

## ROY CITY COUNCIL MEETING AGENDA

MAY 5, 2026, AT 5:30 P.M.

ROY CITY COUNCIL CHAMBERS, 5051 S 1900 W ROY, UTAH 84067

**A. Welcome and Roll Call**

**B. Moment of Silence**

**C. Pledge of Allegiance**

**D. Consent Items**

1. March 2026 Financial Statements

**E. Public Comments – limited to 3 minutes**

*This is an opportunity to address the Council regarding concerns or ideas on any topic. We welcome all input and recognize some topics take more time than others. If you feel your message is complicated and requires more time to explain, you can email the Council at [council@royutah.gov](mailto:council@royutah.gov).*

**F. Action Items**

**FY2027 Budget**

1. The Budget Officer intends to state that the tentative budget includes a proposed property tax rate increase.
2. Statement of Budget Officer that the tentative budget includes a proposed property tax rate increase.
3. The Budget Officer presents and makes available to the public the fiscal year 2027 tentative budget.
4. The Budget Officer presents and makes available to the public a property tax impact schedule as a separate document from other budget documents.
5. Consideration of Resolution 26-7; A Resolution of Roy City, Utah, Adopting the Tentative Budget and Property Tax Impact Schedule for Roy City for the Fiscal year Beginning July 1, 2026 and Ending June 30, 2027; and Scheduling Public Hearings to Receive Public Comment Before the Interim Budget and Final Budget is Adopted.
6. Consideration of Resolution 26-8; A Resolution of Roy City, Utah, Declaring the Intent of the City Council to Adopt a Property Tax Rate that Exceeds the Certified Tax Rate and Providing Notice of a Public Hearing.
7. The Budget Officer intends to make a statement that Roy City is considering levying a tax rate that exceeds its certified tax rate, the approximate dollar amount of and purpose for additional ad valorem tax revenue that would be generated by the proposed tax rate increase, the approximate percentage increase in ad valorem tax revenue for Roy City based on the proposed tax increase, and that if Roy City proceeds with the proposed tax rate increase Roy City will provide notice of

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and conduct a public hearing at which members of the public will have an opportunity to provide comments on the proposed tax rate increase.

8. Statement of the Budget Officer pursuant to Section 59-2-919 (4)(b) of the Utah Code stating the following:
  - a. Roy City is considering a tax rate that exceeds the certified rate.
  - b. Roy City is considering increasing the certified tax rate to generate an additional \$2,807,745 of ad valorem tax revenue. The purpose of the increase is for: 1) to balance the budget due to a revenue shortfall resulting from the Cost-of-Living Adjustment given to employees in the current fiscal year, 2) to give a 2.8% Cost-of-Living Adjustment to employees in the 2027 fiscal year and 3) to give wage correction adjustments to all full-time employees.
  - c. The proposed tax rate increase is approximately 55.45%.
  - d. If the City proceeds with the proposed tax increase, the City 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.
9. Consideration of Resolution 26-9; A Resolution of Roy City, Utah, Stating the City Council is Considering to Levy a Tax Rate Above the Certified Tax Rate and Providing the Approximate Dollar Amount and Purpose of the Ad Valorem Tax; The Approximate Percentage Increase of the Proposed Ad Valorem Tax; And That the City Council Will Provide Notice and Hold a Public Hearing on the Proposed Tax Rate Increase.
  - a. Acknowledging that a separate item is included on the agenda for the public meeting on May 5, 2026 notifying the public that the Budget Officer intends to make a statement as required by Section 59-2-919(4)(b) of the Utah Code
  - b. Acknowledging that the Budget Officer made the statement as required by Section 59-2-919(4)(b) of the Utah Code
  - c. Setting the date, time, and place of the public hearing on the proposed property tax increase as required by Section 59-2-919(4)(b) of the Utah Code
10. Consideration of Resolution 26-10; A Resolution of the Roy City Council Amending the Roy City Personnel Policy and Procedures Manual.

#### **G. City Manager and Council Report**

#### **H. Adjournment**

In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for these meetings should contact the Administration Department at (801) 774-1020 or by email at [admin@royutah.gov](mailto:admin@royutah.gov) at least 48 hours in advance.

Pursuant to Utah Code § 52-4-207 "Electronic Meetings" of the Open and Public Meetings Act, Any Councilmember may participate in the meeting via teleconference, and such electronic means will provide the public body the ability to communicate via teleconference.

#### **Certificate of Posting**

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted in a public place within the Roy City limits on this 1<sup>st</sup> day of May 2026. A copy was also posted on the Roy City website and the Utah Public Notice Website on this 1<sup>st</sup> day of May 2026.

Visit the Roy City website at [www.royutah.gov](http://www.royutah.gov)  
Roy City Council Agenda Information – (801) 774-1020

Brittany Fowers  
City Recorder

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ROY CITY CORPORATION  
FUND SUMMARY  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

|                                | PERIOD ACTUAL | YTD ACTUAL    | BUDGET        | VARIANCE        | PCNT  |
|--------------------------------|---------------|---------------|---------------|-----------------|-------|
| <u>REVENUE</u>                 |               |               |               |                 |       |
| PROPERTY TAX                   | 261,439.77    | 4,868,582.51  | 5,123,978.00  | 255,395.49      | 95.0  |
| SALES AND USE TAX              | 595,146.62    | 5,100,769.88  | 8,495,000.00  | 3,394,230.12    | 60.0  |
| FRANCHISE TAX                  | 298,257.68    | 2,198,002.41  | 3,051,500.00  | 853,497.59      | 72.0  |
| LICENSES AND PERMITS           | 38,552.01     | 489,423.67    | 409,500.00    | ( 79,923.67)    | 119.5 |
| INTERGOVERNMENTAL              | 49,244.50     | 304,899.49    | 363,689.00    | 58,789.51       | 83.8  |
| CHARGES FOR SERVICES           | 326,182.88    | 2,650,420.66  | 3,512,500.00  | 862,079.34      | 75.5  |
| FINES AND FORFEITURES          | 88,209.55     | 624,347.88    | 732,000.00    | 107,652.12      | 85.3  |
| MISCELLANEOUS REVENUE          | 213,008.23    | 1,013,082.06  | 325,000.00    | ( 688,082.06)   | 311.7 |
| CONTRIBUTIONS AND TRANSFERS    | 634,068.00    | 1,103,247.00  | 1,364,543.00  | 261,296.00      | 80.9  |
|                                | 2,504,109.24  | 18,352,775.56 | 23,377,710.00 | 5,024,934.44    | 78.5  |
| <u>EXPENDITURES</u>            |               |               |               |                 |       |
| LEGISLATIVE                    | 71,859.76     | 401,177.72    | 619,760.00    | 218,582.28      | 64.7  |
| LEGAL                          | 27,760.27     | 268,088.00    | 431,980.00    | 163,892.00      | 62.1  |
| LIABILITY INSURANCE            | 22,668.42     | 204,015.78    | 272,021.00    | 68,005.22       | 75.0  |
| JUSTICE COURT                  | 34,867.00     | 326,794.10    | 511,249.00    | 184,454.90      | 63.9  |
| FINANCE                        | 37,946.10     | 331,651.87    | 538,521.00    | 206,869.13      | 61.6  |
| TRANSFERS                      | 67,023.16     | 603,208.44    | 804,278.00    | 201,069.56      | 75.0  |
| BUILDING/GROUND MAINT DIVISION | 42,576.29     | 427,327.21    | 579,835.00    | 152,507.79      | 73.7  |
| POLICE AND ANIMAL SERVICES     | 578,414.15    | 5,371,786.64  | 7,515,185.00  | 2,143,398.36    | 71.5  |
| FIRE & RESCUE                  | 482,174.74    | 4,323,115.29  | 6,052,221.00  | 1,729,105.71    | 71.4  |
| COMMUNITY DEVELOPMENT          | 51,282.56     | 563,550.96    | 803,038.00    | 239,487.04      | 70.2  |
| STREETS DIVISION               | 66,901.07     | 495,875.53    | 873,666.00    | 377,790.47      | 56.8  |
| FLEET SERVICES DIVISION        | 10,683.19     | 119,494.25    | 237,498.00    | 118,003.75      | 50.3  |
| PUBLIC WORKS ADMINISTRATION    | 29,409.48     | 240,103.30    | 454,580.00    | 214,476.70      | 52.8  |
| RECREATION COMPLEX             | 64,339.77     | 601,680.35    | 937,549.00    | 335,868.65      | 64.2  |
| AQUATIC CENTER                 | 22,954.49     | 537,614.92    | 894,864.00    | 357,249.08      | 60.1  |
| ROY DAYS                       | 0.00          | 96,272.84     | 118,165.00    | 21,892.16       | 81.5  |
| PARKS & RECREATION             | 98,487.27     | 1,029,204.41  | 1,733,300.00  | 704,095.59      | 59.4  |
|                                | 1,709,347.72  | 15,940,961.61 | 23,377,710.00 | 7,436,748.39    | 68.2  |
|                                | 794,761.52    | 2,411,813.95  | 0.00          | ( 2,411,813.95) | .0    |

ROY CITY CORPORATION  
FUND SUMMARY  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

|                                 | PERIOD ACTUAL        | YTD ACTUAL           | BUDGET               | VARIANCE               | PCNT        |
|---------------------------------|----------------------|----------------------|----------------------|------------------------|-------------|
| <u>REVENUE</u>                  |                      |                      |                      |                        |             |
| 41 CAPITAL PROJECTS FUND        | 34,777.84            | 315,661.76           | 1,609,000.00         | 1,293,338.24           | 19.6        |
| 50 UTILITY ENTERPRISE FUND      | 1,120,574.96         | 10,773,947.87        | 13,916,068.00        | 3,142,120.13           | 77.4        |
| 51 STORM WATER UTILITY FUND     | 109,371.50           | 980,154.63           | 1,310,000.00         | 329,845.37             | 74.8        |
| 53 SOLID WASTE UTILITY FUND     | 269,664.26           | 2,422,257.98         | 3,200,000.00         | 777,742.02             | 75.7        |
| 60 INFORMATION TECHNOLOGY       | 64,455.99            | 580,103.91           | 1,047,830.00         | 467,726.09             | 55.4        |
| 63 RISK MANAGEMENT FUND         | 32,383.51            | 294,862.56           | 388,602.00           | 93,739.44              | 75.9        |
| 64 CLASS "C" ROADS              | 11,814.49            | 1,098,258.98         | 1,760,000.00         | 661,741.02             | 62.4        |
| 65 TRANSPORTATION INFRASTRUCTUR | 61,510.32            | 1,366,585.12         | 3,130,000.00         | 1,763,414.88           | 43.7        |
| 67 STORM SEWER DEVELOPMENT      | 10,196.73            | 95,657.90            | 565,000.00           | 469,342.10             | 16.9        |
| 68 PARK DEVELOPMENT             | 12,533.70            | 115,244.68           | 175,000.00           | 59,755.32              | 65.9        |
| 71 REDEVELOPMENT AGENCY         | 11,855.43            | 474,838.37           | 1,577,449.00         | 1,102,610.63           | 30.1        |
| 75 CEMETERY FUND                | 656.74               | 5,603.70             | 8,000.00             | 2,396.30               | 70.1        |
| 94 GENERAL LONG TERM DEBT       | 0.00                 | 0.00                 | 0.00                 | 0.00                   | .0          |
|                                 | <u>1,739,795.47</u>  | <u>18,523,177.46</u> | <u>28,686,949.00</u> | <u>10,163,771.54</u>   | <u>64.6</u> |
| <u>EXPENDITURES</u>             |                      |                      |                      |                        |             |
| 41 CAPITAL PROJECTS FUND        | 45,211.55            | 1,128,548.49         | 1,609,000.00         | 480,451.51             | 70.1        |
| 50 UTILITY ENTERPRISE FUND      | 1,391,003.33         | 8,584,412.40         | 13,916,068.00        | 5,331,655.60           | 61.7        |
| 51 STORM WATER UTILITY FUND     | 73,246.31            | 850,095.08           | 1,310,000.00         | 459,904.92             | 64.9        |
| 53 SOLID WASTE UTILITY FUND     | 238,808.75           | 2,100,553.51         | 3,200,000.00         | 1,099,446.49           | 65.6        |
| 60 INFORMATION TECHNOLOGY       | 63,827.51            | 725,661.96           | 1,047,830.00         | 322,168.04             | 69.3        |
| 63 RISK MANAGEMENT FUND         | 7,954.68             | 326,076.09           | 388,602.00           | 62,525.91              | 83.9        |
| 64 CLASS "C" ROADS              | 102,060.39           | 1,247,570.24         | 1,760,000.00         | 512,429.76             | 70.9        |
| 65 TRANSPORTATION INFRASTRUCTUR | 61,918.31            | 1,928,147.94         | 3,130,000.00         | 1,201,852.06           | 61.6        |
| 67 STORM SEWER DEVELOPMENT      | 0.00                 | 654.17               | 565,000.00           | 564,345.83             | .1          |
| 68 PARK DEVELOPMENT             | 0.00                 | 991.50               | 175,000.00           | 174,008.50             | .6          |
| 71 REDEVELOPMENT AGENCY         | 3,715.68             | 441,526.09           | 1,577,449.00         | 1,135,922.91           | 28.0        |
| 75 CEMETERY FUND                | 0.00                 | 0.00                 | 8,000.00             | 8,000.00               | .0          |
| 94 GENERAL LONG TERM DEBT       | 0.00                 | 0.00                 | 0.00                 | 0.00                   | .0          |
|                                 | <u>1,987,746.51</u>  | <u>17,334,237.47</u> | <u>28,686,949.00</u> | <u>11,352,711.53</u>   | <u>60.4</u> |
|                                 | <u>( 247,951.04)</u> | <u>1,188,939.99</u>  | <u>0.00</u>          | <u>( 1,188,939.99)</u> | <u>.0</u>   |

