



AGENCY MEETING May 12, 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

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FAIRWAY ESTATES SPECIAL SERVICE RECREATION DISTRICT 7:10 pm (or as soon thereafter as possible)

1. CALL TO ORDER

2. PUBLIC COMMENTS

3. BUSINESS ITEMS

- a. Property Tax Impact Schedule for FY2027
- b. FESSRD Resolution No. 023 Acknowledging the Intent to Exceed the Certified Tax Rate
- c. FESSRD Resolution No. 025 Adopting the Tentative Budget for the Fairway Estates Special Service Recreation District for Fiscal Year 2027 and Setting May 26, 2026 as the Date for a Public Hearing Regarding the Adoption of the Final Budget Which Includes an Increase to Property Tax Revenue

4. 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, Deseret News, and West Jordan Journal.

Posted and dated May 8, 2026

Cindy M. Quick, MMC, Secretary

REQUEST FOR BOARD ACTION

Action: Other

Meeting Date Requested : 05/12/2026

Presenter: Becky Condie, Budget Analyst

Deadline of item : 05/12/2026

Applicant:

Department Sponsor: Admin. Services

Agenda Type: BUSINESS ITEMS

Presentation Time: 1 Minutes

(Council may elect to provide more or less time)

1. AGENDA SUBJECT

Property Tax Impact Schedule for FY2027

2. EXECUTIVE SUMMARY

As a best practice for public transparency and guided by Utah State Code 59-2-924 8(a)(ii), we are publishing the Property Tax Impact Schedule at every meeting where the budget is discussed. This schedule will change throughout the budget process if Board majority makes a change to the proposed property tax increase.

3. TIME SENSITIVITY / URGENCY

The Property Tax Impact Schedule will be shown at every meeting in which the budget is discussed.

4. FISCAL NOTE

See the schedule for details.

5. STAFF ANALYSIS

Staff supports showing the Property Tax Impact Schedule at every meeting in which the budget is discussed.

6. EXECUTIVE DIRECTOR RECOMMENDATION

The Executive Director (Mayor) supports showing the Property Tax Impact Schedule at every meeting in which the budget is discussed.

7. COUNCIL STAFF ANALYSIS

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

8. POSSIBLE BOARD ACTION

No action needed

9. ATTACHMENTS

Property Tax Impact Schedule



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.

REQUEST FOR BOARD ACTION

Action: Need Board to Take Action

Meeting Date Requested : 05/12/2026

Presenter: Becky Condie, Budget Analyst

Deadline of item : 05/30/2026

Department Sponsor: Admin. Services

Agenda Type: BUSINESS ITEMS

Time Requested: 5 Minutes

(Board may elect to provide more or less time)

1. AGENDA SUBJECT

FES Resolution No. 023 Acknowledging the Intent to Exceed the Certified Tax Rate

2. EXECUTIVE SUMMARY

FES Resolution No. 023 acknowledges the intent to exceed the certified tax rate. This is a formal step to facilitate informing the Salt Lake County Auditor's Office of the Board's intent as the County prepares the certified tax rates. Final certified tax rate numbers are expected mid-June.

A reference to the public hearing date of May 26, 2026 as established by FES Resolution No. 025 is included in FES Resolution No. 023.

As was previously disclosed and discussed at the FES meeting held on May 5, 2026, FES budgeted revenues are less than the \$20,000 threshold required by state code to initiate the truth-in-taxation process, thus, the District may proceed with the budget timeline and adopt its annual budget before June 30, 2026. See Utah State Code 59-2-919(5.b.ii)

3. TIME SENSITIVITY / URGENCY

Since the District is exempted from the truth-in-taxation process, the Board must adopt a final budget by June 30, 2026.

4. FISCAL NOTE

The District intends exceed the certified tax rate by 10%.

5. DEPARTMENT RECOMMENDATION

Staff recommends approval of FES Resolution No. 023 in order to support the long-term financial sustainability of the District.

6. MOTION RECOMMENDED

Timeline & Background Information

This is the second step of the FY2027 budget and property tax process for the West Jordan Fairway Estates Special Service Recreation District (FES).

- **Step 1 – Receive the FY2027 Proposed Budget**

The FES Board accepted the FY2027 Proposed Budget during the May 5, 2026 regular meeting and also discussed the proposed property tax increase and budget timeline.

- **Step 2 – Acknowledge Intent to Exceed the Certified Tax Rate**

This action allows the Salt Lake County Auditor's Office to prepare certified tax rate calculations while final certified figures are anticipated in mid-June 2026.

