Herriman City Safety Enforcement Area Truth in Taxation Meeting Minutes

Wednesday, August 12, 2026
Approved September 8, 2026

The following are the minutes of the Herriman City Safety Enforcement Area meeting. The meeting was held on **Wednesday, August 12, 2026, at 6:00 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. 6:00 p.m. Call to Order

Chair Lorin Palmer called the meeting to order at 6:03 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 delivered a comprehensive presentation covering the mechanics of Utah property tax, the tax philosophy of the Herriman City Safety Enforcement Area (HCSEA), the certified tax rate as calculated by the Salt Lake County Auditor, and staff's recommended tax rate for fiscal year 2026.

Director Maurer opened by explaining the foundational principles of Utah's property tax system for the benefit of members of the public who may have been unfamiliar with the process. He explained that the certified tax rate was calculated annually by the county auditor and was designed to yield the same revenue as the prior year, plus any new growth. Critically, the certified tax rate does not account for inflation. As property values rise, the certified tax rate decreases proportionally so that the taxing entity receives the same dollar amount. Conversely, if values fall, the rate increases. Director Maurer also noted that primary homeowners and apartment complex owners receive a 45 percent exemption on assessed residential property value.

He explained that any revenue increase beyond the certified tax rate requires a formal Truth in Taxation process, which included required public notices, and the public hearing conducted that evening. The Board had declared its intent to exceed the certified tax rate back in June.

Director Maurer presented the county auditor's certified tax rate calculations. The 2025 rate was 0.001440. Due to increased property values within the district, the certified tax rate for 2026 was calculated at 0.001423. Despite the lower rate, the total revenue generated increases because of new growth: defined as new residential, commercial, and business construction within Herriman City boundaries. The average home value, as provided by the county assessor, was $652,000. Adoption of the certified tax rate alone would result in an estimated annual tax of approximately $510 for the average home.

Director Maurer described the district's established philosophy of segregating new growth revenue from the base property tax fund. Under this framework, revenue attributable to new growth is restricted exclusively for expenditures directly related to that growth, primarily the hiring of additional public safety personnel. He presented a breakdown of the total proposed budget composed of three components: the base property tax amount, new growth revenue of $522,269, and a requested increase of $512,970. Director Maurer emphasized that the property tax formula does not factor in inflation, making it necessary to periodically seek increases to keep pace with actual operating costs.

Although the HCSEA Board does not adopt the police department's budget directly, that authority resting with the Herriman City Council, Director Maurer provided context on the police department's budget composition, noting that 82 percent of the department's budget was personnel costs. He highlighted that the remaining operating budget of approximately $1.6 million was further constrained because dispatch services which was contracted through a third-party entity when residents call 911. It accounts for 30 percent of that operating budget, leaving the department direct control over only 70 percent of its non-personnel expenditures.

Director Maurer outlined three personnel-driven cost drivers underlying the requested increase. First, a cost-of-living adjustment (COLA) of 3.21 percent, measured against the December 2025 Consumer Price Index, required a 2.4 percent tax increase to fund. Second, the sworn officer step plan, providing incremental pay increases tied to satisfactory performance, requires an additional one-percent increase. Third, a merit component for civilian employees and command staff not on the step plan, including the Chief of Police, was noted as a negligible factor due to its small dollar amount. In total, personnel-related costs account for 3.4 percent of the overall requested tax increase, which Director Maurer noted already exceeds the rate of general inflation largely due to step increases.

On the operating side, Director Maurer acknowledged efforts by the Chief of Police and command staff to identify budget reductions. The department recommended reductions in general supplies and fuel. However, certain operating line items increased, most notably dispatch costs, which rose nearly 15 percent year-over-year, a figure largely outside the department's control as the City holds only one seat on the dispatch board. Software costs also increased by approximately 13 percent, though Director Maurer noted this investment was offset by measurable labor savings through automation. Operating adjustments accounted for 1.38 percent of the total requested tax increase.

Director Maurer explained that the new growth funding of $522,269 was proposed to fund a commander position, a sergeant position, and a police officer position beginning in fiscal year 2028. He noted that even after those anticipated expenditures, the growth fund was projected to retain approximately $1,500,000. Director Maurer also referenced the Gross Silo model, a data-driven staffing methodology, used to determine when additional officers are required, noting that detailed discussion of this model had taken place at the prior evening's City Council meeting. He encouraged interested members of the public to review that discussion to understand the rigorous analytical framework behind staffing decisions.

