



**The City of West Jordan
Fairway Estates Special
Service
Recreation District Meeting
June 09, 2026**

PARTICIPATE IN MEETING



VIEW THE MEETING



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

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 7:10 pm (or as soon thereafter as possible)

1. Call to Order

2. Public Comments

3. Public Hearings

- a. Resolution No. 026 Amending the West Jordan Fairway Estates Special Service Recreation District Annual Budget for the Fiscal Year Ending June 30, 2026

4. Business Items

- a. Property Tax Impact Schedule for FY2027
- b. A Budget Officer for West Jordan Fairway Estates Special Service Recreation District Intends to Again State the Following:
 - West Jordan Fairway Estates Special Service Recreation District is considering a tax rate that exceeds the certified tax rate
 - The approximate dollar amount and purpose of the ad valorem tax revenue increase
 - The approximate percentage increase in ad valorem tax revenue that is based on the tax rate increase
 - West Jordan Fairway Estates Special Service Recreation District shall provide

notice of and conduct a public hearing as required where members of the public have an opportunity to comment on the proposed increase

- c. FESSRD Resolution No. 023 Acknowledging the Intent to Exceed the Certified Tax Rate and Setting a Public Hearing Date
- d. FESSRD Resolution No. 029 Adopting the Interim Budget for the Fairway Estates Special Service District for Fiscal Year 2027

5. Consent Items

- a. Approve Meeting Minutes
 - May 26, 2026 – Fairway Estates Special Service Recreation District Meeting

6. 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 June 5, 2026 Cindy M. Quick, MMC, Secretary

REQUEST FOR BOARD ACTION

Action: Need Board to Take Action

Meeting Date Requested : 06/09/2026

Presenter: Becky Condie, Budget Analyst

Deadline of item : 06/09/2026

Department Sponsor: Admin. Services

Agenda Type: PUBLIC HEARINGS

Time Requested: 5 Minutes

(Board may elect to provide more or less time)

1. AGENDA SUBJECT

Resolution No. 026 Amending the West Jordan Fairway Estates Special Service Recreation District Annual Budget for the Fiscal Year Ending June 30, 2026

2. EXECUTIVE SUMMARY

Public hearing and consideration of Resolution No. 026 Amending the West Jordan Fairway Estates Special Service Recreation District Annual Budget for the fiscal year ending June 30, 2026

3. TIME SENSITIVITY / URGENCY

This amendment must be considered prior to the end of the fiscal year which is June 30, 2026.

4. FISCAL NOTE

See Attachment A of Resolution No. 026

5. ADMINISTRATIVE STAFF ANALYSIS

Staff recommends approval of Resolution No. 026 Amending the West Jordan Fairway Estates Special Service Recreation District Annual Budget for FY 2026.

6. EXECUTIVE DIRECTOR RECOMMENDATION

Mayor recommends approval of Resolution No. 026 Amending the West Jordan Fairway Estates Special Service Recreation District Annual Budget for FY 2026.

7. BOARD STAFF ANALYSIS

The Board is being asked to consider an amendment to the District's Fiscal Year 2026 budget. A public hearing is required as part of the budget amendment process.

The amendment must be approved before June 30, 2026, the end of the current fiscal year.

8. OTHER INFORMATION

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;
3. Continue the item to a future specified date;
4. Move the item to an unspecified date;
5. Refer the item back to a Subcommittee or an Ad Hoc Committee;
6. Refer the item back to Board Staff or Administrative Staff.

9. PACKET ATTACHMENT(S)

Resolution No. 026

Fairway Estates Special Service Recreation District

A Special Service Recreation District

Resolution No. 026

**A Resolution Amending the Budget for the Fairway Estates Special Service Recreation District
for Fiscal Year 2026**

Whereas, the Executive Director of the Fairway Estates Special Service Recreation District (the District) has prepared an amended budget for the District for Fiscal Year 2026 and has submitted the same to the Board of the Fairway Estates Special Service Recreation District (the Board); and

Whereas, the Board held a public hearing on June 9, 2026 concerning such fund and the proposed amended budget for such fund;

Now, therefore, be it resolved by the Board of the Fairway Estates Special Service Recreation District:

Section 1. The Board hereby adopts the Amended Budget for the Fairway Estates Special Service Recreation District for the Fiscal Year 2026.

