



The City of West Jordan
Fairway Estates Special
Service
Recreation District Meeting
August 25, 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 7:00 pm

1. Call to Order

2. Pledge of Allegiance

3. Public Comments

4. Business Items

- a. FES Resolution No. 027 Setting the 2026 Property Tax Rate
- b. FES Resolution No. 028 Adopting the Annual Budget for the Fairway Estates Special Service Recreation District for Fiscal Year 2027

5. Consent Items

- a. Approve Meeting Minutes
 - June 23, 2026 – Fairway Estates Special Service Recreation District
 - August 11, 2026 – Truth in Taxation Hearing

6. Adjourn

Please note that at the conclusion of this meeting, the Council will convene for its Regular Council 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 August 20, 2026 Cindy M. Quick, MMC, Secretary

Request For Board Action

Action: Need Board to Take Action

Meeting Date Requested : 08/25/2026

Presenter: Becky Condie, Budget Manager

Deadline of item : 08/31/2026

Department Sponsor: Admin. Services

Agenda Type: Business Items

Time Requested: 3 Minutes

(Board may elect to provide more or less time)

1. Agenda Subject

FES Resolution No. 027 Setting the 2026 Property Tax Rate

2. Executive Summary

In accordance with the truth-in-taxation process, all required public noticing regarding the property tax rate has been complete and a public hearing was held on August 11, 2026. The Council must set a property tax rate before September 1st and may consider any rate of 0.000889 or lower. The 2027 Fiscal Year Fairway Estates budget is based on a property tax rate of .000889; any rate adjustment will also require a budget amendment.

3. Time Sensitivity / Urgency

Action on this item needs to be taken before September 1, 2026.

Utah State Code §10-6-133 states:

(1)(a) Before June 22 of each year, or September 1 in the case of a property tax rate increase under § 59-2-919 through 59-2-923, the governing body of each city, including charter cities, at a regular meeting or special meeting called for that purpose, shall by ordinance or resolution set the real and personal property tax levy for various municipal purposes.

4. Fiscal Note

The proposed property tax rate of 0.000889 will provide an increase of \$1,209 of property tax revenue and represents a budgeted property tax revenue increase of 9.9% above the certified revenue.

See the Annual Budget for FY 2027 for financial details. The FY 2027 Annual Budget will need to be amended to match any change in revenue as a result of a change in the proposed tax rate stated above. It is recommended that any changes be offset by further use of reserves.

5. Administrative Staff Analysis

Based on a survey sent to the property owners during the FY2024 budget process, the Board determined to not increase the tax rate for 2023 but to delay any increase in accordance with the majority preference of the property owners until 2024, with recommended property tax increases annually thereafter. The 2026 proposed tax rate and FY 2027 budget were prepared with this in mind.

The required budget process has been followed and is outlined below:

- May 5, 2026 – Board accepted the FY 2027 Proposed Budget
- May 12, 2026 – Board adopted the FY 2027 Tentative Budget
- June 9, 2026 – Board declared intent to exceed the certified tax rate and set a public hearing date

- June 9, 2026 – Board adopted the FY2027 Interim Budget
- Aug 11, 2026 – Board held a public hearing on the tax increase and the final budget
- Aug 25, 2026 – Anticipated adoption of the 2026 tax rate (Resolution No. 027)
- Aug 25, 2026 – Anticipated adoption of the FY 2027 Annual Budget (Resolution No. 028)

6. Executive Director Recommendation

The Executive Director (Mayor) supports the proposed property tax rate of 0.000889 and recommends approval of Resolution No. 027 to set the 2026 property tax rate.

7. Board Staff Analysis

The Board should set the 2026 property tax rate by September 1. The required Truth-in-Taxation process, including the public hearing held August 11, 2026 has been completed.

The proposed rate of .000889 supports the adopted General Fund budget. Although the Board may set a lower rate, any change would require a corresponding budget amendment.