ROY CITY CORPORATION

# Roy City Annual Budget

***Fiscal Year July 1, 2026 through June 30, 2027***

*Prepared by Amber Kelley  
Management Services Director*

**ROY CITY BUDGET**  
**Fiscal Year Ending June 30, 2027**

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## ROY CITY GOVERNMENT

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### Mayor

Ann Jackson 2026-2029

### Council Members

Janel Hulbert 2026-2029

Alexis Jackson 2026-2027

Bryon Saxton 2024-2027

Jason Sphar 2026-2027

Diane Wilson 2026-2029

### Administrative Personnel

Matthew D. Andrews, *City Manager*

Matthew Wilson, *City Attorney*

Brody Flint, *Assistant City Manager/Community & Economic Development Director*

Brandon Edwards, *Public Works Director*

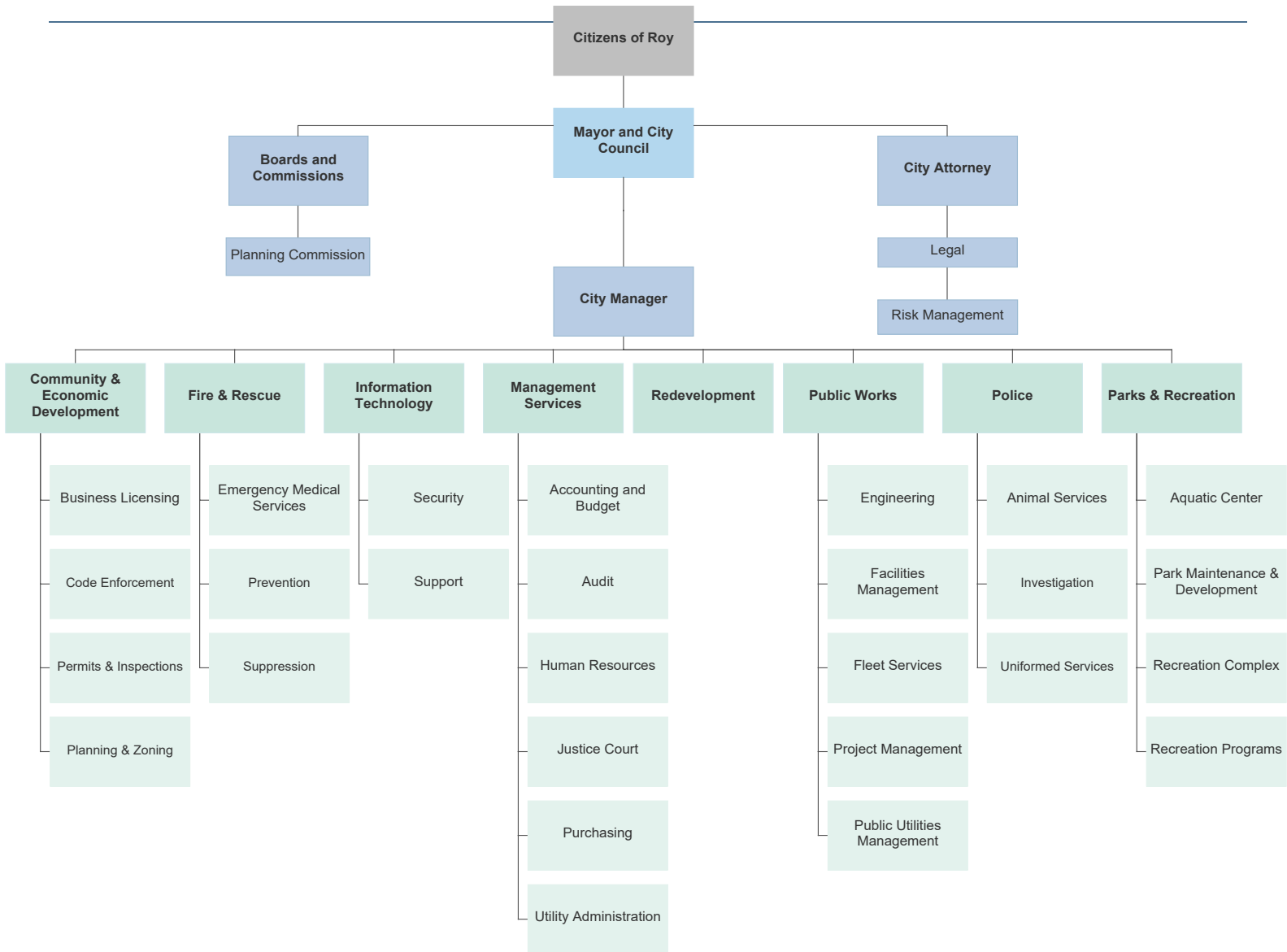
Amber Kelley, *Management Services Director*

Michelle Howard, *Parks & Recreation Director*

Matthew H. Gwynn, *Chief of Police*

Theron J. Williams, *Fire Chief*

# Organizational Chart



## BUDGET CALENDAR

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The Offices of the City Manager and the Management Services Director are responsible for the development of the annual budget. As the schedule below details, the budget process began in February with the distribution of budget request forms to all departments. The Department Directors and their staff are responsible for compiling budget figures, which are then reviewed and adjusted by the City Manager and Management Services Director during a series of inter-departmental meetings.

| Date                | Activity  |
|---------------------|---|
| February 2026       | Distribute budget request forms and instructions to Department Directors                              |
| February 20, 2026   | Deadline for submitting budget requests – review and compile requests                                 |
| March 18, 2026      | Budget meetings with Department Directors   |
| Ongoing             | Review and revise budget requests with Department Directors for inclusion in Tentative FY 2027 Budget |
| May 5, 2026         | Presentation of Tentative FY 2027 Budget to Mayor and City Council                                    |
| June 16, 2026       | Public hearing and City Council adoption of tentative FY 2027 Budget and proposed certified tax rate  |
| July 1-Sept 1, 2026 | Interim budget not including the tax increase   |
| August 11, 2026     | Public hearing and City Council adoption of final FY 2027 Budget and 2026 certified tax rate          |

## BUDGET MESSAGE

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Mayor and City Council Members,

I am pleased to present the City Manager's proposed annual budget for Roy City for the 2026–2027 fiscal year, which begins on July 1, 2026, and ends on June 30, 2027.

The proposed budget includes a property tax increase of \$2,807,745, or 55.45%. Of this amount, \$455,321 addresses the revenue shortfall associated with the Cost-of-Living Adjustment (COLA) implemented this year, \$481,523 is allocated for a 2.8% COLA for the upcoming fiscal year, and \$1,870,901 is designated for wage correction adjustments. These figures may vary depending on the scope and level of wage corrections ultimately implemented.

This budget reflects the collaborative efforts of the City Manager, Department Directors, their teams, and the Mayor and City Council.

### **Budget Summary,**

The total General Fund budget for fiscal year 2026–2027 is \$30,429,664. The proposed budget is balanced, with expected revenues aligned with anticipated expenditures. While ongoing operations are fully funded through projected revenues and available reserves, careful monitoring will be necessary throughout the year, particularly if revenues fluctuate.

### **City Council Strategic Plan,**

A key area of emphasis in this budget is employee retention. The proposal includes a Cost-of-Living Adjustment (COLA) and preserves employee merit increases. While these measures provide important support, many neighboring cities have implemented more aggressive wage adjustments, placing Roy City at a growing competitive disadvantage. This impact is being felt more significantly in certain departments. As we move into upcoming budget work sessions, we recommend dedicating time to a more in-depth discussion on employee compensation. As currently proposed, the budget does not fully address the needs identified in the City Council's Strategic Plan in this area.

### **Acknowledgements,**

In closing, I would like to extend my sincere appreciation to our Department Directors and their teams for their leadership, professionalism, and dedication in preparing a fiscally responsible budget.

Our city staff plays a vital role in making Roy City a community we are proud to serve.

Respectfully submitted,



Matthew Andrews  
City Manager

## OVERVIEW OF THE ROY CITY FY 2027 BUDGET

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The City of Roy was incorporated in 1937 as Roy City Corporation. The City is a municipal corporation governed by an elected Mayor and five member Council. The City provides public safety, public utilities, highways and streets, sanitation, social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

Roy City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of the City can be divided into two categories; governmental funds and proprietary funds.

According to the Utah Economic Council, Utah's economy continued to expand moderately as evidenced by low unemployment (3.3%), continued job growth (1.5%), average increase in annual wages (3.2%), population increase (1.3%) and taxable sales increase (3.5%).

Projections for Utah in 2026 from the Utah Economic Council include CPI Inflation Rate: 3.2%, Personal Income Change: 4.9%, Population Change: 1.3% and Unemployment Rate: 3.6%.

The FY 2027 budget includes a property tax increase of 55.45% to generate an additional \$2,807,745 in property tax revenue. While operation budgets for FY 2027 have been held to the same levels as the previous year, personnel costs are increasing. The proposed tax increase would allow City leaders to increase employee pay to market levels. More information on how the property tax increase would be used is available in the Property Tax Impact Schedule at the end of this document and is also available as a separate document on the City website [www.royutah.gov](http://www.royutah.gov) or by contacting the City Recorder at 801-774-1020.

In the Utility Funds, the Water & Sewer Utility Enterprise Fund will increase water rates by 5% due to a 15% increase received from Weber Basin Water Conservancy District. This will generate an approximate \$163,500 in revenue. For a typical family of four using 9,000 gallons of water per month, this increase will amount to \$1.30 per month. All other utility rates will remain the same for FY 2027.

As we move forward into FY 2027, there are still many social and economic unknowns and the safety of our residents and employees are the top priority. The City has developed an adaptable budget that prioritizes retaining staff and maintaining service levels. The budget is based on recommendations from subject matter experts and collaboration with other cities as we adapt to changes in conditions.

## Governmental Funds

All governmental funds can be classified into five fund types: General Fund, Capital Projects Funds, Special Revenue Funds, Debt Service Funds, and Permanent funds. Roy City maintains six individual governmental funds. They include the General Fund, the Class C Road Fund, the Transportation and Infrastructure Fund, the Capital Projects Fund, the Storm Water Development Fund, and the Park Development Fund.

### General Fund

The General Fund is the primary operating fund that accounts for all financial resources of the City not required to be accounted for by separate, specialized funds. Consequently, a governmental entity can only report one general fund. For budgeting purposes, the Class C Road Fund and the Transportation Infrastructure Fund are combined with the General Fund.

Roy City's General Fund can be broken down into Administration, Public Safety, Public Works, and Debt Service. Administration encompasses the operation of the City Manager and Governing Board; City Attorney; Finance; Human Resources; Justice Court; Community Development; and Building Maintenance. Public Safety includes Police; Animal Services; Fire; and EMS. The Public Works operations include Administration, Streets, Class C Roads, Transportation Infrastructure, and Fleet Services.

### Capital Projects Funds

Capital projects funds are used to account for resources that are committed to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The acquisition of many capital assets, however, is more or less routine from one period to the next. The Capital Projects Fund is not used for such routine capital outlays, which are reported instead by department in the General Fund.

Roy City uses these funds to distinguish its operating activities from its capital activities. The Fund also enables the City to avoid spikes in operating expenditures during peak periods of major construction. The City's Capital Projects Fund is a valuable management tool for multi-year projects. The City currently has Capital Projects Funds for each General Fund department in addition to the following funds: Fire & Rescue Facilities and Equipment, Parks and Recreational Facilities and Municipal Building.

### Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes other than debt service or capital projects. Roy City maintains three special revenue funds including Storm Sewer Development, Park Development and Cemetery Perpetual. With all lots sold in the City's cemetery, there is no activity budgeted in the Cemetery Perpetual Fund for FY 2027.

The other funds are used to account for impact fees imposed for the expansion and enlargement of the City's storm sewer and park systems. Impact fees are one-time charges imposed by the City, and permitted by the State of Utah, to mitigate the impact on infrastructure caused by new development. Impact fees must be held in separate funds, retain the interest earned, and expended only for system improvements in the specific facility type for which they were collected. The City's Storm Sewer

Development Fee is \$750 per ERU (equivalent residential unit) and the Park Development fee is \$1,000 per ERU. The Park Development Fee is not charged on commercial development.

Debt Service Fund

The essential purpose of a Debt Service Fund is to account for the accumulation of resources to expend for principal and interest. Absent such an accumulation, it is common to account for debt service in the General Fund rather than a separate Debt Service Fund. Roy City does not accumulate resources for debt payments and uses the General Fund whenever annual debt obligations exist.

Permanent Funds

Permanent Funds are used to account for resources that are restricted to the extent that only earnings, not principal, may be used to support government programs. Roy City does not have any Permanent Funds to report.

The following is a summary of budgets for governmental funds for FY 2027:

| Governmental Funds  |   |                     |                               |                     |              |
|---|---|---------------------|-------------------------------|---------------------|--------------|
|   | General,<br>includes Roads<br>&<br>Transportation | Capital<br>Projects | Storm<br>Sewer<br>Development | Park<br>Development | Cemetery     |
| <b>Financing Sources:</b>   |   |                     |                               |                     |              |
| Taxes and Assessments   | \$19,904,245                                      | \$ 0                | \$ 0                          | \$ 0                | \$ 0         |
| Licenses and Permits  | 419,500   | 0                   | 0                             | 0                   | 0            |
| Intergovernmental   | 2,969,814   | 0                   | 0                             | 50,000              | 0            |
| Charges for Services  | 3,788,500   | 0                   | 50,000                        | 130,000             | 0            |
| Fines and Forfeitures   | 780,000   | 0                   | 0                             | 0                   | 0            |
| Interest / Miscellaneous  | 700,000   | 250,000             | 20,000                        | 10,000              | 8,000        |
| Other Sources   | 10,000  | 0                   | 0                             | 0                   | 0            |
| Transfers in  | 459,605   | 185,500             | 0                             | 0                   | 0            |
| Contributions – other govts   | 0   | 0                   | 0                             | 0                   | 0            |
| Use of fund balance   | 1,398,000   | 1,652,300           | 530,000                       | 0                   | 0            |
| <b>Total Financing Sources</b>                                      | <b>30,429,664</b>                                 | <b>2,087,800</b>    | <b>600,000</b>                | <b>190,000</b>      | <b>8,000</b> |
| <b>Financing Uses:</b>  |   |                     |                               |                     |              |
| General Government  | (3,162,584)                                       | 0                   | 0                             | 0                   | 0            |
| Public Safety   | (15,433,464)                                      | (898,600)           | 0                             | 0                   | 0            |
| Public Works  | (6,583,244)                                       | (415,200)           | (600,000)                     | 0                   | 0            |
| Parks and Recreation  | (4,012,407)                                       | (588,500)           | 0                             | 113,000             | 0            |
| Transfers out   | (919,765)   | 0                   | 0                             | 0                   | 0            |
| Increase in fund balance  | (318,200)   | (185,500)           | 0                             | 77,000              | 8,000        |
| <b>Total Financing Uses</b>   | <b>(30,429,664)</b>                               | <b>(2,087,800)</b>  | <b>(600,000)</b>              | <b>190,000</b>      | <b>8,000</b> |
| <b>Excess (deficiency) of financing sources over financing uses</b> | <b>\$ 0</b>                                       | <b>\$ 0</b>         | <b>\$ 0</b>                   | <b>\$ 0</b>         | <b>\$ 0</b>  |

## **Proprietary Funds**

The City's Proprietary Funds can be classified into two fund types; Enterprise Funds and Internal Service Funds.

### **Enterprise Funds**

Enterprise Funds are used to report activities for which a fee is charged to external users for services. The Enterprise Fund is designed to show the extent to which fees and charges are sufficient to cover the cost of providing the services. Roy City has three Enterprise Funds including the Water and Sewer Utility Enterprise Fund, the Storm Water Utility Enterprise Fund, and the Solid Waste Utility Enterprise Fund.

