



AGENCY MEETING May 05, 2026

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

PARTICIPATE IN MEETING 

VIEW THE MEETING 

Welcome to the Fairway Estates Special Service Recreation District meeting!

While the Board encourages in-person attendance, you may attend virtually by using the links in the top right corner:

- To provide public comment, click **"Participate in Meeting"** (registration required)
- To observe the meeting, click **"View the Meeting"**

WEST JORDAN PUBLIC MEETING RULES

To view meeting materials for any agenda item, click the item title to expand it, then select the view icon to access attachments, or visit <https://westjordan.primegov.com/public/portal>

FAIRWAY ESTATES SPECIAL SERVICE RECREATION DISTRICT 6:10 pm (or as soon thereafter as possible)

1. CALL TO ORDER

2. PUBLIC COMMENTS

3. BUSINESS ITEMS

- a. Accept the Proposed Budget for the Fairway Estates Special Recreation District for the Fiscal Year Ending June 30, 2027
- b. FESSRD Resolution No. 024 Acknowledging the Statement of Intent to Increase Property Tax in the Fiscal Year 2027 Budget and the Property Tax Impact Schedule

4. CONSENT ITEMS

- a. Approve Meeting Minutes
 - September 9, 2025 – Fairway Estates Special Service Recreation District Meeting

5. ADJOURN

Please note, at the conclusion of this meeting, the Board will convene for its Municipal Building Authority meeting.

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 and Valley Journal.

Posted and dated May 1, 2026 Cindy M. Quick, MMC, Secretary



REQUEST FOR BOARD ACTION

Action: Provide Information to the Board

Meeting Date Requested : 05/05/2026

Presenter: Becky Condie, Budget Analyst

Deadline of item : 05/05/2026

Department Sponsor: Admin. Services

Agenda Type: BUSINESS ITEMS

Time Requested: 5 Minutes

(Board may elect to provide more or less time)

1. AGENDA SUBJECT

Accept the Proposed Budget for the Fairway Estates Special Recreation District for the Fiscal Year Ending June 30, 2027.

2. EXECUTIVE SUMMARY

This item is for the Board to accept the FY2027 Proposed Annual Budget for the fiscal year ending June 30, 2027 and begin the review process prior to final approval.

The proposed budget includes a 10% increase to property tax revenue.

On June 7, 2023, the Council met with the residents of the District and proposed three long-term financial plans to address the issue of insufficient revenue to maintain services. The majority of responding residents requested the Board consider postponing a property tax increase at that time, but to begin regular annual tax increases the following fiscal year (tax year 2024).

As a continuance of that plan towards financial sustainability, the revenue included in the FY2027 Proposed Budget includes a 10% increase in property tax revenue. The certified property tax rate will be received from the County in mid-June.

The following calendar is proposed:

- 05/05/2026 – Acceptance of the budget
- 05/05/2026 – Statement of Intent to exceed the property tax revenue
- 05/12/2026 – Adopt the Interim Budget and set a public hearing date
- 05/26/2026 – Public Hearing on Fairway Estates FY2027 Budget
- 06/23/2026 – Set the 2026 Property Tax Rate (calendar year)
- 06/23/2026 – Adopt the Fairway Estates FY2027 Annual Budget

Since the tax revenue is less than \$20,000, an August Truth-in-Taxation hearing on the increase is not required by state code. The public will have an opportunity to make comment on the budget and the tax increase during the budget public hearing which is proposed to be held on 05/26/2026.

3. TIME SENSITIVITY / URGENCY

Utah State Code [17B-1-614](#) states, “The board of trustees of each special district shall by resolution adopt a budget for the ensuing fiscal year for each fund for which a budget is required under this part prior to the beginning of the fiscal year, except as provided in Sections 59-2-919 through 59-2-923. This means the budget process for the district needs to be completed before June 30, 2026.

4. FISCAL NOTE

See the attached proposed budget for the Fairway Estates Special Recreation District for the fiscal year ending June 30, 2027.

5. DEPARTMENT RECOMMENDATION

Staff recommends the Board accept the Proposed Budget for the Fairway Estates Special Services Recreation District for the fiscal year ending June 30, 2027.