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)

FES Resolution No. 027

Fairway Estates Special Service Recreation District
A Special Service Recreation District

Resolution No. 027

A Resolution Setting the 2026 Property Tax Rate

Whereas, Utah Code Ann. Title 59-2-912 requires the governing body of any taxing entity to set the real and personal property tax levy; and

Whereas, Utah Code Ann. 59-2-919(5) exempts the District from certain noticing requirements in order to propose a property tax rate other than the certified tax rate; and

Whereas, the Board approved Resolution No. 023 acknowledging the intent to exceed the certified property tax rate; and

Whereas, the District Board has determined the requirements of the fund for which property taxes are to be levied.

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

Section 1. For purposes of defraying the necessary and proper expenses of the Fairway Estates Special Service Recreation District (the District) and for maintaining the administration thereof, it is hereby determined that the property tax rate for the District to be placed upon all real and personal property within the District made taxable by law in the year 2026 for the District's fiscal year ending June 30, 2027 is set at a rate of .000889.

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

Section 3. The Council Clerk shall submit a certified copy of this Resolution to the Salt Lake County Auditor on or before August 31, 2026.

Section 4. This Resolution shall take effect immediately upon adoption.

Adopted by the Board of the Fairway Estates Special Service Recreation District this 25th day of August 2026.

(continued on the following pages)

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Board of the Fairway Estates Special Service Recreation District

Jessica Wignall
Chair

Attest:

Cindy M. Quick, MMC
Council Office Clerk

Voting by the Board

"YES"	"NO"
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐
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- Board Chair Jessica Wignall
- Board Vice Chair Kent Shelton
- Board Member Bob Bedore
- Board Member Annette Harris
- Board Member Zach Jacob
- Board Member Chad Lamb
- Board Member Kayleen Whitelock



Request For Board Action

Action: Need Board to Take Action

Meeting Date Requested : 08/25/2026

Presenter: Becky Condie, Budget Manager

Deadline of item : 08/31/2026

Department Sponsor: Admin. Services

Agenda Type: Business Items

Time Requested: 3 Minutes

(Board may elect to provide more or less time)

1. Agenda Subject

FES Resolution No. 028 Adopting the Annual Budget for the Fairway Estates Special Service Recreation District for Fiscal Year 2027

2. Executive Summary

All requirements are complete for the Board to consider the adoption of the annual budget for FY2027. Budget discussions have been ongoing with the Board since early May. This item is the final step in the budget process for the West Jordan Fairway Estates Special Service Recreation District.

3. Time Sensitivity / Urgency

The Board is required by Utah State Code 17B-1-614 to adopt a budget prior to the beginning of the fiscal year, or in the case of a property tax increase prior to September 1 in accordance with 59-2-919 through 59-2-924.

4. Fiscal Note

See the FES Annual Budget for FY 2027 for financial details. Any change from the property tax rate of 0.000889 will need to be amended in the budgeted revenues. It is recommended that any change be offset by further use of reserves.

5. Administrative Staff Analysis

The Board accepted the FY 2027 Proposed Budget on May 5, 2026 and adopted the FY 2027 Tentative Budget on May 12, 2026. After an initial public hearing on May 26, 2026 the board adopted the Interim Budget on June 9, 2026. The budget was then amended on June 23, 2026 with updated property tax information from the County.

A public hearing on the final budget and the proposed tax increase was held on Aug 11, 2026. The budget has been available to the public during this time on the City's website and through the office of the City Recorder.

6. Executive Director Recommendation

The Executive Director recommends approval of the FY 2027 Annual Budget for the West Jordan Fairway Estates Special Service Recreation District.

7. Board Staff Analysis

This is the final step in the budget process for the 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

The FES Board adopted the Tentative Budget on May 26, 2026.

Step 3 – Hold Public Hearing on the Budget and Property Tax Increase

The FES Board held a truth in taxation hearing on August 11, 2026.

Step 4 – Consider Adoption of the Final Budget

This item is the opportunity for the Board to adopt the FES FY2027 Annual Budget.