The Water and Sewer Utility reports the activity of providing water and sewer services to the residents of the City. Some neighboring city and county residents contract with the City for the same services when it is not readily available from their jurisdiction. The Storm Water Utility accounts for the activity of maintaining a system to collect storm water runoff and the Solid Waste Utility reports the City's efforts to provide solid waste and recycling collection.

### **Internal Service Funds**

Internal Services Funds are similar to Enterprise Funds, except the users are the various Departments and Funds of the City. Having these funds provides a useful tool for the City to allocate shared costs and to promote efficiencies of the shared activities.

Roy City has two Internal Service Funds; Information Technology and Risk Management. The Information Technology Fund is used to account for the costs associated with computers, network systems, telephone systems and internet services. It provides service to all General and Proprietary Funds and is financed by charges made to those funds.

The Risk Management Fund is used to account for the costs of comprehensive liability insurance and claims made against the City. Monies are accumulated in this fund to pay premiums for liability and property damage insurance, as well as claims. The City participates in the Utah Local Governments Trust (ULGT) for its liability and property damage insurance. Insurance for facilities, equipment, and vehicles is purchased from private insurers. The Risk Management Fund is financed by charges made to the General and Proprietary Funds.

The following is a summary of budgets for the Enterprise and Internal Service funds for FY 2027:

|  | Utility Enterprise Funds |                     |                     | Internal Service Funds |                  |
|--|--------------------------|---------------------|---------------------|------------------------|------------------|
|  | Water and Sewer          | Storm Water         | Solid Waste         | Information Technology | Risk Management  |
| <b>Revenues:</b>                                 |                          |                     |                     |                        |                  |
| Charges for services                             | \$ 13,041,500            | \$ 1,210,000        | \$ 3,000,000        | \$ 820,174             | \$ 403,602       |
| Interest and miscellaneous                       | 385,000                  | 100,000             | 200,000             | 0                      | 0                |
| <b>Total revenues</b>                            | <b>13,426,500</b>        | <b>1,310,000</b>    | <b>3,200,000</b>    | <b>820,174</b>         | <b>403,602</b>   |
| <b>Expenses:</b>                                 |                          |                     |                     |                        |                  |
| General government                               | (1,168,612)              | 0                   | 0                   | (1,253,311)            | (403,602)        |
| Public works                                     | (10,786,181)             | (1,434,490)         | (3,624,974)         | 0                      | 0                |
| <b>Total expenses</b>                            | <b>(11,977,293)</b>      | <b>(1,434,490)</b>  | <b>(3,624,974)</b>  | <b>(1,253,311)</b>     | <b>(403,602)</b> |
| Operating revenue                                | 1,471,707                | (124,490)           | (424,974)           | (433,137)              | 0                |
| <b>Non-operating revenue (expense)</b>           |                          |                     |                     |                        |                  |
| Intergovernmental                                | 0                        | 0                   | 0                   | 0                      | 0                |
| Debt service                                     | (22,500)                 | 0                   | 0                   | 0                      | 0                |
| Contributions                                    | 0                        | 0                   | 0                   | 0                      | 0                |
| Transfers in/(out)                               | 0                        | 0                   | 0                   | 0                      | 0                |
| <b>Total non-operating revenues and expenses</b> | <b>(22,500)</b>          | <b>0</b>            | <b>0</b>            | <b>0</b>               | <b>0</b>         |
| <b>Change in retained earnings</b>               | <b>\$ 1,449,207</b>      | <b>\$ (124,490)</b> | <b>\$ (424,974)</b> | <b>\$ (433,137)</b>    | <b>\$ 0</b>      |
| <b>Other cash outlays:</b>                       |                          |                     |                     |                        |                  |
| Principal payment on debt                        | \$ 494,000               |                     |                     |                        |                  |
| Capital assets                                   | \$ 2,832,500             | \$ 214,500          | \$ 0                | \$ 270,000             | \$ 0             |

### In Conclusion

The information presented above is a condensed version of Roy City's FY 2027 budget. A more detailed explanation of revenue and expenditures for the various funds can be found in the following pages.

This budget identifies the financial operations of each of the City's departments and gives direction to the Department Directors in coordinating the services their departments are providing with the goals of the City Council.

## General Fund, Including Class C Roads and Transportation Infrastructure

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Fund Summary
  - Revenues
  - Expenditures

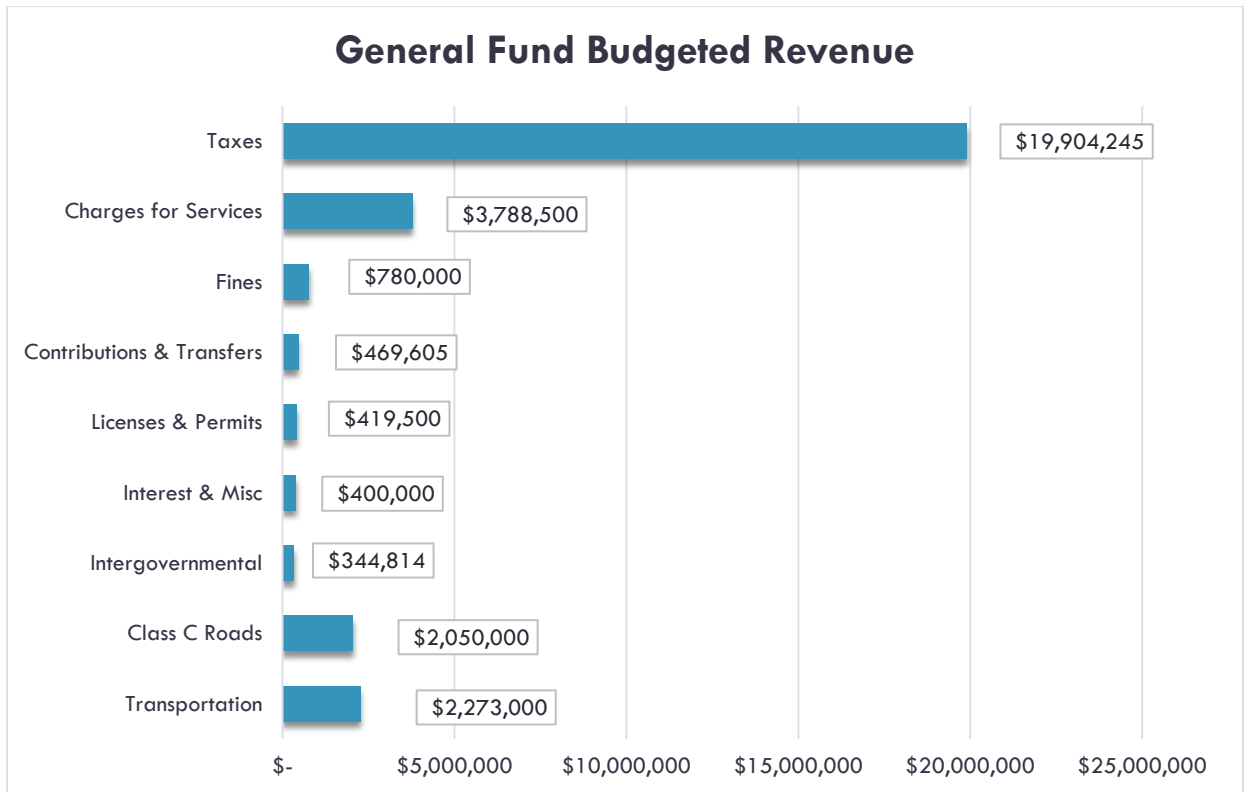
Tab – General Fund

## GENERAL FUND, INCLUDING CLASS C ROADS AND TRANSPORTATION INFRASTRUCTURE

### Revenues

The total FY2027 General Fund budget of \$30,429,664 including Class C Roads and Transportation Infrastructure represents an increase of \$1,906,954 or 6.69% from last year’s modified budget. The City continues to be conservative on revenue projections and monitors them throughout the year in case of a downturn. Class C Roads is budgeted to use the majority of revenues received during the year for street repairs and equipment and will contribute \$318,200 to their fund balance for future projects. Transportation Infrastructure has several large construction projects underway and will use \$1,398,000 from fund balance in addition to the revenue received throughout the year to pay for these projects. These funds are restricted in their use and cannot be used for general governmental expenses.

The breakdown of General Fund revenue by major category is as follows:



After adjusting out Class C Roads, Transportation Infrastructure and one-time transfers, the FY2027 budget reflects an increase in projected revenues of \$3,650,848 or 16.26% compared to FY2026. The current year budget includes a proposed property tax increase of \$2,807,745. This is an estimated 55.45% property tax increase. If approved, the property tax increase would be used for a 2.8% COLA for all employees, wage correction adjustments to bring full-time employees to the average wage for similar positions in the surrounding area and to balance the budget for expenditures exceeding revenues. A detailed list of how the property tax increase would be allocated is included in a “Property Tax Impact Schedule” that accompanies this document. The remaining projected revenue increase is due to an

estimated increase of \$365,000 or 4.38% in sales tax revenue, \$100,000 from franchise taxes, \$135,500 from the Weber County Paramedic Contract, \$48,000 in Justice Court fines, and \$70,000 in interest.

Revenue estimates for FY 2027 are as follows:

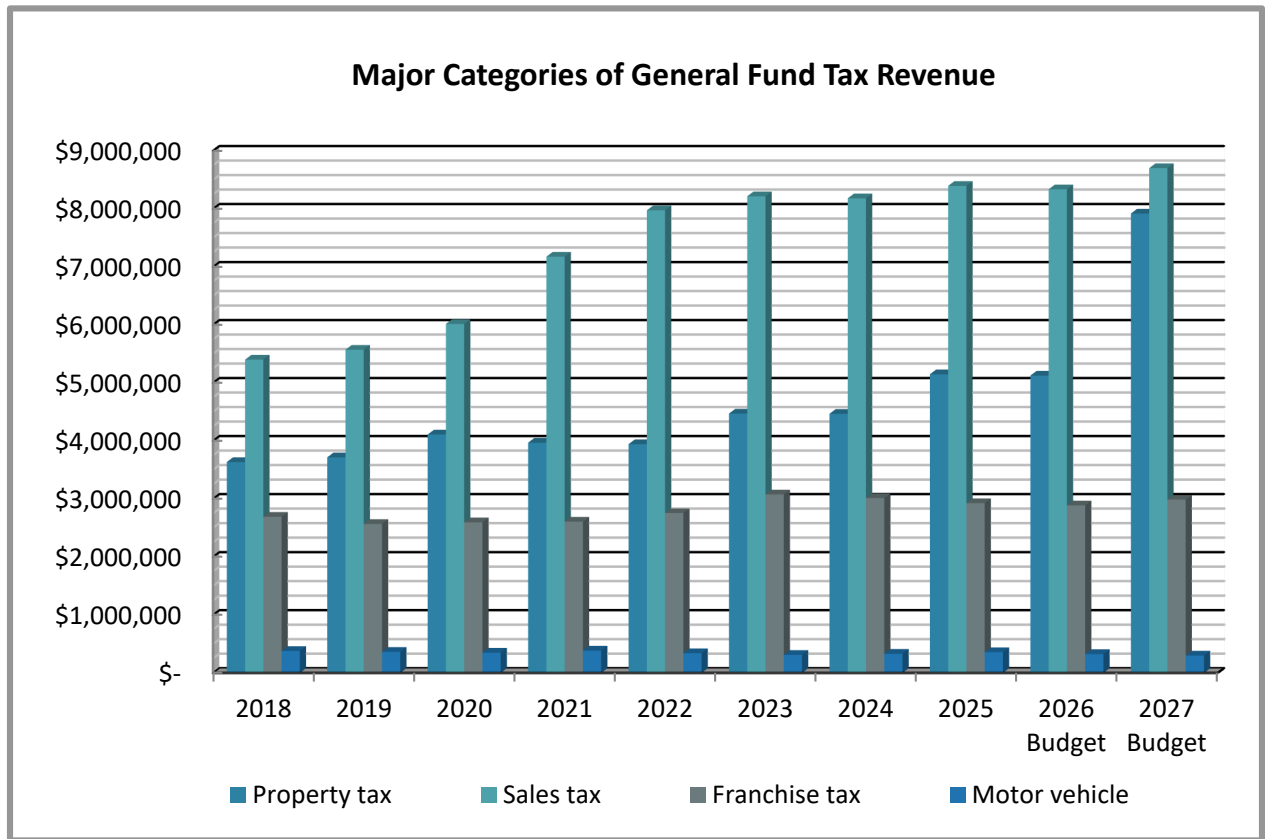
|                                   | FY 2025<br>Actual | Modified<br>FY 2026<br>Budget | FY 2027<br>Proposed | FY 2027<br>Compared to<br>FY 2026 |
|-----------------------------------|-------------------|-------------------------------|---------------------|-----------------------------------|
| <b>Taxes</b>                      | \$16,822,496      | \$16,670,478                  | \$19,904,245        | 19.40%                            |
| <b>Licenses and permits</b>       | 577,752           | 409,500                       | 419,500             | 2.44%                             |
| <b>Intergovernmental</b>          | 2,322,943         | 4,238,689                     | 2,244,814           | -47.04%                           |
| <b>Charges for Services</b>       | 3,627,555         | 3,512,500                     | 3,788,500           | 7.86%                             |
| <b>Fines and forfeitures</b>      | 779,615           | 732,000                       | 780,000             | 6.56%                             |
| <b>Interest / Misc.</b>           | 1,031,678         | 615,000                       | 700,000             | 13.82%                            |
| <b>Other sources</b>              | 14,750            | 10,000                        | 10,000              | 0%                                |
| <b>Transfer in</b>                | 421,289           | 1,063,367                     | 459,605             | -56.78%                           |
| <b>Contributions</b>              | 737,962           | 725,000                       | 725,000             | 0%                                |
| <b>Fund balance contributions</b> | 0                 | 291,176                       | 1,398,000           | 380.12%                           |
|                                   | \$26,336,040      | \$28,267,710                  | \$30,429,664        |                                   |

### Taxes

The City receives tax revenue from property tax, sales tax, franchise tax on utilities and motor vehicle fees. Sales tax revenue makes up 43.71% of taxes received. Sales tax revenues for FY2027 are budgeted at a 4.38% increase or \$365,000. So far for FY2026, sales tax revenues are up 3% over the prior year so the 4.38% increase represents an estimated 1.38% increase for FY2027. Franchise taxes are estimated at a \$100,000 increase or 3.46%. Rocky Mountain Power approved rate increases in 2025 resulting in the increase

The property tax system is set up such that an entity will receive the same amount of taxes it did in the prior year if no tax increase is proposed. The actual tax rate will vary depending on property values. As property values go up, the tax rate will go down. As property values go down, the tax rate will go up. This gives the City the same dollar amount of property tax revenue each year unless a property tax increase is proposed. As previously mentioned, the FY2027 budget includes a 55.45% property tax increase resulting in an additional \$2,807,745 in property tax revenue. As part of the 2026 Legislative session, Utah State Code now requires the budget to include a "Property Tax Impact Statement" to be included as a separate document to accompany the budget. The purpose of this document is to give residents a clear understanding of how the property tax increase will be used. Until the tax increase is approved by the City Council and certified by the Utah State Tax Commission, the City will not expend any of the expenditures proposed by the tax increase and included on the impact statement.

