

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that the North Tooele City Special Service District will meet in a Business Meeting on Thursday, June 18, 2026, at the hour of 8:00 P.M. The meeting will be held in Conference Room 224, Tooele City Hall, 90 North Main, Tooele, Utah.

1. Open Meeting and Roll Call
2. Public Comment Period
3. City Council Report
Presented by Councilman Justin Brady
4. Property Tax Impact Schedule
Presented by Chair Jeff Hammer
5. Resolution 2026-03 A Resolution of the North Tooele City Special Service District Administrative Control Board Adopting a Proposed Tax Rate for Fiscal Year 2026-2027
Presented by Chair Jeff Hammer
6. Public Hearing and Motion on Resolution 2026-04 A Resolution of the North Tooele City Special Service District Administrative Control Board Adopting an Interim Budget for the North Tooele City Special Service District for Fiscal Year 2026-2027
Presented by Chair Jeff Hammer
7. Maintenance Coordinator's Report on Past and Present Actions
Presented by Board Member Katrina Call
8. Jensen Family Landscape Report
9. Vice Treasurer's Report
Presented by Board Member Jed Winder
 - a. Approval of Invoices and Reimbursements
- Independent CPA
Presented by Travis Brady
 - b. Status of Budget/Expenses for Fiscal Year 2026
10. Chair Report
Presented by Chair Jeff Hammer
11. Approval of minutes from the meeting held on May 28, 2026
12. Next in person meeting is scheduled for August 27, 2026
13. Adjourn

NORTH TOOELE CITY SPECIAL SERVICE DISTRICT PROPERTY TAX IMPACT SCHEDULE FISCAL YEAR 2026-2027

Proposed Property Tax Impact Schedule

North Tooele City Special Service District will consider an increase to its certified property tax rate from .000429 to .000563, which is estimated to generate an additional \$38,064 in property tax revenue. The following

operations would be affected if the proposed property tax increase is adopted.

North Tooele City Special Service District's Certified Property Tax Rate	0.000429
North Tooele City Special Service District's Certified Property Tax Revenue	\$121,862
Proposed Revenue with Tax Change	\$159,926
New Property Tax Revenue to the District	\$38,064

Estimated percentage increase to property tax rate **31%**

Property Type	Median Value for Tooele City	Certified Tax Rate	Proposed Tax Rate	Increase/ (Decrease) per year	Increase/ (Decrease) per month	% Increase/ (Decrease)
Residential	\$ 382,162	\$ 90.17	\$ 118.34	\$ 28.17	\$ 2.35	31%
Commercial	\$ 513,900	\$ 220.46	\$ 289.33	\$ 68.86	\$ 5.74	31%

Affected Department	Proposed Budget	Budget w/out Tax Change	Budget Change	Impact of Tax Increase
Landscape Maintenance	\$ 135,000	\$ 115,000	\$ 20,000	Increase in general maintenance costs, fencing, landscape, and irrigation.
Water	\$ 26,200	\$ 25,000	\$ 1,200	Increase in water costs
General Maintenance/Street Lights	\$ 2,922	\$ 1,000	\$ 743	Increase in streetlight maintenance costs
Decrease in Appropriation from Fund Balance	\$ -	\$ 16,121	\$ 16,121	Reduce funds from fund balance to cover expenses and balance budget

Total General Fund Change: \$ 38,064

**NORTH TOOELE CITY SPECIAL SERVICE DISTRICT
RESOLUTION 2026-03**

**A RESOLUTION OF THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT
ADMINISTRATIVE CONTROL BOARD ADOPTING A PROPOSED TAX RATE FOR
FISCAL YEAR 2026-2027.**

WHEREAS, the City Council of Tooele City, Utah (the "Council"), has delegated to the Administrative Control Board (the "Board") of the North Tooele City Special Service District (the "District") the power to act as the governing authority of the District, including, without limitation, all budgeting and reporting responsibilities set forth in the Utah Uniform Fiscal Procedures for Special Districts Act, §17B-1-601 et seq., Utah Code Ann., 1953, as amended (the "Act"); and

WHEREAS, Utah Code §17B-1-627 requires special service districts to set by ordinance or resolution the real and personal property tax levy, or certified tax rate, for various purposes; and,

WHEREAS, Utah Code §17B-1-1001 governs when and how a special service district may levy and collect property tax revenue that exceeds the certified tax rate; and,