Section 2. The budget for the fund described above shows balanced revenues and expenditures in the following total amount and any adjustments made earlier this evening:

	Adopted <u>Budget</u>	<u>Amendment</u>	Amended <u>Budget</u>
Fairway Estates	\$ 23,061	\$ 1,939	\$ 25,000

Section 3. This Resolution shall take effect immediately upon adoption.

Adopted by the Board of the Fairway Estates Special Service Recreation District this 9th day of June, 2026.

Board of the Fairway Estates Special Service Recreation
District

Attest:

Bob Bedore
Board Chair

Cindy M. Quick, MMC
Secretary

Voting by the Redevelopment Agency Board

"Yes" "No"

Board Chairperson Bob Bedore

☐☐

Board Vice Chairperson Jessica Wignall

☐☐

Board Member Annette Harris

☐☐

Board Member Zach Jacob

☐☐

Board Member Chad Lamb

☐☐

Board Member Kent Shelton

☐☐

Board Member Kayleen Whitelock

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Attachment A
Budget Amendment

	Adopted	Amendmen	Amended	Notes
	Budget	t	Budget	
Revenue	\$ 13,961	No change	\$ 13,961	
Expenditures				
Utilities	(8,756)	(500)	(9,256)	Water, electricity
Prof & tech svcs	(25)	-	(25)	Entity registration
Misc services	(14,280)	(1,439)	(15,719)	Sprinkler system repairs
	(23,061)	(1,939)	(25,000)	
Net change	\$ (9,100)	\$ (1,939)	\$ (11,039)	
Beginning reserves	\$ 36,401		\$ 36,401	
Net change	(9,100)		(11,039)	
Ending reserves	\$ 27,301		\$ 25,362	

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REQUEST FOR BOARD ACTION

Action: Other

Meeting Date Requested : 06/09/2026

Presenter: Becky Condie, Budget Analyst

Deadline of item : 06/09/2026

Department Sponsor: Admin. Services

Agenda Type: BUSINESS ITEMS

Time Requested: 1 Minutes

(Board 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 including 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 included at every meeting in which the budget is discussed.

4. FISCAL NOTE

See the schedule for details.

5. ADMINISTRATIVE STAFF ANALYSIS

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

6. EXECUTIVE DIRECTOR RECOMMENDATION

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

7. BOARD 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.

8. POSSIBLE BOARD ACTION

No action needed

9. PACKET ATTACHMENT(S)

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: Other

Meeting Date Requested : 06/09/2026

Presenter: Becky Condie, Budget Analyst

Deadline of item : 06/09/2026

Department Sponsor: Admin. Services

Agenda Type: BUSINESS ITEMS

Time Requested: 1 Minutes

(Board may elect to provide more or less time)

1. AGENDA SUBJECT

A Budget Officer for West Jordan Fairway Estates Special Service Recreation District Intends to Again State the Following:

- West Jordan Fairway Estates Special Service Recreation District is considering a tax rate that exceeds the certified tax rate
- The approximate dollar amount and purpose of the ad valorem tax revenue increase
- The approximate percentage increase in ad valorem tax revenue that is based on the tax rate increase
- West Jordan Fairway Estates Special Service Recreation District shall provide notice of and conduct a public hearing as required where members of the public have an opportunity to comment on the proposed increase

2. EXECUTIVE SUMMARY

This item is intended as language to be published on the public notice for this meeting, to comply with recent legislative changes to Utah State Code 59-2-919. There is no council action required, it is simply informational for the public's benefit. The details of the proposed property tax increase are included in the Property Tax Impact Schedule and will be reviewed in the presentation of Resolution No. 023 which acknowledges the intent to exceed the certified tax rate.

3. TIME SENSITIVITY / URGENCY

According to 59-2-919(4)(b) this needs to be completed sometime between May 1 and June 12. This information was initially included when the proposed budget was accepted by the board on May 5, 2026. It is being included again in conjunction with declaring the intent to exceed the property tax rate for the benefit of the public.

4. FISCAL NOTE

See the Proposed Property Tax Impact Schedule.

5. ADMINISTRATIVE STAFF ANALYSIS

Staff recommends including this language as a separate item on the agenda and in the public noticing.

6. EXECUTIVE DIRECTOR RECOMMENDATION

Executive Director recommends including this language as a separate item on the agenda and in the public noticing.