The chart below shows the trend for those revenue sources classified as general taxes and fees:

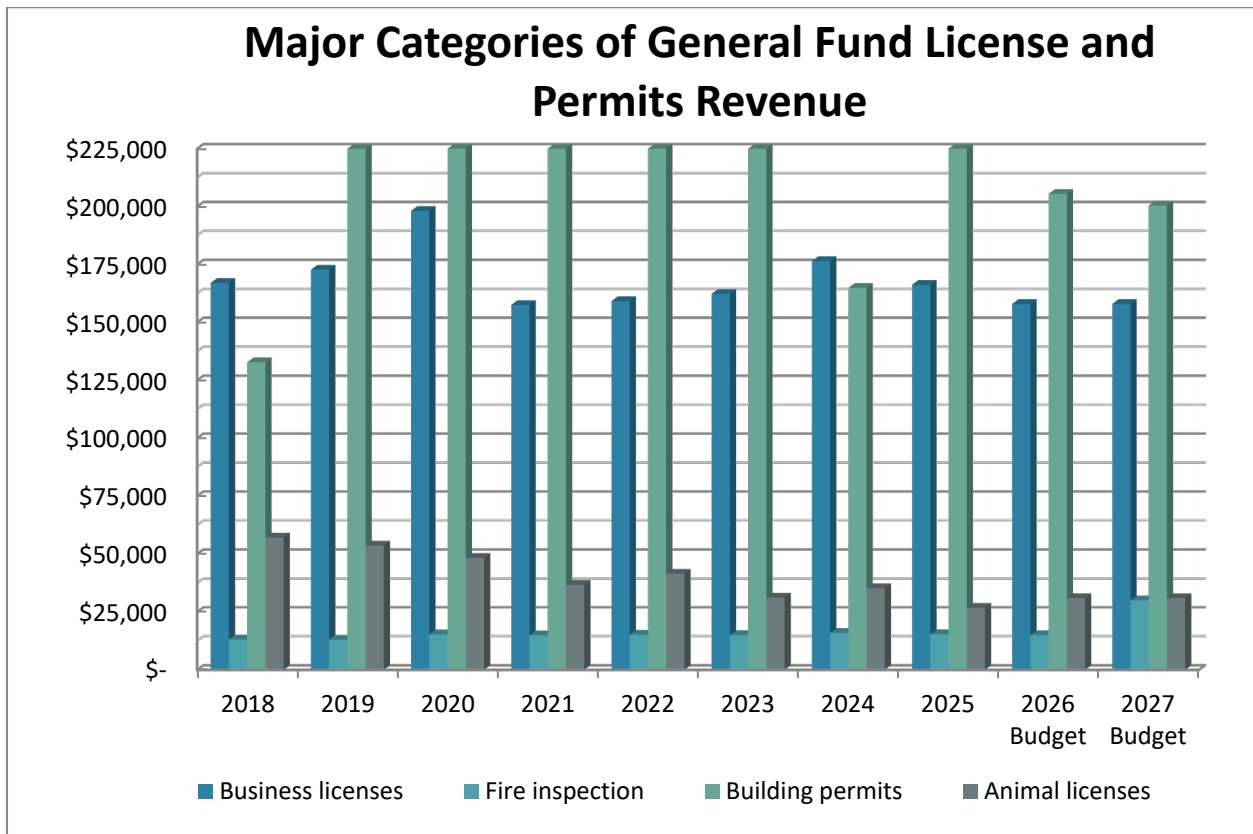


Utility companies are charged a 6% franchise fee on services they provide within the City limits. The City’s Utility Enterprise Funds also pay franchise fees. When there is an increase in water rates, it will add revenue to the Water and Sewer Utility. The 6% franchise fee will be paid on the increased revenue, resulting in increased revenue in the General Fund.

Motor vehicle fees are derived from vehicle registration and are allocated to all the entities on the property tax roll. If one entity raises their certified tax rate, they will receive a larger portion of the motor vehicle fee “pie”. Motor vehicle fee revenue has decreased \$78,000 or 20.62% over the past 10 years due to surrounding areas increasing their certified tax rate more than Roy City. The FY 2027 budget includes an estimate of \$300,000 for motor vehicle fees.

## Licenses and Permits

The chart below shows a comparison of license and permit revenue with prior years:



New construction brings in revenue from building permits and impact fees, as well as fees associated with zoning, subdivisions, and plan checks. The new homes, offices, stores and restaurants add to the base from which property taxes, franchise fees, and motor vehicle fees are generated. While fees from building permits are considered one-time-money, the revenue generated from the newly constructed homes and businesses for property tax, and franchise fees will be ongoing and assist the City in covering the increase in ongoing costs.

We have a few developments in progress and the budget includes building permits for a few new homes, multi-family units and commercial projects. Total revenue from building permits is projected at \$200,000.

## Intergovernmental

Intergovernmental revenue is that which is received from other governmental sources such as the State of Utah, the federal government, and local agencies. The largest intergovernmental revenue stream the City receives is Class C Road Funds. The Class C Road system was established in 1937 by the Utah Legislature as a means of providing assistance to municipalities for the improvement of roads and streets. The City anticipates receiving \$1,900,000 in FY 2027 under this program. This is based on gasoline sales and can fluctuate with a sharp increase in gas prices if consumption is reduced. Revenue typically increases a small amount each year.

In addition to Class C Road funds, the City receives Transportation Infrastructure funding that is derived from a County option sales tax. The amount distributed to cities under the County option is .10%. Funding for Transportation Infrastructure is estimated to bring \$725,000 into the City for FY2027.

The City receives reimbursement from Weber School District to assist with the cost of placing resource officers in the four secondary schools within Roy City. This contract is under negotiation for FY2027 and is estimated to bring in \$260,000. Allotments from the State of Utah under the liquor law will continue. It provides approximately \$40,000 for funding public safety campaigns to investigate liquor law violations, including DUI's.

The Weber County Paramedic contract was recently renegotiated and is estimated to add an additional \$135,500 in revenue for FY2027. In 2024, Hooper and West Haven cities requested their own ambulance license and joined Weber Fire District. This resulted in a decrease in revenue from less transports. The FY2026 budget reflected a 25% decrease in revenue or \$588,000 from the prior year. For FY2027, the budget reflects a small increase of \$53,000 compared to the prior year. On February 3, 2026, Weber Fire District presented a proposal to the Mayor and Council for Roy City to join Weber Fire District. The Mayor and Council have been actively reviewing this proposal to determine the most cost-effective and desirable fire and emergency services for Roy City residents. A decision is expected to be made before fall 2026. This budget has been prepared assuming the fire department remains with Roy City and will be amended if needed.

The Weber County RAMP grant provides annual funding based on population, and often provides other funding for projects approved by the RAMP Committee. Roy City's population grant approximates \$39,306 annually. The Parks and Recreation Department continues to look for new RAMP grant opportunities that will benefit our parks and recreational facilities. For FY2027, we have been awarded a RAMP Grant for \$5,500 to improve the Complex entry walkway. The city is required to match \$6,000 to receive this grant.

Charges for Services

Roy City charges fees for various services. The services include planning and zoning; public safety; recreation; and cemetery. Fees from development activities, recreational facilities, and recreational sports are not expected to fluctuate much from the prior year.

The following is a summary of revenue anticipated from services and a comparison with prior years:

|                           | FY 2021<br>Actual | FY 2022<br>Actual | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Actual | Modified<br>FY 2026<br>Budget | FY 2027<br>Budget |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|-------------------|
| <b>Development</b>        | \$ 486,628        | \$ 218,245        | \$ 131,241        | \$ 72,772         | \$ 128,671        | \$ 78,000                     | \$ 131,000        |
| <b>Public Safety</b>      | 1,968,327         | 2,353,201         | 2,313,748         | 2,410,024         | 1,712,560         | 2,324,500                     | 2,510,500         |
| <b>Recreation</b>         | 96,232            | 108,126           | 120,470           | 136,178           | 167,404           | 127,000                       | 137,000           |
| <b>Aquatic Center</b>     | 266,486           | 522,877           | 501,509           | 623,731           | 641,951           | 660,000                       | 660,000           |
| <b>Recreation Complex</b> | 296,984           | 241,547           | 112,630           | 10,457            | 376,229           | 308,000                       | 335,000           |
| <b>Cemetery</b>           | 21,360            | 20,075            | 16,870            | 14,275            | 14,970            | 15,000                        | 15,000            |
|                           | \$3,136,017       | \$3,464,071       | \$3,196,468       | \$3,267,437       | \$3,041,785       | \$3,512,500                   | \$3,788,500       |

Major components of revenue from public safety services consists of ambulance fees of \$1,500,000, Weber County Paramedic aboard fee of \$635,500, IASIS transports of \$350,000 and police reports of \$18,000.

The following is a historical graph of revenue compared to prior years:



Other areas that generate revenue such as the Aquatic Center and Recreation Complex are established facilities and their revenue streams have been at maximum levels. Due to COVID-19, the FY 2020 and 2021 revenues were significantly decreased but they have returned to normal. The Recreation Complex received a major renovation in 2023-2024 and was closed for most of that period. It is now fully operational, and revenues have been steady since reopening. Revenues are expected to increase \$27,000 in FY2027. Aquatic Center admission rates were increased in March 2025. Revenues for 2027 are expected to be consistent with the prior year.

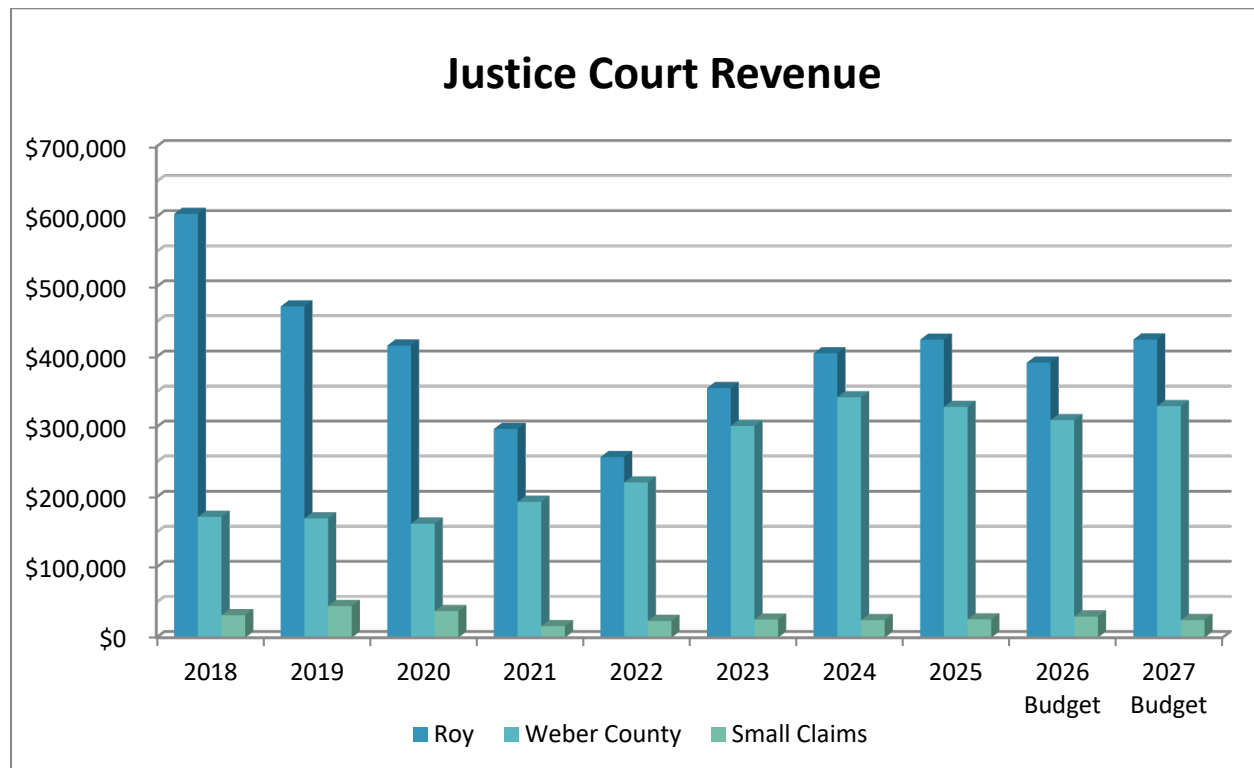
Revenue from participation in sports has reached a maximum and does not vary significantly from year to year. The Recreation Department continues to look at ways to add programs and expand participation.

All available plots in the cemetery have been sold, therefore no new revenue is budgeted in that area. Revenue from grave openings will continue until all sold plots are filled. The cemetery fund continues to receive interest earnings each year. We currently have \$183,000 saved for future cemetery construction.

## Fines and Forfeitures

The Justice Court was established in December 2002 and has jurisdiction over traffic and misdemeanor criminal cases. Revenue from fines and forfeitures is based on the case and fine imposed. In April 2010, the Roy City and Weber County Justice Courts were consolidated and now operate through Roy City. The City receives one-half of the net citation fees from the Weber County jurisdictions.

A historical summary of revenue derived from the Justice Court follows:



Budgeted revenue from the consolidated Justice Court is \$780,000 for FY 2027. This includes an estimate in fines of \$450,000 for Roy City and \$330,000 for Weber County. Weber County Court currently includes unincorporated Weber County, Hooper, West Haven and Marriot-Slaterville. Justice Court revenue saw a sharp decline due to the Covid-19 pandemic. In-person court finally resumed in January 2023. We should see revenues slowly increasing each year.

## Miscellaneous Revenue

Miscellaneous revenue is comprised of interest income, proceeds from the sale of property and equipment, lease revenue, and other miscellaneous items. Interest rates were drastically increased in 2022 & 2023 and in September 2024 the Federal Reserve began to ease short-term rates. The City saw significant increases in interest revenue from holdings in the PTIF during that period, but rates have become steadier since then. For FY2027, the City has budgeted an increase of \$70,000. Nothing has been budgeted for the sale of fixed assets in FY 2027. Revenue will be budgeted once the sale has been made and transferred into the Capital Projects Fund for future use.

The City rents out portions of the Hope Community Center to the community for special functions. Annual rental fees are estimated at \$15,000 for FY 2027.

