

TENTATIVE BUDGET

FISCAL YEARS ENDING JUNE 30, 2027 AND JUNE 30, 2028

2027

2028



CITY OF HERRIMAN, UTAH

City of Herriman, Utah

Tentative Budget

Fiscal Years 2027 and 2028

Prepared by:

City of Herriman Administration

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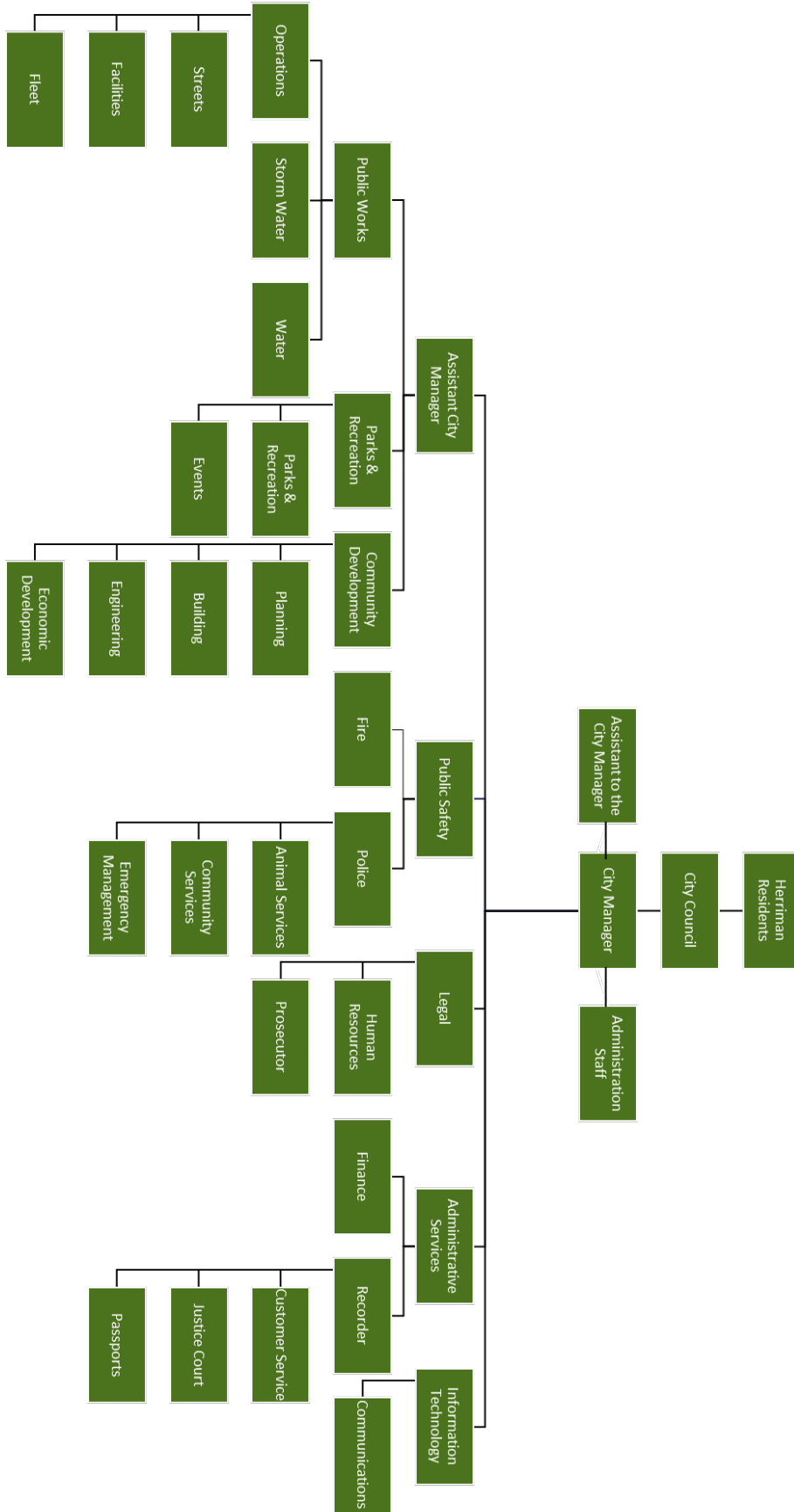


HERRIMAN
CITY

INTRODUCTION



Organizational Chart



Elected and Appointed Officials

Elected Officials:



Mayor Lorin Palmer, Councilmember Jared Henderson (District 1),
Councilmember Teddy Hodges (District 2), Councilmember Matt Basham (District 3),
Councilmember Terrah Anderson (District 4)

Appointed Officials and Leadership Team:

- Nathan Cherpeski..... City Manager
- Wendy ThomasAssistant City Manager
- Cody StrombergChief of Police
- Blake ThomasDirector of Community Development
- Justun Edwards Director of Public Works
- Monte Johnson Director of Operations
- Kyle Maurer..... Director of Finance and Administrative Services
- Leslie Anglin City Treasurer
- Jacquelyn Nostrom City Recorder
- Todd SheeranCity Attorney
- Michael Maloy..... City Planner
- Cathryn Nelson.....Building Official

Strategic Priorities

The City Council have identified the following strategies to support the mission of the City of Herriman during fiscal years 2027 and 2028. These principles influenced the creation and preparation of this budget and identifies areas for staff to focus on during fiscal year 2027 and 2028. These items are as follows:

1

Develop and Maintain a Strong Foundation of Essential Services and Quality of Life Amenities to Create a Livable Vibrant Community

LV1—Level of service

LV2—Quality public safety

LV3—Regional relationships and planning

LV4—Current and future facility needs

LV5—Transportation systems

LV6—Consistent, safe, and reliable utility services

LV7—Ensure fiscal sustainability within all City functions

LV8—Parks and amenities

2

Work to Create a Balanced Land Use With Appropriate Commercial Development to Support a Vibrant Community

EV1—Business development

EV2—Commercial development

EV3—Balanced land use

EV4—Sports tourism destination

EV5—Neighborhood quality

EV6—Maintenance quality

EV7—Water conservation

3

Foster a Sense of Community Through Public Engagement and Interaction

CE1—Sense of community

CE2—Promote trust in government

Full-Time Equivalent Summary

City of Herriman Job Classification Plan Fiscal Year 2027 and 2028								
Position	Grade	FY2024	FY2025	FY2026	FY2027	FY2028	Difference	Unfunded
General Fund								
Legislative								
Mayor*		0.5	0.5	0.5	0.5	0.5	-	-
City Council Member*		2.0	2.0	2.0	2.0	2.0	-	-
Total Legislative		2.5	2.5	2.5	2.5	2.5	-	-
Administration								
City Manager	L22	1.0	1.0	1.0	1.0	1.0	-	-
Assistant City Manager	L21	1.0	1.0	1.0	1.0	1.0	-	-
Assistant to the City Manager	L16	1.0	1.0	1.0	1.0	1.0	-	-
Executive Administrative Assistant	O14	1.0	1.0	1.0	1.0	1.0	-	-
Administrative Assistant	O12	1.0	1.0	1.0	1.0	1.0	-	-
Total Administration		5.0	5.0	5.0	5.0	5.0	-	-
City Attorney and Human Resources								
City Attorney								
City Attorney	L21	1.0	1.0	1.0	1.0	1.0	-	-
Prosecuting/Assistant City Attorney	L18	1.0	1.0	1.0	1.0	1.0	-	-
Legal Assistant	O13	1.0	1.0	1.0	1.0	1.0	-	-
Total City Attorney		3.0	3.0	3.0	3.0	3.0	-	-
Human Resources								
Human Resources Manager	L17	1.0	1.0	1.0	1.0	1.0	-	-
Human Resources Generalist I/II/III	O13							
	O14	2.0	2.0	2.0	2.0	2.0	-	-
	O15							
Total Human Resources		3.0	3.0	3.0	3.0	3.0	-	-
Total City Attorney and Human Resources		6.0	6.0	6.0	6.0	6.0	-	-
Information Technology and Communications								
Information Technology								
IT & Communications Director	L20	1.0	1.0	1.0	1.0	1.0	-	-
ITS Technician I/II/III	O13							
	O14	2.0	2.0	2.0	2.0	2.0	-	-
	O15							
Total Information Technology		3.0	3.0	3.0	3.0	3.0	-	-
Communications								
Communications Manager	L16	1.0	1.0	1.0	1.0	1.0	-	-
Communications Specialist I/II/III	O12							
	O13	2.0	2.0	2.0	2.0	2.0	-	-
	O14							
Total Communications		3.0	3.0	3.0	3.0	3.0	-	-
Total Information Technology and Communications		6.0	6.0	6.0	3.0	3.0	-	-
Administrative Services								
Finance								
Director of Finance and Administrative Services	L20	1.0	1.0	1.0	1.0	1.0	-	-
Assistant Director of Finance	L18	-	-	1.0	1.0	1.0	-	-
City Treasurer	O16	1.0	1.0	1.0	1.0	1.0	-	-
Senior Accountant	L16	1.0	1.0	1.0	1.0	1.0	-	-
Accountant I/II	O14	1.0	1.0	1.0	1.0	1.0	-	-
	O15							
Accounting Clerk	O13	1.0	1.0	1.0	1.0	1.0	-	-
Total Finance		5.0	5.0	6.0	6.0	6.0	-	-
City Recorder								
Deputy Director of Administrative Services	L18	1.0	1.0	1.0	1.0	1.0	-	-
Deputy City Recorder	O14	1.0	1.0	2.0	2.0	2.0	-	-
Passport Coordinator	O13	1.0	1.0	1.0	1.0	1.0	-	-
Records Specialist	O13	1.0	1.0	-	-	-	-	-
Total City Recorder		4.0	4.0	4.0	4.0	4.0	-	-

Full-Time Equivalent Summary

City of Herriman Job Classification Plan Fiscal Year 2027 and 2028								
Position	Grade	FY2024	FY2025	FY2026	FY2027	FY2028	Difference	Unfunded
Customer Service								
Customer Service Supervisor	O14	1.0	1.0	1.0	1.0	1.0	-	-
Customer Service Technician I/II/III	O11							
	O12	3.0	3.0	3.0	3.0	3.0	-	-
	O13							
Total Customer Service		4.0	4.0	4.0	4.0	4.0	-	-
Justice Court								
Court Administrator	L16	1.0	1.0	1.0	1.0	1.0	-	-
Judicial Assistant I/II/III	O11							
	O12	2.0	2.0	2.0	2.0	2.0	-	-
	O13							
Police Court Services Officer	P12	1.4	1.4	-	-	-	-	-
Total Justice Court		4.4	4.4	3.0	3.0	3.0	-	-
Total Administrative Services		17.4	17.4	17.0	17.0	17.0	-	-
Parks, Recreation, and Events								
Parks & Cemetery								
Director Parks, Recreation, & Events	L19	-	-	-	1.0	1.0	1.0	-
Deputy Director of Parks, Recreation, & Events	L18	1.0	1.0	1.0	-	-	(1.0)	-
Parks Manager	L18	-	-	-	-	1.0	1.0	-
Parks Foreman	G14	1.0	1.0	1.0	2.0	2.0	1.0	-
Trails & Open Spaces Coordinator	G14	1.0	1.0	1.0	1.0	1.0	-	-
Parks Operations Coordinator	G13	1.0	1.0	1.0	1.0	1.0	-	-
City Arborist	G13	1.0	1.0	1.0	1.0	1.0	-	-
Assistant City Arborist	TBD	-	-	-	1.0	1.0	1.0	-
Parks Technician I/II/III III/Lead	G11							
	G12	14.4	14.8	15.4	14.4	14.4	(1.0)	-
	G13							
Parks Technician Part-Time	G10	0.3	0.3	0.3	0.3	0.3	-	-
Seasonal Parks Technicians	G10	2.5	3.1	2.5	2.5	2.5	-	-
Total Parks & Cemetery		22.2	23.2	23.2	24.2	25.2	2.0	-
Events								
Events Manager	L16	1.0	1.0	1.0	1.0	1.0	-	-
Events Technician I/II/III	G11							
	G12	1.0	1.0	1.0	1.0	1.0	-	-
	G13							
Events and Recreation Support Lead	G11	-	-	0.7	0.7	0.7	-	-
Events Assistant	G10	1.4	1.4	0.7	0.7	0.7	-	-
Seasonal Events Staff Supervisor	G9	1.3	1.3	1.3	1.3	1.3	-	-
Seasonal Events Staff								
Total Events		4.7	4.7	4.7	4.7	4.7	-	-
Ice Ribbon								
Seasonal Events Staff Supervisor	G9	1.4	1.4	1.4	1.4	1.4	-	-
Seasonal Events Staff								
Blackridge Reservoir								
Seasonal Events Staff Supervisor	G9	1.2	1.2	1.2	1.2	1.2	-	-
Seasonal Events Staff								
Total Parks, Recreation, and Events		29.5	30.5	30.5	31.5	32.5	2.0	
Public Works								
Administration								
Public Works Director	L20	1.0	1.0	1.0	1.0	1.0	-	-
Director of Operations	L19	1.0	1.0	1.0	1.0	1.0	-	-
Operations Lead Administrative Coordinator	O14	1.0	1.0	1.0	1.0	1.0	-	-
Public Works Administrative Assistant	O12	1.0	1.0	1.0	1.0	1.0	-	-
Total Administration		4.0	4.0	4.0	4.0	4.0	-	-

Full-Time Equivalent Summary

City of Herriman Job Classification Plan Fiscal Year 2027 and 2028									
Position	Grade	FY2024	FY2025	FY2026	FY2027	FY2028	Difference		Unfunded
Facilities									
Facilities Manager	L16	1.0	1.0	1.0	1.0	1.0	-		1.0
Facilities Tech I/II/III III/Lead	G11								
	G12	3.0	3.0	3.0	3.0	3.0	-		-
	G13								
Total Facilities		4.0	4.0	4.0	4.0	4.0	-		1.0
Fleet									
Shop Foreman	G14	1.0	1.0	1.0	1.0	1.0	-		-
Mechanic Technician I/II/III	G11								
	G12	1.0	1.0	1.0	1.0	1.0	-		-
	G13								
Fleet Administrative Assistant	O12	1.0	1.0	1.0	1.0	1.0	-		-
Parts Runner/Mechanic Apprentice	G11	1.0	1.0	1.0	1.0	1.0	-		-
Total Fleet		4.0	4.0	4.0	4.0	4.0	-		-
Streets									
Streets Manager	L16	1.0	1.0	1.0	1.0	1.0	-		-
Streets Foreman	G14	1.0	1.0	1.0	1.0	1.0	-		-
	G11								
	G12	7.0	7.0	7.0	7.0	7.0	-		-
Streets Technician I/II/III III/Lead	G13								-
	G11	1.0	1.0	1.0	1.0	1.0	-		-
Seasonal Streets Technician I	G11	1.0	1.0	1.0	1.0	1.0	-		-
Total Streets		10.0	10.0	10.0	10.0	10.0	-		-
Street Lights									
Street Light Foreman	G14	1.0	1.0	1.0	1.0	1.0	-		-
Street Light Technician I/II/III	G11								
	G12	1.0	1.0	1.0	1.0	1.0	-		-
	G13								-
Total Street Lights		2.0	2.0	2.0	2.0	2.0	-		-
Total Public Works		24.0	24.0	24.0	24.0	24.0	-		1.0
Community Development									
Administration									
Community Development Director	L20	1.0	1.0	1.0	1.0	1.0	-		-
Community Development Coordinator	O15	1.0	1.0	1.0	1.0	1.0	-		-
Community Development Administrative Assistant	O12	-	-	-	0.5	0.5	0.5		-
Total Administration		2.0	2.0	2.0	2.5	2.5	0.5		-
Engineering									
City Engineer	L19	1.0	1.0	1.0	1.0	1.0	-		-
Public Utilities Engineering Manager	L18	1.0	1.0	1.0	1.0	1.0	-		-
Engineer I/II/III	L15								
	L16	-	1.0	1.0	2.0	2.0	1.0		-
	L17								-
Property Acquisition Specialist	G15	1.0	-	-	-	-	-		-
Public Works Inspector Supervisor	G15	1.0	1.0	1.0	1.0	1.0	-		-
Project Manager	G14	1.0	1.0	1.0	-	-	(1.0)		-
Public Works Inspector I/II/III	G12								
	G13	2.0	2.0	2.0	2.0	2.0	-		-
	G14								-
Storm Water Inspector I/II/III	G12								
	G13	2.0	2.0	2.0	2.0	2.0	-		-
	G14								-
Engineering Intern	G9	-	-	-	0.5	0.5	0.5		-
Total Engineering		9.0	9.0	9.0	9.5	9.5	0.5		-

Full-Time Equivalent Summary

Position	Grade	FY2024	FY2025	FY2026	FY2027	FY2028	Difference	Unfunded
GIS								
GIS Manager	L16	1.0	1.0	1.0	1.0	1.0	-	-
GIS Technician I/II/III	O13							
	O14	2.0	2.0	2.0	2.0	2.0	-	-
	O15							
Total GIS		3.0	3.0	3.0	3.0	3.0	-	-
Planning								
Director of Planning	L18	1.0	1.0	1.0	1.0	1.0	-	-
Planning Manager	L17	1.0	1.0	1.0	1.0	1.0	-	-
Planner I/II/III	O13							
	O14	2.0	2.0	2.0	2.0	2.0	-	-
	O15							
Total Planning		4.0	4.0	4.0	4.0	4.0	-	-
Economic Development								
Economic Development Coordinator	O14	1.0	1.0	1.0	-	-	(1.0)	-
Senior Economic Development Specialist	O15	-	-	-	1.0	1.0	1.0	-
Total Economic Development		1.0	1.0	1.0	1.0	1.0	-	-
Total Community Development		19.0	19.0	19.0	20.0	20.0	1.0	-
Public Safety								
Police								
Police Chief	L21	1.0	1.0	1.0	1.0	1.0	-	-
Police Deputy Chief	L19	1.0	1.0	1.0	1.0	1.0	-	-
Police Commander	L18	2.0	2.0	2.0	3.0	3.0	1.0	-
Police Sergeant	P16	8.0	8.0	8.0	9.0	9.0	1.0	-
Police Officer	P14							
Police Master Officer	P15	30.0	32.0	32.0	32.0	33.0	1.0	-
Police Office Coordinator	P14	1.0	1.0	1.0	1.0	1.0	-	-
Police Forensics Technician I/II	P12	1.0	1.0	1.0	1.0	1.0	-	-
	P13							
Police Victim Advocate	P12	1.0	1.0	1.0	1.0	1.0	-	-
Police Records Technician I/II	P11	3.0	3.0	3.0	3.0	3.0	-	-
	P12							
Total Police		48.0	50.0	50.0	52.0	53.0	3.0	-
Animal Services								
Animal Services Supervisor	P15	1.0	1.0	1.0	1.0	1.0	-	-
Animal Services Technician I/II/III	P11							
	P12	2.0	2.0	2.0	2.0	2.0	-	-
	P13							
Total Animal Services		3.0	3.0	3.0	3.0	3.0	-	-
Community Services								
Police Community Services Officer	P12	2.0	2.0	2.0	2.0	2.0	-	-
Emergency Management								
Emergency Management Planning Specialist	P14	0.5	0.5	0.5	-	-	(0.5)	-
Crossing Guards								
Crossing Guard Coordinator	P11	0.5	0.5	0.5	0.5	0.5	-	-
Crossing Guard Assistant Coordinator	P10	0.1	0.1	0.1	0.1	0.1	-	-
Crossing Guards	P10	7.8	8.1	8.7	8.7	8.7	-	-
Total Crossing Guards		8.4	8.7	9.3	9.3	9.3	-	-
Total Public Safety		61.9	64.2	64.8	66.3	67.3	2.5	-
Total General Fund		171.3	174.6	174.8	175.3	177.3	5.5	1.0