7. BOARD 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 through August 2026.

8. POSSIBLE BOARD ACTION

No action is needed

REQUEST FOR BOARD ACTION

Action: Need Board to Take Action	Meeting Date Requested : 06/09/2026
Presenter: Becky Condie, Budget Analyst	Deadline of item : 06/09/2026
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. 023 Acknowledging the Intent to Exceed the Certified Tax Rate and Setting a Public Hearing Date

2. EXECUTIVE SUMMARY

FES Resolution No. 023 acknowledges the intent to exceed the certified tax rate and sets a date for the public hearing on that tax rate. This resolution will declare the proposed property tax revenue amount. The tax rate will be calculated based on the final assessed values of the District. Final certified tax rate numbers are expected mid-June.

A public hearing date will be set for Aug 11, 2026 as part of the truth-in-taxation process. The amount of the property tax increase will be restricted until after that public hearing and adoption of the final budget.

3. TIME SENSITIVITY / URGENCY

FES budget timeline:

May 5, 2026 – Receive the Proposed Budget

May 12, 2026 – Adopt the Tentative Budget

May 26, 2026 – Public Hearing on the Tentative Budget

June 9, 2026 – Acknowledge intent to exceed certified tax rate and set TNT public hearing date

June 9, 2026 – Adopt the Interim Budget

Aug 11, 2026 – Public Hearing on the Tax Increase

Aug 25, 2026 – Adopt the tax rate

Aug 25, 2026 – Adopt the Annual Budget

4. FISCAL NOTE

Property tax revenue in the FY2027 Tentative Budget is \$13,487, which is a 10% increase from the prior year. This is an increase of approximately \$24.00 per year on an average value residential property and an increase of approximately \$43.63 per year on an average value commercial property.

The tax increase information could change once assessed values and a certified rate are received from the county. It is the intention that the proposed budgeted dollar revenue will not change, regardless of assessed values and the certified rate.

See the FES FY2027 Tentative Budget and the Property Tax Impact Schedule FES FY2027 for financial details.

5. ADMINISTRATIVE STAFF ANALYSIS

Staff received clarification on the legislation regarding truth-in-taxation. Although the FES budgeted revenues are less than the \$20,000 threshold required by state code to initiate the **noticing**

requirements, the District must still proceed with the remaining requirements of Truth-in-Taxation, including holding a public hearing on the tax rate in August. See Utah State Code 59-2-919(5.b.ii).

Staff recommends this formal step to acknowledge the intent to exceed the certified tax rate and to set a public hearing date for August 11, 2026.

6. EXECUTIVE DIRECTOR RECOMMENDATION

Executive Director recommends this formal step to acknowledge the intent to exceed the certified tax rate and to set a public hearing date for August 11, 2026.

7. BOARD STAFF ANALYSIS

The Board is being asked to acknowledge its intent to exceed the certified property tax rate and set a public hearing date of August 11, 2026, as required by Utah's Truth-in-Taxation process. This action does not approve a tax increase. It begins the required public process that allows the District to consider a tax increase later in the budget cycle. The final tax rate will be calculated after certified property values are received.

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;
3. Continue the item to a future specified date;
4. Move the item to an unspecified date;
5. Refer the item back to a Subcommittee or an Ad Hoc Committee;
6. Refer the item back to Board Staff or Administrative Staff.

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**

5
6 **A Resolution Acknowledging the Intent to Exceed the Certified Property Tax Rate and**
7 **Scheduling a Public Hearing Regarding the Proposed Property Tax Increase**
8

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

11 Whereas, the Board has determined the requirements for the fund for which property taxes are
12 to be levied; and

13 Whereas, the property tax rate is anticipated to be in excess of the tax rate certified by the Salt
14 Lake County Auditor; and

15 Whereas, Utah State Code Ann. Title 59, Chapter 2, Section 919, Subsection 5(b)(ii) exempts the
16 taxing entity from the noticing requirements of the same section which are referred to as the ‘Truth-in-
17 Taxation’ process; and

18 Whereas, the Board desires to establish the time and place to receive public comments on the
19 proposed property tax increase; and

20 Whereas, the purpose of the hearing is to receive public comment before the levy of the property
21 tax.

22 Now, therefore, it is resolved by the Board of the Fairway Estates Special Service Recreation
23 District:

24 **Section 1.** For purposes of defraying the necessary and proper expenses of the Fairway Estates
25 Special Service Recreation District (the District), it is hereby determined the proposed property tax
26 revenue for the District collected upon all real and personal property within the City of West Jordan made
27 taxable by law in the year 2026 for the City’s fiscal year ending June 30, 2027 is proposed at \$13,487. This
28 amount is anticipated to exceed the certified revenue determined by the certified tax rate. Details of the
29 impact of the proposed tax increase are included in Exhibit A of this resolution, as well as FES Resolution
30 No. 024 which was adopted on May 5, 2026 on the Property Tax Impact Schedule.

