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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.

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

Affected Department	Budget without Tax Change	Interim Budget	Budget Change
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

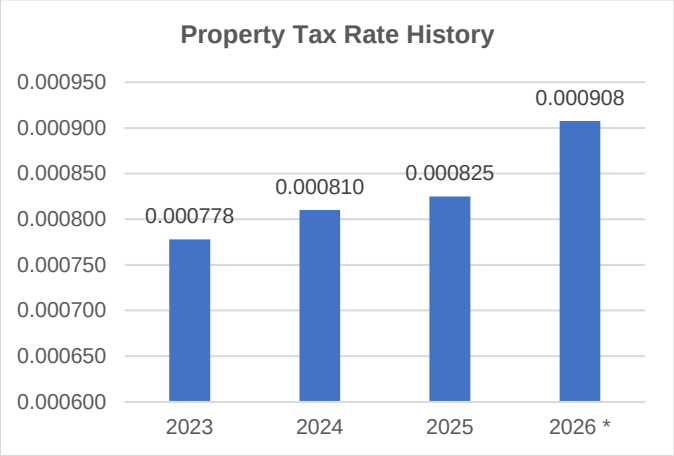
FUND DESCRIPTION & PURPOSE

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 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	$ 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

FAIRWAY ESTATES Map

SPECIAL SERVICE RECREATION DISTRICT