6. EXECUTIVE DIRECTOR RECOMMENDATION

7. COUNCIL STAFF ANALYSIS

This item is procedural in nature and is intended to satisfy requirements of the budget process. Future budget hearings will provide additional opportunities for public input and Council discussion regarding the proposed budget.

During the budget process, Council has the option to adopt a final budget with no property tax increase or adopt a budget with an increase less than the proposed 10%

8. POSSIBLE BOARD ACTION

The Board is advised to accept the proposed budget for FY2027 in accordance with state law.

9. PACKET ATTACHMENT(S)

Attachment A: Proposed Budget for FES for FY2027

Attachment B: Presentation on the Budget



**FAIRWAY
ESTATES
SPECIAL
SERVICE
DISTRICT**

ANNUAL BUDGET

**FY
2027**



FISCAL YEAR

Fairway Estates Special Service Recreation District 2027 Annual Budget

BOARD MEMBERS

Board Chair, District 2 Bob Bedore
Board Vice-Chair, At-Large Jessica Wignall
Board Member, At-Large Kayleen Whitelock
Board Member, At-Large Annette Harris
Board Member, District 1 Chad Lamb
Board Member, District 3 Zach Jacob
Board Member, District 4 Kent Shelton

ADMINISTRATION

Executive Director Mayor Dirk Burton
Chief Administrative Officer Korban Lee
Assistant Chief Administrative Officer Paul Jerome

BUDGET COMMITTEE

Mayor Dirk Burton
Chief Administrative Officer Korban Lee
Assistant Chief Administrative Officer Paul Jerome
Administrative Services Director Danyce Steck
Budget & Management Analyst Becky Condie
Police Chief Jeremy Robertson
Public Utilities Director Greg Davenport
Human Resources Manager Michael Wilkey



PROPOSED PROPERTY TAX IMPACT SCHEDULE

The West Jordan Fairway Estates Special Service Recreation District (“District”) will consider an increase to its property tax rate to generate an additional \$1,226. The following information is intended to provide decision makers and the public with an explanation of how the District’s financial sustainability would be affected if the property tax rate remains the same.

| | |
|---|-----------|
| Proposed Revenue with Tax Change | \$ 13,487 |
| District’s Current Property Tax Revenue | \$ 12,261 |
| Additional Property Tax Revenue to the District | \$ 1,226 |
| | |
| Fairway Estates Special Service District Current Tax Rate | .000825 |
| | |
| Estimated Increase to the District’s Property Tax Revenue | 10.00% |
| | |
| Estimated Increase to a primary residence of \$528,900 | \$ 24.00 |
| Estimated Increase to a business of \$528,900 | \$ 43.63 |

| <u>Affected Department</u> | <u>Budget without Tax Change</u> | <u>Interim Budget</u> | <u>Budget Change</u> |
|----------------------------------|----------------------------------|-----------------------|----------------------|
| Fairway Estates Special District | \$ 19,725 | \$ 19,725 | \$- |

Impact of Tax Increase

The proposed property tax increase supports the District’s long-term financial sustainability plan by gradually raising revenue to keep pace with rising service costs. If the increase is not approved, the District will need to rely on reserves to pay for services. This would deplete reserves more quickly and ultimately require steeper tax increases in the future. There is no request to expand or reduce service levels—this adjustment simply responds to rising costs driven by inflation.

Explanation of Request

On June 7, 2023, the District Board met and conducted a survey of District residents after the five-year forecast showed that dedicated property tax revenue would no longer be sufficient to fund the service contract for maintaining the District’s parks and open space.

Residents selected an option to begin annually increasing property taxes starting in FY2025, with the understanding that the five-year plan would be reviewed each year. The intent was for any increases to be proactive and gradual rather than reactive and abrupt. District reserves would be used as needed to supplement revenue while these gradual increases were phased in to meet rising service costs.