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

34 **Section 3.** A public hearing to receive comment before the District’s final tax rate is adopted shall
35 be held on August 11, 2026 at approximately 7:15 pm, or as soon as possible thereafter, in the West Jordan
36 City Council Chambers located at 8000 South Redwood Road, Third Floor, West Jordan, Utah.

37 **Section 4.** Notice of the public hearing will be provided to the residents of the District via direct
38 distribution and/or mailing.

Section 5. This Resolution takes effect immediately upon adoption.

Adopted by the Board of the West Jordan City Fairway Estates Special Service Recreation District
this 9th day of June 2026.

Board of the Fairway Estates Special Service Recreation District

Bob Bedore
Chairperson

Attest:

Cindy M. Quick, MMC
Council Office Clerk

Voting by the Board

"Yes"

"No"

Board Chairperson Bob Bedore

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Board Vice Chairperson Jessica Wignall

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Board Member Annette Harris

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Board Member Zach Jacob

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Board Member Chad Lamb

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Board Member Kent Shelton

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Board Member Kayleen Whitelock

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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	\$ 12,261
Difference	\$ 1,226

Fairway Estates Special Service District Current Tax Rate	.000825
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Estimated Increase to the District’s Property Tax Revenue	10.00%
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Estimated Increase to a primary residence of \$528,900	\$ 24.00
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Estimated Increase to a business of \$528,900	\$ 43.63
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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 : 06/09/2026
Presenter: Becky Condie, Budget Analyst	Deadline of item : 06/09/2026
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. 029 Adopting the Interim Budget for the Fairway Estates Special Service District for Fiscal Year 2027

2. EXECUTIVE SUMMARY

FES Resolution No. 029 considers adopting the Interim Budget.

In accordance with 59-2-924: "Interim budget" means the final tentative budget for a fiscal year taxing entity that in accordance with Subsection (8)(a), proposes a tax rate increase for the ensuing fiscal year period that is in effect for the period beginning July 1 and ending after the date on which the taxing entity, before September 1, adopts a final budget.

The Board formally accepted the FY2027 Proposed Budget in a regularly scheduled public meeting on May 5, 2026 and adopted a Tentative Budget on May 12, 2026. A public hearing was held to receive comments on the Tentative Budget on May 26, 2026 with no one making any public comment.

The Interim Budget will stand, with the amount of the property tax increase held in a restricted account, until the Final Budget is adopted. It is recommended that the Final Budget be adopted at the Aug 25, 2026 meeting.

3. TIME SENSITIVITY / URGENCY

State code requires that an Interim Budget (in the case of a property tax increase) be adopted before June 30.

4. FISCAL NOTE

See the FES FY2027 Interim Budget for financial details.

5. ADMINISTRATIVE STAFF ANALYSIS

Staff recommends adopting the FESSRD Interim Budget for FY2027.

6. EXECUTIVE DIRECTOR RECOMMENDATION

Executive Director recommends adopting the FESSRD Interim Budget for FY2027.

7. BOARD STAFF ANALYSIS

The Board is being asked to adopt the FY 2027 Interim Budget. State law requires an interim budget when a proposed property tax increase will not be finalized before the start of the new fiscal year.

The proposed budget was accepted on May 5, 2026, a Tentative Budget was adopted on May 12, 2026, and a public hearing was held on May 26, 2026. No public comments were received.

If approved, the Interim Budget will take effect on July 1, 2026, and remain in place until the Board adopts a Final Budget, which is anticipated on August 25, 2026.

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;
3. Continue the item to a future specified date;
4. Move the item to an unspecified date;
5. Refer the item back to a Subcommittee or an Ad Hoc Committee;
6. Refer the item back to Board Staff or Administrative Staff.

