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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
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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	$ 12,278
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

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

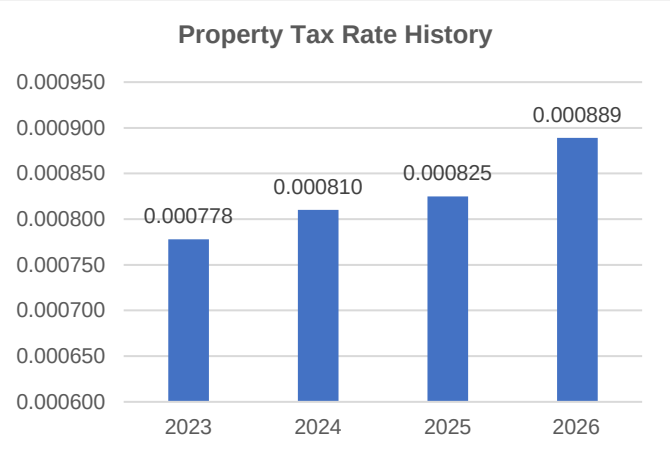
FUND DESCRIPTION & PURPOSE

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	0.000889	$ 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 Actual**	**FY 2026 Actual**	**FY 2027 Certified**	**FY 2027 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

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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	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**	

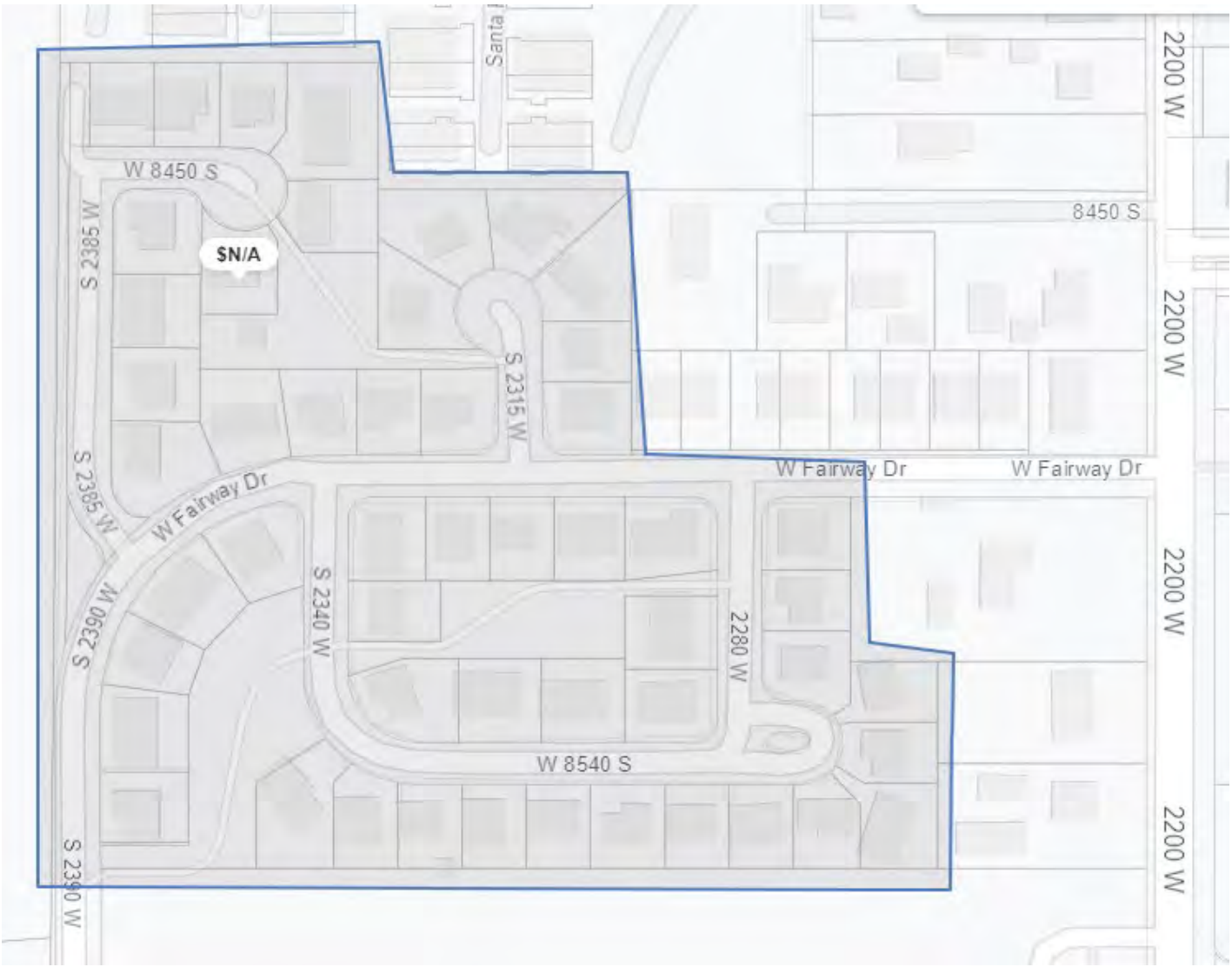
FAIRWAY ESTATES 5-Year Plan

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	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

FAIRWAY ESTATES Map

SPECIAL SERVICE RECREATION DISTRICT



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.

Board of the Fairway Estates Special Service Recreation District

Jessica Wignall (Aug 27, 2026 12:46:47 MDT)

Jessica Wignall
Chair

Attest:

Cindy M. Quick, MMC
Council Office Clerk

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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 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

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

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 (Aug 27, 2026 12:47:13 MDT)

Jessica Wignall
Chair

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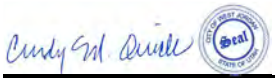
Attest:



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	☒	☐