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)

FES Resolution No. 028

FES FY2027 Annual Budget

Fairway Estates Special Service Recreation District
A Special Service Recreation District

Resolution No. 028

**A Resolution Adopting the Annual Budget for the Fairway Estates
Special Service Recreation District for Fiscal Year 2027**

Whereas, Section 17B-1-614 of Utah Code, as amended, requires adoption of final budgets before June 30th of each year, except as provided in Sections 59-2-919 through 59-2-924 indicating that budgets with a tax increase be adopted before September 1st of each year; and

Whereas, the amended interim budget accepted and adopted by the Board for the Fairway Estates Special Service Recreation District has been open for public inspection, as required by law, since June 24, 2026; and

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

Whereas, said public hearing was held on August 11, 2026, and public comment was received; and

Whereas, after considering input from the public, the Board for the Fairway Estates Special Service Recreation District desires to adopt its final budget for fiscal year 2027.

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

Section 1. The Board hereby adopts the final budget for the Fairway Estates Special Service Recreation District for Fiscal Year 2027 for the amounts listed in section 2, plus any changes agreed upon at this evening's meeting.

Section 2. The final budget for fiscal year 2027 is hereby adopted and shall consist of the following:

Fairway Estates Fund	\$ 19,725
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Section 3. This Resolution shall take effect immediately upon adoption.

(continued on the following pages)

Adopted by the Board of the West Jordan Fairway Estates Special Service Recreation District this 25th day of August 2026.

Board of the West Jordan Fairway Estates Special
Service Recreation District

Jessica Wignall
Chair

Attest:

Cindy M. Quick, MMC
Council Office Clerk

Voting by the Board

"YES"

"NO"

Board Chair Jessica Wignall

☐☐

Board Vice Chair Kent Shelton

☐☐

Board Member Bob Bedore

☐☐

Board Member Annette Harris

☐☐

Board Member Zach Jacob

☐☐

Board Member Chad Lamb

☐☐

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

AMENDED 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 \$1,209. 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 Certified Property Tax Revenue	<u>\$ 12,278</u>
Additional Property Tax Revenue to the District	\$ 1,209
Fairway Estates Special Service District's 2025 Tax Rate	0.000825
Fairway Estates Special Service District's 2026 Certified Tax Rate	0.000809
Fairway Estates Special Service District's 2026 Proposed Tax Rate	0.000889
Estimated Increase to the District's Property Tax Revenue	9.89%
Estimated Increase to a primary residence of \$536,700	\$ 23.62
Estimated Increase to a business of \$536,700	\$ 42.94

<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

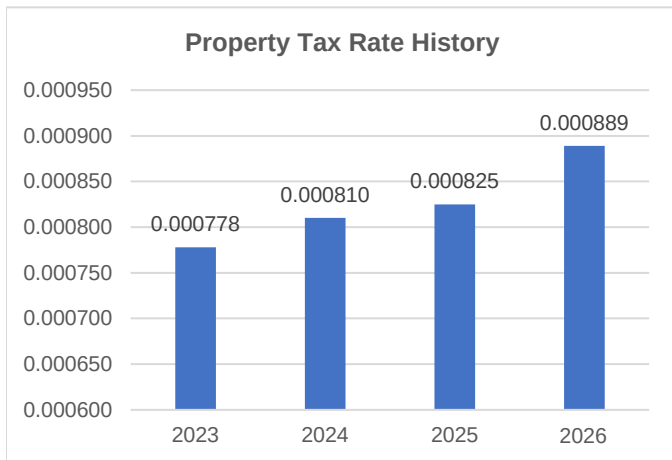
FUND DESCRIPTION & PURPOSE

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	0.000889	\$ 13,487	9.9%

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	2026
Fiscal Year	FY 2025	FY 2026	FY 2027	FY 2027
	Actual	Actual	Certified	Proposed
Assessed Value - Avg	\$487,437	\$528,900	\$536,700	\$536,700
Taxable Value - Avg	\$268,090	\$290,895	\$295,185	\$295,185
Tax Rate	0.000810	0.000825	0.000809	0.000889
Annual Property Tax - Avg	\$217.15	\$239.99	\$238.80	\$262.42
Average per month	\$ 18.10	\$ 20.00	\$ 19.90	\$ 21.87