### Contributions and Transfers

The Redevelopment Agency of Roy Utah pays a management fee to Roy City for personnel and operational costs. For FY 2027, transfers for reimbursement are budgeted \$429,605 from the Redevelopment Agency. In addition to the management fee, the Redevelopment Agency is repaying the City's Water and Sewer Utility Enterprise Fund for improvements made to the Albertson's City Centre project area. The FY 2027 reimbursement is \$30,000.

In August 2025, the City Council approved a 28% tax increase that would have been allocated to employees in the form of a 2.5% COLA and wage increases for wage discrepancies compared to similar positions in surrounding cities. This tax increase was later denied by the Utah State Tax Commission. The COLA and wage increases were not given to employees but in March 2026, the City Council decided to give the employees a 2.5% COLA. Without the tax increase in 2025, this has created a short fall in the FY2027 budget. If the portion of the proposed property tax increase for revenue shortage is not approved, the General Fund will need to use a contribution from fund balance of \$455,321 to balance revenues and expenditures.

Class C Roads Fund will contribute \$318,200 to their fund balance to use for future years and the Transportation Infrastructure Fund will use \$1,398,000 of their fund balance.

### Revenue Summary

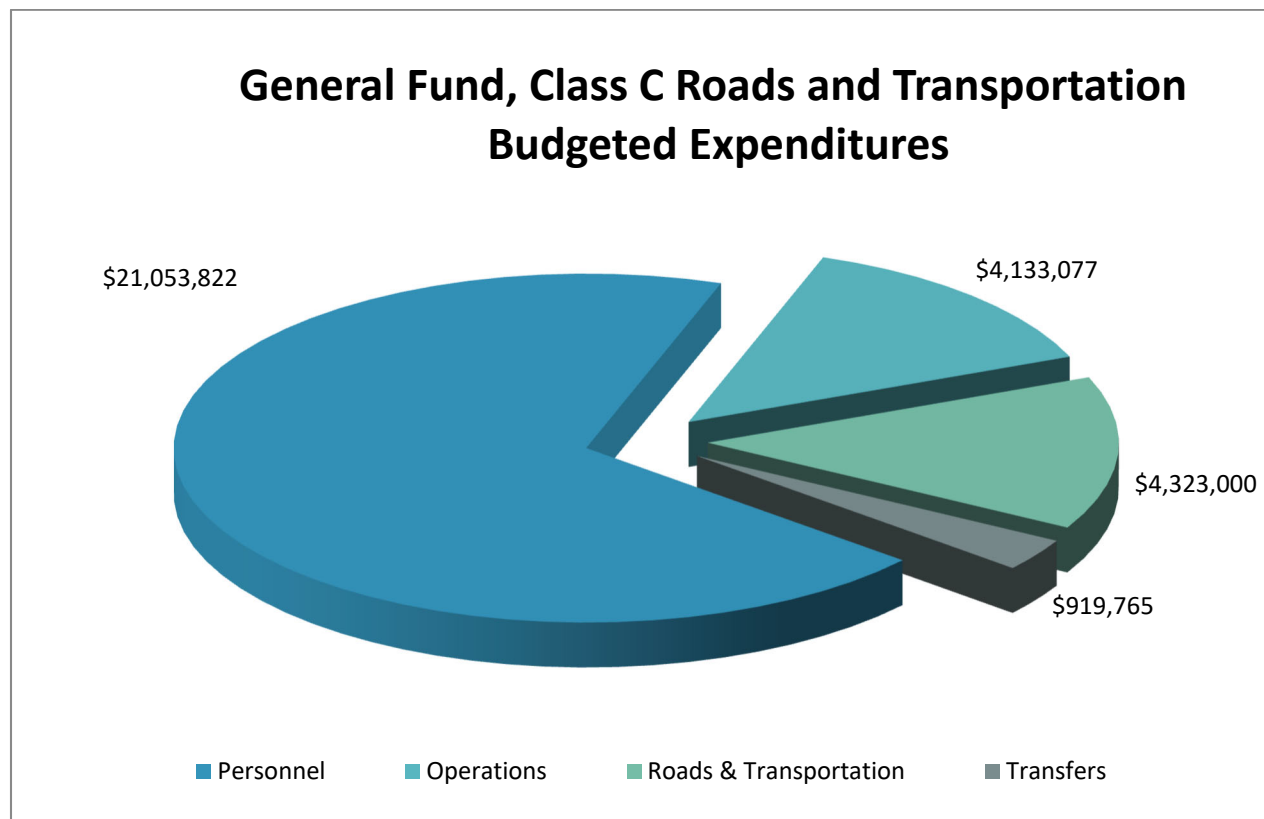
As less construction occurs within the City, one-time fees generated from planning and building permits are reduced. This requires the City to rely on fees generated from taxes and charges for services to fund operations. Excluding Class C Roads and Transportation Infrastructure, tax revenue accounts for 76.24% of the monies used to operate the General Fund.

**Expenditures**

Roy City administration is committed to maintaining existing programs and services and to provide an appropriate level of staffing to address increased workloads. As part of the budget process, Department Directors were tasked with reviewing each line of their budgets and making adjustments where necessary. Excess funds are not expected to be sitting idle within department budgets. Budgets shall reflect the trending costs associated with operations.

For FY 2027, personnel costs account for 69.19% of budgeted expenditures of the General Fund. Included in the personnel costs are wages, payroll taxes, insurance, retirement, and allowances. The budgets for wages and benefits are \$21,053,822 and \$18,572,097 for FY 2027 and FY2026, respectively. Wages and benefits are net of the transfers in from the Utility Enterprise Funds to cover shared employee costs.

The following chart provides a breakdown of expenditures by major category for the General Fund and includes the Class C Roads Fund and Transportation Infrastructure Fund.



## Personnel

The City's salary structure has been configured into a step system. Each public employee position within the scale has 18 steps which allows for a 2% - 2.5% merit. Public safety employees have a 12 step scale which allows for a 3.75% merit. Each step equates to one year of service. The step scale also allows for an annual longevity bonus after step 18 for public employees and step 12 for public safety. To earn progression through the steps or receive a longevity bonus requires successful passing of an annual evaluation. The FY 2027 budget includes funding to continue the merit/step increase program as designed.

The budget includes a 2.8% COLA for all employees as part of the property tax increase proposal. The total cost of the 2.8% COLA is \$481,523 and accounts for a 9.51% property tax increase. The "Property Tax Impact Schedule" includes a detailed breakdown of how much is allocated to each department. Police and Fire account for \$287,263 or 59.66% of the total.

Employee retention has been the main focus of the budget for the past few years. The City has fallen behind on wages compared to surrounding cities leading to high turnover rates compared to the past. This is difficult on employee morale, increases costs related to training and leads to inexperienced staff. In February 2026, the Mayor appointed a wage committee to review wages and possible salary structure changes. After looking at many options, the committee has recommended the best strategy forward at this time is to increase the wage scales to the average wage of comparable positions. This means we will strive to be in the middle of surrounding cities for beginning pay rates. The "Property Tax Impact Schedule" includes a property tax increase of \$1,870,901 or 36.95% to adjust wages accordingly. The schedule lists the amount allocated to each department. Police and Fire account for \$1,151,787 or 61.56% of the total. Besides wages, the City continues to look for ways to increase job satisfaction through benefits and work/life balance.

The General Fund had a few new positions, reclassifications or adjustment requests. The Justice Court requested to make their part-time court clerk a full-time position and the Police department requested a full-time records clerk due to an increase in workload in each department. The Police Department also requested an increase in overtime and the Fire Department requested an increase in overtime and part-time wages. These requests would only be approved with a property tax increase above what is already proposed; cost details for these positions and requests is in the accompanying "Property Tax Impact Schedule".

The FY2027 budget also includes changing the following positions from non-exempt hourly to exempt salary: Police Captain, Assistant City Attorney, City Planner & Accounting Manager. There would not be a cost to the City related to this change and could possibly save the City money related to overtime in these positions. This change is consistent with similar positions in other cities.

## Benefits

The City will continue to offer 2 health insurance plans for employees. A traditional plan and a high-deductible plan. Due to increasing medical costs and the City experiencing high utilization over the past year, the City received a 21% increase in insurance rates or \$497,000 in City-paid premiums. The employees will also receive this increase in their monthly contributions. Employees will begin receiving more information about plan options in early May in anticipation of the benefit open enrollment process that happens each year in mid-May.

The City provides counseling services to all full-time employees through Intermountain EAP. The City covers the full cost of this benefit for employees. We are also continuing to look for ways to provide mental health services to all Public Safety employees and their families. We currently have 2 grants that provide these services free of charge to all Public Safety employees and their families.

The City also provides dental, vision and life insurance options that are fully paid for by the employee.

Wage Reimbursement

The Water and Sewer, Storm Water, and Solid Waste Utility Enterprise Funds reimburse the General Fund for salaries and expenditures of employees that assist with the respective operations. The percentage of time that each division spends assisting the Utility Enterprise Funds was reevaluated in FY2021. The reimbursements are reflected in the individual division budgets. The total reimbursements for FY 2027 are \$1,531,938 and cover employees in the Legislative, Legal, Finance, and Public Works departments. The Police and Fire Departments also receive reimbursements from granting agencies or under ongoing service contracts. The total budget for public safety wage reimbursement is \$82,300.

Operations

In FY2025, operations budgets were decreased 7.5% in all departments in order to balance the budget. Departments try to run as efficiently as possible and are mindful about spending. Some expenses were restored as it was not feasible to absorb the cuts on an ongoing basis. The City is also subject to many pass-through costs from other agencies. We have no control over reducing the cost of these line items and they increase every year. Examples include Weber County CSI, Weber County animal shelter and secondary water charges. Inflation has hit the operational budgets hard over the past few years and it has taken a toll on the budget. A summary of each department budget is detailed below. Capital requests in each department change annually and have been moved to the Capital Projects Fund.

Departments

**General Government:**

| <b>Legislative</b>            | <b>FY 2026<br/>Budget</b> | <b>Change</b> | <b>FY 2027<br/>Proposed</b> |
|-------------------------------|---------------------------|---------------|-----------------------------|
| <b>Personnel and Benefits</b> | \$302,370                 | \$54,644      | \$357,014                   |
| <b>Operations</b>             | 317,390                   | (\$84,000)    | 233,390                     |
| <b>Capital</b>                | 0                         | 0             | 0                           |
| <b>Total</b>                  | \$619,760                 | (\$29,356)    | \$590,404                   |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Decreased election expenses \$49,000 for it being a non-election year.
- Decreased professional & technical services \$39,000 for one-time feasibility studies that were completed in 2026.

| <i>Legal</i>           | FY 2026<br>Budget | Change          | FY 2027<br>Proposed |
|------------------------|-------------------|-----------------|---------------------|
| Personnel and Benefits | \$363,139         | \$67,923        | \$431,062           |
| Operations             | 68,841            | 2,060           | 70,901              |
| Capital                | 0                 | 0               | 0                   |
| <b>Total</b>           | <b>\$431,980</b>  | <b>\$69,983</b> | <b>\$501,963</b>    |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased subscriptions for NextRequest increase in cost.

| <i>Justice Court</i>   | FY 2026<br>Budget | Change          | FY 2027<br>Proposed |
|------------------------|-------------------|-----------------|---------------------|
| Personnel and Benefits | \$468,974         | \$59,928        | \$528,902           |
| Operations             | 42,275            | 2,500           | 44,775              |
| Capital                | 0                 | 0               | 0                   |
| <b>Total</b>           | <b>\$511,249</b>  | <b>\$62,428</b> | <b>\$573,677</b>    |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased professional and technical for pro-tem judge costs.

| <i>Finance</i>         | FY 2026<br>Budget | Change          | FY 2027<br>Proposed |
|------------------------|-------------------|-----------------|---------------------|
| Personnel and Benefits | \$452,616         | \$72,125        | \$524,741           |
| Operations             | 85,905            | (\$15,000)      | 70,905              |
| Capital                | 0                 | 0               | 0                   |
| <b>Total</b>           | <b>\$538,521</b>  | <b>\$57,125</b> | <b>\$595,646</b>    |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Decreased HR programs for employee evaluation program now being paid out of Information Technology Fund.

| <i>Building Maintenance</i> | FY 2026<br>Budget | Change           | FY 2027<br>Proposed |
|-----------------------------|-------------------|------------------|---------------------|
| Personnel and Benefits      | \$235,285         | \$74,322         | \$309,607           |
| Operations                  | 344,550           | 41,000           | 385,550             |
| Capital                     | 0                 | 0                | 0                   |
| <b>Total</b>                | <b>\$579,835</b>  | <b>\$115,322</b> | <b>\$695,157</b>    |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased equipment maintenance \$22,000 for annual building maintenance improvements.
- Increased utilities \$19,000 for costs increases.

| <b><i>Community Development</i></b> | <b>FY 2026<br/>Budget</b> | <b>Change</b> | <b>FY 2027<br/>Proposed</b> |
|-------------------------------------|---------------------------|---------------|-----------------------------|
| <b>Personnel and Benefits</b>       | \$719,123                 | \$97,856      | \$816,979                   |
| <b>Operations</b>                   | 83,915                    | 0             | 83,915                      |
| <b>Capital</b>                      | 0                         | 0             | 0                           |
| <b>Total</b>                        | \$803,038                 | \$97,856      | \$900,894                   |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.

***Public Safety:***

| <b><i>Police &amp; Animal Services</i></b> | <b>FY 2026<br/>Budget</b> | <b>Change</b> | <b>FY 2027<br/>Proposed</b> |
|--|---------------------------|---------------|-----------------------------|
| <b>Personnel and Benefits</b>              | \$6,703,103               | \$811,968     | \$7,515,071                 |
| <b>Operations</b>                          | 812,082                   | 78,416        | 890,498                     |
| <b>Capital</b>                             | 0                         | 0             | 0                           |
| <b>Total</b>                               | \$7,515,185               | \$890,384     | \$8,405,569                 |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased training \$19,951.
- Weber County fees increased \$20,221 for sheltering and debt service for animal shelter.
- Weber County fees increased \$23,986 for CSI services.
- Increase duty ammunition \$4,500.

| <b><i>Fire &amp; Rescue</i></b> | <b>FY 2026<br/>Budget</b> | <b>Change</b> | <b>FY 2027<br/>Proposed</b> |
|---------------------------------|---------------------------|---------------|-----------------------------|
| <b>Personnel and Benefits</b>   | \$5,368,630               | \$964,280     | \$6,332,910                 |
| <b>Operations</b>               | 683,591                   | 11,394        | 694,985                     |
| <b>Capital</b>                  | 0                         | 0             | 0                           |
| <b>Total</b>                    | \$6,052,221               | \$975,674     | \$7,027,895                 |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased Utah State Ambulance assessment \$25,000 for required ambulance certification.