Full-Time Equivalent Summary

City of Herriman
Job Classification Plan
Fiscal Year 2027 and 2028

Position	Grade	FY2024	FY2025	FY2026	FY2027	FY2028	Difference	Unfunded
Development Services Fund								
Building Official	L18	1.0	1.0	1.0	1.0	1.0	-	-
Deputy City Engineer	L18	-	1.0	1.0	1.0	1.0	-	-
Engineer I/II/III	L15							
	L16	1.0	-	-	-	-	-	-
	L17							
Assistant Building Official	G16	2.0	2.0	2.0	2.0	2.0	-	-
Building Inspector I/II/III	G13							
	G14	4.0	4.0	4.0	4.0	4.0	-	-
	G15							
Building Permit Technician I/II/III	O11							
	O12	3.0	3.0	3.0	3.0	3.0	-	-
	O13							
Total Development Services		11.0	11.0	11.0	11.0	11.0	-	-
Enterprise Funds								
Water								
Water Operations Manager	L17	1.0	1.0	1.0	1.0	1.0	-	-
Water Operator Foreman	G15	1.0	1.0	1.0	1.0	1.0	-	-
Lead Water Coordinator	O14	1.0	1.0	1.0	1.0	1.0	-	-
Water Conservation & Quality Coordinator	O13	1.0	1.0	1.0	1.0	1.0	-	-
Water Technician I Water Operator I/II/III/IV IV/Lead	G11							
	G12	20.0	20.0	20.0	20.0	20.0	-	-
	G13							
	G14							
Seasonal Water Technician	G11	0.5	0.5	0.5	0.5	0.5	-	-
GIS Tech Assistant	O11	0.7	0.7	0.7	0.7	0.7	-	-
Total Water Fund		25.2	25.2	25.2	25.2	25.2	-	-
Storm Water								
Storm Water Foreman	G14	1.0	1.0	1.0	1.0	1.0	-	-
Storm Water Technician I/II/III	G11							
	G12	4.0	4.0	4.0	4.0	4.0	-	-
	G13							
GIS Intern	G9	-	-	-	0.6	0.6	0.6	-
Total Storm Water Fund		5.0	5.0	5.0	5.6	5.6	0.6	-
Total Enterprise Funds		30.2	30.2	30.2	30.8	30.8	0.6	-
Total Full-Time Equivalent		212.5	215.8	216.0	217.1	219.1	6.1	1.0

*Mayor and City Council Member positions are classified as 0.5 FTE for purposes of this schedule

Budget Message

Mayor, City Council, and Citizens of the City of Herriman,

We are pleased to present the City of Herriman budget for fiscal years 2027 and 2028 for your review as required by Utah Code Annotated (UCA) Title 10-6-111. This letter, along with the accompanying budget book, will explain and give detail to the City's budgets along with the strategic priorities used to craft the City Manager's recommended budget. These budgets were put together by City management and staff using the best information available for ongoing and one-time revenues, as well as fiscal year 2026 year-end expenditure projections.

GENERAL FUND HIGHLIGHTS

As required by law, the General Fund budget is balanced. For fiscal years 2027 and 2028, revenue forecasts were made conservatively to give the City flexibility responding to currently changing economic and growth conditions. Overall General Fund revenues (excluding transfers) for fiscal year 2027 are anticipated to increase 5% (\$1,272,800) and another 3% (\$832,490) for fiscal year 2028. The department budget submission process began in January, where departments were asked to build their budgets "from the ground up" (all requests needed to be substantiated).

After City Manager/Finance Director meetings with every department, each department in the General Fund was asked to cut their budget by 5%. The majority of those proposed cuts were incorporated into the City Manager's recommended budget.

Despite these funding challenges, a number of initiatives and increases are recommended for approval in the budget:

- 6.6 new positions (full-time equivalents), including the following:
 - ⇒ Commander (Police) (FY2027)
 - ⇒ Sergeant (Police) (FY2027)

- ⇒ Officer (Police) (FY2028)
- ⇒ Parks Manager (Parks) (FY2028)
- ⇒ Arborist Assistant (Parks) (FY2027)
- ⇒ Community Development Administrative Assistant (Community Development) (Part-Time) (FY2027)
- ⇒ Engineering and GIS Interns (FY2027)

All of these proposed positions were thoroughly vetted before inclusion in the tentative budget. In addition, written justification was required for each position. These positions are critical to ensure Herriman continues to provide a high level of service to its residents.

Recognizing City employees are the backbone of our organization and community, we are recommending a 3.21% Cost of Living Adjustment (COLA) based on a 10-year average of the December Consumer Price Index, 0.79% Merit increase, and funding requested career ladders and certifications. In addition, a number of positions are proposed to receive market adjustments (due to their wages being out of market with comparable positions) and a few positions are proposed to be reclassified. With the proposed Commander position, the part-time Emergency Management Planning Specialist position would be eliminated.

PUBLIC SAFETY (POLICE) HIGHLIGHTS

Overall the Police budget is proposed to increase \$881,280 (8%) for fiscal year 2027 and \$841,970 (7%) for fiscal year 2028. This is largely due to the following:

- Addition of Commander, Sergeant, and Police Officer Positions (using "new growth" property tax funding)
- COLA and step increases for sworn officers
- Dispatch provider increase (15%)

Budget Message Continued

Police services are primarily funded through the Herriman City Safety Enforcement Area (HCSEA). Staff will be recommending to the HCSEA Board a tax increase that will generate an additional \$512,970 in fiscal year 2027 and \$575,100 in fiscal year 2028 to cover inflationary pressures.

HERRIMAN CITY FIRE SERVICE AREA FUND HIGHLIGHTS

The Herriman City Fire Service Area contracts with Unified Fire Authority to provide fire service to the City. Unified Fire's member fee is anticipated to increase \$205,556 (3.62%) for fiscal year 2027. Staff is also requesting \$50,000 for fire mitigation services. The Fire Service Area is also requesting a \$91,160 transfer in fiscal year 2027 (ongoing) to fund 25% of the Commander position in the Police Department (which will be used for Emergency Management).

CAPITAL PROJECTS FUND HIGHLIGHTS

For fiscal year 2027 we are proposing capital projects totaling \$31,695,090 and \$35,126,180 in fiscal year 2028. The last Water Master Plan and Fee Rate Study proposed a number of capital projects, which were assumed to be financed by bond proceeds. A total of \$28,906,000 in bond proceeds is proposed in this budget. A number of significant projects are being proposed, including the following:

- Animal Shelter improvements—\$1.2 million
- Soleil Hills phase 3 road—\$1.4 million
- Police replacement vehicles—\$1.9 million
- Public Works Facility design/engineering—\$900,000
- Rosecrest Road rehabilitation—\$700,000 addition (\$2.3 million total)

As the City continues to age, this budget puts a priority on maintaining existing assets and amenities within the community. Maintenance projects include:

- Pavement Management—\$5.1 million

- Creation of a Park Amenity Replacement Fund—\$315,000
- Tennis court resurfacing/amenity replacements—\$190,000
- Rosecrest Splash Pad replacement—\$500,000
- Establishment of vehicle replacement funds—\$1.6 million

WATER FUND HIGHLIGHTS

In March 2024 a water rate study and water master plan update was completed. Both contemplated a number of capital projects. The first phase of projects totaling \$28.9 million are included in this budget.

SUMMARY

On behalf of all City employees, we look forward to working with the City Council and community as we use this budget to implement the City's Strategic Plan and to make the City of Herriman a great place to live. Thank you for your support.

Sincerely,



Nathan Cherpeski
City Manager



Kyle Maurer
Director of Finance and
Administrative Services

2026 Consolidated Revenues and Expenses

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Property Tax	26,517,321	28,830,140	30,458,000	6%	32,227,160	6%
Sales Tax	13,730,280	14,321,460	14,874,420	4%	15,464,060	4%
Energy Franchise Tax	2,683,127	2,838,030	2,791,530	-2%	2,875,280	3%
Cable Franchise Tax	213,259	245,150	191,940	-22%	172,750	-10%
Municipal Telephone Tax	158,343	139,390	167,990	21%	173,030	3%
Transient Room Tax	10,172	15,610	30,000	92%	30,000	0%
Intergovernmental	7,850,464	52,712,590	4,161,630	-92%	4,111,600	-1%
Charges for Services	22,062,761	23,317,507	25,363,990	9%	27,607,110	9%
Licenses and Permits	2,442,871	2,112,680	2,176,000	3%	2,177,330	0%
Fines and Forfeitures	231,131	232,570	226,000	-3%	226,000	0%
Impact Fees	4,723,493	6,150,000	5,894,200	-4%	5,894,200	0%
Miscellaneous	6,705,021	2,788,975	4,197,720	51%	9,688,840	131%
Parks Fee	1,154,007	1,144,560	1,190,350	4%	1,237,970	4%
Bond Proceeds			16,787,600	0%	12,119,000	-28%
Sale of Capital Assets	334,991	-	-	0%	-	0%
Capital Contributions	35,395,154	-	-	0%	-	0%
Revenue Total	124,212,395	134,848,662	108,511,370	-20%	114,004,330	5%
Expenditures						
Personnel	23,654,918	27,038,830	28,632,450	6%	30,400,620	6%
Operating	16,823,457	20,273,485	20,800,982	3%	21,808,636	5%
Water Purchases	6,513,879	7,001,250	8,310,000	19%	9,310,000	12%
Tax Increment Payments	4,638,881	4,655,490	4,597,059	-1%	5,806,930	26%
Pavement Management	1,941,923	2,030,500	2,225,000	10%	2,825,000	27%
Grants	90,500	90,500	105,500	17%	105,500	0%
Debt Service	6,203,407	10,746,880	9,017,145	-16%	9,024,980	0%
Capital Outlay	19,873,561	127,289,668	27,174,940	-79%	31,079,090	14%
Buildings	-	448,410	900,000	101%	1,200,000	33%
Vehicles	597,780	819,260	2,379,850	190%	1,806,690	-24%
Machinery and Equipment	42,940	22,000	219,250	897%	305,400	39%
Computers and Equipment	-	20,000	140,000	600%	170,000	21%
Software	-	60,000	131,050	118%	-	-100%
Equipment	-	-	90,000	0%	465,000	417%
Other Assets	-	-	660,000	0%	100,000	-85%
Administrative	127,812	144,170	149,680	4%	154,600	3%
Affordable Housing	-	131,490	149,270	14%	157,090	5%
Intergovernmental	48,562	250,688	-	-100%	-	0%
Depreciation	7,485,149	-	-	0%	-	0%
Expenditures Total	88,042,770	201,022,621	105,682,176	-47%	114,719,536	9%

Note: Interfund revenues and expenditures (expenses) have been removed to the extent possible. However, some interfund expenses have not been removed from this schedule.

GENERAL FUND



General Fund Summary

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Sales Tax	13,730,280	14,321,460	14,874,420	4%	15,464,060	4%
Energy Franchise Tax	2,683,127	2,838,030	2,791,530	-2%	2,875,280	3%
Property Tax	1,134,661	1,193,580	1,211,020	1%	1,246,610	3%
Cable Franchise Tax	213,259	245,150	191,940	-22%	172,750	-10%
Municipal Telephone Tax	158,343	139,390	167,990	21%	173,030	3%
Transient Room Tax	10,172	15,610	30,000	92%	30,000	0%
Intergovernmental	2,978,442	2,451,940	3,178,130	30%	3,271,600	3%
Parks Fee	1,154,007	1,144,560	1,190,350	4%	1,237,970	4%
Charges for Services	1,547,309	1,754,400	1,595,700	-9%	1,592,700	0%
Miscellaneous	582,763	288,310	432,100	50%	430,340	0%
Fines and Forfeitures	228,831	202,570	196,000	-3%	196,000	0%
Licenses and Permits	74,814	69,680	78,300	12%	79,630	2%
Transfers In	9,515,654	11,147,280	10,912,140	-2%	11,724,110	7%
Use of Fund Balance	-	1,014,520	-	-100%	-	0%
Other Financing Sources	345,381	-	-	0%	-	0%
Revenue Total	34,357,043	36,826,480	36,849,620	0%	38,494,080	4%
Expenditures						
Personnel	20,183,788	22,709,670	24,112,040	6%	25,633,920	6%
Operating	6,962,980	9,006,440	9,174,040	2%	9,725,780	6%
Pavement Management	1,941,923	2,030,500	2,225,000	10%	2,825,000	27%
Capital Outlay	1,826,859	212,100	66,200	-69%	66,200	0%
Grants	90,500	90,500	105,500	17%	105,500	0%
Internal Charges	352,184	452,980	475,710	5%	499,580	5%
Admin Fee Offset	(3,226,004)	(3,565,420)	(3,689,940)	3%	(3,818,840)	3%
Debt Service	347,777	358,960	362,670	1%	366,840	1%
Transfers Out-Debt Service	1,602,614	1,950,770	1,983,495	2%	1,983,580	0%
Transfers Out-Capital Projects	5,510,057	2,006,130	505,460	-75%	106,560	-79%
Transfers Out-Non Police	932,572	1,253,570	-	-100%	-	0%
Transfers Out-Police	-	-	127,630	0%	96,960	-24%
Transfers Out-Capital Equipment	722,380	213,280	1,117,445	424%	474,240	-58%
Transfers Out-Herriman North CRA	13,910	25,000	70,000	180%	70,000	0%
Transfers Out-Herriman Towne Center CDA	-	-	46,370	0%	194,760	320%
Transfers Out	96,440	82,000	168,000	105%	164,000	-2%
Expenditures Total	37,357,980	36,826,480	36,849,620	0%	38,494,080	4%

FUND BALANCE PROJECTION

Fund Balance Available (Unrestricted)					
	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	8,991,065	\$ 8,303,678	\$ 5,302,733	\$ 4,482,763	\$ 4,482,763
Addition (Use of)	(687,387)	(3,000,945)	(819,970)	-	-
Ending Balance	\$ 8,303,678	\$ 5,302,733	\$ 4,482,763	\$ 4,482,763	\$ 4,482,763
% of expenditures	30%	31%	22%	21%	20%

General Fund Revenues

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
General Revenues						
Property Tax - Current	1,041,207	1,056,780	1,114,580	5%	1,148,020	3%
Property Tax - Delinquent	26,117	75,000	25,000	-67%	25,000	0%
Motor Vehicle Fee In Lieu	67,337	61,800	71,440	16%	73,590	3%
Sales Tax	12,586,952	12,605,850	13,091,900	4%	13,615,580	4%
Energy Tax	2,683,127	2,838,030	2,791,530	-2%	2,875,280	3%
Cable Franchise Tax	213,259	245,150	191,940	-22%	172,750	-10%
Telephone Tax	158,343	139,390	167,990	21%	173,030	3%
Transient Room Tax	10,172	15,610	30,000	92%	30,000	0%
Banners	2,635	1,000	3,000	200%	3,000	0%
Maps & Manuals	140	200	200	0%	200	0%
Misc Revenue	5,930	50,000	10,000	-80%	10,000	0%
Purchasing Card Rebate	8,761	10,000	10,000	0%	10,000	0%
Interest Income	361,229	117,140	245,000	109%	251,000	2%
Returned Check Fees	11,060	7,000	12,000	71%	12,240	2%
Damage Reimbursements	35,239	9,240	-	-100%	-	0%
Grants - State Of Utah	12,163	1,500	-	-100%	-	0%
Insurance Dividends	7,786	7,000	-	-100%	-	0%
Outside Entity Reimbursements	-	270,130	-	-100%	-	0%
Historical Committee Book	-	300	-	-100%	-	0%
Donations	5,248	-	-	0%	-	0%
Postage	37	-	-	0%	-	0%
Radon Kits	42	-	-	0%	-	0%
Transfer From General Fund	932,572	1,253,570	-	-100%	-	0%
Budgeted Use Of Fund Balance	-	819,970	-	-100%	-	0%
General Revenues Total	18,169,356	19,584,660	17,764,580	-9%	18,399,690	4%
City Attorney						
Attorney Fee Reimbursement	11,366	9,070	10,000	10%	10,000	0%
City Attorney Total	11,366	9,070	10,000	10%	10,000	0%
Human Resources						
Lagoon Tickets	1,579	2,500	2,000	-20%	2,000	0%
Human Resources Total	1,579	2,500	2,000	-20%	2,000	0%
Justice Court						
Court Fines	223,581	192,570	190,000	-1%	190,000	0%
Traffic School	30	200	-	-100%	-	0%
Justice Court Total	223,611	192,770	190,000	-1%	190,000	0%
City Recorder						
Passports	187,960	190,550	169,170	-11%	169,170	0%
Grama Requests	850	1,500	1,000	-33%	1,000	0%
City Recorder Total	188,810	192,050	170,170	-11%	170,170	0%
Public Safety						
Clearance Letters	19,627	13,000	13,000	0%	13,000	0%
Internet Crimes Against Children	4,957	13,200	10,000	-24%	10,000	0%
Jordan School District Events Reimbursement	40,701	35,000	38,000	9%	40,000	5%
Jordan School District Sro	350,000	362,500	375,000	3%	387,500	3%
Liquor Allotment	60,627	46,200	46,200	0%	46,200	0%
Miscellaneous Revenue	8,988	7,760	8,000	3%	8,000	0%
Offender Registry	425	250	400	60%	400	0%
Other Financing Source-Capital Lease	25,885	-	-	0%	-	0%
Other Financing Source-Sbita	319,496	-	-	0%	-	0%
Providence Hall Sro	67,500	70,000	76,500	9%	80,000	5%
Real Monarchs Security	24,931	35,000	40,000	14%	40,000	0%
Salt Lake Bees Reimbursement	-	-	10,000	0%	12,000	20%
Department Of Justice Grants	14,947	8,250	5,000	-39%	5,000	0%
Ending Alcohol To Youth	-	1,500	1,500	0%	1,500	0%
Finger Printing	2,490	4,000	2,500	-38%	2,500	0%