FAIRWAY ESTATES

SPECIAL SERVICE RECREATION DISTRICT

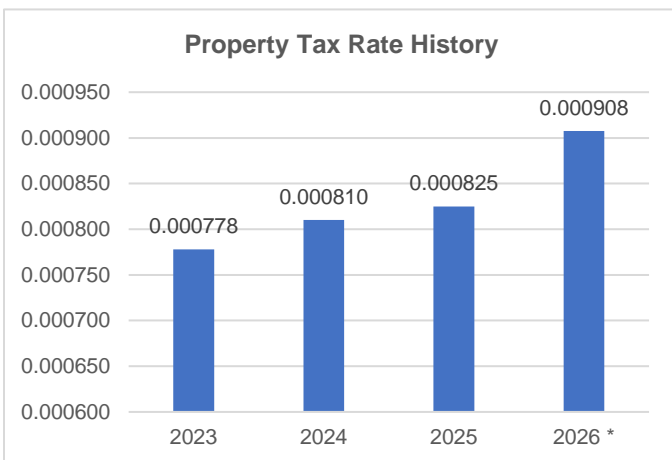
FUND DESCRIPTION & PURPOSE

The Fairway Estates Special Service Recreation District is a separate taxing entity created to provide parkstrip and open space landscaping services to the area within the district. The service demand is in excess of normal city-provided services.

GOVERNING BOARD

The District is managed by a Governing Board of seven trustees consisting of the members of the West Jordan City Council. Meetings are held at such times and places as needed, with an annual meeting held for the purpose of setting the annual property tax rate and electing trustees and officers.

PROPERTY TAX RATE HISTORY



| Tax Year | Tax Rate | Tax Revenue | Change |
|----------|----------|-------------|--------|
| 2017 | 0.001346 | \$ 10,103 | |
| 2018 | 0.001258 | \$ 10,115 | 0.1% |
| 2019 | 0.001180 | \$ 10,118 | 0.0% |
| 2020 | 0.001132 | \$ 10,131 | 0.1% |
| 2021 | 0.000995 | \$ 10,134 | 0.0% |
| 2022 | 0.000766 | \$ 10,136 | 0.0% |
| 2023 | 0.000778 | \$ 10,133 | 0.0% |
| 2024 | 0.000810 | \$ 11,146 | 10.0% |
| 2025 | 0.000825 | \$ 12,261 | 10.0% |
| 2026 * | 0.000908 | \$ 13,487 | 10.0% |

* Rate is estimated

Average Home Value in the District

The calculation below illustrates the financial impact on an average home in the District.

| Tax Year | 2024 | 2025 | 2026 |
|---------------------------|-----------|-----------|-----------|
| Fiscal Year | FY 2025 | FY 2026 | FY 2027 |
| | Actual | Actual | Estimate |
| Assessed Value - Avg | \$487,437 | \$528,900 | \$529,000 |
| Taxable Value - Avg | \$268,090 | \$290,895 | \$290,950 |
| Tax Rate | 0.000810 | 0.000825 | 0.000908 |
| Annual Property Tax - Avg | \$217.15 | \$239.99 | \$264.04 |
| Average per month | \$ 18.10 | \$ 20.00 | \$ 22.00 |

(continued on next page)

FAIRWAY ESTATES

SPECIAL SERVICE RECREATION DISTRICT

BUDGET & FINANCIAL HISTORY

| | Prior Year Actual FY 2025 | Adopted Budget FY 2026 | Estimated Actual FY 2026 | Annual Budget FY 2027 | Yr-to-Yr Budget Change Increase (Decrease) | |
|---------------------------------------|---------------------------------|------------------------------|--------------------------------|-----------------------------|--|-------|
| Revenue | | | | | | |
| 1 250-311000 Property Taxes | \$ 10,980 | \$ 12,261 | \$ 12,725 | \$ 13,487 | \$ 1,226 | 10% |
| 2 250-312000 Delinquent Taxes | - | - | - | - | - | 0% |
| 3 250-316000 Fee In Lieu-Vehicles | 710 | 700 | 700 | 500 | (200) | -29% |
| 4 250-319000 Penalties | - | - | - | - | - | 0% |
| 5 250-361000 Interest Earnings | 239 | 1,000 | - | - | (1,000) | -100% |
| 6 | 11,928 | 13,961 | 13,425 | 13,987 | 26 | 100% |
| Expenditures | | | | | | |
| 7 250-427000 Utilities | (7,631) | (8,756) | (9,650) | (9,700) | 944 | 11% |
| 8 250-431000 Professional & Tech Svcs | (25) | (25) | (25) | (25) | - | 0% |
| 9 250-448000 Dept Supplies | - | - | - | - | - | 0% |
| 10 250-462100 Contract Services | (10,696) | (14,280) | (9,436) | (10,000) | (4,280) | -30% |
| 11 | (18,351) | (23,061) | (19,111) | (19,725) | 3,336 | -14% |
| 12 Net change | \$ (6,423) | \$ (9,100) | \$ (5,686) | \$ (5,738) | | |
| 13 Beginning reserve balance | \$ 42,824 | \$ 36,401 | \$ 36,401 | \$ 30,715 | | |
| 14 Net change | (6,423) | (9,100) | (5,686) | (5,738) | | |
| 15 Ending reserve balance | \$ 36,401 | \$ 27,301 | \$ 30,715 | \$ 24,977 | | |