- **Step 3 – Establish and Conduct Public Hearing**

FES Resolution No. 025 establishes May 26, 2026 as the date for the public hearing regarding the

FY2027 budget and proposed property tax increase. Although the District's budgeted property tax revenue increase is below the \$20,000 threshold requiring the formal truth-in-taxation process under Utah State Code 59-2-919(5)(b)(ii), the Board elected to proceed with a public hearing process to encourage transparency and public input.

- **Step 4 – Adopt Final Budget**

It is anticipated that the adoption of the FY2027 Final Budget will be considered during the June 23, 2026 regular meeting.

7. EXECUTIVE DIRECTOR RECOMMENDATION

The Executive Director (Mayor) recommends approval of FES Resolution No. 023 in order to support the long-term financial sustainability of the District.

8. POSSIBLE BOARD ACTION

The Board may choose to take one of the following actions:

1. Approve the Resolution as written and as proposed OR with stated amendments;
2. Not Approve the Resolution;

9. PACKET ATTACHMENT(S)

Resolution No. 023

1 **FAIRWAY ESTATES SPECIAL SERVICE RECREATION DISTRICT**

2 A Special Service Recreation District

3
4 **RESOLUTION NO. 023**

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6 **A RESOLUTION ACKNOWLEDGING THE INTENT TO EXCEED THE**
7 **CERTIFIED PROPERTY TAX RATE AND SCHEDULING A PUBLIC**
8 **HEARING REGARDING THE PROPOSED PROPERTY TAX**
9 **INCREASE.**
10

11 WHEREAS, Utah State Code Ann. Title 17D, Chapter 1, Section 105 authorizes a
12 municipality to levy property tax on property within a special service district; and

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

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

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

20 WHEREAS, the Board desires to establish the time and place to receive public comments
21 on the proposed property tax increase; and

22 WHEREAS, the purpose of the hearing is to receive public comment before the levy of the
23 property tax.

24 NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF THE FAIRWAY ESTATES
25 SPECIAL SERVICE RECREATION DISTRICT:

26 *Section 1.* For purposes of defraying the necessary and proper expenses of the Fairway
27 Estates Special Service Recreation District (the District), it is hereby determined the proposed
28 property tax rate for the District upon all real and personal property within the City of West Jordan
29 made taxable by law in the year 2026 for the City’s fiscal year ending June 30, 2027 is proposed to
30 exceed the certified tax rate. Details of the impact of the proposed tax increase are included in
31 Exhibit A of this resolution, as well as FES Resolution No. 024 which was adopted on May 5, 2026
32 on the Property Tax Impact Schedule.

33 *Section 2.* The District, by and through the Board of the Fairway Estates Special Service
34 Recreation District, hereby expressly reserves the power and right to amend the foregoing tax rate
35 as it may deem just, proper, and appropriate under law.

36 *Section 3.* A public hearing to receive comment on the proposed property tax rate before it
37 is levied is established with Resolution No. 025.

EXHIBIT A
Resolution No. 023

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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	<u>\$ 12,261</u>
Difference	\$ 1,226
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<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.

REQUEST FOR BOARD ACTION

Action: Need Board to Take Action

Meeting Date Requested : 05/12/2026

Presenter: Becky Condie, Budget Analyst

Deadline of item : 05/12/2026

Department Sponsor: Admin. Services

Agenda Type: BUSINESS ITEMS

Time Requested: 10 Minutes

(Board may elect to provide more or less time)

1. AGENDA SUBJECT

FES Resolution No. 025 adopting the Tentative Budget for the West Jordan Fairway Estates Special Service Recreation District for Fiscal Year 2027 and setting May 26, 2026 as the date for a public hearing regarding the adoption of the final budget which includes an increase to property tax revenue.

2. EXECUTIVE SUMMARY

FES Resolution No. 025 considers adopting the Tentative Budget and setting a date for the public hearing on the adoption of the final budget which includes an increase to property tax revenue. It is proposed that the Board hold the public hearing on May 26, 2026 and consider the adoption of the final budget on June 23, 2026.

The Board formally accepted the FY2027 Proposed Budget in a regularly scheduled public meeting on May 5, 2026. FES budgeted revenues are less than the \$20,000 threshold required by state code to initiate the truth-in-taxation process. The Board therefore indicated a desire to continue with the normal budget public hearing process and indicated a desire to inform district residents of the public hearing through extra communication efforts.

3. TIME SENSITIVITY / URGENCY

05/05/2026: FES Board accepted the FY2027 Proposed Budget from the District's Executive Director.