(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	\$ 12,278	\$ 1,131	10%
2 250-311075 Property Tax - Increase ¹	1,006	1,114	1,114	1,209	95	9%
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

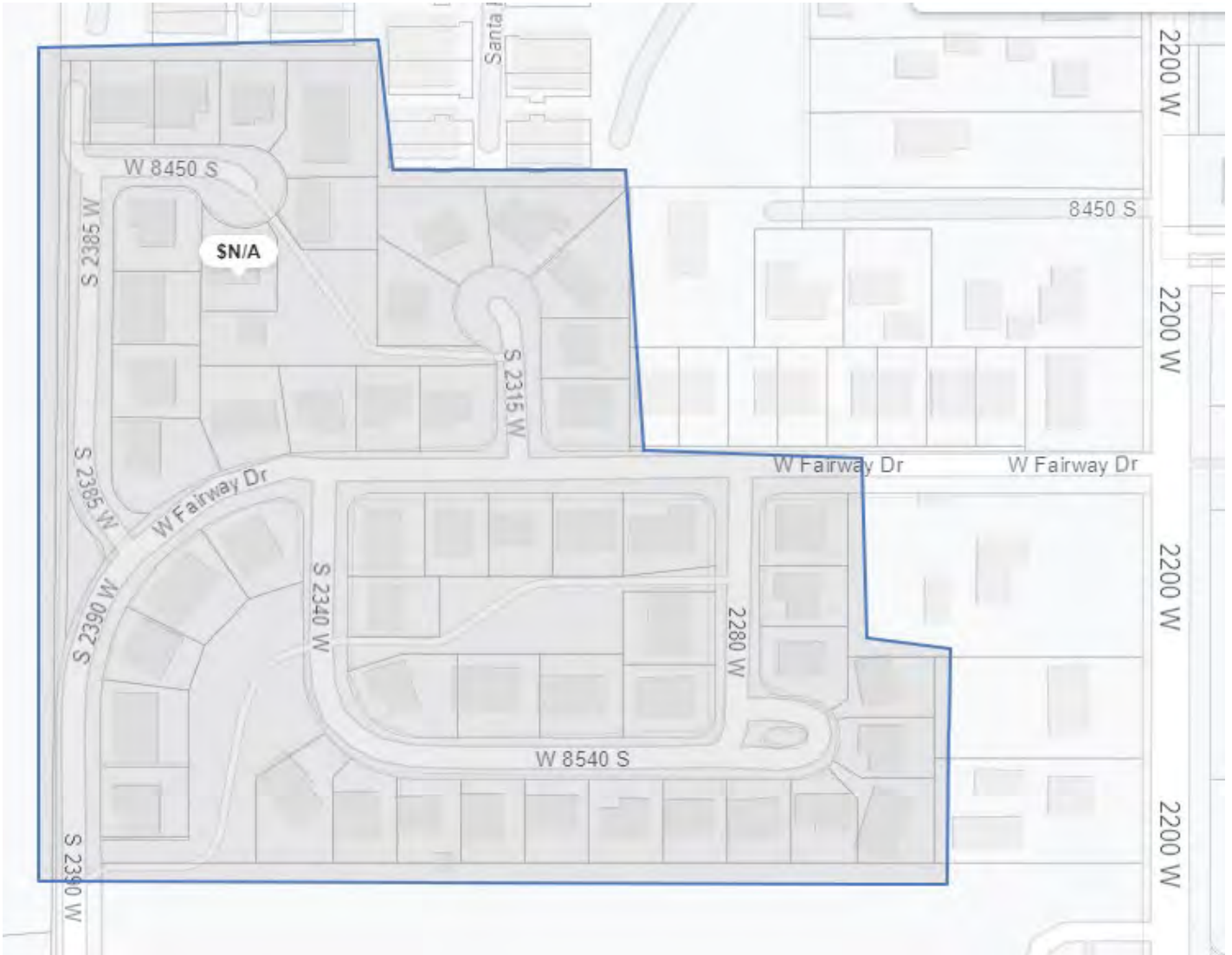
Expenditures			
17	250-427000	Utilities	8,500
18			900
19			300
20	250-431000	Professional & Tech	25
21	250-462100	Miscellaneous Services	2,314
22			7,686
23			19,725