ADDITIONAL DETAILS

| Expenditures | | | | |
|---------------------|------------|------------------------|---------------|---|
| 16 | 250-427000 | Utilities | 8,500 | Water = \$1,700/mo usage x 5 mos |
| 17 | | | 900 | Water base fee = \$75/mo x 12 mos |
| 18 | | | 300 | Electricity = \$25/mo x 12 mos |
| 19 | 250-431000 | Professional & Tech | 25 | Entity registration w/Lt Gov Office |
| 20 | 250-462100 | Miscellaneous Services | 2,314 | Other maintenance |
| 21 | | | 7,686 | Landscaping contractor (\$1,098 per mo x 7 mos) |
| 22 | | | 19,725 | |



FAIRWAY ESTATES 5-Year Plan

SPECIAL SERVICE RECREATION DISTRICT

| | FY 2027 Budget | FY 2028 Year 1 | FY 2029 Year 2 | FY 2030 Year 3 | FY 2031 Year 4 | FY 2032 Year 5 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Property Tax increase | 10.0% | 10.0% | 10.0% | 10.0% | 12.5% | 12.5% |
| REVENUES | | | | | | |
| Property Taxes | \$ 13,487 | \$ 14,836 | \$ 16,319 | \$ 17,951 | \$ 20,195 | \$ 22,719 |
| Other Revenue | 500 | 700 | 700 | 700 | 700 | 700 |
| | <u>13,987</u> | <u>15,536</u> | <u>17,019</u> | <u>18,651</u> | <u>20,895</u> | <u>23,419</u> |
| EXPENSES | | | | | | |
| Landscaping services | (10,000) | (10,500) | (11,025) | (11,576) | (12,155) | (12,763) |
| Utilities and other | (9,725) | (10,017) | (10,317) | (10,627) | (10,946) | (11,274) |
| | <u>(19,725)</u> | <u>(20,517)</u> | <u>(21,342)</u> | <u>(22,203)</u> | <u>(23,101)</u> | <u>(24,037)</u> |
| NET CHANGE | <u>\$ (5,738)</u> | <u>\$ (4,981)</u> | <u>\$ (4,323)</u> | <u>\$ (3,552)</u> | <u>\$ (2,206)</u> | <u>\$ (617)</u> |
| RESERVES | | | | | | |
| Beginning balance | \$ 30,715 | \$ 24,977 | \$ 19,996 | \$ 15,673 | \$ 12,121 | \$ 9,916 |
| Net change | (5,738) | (4,981) | (4,323) | (3,552) | (2,206) | (617) |
| Ending Balance | <u>\$ 24,977</u> | <u>\$ 19,996</u> | <u>\$ 15,673</u> | <u>\$ 12,121</u> | <u>\$ 9,916</u> | <u>\$ 9,299</u> |

ITEM 3/A: FY2027 PROPOSED BUDGET

Topic: Receive the FY2027 Proposed Budget

Staff Contact: Becky Condie, Administrative Services



FAIRWAY ESTATES SPECIAL DISTRICT

The Fairway Estates Special Service Recreation District is a separate taxing entity created to provide park and open space landscaping services to the area within the district.

Services are similar to those of an HOA, but paid through property tax.