9. PACKET ATTACHMENT(S)

FESSRD Resolution No. 029

FESSRD Interim Budget FY2027

1 **Fairway Estates Special Service Recreation District**

2 A Special Service Recreation District

3
4 **Resolution No. 029**

5
6 **A Resolution Adopting the Interim Budget for the Fairway Estates Special Service**
7 **Recreation District for Fiscal Year 2027**

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9 Whereas, Section 17B-1-614 of Utah Code, as amended, requires adoption of final budgets before
10 June 30th of each year, except as provided in Sections 59-2-919 through 59-2-924; and

11
12 Whereas, the tentative budget accepted and adopted by the Board for the Fairway Estates Special
13 Service Recreation District has been open for public inspection since May 12, 2026; and

14
15 Whereas, proper notice of the public hearing on the tentative budget for consideration of the
16 adoption of the interim budget was published according to the requirements in Section 17B-1-609 of the
17 Utah State Code Annotated; and

18
19 Whereas, said public hearing was held on May 26, 2026, and public comment was received; and

20
21 Whereas, after considering input from the public, the Board for the Fairway Estates Special Service
22 Recreation District desires to adopt its interim budget for fiscal year 2027; and

23
24 Whereas, Section 59-2-924(8) requires the amount of the property tax increase set aside in a
25 restricted budget account for the period beginning on July 1 and ending after the adoption of the final
26 budget.

27
28 Now, therefore, be it resolved by the Board of the Fairway Estates Special Service Recreation
29 District:

30
31 *Section 1.* The Board hereby adopts the interim budget for the Fairway Estates Special Service
32 Recreation District for the fiscal year 2027 for the amounts listed in section 3, plus any changes agreed
33 upon at this evening's meeting.

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35 *Section 2.* The interim budget will be in effect for the period beginning July 1 and ending after
36 the date on which the District adopts a final budget. Budgeted property tax revenue in excess of the
37 certified tax revenue will be held in a restricted account until after adoption of the final budget.

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39 *Section 3.* The interim budget for fiscal year 2027 is hereby adopted and shall consist of the
40 following:

41 Fairway Estates Fund \$ 19,725

42
43 *Section 4.* This Resolution shall take effect immediately upon adoption.

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Adopted, by the Board of the West Jordan Fairway Estates Special Service Recreation District this 9th day of June, 2026.

Board of the Fairway Estates Special Service
Recreation District

Bob Bedore
Chairperson

Attest:

Cindy M. Quick, MMC
Council Office Clerk

Voting by the City Council	"Yes"	"No"
Board Chairperson Bob Bedore	☐	☐
Board Vice Chairperson Jessica Wignall	☐	☐
Board Member Annette Harris	☐	☐
Board Member Zach Jacob	☐	☐
Board Member Chad Lamb	☐	☐
Board Member Kent Shelton	☐	☐
Board Member Kayleen Whitelock	☐	☐



**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

West Jordan City Hall · 8000 South Redwood Road · West Jordan, Utah 84088
www.westjordan.utah.gov · (801) 569-5000

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.

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District's Current Property Tax Revenue	<u>\$ 12,261</u>
Additional Property Tax Revenue to the District	\$ 1,226
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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