General Fund Revenues Continued

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Public Safety						
Outside Entity Reimbursements	12,643	1,250	15,000	1100%	18,000	20%
Transfer From General Fund	-	-	127,630	0%	96,960	-24%
Transfer From Hcfsa Fund	-	-	91,160	0%	69,260	-24%
Transfer From Hcsea	8,583,082	9,893,710	10,693,350	8%	11,557,890	8%
Utah Girls Tackle Football Security	6,413	4,500	8,000	78%	10,000	25%
Ute Conference	16,737	18,000	22,000	22%	24,000	9%
Voca/Vova Victims Advocate	27,192	24,790	-	-100%	-	0%
Witness Payments	685	600	600	0%	600	0%
Budgeted Use Of Fund Balance	-	194,550	-	-100%	-	0%
Public Safety Total	9,630,887	10,803,060	11,684,340	8%	12,526,310	7%
Animal Services						
Adoption Fees	655	2,600	3,000	15%	3,000	0%
Animal Impound Fee	9,715	11,000	9,500	-14%	9,500	0%
Animal Licenses	11,430	14,000	12,000	-14%	12,000	0%
Animal Services Donations	165	-	-	0%	-	0%
Boarding Fees	7,350	-	-	0%	-	0%
Spay And Neuter Fees	1,450	1,800	1,500	-17%	1,500	0%
Spay/Neuter Fees	-	-	-	0%	-	0%
Animal Services Total	30,765	29,400	26,000	-12%	26,000	0%
Community Services						
Fines-Code Enforcement	5,250	10,000	6,000	-40%	6,000	0%
Community Services Total	5,250	10,000	6,000	-40%	6,000	0%
Facilities						
Building Rental	8,925	15,000	10,000	-33%	10,000	0%
Columbus Education Utility Reimbursement	10,494	20,000	20,000	0%	12,000	-40%
Facilities Total	19,419	35,000	30,000	-14%	22,000	-27%
Transportation						
Class C Roads	2,814,995	2,288,000	3,015,430	32%	3,105,900	3%
County Option Highway Tax	1,143,328	1,715,610	1,782,520	4%	1,848,480	4%
Transportation Total	3,958,323	4,003,610	4,797,950	20%	4,954,380	3%
Events						
Misc. Event Revenue	7,619	9,740	15,000	54%	15,000	0%
Misc. Events Sponsorship	16,100	5,000	16,000	220%	16,000	0%
Prca Rodeo	164,345	176,650	165,000	-7%	165,000	0%
Prca Rodeo Sponsorship	69,475	35,000	70,000	100%	70,000	0%
Ft Herriman Days Sponsorship	30,200	10,000	30,000	200%	30,000	0%
Ft. Herriman Days	42,712	40,000	40,000	0%	40,000	0%
Events Total	330,451	276,390	336,000	22%	336,000	0%
Cemetery						
Cemetery - Burials	58,815	50,000	60,000	20%	50,000	-17%
Cemetery - Lot Sales	123,875	66,000	120,000	82%	100,000	-17%
Cemetery - Monument Headstone	3,315	1,000	5,000	400%	5,000	0%
Cemetery - Veteran Plaques	-	500	-	-100%	-	0%
Cemetery Total	186,005	117,500	185,000	57%	155,000	-16%
Parks and Recreation						
Arena/Equestrian Rental	2,935	2,000	3,000	50%	3,000	0%
Community Garden	404	-	-	0%	-	0%
Park Facilities Rent	17,188	11,000	18,000	64%	18,000	0%
Park/Pavilion Rent	59,478	61,000	65,000	7%	65,000	0%
Park/Rec Spec Serv Dist Fees	1,154,007	1,144,560	1,190,350	4%	1,237,970	4%
Parking Permit Fee	-	-	-	0%	-	0%
Stall Rental	375	500	500	0%	500	0%
Parks and Recreation Total	1,234,387	1,219,060	1,276,850	5%	1,324,470	4%
Blackridge						
Blackridge Parking Lot Fee	66,541	51,300	60,000	17%	60,000	0%
Blackridge Total	66,541	51,300	60,000	17%	60,000	0%
Ice Ribbon						
Ice Ribbon	236,909	244,430	244,430	0%	244,430	0%
Ice Ribbon Total	236,909	244,430	244,430	0%	244,430	0%
Economic Development						
Business License	63,384	55,680	66,300	19%	67,630	2%
Economic Development Total	63,384	55,680	66,300	19%	67,630	2%
Revenue Total	34,357,043	36,826,480	36,849,620	0%	38,494,080	4%

General Fund Department Summary

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Administration						
Personnel	852,369	877,230	954,140	9%	998,070	5%
Operating	28,862	68,330	68,930	1%	67,305	-2%
Internal Charges	500	550	600	9%	650	8%
Admin Fee Offset	(195,546)	(211,530)	(218,910)	3%	(226,550)	3%
Administration Total	686,185	734,580	804,760	10%	839,475	4%
Animal Services						
Personnel	292,033	309,370	325,410	5%	341,040	5%
Operating	91,209	142,180	138,020	-3%	151,020	9%
Internal Charges	713	2,300	2,420	5%	2,550	5%
Debt Service	141,327	145,560	149,940	3%	154,440	3%
Animal Services Total	525,281	599,410	615,790	3%	649,050	5%
Arts and Cultural Development						
Grants	90,500	90,500	105,500	17%	105,500	0%
Blackridge						
Personnel	61,846	86,880	76,470	-12%	78,620	3%
Operating	3,331	20,600	6,550	-68%	6,550	0%
Blackridge Total	65,178	107,480	83,020	-23%	85,170	3%
Cemetery						
Personnel	27,423	40,280	45,720	14%	50,860	11%
Operating	29,075	45,390	51,620	14%	49,850	-3%
Internal Charges	310	320	340	6%	360	6%
Capital Outlay	76,167	10,000	10,000	0%	10,000	0%
Cemetery Total	132,974	95,990	107,680	12%	111,070	3%
City Attorney						
Personnel	499,938	528,420	581,920	10%	609,640	5%
Operating	80,207	297,905	207,730	-30%	210,690	1%
Admin Fee Offset	(112,853)	(153,870)	(159,230)	3%	(164,780)	3%
City Attorney Total	467,292	672,455	630,420	-6%	655,550	4%
Communications						
Personnel	336,594	359,050	360,320	0%	377,320	5%
Operating	104,545	168,040	162,450	-3%	173,240	7%
Admin Fee Offset	(189,928)	(182,920)	(189,300)	3%	(195,900)	3%
Communications Total	251,211	344,170	333,470	-3%	354,660	6%
Community Development Administration						
Personnel	363,287	373,570	416,210	11%	435,810	5%
Operating	1,703	5,720	11,340	98%	4,320	-62%
Admin Fee Offset	(193,884)	(205,080)	(212,230)	3%	(219,650)	3%
Community Development Administration Total	171,107	174,210	215,320	24%	220,480	2%
Community Events						
Personnel	359,169	463,920	489,780	6%	514,120	5%
Operating	507,107	527,020	605,520	15%	634,900	5%
Internal Charges	780	930	980	5%	1,030	5%
Community Events Total	867,056	991,870	1,096,280	11%	1,150,050	5%
Community Services						
Personnel	169,405	172,850	191,740	11%	202,260	5%
Operating	47,763	73,370	99,600	36%	104,620	5%
Internal Charges	1,028	1,260	1,330	6%	1,400	5%
Capital Outlay	524	22,800	-	-100%	-	0%
Transfers Out	73,880	-	-	0%	-	0%
Community Services Total	292,600	270,280	292,670	8%	308,280	5%
Crossing Guards						
Personnel	314,895	362,940	375,420	3%	387,590	3%
Operating	3,243	9,700	13,500	39%	13,500	0%
Crossing Guards Total	318,138	372,640	388,920	4%	401,090	3%

General Fund Department Summary (Cont)

	FY2025 (Actual)	FY2026 Estimated	% Difference-		% Difference-	
			FY2027 CM Recommended	FY2027 to FY2026	FY2028 CM Recommended	FY2028 to FY2027
Customer Service						
Personnel	316,881	335,260	336,650	0%	353,020	5%
Operating	2,723	6,970	7,100	2%	7,100	0%
Admin Fee Offset	(179,242)	(192,760)	(199,490)	3%	(206,460)	3%
Customer Service Total	140,362	149,470	144,260	-3%	153,660	7%
Economic Development						
Personnel	127,721	132,120	141,090	7%	152,840	8%
Operating	71,423	76,230	73,940	-3%	72,860	-1%
Economic Development Total	199,144	208,350	215,030	3%	225,700	5%
Emergency Management						
Personnel	7,626	36,640	-	-100%	-	0%
Operating	8,856	14,000	11,300	-19%	11,300	0%
Emergency Management Total	16,482	50,640	11,300	-78%	11,300	0%
Engineering						
Personnel	1,113,322	1,199,080	1,254,420	5%	1,312,940	5%
Operating	75,045	152,370	120,030	-21%	111,080	-7%
Internal Charges	1,313	1,880	1,980	5%	2,080	5%
Admin Fee Offset	(774,541)	(822,400)	(851,170)	3%	(880,950)	3%
Engineering Total	415,139	530,930	525,260	-1%	545,150	4%
Facilities						
Personnel	276,625	321,240	313,980	-2%	328,970	5%
Operating	313,214	497,800	504,370	1%	516,560	2%
Internal Charges	52,834	54,750	57,490	5%	60,380	5%
Admin Fee Offset	(79,021)	(91,270)	(94,460)	3%	(97,760)	3%
Facilities Total	563,653	782,520	781,380	0%	808,150	3%
Finance						
Personnel	609,763	870,840	890,730	2%	930,050	4%
Operating	78,288	111,840	237,770	113%	247,385	4%
Admin Fee Offset	(254,364)	(283,710)	(293,620)	3%	(303,870)	3%
Finance Total	433,687	698,970	834,880	19%	873,565	5%
Fleet Management						
Personnel	341,496	365,310	386,050	6%	404,160	5%
Operating	44,991	84,340	79,570	-6%	78,770	-1%
Internal Charges	990	1,110	1,170	5%	1,230	5%
Admin Fee Offset	(75,544)	(90,770)	(93,930)	3%	(97,200)	3%
Fleet Management Total	311,933	359,990	372,860	4%	386,960	4%
GIS						
Personnel	439,297	433,490	462,320	7%	483,420	5%
Operating	86,855	140,430	182,050	30%	188,700	4%
Internal Charges	370	380	400	5%	420	5%
Capital Outlay	21,000	24,000	-	-100%	-	0%
Admin Fee Offset	(88,179)	(100,320)	(103,830)	3%	(107,460)	3%
GIS Total	459,343	497,980	540,940	9%	565,080	4%
Human Resources						
Personnel	350,287	392,270	405,440	3%	424,200	5%
Operating	174,771	239,350	273,900	14%	285,600	4%
Internal Charges	227,111	269,600	283,080	5%	297,240	5%
Admin Fee Offset	(150,709)	(167,720)	(173,570)	3%	(179,630)	3%
Human Resources Total	601,460	733,500	788,850	8%	827,410	5%
Ice Ribbon						
Personnel	82,416	62,770	90,020	43%	92,970	3%
Operating	34,155	26,100	48,950	88%	44,900	-8%
Ice Ribbon Total	116,571	88,870	138,970	56%	137,870	-1%

General Fund Department Summary (Cont)

	FY2026		% Difference-		% Difference-	
	FY2025 (Actual)	Estimated	FY2027 CM Recommended	FY2027 to FY2026	FY2028 CM Recommended	FY2028 to FY2027
Information Technology						
Personnel	405,947	466,910	486,810	4%	510,610	5%
Operating	252,475	402,960	360,610	-11%	379,560	5%
Capital Outlay	8,027	10,000	10,000	0%	10,000	0%
Admin Fee Offset	(109,009)	(133,930)	(138,600)	3%	(143,430)	3%
Information Technology Total	557,441	745,940	718,820	-4%	756,740	5%
Justice Court						
Personnel	301,021	320,900	327,040	2%	343,130	5%
Operating	115,594	164,970	169,550	3%	173,610	2%
Justice Court Total	416,615	485,870	496,590	2%	516,740	4%
Legislative						
Personnel	213,351	217,440	265,200	22%	278,520	5%
Operating	179,075	246,100	246,360	0%	254,650	3%
Admin Fee Offset	(75,499)	(112,340)	(116,260)	3%	(120,300)	3%
Legislative Total	316,927	351,200	395,300	13%	412,870	4%
Parks						
Personnel	1,821,585	2,242,480	2,311,870	3%	2,592,690	12%
Operating	1,966,084	2,092,270	2,178,570	4%	2,283,650	5%
Internal Charges	12,396	12,910	13,560	5%	14,240	5%
Parks Total	3,800,065	4,347,660	4,504,000	4%	4,890,580	9%
Planning						
Personnel	543,469	575,510	574,610	0%	601,190	5%
Operating	31,683	77,750	73,990	-5%	73,990	0%
Admin Fee Offset	(390,141)	(419,060)	(433,720)	3%	(448,900)	3%
Planning Total	185,011	234,200	214,880	-8%	226,280	5%
Planning Commission						
Personnel	19,788	23,960	23,970	0%	23,970	0%
Operating	7,449	10,100	10,130	0%	10,230	1%
Admin Fee Offset	(19,149)	(25,970)	(26,870)	3%	(27,810)	3%
Planning Commission Total	8,088	8,090	7,230	-11%	6,390	-12%
Police						
Personnel	7,934,798	8,775,990	9,583,340	9%	10,244,550	7%
Operating	1,219,030	1,497,120	1,580,350	6%	1,760,750	11%
Internal Charges	39,031	89,250	93,720	5%	98,410	5%
Debt Service	206,450	213,400	212,730	0%	212,400	0%
Capital Outlay	360,979	145,300	46,200	-68%	46,200	0%
Transfers Out	22,560	82,000	168,000	105%	164,000	-2%
Police Total	9,782,848	10,803,060	11,684,340	8%	12,526,310	7%
Public Works Administration						
Personnel	609,158	654,060	675,490	3%	706,890	5%
Operating	8,891	27,940	22,920	-18%	23,450	2%
Internal Charges	750	800	840	5%	890	6%
Admin Fee Offset	(207,686)	(227,660)	(235,620)	3%	(243,860)	3%
Public Works Administration Total	411,112	455,140	463,630	2%	487,370	5%
Recorder						
Personnel	313,799	443,020	462,270	4%	482,380	4%
Operating	47,791	190,820	86,810	-55%	166,420	92%
Admin Fee Offset	(101,996)	(114,830)	(118,830)	3%	(122,970)	3%
Recorder Total	259,595	519,010	430,250	-17%	525,830	22%
Snow Removal						
Personnel	67,513	154,600	161,150	4%	168,190	4%
Operating	80,576	156,650	157,430	0%	162,460	3%
Snow Removal Total	148,089	311,250	318,580	2%	330,650	4%

General Fund Department Summary (Cont)

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Street Lights						
Personnel	256,068	275,530	286,710	4%	299,650	5%
Operating	407,014	513,770	526,160	2%	553,930	5%
Internal Charges	3,330	2,070	2,180	5%	2,290	5%
Street Lights Total	666,412	791,370	815,050	3%	855,870	5%
Street Signs						
Personnel	3,492	92,340	94,550	2%	99,890	6%
Operating	37,603	57,960	58,410	1%	60,940	4%
Internal Charges	(511)	560	590	5%	620	5%
Street Signs Total	40,584	150,860	153,550	2%	161,450	5%
Transfers Out						
Transfers Out-Capital Equipment	722,380	213,280	1,117,445	424%	474,240	-58%
Transfers Out-Capital Projects	5,510,057	2,006,130	505,460	-75%	106,560	-79%
Transfers Out-Debt Service	1,602,614	1,950,770	1,983,495	2%	1,983,580	0%
Transfers Out-Herriman North CRA	13,910	25,000	70,000	180%	70,000	0%
Transfers Out-Herriman Towne Center CDA	-	-	46,370	0%	194,760	320%
Transfers Out-Non Police	932,572	1,253,570	-	-100%	-	0%
Transfers Out-Police	-	-	127,630	0%	96,960	-24%
Transfers Out Total	8,781,533	5,448,750	3,850,400	-29%	2,926,100	-24%
Transportation						
Personnel	751,404	743,400	761,200	2%	804,360	6%
Operating	822,350	860,345	798,510	-7%	841,890	5%
Internal Charges	11,238	14,310	15,030	5%	15,790	5%
Admin Fee Offset	(28,713)	(29,280)	(30,300)	3%	(31,360)	3%
Pavement Management	1,941,923	2,030,500	2,225,000	10%	2,825,000	27%
Transportation Total	3,498,202	3,619,275	3,769,440	4%	4,455,680	18%
ARPA Fund						
Capital Outlay	1,360,163	-	-	0%	-	0%
Grand Total	37,357,980	36,826,480	36,849,620	0%	38,494,080	4%

Legislative and Planning Commission

DEPARTMENT DESCRIPTION

The City Council is the governing body for the City of Herriman. The Council is responsible for establishing the mission and vision of the City. The City Council establishes policy and overall strategic direction for the City to best meet the ends of the residents, today and into the future.

The Planning Commission is a seven-member citizen board appointed by the Mayor with the advice and consent of the City Council. The Planning Commission provides analysis and recommendations to the City Council on matters dealing with present and future development of the City, in accordance with the goals and policies of the City's General Plan. This includes reviewing, approving, and/or recommending to the City Council requests for general plan amendments, zone changes, subdivisions, and land use ordinance amendments.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Expenditures						
Legislative						
Personnel	213,351	217,440	265,200	22%	278,520	5%
Operating	179,075	246,100	246,360	0%	254,650	3%
Admin Fee Offset	(75,499)	(112,340)	(116,260)	3%	(120,300)	3%
Legislative Total	316,927	351,200	395,300	13%	412,870	4%
Planning Commission						
Personnel	19,788	23,960	23,970	0%	23,970	0%
Operating	7,449	10,100	10,130	0%	10,230	1%
Admin Fee Offset	(19,149)	(25,970)	(26,870)	3%	(27,810)	3%
Planning Commission Total	8,088	8,090	7,230	-11%	6,390	-12%
Expenditures Total	325,015	359,290	402,530	12%	419,260	4%

Significant Budgetary Changes

The proposed budget includes a market adjustment for the Mayor and City Council. This will be discussed in a separate meeting and the action will require a public hearing in a future City Council meeting.