PROPERTY TAX BACKGROUND

- 5-year plan was identified as unsustainable in preparation for the FY2024 budget
- Resident meeting response: Increase taxes in steady increments starting in FY2025
- 10% property tax increases in FY2025 and FY2026
- Increases equal about \$2 per month

BUDGET COMPARISON

| | FY2026 Estimated | FY 2027 Budget |
|-------------------------------|---------------------|-------------------|
| <i>Property tax increase:</i> | 10.0% | 10.0% |
| Revenues | | |
| Property tax | \$ 12,725 | \$ 13,487 |
| Other revenue | 700 | 500 |
| | <u>13,425</u> | <u>13,987</u> |
| Expenditures | | |
| Utilities & registration | (9,675) | (9,725) |
| Landscape & maintenance | <u>(9,436)</u> | <u>(10,000)</u> |
| | (19,111) | (19,725) |
| Net change | <u>\$ (5,686)</u> | <u>\$ (5,738)</u> |
| Reserve balance | \$ 30,715 | \$ 24,977 |

5-YEAR PLAN

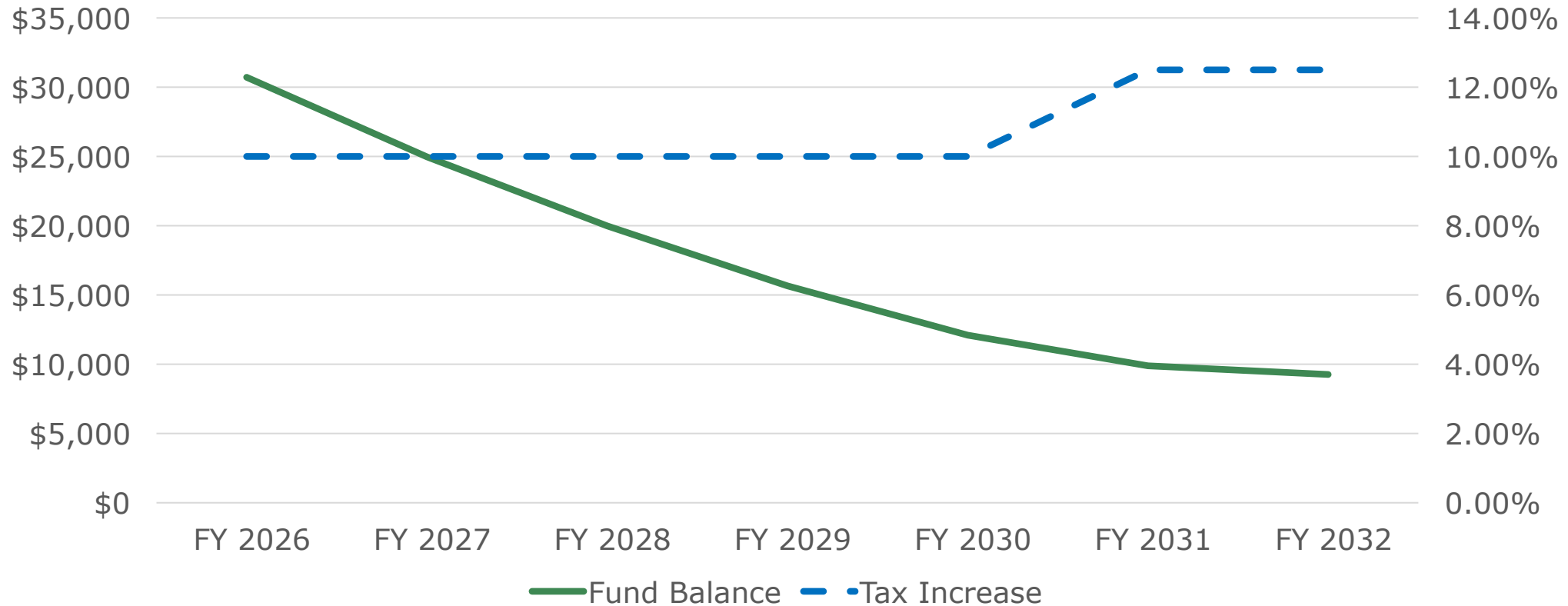
| | FY 2028 Year 1 | FY 2029 Year 2 | FY 2030 Year 3 | FY 2031 Year 4 | FY 2032 Year 5 |
|-------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <i>Property tax increase:</i> | <i>10.0%</i> | <i>10.0%</i> | <i>10.0%</i> | <i>12.5%</i> | <i>12.5%</i> |
| Revenues | \$ 15,536 | \$ 17,019 | \$ 18,651 | \$ 20,895 | \$ 23,419 |
| Expenditures | (20,517) | (21,342) | (22,203) | (23,101) | (24,037) |
| Net change | (4,981) | (4,323) | (3,552) | (2,206) | (617) |
| Reserve balance | \$ 19,996 | \$ 15,673 | \$ 12,121 | \$ 9,916 | \$ 9,299 |

