderson acknowledged, that once a new station was placed into service, the approximately \$3,000,000 annual operating cost immediately claimed the revenue that had previously been set aside for subsequent capital needs, effectively resetting the savings cycle. He emphasized that the board was actively engaged in long-range planning to anticipate those future demands and expressed appreciation for the work being done by staff.

Trustee Henderson moved to approve Resolution No. R10-26 adopting a final budget making appropriations for the support of the Herriman City Fire Service Area for the period beginning July 1, 2026, and ending June 30, 2027. Trustee Hodges seconded the motion.

The vote was recorded as follows:

Trustee Terrah Anderson Aye

Trustee Matt Basham Aye

Trustee Jared Henderson Aye

Trustee Teddy Hodges Aye

Chair Lorin Palmer Aye

The motion passed unanimously.

4. Adjournment

Trustee Matt Basham moved to adjourn the Herriman City Fire Service Area meeting at 7:15 p.m. Trustee Anderson seconded the motion and all voted aye.

I, Jackie Nostrom, City Recorder for Herriman City, hereby certify that the foregoing minutes represent a true, accurate and complete record of the meeting held on August 12, 2026. This document constitutes the official minutes for the Herriman City Fire Service Area meeting.



Jackie Nostrom, MMC
City Recorder