**Public Works:**

| <b>Streets Division</b>       | <b>FY 2026<br/>Budget</b> | <b>Change</b> | <b>FY 2027<br/>Proposed</b> |
|-------------------------------|---------------------------|---------------|-----------------------------|
| <b>Personnel and Benefits</b> | \$733,171                 | \$176,659     | \$909,830                   |
| <b>Operations</b>             | 140,495                   | 3,000         | 143,495                     |
| <b>Capital</b>                | 0                         | 0             | 0                           |
| <b>Total</b>                  | \$873,666                 | \$179,659     | \$1,053,325                 |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased training for increased costs related to CDL certifications.

| <b>Class C Roads</b>                | <b>FY 2026<br/>Budget</b> | <b>Change</b> | <b>FY 2027<br/>Proposed</b> |
|-------------------------------------|---------------------------|---------------|-----------------------------|
| <b>Operations &amp; Maintenance</b> | \$1,228,000               | \$302,000     | \$1,530,000                 |
| <b>Projects</b>                     | 0                         | 0             | 0                           |
| <b>Equipment</b>                    | 532,000                   | (330,200)     | 201,800                     |
| <b>Total</b>                        | \$1,760,000               | (\$28,200)    | \$1,731,800                 |

| <b>Transportation<br/>Infrastructure</b> | <b>FY 2026<br/>Budget</b> | <b>Change</b> | <b>FY 2027<br/>Proposed</b> |
|--|---------------------------|---------------|-----------------------------|
| <b>Operations &amp; Maintenance</b>      | \$ 0                      | \$ 0          | \$ 0                        |
| <b>Projects</b>                          | 2,903,000                 | (\$630,000)   | 2,273,000                   |
| <b>Equipment</b>                         | 0                         | 0             | 0                           |
| <b>Total</b>                             | \$2,903,000               | (\$630,000)   | \$2,273,000                 |

Ongoing projects include:

- 3100 West sidewalk project
- 4000 South Railroad crossing project
- 6000 South & 4300 West roundabout project
- 6000 South Railroad crossing project

| <b>Fleet Division</b>         | <b>FY 2026<br/>Budget</b> | <b>Change</b> | <b>FY 2027<br/>Proposed</b> |
|-------------------------------|---------------------------|---------------|-----------------------------|
| <b>Personnel and Benefits</b> | \$181,603                 | \$37,123      | \$218,726                   |
| <b>Operations</b>             | 55,895                    | ( 600)        | 55,295                      |
| <b>Capital</b>                | 0                         | 0             | 0                           |
| <b>Total</b>                  | \$237,498                 | \$36,523      | \$274,021                   |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.

| <b><i>Public Works Administration</i></b> | <b>FY 2026 Budget</b> | <b>Change</b> | <b>FY 2027 Proposed</b> |
|---|-----------------------|---------------|-------------------------|
| <b>Personnel and Benefits</b>             | \$251,780             | \$96,461      | \$348,241               |
| <b>Operations</b>                         | 202,800               | 4,900         | 207,700                 |
| <b>Capital</b>                            | 0                     | 0             | 0                       |
| <b>Total</b>                              | \$454,580             | \$101,361     | \$555,941               |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased Street lights for cost increases.

***Parks and Recreation:***

| <b><i>Recreation Complex</i></b> | <b>FY 2026 Budget</b> | <b>Change</b> | <b>FY 2027 Proposed</b> |
|----------------------------------|-----------------------|---------------|-------------------------|
| <b>Personnel and Benefits</b>    | \$652,070             | \$51,475      | \$703,545               |
| <b>Operations</b>                | 285,479               | 8,508         | 293,987                 |
| <b>Capital</b>                   | 0                     | 0             | 0                       |
| <b>Total</b>                     | \$937,549             | \$59,983      | \$997,532               |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased building maintenance \$5,508 for the match portion on a RAMP grant for entry way improvements.
- Increased pool maintenance \$3,000 for an increase in pool chemical costs.

| <b><i>Aquatic Center</i></b>  | <b>FY 2026 Budget</b> | <b>Change</b> | <b>FY 2027 Proposed</b> |
|-------------------------------|-----------------------|---------------|-------------------------|
| <b>Personnel and Benefits</b> | \$573,594             | \$41,445      | \$615,039               |
| <b>Operations</b>             | 321,270               | 81,885        | 403,155                 |
| <b>Capital</b>                | 0                     | 0             | 0                       |
| <b>Total</b>                  | \$894,864             | \$123,330     | \$1,018,194             |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased building maintenance \$10,000 for concrete repairs needed.
- Increased utilities \$13,000 for water charge increases.
- Increased professional & technical \$42,150 for credit card and program fees.
- Increased pool maintenance \$3,000 for an increase in pool chemical costs.
- Increased cost of goods sold \$13,735 for higher demand and cost of concessions.

| <b>Roy Days</b>               | <b>FY 2026<br/>Budget</b> | <b>Change</b> | <b>FY 2027<br/>Proposed</b> |
|-------------------------------|---------------------------|---------------|-----------------------------|
| <b>Personnel and Benefits</b> | \$37,915                  | \$ 95         | \$38,010                    |
| <b>Operations</b>             | 80,250                    | 0             | 80,250                      |
| <b>Event fees</b>             | 0                         | 0             | 0                           |
| <b>Total</b>                  | \$118,165                 | \$ 95         | \$118,260                   |

| <b>Parks &amp; Recreation</b> | <b>FY 2026<br/>Budget</b> | <b>Change</b> | <b>FY 2027<br/>Proposed</b> |
|-------------------------------|---------------------------|---------------|-----------------------------|
| <b>Personnel and Benefits</b> | \$1,237,524               | \$166,621     | \$1,404,145                 |
| <b>Operations</b>             | 495,776                   | (21,500)      | 474,276                     |
| <b>Capital</b>                | 0                         | 0             | 0                           |
| <b>Total</b>                  | \$1,733,300               | \$145,121     | \$1,878,421                 |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased grounds maintenance \$12,000 for fertilizer.
- Increased utilities \$7,000 for water charge increases.
- Decreased tree replacement program \$53,500 for one-time grant expenditures in 2026.
- Increased program supplies \$25,000 for 2-year service on football helmet reconditioning and replacements.

#### Debt Service

The General Fund will receive \$30,000 from the Redevelopment Agency for costs incurred from improvements to the City Centre Project Area. The \$30,000 will in turn be paid to the Water and Sewer Utility Enterprise Fund to repay the loan for the installation work.

## Capital Assets

The following capital assets are included in the FY 2027 budget for the General Fund, Class C Roads, and Transportation Infrastructure. Beginning in FY 2022, all General Fund capital requests were moved to the Capital Projects fund for funding consideration. The items below are the proposed capital equipment and projects in the General Fund for FY 2027 due to revenue sources dedicated to these project types:

| Description  | Department  | Amount             |
|--|-------------|--------------------|
| Fleet rotation truck                                     | Class C     | \$55,000           |
| John Deere Loader <i>split w/water &amp; storm water</i> | Class C     | 25,000             |
| Forklift <i>split w/water &amp; storm water</i>          | Class C     | 15,000             |
| Bucket truck split w/capital projects                    | Class C     | 106,800            |
| 3100 West sidewalk project                               | Trans Infra | 790,000            |
| 4000 South curb, gutter & sidewalk project               | Trans Infra | 165,000            |
| 6000 South & 4300 West roundabout project                | Trans Infra | 1,053,000          |
| 6000 South railroad crossing project                     | Trans Infra | 265,000            |
|  |             | <b>\$2,474,800</b> |

## Transfers

The proposed budget includes transferring \$185,500 to the Capital Projects Fund. The \$185,500 is the portion of the 2005 tax increase that was earmarked for fire trucks and ambulances.

The Information Technology and Risk Management Funds provide services to the various City departments. The General and Utility Enterprise Funds transfer monies for the cost of operations. The allocation percentage was reevaluated in FY2027. For FY 2027, the General Fund will transfer \$492,104 and \$242,161 to the Information Technology and Risk Management Funds, respectively.

## General Fund – Revenues

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Tax
- Licenses and Permits
- Intergovernmental
- Charges for Services
- Fines and Forfeitures
- Miscellaneous
- Contributions and Transfers
- Class C Roads
- Transportation Infrastructure

| Acct No                     | Acct Title                   | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|-----------------------------|------------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>GENERAL FUND</b>         |                              |                                 |  |                                  |   |                               |                                  |
| <b>TAXES</b>                |                              |                                 |  |                                  |   |                               |                                  |
| 10-31-100                   | GENERAL PROPERTY TAXES       | 5,050,616.01                    | 5,063,978.00                               | 5,050,000.00                     | 0.00                                    | 5,050,000.00                  | (13,978.00)                      |
| 10-31-101                   | PROPERTY TAX INC - RESTRICTE | 0.00                            | 0.00                                       | 2,807,745.00                     | 0.00                                    | 2,807,745.00                  | 2,807,745.00                     |
| 10-31-200                   | DELINQUENT PRIOR YEAR TAXE   | 95,528.90                       | 60,000.00                                  | 60,000.00                        | 0.00                                    | 60,000.00                     | 0.00                             |
| 10-31-300                   | GENERAL SALES & USE TAXES    | 8,394,700.80                    | 8,335,000.00                               | 8,700,000.00                     | 0.00                                    | 8,700,000.00                  | 365,000.00                       |
| 10-31-385                   | TELECOM GROSS RECEIPTS 4%    | 167,511.22                      | 160,000.00                                 | 160,000.00                       | 0.00                                    | 160,000.00                    | 0.00                             |
| 10-31-390                   | PACIFICORP FRANCHISE TAX     | 1,198,688.38                    | 1,050,000.00                               | 1,200,000.00                     | 0.00                                    | 1,200,000.00                  | 150,000.00                       |
| 10-31-395                   | DOMINION ENERGY FRANCHIS     | 552,296.86                      | 600,000.00                                 | 550,000.00                       | 0.00                                    | 550,000.00                    | (50,000.00)                      |
| 10-31-410                   | COMCAST (AT&T) FRANCHISE T   | 190,822.61                      | 225,000.00                                 | 200,000.00                       | 0.00                                    | 200,000.00                    | (25,000.00)                      |
| 10-31-411                   | U.E. FUND FRANCHISE TAX      | 813,915.73                      | 850,000.00                                 | 875,000.00                       | 0.00                                    | 875,000.00                    | 25,000.00                        |
| 10-31-420                   | FRANCHISE TAXES - OTHER      | 1,399.79                        | 1,500.00                                   | 1,500.00                         | 0.00                                    | 1,500.00                      | 0.00                             |
| 10-31-500                   | WEBER COUNTY PARAMEDIC       | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-31-700                   | MOTOR VEHICLE FEES           | 357,015.89                      | 325,000.00                                 | 300,000.00                       | 0.00                                    | 300,000.00                    | (25,000.00)                      |
| Total TAXES:                |                              | 16,822,496.19                   | 16,670,478.00                              | 19,904,245.00                    | 0.00                                    | 19,904,245.00                 | 3,233,767.00                     |
| <b>LICENSES AND PERMITS</b> |                              |                                 |  |                                  |   |                               |                                  |
| 10-32-100                   | BUSINESS LICENSES            | 158,214.12                      | 150,000.00                                 | 150,000.00                       | 0.00                                    | 150,000.00                    | 0.00                             |
| 10-32-110                   | BUSINESS LICENSE - LATE FEE  | 8,056.02                        | 8,000.00                                   | 8,000.00                         | 0.00                                    | 8,000.00                      | 0.00                             |
| 10-32-120                   | FIRE INSPECTION FEE          | 15,410.00                       | 15,000.00                                  | 30,000.00                        | 0.00                                    | 30,000.00                     | 15,000.00                        |
| 10-32-200                   | MECHANICAL FEES              | 2,606.00                        | 2,000.00                                   | 0.00                             | 0.00                                    | 0.00                          | (2,000.00)                       |
| 10-32-210                   | BUILDING PERMITS             | 363,677.00                      | 200,000.00                                 | 200,000.00                       | 0.00                                    | 200,000.00                    | 0.00                             |
| 10-32-212                   | SIGN PERMITS                 | 50.00                           | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-32-220                   | STATE TRAINING SURCHARGE -   | 552.97                          | 500.00                                     | 500.00                           | 0.00                                    | 500.00                        | 0.00                             |
| 10-32-230                   | ELECTRICAL FEES              | 1,449.00                        | 2,000.00                                   | 0.00                             | 0.00                                    | 0.00                          | (2,000.00)                       |
| 10-32-240                   | PLUMBING FEES                | 916.50                          | 1,000.00                                   | 0.00                             | 0.00                                    | 0.00                          | (1,000.00)                       |
| 10-32-250                   | ANIMAL LICENSES              | 26,470.00                       | 30,000.00                                  | 30,000.00                        | 0.00                                    | 30,000.00                     | 0.00                             |
| 10-32-260                   | ANIMAL CONTROL FEES          | 350.00                          | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| Total LICENSES AND PERMITS: |                              | 577,751.61                      | 409,500.00                                 | 419,500.00                       | 0.00                                    | 419,500.00                    | 10,000.00                        |
| <b>INTERGOVERNMENTAL</b>    |                              |                                 |  |                                  |   |                               |                                  |
| 10-33-575                   | SRO POLICE HIRING SUPPLEME   | 221,482.80                      | 259,383.00                                 | 260,000.00                       | 0.00                                    | 260,000.00                    | 617.00                           |
| 10-33-579                   | MISC POLICE GRANTS           | 25,100.42                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-33-580                   | STATE LIQUOR LAW ALLOTMEN    | 51,493.96                       | 40,000.00                                  | 40,000.00                        | 0.00                                    | 40,000.00                     | 0.00                             |
| 10-33-610                   | EMS GRANT - FIRE DEPT        | 5,054.00                        | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-33-615                   | FIRE GRANT - FEMA & FEDERA   | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-33-631                   | FIRE DEPT GRANTS - MISC      | 66,700.49                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-33-702                   | RAMP GRANT                   | 27,421.57                       | 64,306.00                                  | 44,814.00                        | 0.00                                    | 44,814.00                     | (19,492.00)                      |
| Total INTERGOVERNMENTAL:    |                              | 397,253.24                      | 363,689.00                                 | 344,814.00                       | 0.00                                    | 344,814.00                    | (18,875.00)                      |
| <b>CHARGES FOR SERVICES</b> |                              |                                 |  |                                  |   |                               |                                  |
| 10-34-120                   | LEGAL FEES                   | 3,326.86                        | 2,000.00                                   | 2,000.00                         | 0.00                                    | 2,000.00                      | 0.00                             |
| 10-34-121                   | COLLECTION FEES              | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-34-130                   | ZONING AND SUBDIVISION FEE   | 8,175.00                        | 5,000.00                                   | 8,000.00                         | 0.00                                    | 8,000.00                      | 3,000.00                         |
| 10-34-140                   | ANNEXATION/IMPACT FEE        | 50.00                           | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-34-170                   | PLAN CHECK FEES              | 98,249.11                       | 60,000.00                                  | 100,000.00                       | 0.00                                    | 100,000.00                    | 40,000.00                        |

