



**THE CITY OF WEST JORDAN
FAIRWAY ESTATES SPECIAL SERVICE
RECREATION DISTRICT
TRUTH IN TAXATION HEARING
August 13, 2024**

8000 S Redwood Road, 3rd Floor
West Jordan, UT 84088

Zoom Webinar ID: **885 2817 6814** Password: **8000** [Click Here to Join](#)

Members of the board not attending in person may participate electronically using the Zoom information below. Interested parties are encouraged to attend the meeting in person. Those unable to attend in person may participate electronically via Zoom Webinar when called upon by the Chair in one of the following ways:

- *In your web browser, go to join.zoom.us and enter the **Webinar Meeting ID: 885 2817 6814** and **Password: 8000***
- *By phone dial one of the following numbers: 346-248-7799 or 312-626-6799 and enter **Webinar Meeting ID: 885 2817 6814** and **Password: 8000***
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TRUTH IN TAXATION HEARING – 6:10 pm (or as soon thereafter as possible)

- 1. CALL TO ORDER**
- 2. PUBLIC HEARINGS**
 - Truth in Taxation Public Hearing

3. ADJOURN

Interested parties may contact the board PRIOR to the meeting in one of the following ways: *(your comment will not be part of the meeting but will be provided to all members of the board)*

- *Call the 24-hour Public Comment Line PRIOR to the meeting and leave a message: **(801) 569-5052**. Please include your name and phone number.*
- *Send an email to councilcomments@westjordan.utah.gov. Please include your name and phone number.*

You can follow the City Council on Facebook @WestJordanCityCouncil

In accordance with the Americans with Disabilities Act, the City of West Jordan will make reasonable accommodations for participation in the meeting. Request for assistance can be made by contacting the West Jordan City Council Office at 801-569-5017, providing at least three working days' advance notice of the meeting.

ELECTRONIC PARTICIPATION

One or more board members may participate electronically in this meeting using online video conferencing technology per Utah Code (§52-4-207) and West Jordan City Code 1-13-1-E. Participation will be broadcast and amplified so all persons present in the meeting will be able to hear or see the communication.

INTELLECTUAL PROPERTY PERMISSION NOTICE

By attending this meeting/event, you consent to the use of your photograph, voice, likeness, and image in broadcasts of this meeting/event, and in subsequent productions drawn from video or audio recordings of this meeting/event, in the sole and absolute discretion of the City of West Jordan. The city retains copyright for all video and audio recordings. Video and audio recordings may not be modified, manipulated, or distributed in any way without the express written consent of the City Administrator.

CERTIFICATE OF POSTING

I certify that the foregoing agenda was posted at the principal office of the public body, on the Utah Public Notice website <https://www.utah.gov/pmn/>, on West Jordan City's website <https://westjordan.primegov.com/public/portal>, and notification was sent to the Salt Lake Tribune, Deseret News, and West Jordan Journal.

Please note: *agenda items are subject to change and may be reordered or tabled in order to accommodate the needs of the board, staff, and the public.*

Posted and dated August 8, 2024 Cindy M. Quick, MMC, Secretary



REQUEST FOR BOARD ACTION

Action: Provide information to Board	Meeting Date Requested : 08/13/2024
Presenter: Danyce Steck	Deadline of item : 08/13/2024
Department Sponsor: Admin. Services	
Agenda Type: PUBLIC HEARINGS	
Time Requested: 5 Minutes	<i>(Board may elect to provide more or less time)</i>

1. AGENDA SUBJECT

Truth in Taxation Public Hearing

2. EXECUTIVE SUMMARY

The District is not required to hold a public hearing or provide public noticing of a tax increase per Utah State Code 59-2-9-919(5), however, the Board has determined it is good policy to engage with the residents of the community about District property tax policy, service levels, and long-term financial planning.

Utah State Code 59-2-9 Section 919 Subsection (5) states, " A taxing entity is not required to meet the notice requirements of Subsection (3) or (4) if: ...(ii) the taxing entity: (A) budgeted less than \$20,000 in ad valorem tax revenue for the previous fiscal year; and (B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax revenue.

The Board held a community meeting on June 7, 2023 to educate the residents on the financial position of the District and to discuss property tax policy options. The Board followed that meeting with a survey of the residents on June 28, 2023. Survey results were reported to the Board on July 26, 2023. Survey results at that time indicated a preference of residents to delay a property tax increase until tax year 2024 (FY2025), thus no increase was included in the FY2024 budget.

The FY 2025 budget as prepared includes revenue based on a 10% property tax increase. While still utilizing a portion of the fund balance reserves for expenditures in FY2025, this tax increase reduces slightly the need for reliance on the reserves in this budget year.