Inflation factor of 5% for utilities and 3% for landscape services

AVERAGE HOME PROPERTY TAX

| | Tax Year 2025 FY 2026 Actual | Tax Year 2026 FY 2027 Estimate | |
|---------------------|---------------------------------|-----------------------------------|--------------|
| Assessed Value | \$ 528,900 | \$ 529,000 | |
| Taxable Value | \$ 290,895 | \$ 290,950 | |
| Property tax rate | <u>0.000825</u> | <u>0.000908</u> | |
| Annual property tax | \$ 239.99 | \$ 264.04 | 10% increase |
| Per month | \$ 20.00 | \$ 22.00 | |

RESERVE BALANCE TO TAX INCREASE



CONCLUDING INFORMATION

- Truth-in-Taxation hearings are not required by state code since the tax revenue is less than \$20,000
- Certified tax rates will be received from the County mid-June
- The tax rate in this presentation is estimated and may change after values are received

TIMELINES

- 05/05/2026 Receive the FY2027 Proposed Budget
Statement of intent to exceed the certified property tax rate
- 05/12/2026 Adopt the FY2027 Tentative Budget and set a public hearing date
- 05/26/2026 Public hearing
- 06/23/2026 Set the 2026 property tax rate
Adopt the FY2027 Annual Budget

QUESTIONS ?



REQUEST FOR BOARD ACTION

Action: Other

Meeting Date Requested : 05/05/2026

Presenter: Becky Condie, Budget Analyst

Deadline of item : 05/05/2026

Department Sponsor: Admin. Services

Agenda Type: BUSINESS ITEMS

Time Requested: 5 Minutes

(Board may elect to provide more or less time)

1. AGENDA SUBJECT

FESSRD Resolution No. 024 Acknowledging the Statement of Intent to Increase Property Tax in the Fiscal Year 2027 Budget and the Property Tax Impact Schedule

2. EXECUTIVE SUMMARY

The Executive Director for the Fairway Estates Special Service District intends to state in this meeting that the budget presented at this meeting includes a proposed tax rate increase of 10%.

Recent changes to Utah State Code [59-2-919](#) and [59-2-924](#) require a statement to be included on the agenda for the meeting at which a budget including a property tax increase is presented.

While the Fairway Estates Special District is exempt from this requirement because of annual revenues below \$20,000, the District chooses to disclose the property tax increase to the public in this manner. Additional noticing in the form of postcards will be provided to the residents of the District prior to the public hearing on the budget.

3. TIME SENSITIVITY / URGENCY

This statement is to be made when the proposed budget is initially presented to the Board, which by state code needs to be done at the first meeting in May.

4. FISCAL NOTE

N/A

5. DEPARTMENT RECOMMENDATION

While the Fairways Estates District is exempt from this requirement according to Utah State Code 59-2-919.5, administrative staff recommends this statement be made on the agenda for greater public transparency regarding the tax increase to the district.

6. COUNCIL STAFF ANALYSIS

This item is procedural in nature and is intended to satisfy requirements of the budget process. Future budget hearings will provide additional opportunities for public input and Council discussion regarding the proposed budget.

During the budget process, the Board has the option to adopt a final budget with no property tax increase or adopt a budget with an increase less than the proposed 10%

7. EXECUTIVE DIRECTOR RECOMMENDATION

8. POSSIBLE BOARD ACTION

The board is advised to accept the proposed budget for FY2027 in accordance with state law

9. PACKET ATTACHMENT(S)

Attachment A: Statement of Intent to Increase Property Tax
FES Resolution No. 024

1 **FAIRWAY ESTATES SPECIAL SERVICE RECREATION DISTRICT**
2 A Special Service Recreation District