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	9.9%	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, City Administrator Korban Lee, Council Office Clerk Cindy Quick, Administrative Services Director Danyce Steck, Assistant City Administrator Paul Jerome, Policy Analyst Walter Schmidt

Chair Bob Bedore called the meeting to order at 8:31 pm and noted that Board Member Jacob was attending remote.

2. Public Comments

None

3. Public Hearings

a. Resolution No. 031 Amending the Property Tax Impact Schedule for Fiscal Year 2027

Budget Analyst Becky Condie presented an amended Property Tax Impact Schedule for the Fairway Estates District based on the certified property tax information received from Salt Lake County on June 12, 2026. The certified property tax revenue was \$12,278, representing an increase of \$1,209. The proposed tax rate was revised from 0.000889, reflecting a 9.89% increase rather than the previously proposed 10% increase. The estimated impact on a home of average value in the district was a \$23.62 annual increase.

Ms. Condie noted that the remainder of the impact schedule remained unchanged because the proposed increase was not tied to a specific budget line item. If the tax increase was not approved, fund balance reserves would be used to cover the difference.

Chairperson Bedore opened Public Hearing at 8:34 pm

Comments:
None

Chairperson Bedore closed the Public Hearing at 8:34 pm

Motion: Chairperson Bedore moved to **APPROVE Resolution No. 031 Amending the Property Tax Impact Schedule for Fiscal Year 2027**

Vice Chairperson Wignall 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.

b. Resolution No. 032 Amending the Interim Budget for Fiscal Year 2027

Budget Analyst Becky Condie reported that the amendment completed the process of adjusting the interim budget to reflect the certified property tax received from Salt Lake County on June 12, 2026. She said the amendment only transferred the difference from the property tax increase line to the property tax revenue line, with all other budget information remaining unchanged. The amended budget reflected a Fiscal Year 2027 ending reserve balance of \$24,977 and would serve as the operating budget beginning July 1. Revenue associated with the property tax increase would remain restricted until after the August public hearing.

Chairperson Bedore opened Public Hearing at 8:37 pm

Comments:

None

Chairperson Bedore closed the Public Hearing at 8:37 pm

Motion: Board Member Shelton moved to APPROVE Resolution No. 032 Amending the Interim Budget for Fiscal Year 2027

Chairperson Bedore 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.

4. Business Items

None

5. Consent Items

a. Approve Meeting Minutes

- **June 9, 2026 – Fairway Estates Special Service Recreation District Meeting**

Motion: Board Member Shelton moved to APPROVE Consent Items as Listed
Chairperson Bedore 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.

6. Adjourn

Chairperson Bedore adjourned the meeting at 8:39 pm

I certify that the foregoing minutes represent an accurate summary of what occurred at the meeting held on June 23, 2026. This document constitutes the official minutes for the City of West Jordan Fairway Estates Special Service Recreation District meeting.

/s/ Cindy M. Quick, MMC
Secretary

Approved this day of 2026

1. Call to Order

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

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

Chairperson Wignall called the meeting to order at 7:15 pm

2. Public Hearings

a. Amended Property Tax Impact Schedule for Fiscal Year 2027

Budget Manager Becky Condie reviewed the Property Tax Impact Schedule for the Fairway Estates (FES) District. She noted that no changes had been made and that it reflected the certified property tax rate received from Salt Lake County on June 12, 2026, which was used to prepare the Interim Budget which the Board adopted on June 23, 2026.