WHEREAS, the certified tax rate has been calculated by the Utah State Tax Commission to be .000429 for Fiscal Year 2026-2027; and,

WHEREAS, the actual certified tax rate will be established at the time of the Board's approval of the final Fiscal Year 2026-2027 budget, on August 27, 2026; and,

WHEREAS, the Board proposes to not adopt the Tax Commission certified tax rate but to adopt the proposed tax rate of .000563 for Fiscal Year 2026-2027; and,

WHEREAS, the Board convened a public hearing on the proposed tax rate on June 18, 2026, together with the public hearing on the interim budget:

NOW, THEREFORE, BE IT RESOLVED BY THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD that the North Tooele City Special Service District proposed real and personal property tax levy, or proposed tax rate, is hereby set at **0.000563** for Fiscal Year 2026-2027.

This Resolution shall become effective on the date of passage.

DATED this 18th day of June, 2026

NORTH TOOELE CITY SPECIAL SERVICE DISTRICT

By: _____
Chair; Jeffrey Hammer, Administrative Control Board

**NORTH TOOELE CITY SPECIAL SERVICE DISTRICT
RESOLUTION 2026-04**

A RESOLUTION OF THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD ADOPTING AN INTERIM BUDGET FOR THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT FOR FISCAL YEAR 2026-2027.

WHEREAS, the City Council of Tooele City, Utah (the “Council”), has delegated to the Administrative Control Board (the “Board”) of the North Tooele City Special Service District (the “District”) the power to act as the governing authority of the District, including, without limitation, all budgeting and reporting responsibilities set forth in the Utah Uniform Fiscal Procedures for Special Districts Act, §17B-1-601 et seq., Utah Code Ann., 1953, as amended (the “Act”); and

WHEREAS, the Board adopted the budget officer’s tentative budget for fiscal year 2026-2027 on May 28, 2026, and established June 18, 2026, as the date for a public hearing for the final budget, as required by U.C.A. §17B-1-609; and,

WHEREAS, the Board convened a public hearing on June 18, 2026, as required by U.C.A. §17B-1-609; and,

WHEREAS, the Board desires to adopt an interim budget based on a proposed increase in the certified tax rate, in accordance with U.C.A. §59-2-924; and,

WHEREAS, the Board is required to adopt the final budget pursuant to U.C.A. §17B-1-614 by June 30, or by September 1 if a property tax increase is proposed pursuant to U.C.A. §59-2-919; and,

WHEREAS, the Board will hold a truth-in-taxation public hearing on August 27, 2026, prior to adopting the final budget and new certified tax rate; and,

WHEREAS, the fiscal year 2026-2027 budget adoption process has followed the requirements of Utah Code Title 17B, Chapter 1:

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE NORTH TOOELE CITY SPECIAL SERVICE DISTRICT ADMINISTRATIVE CONTROL BOARD that the North Tooele City Special Service District interim budget for fiscal year 2026-2027 is hereby adopted.

This Resolution shall become effective on the date of passage.

DATED this 18th day of June, 2026

NORTH TOOELE CITY SPECIAL SERVICE DISTRICT

By: _____
Chair; Jeffrey Hammer, Administrative Control Board

NORTH TOOELE CITY SPECIAL SERVICE DISTRICT

Current Fiscal Year Summary And Changes In Fund Balance - All Governmental Fund Types