At a Glance:

Total Budget (2028): \$419,260 | Full-Time Equivalent Employees: 2.5

Administration

DEPARTMENT DESCRIPTION

The Administration Department provides organizational leadership and management for the City of Herriman. Under the direction of the City Council, the City Manager implements policy and oversees the day-to-day operations of the City. Administration staff are involved in all aspects Herriman and work to ensure efficient and effective delivery of services. The department provides primary support for the City Council.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Expenditures						
Administration						
Personnel	852,369	877,230	954,140	9%	998,070	5%
Operating	28,862	68,330	68,930	1%	67,305	-2%
Internal Charges	500	550	600	9%	650	8%
Admin Fee Offset	(195,546)	(211,530)	(218,910)	3%	(226,550)	3%
Administration Total	686,185	734,580	804,760	10%	839,475	4%
Expenditures Total	686,185	734,580	804,760	10%	839,475	4%

At a Glance:

Total Budget (2028): \$839,475 | Full-Time Equivalent Employees: 5

City Attorney and Human Resources

DEPARTMENT DESCRIPTION

The City Attorney is an appointed, in-house City staff member who works under the direction of the City Manager to advise all departments within the City. The City Attorney also represents the City Council and advises them on potential legal issues as they create policies and laws for Herriman City. The department handles all civil legal affairs of the City and the City Attorney oversees the City Prosecutor, Human Resources, and all contracted legal services.

The Human Resources (HR) department serves the City by focusing on one of its most valuable assets—its employees. HR drives our award-winning culture, creating engaged employees who provide the best service to our residents. HR is at the forefront of the City to acquire top level talent and develop staff so they have the skills the City needs to meet the expectations of our residents. HR consults with and supports every employee within the organization, along with coaching and supporting managers on employee-related issues.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
City Attorney						
Miscellaneous	11,366	9,070	10,000	10%	10,000	0%
City Attorney Total	11,366	9,070	10,000	10%	10,000	0%
Human Resources						
Charges for Services	1,579	2,500	2,000	-20%	2,000	0%
Human Resources Total	1,579	2,500	2,000	-20%	2,000	0%
Revenue Total	12,945	11,570	12,000	4%	12,000	0%
Expenditures						
City Attorney						
Personnel	499,938	528,420	581,920	10%	609,640	5%
Operating	80,207	297,905	207,730	-30%	210,690	1%
Admin Fee Offset	(112,853)	(153,870)	(159,230)	3%	(164,780)	3%
City Attorney Total	467,292	672,455	630,420	-6%	655,550	4%
Human Resources						
Personnel	350,287	392,270	405,440	3%	424,200	5%
Operating	174,771	239,350	273,900	14%	285,600	4%
Internal Charges	227,111	269,600	283,080	5%	297,240	5%
Admin Fee Offset	(150,709)	(167,720)	(173,570)	3%	(179,630)	3%
Human Resources Total	601,460	733,500	788,850	8%	827,410	5%
Expenditures Total	1,068,751	1,405,955	1,419,270	1%	1,482,960	4%

Significant Budgetary Changes

Human Resources operating budget includes 50% of the City's new Human Resources Information System (HRIS) yearly subscription cost.

At a Glance:

Total Budget (2028): \$1,482,960 | Full-Time Equivalent Employees: 6

Information Technology and Communications

DEPARTMENT DESCRIPTION

The Information Technology (IT) Department supports all technological infrastructure within the City. The department is responsible for managing, maintaining, and securing all digital assets and systems. It ensures seamless operation of technology, enabling the efficient flow of information and communication throughout the organization. Key areas of responsibility include network infrastructure, hardware and software management, cybersecurity, data management, user support, policies and procedures, and technology planning.

The Communications Department administers comprehensive communications to further customer service objectives; enhance public awareness of City activities, operations, and City policy; and increase community engagement. The department serves as the central point of public engagement efforts, assisting in strengthening engagement across all avenues. The department serves as the lead media relations for the City and coordinates emergency communications.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Expenditures						
Communications						
Personnel	336,594	359,050	360,320	0%	377,320	5%
Operating	104,545	168,040	162,450	-3%	173,240	7%
Admin Fee Offset	(189,928)	(182,920)	(189,300)	3%	(195,900)	3%
Communications Total	251,211	344,170	333,470	-3%	354,660	6%
Information Technology						
Personnel	405,947	466,910	486,810	4%	510,610	5%
Operating	252,475	402,960	360,610	-11%	379,560	5%
Capital Outlay	8,027	10,000	10,000	0%	10,000	0%
Admin Fee Offset	(109,009)	(133,930)	(138,600)	3%	(143,430)	3%
Information Technology Total	557,441	745,940	718,820	-4%	756,740	5%
Expenditures Total	808,652	1,090,110	1,052,290	-3%	1,111,400	6%

At a Glance:

Total Budget (2028): \$1,111,400 | Full-Time Equivalent Employees: 6

DEPARTMENT DESCRIPTION

The Finance Department provides useful, timely, and reliable financial information and support to City staff, management, City Council, citizens, and external parties. This includes accounts payable, accounts receivable, utility billing, reporting of all financial transactions for the City, producing the City’s Annual Financial Report (ACFR), and biennial budget. Additionally, the Finance department provides budget and financial support for the City’s Community Development and Renewal Agency (CDRA), Herriman City Safety Enforcement Area (HCESA), Herriman City Fire Service Area (HCESA) and oversees maintenance of the Capital Improvement Plan (CIP).

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Expenditures						
Finance						
Personnel	609,763	870,840	890,730	2%	930,050	4%
Operating	78,288	111,840	237,770	113%	247,385	4%
Admin Fee Offset	(254,364)	(283,710)	(293,620)	3%	(303,870)	3%
Finance Total	433,687	698,970	834,880	19%	873,565	5%
Expenditures Total	433,687	698,970	834,880	19%	873,565	5%

Significant Budgetary Changes

The City implemented new Finance and Payroll software during fiscal year 2026. Finance is charged for 100% of the Finance software cost and 50% of the HR/Payroll software cost.

At a Glance:

Total Budget (2028): \$873,565 | Full-Time Equivalent Employees: 6

City Recorder and Customer Service

DEPARTMENT DESCRIPTION

The Recorder’s Department at the City of Herriman plays a pivotal role in upholding statutory requirements and local ordinances. The Department provides a variety of services maintaining City records, retention schedule management, administration of official documents, administration of oaths and certifications, publication of ordinances, meeting administration for the City Council and Planning Commission, oversight of municipal elections, and state data privacy requirements. The Recorders Department also provides customer service support to residents needing cemetery services including scheduling and maintaining records. The Department oversees the City’s Passport Facility.

The Customer Service Department serves as the primary point of contact for individuals seeking to communicate or conduct business with the City. Customer Service administers payment processing for city services and offers comprehensive informational support to the community. The department prioritizes staying current with city matters, systems, and information to efficiently address inquiries and concerns from residents and community partners. The Customer Service Department also assists with the Herriman City Passport Office.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Customer Service						
Charges for Services	42	-	-	0%	-	0%
Customer Service Total	42	-	-	0%	-	0%
Recorder						
Charges for Services	188,810	192,050	170,170	-11%	170,170	0%
Recorder Total	188,810	192,050	170,170	-11%	170,170	0%
Revenue Total	188,852	192,050	170,170	-11%	170,170	0%
Expenditures						
Customer Service						
Personnel	316,881	335,260	336,650	0%	353,020	5%
Operating	2,723	6,970	7,100	2%	7,100	0%
Admin Fee Offset	(179,242)	(192,760)	(199,490)	3%	(206,460)	3%
Customer Service Total	140,362	149,470	144,260	-3%	153,660	7%
Recorder						
Personnel	313,799	443,020	462,270	4%	482,380	4%
Operating	47,791	190,820	86,810	-55%	166,420	92%
Admin Fee Offset	(101,996)	(114,830)	(118,830)	3%	(122,970)	3%
Recorder Total	259,595	519,010	430,250	-17%	525,830	22%
Expenditures Total	399,957	668,480	574,510	-14%	679,490	18%

Significant Budgetary Changes

City Recorder Operating includes the City election in November 2027.

At a Glance:

Total Budget (2028): 679,490 | Full-Time Equivalent Employees: 8

DEPARTMENT DESCRIPTION

The Justice Court is a limited jurisdiction court over Class B and C misdemeanors, small claims, and infractions committed within the boundaries of the City of Herriman. These include all traffic, parking, and criminal offenses. Some of the duties the Court performs includes file maintenance, docket preparation, claim filing, noticing, processing requests for information, collection of fines and court costs, driver license checks, criminal background checks, and conducting court sessions (including trials).

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Justice Court						
Charges for Services	30	200	-	-100%	-	0%
Fines and Forfeitures	223,581	192,570	190,000	-1%	190,000	0%
Justice Court Total	223,611	192,770	190,000	-1%	190,000	0%
Revenue Total	223,611	192,770	190,000	-1%	190,000	0%
Expenditures						
Justice Court						
Personnel	301,021	320,900	327,040	2%	343,130	5%
Operating	115,594	164,970	169,550	3%	173,610	2%
Justice Court Total	416,615	485,870	496,590	2%	516,740	4%
Expenditures Total	416,615	485,870	496,590	2%	516,740	4%

At a Glance:

Total Budget (2028): \$516,740 | Full-Time Equivalent Employees: 3

Parks and Recreation

DEPARTMENT DESCRIPTION

The Parks Department strives to significantly enrich the quality of life within the community by meticulously curating and sustaining high-quality parks, trails, green spaces, and facilities. The department is dedicated to fostering a vibrant environment where residents of all ages and abilities can engage in enriching recreational activities and events. The commitment extends beyond physical amenities—a holistic well-being of our residents and employees, emphasizing health, happiness, and safety as paramount values. Through thoughtful planning, innovative programming, and diligent maintenance, the department strives to cultivate a sense of belonging, promote active lifestyles, and create enduring memories for all who visit the parks and trails.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Parks						
Parks Fee	1,154,007	1,144,560	1,190,350	4%	1,237,970	4%
Charges for Services	80,380	74,500	86,500	16%	86,500	0%
Parks Total	1,234,387	1,219,060	1,276,850	5%	1,324,470	4%
Revenue Total	1,234,387	1,219,060	1,276,850	5%	1,324,470	4%
Expenditures						
Parks						
Personnel	1,821,585	2,242,480	2,311,870	3%	2,592,690	12%
Operating	1,966,084	2,092,270	2,178,570	4%	2,283,650	5%
Internal Charges	12,396	12,910	13,560	5%	14,240	5%
Parks Total	3,800,065	4,347,660	4,504,000	4%	4,890,580	9%
Expenditures Total	3,800,065	4,347,660	4,504,000	4%	4,890,580	9%

Significant Budgetary Changes

- 2027 includes the addition of an Arborist Assistant.
- 2027 includes the conversion of the Deputy Director of Parks, Recreation and Events to a Director of Parks, Recreation, and Events.
- 2028 includes the addition of a Parks Manager.
- An increase of \$10,000 is included for maintenance of the City's Bike Park.

At a Glance:

Total Budget (2028): \$4,504,000 | Full-Time Equivalent Employees: 25.18 (+2 FTE)

DEPARTMENT DESCRIPTION

The Cemetery Department oversees all aspects related to the management, maintenance, and operation of the Herriman City Cemetery. This includes the coordination of burial services and the maintenance of Cemetery grounds and facilities. The department ensures the Cemetery is well-kept, orderly, and respectful, providing a peaceful and dignified final resting place for the departed.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Cemetery						
Charges for Services	186,005	117,500	185,000	57%	155,000	-16%
Cemetery Total	186,005	117,500	185,000	57%	155,000	-16%
Revenue Total	186,005	117,500	185,000	57%	155,000	-16%
Expenditures						
Cemetery						
Personnel	27,423	40,280	45,720	14%	50,860	11%
Operating	29,075	45,390	51,620	14%	49,850	-3%
Capital Outlay	76,167	10,000	10,000	0%	10,000	0%
Internal Charges	310	320	340	6%	360	6%
Cemetery Total	132,974	95,990	107,680	12%	111,070	3%
Expenditures Total	132,974	95,990	107,680	12%	111,070	3%

Significant Budgetary Changes

- Personnel—See parks (a percentage of time is allocated to Cemetery)
- 2027 Operating increase due to one-time skid steer maintenance

At a Glance:

Total Budget (2028): \$111,070 | Full-Time Equivalent Employees: 0

Events and Arts/Cultural Development

DEPARTMENT DESCRIPTION—EVENTS

The Events and Recreation Department endeavors to offer diverse and engaging community events year-round catering to all residents. The department’s strategically planned operational processes aim to enrich the Herriman experience by providing top-tier entertainment through high-quality productions that celebrate and create cherished traditions.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Arts and Cultural Development						
Charges for Services	-	300	-	-100%	-	0%
Arts and Cultural Development Total	-	300	-	-100%	-	0%
Community Events						
Charges for Services	214,676	226,390	220,000	-3%	220,000	0%
Miscellaneous	115,775	50,000	116,000	132%	116,000	0%
Community Events Total	330,451	276,390	336,000	22%	336,000	0%
Revenue Total	330,451	276,690	336,000	21%	336,000	0%
Expenditures						
Arts and Cultural Development						
Grants	90,500	90,500	105,500	17%	105,500	0%
Arts and Cultural Development Total	90,500	90,500	105,500	17%	105,500	0%
Personnel	359,169	463,920	489,780	6%	514,120	5%
Operating	507,107	527,020	605,520	15%	634,900	5%
Internal Charges	780	930	980	5%	1,030	5%
Community Events Total	867,056	991,870	1,096,280	11%	1,150,050	5%
Expenditures Total	957,556	1,082,370	1,201,780	11%	1,255,550	4%
Revenue Over/(Under) Expenditures	(627,105)	(805,680)	(865,780)		(919,550)	

Significant Budgetary Changes

- Fiscal year 2027 Events operating increase-due to PRCA rodeo cost increases, banners and decorations, Herriman Howl increase and an increase in overtime expense to support events.
- Fiscal year 2027 and 2028 Arts and Cultural Development grant amount increased due to a transfer from the Legislative budget.

At a Glance:

Total Budget (2028): \$1,255,550 | Full-Time Equivalent Employees: 4.7

Ice Ribbon and Blackridge Reservoir

DEPARTMENT DESCRIPTION

The Ice Ribbon and Blackridge budgets were created in fiscal year 2025 to track the costs of operating the Ice Ribbon at Crane Plaza and Blackridge Reservoir. Both amenities are under the purview of the Parks and Recreation, and Events Departments.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Blackridge						
Charges for Services	66,541	51,300	60,000	17%	60,000	0%
Blackridge Total	66,541	51,300	60,000	17%	60,000	0%
Ice Ribbon						
Charges for Services	236,909	244,430	244,430	0%	244,430	0%
Ice Ribbon Total	236,909	244,430	244,430	0%	244,430	0%
Revenue Total	303,450	295,730	304,430	3%	304,430	0%
Expenditures						
Blackridge						
Personnel	61,846	86,880	76,470	-12%	78,620	3%
Operating	3,331	20,600	6,550	-68%	6,550	0%
Blackridge Total	65,178	107,480	83,020	-23%	85,170	3%
Ice Ribbon						
Personnel	82,416	62,770	90,020	43%	92,970	3%
Operating	34,155	26,100	48,950	88%	44,900	-8%
Ice Ribbon Total	116,571	88,870	138,970	56%	137,870	-1%
Expenditures Total	181,748	196,350	221,990	13%	223,040	0%

Significant Budgetary Changes

- Blackridge costs have been adjusted to better reflect actual costs to operate Blackridge.
- Ice Ribbon's original budget forecasts did not assume full-time Parks employees performing maintenance at the Ice Ribbon. Operating costs have also increased due to better forecasting of credit card and merchant processing fees.
- Ice Ribbon revenue in excess of expenditures is transferred to the Capital Projects fund for future capital needs of the Ice Ribbon.

At a Glance:

Total Budget-(2028): \$223,040 | Full-Time Equivalent Employees: 6.09

Public Works Administration

DEPARTMENT DESCRIPTION

The Public Works Administration Department’s goal is to provide effective and timely direction, leadership, and support to all Public Works divisions, managers, employees, and programs. The division also strives to provide professional and timely customer service.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Expenditures						
Public Works Administration						
Personnel	609,158	654,060	675,490	3%	706,890	5%
Operating	8,891	27,940	22,920	-18%	23,450	2%
Internal Charges	750	800	840	5%	890	6%
Admin Fee Offset	(207,686)	(227,660)	(235,620)	3%	(243,860)	3%
Public Works Administration Total	411,112	455,140	463,630	2%	487,370	5%
Expenditures Total	411,112	455,140	463,630	2%	487,370	5%

At a Glance:

Total Budget (2028): \$487,370 | Full-Time Equivalent Employees: 4

DEPARTMENT DESCRIPTION

The Facilities Department provides essential services to both the community and City employees. The City's maintenance personnel ensure that facilities remain in optimal condition through regular inspections, repairs, and preventative maintenance. This includes City Hall, Community Center, restroom buildings, maintenance shops, pavilions, and concessions. Facilities oversees the operation and maintenance of essential building systems, including heating, air conditioning, electrical, and plumbing. The department manages all aspects of interior maintenance, including drywall repairs, painting, and upkeep of furniture, fixtures, and décor. Facilities takes a proactive approach to maintenance, emphasizing preventative measures to minimize costly repairs and prolong the life of facility assets.