3
4 **RESOLUTION NO. 024**

5
6 **A RESOLUTION ACKNOWLEDGING THE BUDGET OFFICER**
7 **STATED THE PROPOSED BUDGET INCLUDES A PROPOSED**
8 **PROPERTY TAX INCREASE AND PRESENTED A PROPERTY TAX**
9 **IMPACT SCHEDULE.**
10

11 WHEREAS, Utah State Code Ann. Title 59, Chapter 2, Section 919, Subsection 4(a) requires
12 a taxing entity to prepare a property tax impact schedule when a budget includes property tax
13 revenue which exceeds the certified tax rate; and

14 WHEREAS, Utah State Code Ann. Title 59, Chapter 2, Section 924, Subsection 8(b) outlines
15 the requirements of a property tax impact schedule; and

16 WHEREAS, Utah State Code Ann. Title 59, Chapter 2, Section 924, Subsection 1(z) defines
17 a property tax impact schedule; and

18 WHEREAS, the Board has determined the requirements for the fund for which property
19 taxes are to be levied; and

20 WHEREAS, the property tax rate is anticipated to be in excess of the tax rate certified by
21 the Salt Lake County Auditor; and

22 WHEREAS, Utah State Code Ann. Title 59, Chapter 2, Section 919, Subsection 5(b)(ii)
23 exempts the taxing entity from the notice or public hearing requirements of the same section which
24 are referred to as the ‘Truth-in-Taxation’ process; and

25 WHEREAS, the Board desires to acknowledge the receipt of the property tax impact
26 schedule; and

27 WHEREAS, the purpose of the schedule is to provide the public with a clear understanding
28 of how additional property tax dollars would be utilized.

29 **NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF THE FAIRWAY ESTATES**
30 **SPECIAL SERVICE RECREATION DISTRICT:**

31 *Section 1.* The Budget Officer for the District has stated in a public meeting that the Proposed
32 Budget for fiscal year ending June 30, 2027 includes an increase to property tax revenue which
33 exceeds the certified tax rate.

34 *Section 2.* The Budget Officer has provided the Property Tax Impact Schedule as Exhibit A.

EXHIBIT A
Resolution No. 024

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68
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PROPERTY TAX IMPACT SCHEDULE

70 The West Jordan Fairway Estates Special Service Recreation District (“District”) will consider an
71 increase to its property tax rate to generate an additional \$1,226. The following information is
72 intended to provide decision makers and the public with an explanation of how the District’s
73 financial sustainability would be affected if the property tax rate remains the same.

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| Additional Property Tax Revenue to the District | \$ 1,226 |
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| Fairway Estates Special Service District Current Tax Rate | .000825 |
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| Estimated Increase to the District’s Property Tax Revenue | 10.00% |
| | |
| Estimated Increase to a primary residence of \$528,900 | \$ 24.00 |
| Estimated Increase to a business of \$528,900 | \$ 43.63 |

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75

| <u>Affected Department</u> | <u>Budget without Tax Change</u> | <u>Interim Budget</u> | <u>Budget Change</u> |
|----------------------------------|----------------------------------|-----------------------|----------------------|
| Fairway Estates Special District | \$ 19,725 | \$ 19,725 | \$- |

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Impact of Tax Increase

78 The proposed property tax increase supports the District’s long-term financial sustainability plan
79 by gradually raising revenue to keep pace with rising service costs. If the increase is not approved,
80 the District will need to rely on reserves to pay for services. This would deplete reserves more
81 quickly and ultimately require steeper tax increases in the future. There is no request to expand or
82 reduce service levels—this adjustment simply responds to rising costs driven by inflation.

83
84

Explanation of Request

85 On June 7, 2023, the District Board met and conducted a survey of District residents after the
86 five-year forecast showed that dedicated property tax revenue would no longer be sufficient to
87 fund the service contract for maintaining the District’s parks and open space.

88

89 Residents selected an option to begin annually increasing property taxes starting in FY2025, with
90 the understanding that the five-year plan would be reviewed each year. The intent was for any
91 increases to be proactive and gradual rather than reactive and abrupt. District reserves would be
92 used as needed to supplement revenue while these gradual increases were phased in to meet rising
93 service costs.

PROPOSED PROPERTY TAX IMPACT SCHEDULE

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Explanation of Request

On June 7, 2023, the District Board met and conducted a survey of District residents after the five-year forecast showed that dedicated property tax revenue would no longer be sufficient to fund the service contract for maintaining the District’s parks and open space.