3. TIME SENSITIVITY / URGENCY

Per Utah State Code 17B-1-627, 59-2-912(2), and 59-2-919 through 59-2-923, the Board must set the property tax rates before September 1 of the year for which a property tax increase is proposed.

4. FISCAL NOTE

Property tax revenue to the City would increase \$1,006 above the auditor’s certified revenue amount.

5. MOTION RECOMMENDED

No action requested at this meeting, public hearing only.

6. PACKET ATTACHMENT(S)

Presentation

7. OTHER INFORMATION

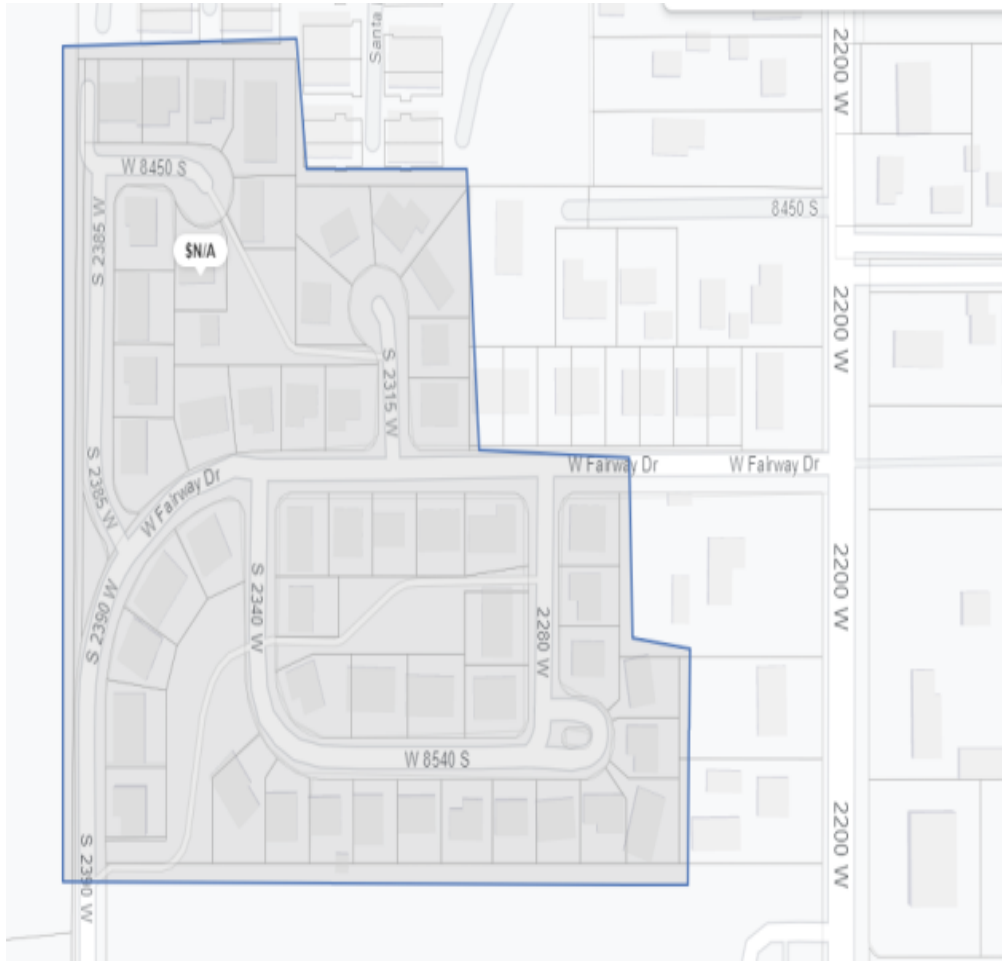
It is anticipated that the Board will set a property tax rate and adopt the final budget, including any changes approved by a majority of the Board, at the FES Board meeting on August 27, 2024 in order to comply with the Utah State Code deadline of September 1.