Ms. Condie reported that the proposed property tax increase would generate \$1,209 in additional revenue for the district which would result in a proposed tax rate of 0.000889, representing a 9.89% increase. The increase was intended to support the district's long-term financial sustainability and maintain adequate fund balance reserves, with increased maintenance and repair costs contributing to the need for additional revenue.

b. Truth in Taxation Public Hearing

Budget Manager Becky Condie oriented the Council regarding the Truth in Taxation public hearing and noted that Utah Code 59-2-919 governed the process. She confirmed that the required noticing had been completed, including mailed notices to property owners.

Ms. Condie reviewed the proposed increase of approximately \$1,209, or 9.9%. Based on an average home valued \$536,700, the increase of would be approximately \$23–\$24 annually, or \$2 per month. She explained that the increase was intended to maintain fund balance reserves due to inflationary increases in contracted services, water costs, and potential repairs.

Ms. Condie noted that residents had previously expressed a preference for smaller, incremental tax increases to prevent reserves from declining significantly. The FY2027 budget projected approximately \$25,000 in reserves, with the five-year plan showing further declines despite additional annual increases of 10% to 15%.

City Administrator Korban Lee expressed concern that the district's reserves were becoming too low, noting that replacing the Fairway Estates irrigation system was estimated to cost approximately \$250,000. He recommended proceeding with the proposed increase this year and considering larger increases in future years to maintain adequate reserves.

Council Member Jacob asked whether the district could issue bonds for a major expense. Lee said bonding was theoretically possible but would be difficult due to the district's small number of properties and limited revenue, and that a financial arrangement with the City could be more likely if a significant expense occurred.

Director Anderson noted that the current five-year plan was based on input from Fairway Estates residents, with the majority selecting the plan being implemented.

In response to Council Member Harris, Lee said he preferred maintaining reserves between \$40,000 and \$50,000. He noted that the projected \$9,000–\$10,000 balance would be sufficient for routine operations and some repairs but not major infrastructure replacement, and that reaching the preferred level would require increases greater than the planned 10% annually.

Ms. Condie noted that the Board would need to adopt the final property tax rate and budget by September 1. She reported that meeting was scheduled for August 25 at 7:00 pm to discuss and adopt the property tax rate.

Chairperson Wignall opened the hearing at 7:28 pm

Comments:

Samson Madrid, a West Jordan resident, questioned the low attendance at the public hearing, which he believed was a failure of leadership. He expressed concern that the City's reserves were so low, questioning what led to the situation, and raised concerns about a lack of responsibility and accountability in the City's financial management. He asked how the situation could be addressed.

Chairperson Wignall closed the hearing at 7:30 pm

Board Member Whitelock clarified for the record that the public hearing pertained specifically to Fairway Estates, for which the City Council served as the HOA Board. She noted this was a reserve only for the FES District and that the reserves could handle what was needed for this HOA. She also clarified that the city had a much bigger reserve.

c. Receiving Public Comment on Adopting the Annual Budget for FY 2027

Budget Manager Becky Condie reviewed the annual budget process and timeline, noting that no changes were recommended from the interim budget adopted in June. She reported projected revenue of \$13,097 and budgeted expenditures of \$19,725, resulting in a slight use of fund balance and an estimated remaining balance of approximately \$25,000. She noted that State Code required adoption of the property tax rate and final budget by September 1, with adoption proposed for the August 25 meeting.

Chairperson Wignall opened the hearing at 7:33 pm

Comments:

None

Chairperson Wignall closed the hearing at 7:33 pm

Director Anderson stated that the August 25 meeting would begin with the Fairway Estates Board meeting at 7:00 pm, followed by the regular City Council meeting upon its conclusion.

3. Adjourn

Board Chairperson adjourned the meeting at 7:34 pm

I certify that the foregoing minutes represent an accurate summary of what occurred at the meeting held on August 11, 2026. This document constitutes the official minutes for the City of West Jordan Fairway Estates Special Service Recreation District Truth in Taxation Hearing meeting.

/s/ Cindy M. Quick, MMC

Secretary

Approved this day of 2026