Residents selected an option to begin annually increasing property taxes starting in FY2025, with the understanding that the five-year plan would be reviewed each year. The intent was for any increases to be proactive and gradual rather than reactive and abrupt. District reserves would be used as needed to supplement revenue while these gradual increases were phased in to meet rising service costs.

ITEM 3B: PUBLIC STATEMENT

Topic: Public Statement on the Property Tax Increase, including the introduction of the Property Tax Impact Schedule for FY 2027

Applicant:

Staff Contact: Becky Condie, Administrative Services



CHANGES TO STATE CODE

- Recent changes to state code require a statement to be made in the meeting at which a budget that includes a tax increase is presented.
- Revenue threshold exempts the District from this requirement
- Choosing to make the statement for greater transparency

PROPERTY TAX INCREASE PUBLIC STATEMENT

Given the District is considering a tax rate for FY2027 that is expected to exceed the certified tax rate, the proposed budget as presented includes a property tax increase.

PUBLIC HEARING TO RECEIVE COMMENT

The District is not required to hold an Aug truth-in-taxation hearing

Members of the public will still have an opportunity to comment on the budget and the tax increase

Public Hearing – May 26, 2026

ADDITIONAL INFORMATION

| | |
|--|-----------------|
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| Estimated Increase to a business of \$528,900 | \$43.63 |

BUDGET IMPACT

| <u>Affected Department</u> | <u>Budget without Tax Change</u> | <u>Interim Budget</u> | <u>Budget Change</u> |
|-------------------------------------|----------------------------------|-----------------------|----------------------|
| Fairway Estates Special District | \$19,725 | \$19,725 | \$ --- |

Impact of Tax Increase

The proposed property tax increase supports the District's long-term financial sustainability plan by gradually raising revenue to keep pace with rising service costs. If the increase is not approved, the District will need to rely on reserves to pay for services. This would deplete reserves more quickly and ultimately require steeper tax increases in the future. There is no request to expand or reduce service levels—this adjustment simply responds to rising costs driven by inflation.

QUESTIONS

1. CALL TO ORDER

BOARD: Chair Kayleen Whitelock, Vice Chair Bob Bedore, Kelvin Green, Zach Jacob, Chad Lamb, Kent Shelton

STAFF: Council Office Director Alan Anderson, Mayor Dirk Burton, City Attorney Josh Chandler, Public Works Director Brian Clegg, Budget & Management Analyst Rebecca Condie, Public Utilities Director Greg Davenport, Policy Analyst & Public Liaison Warren Hallmark, Assistant City Administrator Paul Jerome, Community Development Director Scott Langford, City Administrator Korban Lee, Fire Chief Derek Maxfield, Council Office Clerk Cindy Quick, Administrative Services Director Danyce Steck, Public Information Manager Marie Magers

ABSENT: Pamela Bloom

Chairperson Kayleen Whitelock called the meeting to order at 8:43 pm and excused Board Member Bloom

2. PUBLIC COMMENTS

Chairperson Whitelock opened the public comment period at 8:43 pm

Comments:

None

Chairperson Whitelock closed public comment at 8:43 pm

3. CONSENT ITEMS

a. Approve Meeting Minutes

- **May 27, 2025 - Fairway Estates Special Service Recreation District Meeting**

b. Resolution No. 022 Amending the 2025 Property Tax Rate for the Fairway Estates Special Service Recreation District

MOTION: Board Member Green moved to APPROVE Consent Items as listed.

Board Member Shelton seconded the motion.

The vote was recorded as follows:

YES: Bob Bedore, Kelvin Green, Zach Jacob, Chad Lamb, Kent Shelton, Kayleen Whitelock

NO:

ABSENT: Pamela Bloom

The motion Passed 6-0.

4. ADJOURN

The meeting adjourned at 8:44 pm

I certify that the foregoing minutes represent an accurate summary of what occurred at the meeting held on September 9, 2025. This document constitutes the official minutes for the City of West Jordan Fairway Estates Special Service Recreation District meeting.

Cindy M. Quick, MMC
Secretary

Approved this day of 2026

DRAFT