FAIRWAY ESTATES SPECIAL RECREATION IMPROVEMENT DISTRICT TRUTH-IN-TAXATION PUBLIC HEARING

AUGUST 13, 2024

BOARD MEETING

JUST THE FACTS

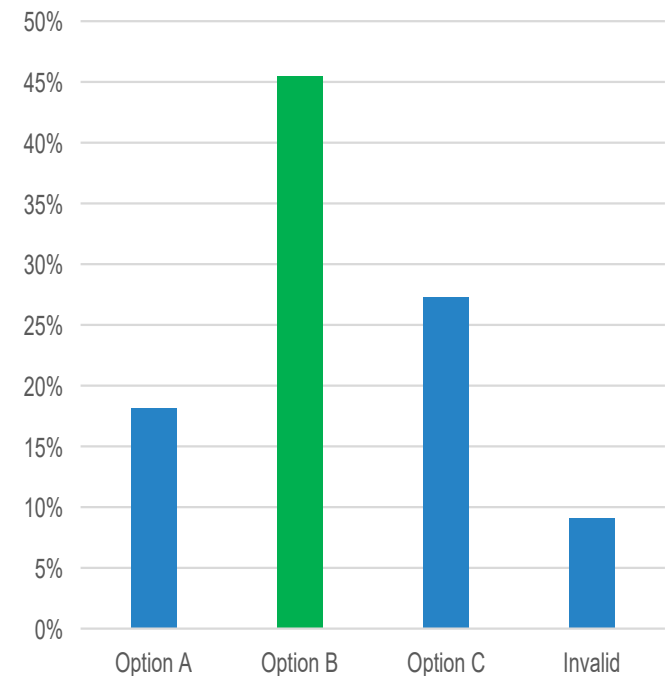


Established	August 5, 1986
Residential parcels	51
Open space parcels	5
Total acreage	7.97 acres
Average lot size	0.14 acre

Annual budget < \$20,000 – state code does not require newspaper ad noticing

FES RESIDENT SURVEY FROM 2023

	FY2023 (July 1, 2022 – June 30, 2023)	FY2024 (July 1, 2023 – June 30, 2024)	FY2025 (July 1, 2024 – June 30, 2025)	FY2026 (July 1, 2025 – June 30, 2026)	FY2027 (July 1, 2027 – June 30, 2028)	FY2028 (July 1, 2028 – June 30, 2029)	FY2029 (July 1, 2029 – June 30, 2030)
Option A							
Annual Average	\$182	\$227	\$284	\$355	\$444	\$555	\$694
Monthly Average	\$15.17	\$18.94	\$23.68	\$29.60	\$37.00	\$46.24	\$57.81
Option B							
Annual Average	\$182	\$182	\$264	\$369	\$480	\$600	\$630
Monthly Average	\$15.17	\$15.17	\$21.97	\$30.76	\$39.99	\$49.99	\$52.49
Option C							
Annual Average	\$182	\$182	\$182	\$500	\$525	\$551	\$579
Monthly Average	\$15.17	\$15.17	\$15.17	\$41.67	\$43.76	\$45.94	\$48.24



* **Option B** – No increase between FY 2023 and FY 2024. Increases beginning for FY 2025.

FY 2025 BUDGET NEEDS

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2023	Adopted Budget FY 2024	Estimated Actual FY 2024	Annual Budget FY 2025	FY25 to FY24 Budget
Revenue					
1 Property Tax	\$ 10,077	\$ 10,133	\$ 10,000	\$ 11,146	10%
2 Other Revenue	2,704	3,100	3,000	2,700	-13%
3	12,781	13,233	13,000	13,846	5%
Expenditures					
4 Operations (water & electricity)	(4,877)	(8,525)	(8,525)	(8,525)	0%
5 Contract Services (landscaping, maintenance)	(11,252)	(11,750)	(11,750)	(14,000)	19%
6	(16,129)	(20,275)	(20,275)	(22,525)	11%
7 Contribution (Use) of Fund Balance	\$ (3,348)	\$ (7,042)	\$ (7,275)	\$ (8,679)	
8 Beginning Fund Balance	\$ 52,669	\$ 49,320	\$ 49,320	\$ 42,045	
9 Net change	(3,348)	(7,042)	(7,275)	(8,679)	
10 Ending Fund Balance	\$ 49,320	\$ 42,278	\$ 42,045	\$ 33,366	

5-YEAR PLAN

	FY 2025 Budget	FY 2026 Year 1	FY 2027 Year 2	FY 2028 Year 3	FY 2029 Year 4	FY 2030 Year 5
Property Tax increase	10.0%	10.0%	15.0%	15.0%	15.0%	15.0%
REVENUES						
Property Taxes	\$ 11,146	\$ 12,261	\$ 14,100	\$ 16,215	\$ 18,647	\$ 21,444
Other Revenue	2,700	2,700	2,700	2,700	2,700	2,700
	<u>13,846</u>	<u>14,961</u>	<u>16,800</u>	<u>18,915</u>	<u>21,347</u>	<u>24,144</u>
EXPENSES						
Operations (water, electricity)	(8,525)	(8,781)	(9,044)	(9,315)	(9,595)	(9,883)
Contract Services (landscaping, maintenance)	(14,000)	(14,280)	(14,566)	(14,857)	(15,154)	(15,457)
	<u>(22,525)</u>	<u>(23,061)</u>	<u>(23,610)</u>	<u>(24,172)</u>	<u>(24,749)</u>	<u>(25,340)</u>
NET CHANGE	<u>\$ (8,679)</u>	<u>\$ (8,100)</u>	<u>\$ (6,810)</u>	<u>\$ (5,258)</u>	<u>\$ (3,402)</u>	<u>\$ (1,196)</u>
RESERVES						
Beginning balance	\$ 42,045	\$ 33,366	\$ 25,266	\$ 18,456	\$ 13,198	\$ 9,796
Net change	(8,679)	(8,100)	(6,810)	(5,258)	(3,402)	(1,196)
Ending Balance	<u>\$ 33,366</u>	<u>\$ 25,266</u>	<u>\$ 18,456</u>	<u>\$ 13,198</u>	<u>\$ 9,796</u>	<u>\$ 8,600</u>