Director Maurer presented the state-required property tax impact schedule, showing the certified tax rate of 0.001423, the amount that rate would generate, and the staff-recommended rate with the associated increase of $512,970, a 4.76 percent increase over the certified rate. For the average home valued at $652,000, the estimated annual increase would be $24.38. For a commercial property at the same assessed value, the increase would be $44.33, reflecting the absence of the 45 percent residential exemption. Hard copies of the consolidated tax schedule were made available at the back of the room.

The required narrative portion of the tax impact schedule stated that the increase would be used to fund general operating expenses attributable to growth and other budget pressures. Director Maurer noted that if the increase were not approved, staff would recommend drawing on growth funds as a short-term backstop; however, the long-term consequence of that approach would be that funding may not be available when the staffing model indicates new officers are required.

Director Maurer also presented the state-required countywide tax increase schedule for Salt Lake County, identifying that the entities requesting increases that affect Herriman City residents, in addition to the HCSEA itself, were the Herriman City Fire Service Area and the Central Utah Water Conservancy District.

Director Maurer reviewed the district's tax rate history. The police department was established in 2018 with the first tax increase being adopted in 2023 to fund new officers, a mental health specialist position (which remained unfilled), and a vehicle replacement fund. No increase was adopted in 2024; the Board accepted the certified tax rate. In 2025, a 5.3 percent increase was adopted, partially to account for the foregone increase in 2024 and to recognize prevailing inflation. For 2026, staff recommended a 4.76 percent increase composed of 3.4 percent for personnel and 1.36 percent for other costs.

Director Maurer also addressed a recurring public comment suggesting the City would be better served by returning to the Unified Police Department. While noting he could not speak to operational comparisons, he cited the Unified Police Department's current tax rate of 0.002267, 52 percent higher than the rate being proposed, as evidence of the financial advantage of the City's independent department.

Director Maurer noted staff recommended the Board adopt a tax rate of 0.001491, which would generate $11,244,565 in total revenue. For the average homeowner, this would result in an annual tax of approximately $534, representing an increase of $24 over the certified tax rate amount.

Chair Palmer opened the public hearing, which was conducted in person, online via Microsoft Teams, and through written comment.

No comments were offered.

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

Trustee Jared Henderson offered a notable observation, remarking that in his eleven years of experience attending such hearings, this was the first Truth in Taxation hearing he could recall receiving no public comment. He characterized the absence of public opposition as a reflection of community trust built over several years, crediting the Mayor, staff, and the Board's communication efforts.

Trustee Hodges echoed Trustee Henderson's remarks, noting the importance of being deliberate and accountable in tax decisions. He referenced reviewing tax bills personally and emphasized the board's commitment to careful stewardship of every tax dollar across city, fire, and police expenditures. Director Hodges expressed appreciation for Director Maurer's detailed presentation and for the Police Department's proactive identification of budget reductions.

Trustee Matt Basham added his appreciation for the staffing silo conversation conducted at the City Council meeting. He stated that the data-driven nature of the staffing matrix made him comfortable as a board member in supporting the resource decisions, noting that milestones were clearly defined, funding was planned in advance, and the process was highly transparent.

Trustee Henderson moved to approve Resolution No. R26-08 adopting a rate of tax of 0.001491 and levying taxes upon all real and personal property within the Herriman City Safety Enforcement Area. 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.

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

Director Maurer briefly presented the fiscal year 2027 budget for the HCSEA, noting that no changes had been made since the tentative budget was previously presented. He highlighted several key components for the Board's awareness. Property tax revenue reflected a 9 percent increase, accounting for both the new growth percentage and the tax rate increase approved under the prior agenda item. The miscellaneous revenue line of $100,000 represented interest income credited back to the fund from reserves and new growth fund balances. Director Maurer noted that included within the transfers-out line was a payment from the HCSEA covering 40 percent of the newly approved commander position.

Trustee Basham moved to approve Resolution No. R26-09 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. Trustee Henderson 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 Hodges moved to adjourn the Herriman City Safety Enforcement Area meeting at 6:28 p.m. Trustee Henderson 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 Safety Enforcement Area meeting.

Jackie Nostrom, MMC
City Recorder