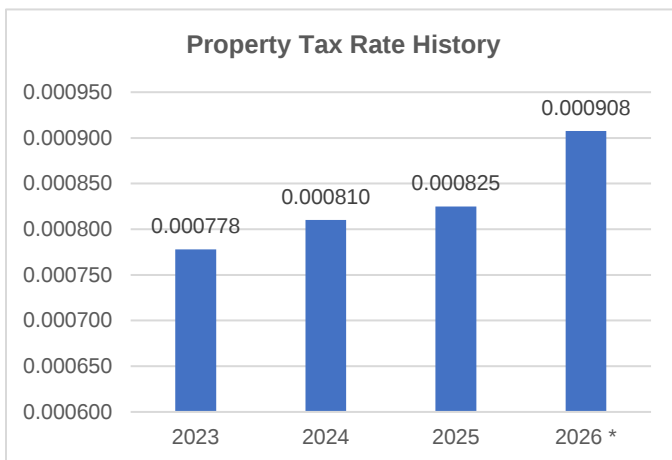
FUND DESCRIPTION & PURPOSE

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	\$ 9,974	\$ 11,147	\$ 11,611	\$ 12,261	\$ 1,114	10%
2 250-311075 Property Tax - Increase ¹	1,006	1,114	1,114	1,226	112	10%
3 250-312000 Delinquent Taxes	-	-	-	-	-	0%
4 250-316000 Fee In Lieu-Vehicles	710	700	700	500	(200)	-29%
5 250-319000 Penalties	-	-	-	-	-	0%
6 250-361000 Interest Earnings	239	1,000	-	-	(1,000)	-100%
7	11,928	13,961	13,425	13,987	26	100%
Expenditures						
8 250-427000 Utilities	(7,631)	(9,256)	(9,650)	(9,700)	444	5%
9 250-431000 Professional & Tech Svcs	(25)	(25)	(25)	(25)	-	0%
10 250-448000 Dept Supplies	-	-	-	-	-	0%
11 250-462100 Contract Services	(10,696)	(15,719)	(9,436)	(10,000)	(5,719)	-36%
12	(18,351)	(25,000)	(19,111)	(19,725)	5,275	-21%
13 Net change	\$ (6,423)	\$ (11,039)	\$ (5,686)	\$ (5,738)		
14 Beginning reserve balance	\$ 42,824	\$ 36,401	\$ 36,401	\$ 30,715		
15 Net change	(6,423)	(11,039)	(5,686)	(5,738)		
16 Ending reserve balance	\$ 36,401	\$ 25,362	\$ 30,715	\$ 24,977		

¹ Restricted until after truth-in-taxation and final budget adoption

ADDITIONAL DETAILS

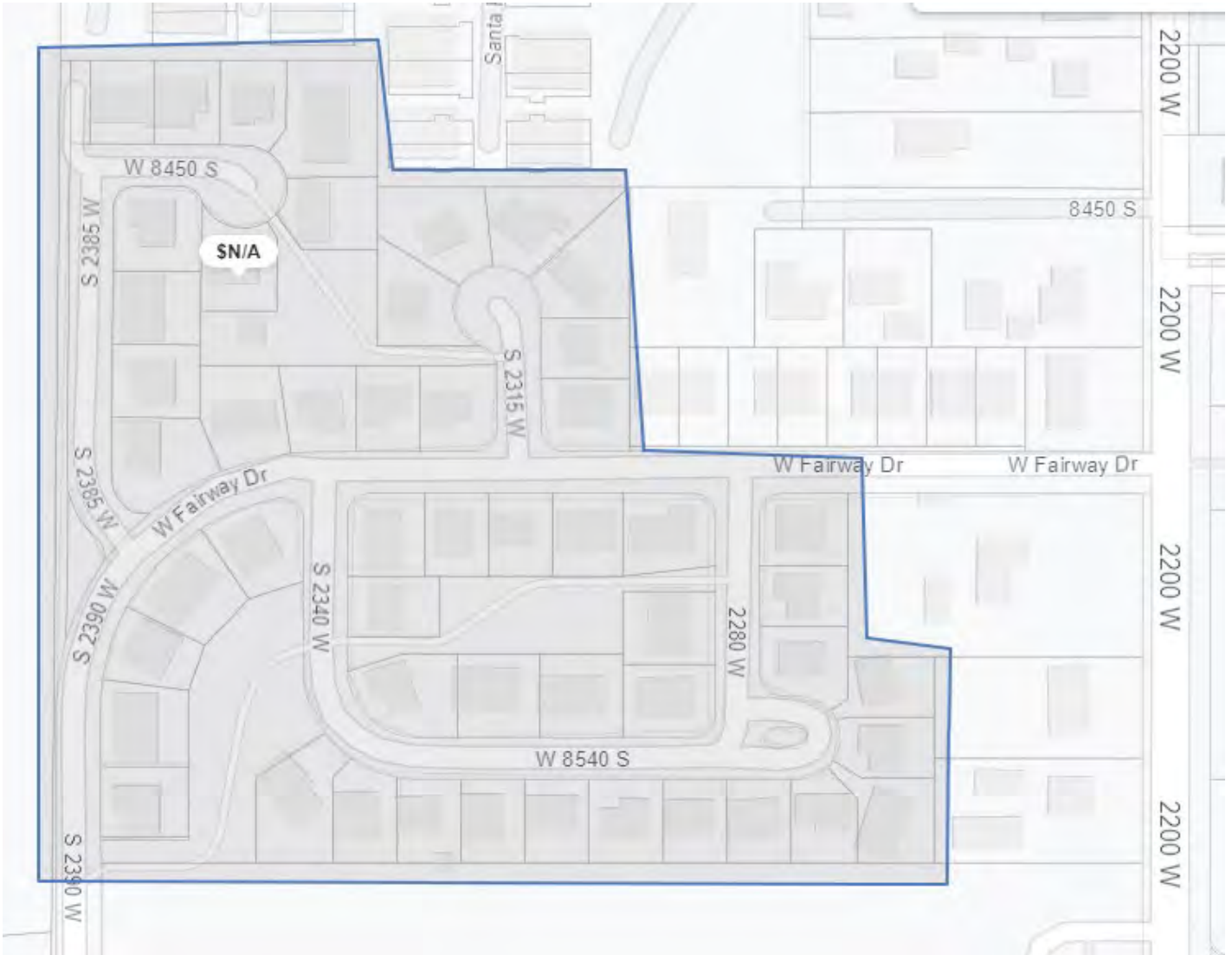
Expenditures				
17	250-427000	Utilities	8,500	Water = \$1,700/mo usage x 5 mos
18			900	Water base fee = \$75/mo x 12 mos
19			300	Electricity = \$25/mo x 12 mos
20	250-431000	Professional & Tech	25	Entity registration w/Lt Gov Office
21	250-462100	Miscellaneous Services	2,314	Other maintenance
22			7,686	Landscaping contractor (\$1,098 per mo x 7 mos)
23			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
	13,987	15,536	17,019	18,651	20,895	23,419
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)
	(19,725)	(20,517)	(21,342)	(22,203)	(23,101)	(24,037)
NET CHANGE	\$ (5,738)	\$ (4,981)	\$ (4,323)	\$ (3,552)	\$ (2,206)	\$ (617)
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	\$ 24,977	\$ 19,996	\$ 15,673	\$ 12,121	\$ 9,916	\$ 9,299