PROPERTY TAX NOTICE

NOTICE OF TAX CHANGES

TAXING ENTITY	2024		2024		2024		2023		RIGHT TO BE HEARD
	IF TAX INCREASE APPROVED		IF NO BUDGET CHANGE		CHANGE IF INCREASE APPROVED				A public meeting will be held
	Rate	Tax (\$)	Rate	Tax (\$)	Tax	%	Rate	Tax	Date/Time/Place
JORDAN SCHOOL DISTRICT	0.003459	\$ 927.25	0.003459	\$ 927.25			0.004228	\$ 983.39	
JORDAN SCHOOL DEBT SVCE	0.000393	105.35	0.000393	105.35				0.00	
STATE BASIC SCHOOL LEVY	0.001408	377.44	0.001408	377.44			0.001406	327.02	
UT CHARTER SCHOOL-JORDAN	0.000130	34.85	0.000130	34.85			0.000103	23.96	
SALT LAKE COUNTY	0.001193	319.81	0.001193	319.81			0.001280	297.71	
SALT LAKE COUNTY BOND I/S	0.000104	27.88	0.000104	27.88			0.000114	26.52	
WEST JORDAN CITY	0.001378	369.40	0.001331	356.80	12.60	4%	0.001499	348.65	8/13/24 at 6:00pm at 8040 S Redwood Rd
WEST JORDAN CTY DEBT SVCE	0.000050	13.40	0.000050	13.40				0.00	
SL COUNTY LIBRARY	0.000446	119.56	0.000446	119.56			0.000477	110.94	
SOUTH SL VALLEY MOSQUITO	0.000009	2.41	0.000009	2.41			0.000009	2.09	
JORDAN VALLEY WATER CONS	0.000321	86.05	0.000321	86.05			0.000341	79.31	
W JORDAN FAIRWAY SPCL SVC	0.000810	217.14	0.000737	197.57	19.57	10%	0.000778	180.95	8/13/24 at 6:00pm at 8040 S Redwood Rd
CENTRAL UT WATER CONSERV	0.000400	107.23	0.000380	101.87	5.36	5%	0.000400	93.04	8/27/24 at 6:00pm at 1426 E 750 N BLDG 2 OREM
MULTI COUNTY ACESS/COLL	0.000015	4.02	0.000015	4.02			0.000015	3.49	
COUNTYASSESS/COLL LEVY	0.000144	38.60	0.000144	38.60			0.000155	36.05	
TOTAL	0.010260	\$ 2,750.39	0.010120	\$ 2,712.86	\$ 37.53	1%	0.010805	\$ 2,513.12	

PROPERTY TAX REVENUE

	Tax Year 2023	Tax Year 2024 Certified	Tax Year 2024 Proposed	\$ Change	% Change
Tax Rate	.000778	.000737	.000810		+9.9%
Property Tax \$'s	\$ 10,133	\$ 10,133	\$ 11,139		
New growth		7	7		
	\$ 10,133	\$10,140	\$ 11,146	\$ 1,006	+9.9%

TAXPAYER IMPACT

	Tax Year 2023		Tax Year 2024 Certified		Tax Year 2024 Proposed	Change from Certified	Change from Tax Year 2023
Property tax rate	0.000778		0.000737		0.000810	+9.9%	
Average assessed value	\$ 422,889		\$ 487,400		\$ 487,400		+15.3%
Average taxable value	\$ 232,589		\$ 268,070		\$ 268,070		+15.3%
Average property tax paid	\$ 181	+\$17	= \$198	+\$19	= \$217	+9.9%	+20.0%

NEXT STEPS

- State Code – Adopt a property tax rate and the final budget before September 1st
- Next FES Board Meeting is scheduled for Tuesday, August 27 at 6:00pm