| Acct No                      | Acct Title                   | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|------------------------------|------------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| 10-34-175                    | INSPECTION/REINSPECTION FE   | 16,620.00                       | 10,000.00                                  | 20,000.00                        | 0.00                                    | 20,000.00                     | 10,000.00                        |
| 10-34-340                    | WEBER COUNTY PARAMEDIC S     | 571,999.98                      | 500,000.00                                 | 635,500.00                       | 0.00                                    | 635,500.00                    | 135,500.00                       |
| 10-34-560                    | AMBULANCE FEES               | 1,331,510.05                    | 1,472,000.00                               | 1,500,000.00                     | 0.00                                    | 1,500,000.00                  | 28,000.00                        |
| 10-34-561                    | FIRE & RESCUE IASIS TRANSP/H | 352,500.00                      | 325,000.00                                 | 350,000.00                       | 0.00                                    | 350,000.00                    | 25,000.00                        |
| 10-34-570                    | FEES TO DEVELOPERS           | 2,300.00                        | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 10-34-580                    | POLICE REPORT FEES           | 21,315.30                       | 18,000.00                                  | 18,000.00                        | 0.00                                    | 18,000.00                     | 0.00                             |
| 10-34-581                    | TRAFFIC SCHOOL FEE (GEN FU   | 5,700.00                        | 7,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | (2,000.00)                       |
| 10-34-583                    | YOUTH COURT FINES            | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-34-585                    | CODE ENFORCEMENT FINES       | 100.00                          | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-34-590                    | PARKING VIOLATIONS           | 1,435.00                        | 2,500.00                                   | 2,000.00                         | 0.00                                    | 2,000.00                      | (500.00)                         |
| 10-34-600                    | PARKS AND PUBLIC PROPERTY    | 7,990.00                        | 6,000.00                                   | 8,000.00                         | 0.00                                    | 8,000.00                      | 2,000.00                         |
| 10-34-620                    | AQUATIC CENTER - ADMISSION   | 435,538.65                      | 485,000.00                                 | 450,000.00                       | 0.00                                    | 450,000.00                    | (35,000.00)                      |
| 10-34-630                    | AQUATIC CENTER - CONCESSIO   | 119,078.06                      | 100,000.00                                 | 120,000.00                       | 0.00                                    | 120,000.00                    | 20,000.00                        |
| 10-34-670                    | AQUATIC CENTER - RENTAL FEE  | 87,334.00                       | 75,000.00                                  | 90,000.00                        | 0.00                                    | 90,000.00                     | 15,000.00                        |
| 10-34-679                    | RECREATION - ADULT PROGRA    | 25,800.00                       | 24,000.00                                  | 24,000.00                        | 0.00                                    | 24,000.00                     | 0.00                             |
| 10-34-681                    | RECREATION - BASEBALL        | 12,062.57                       | 8,500.00                                   | 8,500.00                         | 0.00                                    | 8,500.00                      | 0.00                             |
| 10-34-682                    | RECREATION - SOFTBALL        | 8,682.53                        | 4,500.00                                   | 5,500.00                         | 0.00                                    | 5,500.00                      | 1,000.00                         |
| 10-34-683                    | RECREATION - T BALL          | 20,855.50                       | 15,000.00                                  | 18,000.00                        | 0.00                                    | 18,000.00                     | 3,000.00                         |
| 10-34-684                    | RECREATION - FLAG FOOTBALL   | 6,620.00                        | 5,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | 0.00                             |
| 10-34-685                    | RECREATION - FOOTBALL        | 28,137.66                       | 16,000.00                                  | 20,000.00                        | 0.00                                    | 20,000.00                     | 4,000.00                         |
| 10-34-686                    | RECREATION - BOYS BASKETBA   | 23,990.71                       | 21,000.00                                  | 21,000.00                        | 0.00                                    | 21,000.00                     | 0.00                             |
| 10-34-687                    | RECREATION - GIRLS BASKETBA  | 7,326.50                        | 9,000.00                                   | 9,000.00                         | 0.00                                    | 9,000.00                      | 0.00                             |
| 10-34-688                    | RECREATION - BLDG & FIELD R  | 25,938.00                       | 18,000.00                                  | 18,000.00                        | 0.00                                    | 18,000.00                     | 0.00                             |
| 10-34-690                    | COMPLEX - ADMISSIONS         | 101,130.50                      | 95,000.00                                  | 100,000.00                       | 0.00                                    | 100,000.00                    | 5,000.00                         |
| 10-34-700                    | COMPLEX - RETAIL SALES       | 7,865.70                        | 20,000.00                                  | 10,000.00                        | 0.00                                    | 10,000.00                     | (10,000.00)                      |
| 10-34-720                    | COMPLEX - MEMBERSHIP FEES    | 153,082.64                      | 90,000.00                                  | 110,000.00                       | 0.00                                    | 110,000.00                    | 20,000.00                        |
| 10-34-730                    | COMPLEX - CLASSES & LESSON   | 110,643.13                      | 95,000.00                                  | 110,000.00                       | 0.00                                    | 110,000.00                    | 15,000.00                        |
| 10-34-740                    | COMPLEX - RENTAL FEES        | 3,507.50                        | 8,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | (3,000.00)                       |
| 10-34-830                    | GRAVE OPENING FEES           | 14,970.00                       | 15,000.00                                  | 15,000.00                        | 0.00                                    | 15,000.00                     | 0.00                             |
| Total CHARGES FOR SERVICES:  |                              | 3,613,834.95                    | 3,512,500.00                               | 3,788,500.00                     | 0.00                                    | 3,788,500.00                  | 276,000.00                       |
| <b>FINES AND FORFEITURES</b> |                              |                                 |  |                                  |   |                               |                                  |
| 10-35-100                    | FINES & FORFEITURES - DISTRI | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-35-115                    | J/C - SMALL CLAIMS           | 25,955.04                       | 30,000.00                                  | 25,000.00                        | 0.00                                    | 25,000.00                     | (5,000.00)                       |
| 10-35-120                    | JUSTICE COURT FINES          | 401,244.58                      | 362,000.00                                 | 400,000.00                       | 0.00                                    | 400,000.00                    | 38,000.00                        |
| 10-35-121                    | JUSTICE COURT FINES - WEBER  | 328,952.38                      | 310,000.00                                 | 330,000.00                       | 0.00                                    | 330,000.00                    | 20,000.00                        |
| 10-35-125                    | J/C - PUBLIC DEFENDER ASSM   | 17,212.81                       | 15,000.00                                  | 15,000.00                        | 0.00                                    | 15,000.00                     | 0.00                             |
| 10-35-130                    | J/C - ONLINE FEES            | 6,249.82                        | 15,000.00                                  | 10,000.00                        | 0.00                                    | 10,000.00                     | (5,000.00)                       |
| Total FINES AND FORFEITURES: |                              | 779,614.63                      | 732,000.00                                 | 780,000.00                       | 0.00                                    | 780,000.00                    | 48,000.00                        |
| <b>MISCELLANEOUS REVENUE</b> |                              |                                 |  |                                  |   |                               |                                  |
| 10-36-100                    | INTEREST EARNED              | 294,343.35                      | 230,000.00                                 | 300,000.00                       | 0.00                                    | 300,000.00                    | 70,000.00                        |
| 10-36-300                    | FACILITY RENTAL FEE          | 13,738.00                       | 15,000.00                                  | 15,000.00                        | 0.00                                    | 15,000.00                     | 0.00                             |
| 10-36-310                    | OTHER LEASE REVENUE          | 22,738.15                       | 20,000.00                                  | 20,000.00                        | 0.00                                    | 20,000.00                     | 0.00                             |
| 10-36-311                    | CELL TOWER LEASES            | 46,960.77                       | 40,000.00                                  | 45,000.00                        | 0.00                                    | 45,000.00                     | 5,000.00                         |
| 10-36-400                    | SALE OF FIXED ASSETS         | 315,599.62                      | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-36-900                    | OTHER REVENUE - NOT IDENTI   | 18,651.27                       | 20,000.00                                  | 20,000.00                        | 0.00                                    | 20,000.00                     | 0.00                             |

| Acct No                              | Acct Title                 | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|--------------------------------------|----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| Total MISCELLANEOUS REVENUE:         |                            | 712,031.16                      | 325,000.00                                 | 400,000.00                       | 0.00                                    | 400,000.00                    | 75,000.00                        |
| <b>CONTRIBUTIONS AND TRANSFERS</b>   |                            |                                 |  |                                  |   |                               |                                  |
| 10-38-250                            | RDA MANAGEMENT FEE         | 391,289.00                      | 402,649.00                                 | 429,605.00                       | 0.00                                    | 429,605.00                    | 26,956.00                        |
| 10-38-419                            | TRANSFER FROM UTILITY ENT  | 0.00                            | 630,718.00                                 | 0.00                             | 0.00                                    | 0.00                          | (630,718.00)                     |
| 10-38-505                            | TRANSFER FROM RDA          | 30,000.00                       | 30,000.00                                  | 30,000.00                        | 0.00                                    | 30,000.00                     | 0.00                             |
| 10-38-700                            | CONTR GENERAL FUND SURPL   | 0.00                            | 291,176.00                                 | 0.00                             | 0.00                                    | 0.00                          | (291,176.00)                     |
| 10-38-701                            | PRIVATE CONTRIBUTIONS - OT | 14,750.00                       | 10,000.00                                  | 10,000.00                        | 0.00                                    | 10,000.00                     | 0.00                             |
| Total CONTRIBUTIONS AND TRANSFERS:   |                            | 436,039.00                      | 1,364,543.00                               | 469,605.00                       | 0.00                                    | 469,605.00                    | (894,938.00)                     |
| Total GENERAL FUND:                  |                            | 23,339,020.78                   | 23,377,710.00                              | 26,106,664.00                    | 0.00                                    | 26,106,664.00                 | 2,728,954.00                     |
| <b>CLASS "C" ROADS</b>               |                            |                                 |  |                                  |   |                               |                                  |
| <b>INTERGOVERNMENTAL</b>             |                            |                                 |  |                                  |   |                               |                                  |
| 64-33-100                            | CLASS C ROAD ALLOTMENT     | 1,925,689.75                    | 1,620,000.00                               | 1,900,000.00                     | 0.00                                    | 1,900,000.00                  | 280,000.00                       |
| Total INTERGOVERNMENTAL:             |                            | 1,925,689.75                    | 1,620,000.00                               | 1,900,000.00                     | 0.00                                    | 1,900,000.00                  | 280,000.00                       |
| <b>CHARGES FOR SERVICES</b>          |                            |                                 |  |                                  |   |                               |                                  |
| 64-34-310                            | PW PERMIT FEES             | 13,720.00                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total CHARGES FOR SERVICES:          |                            | 13,720.00                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| <b>MISCELLANEOUS REVENUE</b>         |                            |                                 |  |                                  |   |                               |                                  |
| 64-36-100                            | INTEREST EARNINGS          | 152,859.10                      | 140,000.00                                 | 150,000.00                       | 0.00                                    | 150,000.00                    | 10,000.00                        |
| Total MISCELLANEOUS REVENUE:         |                            | 152,859.10                      | 140,000.00                                 | 150,000.00                       | 0.00                                    | 150,000.00                    | 10,000.00                        |
| <b>CONTRIBUTIONS AND TRANSFERS</b>   |                            |                                 |  |                                  |   |                               |                                  |
| 64-38-700                            | CONTRIBUTION FROM FUND B   | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total CONTRIBUTIONS AND TRANSFERS:   |                            | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total CLASS "C" ROADS:               |                            | 2,092,268.85                    | 1,760,000.00                               | 2,050,000.00                     | 0.00                                    | 2,050,000.00                  | 290,000.00                       |
| <b>TRANSPORTATION INFRASTRUCTURE</b> |                            |                                 |  |                                  |   |                               |                                  |
| <b>INTERGOVERNMENTAL REVENUE</b>     |                            |                                 |  |                                  |   |                               |                                  |
| 65-33-590                            | LOCAL/STATE GRANTS         | 0.00                            | 2,255,000.00                               | 0.00                             | 0.00                                    | 0.00                          | (2,255,000.00)                   |
| Total INTERGOVERNMENTAL REVENUE:     |                            | 0.00                            | 2,255,000.00                               | 0.00                             | 0.00                                    | 0.00                          | (2,255,000.00)                   |
| <b>MISCELLANEOUS REVENUE</b>         |                            |                                 |  |                                  |   |                               |                                  |
| 65-36-100                            | INTEREST EARNINGS          | 166,787.62                      | 150,000.00                                 | 150,000.00                       | 0.00                                    | 150,000.00                    | 0.00                             |

| Acct No                            | Acct Title                           | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|------------------------------------|--------------------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
|                                    | Total MISCELLANEOUS REVENUE:         | 166,787.62                      | 150,000.00                                 | 150,000.00                       | 0.00                                    | 150,000.00                    | 0.00                             |
| <b>CONTRIBUTIONS AND TRANSFERS</b> |                                      |                                 |  |                                  |   |                               |                                  |
| 65-38-400                          | CONTRIB FROM OTHER GOV'T             | 737,962.04                      | 725,000.00                                 | 725,000.00                       | 0.00                                    | 725,000.00                    | 0.00                             |
| 65-38-700                          | CONTRIBUTION FROM FUND B             | 0.00                            | 0.00                                       | 1,398,000.00                     | 0.00                                    | 1,398,000.00                  | 1,398,000.00                     |
|                                    | Total CONTRIBUTIONS AND TRANSFERS:   | 737,962.04                      | 725,000.00                                 | 2,123,000.00                     | 0.00                                    | 2,123,000.00                  | 1,398,000.00                     |
|                                    | Total TRANSPORTATION INFRASTRUCTURE: | 904,749.66                      | 3,130,000.00                               | 2,273,000.00                     | 0.00                                    | 2,273,000.00                  | (857,000.00)                     |
|                                    | Grand Totals:                        | 26,336,039.29                   | 28,267,710.00                              | 30,429,664.00                    | 0.00                                    | 30,429,664.00                 | 2,161,954.00                     |