SPECIAL SERVICE RECREATION DISTRICT



1. Call to Order

Board: Chairperson Bob Bedore, Vice Chairperson Jessica Wignall, Annette Harris, Zach Jacob, Chad Lamb, Kent Shelton, Kayleen Whitelock

Staff: Council Office Director Alan Anderson, Mayor Dirk Burton, City Attorney Josh Chandler, Budget & Management Analyst Rebecca Condie, Assistant City Administrator Paul Jerome City Administrator Korban Lee, Council Office Clerk Cindy Quick, Policy Analyst Walter Schmidt, Administrative Services Director Danyce Steck

Chairperson Bedore called the meeting to order at 8:09 pm

2. Public Comments

Chairperson Bedore opened public comments at 8:10 pm

Comments:

None

Chairperson Bedore closed public comments at 8:10 pm

3. Public Hearings

a. Property Tax Impact Schedule for FY2027

Budget Analyst Becky Condie reviewed the Property Tax Impact Schedule, noting it was available online and in print. She explained the proposed increase would generate approximately \$1,226 in additional property tax revenue, equating to an estimated \$24 annual increase for a residential property. The increase was described as necessary to help maintain the long-term financial stability of the district. Responding to a question from Board Member Whitelock she clarified that business impacts were included to comply with State requirements.

b. Public Hearing to Receive Comment on the Fairway Estates Special Service Recreation District's Fiscal Year 2027 Tentative Budget Which Includes a Proposed Tax Increase

Budget Analyst Becky Condie reviewed the proposed Fairway Estates budget and public hearing process. The Fairway Estates is a separate taxing district that funds landscaping and open space maintenance for 51 parcels. The proposed budget included a 10% property tax increase to help offset rising utility and landscaping costs and maintain reserve balances. Ms. Condie noted the district's reserves were projected to continue declining over the next several years despite incremental tax increases. She outlined a Five Year Plan estimating the

property tax impact, upcoming Truth in Taxation process, and budget timeline, including adoption of an interim budget and a public hearing scheduled for August.

Chair Bedore opened the public hearing at 8:17 pm

Comments:

None

Chair Bedore closed the public hearing at 8:17 pm

4. Consent Items

a. Approve Meeting Minutes

- **May 5, 2026 – Fairway Estates Special Service Recreation District**
- **May 12, 2026 – Fairway Estates Special Service Recreation District**

**MOTION: Board Member Lamb moved to APPROVE Consent Items as listed.
Board Member Shelton seconded the motion.**

The vote was recorded as follows:

YES: Bob Bedore, Annette Harris, Zach Jacob, Chad Lamb, Kent Shelton, Kayleen Whitelock, Jessica Wignall

NO:

ABSENT:

The motion Passed 7-0.

5. Adjourn

Chairperson Bedore adjourned the meeting at 8:19 pm

I certify that the foregoing minutes represent an accurate summary of what occurred at the meeting held on May 26, 2026. 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