05/12/2026: Regular meeting in which FES Board considers the FY2027 Tentative Budget for adoption and sets a date and time for a public hearing regarding the adoption of the final budget which includes an increase to property tax revenue.

05/26/2026: Public hearing regarding the annual budget and property tax increase. Since the truth-in-taxation process is not required for entities with revenue less than \$20,000, the Board has elected to proceed with a regular public hearing on the budget to receive comment.

06/23/2026: FES Board to consider the adoption of the annual budget and the setting of the property tax rate.

4. FISCAL NOTE

Revenue	\$ 13,987
Expense	(19,725)
Use of reserves	\$ (5,738)

5. ADMINISTRATIVE STAFF ANALYSIS

Staff recommends approving FES Resolution No. 025 adopting the Tentative Budget for the West Jordan Fairway Estates Special Service Recreation District for Fiscal Year 2027 and setting May 26, 2026 as the date for a public hearing regarding the adoption of the final budget which includes an increase to property tax revenue.

Legal References:

Per Utah State Code §17D-1-106(1), "A special service district is, to the same extent as if it were a local district, subject to and governed by: . . . (d) Title 17B, Chapter 1, Part 6, Fiscal Procedures for Local Districts; [and] (e) Title 17B, Chapter 1, Part 7, Local District Budgets and Audit Reports."

Per Utah State Code §17B-1-607(1), "On or before the first regularly scheduled meeting of the board of trustees in . . . May for a fiscal year entity, the budget officer of each local district [or special service district] shall prepare for the ensuing year, in a format prescribed by the state auditor, and file with the board of trustees a tentative budget for each fund for which a budget is required."

Per Utah State Code §17B-1-607(4), "The board of trustees shall review, consider, and tentatively adopt the tentative budget in any regular meeting or special meeting called for that purpose and may amend or revise the tentative budget in any manner that the board considers advisable prior to public hearings"

Per Utah State Code §17B-1-609(1), "At the meeting at which the tentative budget is adopted, the board of trustees shall: (a) establish the time and place of a public hearing to consider its adoption; and (b) except as provided in Subsection 6 [mailing notice of hearing to individual residents], order that notice of the hearing (i) be posted in three public places within the district and (ii) be published at least seven days before the hearing on the Utah Public Notice Website created in Section 63A-16-601."

Per Utah State Code §17B-1-610, "At the time and place advertised . . . the board of trustees shall: (1) hold a public hearing on the budgets tentatively adopted; and (2) give all interested persons in attendance an opportunity to be heard on the estimates of revenues and expenditures or any item in the tentative budget of any fund."

Per Utah State Code §17B-1-611, after the public hearing, the Board has continuing jurisdiction and 1) may do the following: (a) continue to review the tentative budget; (b) insert any new items; or (c) increase or decrease items of expenditure that were the proper subject of consideration at the public hearing. The Board may not decrease the amount appropriated for debt retirement and interest or reduction of any existing deficits. The Board shall increase or decrease the total anticipated revenue to equal the net change in proposed expenditures in the budget of each fund.

Per Utah State Code §17B-1-614, the Board is to adopt, by resolution, a budget for the ensuing fiscal year for each fund for which a budget is required.

Per Utah State Code §17B-1-627 and 59-2-912(2), the Board must set the property tax rates no later than 14 days after receiving the certified tax rate.

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

6. EXECUTIVE DIRECTOR RECOMMENDATION

Executive Director (Mayor) recommends approving FES Resolution No. 025 adopting the Tentative Budget for the West Jordan Fairway Estates Special Service Recreation District for Fiscal Year 2027 and

setting May 26, 2026 as the date for a public hearing regarding the adoption of the final budget which includes an increase to property tax revenue.

7. COUNCIL STAFF ANALYSIS

Timeline & Background Information

This item represents the second step in the FY2027 budget process for the West Jordan Fairway Estates Special Service Recreation District (FES).

- **Step 1 – Receive the FY2027 Proposed Budget**
The FES Board formally accepted the FY2027 Proposed Budget on May 5, 2026.
- **Step 2 – Adopt the Tentative Budget and Set Public Hearing Date**
During this meeting, the Board is to consider adoption of the Tentative Budget and establish May 26, 2026 as the date for the public hearing regarding the proposed Final Budget and property tax increase.
- **Step 3 – Hold Public Hearing on the Budget and Property Tax Increase**
A public hearing is proposed for May 26, 2026 to receive public comment regarding the FY2027 budget and proposed property tax increase.
- **Step 4 – Consider Adoption of the Final Budget**
It is anticipated the Board will consider adoption of the FY2027 Final Budget during the June 23, 2026 regular meeting.