	FY2026		% Difference-		% Difference-	
	FY2025 (Actual)	Estimated	FY2027 CM Recommended	FY2027 to FY2026	FY2028 CM Recommended	FY2028 to FY2027
Revenue						
Facilities						
Charges for Services	8,925	15,000	10,000	-33%	10,000	0%
Miscellaneous	10,494	20,000	20,000	0%	12,000	-40%
Facilities Total	19,419	35,000	30,000	-14%	22,000	-27%
Revenue Total	19,419	35,000	30,000	-14%	22,000	-27%
Expenditures						
Facilities						
Personnel	276,625	321,240	313,980	-2%	328,970	5%
Operating	313,214	497,800	504,370	1%	516,560	2%
Internal Charges	52,834	54,750	57,490	5%	60,380	5%
Admin Fee Offset	(79,021)	(91,270)	(94,460)	3%	(97,760)	3%
Facilities Total	563,653	782,520	781,380	0%	808,150	3%
Expenditures Total	563,653	782,520	781,380	0%	808,150	3%

At a Glance:

Total Budget (2028): \$808,150 | Full-Time Equivalent Employees: 4 (3 Funded)

DEPARTMENT DESCRIPTION

The Fleet Department’s primary goal is to ensure that City departments have access to reliable and well-maintained assets to support their respective missions and objectives. The department provides a wide range of services, including asset management, fleet replacement planning, vehicle specification writing, vehicle and equipment purchases, new vehicle upfitting, and used vehicle sales. Facilities also provides fuel management, parts and materials management, and specialized services including motor pool needs and CDL training. The team of in-house mechanics perform maintenance and repair services to keep the City’s fleet in optimal condition. Fleet prioritizes preventative maintenance to minimize downtime and costly repairs, conducting scheduled inspections and addressing issues promptly to maximize vehicle reliability and longevity.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Expenditures						
Fleet Management						
Personnel	341,496	365,310	386,050	6%	404,160	5%
Operating	44,991	84,340	79,570	-6%	78,770	-1%
Internal Charges	990	1,110	1,170	5%	1,230	5%
Admin Fee Offset	(75,544)	(90,770)	(93,930)	3%	(97,200)	3%
Debt Service	-	-	-	0%	-	0%
Fleet Management Total	311,933	359,990	372,860	4%	386,960	4%
Expenditures Total	311,933	359,990	372,860	4%	386,960	4%

At a Glance:

Total Budget (2028): \$386,960 | Full-Time Equivalent Employees: 4

Transportation (Streets)

DEPARTMENT DESCRIPTION

The Streets Department provides a wide range of services to the residents of the City of Herriman, including road surface patching and preservation; roadside weed control; sidewalk, curb, and gutter maintenance; street sign installation and repair; and city-wide snow removal.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Transportation						
Sales Tax	1,143,328	1,715,610	1,782,520	4%	1,848,480	4%
Intergovernmental	2,814,995	2,288,000	3,015,430	32%	3,105,900	3%
Transportation Total	3,958,323	4,003,610	4,797,950	20%	4,954,380	3%
Revenue Total	3,958,323	4,003,610	4,797,950	20%	4,954,380	3%
Expenditures						
Snow Removal						
Personnel	67,513	154,600	161,150	4%	168,190	4%
Operating	80,576	156,650	157,430	0%	162,460	3%
Snow Removal Total	148,089	311,250	318,580	2%	330,650	4%
Street Signs						
Personnel	3,492	92,340	94,550	2%	99,890	6%
Operating	37,603	57,960	58,410	1%	60,940	4%
Internal Charges	(511)	560	590	5%	620	5%
Street Signs Total	40,584	150,860	153,550	2%	161,450	5%
Transportation						
Personnel	751,404	743,400	761,200	2%	804,360	6%
Operating	822,350	860,345	798,510	-7%	841,890	5%
Pavement Management	1,941,923	2,030,500	2,225,000	10%	2,825,000	27%
Capital Outlay	-	-	-	0%	-	0%
Internal Charges	11,238	14,310	15,030	5%	15,790	5%
Admin Fee Offset	(28,713)	(29,280)	(30,300)	3%	(31,360)	3%
Debt Service	-	-	-	0%	-	0%
Transportation Total	3,498,202	3,619,275	3,769,440	4%	4,455,680	18%
Expenditures Total	3,686,875	4,081,385	4,241,570	4%	4,947,780	17%

Significant Budgetary Changes

- Intergovernmental revenue (Class C Road Funds) have been consistently higher than anticipated.
- 2027—\$700,000 of Pavement Management funds were allocated to the Rosecrest Road rehabilitation project in Capital Projects.

At a Glance:

Total Budget (2027): \$4,241,570 | Full-Time Equivalent Employees: 10

DEPARTMENT DESCRIPTION

The Streetlights Department is responsible for the installation, maintenance, and operation of the street lighting systems within the City, along with management of traffic signals, school flashers, and electronic signs. The department's primary goal is to ensure the safety and visibility of roadways and public spaces during nighttime hours, contributing to the overall well-being and security of the City of Herriman.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Expenditures						
Street Lights						
Personnel	256,068	275,530	286,710	4%	299,650	5%
Operating	407,014	513,770	526,160	2%	553,930	5%
Internal Charges	3,330	2,070	2,180	5%	2,290	5%
Street Lights Total	666,412	791,370	815,050	3%	855,870	5%
Expenditures Total	666,412	791,370	815,050	3%	855,870	5%

At a Glance:

Total Budget (2028): \$855,870 | Full-Time Equivalent Employees: 2

Community Development Administration

DEPARTMENT DESCRIPTION

Community Development is charged with planning, reviewing, regulating, and approving all facets of land use within the City of Herriman. In addition, the department provides Engineering services to various City departments and administers Business Licensing functions for the City. The Department also houses the City’s Economic Development division. The Administration department provides oversight to these various functions housed within Community Development.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Expenditures						
Community Development Administration						
Personnel	363,287	373,570	416,210	11%	435,810	5%
Operating	1,703	5,720	11,340	98%	4,320	-62%
Admin Fee Offset	(193,884)	(205,080)	(212,230)	3%	(219,650)	3%
Community Development Administration Total	171,107	174,210	215,320	24%	220,480	2%
Expenditures Total	171,107	174,210	215,320	24%	220,480	2%

Significant Budgetary Changes

- The fiscal year 2027 budget includes a request for a part-time Community Development Administrative Assistant. This position will assist with Community Development’s software conversion, along with cross training with the Community Development Coordinator, who will be retiring in the next few years.
- The fiscal year 2027 budget includes additional travel for the Community Development Director to attend the ESRI (GIS) conference.

At a Glance:

Total Budget (2028): \$220,480 | Full-Time Equivalent Employees: 2.5 (+0.5 FTE)

Engineering and GIS

DEPARTMENT DESCRIPTION

The Engineering Department specializes in designing, planning, advising, reviewing, administering, and overseeing all public works improvement and development projects to ensure public health, safety, and welfare of the citizens of Herriman. Additionally, the Engineering Division works to advance the creation of efficient public infrastructure systems including roads, pedestrian paths, water systems, and storm water systems.

The GIS Department provides electronic data and mapping information to assist City staff in planning, maintaining, and improving the City and its infrastructure. The department also provides drone support for City functions and Police Department operations. GIS also provides support and data for the Economic Development department.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Expenditures						
Engineering						
Personnel	1,113,322	1,199,080	1,254,420	5%	1,312,940	5%
Operating	75,045	152,370	120,030	-21%	111,080	-7%
Internal Charges	1,313	1,880	1,980	5%	2,080	5%
Admin Fee Offset	(774,541)	(822,400)	(851,170)	3%	(880,950)	3%
Engineering Total	415,139	530,930	525,260	-1%	545,150	4%
GIS						
Personnel	439,297	433,490	462,320	7%	483,420	5%
Operating	86,855	140,430	182,050	30%	188,700	4%
Capital Outlay	21,000	24,000	-	-100%	-	0%
Internal Charges	370	380	400	5%	420	5%
Admin Fee Offset	(88,179)	(100,320)	(103,830)	3%	(107,460)	3%
GIS Total	459,343	497,980	540,940	9%	565,080	4%
Expenditures Total	874,483	1,028,910	1,066,200	4%	1,110,230	4%

Significant Budgetary Changes

- Fiscal year 2027 Engineering includes a request for an Engineering Intern (0.5 FTE).
- Fiscal Year 2027 GIS operating includes a request for Placer.ai software (analysis and demographic software) and increases to the City's ARC GIS subscription.

At a Glance:

Total Budget (2028): \$1,110,230 | Full-Time Equivalent Employees: 12.5 (+0.5 FTE)

DEPARTMENT DESCRIPTION

The Planning Department is responsible for implementing the adopted General Plan and Master Plans of the City and administering subdivision and zoning regulations in a fair and impartial manner as required by law. The Planning Department also provides land use information to residents, property owners, businesses, and City officials.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Expenditures						
Planning						
Personnel	543,469	575,510	574,610	0%	601,190	5%
Operating	31,683	77,750	73,990	-5%	73,990	0%
Admin Fee Offset	(390,141)	(419,060)	(433,720)	3%	(448,900)	3%
Planning Total	185,011	234,200	214,880	-8%	226,280	5%
Expenditures Total	185,011	234,200	214,880	-8%	226,280	5%

At a Glance:

Total Budget (2028): \$226,280 | Full-Time Equivalent Employees: 4

Economic Development

DEPARTMENT DESCRIPTION

The Economic Development Department works to expand and cultivate an economic environment that attracts future investment, increases the sales tax base, creates employment opportunities for residents, and generates public revenues.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Economic Development						
Licenses and Permits	63,384	55,680	66,300	19%	67,630	2%
Economic Development Total	63,384	55,680	66,300	19%	67,630	2%
Revenue Total	63,384	55,680	66,300	19%	67,630	2%
Expenditures						
Economic Development						
Personnel	127,721	132,120	141,090	7%	152,840	8%
Operating	71,423	76,230	73,940	-3%	72,860	-1%
Economic Development Total	199,144	208,350	215,030	3%	225,700	5%
Expenditures Total	199,144	208,350	215,030	3%	225,700	5%

Significant Budgetary Changes

- Fiscal year 2027 includes a personnel request to convert the current Economic Development Coordinator to a Senior Economic Development Specialist.

At a Glance:

Total Budget (2028): \$225,700 | Full-Time Equivalent Employees: 1

Animal Services

DEPARTMENT DESCRIPTION

Herriman City Animal Services provides professional solutions for animal welfare, enforcing animal cruelty laws, and responding to the public safety and health of animals. Animal Services also enforces vaccination and licensing requirements, provides assistance to Police when animals are involved, documents cases involving animal bites, responds to reports of missing, injured, or distressed animals, investigates animal cruelty cases, protects the public from stray and dangerous animals, provides access to veterinary services and expert information, and provides support services during emergencies.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Animal Services						
Charges for Services	19,170	15,400	14,000	-9%	14,000	0%
Miscellaneous	165	-	-	0%	-	0%
Licenses and Permits	11,430	14,000	12,000	-14%	12,000	0%
Animal Services Total	30,765	29,400	26,000	-12%	26,000	0%
Revenue Total	30,765	29,400	26,000	-12%	26,000	0%
Expenditures						
Animal Services						
Personnel	292,033	309,370	325,410	5%	341,040	5%
Operating	91,209	142,180	138,020	-3%	151,020	9%
Internal Charges	713	2,300	2,420	5%	2,550	5%
Debt Service	141,327	145,560	149,940	3%	154,440	3%
Animal Services Total	525,281	599,410	615,790	3%	649,050	5%
Expenditures Total	525,281	599,410	615,790	3%	649,050	5%

Significant Budgetary Changes

- “Debt Service” is for the City’s leased Animal Services facility. The City anticipates Animal Services moving to the former Fire Station 103 when the lease expires.
- Fiscal year 2028’s operating increase is due to the anticipated needs of the City’s new Animal Services facility (former Fire Station 103)

At a Glance:

Total Budget (2028): \$649,050 | Full-Time Equivalent Employees: 3

Community Services

DEPARTMENT DESCRIPTION

Community Services officers provide education and enforcement of City ordinances and Code compliance, conduct proactive and compliant-based enforcement of parking and traffic issues, investigate and mitigate code violations and nuisance problems with an emphasis on reducing negative neighborhood impacts, assist police officers with road closures and traffic accidents, and provide expertise and assistance in safe traffic plans for community events and gatherings. Community Services officers are non-sworn members of the Herriman City Police Department and operate under the direction of the Operations Division Commander.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Community Services						
Fines and Forfeitures	5,250	10,000	6,000	-40%	6,000	0%
Community Services Total	5,250	10,000	6,000	-40%	6,000	0%
Revenue Total	5,250	10,000	6,000	-40%	6,000	0%
Expenditures						
Community Services						
Personnel	169,405	172,850	191,740	11%	202,260	5%
Operating	47,763	73,370	99,600	36%	104,620	5%
Capital Outlay	524	22,800	-	-100%	-	0%
Internal Charges	1,028	1,260	1,330	6%	1,400	5%
Transfers Out	73,880	-	-	0%	-	0%
Community Services Total	292,600	270,280	292,670	8%	308,280	5%
Expenditures Total	292,600	270,280	292,670	8%	308,280	5%

Significant Budgetary Changes

- Fiscal year 2027's operating budget includes funding for software to assist with Code Enforcement compliance and tracking. This software will also be used by the Animal Services department.
- Fiscal year 2027's personnel budget increase is largely due to insurance changes with new employees.

At a Glance:

Total Budget (2028): \$308,280 | Full-Time Equivalent Employees: 2

Emergency Management

DEPARTMENT DESCRIPTION

The Emergency Management Unit is responsible for the supervision and development of emergency response plans, providing education, tools, and resources to community members and trained volunteers to respond to an emergency situation, coordinating the deployment of citywide emergency resources, partnering with local, county, state, and federal stakeholders (both public and private), training both City staff members and citizen volunteers, including CERT teams, to maximize efficient response to an incident, and managing both the response and recovery efforts associated with any mandate or natural disaster affecting our community.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Expenditures						
Emergency Management						
Personnel	7,626	36,640	-	-100%	-	0%
Operating	8,856	14,000	11,300	-19%	11,300	0%
Emergency Management Total	16,482	50,640	11,300	-78%	11,300	0%
Expenditures Total	16,482	50,640	11,300	-78%	11,300	0%

Significant Budgetary Changes

The Emergency Management Planning Specialist position is proposed to be eliminated with the hiring of an additional Commander within the Police Department.

At a Glance:

Total Budget (2028): \$11,300 | Full-Time Equivalent Employees: 0 (-0.5 FTE)

Crossing Guards

DEPARTMENT DESCRIPTION

Crossing Guards direct pedestrian crossings and ensure the safety of children, while remaining alert to traffic hazards. Crossing Guards oversee and control traffic flow arounds schools at the beginning and end of the school day. Under direction of the Police Department, Crossing Guard expenditures are being split into their own department for better tracking purposes.

	FY2026		% Difference- FY2027 to		% Difference- FY2028 to	
	FY2025 (Actual)	Estimated	FY2027 CM Recommended	FY2026	FY2028 CM Recommended	FY2027
Expenditures						
Crossing Guards						
Personnel	314,895	362,940	375,420	3%	387,590	3%
Operating	3,243	9,700	13,500	39%	13,500	0%
Crossing Guards Total	318,138	372,640	388,920	4%	401,090	3%
Expenditures Total	318,138	372,640	388,920	4%	401,090	3%

Significant Budgetary Changes

- Fiscal year 2027 operating increase due to reallocation of expenditures paid for in other departments, such as Crossing Guard employee appreciation activity and scheduling software.

At a Glance:

Total Budget (2028): \$401,090 | Full-Time Equivalent Employees: 9.3

DEPARTMENT DESCRIPTION

The Herriman Police Department is committed to impartially upholding the law, protecting life and property, preventing crime, and serving the community. They will provide this service with understanding, respond with compassion, and perform with integrity. The mission is to protect and serve the citizens of the City of Herriman. The department will defend, benefit, and support the community through honesty, transparency, commitment, and competence.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Police						
Intergovernmental	151,284	162,440	162,700	0%	165,700	2%
Charges for Services	541,467	543,500	600,400	10%	627,400	4%
Miscellaneous	9,673	8,860	9,100	3%	9,100	0%
Transfers In	8,583,082	9,893,710	10,912,140	10%	11,724,110	7%
Use of Fund Balance	-	194,550	-	-100%	-	0%
Other Financing Sources	345,381	-	-	0%	-	0%
Police Total	9,630,887	10,803,060	11,684,340	8%	12,526,310	7%
Revenue Total	9,630,887	10,803,060	11,684,340	8%	12,526,310	7%
Expenditures						
Police						
Personnel	7,934,798	8,775,990	9,583,340	9%	10,244,550	7%
Operating	1,219,030	1,497,120	1,580,350	6%	1,760,750	11%
Capital Outlay	360,979	145,300	46,200	-68%	46,200	0%
Internal Charges	39,031	89,250	93,720	5%	98,410	5%
Debt Service	206,450	213,400	212,730	0%	212,400	0%
Transfers Out	22,560	82,000	168,000	105%	164,000	-2%
Police Total	9,782,848	10,803,060	11,684,340	8%	12,526,310	7%
Expenditures Total	9,782,848	10,803,060	11,684,340	8%	12,526,310	7%

Significant Budgetary Changes

- Fiscal years 2027 and 2028 assume that the Herriman City Safety Enforcement Area (HCSEA) will adopt a tax increase. Please see page 54 for more information.
- This budget includes hiring a Commander and Sergeant in fiscal year 2027 and a Police Officer in fiscal year 2028. The Commander position will be paid 40% by the HCSEA, 35% from the General Fund, and 25% by the Herriman City Fire Service Area (HCFSA).
- The "Transfers Out" line includes vehicles for the new positions, along with equipment.
- Fiscal year 2028 operating increase is largely due to anticipated increases in dispatch expense and software renewals.

At a Glance:

Total Budget (2028): \$12,526,310 | Full-Time Equivalent Employees: 53 (+3 FTE)



HERRIMAN
CITY

SPECIAL REVENUE FUNDS



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 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
HCSEA						
Taxes	10,071,859	10,854,790	11,853,530	9%	12,888,200	9%
Miscellaneous	103,084	100,000	100,000	0%	100,000	0%
HCSEA Total	10,174,943	10,954,790	11,953,530	9%	12,988,200	9%
Revenue Total	10,174,943	10,954,790	11,953,530	9%	12,988,200	9%
Expenditures						
HCSEA						
Operating	25	1,000	1,000	0%	1,000	0%
Contribution to Fund Balance	-	362,360	561,460	55%	731,590	30%
Transfers Out	9,445,902	10,591,430	11,952,530	13%	12,987,200	9%
Transfers Out-Restricted	-	-	(561,460)	0%	(731,590)	30%
HCSEA Total	9,445,927	10,954,790	11,953,530	9%	12,988,200	9%
Expenditures Total	9,445,927	10,954,790	11,953,530	9%	12,988,200	9%

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 \$512,970 in fiscal year 2027 and \$575,100 in fiscal year 2028. It is important to reference the tentative budget and associated agenda items adopted by the Herriman City Safety Enforcement Area (HCSEA) board for full disclosure of the tax increase and compliance with Utah State Code. The HCSEA budget is shown here to provide full transparency and to display a complete financial picture, as the HCSEA fund is the primary financing mechanism for the City’s Police Department.
- “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 City Council.