Budget For Fiscal Year Ended **June 30, 2027**

	Previous Fiscal		FY26 Budget	FY27 General Fund Proposed Budget
	Year Actuals	Estimated Year End Actuals		
	FY25 YTD	FY26 Full Year Estimate		
Revenues:				
Property Taxes:	\$108,381.07	\$118,705.76	\$110,361.00	\$121,862.00
Proposed Property Tax Increase	\$0.00	\$0.00	\$0.00	\$38,064.00
Other: Fees	\$8,168.38	\$6,751.95	\$11,089.52	\$9,095.00
Dividends & Interest	\$2,856.10	\$1,426.45	\$4,000.00	\$1,922.00
Total Revenues	\$119,405.55	\$126,884.16	\$125,450.52	\$170,943.00
Expenditures:				
Landscape Maintenance:	\$113,586.06	\$125,000.00	\$115,000.00	\$115,000.00
Proposed Landscape Maintenance Increase	\$0.00	\$0.00	\$0.00	\$20,000.00
Legal, Professional, Clerical:	\$1,201.92	\$1,208.34	\$1,600.00	\$1,500.00
General Administration, Board Stipends:	\$2,146.00	\$2,894.34	\$2,500.00	\$3,000.00
Liability Insurance:	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
Water	\$23,364.04	\$24,250.00	\$25,000.00	\$25,000.00
Proposed Water Increase			\$0.00	\$1,200.00
Streetlight/Signs Maintenance:	\$977.74	\$1,118.86	\$1,000.00	\$1,000.00
Proposed Streetlight/Signs Maintenance			\$0.00	\$743.00
Capital Outlay - Landscape Construction	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Future Landscape	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$144,775.76	\$157,971.54	\$148,600.00	\$170,943.00
Excess (Deficiency) of Revenues	(\$25,370.21)	(\$31,087.38)	(\$23,149.48)	\$0.00
Other Financing Sources (Uses):				
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing	\$0.00	\$0.00	\$0.00	\$0.00
Excess (Deficiency) of Rev Sources over Expenditures	(\$25,370.21)	(\$31,087.38)	(\$23,149.48)	\$0.00
FUND BALANCE, Beginning:	\$69,624.52	\$44,254.31	\$13,166.93	\$13,166.93
FUND BALANCE, Ending:	\$44,254.31	\$13,166.93	(\$9,982.55)	\$13,166.93

North Tooele City Special Service District Business Meeting

Date: May 28, 2026

Time: 8:00 p.m.

Place: Tooele City Hall, Conference Room 224
90 North Main Street, Tooele, Utah

Board Members Present

Jeff Hammer, Chairman

Katrina Call

Kim Stenquist

Brian Roth

Excused

Jed Winder

Others Present

Christian Springer, Jensen Family Landscape

Justin Brady, Tooele City Councilman

Travis Brady, Independent CPA

Shilo Baker, Tooele City Recorder

Minutes prepared by Teresa Young

1. Open Meeting and Roll Call

Chairman Hammer called the meeting to order at 8:00 p.m. He asked that all members and attendees identify themselves for the record and announced that Board Member Winder was excused.

2. Public Comment Period

Chairman Hammer opened the forum for public comment at 8:01 p.m. Seeing no members of the public coming forward, he closed the forum for public comment at 8:01 p.m.

3. City Council Report

Presented by Councilman Justin Brady

Councilman Justin Brady reported on current development activity within the city. He noted continued construction activity along 1600 West, including Holiday Oil, as well as additional commercial growth near the Smith's area. He also reported a second McDonald's under construction with foundations in place and a new bank development underway. He indicated continued growth in the area and offered to return with additional updates or respond to questions.

4. Resolution 2026-01 A Resolution of the North Tooele City Special Service District Administrative Control Board Tentatively Adopting the Budget Officer's Tentative Budget for North Tooele City Special Service District Fiscal Year 2026-2027 and Establishing the Time and Place of a Public Hearing to Consider its Adoption

Presented by Chair Jeff Hammer

Chairman Hammer reviewed Resolution 2026-01, which presented the tentative budget for fiscal year 2026–2027 and set a public hearing date of June 18, 2026.

Mr. Brady reported increasing operational costs related to landscaping, irrigation, water usage, and general maintenance, along with ongoing infrastructure repair needs. Due to rising expenses and prior annual deficits, a 45% property tax increase was proposed to bring the District closer to a balanced budget. The Board discussed the budget, including projected increases in landscape and water costs and the need for continued maintenance funding, and ultimately approved the tentative budget. A Truth-in-Taxation public hearing was also scheduled for August 27, 2026, at 8:00 p.m. at Tooele City Hall.

Motion: Board Member Roth moved to adopt tentative budget. Board Member Call seconded the motion. Vote was “Aye” for all board members. Motion passed.

5. Statement of Intent: The Budget Officer Intends to State that the Tentative Budget Includes a Proposed Property Tax Increase

Chairman Hammer read the Statement of Intent: The Budget Officer Intends to State that the Tentative Budget Includes a Proposed Property Tax Increase.

6. Statement of Budget Officer that the Tentative Budget Includes a Proposed Tax Increase
Presented by Chair Jeff Hammer

“The North Tooele City Special Service District fiscal year 2027 budget includes a proposed property tax that exceeds the estimated certified tax rate. This increase is expected to generate an additional \$49,626 in property tax revenue, which is estimated to be a 45% tax increase. These additional funds will be used to fund increases in general maintenance costs, fencing, landscape, irrigation, street light maintenance, and increased water costs.