8. POSSIBLE BOARD ACTION

The Board may choose to take one of the following actions:

1. Approve the Resolution as written and as proposed OR with stated amendments;
2. Not Approve the Resolution;

9. PACKET ATTACHMENT(S)

Resolution No. 025

FESSRD Tentative Budget FY2027

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

3
4 **RESOLUTION NO. 025**

5
6 **A RESOLUTION ADOPTING THE TENTATIVE BUDGET FOR THE**
7 **FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**
8 **AND SCHEDULING A PUBLIC HEARING TO RECEIVE COMMENT**
9 **BEFORE THE ADOPTION OF THE FINAL BUDGET.**

10
11 WHEREAS, the Board of the Fairway Estates Special Service Recreation District (the
12 District) is required to review, consider, and adopt the tentative budget in a regular or special
13 meeting called for that purpose; and

14
15 WHEREAS, the tentative budget adopted by the Board and all supporting schedules and
16 data shall be a public record in the City Recorder's Office and on the City website, available for
17 public inspection for a period of at least ten (10) days prior to the adoption of the District's final
18 budget; and

19
20 WHEREAS, at the meeting in which the tentative budget is adopted, the Board shall
21 establish the time and place to receive public comment on the budget and shall order that notice
22 thereof be published at least seven (7) days prior to the hearing as required in State law; and

23
24 WHEREAS, the tentative budget adopted by the Board includes an increase in budgeted
25 property tax revenue, with the intent to exceed the certified property tax rate; and

26
27 WHEREAS, the purpose of the hearing is to receive public comment before the setting of
28 the property tax rate and the adoption of the final budget.

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

32
33 *Section 1.* The tentative budget for fiscal year 2027, submitted herewith, is hereby adopted
34 and is ordered to be filed and maintained as a public record, available for public inspection in the
35 City Recorder's Office at West Jordan City Hall located at 8000 South Redwood Road, First Floor,
36 West Jordan, Utah and the City website at www.westjordan.utah.gov until adoption of the final
37 budget.

38
39 *Section 2.* A public hearing to receive comment before the District's final budget is adopted
40 and the property tax rate is set, shall be held on May 26, 2026 at approximately 7:00 pm, or as
41 soon as possible thereafter, in the West Jordan City Council Chambers located at 8000 South
42 Redwood Road, Third Floor, West Jordan, Utah.

43
44 *Section 3.* The Council Office Clerk shall publish notice of said public hearing consistent
45 with requirements of Section 17B-1-609 of the Utah Code Annotated.



**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 STATEMENT

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	<u>\$ 12,261</u>
Difference	\$ 1,226
Estimated Increase to the Districts’ Property Tax Rate	10.00%
Estimated Increase to a Resident’s Combined Rate*	0.92%
Estimated Increase to a primary residence of \$528,900	\$ 24.00
Estimated Increase to a business of \$528,900	\$ 43.63

* Property tax rate when all taxing entities (such as the school district) for a given property are added up.

<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

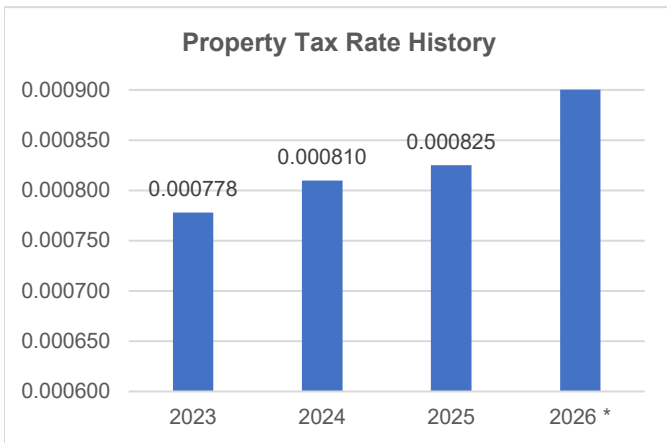
FUND DESCRIPTION & PURPOSE

The Fairway Estates Special Service Recreation District is a separate taxing entity created to provide park strip 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	\$ 12,259	0.0%

* 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 Fiscal Year	2024	2025	2026
	FY 2025 Actual	FY 2026 Actual	FY 2027 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	-	-	-	-	- 100%
3 250-316000 Fee In Lieu-Vehicles	710	700	700	500	(200) 100%
4 250-319000 Penalties	-	-	-	-	- 100%
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>

FAIRWAY ESTATES Map

SPECIAL SERVICE RECREATION DISTRICT