Herriman City Safety Enforcement Area (HCSEA) Fund Balance Calculation

Fiscal Years 2024-2028

Fund Balance	FY2024	FY2025	FY2026	FY2027	FY2028
Beginning Balance	\$ 193,397	\$ 970,994	\$ 1,768,349	\$ 1,640,506	\$ 2,206,094
Addition (Use of)	1,058,297	1,009,715	362,360	561,460	731,590
Restricted Fund Balance	(280,700)	(212,360)	(490,203)	4,128	(565,247)
Ending Balance (Available)	970,994	1,768,349	1,640,506	2,206,094	2,372,437
Inflation Not Covered by Tax Increase					
Beginning Balance	-	-	236,510	-	-
Increase Due to Inflation	-	236,510	504,450	-	-
Less: FY2026 Tax Increase	-	-	(513,535)	-	-
Net Increase Due to Inflation	-	236,510	227,425	-	-
Adjusted Ending Balance	\$ 970,994	\$ 1,531,839	\$ 1,413,081	\$ 2,206,094	\$ 2,372,437

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.
- It is important to reference the tentative budget adopted by the Herriman City Fire Service Area (HCFSA) board for full disclosure of the tax increase and compliance with Utah State Code. The HCFSA budget is shown here to provide full transparency and disclosure, as the HCFSA fund is the primary financing mechanism for the City's Fire services.
- 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

Development Services

FUND DESCRIPTION

The Development Services Fund encompasses multiple departments within the City. Development Services, in general, assists citizens and private developers with the City’s development codes, design standards, and other development issues. Responsibilities include policy preparation and implementation of development programs; oversight and coordination for building inspections and safety; and plan review.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Development Services Fund						
Charges for Services	2,638,844	1,753,000	1,893,000	8%	1,893,000	0%
Miscellaneous	146,504	85,155	169,720	99%	180,000	6%
Licenses and Permits	2,368,057	2,043,000	2,097,700	3%	2,097,700	0%
Use of Fund Balance	-	615,440	-	-100%	-	0%
Development Services Fund Total	5,153,405	4,496,595	4,160,420	-7%	4,170,700	0%
Revenue Total	5,153,405	4,496,595	4,160,420	-7%	4,170,700	0%
Expenditures						
Development Services Fund						
Personnel	1,075,123	1,373,570	1,452,270	6%	1,522,510	5%
Operating	468,620	442,535	471,230	6%	483,680	3%
Internal Charges	3,441	4,190	4,400	5%	4,620	5%
Administrative Fee	1,706,286	1,864,350	1,929,520	3%	1,996,990	3%
Capital Outlay	4,165	750,000	-	-100%	-	0%
Transfers Out	62,000	61,950	303,000	389%	75,550	-75%
Contribution to Fund Balance	-	-	-	0%	87,350	0%
Development Services Fund Total	3,319,635	4,496,595	4,160,420	-7%	4,170,700	0%
Expenditures Total	3,319,635	4,496,595	4,160,420	-7%	4,170,700	0%

Significant Budgetary Changes

- Fiscal year 2027 Transfers Out includes a transfer to the Capital Projects fund to fully fund Development Services’ fleet replacement fund charge.
- Revenues are budgeted conservatively due to the volatile nature of the construction/building industry.

Fund Balance Available (Unrestricted)

	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ -	\$ 2,214,825	\$ 4,048,593	\$ 3,433,153	\$ 3,433,153
Addition (Use of)	2,214,825	1,833,768	(615,440)	-	87,350
Ending Balance	\$ 2,214,825	\$ 4,048,593	\$ 3,433,153	\$ 3,433,153	\$ 3,520,503

At a Glance:

Total Budget (2028): \$4,170,700 | Full-Time Equivalent Employees: 11.0

FUND DESCRIPTION

The Grants Fund encompasses major grants received from the City, including the Community Development Block Grant (CDBG) and Energy Efficiency and Conservation Block Grant (EECBG) programs.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Grants Fund						
Intergovernmental	58,360	546,920	143,500	-74%	-	-100%
Miscellaneous	3	-	-	0%	-	0%
Use of Fund Balance	-	55,710	-	-100%	-	0%
Grants Fund Total	58,363	602,630	143,500	-76%	-	-100%
Revenue Total	58,363	602,630	143,500	-76%	-	-100%
Expenditures						
Grants Fund						
Personnel	1,156	-	-	0%	-	0%
Operating	1,500	85,710	-	-100%	-	0%
Administrative Fee	-	1,000	-	-100%	-	0%
Capital Outlay	23,829	492,100	143,500	-71%	-	-100%
Contribution to Fund Balance	-	23,820	-	-100%	-	0%
Grants Fund Total	26,485	602,630	143,500	-76%	-	-100%
Expenditures Total	26,485	602,630	143,500	-76%	-	-100%

Significant Budgetary Changes

- Capital Outlay is Phase 3 of the Community Center (former City Hall) remodel) funded by Community Development Block Grant (CDBG).
- Fiscal year 2027 is an estimate—The City has not been formally awarded its CDBG allocation.



HERRIMAN
CITY

CAPITAL PROJECT FUNDS



Park Impact Fee Fund

FUND DESCRIPTION

Park impact fees are collected for the purpose of allocating costs of future park, trail, and recreational facility project costs to new development (growth) that will be constructed to serve new developments. The park impact fee is only assessed to residential developments and is collected at the time a building permit is issued.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Parks Impact Fee Fund						
Intergovernmental	-	1,890,000	-	-100%	-	0%
Miscellaneous	439,976	240,000	240,000	0%	240,000	0%
Impact Fees	740,885	750,000	828,900	11%	828,900	0%
Use of Fund Balance	-	7,343,550	-	-100%	1,321,580	0%
Parks Impact Fee Fund Total	1,180,861	10,223,550	1,068,900	-90%	2,390,480	124%
Revenue Total	1,180,861	10,223,550	1,068,900	-90%	2,390,480	124%
Expenditures						
Parks Impact Fee Fund						
Capital Outlay	3,008,509	9,707,550	150,000	-98%	2,350,000	1467%
Transfers Out	-	516,000	40,360	-92%	40,480	0%
Contribution to Fund Balance	-	-	918,900	0%	-	-100%
Parks Impact Fee Fund Total	3,008,509	10,223,550	1,109,260	-89%	2,390,480	116%
Expenditures Total	3,008,509	10,223,550	1,109,260	-89%	2,390,480	116%

Significant Budgetary Changes

Jackson Park was reduced from \$3.5 million to \$2.3 million in fiscal year 2028 due to funding availability. It is proposed that additional phases of construction will be needed.

Fund Balance Available

	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 8,047,361	\$ 9,995,106	\$ 8,167,459	\$ 823,909	\$ 1,742,809
Addition (Use of)	1,947,745	(1,827,647)	(7,343,550)	918,900	(1,321,580)
Ending Balance	\$ 9,995,106	\$ 8,167,459	\$ 823,909	\$ 1,742,809	\$ 421,229

	FY2027 CM Recommended	FY2028 CM Recommended
Expenditures		
Parks Impact Fee Fund		
Bonneville Shoreline Trail	-	50,000
Dai 11800 S Business Center Trail	150,000	-
Jackson Park	-	2,300,000
Parks Impact Fee Fund Total	150,000	2,350,000

Transportation Impact Fee Fund

FUND DESCRIPTION

Transportation impact fees are collected for the purpose of allocating costs of future roadways to new development (growth) that will be constructed to serve new developments. The road impact fee is assessed to both commercial and residential developments and is collected at the time a building permit is issued. The road impact fee was reduced in fiscal year 2026 after a revised Transportation Master Plan was adopted.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Transportation Impact Fee Fund						
Intergovernmental	-	500,000	-	-100%	-	0%
Miscellaneous	132,884	19,000	60,000	216%	50,000	-17%
Impact Fees	1,561,188	1,750,000	1,459,800	-17%	1,459,800	0%
Use of Fund Balance	-	2,466,810	537,090	-78%	433,810	-19%
Transportation Impact Fee Fund Total	1,694,072	4,735,810	2,056,890	-57%	1,943,610	-6%
Revenue Total	1,694,072	4,735,810	2,056,890	-57%	1,943,610	-6%
Expenditures						
Transportation Impact Fee Fund						
Capital Outlay	2,085,401	2,949,210	626,950	-79%	515,000	-18%
Transfers Out	682,300	1,786,600	1,429,940	-20%	1,428,610	0%
Transportation Impact Fee Fund Total	2,767,701	4,735,810	2,056,890	-57%	1,943,610	-6%
Expenditures Total	2,767,701	4,735,810	2,056,890	-57%	1,943,610	-6%

Significant Budgetary Changes

The majority (if not all) of the impact fee revenues collected moving forward will be used to make debt service payments on the 2025 Sales and Franchise Tax Revenue Bonds.

Fund Balance Available

	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 1,399,558	\$ 3,535,511	\$ 2,461,882	\$ 970,072	\$ 432,982
Addition (Use of)	2,135,953	(1,073,629)	(1,491,810)	(537,090)	(433,810)
Ending Balance	\$ 3,535,511	\$ 2,461,882	\$ 970,072	\$ 432,982	\$ (828)

	FY2027 CM Recommended	FY2028 CM Recommended
Expenditures		
Transportation Impact Fee Fund		
Traffic Signal-Auto Row & 12600 S	-	750,000
Traffic Signal-Dansie Oaks Blvd & Herriman Main St	275,000	-
Traffic Signal-Miller Crossing Dr & Main St	275,500	-
Transportation Impact Fee Fund Total	626,950	515,000

Public Safety and Fire Impact Fee Funds

FUND DESCRIPTION

The Public Safety Impact Fee Fund is used to account for fees collected for the purpose of allocating costs of police infrastructure (Police stations or satellite stations) to new development (growth) that will be incurred to serve new developments. The impact fee is assessed to both commercial and residential developments and is collected at the time a building permit is issued. Funds are being collected for use on future fire and police stations.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Public Safety Impact Fee Fund						
Revenue						
Miscellaneous	70,624	56,000	60,000	7%	60,000	0%
Impact Fees	273,318	200,000	113,300	-43%	113,300	0%
Transfers In	-	-	-	0%	-	0%
Revenue Total	343,942	256,000	173,300	-32%	173,300	0%
Expenditures						
Transfers Out	4,250	4,250	-	-100%	-	0%
Contribution to Fund Balance	-	251,750	173,300	-31%	173,300	0%
Expenditures Total	4,250	256,000	173,300	-32%	173,300	0%
Fire Impact Fee Fund						
Revenue						
Miscellaneous	59,981	690	10,000	1349%	10,000	0%
Impact Fees	305,880	250,000	122,700	-51%	122,700	0%
Use of Fund Balance	-	1,337,060	-	-100%	-	0%
Revenue Total	365,861	1,587,750	132,700	-92%	132,700	0%
Expenditures						
Capital Outlay	317,993	1,587,750	-	-100%	-	0%
Contribution to Fund Balance	-	-	132,700	0%	132,700	0%
Expenditures Total	317,993	1,587,750	132,700	-92%	132,700	0%

Fund Balance Available - Public Safety Impact Fee Fund

	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 953,706	\$ 1,333,000	\$ 1,672,692	\$ 1,672,692	\$ 1,845,992
Addition (Use of)	379,294	339,692	-	173,300	173,300
Ending Balance	\$ 1,333,000	\$ 1,672,692	\$ 1,672,692	\$ 1,845,992	\$ 2,019,292

Fund Balance Available - Fire Impact Fee Fund

	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 918,222	\$ 1,284,955	\$ 1,332,823	\$ (4,237)	\$ 128,463
Addition (Use of)	366,733	47,868	(1,337,060)	132,700	132,700
Ending Balance	\$ 1,284,955	\$ 1,332,823	\$ (4,237)	\$ 128,463	\$ 261,163

Capital Projects Fund

FUND DESCRIPTION

The general Capital Projects fund is used to account for the resources used to acquire, construct, and improve major capital facilities, other than those financed by impact fee funds, bond funds, or enterprise (Water and Storm Water) funds. These funds are typically multi-year projects which carryover from year to year until the individual project is completed. The principal source of revenue for these funds comes from transfers from the General Fund. Other sources of revenue (such as reimbursements or grant revenue) are also captured in this fund.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Capital Projects						
Intergovernmental	1,536,942	39,271,380	-	-100%	-	0%
Miscellaneous	2,043,127	700,600	500,000	-29%	500,000	0%
Transfers In	6,883,174	11,210,090	980,740	-91%	106,560	-89%
Use of Fund Balance	-	12,037,660	1,769,125	-85%	3,985,030	125%
Other Financing Sources	-	-	-	0%	-	0%
Capital Projects Total	10,463,243	63,219,730	3,249,865	-95%	4,591,590	41%
Revenue Total	10,463,243	63,219,730	3,249,865	-95%	4,591,590	41%
Expenditures						
Animal Services						
Buildings	-	-	-	0%	1,200,000	0%
Capital Outlay	-	92,800	-	-100%	-	0%
Arts and Cultural Development						
Other Assets			20,000	0%	-	-100%
Communications						
Equipment	-		90,000	0%	-	-100%
Facilities						
Capital Outlay	30,000	-	-	0%	-	0%
Finance						
Capital Outlay	279,865	320,135	15,000	-95%	-	-100%
Parks						
Other Assets	-	-	540,000	0%	-	-100%
Equipment	-	-	-	0%	465,000	0%
Capital Outlay	27,545	1,432,785	105,460	-93%	106,560	1%
Parks Total	27,545	1,432,785	645,460	-55%	571,560	-11%
Public Works Administration						
Other Assets	-		100,000	0%	100,000	0%
Buildings	-	448,410	900,000	101%	-	-100%
Public Works Administration Total	-	448,410	1,000,000	123%	100,000	-90%
Transportation						
Capital Outlay	9,243,825	50,534,630	1,038,000	-98%	1,718,000	66%
Storm Water						
Capital Outlay	-	40,600	-	-100%	-	0%
Street Lights						
Capital Outlay	24,504	143,070	75,700	-47%	78,730	4%
Capital Projects						
Capital Outlay	26,590	-	-	0%	-	0%
Transfers Out	160,000	-	365,705	0%	923,300	152%
Contribution to Fund Balance	-	-	-	0%	-	0%
Capital Projects Total	186,590	-	365,705	0%	923,300	152%
Fire						
Capital Outlay	-	7,361,840	-	-100%	-	0%
Other						
Debt Service	80,249	-	-	0%	-	0%
Capital Outlay	2,021,833	2,845,460	-	-100%	-	0%
Other Total	2,102,082	2,845,460	-	-100%	-	0%
Expenditures Total	11,894,411	63,219,730	3,249,865	-95%	4,591,590	41%

Capital Project Funds Cont.

Fund Balance Available					
	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 7,051,126	\$ 12,351,401	\$ 10,628,148	\$ 6,564,653	\$ 4,795,528
Addition (Use of)	5,300,275	(1,723,253)	(10,010,550)	(1,769,125)	(3,985,030)
Ending Balance	\$ 12,351,401	\$ 10,628,148	\$ 617,598	\$ 4,795,528	\$ 810,498
Interfund Loan (Water Rights Impact)	\$ 8,529,469	\$ 7,609,748	\$ 7,609,748		
Water Interfund Loan Shortage		(1,662,693)	(1,662,693)		
Adjusted Ending Balance	\$ 20,880,870	\$ 16,575,203	\$ 6,564,653		

	FY2027 CM Recommended	FY2028 CM Recommended
Animal Services		
Animal Services Shelter Improvements	-	1,200,000
Arts and Cultural Development		
Art Mural Installation	20,000	-
Communications		
Relocation Of Message Boards	90,000	-
Finance		
0172-00 ERP System Replacement	15,000	-
Parks		
0215-00 Ice Ribbon Reserve Fund	105,460	106,560
Park Amenity Replacement Fund	-	315,000
Rose Creek Tennis Court Resurfacing	40,000	-
Rosecrest Splash Pad Equipment Replacement	500,000	-
Tapestry Park Playground Replacement	-	150,000
Parks Total	645,460	571,560
Public Works Administration		
0089-00 Public Works Facility	900,000	-
Trans-Jordan Equity Contribution	100,000	100,000
Public Works Administration Total	1,000,000	100,000
Transportation		
0001-01 11800 S Improvements Ph 1 (Reimb)	338,000	338,000
0284-00 Rosecrest Road Rehabilitation	700,000	-
Soleil Hills Ph 3	-	1,380,000
Transportation Total	1,038,000	1,718,000
Street Lights		
0182-00 Streetlight Replacement Project	75,700	78,730
Grand Total	2,884,160	3,668,290

Capital Projects Equipment Fund

FUND DESCRIPTION

The Capital Projects Equipment Fund is new for fiscal year 2025 and will be used for the purchase of vehicles and equipment outside the Enterprise Funds (Water and Storm Water). In addition, this fund will accumulate resources for the purchase of future vehicles and equipment.

	FY2026		% Difference-		% Difference-	
	FY2025 (Actual)	Estimated	FY2027 CM Recommended	FY2027 to FY2026	FY2028 CM Recommended	FY2028 to FY2027
Revenue						
Engineering						
Sale of Capital Assets	22,008	-	-	0%	-	0%
Parks						
Sale of Capital Assets	101,898	-	-	0%	-	0%
Police						
Sale of Capital Assets	121,995	-	-	0%	-	0%
Transportation						
Sale of Capital Assets	64,461	-	-	0%	-	0%
Street Lights						
Sale of Capital Assets	24,629	-	-	0%	-	0%
Revenue Total	2,122,613	1,611,000	2,821,150	75%	2,337,810	-17%
Expenditures						
Animal Services						
Vehicles	73,595	-	168,000	0%	84,000	-50%
Community Events						
Machinery and Equipment	-	-	15,000	0%	58,000	287%
Community Services						
Vehicles	-	-	-	0%	84,000	0%
Engineering						
Vehicles	-	-	105,660	0%	-	-100%
Facilities						
Vehicles	-	-	69,400	0%	73,000	5%
Machinery and Equipment	-	-	33,000	0%	-	-100%
Facilities Total	-	-	102,400	0%	73,000	-29%
GIS						
Vehicles	-	-	-	0%	84,210	0%
Machinery and Equipment	-	-	-	0%	15,000	0%
Software	-	-	54,050	0%	-	-100%
GIS Total	-	-	54,050	0%	99,210	84%
Information Technology						
Computers and Equipment	-	20,000	140,000	600%	170,000	21%
Software	-	-	50,000	0%	-	-100%
Capital Outlay	26,784	80,850	-	-100%	-	0%
Parks						
Vehicles	314,294	156,260	142,720	-9%	57,300	-60%
Machinery and Equipment	20,389	-	39,250	0%	25,000	-36%
Parks Total	334,683	156,260	181,970	16%	82,300	-55%
Police						
Vehicles	-	663,000	1,092,000	65%	764,000	-30%
Machinery and Equipment	22,551	22,000	-	-100%	80,000	0%
Software	-	60,000	-	-100%	-	0%
Police Total	22,551	745,000	1,092,000	47%	844,000	-23%
Transportation						
Vehicles	209,891	-	-	0%	-	0%
Machinery and Equipment	-	-	60,000	0%	82,400	37%
Capital Outlay	25,574	16,000	-	-100%	-	0%
Transportation Total	235,464	16,000	60,000	275%	82,400	37%
Snow Removal						
Machinery and Equipment	-	-	50,000	0%	21,000	-58%
Street Signs						
Machinery and Equipment	-	-	22,000	0%	24,000	9%
Fleet						
Vehicles	-	-	539,070	0%	624,630	16%
Building						
Vehicles	-	-	241,000	0%	13,550	-94%
Capital Equipment Fund						
Transfers Out	53,530	-	-	0%	-	0%
Contribution to Fund Balance	-	592,890	-	-100%	77,720	0%
Expenditures Total	746,607	1,611,000	2,821,150	75%	2,337,810	-17%

Individual Projects—Capital Projects Equipment Fund

	FY2027 CM Recommended	FY2028 CM Recommended
Expenditures		
Animal Services		
Ford F150 (Unit HPD196)	84,000	-
Vehicle Replacement Fund-Public Safety (Non Police)	84,000	84,000
Animal Services Total	168,000	84,000
Community Events		
Christmas Tree-Crane Park	-	45,000
Community Float	-	13,000
Golf Cart	15,000	-
Community Events Total	15,000	58,000
Community Services		
Ford F150 (Unit HPD207)	-	84,000
Engineering		
Ford F150 (Unit 211)	52,830	-
Ford F150 (Unit 240)	52,830	-
Engineering Total	105,660	-
Facilities		
Community Room Flooring Replacement	33,000	-
Ford Transit 250 Van (Unit 193)	-	73,000
Ford Transit 250 Van (Unit 194)	69,400	-
Facilities Total	102,400	73,000
GIS		
Aero Graphical Aerial	16,000	-
Drone	-	15,000
Ford F150 (Unit 204)	-	84,210
Lidar	38,050	-
GIS Total	54,050	99,210
Information Technology		
800Mhz Radio System Replacement	40,000	-
Council Chambers Av System Replacement	-	120,000
Court Av System Replacement	-	50,000
Hosting Hardware Refresh	100,000	-
Work Order Software	50,000	-
Information Technology Total	190,000	170,000
Parks		
16' Equipment Trailer	14,250	-
72" Deck Mower	25,000	25,000
Ford E250 Van (Unit 189)	61,800	-
Ford F150 (New)	-	57,300
Ford F350 (Unit 192)	80,920	-
Parks Total	181,970	82,300

Individual Projects—Capital Projects Equipment Fund (Cont.)