If North Tooele City Special Service District proceeds with the proposed property tax increase, the District will provide notice and conduct a public hearing where residents will have an opportunity to comment on the proposed tax increase. The truth in taxation public hearing will be held on August 27, 2026 at 8:00 p.m. at Tooele City Hall (Large Conference Room) located at 90 North Main Street, Tooele, UT 84074.”

Chairman Hammer read the statement of Budget Officer that the Tentative Budget Includes a Proposed Tax Increase as outlined above.

7. Presentation of Property Tax Impact Schedule
Presented by Chair Jeff Hammer

Chairman Hammer presented the proposed Property Tax Impact Schedule.

8. Resolution 2026-02 A Resolution of the North Tooele City Special Service District Administrative Control Board Declaring the Intent of North Tooele City Special Service District to Consider an Increase in Property Tax Revenue Above the Certified Tax Rate for Fiscal Year 2026-2027 Pursuant to the Requirements of Utah House Bill 236 (2026), Publishing a Property Tax Impact Disclosure, and Establishing the Time and Place of a Truth in Taxation Public Hearing
Presented by Chair Jeff Hammer

Chairman Hammer presented Resolution 2026-02, formally declaring intent to increase property tax revenue above the certified rate in accordance with state requirements and House Bill 236 (2026). The resolution confirmed that the proposed increase would generate approximately \$49,626 in additional revenue to support maintenance, irrigation, fencing, streetlights, and water costs.

Motion: Board Member Stenquist moved to approve Resolution 2026-02. Board Member Roth seconded the motion. Vote was “Aye” for all board members. Motion passed.

9. Maintenance Coordinator’s Report on Past and Present Actions

Presented by Board Member Katrina Call

Board Member Call didn’t have anything to report. Others reported there are dayburners [streetlights] at 1470 North Clemente Way (the east side) and also at the Colavito/Durocher intersection.

10. Jensen Family Landscape Report

Mr. Springer reported on ongoing landscaping and irrigation maintenance across multiple city sections, including completed flower and perennial planting and routine mowing operations. Several irrigation issues were addressed, including repairs to a failed backflow assembly and electrical troubleshooting for a malfunctioning irrigation timer, which was found to have damaged wiring likely caused by prior sidewalk work. The system was temporarily restored, but a section of conduit will need to be replaced due to suspected damage.

Additional irrigation system issues included failed decoders in a two-wire system, one of which was successfully reprogrammed and another replaced after a surge-related failure. A separate leak was identified in a landscaped circle area and shut off by city staff pending further repair. He also noted programming issues within irrigation scheduling that have since been corrected.

In addition, he reviewed and discussed outstanding fence repair invoices from prior years that may not have been fully recorded as paid, and provided copies for verification. Overall, the report also included routine maintenance updates and clarification of small contractor and repair costs.

11. Vice Treasurer’s Report

Presented by Board Member Jed Winder

a. Approval of Invoices and Reimbursements

Board Member Winder was excused. Chairman Hammer went over invoices from Jensen Family Landscaping.

Motion: Board Member Stenquist motion to pay invoices. Board Member Call seconded the motion.

Independent CPA

Presented by Travis Brady

b. Status of Budget/Expenses for Fiscal Year 2026

Mr. Brady gave an update, noting approximately \$93,000 in reserves, monthly water costs averaging around \$6,000, and sufficient cash flow to cover current obligations, with funds managed through the Utah Public Treasurers Investment Fund.

12. Chair Report

Presented by Chair Jeff Hammer

Chairman Hammer had nothing to report. He advised that Board Member Stenquist will be absent for the June meeting.

13. Approval of minutes from the meeting held on April 23, 2026

There were no corrections to the minutes.

Motion: Board Member Roth moved to approve minutes from the meeting held on April 23, 2026. Seconded by Board Member Stenquist.

Vote was “Aye” for all board members. Motion passed.

14. Next in person meeting is scheduled for June 18, 2026

Chairman Hammer advised Board Members of the next meeting.

15. Adjourn

Chairman Hammer closed the meeting at 8:36 p.m.

The content of the minutes is not intended, nor are they submitted, as a verbatim transcription of the meeting. These minutes are a brief overview of what occurred at the meeting.

Approved this _____ day of June, 2026

Jeff Hammer, Chair
North Tooele City Special Service District