Police		
FARO Replacement	-	65,000
Ford F150 (New-Commander)	84,000	-
Ford F150 (New-Sergeant)	84,000	-
Ford F150 (Unit HPD185)	84,000	-
Ford F150 (Unit HPD186)	84,000	-
Ford F150 (Unit HPD187)	84,000	-
Ford F150 (Unit HPD188)	84,000	-
Ford F150 (Unit HPD189)	84,000	-
Ford F150 (Unit HPD190)	84,000	-
Ford F150 (Unit HPD191)	84,000	-
Ford F150 (Unit HPD192)	84,000	-
Ford F150 (Unit HPD193)	84,000	-
Ford F150 (Unit HPD194)	84,000	-
Ford F150 (Unit HPD195)	84,000	-
Ford F150 (Unit HPD197)	-	84,000
Ford F150 (Unit HPD198)	-	84,000
Ford F150 (Unit HPD199)	-	84,000
Ford F150 (Unit HPD200)	-	84,000
Ford F150 (Unit HPD201)	-	84,000
Ford F150 (Unit HPD202)	-	84,000
Ford F150 (Unit HPD203)	-	88,000
Ford F150 (Unit HPD204)	-	88,000
Light Trailer	-	15,000
Ford 150 (New-Officer)	-	84,000
Police Total	1,092,000	844,000
Transportation		
Asphalt Roller	60,000	-
Skid Steer	-	82,400
Transportation Total	60,000	82,400
Snow Removal		
4 Wheeler	20,000	21,000
Truck Mounted Radios	30,000	-
Snow Removal Total	50,000	21,000
Street Signs		
Variable Message Board	22,000	24,000
Fleet		
Ford F150 (Unit 222)	-	58,600
Vehicle Replacement Fund-General Fund	539,070	566,030
Fleet Total	539,070	624,630
Building		
Vehicle Replacement Fund-Building	241,000	13,550
Capital Equipment Fund		
Contribution To Fund Balance	-	77,720
Expenditures Total	2,821,150	2,337,810

Capital Projects Bond Fund

FUND DESCRIPTION

The Capital Projects Bond Fund will be used for capital projects intended to be funded with bond financing. The projects funded in fiscal year 2025 and 2026 represent Master Development Agreement (MDA) and reimbursement agreement obligations coming due in the next few years. A second bond to complete these requirements will be needed at a future date.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Capital Project-Bond Fund						
Miscellaneous	34,620	418,700	-	-100%	-	0%
Use of Fund Balance	-	16,415,480	-	-100%	-	0%
Other Financing Sources	17,562,606	-	-	0%	-	0%
Capital Project-Bond Fund Total	17,597,226	16,834,180	-	-100%	-	0%
Revenue Total	17,597,226	16,834,180	-	-100%	-	0%
Expenditures						
Parks						
Capital Outlay	-	-	-	0%	-	0%
Parks Total	-	-	-	0%	-	0%
Public Works Administration						
Buildings	-	-	-	0%	-	0%
Public Works Administration Total	-	-	-	0%	-	0%
Transportation						
Capital Outlay	525,850	16,727,000	-	-100%	-	0%
Transportation Total	525,850	16,727,000	-	-100%	-	0%
Capital Project-Bond Fund						
Capital Outlay	121,812	107,180	-	-100%	-	0%
Capital Project-Bond Fund Total	121,812	107,180	-	-100%	-	0%
Expenditures Total	647,662	16,834,180	-	-100%	-	0%

Significant Budgetary Changes

- 6400 W Phase 2 Improvements will use bond proceeds from projects that came in under budget (not reflected in this budget; will be future budget amendment).
- A second bond is anticipated to be needed in fiscal year 2028. However, the amount of the bond is not certain at this time. A future budget amendment will be needed if an additional bond is issued.

DEBT SERVICE FUND



Debt Service Fund

FUND DESCRIPTION

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs for the governmental funds (excluding Enterprise Fund debt). Long-term debt includes bonds issued and capital leases.

	FY2026		% Difference-		% Difference-	
	FY2025 (Actual)	Estimated	FY2027 CM Recommended	FY2027 to FY2026	FY2028 CM Recommended	FY2028 to FY2027
Revenue						
Debt Service Fund						
Intergovernmental						
Utah Dept Of Transportation Grant	800,000	800,000	800,000	0%	800,000	0%
Intergovernmental Total	800,000	800,000	800,000	0%	800,000	0%
Miscellaneous						
Interest Income	35,066	28,000	28,000	0%	28,000	0%
Miscellaneous Total	35,066	28,000	28,000	0%	28,000	0%
Transfers In						
Transfer From Development Services Fund	62,000	61,950	62,000	0%	62,000	0%
Transfer From General Fund	1,602,614	1,950,770	1,983,495	2%	1,983,580	0%
Transfer From Park Impact Fund	-	516,000	40,360	-92%	40,480	0%
Transfer From Road Impact Fund	682,300	1,786,600	1,429,940	-20%	1,428,610	0%
Transfers In Total	2,346,914	4,315,320	3,515,795	-19%	3,514,670	0%
Revenue Total	3,181,980	5,143,320	4,343,795	-16%	4,342,670	0%
Expenditures						
Debt Service Fund						
Debt Service						
Sales Tax Bond 2015 Interest	761,925	709,420	641,640	-10%	576,170	-10%
Sales Tax Bond 2015 Principal	1,345,000	1,395,000	1,470,000	5%	1,535,000	4%
Sales Tax Bond 2021 Interest	140,288	134,000	126,980	-5%	119,190	-6%
Sales Tax Bond 2021 Principal	659,000	665,000	673,000	1%	680,000	1%
Sales Tax Bond 2025 Interest	-	957,400	804,375	-16%	779,500	-3%
Sales Tax Bond 2025 Principal	-	1,139,600	485,000	-57%	510,000	5%
2023 Vehicle Lease Interest	28,151	23,100	17,690	-23%	12,080	-32%
2023 Vehicle Lease Principal	104,647	109,800	115,110	5%	120,730	5%
02-27 2020 Vehicle Lease Interest	962	-	-	0%	-	0%
02-27 2020 Vehicle Lease Principal	46,263	-	-	0%	-	0%
05-15 2020 Vehicle Lease Interest	1,861	-	-	0%	-	0%
05-15 2020 Vehicle Lease Principal	86,134	-	-	0%	-	0%
Trustee Fees	4,500	10,000	10,000	0%	10,000	0%
Debt Service Total	3,178,730	5,143,320	4,343,795	-16%	4,342,670	0%
Operating						
Professional And Technical	3,250	-	-	0%	-	0%
Operating Total	3,250	-	-	0%	-	0%
Expenditures Total	3,181,980	5,143,320	4,343,795	-16%	4,342,670	0%

RENEWAL AGENCY FUNDS



Herriman Towne Center CDA

FUND DESCRIPTION

The Herriman Towne Center CDA was created in 2010 as a means to finance infrastructure improvements made within the Towne Center CDA project area. Special Assessment Area (SAA) bonds were issued to finance the upfront costs of infrastructure installation, with tax increment generated by the project area used to pay the yearly debt service obligations. In 2023 the City entered into a participation agreement with HTC Communities LLC (one of the original developers) to reimburse for other infrastructure costs not included in the SAA Bond. The project area will continue until tax year 2035.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Towne Center CDA						
Taxes	3,706,136	4,096,520	4,051,140	-1%	4,358,430	8%
Miscellaneous	118,097	126,020	90,000	-29%	90,000	0%
Transfers In	-	-	46,370	0%	194,760	320%
Towne Center CDA Total	3,824,233	4,222,540	4,187,510	-1%	4,643,190	11%
Revenue Total	3,824,233	4,222,540	4,187,510	-1%	4,643,190	11%
Expenditures						
Towne Center CDA						
Tax Increment Payments	1,828,773	1,879,920	2,211,900	18%	2,656,150	20%
Debt Service	1,758,579	1,761,150	1,764,360	0%	1,764,150	0%
Administrative	74,009	80,980	82,500	2%	85,380	3%
Increase to Fund Balance	-	500,490	128,750	-74%	137,510	7%
Capital Outlay	56,756	-	-	0%	-	0%
Towne Center CDA Total	3,718,117	4,222,540	4,187,510	-1%	4,643,190	11%
Expenditures Total	3,718,117	4,222,540	4,187,510	-1%	4,643,190	11%

Significant Budgetary Changes

- Tax Increment Payments include participation agreements with HTC Communities LLC and EPC Herriman LLC (Commons at Herriman Towne Center).

Fund Balance Available (Unrestricted)					
	FY2024 (ACFR)	FY2025 (Actual)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 6,338,779	\$ 2,739,129	\$ 2,845,245	\$ 3,075,735	\$ 3,204,485
Addition (Use of)	(3,599,650)	106,116	230,490	128,750	137,510
Ending Balance	\$ 2,739,129	\$ 2,845,245	\$ 3,075,735	\$ 3,204,485	\$ 3,341,995

Herriman Business Center CDA

FUND DESCRIPTION

The Herriman Business Center CDA was created in 2018 as a means to finance infrastructure improvements made within the Herriman Business Center CDA project area. The CDA is obligated through a tax participation agreement to pay the Sorenson Legacy Foundation and Sorenson Impact Foundation all tax increment collected (excluding Salt Lake County), limited to project costs submitted. The project area will continue until tax year 2040.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Business Center CDA						
Taxes	1,631,748	1,737,440	1,834,670	6%	1,889,710	3%
Miscellaneous	61,314	26,030	40,000	54%	40,000	0%
Revenue Total	1,693,062	1,763,470	1,874,670	6%	1,929,710	3%
Expenditures						
Business Center CDA						
Tax Increment Payments	1,353,877	1,447,760	841,269	-42%	1,566,900	86%
Administrative	23,954	26,290	29,140	11%	30,000	3%
Capital Outlay	-	-	680,000	0%	-	-100%
Increase to Fund Balance	-	289,420	324,261	12%	332,810	3%
Business Center CDA Total	1,377,831	1,763,470	1,874,670	6%	1,929,710	3%
Expenditures Total	1,377,831	1,763,470	1,874,670	6%	1,929,710	3%

Fund Balance Available (Unrestricted)					
	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 6,338,779	\$ 2,739,129	\$ 2,845,245	\$ 3,075,735	\$ 3,204,485
Addition (Use of)	(3,599,650)	106,116	230,490	128,750	137,510
Ending Balance	\$ 2,739,129	\$ 2,845,245	\$ 3,075,735	\$ 3,204,485	\$ 3,341,995

Significant Budgetary Changes

- Fiscal year 2027 Capital Outlay is the SLCC Ponds Phase I project.
- Dramatic fiscal year 2027 decrease and fiscal year 2028 increase is due to the SLCC Ponds capital project. Per the Agency's interlocal agreement with the Sorenson Foundations, this project will be deducted from their allowable tax increment payment.

Herriman Anthem CRA

FUND DESCRIPTION

The Herriman Anthem CRA was created in 2017 as a means to finance infrastructure improvements made within the Herriman Anthem CRA project area and to incentivize the development of a WinCo grocery store in the project area. The CRA is obligated through a tax participation agreement to pay the Anthem Center LLC 73.33% of tax increment funds received (after deducting certain project area expenditures), limited to infrastructure expenses incurred. The Renewal Agency has also entered into other tax increment participation agreements for other infrastructure costs and retail incentives. The project area will continue until tax year 2040.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Anthem CRA						
Taxes	1,530,596	1,524,690	1,769,470	16%	1,822,560	3%
Miscellaneous	29,148	6,360	15,000	136%	15,000	0%
Anthem CRA Total	1,559,744	1,531,050	1,784,470	17%	1,837,560	3%
Revenue Total	1,559,744	1,531,050	1,784,470	17%	1,837,560	3%
Expenditures						
Anthem CRA						
Tax Increment Payments	1,275,805	1,161,540	1,332,620	15%	1,372,610	3%
Administrative	19,737	23,950	24,710	3%	25,500	3%
Affordable Housing	-	110,700	128,480	16%	136,300	6%
Increase to Fund Balance	-	234,860	298,660	27%	303,150	2%
Anthem CRA Total	1,295,542	1,531,050	1,784,470	17%	1,837,560	3%
Expenditures Total	1,295,542	1,531,050	1,784,470	17%	1,837,560	3%

Fund Balance Available (Unrestricted)					
	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 69,686	\$ 190,725	\$ 454,928	\$ 689,788	\$ 988,448
Addition (Use of)	121,039	264,203	234,860	298,660	303,150
Ending Balance	\$ 190,725	\$ 454,928	\$ 689,788	\$ 988,448	\$ 1,291,598

Herriman Innovation CRA

FUND DESCRIPTION

The Herriman Innovation CRA was created in 2019 as a means to finance infrastructure improvements associated with a business park on the west side of the City. The CRA is obligated through a tax participation agreement to pay Herriman Industrial # 1 87.1% of tax increment funds received (after deducting certain project area expenditures) up to \$1,280,441. Additionally, an interlocal agreement with South Valley Sewer District requires a \$3,000,000 contribution for a sanitary sewer line to be constructed in the project area. Additionally, the CRA must set aside 10% of tax increment received for affordable housing. The project area will continue until tax year 2037.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Innovation CRA						
Taxes	411,632	349,130	349,130	0%	349,130	0%
Miscellaneous	30,304	23,430	20,000	-15%	20,000	0%
Innovation CRA Total	441,936	372,560	369,130	-1%	369,130	0%
Revenue Total	441,936	372,560	369,130	-1%	369,130	0%
Expenditures						
Innovation CRA						
Tax Increment Payments	166,515	141,270	141,270	0%	141,270	0%
Administrative	10,112	12,950	13,330	3%	13,720	3%
Affordable Housing	-	20,790	20,790	0%	20,790	0%
Increase to Fund Balance	-	197,550	193,740	-2%	193,790	0%
Innovation CRA Total	176,627	372,560	369,130	-1%	369,570	0%
Expenditures Total	176,627	372,560	369,130	-1%	369,570	0%

Fund Balance Available (Unrestricted)*					
	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 253,434	\$ 477,576	\$ 742,885	\$ 940,435	\$ 1,134,175
Addition (Use of)	224,142	265,309	197,550	193,740	193,790
Ending Balance	\$ 477,576	\$ 742,885	\$ 940,435	\$ 1,134,175	\$ 1,327,965

*The Innovation District has long-term contracts that will consume any available fund balance if fulfilled.

Significant Budgetary Changes
<ul style="list-style-type: none"> Herriman Industrial # 1 increment payment is not included the budget, as a formal request has not been made and the Renewal Agency cannot make payment until this is received.

Renewal Agency—Herriman North CRA

FUND DESCRIPTION

The Herriman North CRA was created in 2019 as a means to incentivize the creation of an Automall within the City of Herriman. The project area includes 117.3 acres of land and includes Mountain View Corridor to the east and 12600 South (Herriman Boulevard) to the south.

The project area only has one participant—The City of Herriman. An interlocal agreement was entered into between the Renewal Agency and the City of Herriman to contribute 70 percent of sales tax revenues generated in the area to the Renewal Agency to satisfy participation agreements signed by multiple businesses. Currently, only one agreement is active for retail businesses located along Herriman Boulevard. However, the first automotive dealership is expected to open in fiscal year 2027.

	FY2025 (Actual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Herriman North CRA						
Transfers In	13,910	25,000	70,000	180%	70,000	0%
Herriman North CRA Total	13,910	25,000	70,000	180%	70,000	0%
Revenue Total	13,910	25,000	70,000	180%	70,000	0%
Expenditures						
Herriman North CRA						
Tax Increment Payments	13,910	25,000	70,000	180%	70,000	0%
Herriman North CRA Total	13,910	25,000	70,000	180%	70,000	0%
Expenditures Total	13,910	25,000	70,000	180%	70,000	0%

Significant Budgetary Changes

Tax increment payments are anticipated to increase with the opening of the first dealership in the Automall project area.

ENTERPRISE FUNDS



FUND DESCRIPTION

The Water Department’s primary goal is to provide a safe and reliable water supply to our customers. The department’s dedicated staff strives to meet this goal by providing timely and courteous customer service, water quality monitoring, preventative maintenance, infrastructure and water supply planning, response to failures, asset management, and water system security. The Water Department also provides pressurized secondary irrigation to over 1,500 customers.

	FY2025 (Actual) (Full Accrual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Water Operating Fund						
Intergovernmental	37,532	40,000	40,000	0%	40,000	0%
Charges for Services	16,132,212	18,012,437	20,014,700	11%	22,197,560	11%
Miscellaneous	1,466,828	145,000	395,000	172%	297,600	-25%
Use of Fund Balance	-	2,125,825	583,996	-73%	-	-100%
Other Financing Sources	5,485,005	-	-	0%	-	0%
Water Operating Fund Total	23,121,577	20,323,262	21,033,696	3%	22,535,160	7%
Revenue Total	23,121,577	20,323,262	21,033,696	3%	22,535,160	7%
Expenditures						
Water Operating Fund						
Personnel	1,966,133	2,453,670	2,564,410	5%	2,707,670	6%
Operating	2,949,542	3,802,630	4,571,576	20%	4,746,216	4%
Internal Charges	41,152	50,450	52,990	5%	55,660	5%
Water Purchases	6,513,879	7,001,250	8,310,000	19%	9,310,000	12%
Debt Service	838,071	3,483,450	2,546,320	-27%	2,551,320	0%
Depreciation	5,387,104	-	-	0%	-	0%
Capital Outlay	99,350	730,700	817,200	12%	804,830	-2%
Transfers Out	22,446,733	2,801,112	2,171,200	-22%	1,579,150	-27%
Increase to Fund Balance			-	0%	780,314	0%
Water Operating Fund Total	40,241,965	20,323,262	21,033,696	3%	22,535,160	7%
Expenditures Total	40,241,965	20,323,262	21,033,696	3%	22,535,160	7%

Fund Balance Available (Current Assets Less Current Liabilities)					
	FY2024 (ACFR)*	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 23,989,717	\$ 31,968,572	\$ 12,801,043	\$ 10,254,723	\$ 9,670,727
Addition (Use of)	7,978,855	(19,167,529)	(2,546,320)	(583,996)	780,314
Ending Balance	\$ 31,968,572	\$ 12,801,043	\$ 10,254,723	\$ 9,670,727	\$ 10,451,041
<i>*Excludes unspent and unbudgeted bond proceeds</i>					
Over (Under) Fund Balance Policy		\$ 7,009,740	\$ 3,986,418	\$ 1,921,239	\$ 2,041,268

Significant Budgetary Changes

- Revenue projections were based off the water rate fee study performed in 2023.
- Operating costs are anticipated to increase due to the new Zone 2 & 3 Pump Station beginning operation, high pump costs due to high water demand, and anticipated utility rate increases. Operating costs are also increasing due to increased costs and a larger water system (due to growth).

At a Glance:

Total Budget (2028): \$22,535,160 | Full-Time Equivalent Employees: 25.2

Water Rights Fund

FUND DESCRIPTION

The Water Rights Fund is used to account for the funds collected and expended for the purchase of water rights. In addition, the fund includes water right research fees and other legal fees associated with water right shares.

	FY2025 (Actual) (Full Accrual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Water Rights Impact Fee Fund						
Miscellaneous	252,087	60,000	150,000	150%	100,000	-33%
Impact Fees	197,490	-	60,000	0%	60,000	0%
Transfers In	1,670,657	-	-	0%	-	0%
Use of Fund Balance	-	1,439,000	2,496,000	73%	2,551,000	2%
Water Rights Impact Fee Fund Total	2,120,234	1,499,000	2,706,000	81%	2,711,000	0%
Revenue Total	2,120,234	1,499,000	2,706,000	81%	2,711,000	0%
Expenditures						
Water Rights Impact Fee Fund						
Operating	89,258	166,000	206,000	24%	211,000	2%
Capital Outlay	47,475	1,333,000	2,500,000	88%	2,500,000	0%
Water Rights Impact Fee Fund Total	136,733	1,499,000	2,706,000	81%	2,711,000	0%
Expenditures Total	136,733	1,499,000	2,706,000	81%	2,711,000	0%

Fund Balance Available (Current Assets Less Current Liabilities)					
	FY2024	FY2025 (Actual)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 9,782,285	\$ 9,782,285	\$ 11,765,785	\$ 10,326,785	\$ 7,830,785
Addition (Use of)	-	1,983,500	(1,439,000)	(2,496,000)	(2,551,000)
Ending Balance	\$ 9,782,285	\$ 11,765,785	\$ 10,326,785	\$ 7,830,785	\$ 5,279,785
Interfund Loan (Capital Projects)	\$ (8,529,469)	\$ (7,609,748)	\$ (7,609,748)	\$ -	\$ -
Adjusted Ending Balance*	\$ 1,252,816	\$ 4,156,037	\$ 2,717,037	\$ 7,830,785	\$ 5,279,785

The interfund loan is anticipated to be paid off in FY2026.

Water Capital Projects Fund

FUND DESCRIPTION

The Water Capital Projects fund is for capital asset purchases costing greater than \$10,000 and a useful life of more than two years.

	FY2025 (Actual) (Full Accrual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Water Capital Projects Fund						
Intergovernmental	2,439,188	6,800,100	-	-100%	-	0%
Miscellaneous	46,366	-	1,505,000	0%	7,145,000	375%
Bond Proceeds			6,562,000	0%	6,624,000	1%
Transfers In	22,500,263	958,992	2,171,200	126%	1,579,150	-27%
Use of Fund Balance	-	12,518,603	-	-100%	-	0%
Water Capital Projects Fund Total	24,985,817	20,277,695	10,238,200	-50%	15,348,150	50%
Revenue Total	24,985,817	20,277,695	10,238,200	-50%	15,348,150	50%
Expenditures						
Water Capital Projects Fund						
Operating	6,211	-	-	0%	-	0%
Vehicles			22,000	0%	22,000	0%
Capital Outlay	12,551	20,277,695	10,216,200	-50%	15,326,150	50%
Water Capital Projects Fund Total	18,762	20,277,695	10,238,200	-50%	15,348,150	50%
Expenditures Total	18,762	20,277,695	10,238,200	-50%	15,348,150	50%

Significant Budgetary Changes

- Projects are based off a water master plan and rate study performed in 2021. The water rate model assumed bonding to complete the necessary projects. Non impact fee eligible projects are included in this budget. Impact fee portions of the projects are included in the Water Impact Fee Fund. Project may be displayed in both funds, as portions may be water impact fee eligible.
- It is likely the proposed projects will be phased over a number of years, with associated bonding occurring at that time. For full transparency, all projects to be considered for bonding are included in this budget.

Water Capital Projects Fund-Projects

	FY2027 CM Recommended	FY2028 CM Recommended
Expenditures		
Water Capital Projects Fund		
Vehicles		
Vehicle Replacement Fund	22,000	22,000
Vehicles Total	22,000	22,000
Capital Outlay		
0111-00 Water Scada System Upgrade	58,000	60,000
0154-00 PRV Corrosion Correction Plan	160,000	160,000
0161-00 Olympia Zone 3 Culinary Water Tank	1,500,000	-
0172-00 Erp System Replacement	258,000	258,000
0175-00 AMI Towers	15,000	18,000
0176-00 PRV Scada System Upgrades	56,200	57,900
0177-00 Power To Hi Deck PRV Stations	12,000	12,000
0178-00 Efi PRV Rehabilitation	45,000	45,000
0179-00 Power To Lookout Repeater	2,000	-
0208-00 Water Sites Security Cameras	25,000	30,000
0222-00 PRV Replacement	21,000	22,050
Asphalt Maintenance To Water Facilities	50,000	-
Blackridge Drainage Riprap	150,000	-
Blackridge Pump And Motor Rebuild	20,000	21,000
Butterfield Bowles Walker Waterline Looping	1,251,000	-
CE3.03	-	812,000
Gina Rd Improvements	470,000	-
Heritage Place Zone 3 PRV (2)	400,000	400,000
Herriman Main St 7300 W To Hidden Oaks	-	214,000
Herriman Main St Widening (Hidden Oaks)	550,000	-
Hi Country I Pump Station Meter	12,000	-
Hi Country Ii Booster Station Upgrade	15,000	-
Hi Deck PRV Pipe Replacement	50,000	50,000
Olympia Zone 5 & 6 Water Infrastructure	3,825,000	7,145,000
Pump And Motor Rebuild	60,000	83,200
Secondary Water Expansion And REPAir	60,000	75,000
Secondary Well 1 (Existing Well 2)	200,000	2,200,000
Spare VFD	25,000	-
Stillman Well Motor Rebuild	-	60,000
Sw4.04 Zone 4 Secondary Pipeline	-	800,000
Water Facilities Access Road/Landscape Improvement	100,000	-
Well 1 Cathodic And Rehabilitation	-	180,000
Well 4 Motor/Scada Controls	50,000	-
Well 4 Scada Controls Above Ground	30,000	-
Zone 1 East Pump Station Upfitting	250,000	-
Zone 4 Cove Secondary Reservoir	-	2,598,000
Replace JBM Motor Controls	25,000	25,000
CE2.05	471,000	-
Capital Outlay Total	10,216,200	15,326,150
Expenditures Total	10,238,200	15,348,150

Water Impact Fee Fund

FUND DESCRIPTION

The Water Impact Fee Fund is used to account for water impact fees assessed to both commercial and residential developments. Impact fees are used to construct water infrastructure needed due to new development (growth) within the City.

	FY2025 (Actual) (Full Accrual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Water Impact Fee Fund						
Miscellaneous	272,916	60,000	60,000	0%	60,000	0%
Impact Fees	1,453,847	3,000,000	3,000,000	0%	3,000,000	0%
Bond Proceeds			10,225,600	0%	5,495,000	-46%
Use of Fund Balance	-	3,444,552	-	-100%	-	0%
Water Impact Fee Fund Total	1,726,763	6,504,552	13,285,600	104%	8,555,000	-36%
Revenue Total	1,726,763	6,504,552	13,285,600	104%	8,555,000	-36%
Expenditures						
Water Impact Fee Fund						
Operating	142,625	-	-	0%	-	0%
Contribution to Fund Balance	-	-	3,045,000	0%	2,382,000	-22%
Capital Outlay	14,848	6,504,552	10,240,600	57%	6,173,000	-40%
Transfers Out	1,670,657	-	-	0%	-	0%
Water Impact Fee Fund Total	1,828,131	6,504,552	13,285,600	104%	8,555,000	-36%
Expenditures Total	1,828,131	6,504,552	13,285,600	104%	8,555,000	-36%

Significant Budgetary Changes

- Projects are based off a water master plan and rate study performed in 2021. The water rate model assumed bonding to complete the necessary projects. Impact fee eligible projects are included in this budget. Non impact fee portions of the projects are included in the Water Capital Projects bond.
- It is likely the proposed projects will be phased over a number of years, with associated bonding occurring at that time. For full transparency, all projects to be considered for bonding are included in this budget.

Fund Balance Available (Current Assets Less Current Liabilities)

	FY2024	FY2025 (Actual)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 283,835	\$ 3,143,241	\$ 2,736,734	\$ (707,818)	\$ 2,337,182
Addition (Use of)	2,859,406	(406,507)	(3,444,552)	3,045,000	2,382,000
Ending Balance	\$ 3,143,241	\$ 2,736,734	\$ (707,818)	\$ 2,337,182	\$ 4,719,182

Water Impact Fee Fund Projects

	FY2027 CM	FY2028 CM
	Recommended	Recommended
Expenditures		
Water Impact Fee Fund		
Capital Outlay		
0133-00 Water Master Plan	15,000	15,000
0143-00 Zone 4 Cove Secondary Reservoir & Pipeline	476,000	4,203,000
Butterfield Bowles Walker Waterline Looping	27,000	-
CE2.03 Zone 2 Transmission	3,334,000	-
CE2.05 Wheadon Property	107,000	-
CE3.03	-	178,000
CE4.02	67,000	-
CW5.01 Hidden Oaks	150,000	-
Herriman Main St 7300 W To Hidden Oaks	-	448,000
Olympia Zone 5 & 6 Water Infrastructure	2,320,000	-
Panorama View Dr	880,000	-
Pod 17 Hidden Oaks Olympia Connector	166,000	-
Pod 17 Waterline Reimbursement	133,000	-
Soleil Hills Phase 2	1,718,000	-
Soleil Hills Phase 3	-	37,000
Soleil Vista Dr	138,000	-
Sw4.04 Zone 4 Secondary Pipeline	150,000	1,292,000
Tank Roads Transmission Lines	358,000	-
U-111 Waterlines Through Olympia	201,600	-
Capital Outlay Total	10,240,600	6,173,000
Water Impact Fee Fund Total	10,240,600	6,173,000
Expenditures Total	10,240,600	6,173,000

Storm Water Fund

FUND DESCRIPTION

The Storm Water Department provides a wide range of services to the residents of the City of Herriman, including storm drain maintenance and cleaning, flood mitigation, curb and gutter maintenance, street sweeping, and stormwater management.

	FY2025 (Actual) (Full Accrual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Storm Water						
Charges for Services	1,744,396	1,797,670	1,860,590	4%	1,923,850	3%
Miscellaneous	66,544	15,000	40,000	167%	40,000	0%
Fines and Forfeitures	2,300	30,000	30,000	0%	30,000	0%
Capital Contributions	35,395,154	-	-	0%	-	0%
Use of Fund Balance	-	18,740	14,640	-22%	569,110	3787%
Storm Water Total	37,208,394	1,861,410	1,945,230	5%	2,562,960	32%
Revenue Total	37,208,394	1,861,410	1,945,230	5%	2,562,960	32%
Expenditures						
Storm Water						
Personnel	428,719	501,920	503,730	0%	536,520	7%
Operating	201,202	406,160	411,430	1%	365,710	-11%
Internal Charges	4,437	7,840	8,280	6%	8,700	5%
Admin Fee Offset	505,961	550,490	569,660	3%	589,530	3%
Depreciation	2,097,990	-	-	0%	-	0%
Transfers Out	329,500	395,000	452,130	14%	1,062,500	135%
Storm Water Total	3,567,808	1,861,410	1,945,230	5%	2,562,960	32%
Expenditures Total	3,567,808	1,861,410	1,945,230	5%	2,562,960	32%

Significant Budgetary Changes

- A GIS Intern is proposed to be funded out of the Storm Water fund. This position will collect data on the storm water system throughout the City.

Fund Balance Available (Current Assets Less Current Liabilities)					
	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 672,381	\$ 1,257,984	\$ 1,902,700	\$ 1,883,960	\$ 1,884,320
Addition (Use of)	585,603	644,716	(18,740)	360	(569,110)
Ending Balance	\$ 1,257,984	\$ 1,902,700	\$ 1,883,960	\$ 1,884,320	\$ 1,315,210
Over (Under) Fund Balance Policy		\$ 1,332,541	\$ 1,152,755	1,145,270	564,980

At a Glance:

Total Budget (2028): \$2,562,960 | Full-Time Equivalent Employees: 5.62 (+0.62)

Storm Water Capital Projects Fund

FUND DESCRIPTION

The Storm Water Capital Project Fund accounts for stormwater capital-related items with a cost greater than \$10,000 and a useful life of more than two years.

	FY2025 (Actual) (Full Accrual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Storm Water Capital Projects						
Intergovernmental	-	412,250	-	-100%	-	0%
Miscellaneous	14,343	-	-	0%	-	0%
Transfers In	489,500	395,000	452,130	14%	1,062,500	135%
Use of Fund Balance	-	269,869	-	-100%	-	0%
Storm Water Capital Projects Total	503,843	1,077,119	452,130	-58%	1,062,500	135%
Revenue Total	503,843	1,077,119	452,130	-58%	1,062,500	135%
Expenditures						
Storm Water Capital Projects						
Intergovernmental	48,562	250,688	-	-100%	-	0%
Depreciation	56	-	-	0%	-	0%
Software	-	-	27,000	0%	-	-100%
Capital Outlay	-	826,431	425,130	-49%	1,062,500	150%
Storm Water Capital Projects Total	48,618	1,077,119	452,130	-58%	1,062,500	135%
Expenditures Total	48,618	1,077,119	452,130	-58%	1,062,500	135%

	FY2027 CM Recommended	FY2028 CM Recommended
Storm Water Capital Projects		
0060-00 Hi Country Rd Storm Drain	30,000	235,000
Erp System Replacement	27,000	-
Shoshone Pond And Piping Structure Improvements	30,000	325,000
Skate Park Detention Pond Outlet Improvements	-	50,000
Vactor Truck Replacement Cyclones	19,880	-
Capital Project Detail Total	452,130	1,062,500

Storm Water Impact Fee Fund

FUND DESCRIPTION

The Storm Water Impact Fee Fund accounts for storm water impact fees assessed to both commercial and residential developments. Impact fees are used to construct storm drain infrastructure needed due to new development (growth) within the City.

	FY2025 (Actual) (Full Accrual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Revenue						
Storm Water Impact Fees						
Miscellaneous	138,582	36,200	30,000	-17%	30,000	0%
Impact Fees	190,885	200,000	309,500	55%	309,500	0%
Use of Fund Balance	-	1,484,760	-	-100%	38,620	0%
Storm Water Impact Fees Total	329,467	1,720,960	339,500	-80%	378,120	11%
Revenue Total	329,467	1,720,960	339,500	-80%	378,120	11%
Expenditures						
Storm Water Impact Fees						
Operating	2,705	-	-	0%	-	0%
Capital Outlay	-	1,720,960	75,000	-96%	378,120	404%
Increase to Fund Balance	-	-	264,500	0%	-	-100%
Storm Water Impact Fees Total	2,705	1,720,960	339,500	-80%	378,120	11%
Expenditures Total	2,705	1,720,960	339,500	-80%	378,120	11%

	FY2027 CM Recommended	FY2028 CM Recommended
Capital Project Detail		
Storm Water Impact Fees		
0011-03 6400 W Improvements Ph 3 (Reimb)	-	368,120
0120-00 Master Planning-Storm Drain	75,000	10,000
Storm Water Impact Fees Total	75,000	378,120
Capital Project Detail Total	75,000	378,120

Fund Balance Available (Current Assets Less Current Liabilities)					
	FY2024 (ACFR)	FY2025 (Audited)	FY2026 (Budget)	FY2027 (Budget)	FY2028 (Budget)
Beginning Balance	\$ 3,062,527	\$ 2,304,094	\$ 2,872,080	\$ 2,872,080	\$ 3,136,580
Addition (Use of)	(758,433)	567,986	-	264,500	(38,620)
Ending Balance	\$ 2,304,094	\$ 2,872,080	\$ 2,872,080	\$ 3,136,580	\$ 3,097,960

INTERNAL SERVICE FUNDS



Benefits and Risk Management Fund

FUND DESCRIPTION

The Benefits Management Fund accounts for the City’s contribution to dental benefits and dental premiums collected from employees. The City is self-insured for dental coverage and uses the premiums collected to pay for dental coverage.

The Risk Management Fund is designed to finance and manage the City’s exposure to risk, such as liability claims and property damage. The fund pays for insurance coverage, uninsured losses, and administrative costs. Charges collected from City departments not used to pay operating expenses are kept in reserve for future potential losses.

	FY2025 (Actual) (Full Accrual)	FY2026 Estimated	FY2027 CM Recommended	% Difference- FY2027 to FY2026	FY2028 CM Recommended	% Difference- FY2028 to FY2027
Benefits Management Fund						
Revenue						
Internal Charges	-	163,100	179,410	10%	197,360	10%
Miscellaneous	-	-	5,000	0%	5,000	0%
Revenue Total	-	163,100	184,410	13%	202,360	10%
Expenditures						
Operating	-	163,100	179,410	10%	197,360	10%
Increase to Fund Balance	-	-	5,000	0%	5,000	0%
Expenditures Total	-	163,100	184,410	13%	202,360	10%
Risk Management Fund						
Revenue						
Internal Charges	-	515,460	541,380	5%	568,560	5%
Miscellaneous	-	-	10,000	0%	10,000	0%
Revenue Total	-	515,460	551,380	7%	578,560	5%
Expenditures						
Operating	-	384,000	400,150	4%	417,110	4%
Contribution to Fund Balance	-	131,460	151,230	15%	151,450	0%
Expenditures Total	-	515,460	551,380	7%	568,560	3%

City of Herriman

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