## General Fund - Expenditures

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Legislative
- Legal
- Transfer to Risk Management/Insurance
- Justice Court
- Finance
- Transfer to Information Technology and Capital Projects
- Building Maintenance
- Police and Animal Services
- Fire and Rescue
- Community Development
- Streets
- Fleet
- Public Works Administration
- Recreation Complex
- Aquatic Center
- Roy Days
- Parks and Recreation
- Debt Service
- Class C Roads
- Transportation Infrastructure

| Acct No             | Acct Title                  | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|---------------------|-----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>GENERAL FUND</b> |                             |                                 |  |                                  |   |                               |                                  |
| <b>LEGISLATIVE</b>  |                             |                                 |  |                                  |   |                               |                                  |
| 10-41-090           | EMPLOYEE WAGE REIMBURSE     | (128,957.04)                    | (131,800.00)                               | (140,407.00)                     | 0.00                                    | (140,407.00)                  | (8,607.00)                       |
| 10-41-100           | OVERTIME                    | 780.90                          | 500.00                                     | 500.00                           | 0.00                                    | 500.00                        | 0.00                             |
| 10-41-110           | PERMANENT EMPLOYEES WAG     | 273,983.17                      | 284,125.00                                 | 327,585.00                       | 0.00                                    | 327,585.00                    | 43,460.00                        |
| 10-41-130           | FICA                        | 24,068.08                       | 25,431.00                                  | 28,756.00                        | 0.00                                    | 28,756.00                     | 3,325.00                         |
| 10-41-140           | RETIREMENT                  | 58,020.43                       | 63,685.00                                  | 69,449.00                        | 0.00                                    | 69,449.00                     | 5,764.00                         |
| 10-41-150           | INSURANCE                   | 45,558.56                       | 47,383.00                                  | 57,225.00                        | 0.00                                    | 57,225.00                     | 9,842.00                         |
| 10-41-160           | WORKERS COMPENSATION        | 1,740.05                        | 4,546.00                                   | 5,406.00                         | 0.00                                    | 5,406.00                      | 860.00                           |
| 10-41-170           | UNEMPLOYMENT COMPENSAT      | 0.00                            | 100.00                                     | 100.00                           | 0.00                                    | 100.00                        | 0.00                             |
| 10-41-190           | TRANSPORATION ALLOWANCE     | 8,400.00                        | 8,400.00                                   | 8,400.00                         | 0.00                                    | 8,400.00                      | 0.00                             |
| 10-41-210           | BOOKS, SUBSCRIP, & MEMBER   | 35,134.20                       | 37,450.00                                  | 37,950.00                        | 0.00                                    | 37,950.00                     | 500.00                           |
| 10-41-220           | PUBLIC NOTICES              | 12,540.75                       | 13,400.00                                  | 13,400.00                        | 0.00                                    | 13,400.00                     | 0.00                             |
| 10-41-230           | TRAVEL/TRAINING EXPENSE     | 1,396.05                        | 22,500.00                                  | 26,000.00                        | 0.00                                    | 26,000.00                     | 3,500.00                         |
| 10-41-240           | OFFICE SUPPLIES & EXPENSE   | 1,917.82                        | 3,000.00                                   | 3,250.00                         | 0.00                                    | 3,250.00                      | 250.00                           |
| 10-41-250           | EQUIPMENT SUPPLIES & MAIN   | 2,525.42                        | 3,800.00                                   | 3,550.00                         | 0.00                                    | 3,550.00                      | (250.00)                         |
| 10-41-280           | TELEPHONE EXPENSE           | 1,828.97                        | 1,500.00                                   | 1,500.00                         | 0.00                                    | 1,500.00                      | 0.00                             |
| 10-41-310           | PROFESSIONAL & TECHNICAL S  | 9,755.25                        | 81,750.00                                  | 42,750.00                        | 0.00                                    | 42,750.00                     | (39,000.00)                      |
| 10-41-380           | ELECTION EXPENSE            | 0.00                            | 54,000.00                                  | 5,000.00                         | 0.00                                    | 5,000.00                      | (49,000.00)                      |
| 10-41-420           | FUEL                        | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-41-600           | COMMUNITY RELATIONS         | 2,975.25                        | 13,200.00                                  | 13,200.00                        | 0.00                                    | 13,200.00                     | 0.00                             |
| 10-41-601           | COMMUNITY ACTY - CONTRIB    | 0.00                            | 1,500.00                                   | 1,500.00                         | 0.00                                    | 1,500.00                      | 0.00                             |
| 10-41-605           | BOYS & GIRLS CLUB ALLOCATIO | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-41-610           | EMPLOYEE PROGRAMS           | 39,247.94                       | 45,800.00                                  | 45,800.00                        | 0.00                                    | 45,800.00                     | 0.00                             |
| 10-41-615           | EDUCATIONAL ASSISTANCE      | 1,832.82                        | 15,000.00                                  | 15,000.00                        | 0.00                                    | 15,000.00                     | 0.00                             |
| 10-41-640           | COUNCIL CONTINGENCY         | 6,213.34                        | 7,000.00                                   | 7,000.00                         | 0.00                                    | 7,000.00                      | 0.00                             |
| 10-41-641           | ARTS COUNCIL & BEAUTIFICATI | 9,282.38                        | 17,490.00                                  | 17,490.00                        | 0.00                                    | 17,490.00                     | 0.00                             |
| 10-41-740           | CAPITAL ASSETS              | 8,230.00                        | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total LEGISLATIVE:  |                             | 416,474.34                      | 619,760.00                                 | 590,404.00                       | 0.00                                    | 590,404.00                    | (29,356.00)                      |
| <b>LEGAL</b>        |                             |                                 |  |                                  |   |                               |                                  |
| 10-42-090           | EMPLOYEE WAGE REIMBURSE     | (108,134.04)                    | (107,429.00)                               | (107,849.00)                     | 0.00                                    | (107,849.00)                  | (420.00)                         |
| 10-42-100           | OVERTIME                    | 1,766.39                        | 5,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | 0.00                             |
| 10-42-110           | PERMANENT EMPLOYEES WAG     | 312,374.29                      | 327,676.00                                 | 369,699.00                       | 0.00                                    | 369,699.00                    | 42,023.00                        |
| 10-42-120           | PART-TIME/TEMPORARY WAGE    | 7,862.37                        | 5,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | 0.00                             |
| 10-42-130           | FICA                        | 24,471.83                       | 25,833.00                                  | 29,049.00                        | 0.00                                    | 29,049.00                     | 3,216.00                         |
| 10-42-140           | RETIREMENT                  | 57,826.32                       | 55,775.00                                  | 62,087.00                        | 0.00                                    | 62,087.00                     | 6,312.00                         |
| 10-42-150           | INSURANCE                   | 39,001.52                       | 41,338.00                                  | 58,272.00                        | 0.00                                    | 58,272.00                     | 16,934.00                        |
| 10-42-160           | WORKERS COMPENSATION        | 1,685.20                        | 5,546.00                                   | 5,404.00                         | 0.00                                    | 5,404.00                      | (142.00)                         |
| 10-42-170           | UNEMPLOYMENT COMPENSAT      | 0.00                            | 200.00                                     | 200.00                           | 0.00                                    | 200.00                        | 0.00                             |
| 10-42-190           | TRANSPORTATION ALLOWANC     | 4,200.00                        | 4,200.00                                   | 4,200.00                         | 0.00                                    | 4,200.00                      | 0.00                             |
| 10-42-210           | BOOKS, SUBSCRIP, & MEMBER   | 4,363.48                        | 5,826.00                                   | 6,776.00                         | 0.00                                    | 6,776.00                      | 950.00                           |
| 10-42-230           | TRAVEL/TRAINING EXPENSE     | 5,409.03                        | 7,365.00                                   | 7,365.00                         | 0.00                                    | 7,365.00                      | 0.00                             |
| 10-42-240           | OFFICE SUPPLIES & EXPENSE   | 998.88                          | 1,990.00                                   | 2,600.00                         | 0.00                                    | 2,600.00                      | 610.00                           |
| 10-42-250           | EQUIPMENT SUPPLIES & MAIN   | 0.00                            | 400.00                                     | 400.00                           | 0.00                                    | 400.00                        | 0.00                             |
| 10-42-280           | TELEPHONE EXPENSE           | 1,041.34                        | 1,260.00                                   | 1,260.00                         | 0.00                                    | 1,260.00                      | 0.00                             |
| 10-42-310           | PROFESSIONAL & TECHNICAL S  | 50,801.81                       | 52,000.00                                  | 52,500.00                        | 0.00                                    | 52,500.00                     | 500.00                           |

| Acct No                    | Acct Title                 | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|----------------------------|----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| Total LEGAL:               |                            | 403,668.42                      | 431,980.00                                 | 501,963.00                       | 0.00                                    | 501,963.00                    | 69,983.00                        |
| <b>LIABILITY INSURANCE</b> |                            |                                 |  |                                  |   |                               |                                  |
| 10-43-510                  | INSURANCE/SURETY BONDS     | 268,521.00                      | 272,021.00                                 | 242,161.00                       | 0.00                                    | 242,161.00                    | (29,860.00)                      |
| Total LIABILITY INSURANCE: |                            | 268,521.00                      | 272,021.00                                 | 242,161.00                       | 0.00                                    | 242,161.00                    | (29,860.00)                      |
| <b>JUSTICE COURT</b>       |                            |                                 |  |                                  |   |                               |                                  |
| 10-44-100                  | OVERTIME                   | 0.00                            | 3,750.00                                   | 3,750.00                         | 0.00                                    | 3,750.00                      | 0.00                             |
| 10-44-110                  | PERMANENT EMPLOYEES WAG    | 280,796.21                      | 307,226.00                                 | 343,810.00                       | 0.00                                    | 343,810.00                    | 36,584.00                        |
| 10-44-120                  | PART-TIME/TEMPORARY WAGE   | 20,976.96                       | 26,672.00                                  | 26,364.00                        | 0.00                                    | 26,364.00                     | (308.00)                         |
| 10-44-130                  | FICA                       | 22,641.51                       | 25,830.00                                  | 28,605.00                        | 0.00                                    | 28,605.00                     | 2,775.00                         |
| 10-44-140                  | RETIREMENT                 | 44,318.51                       | 47,110.00                                  | 49,765.00                        | 0.00                                    | 49,765.00                     | 2,655.00                         |
| 10-44-150                  | INSURANCE                  | 40,974.83                       | 50,530.00                                  | 68,541.00                        | 0.00                                    | 68,541.00                     | 18,011.00                        |
| 10-44-160                  | WORKERS COMPENSATION       | 1,023.66                        | 3,406.00                                   | 3,617.00                         | 0.00                                    | 3,617.00                      | 211.00                           |
| 10-44-170                  | UNEMPLOYMENT COMPENSAT     | 0.00                            | 250.00                                     | 250.00                           | 0.00                                    | 250.00                        | 0.00                             |
| 10-44-190                  | TRANSPORTATION ALLOWANC    | 4,200.00                        | 4,200.00                                   | 4,200.00                         | 0.00                                    | 4,200.00                      | 0.00                             |
| 10-44-210                  | BOOKS, SUBSCRIP, & MEMBER  | 63.35                           | 1,150.00                                   | 1,150.00                         | 0.00                                    | 1,150.00                      | 0.00                             |
| 10-44-230                  | TRAVEL/TRAINING EXPENSE    | 3,181.38                        | 6,500.00                                   | 6,500.00                         | 0.00                                    | 6,500.00                      | 0.00                             |
| 10-44-240                  | OFFICE SUPPLIES & EXPENSE  | 7,372.60                        | 5,750.00                                   | 5,750.00                         | 0.00                                    | 5,750.00                      | 0.00                             |
| 10-44-250                  | EQUIPMENT SUPPLIES & MAIN  | 477.16                          | 3,175.00                                   | 3,675.00                         | 0.00                                    | 3,675.00                      | 500.00                           |
| 10-44-280                  | TELEPHONE                  | 0.00                            | 500.00                                     | 500.00                           | 0.00                                    | 500.00                        | 0.00                             |
| 10-44-310                  | PROFESSIONAL & TECHNICAL S | 24,639.79                       | 25,000.00                                  | 27,000.00                        | 0.00                                    | 27,000.00                     | 2,000.00                         |
| 10-44-620                  | SUNDRY CHARGES             | 74.99                           | 200.00                                     | 200.00                           | 0.00                                    | 200.00                        | 0.00                             |
| Total JUSTICE COURT:       |                            | 450,740.95                      | 511,249.00                                 | 573,677.00                       | 0.00                                    | 573,677.00                    | 62,428.00                        |
| <b>FINANCE</b>             |                            |                                 |  |                                  |   |                               |                                  |
| 10-45-090                  | EMPLOYEE WAGE REIMBURSE    | (463,335.00)                    | (455,568.00)                               | (478,072.00)                     | 0.00                                    | (478,072.00)                  | (22,504.00)                      |
| 10-45-100                  | OVERTIME                   | 0.00                            | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 10-45-110                  | PERMANENT EMPLOYEES WAG    | 564,924.68                      | 591,812.00                                 | 661,827.00                       | 0.00                                    | 661,827.00                    | 70,015.00                        |
| 10-45-120                  | PART-TIME/TEMPORARY WAGE   | 28,877.59                       | 41,635.00                                  | 38,545.00                        | 0.00                                    | 38,545.00                     | (3,090.00)                       |
| 10-45-130                  | FICA                       | 43,895.97                       | 48,534.00                                  | 53,655.00                        | 0.00                                    | 53,655.00                     | 5,121.00                         |
| 10-45-140                  | RETIREMENT                 | 99,739.14                       | 97,143.00                                  | 104,110.00                       | 0.00                                    | 104,110.00                    | 6,967.00                         |
| 10-45-150                  | INSURANCE                  | 115,813.64                      | 119,926.00                                 | 135,319.00                       | 0.00                                    | 135,319.00                    | 15,393.00                        |
| 10-45-160                  | WORKERS COMPENSATION       | 240.63                          | 3,434.00                                   | 3,657.00                         | 0.00                                    | 3,657.00                      | 223.00                           |
| 10-45-170                  | UNEMPLOYMENT COMPENSAT     | 0.00                            | 500.00                                     | 500.00                           | 0.00                                    | 500.00                        | 0.00                             |
| 10-45-190                  | TRANSPORATION ALLOWANCE    | 4,200.00                        | 4,200.00                                   | 4,200.00                         | 0.00                                    | 4,200.00                      | 0.00                             |
| 10-45-210                  | BOOKS, SUBSCRIP, & MEMBER  | 2,132.60                        | 2,900.00                                   | 2,900.00                         | 0.00                                    | 2,900.00                      | 0.00                             |
| 10-45-220                  | PUBLIC NOTICES             | 772.23                          | 3,750.00                                   | 3,750.00                         | 0.00                                    | 3,750.00                      | 0.00                             |
| 10-45-230                  | TRAVEL/TRAINING EXPENSE    | 1,694.61                        | 10,775.00                                  | 10,775.00                        | 0.00                                    | 10,775.00                     | 0.00                             |
| 10-45-235                  | HR PROGRAMS                | 3,319.74                        | 28,140.00                                  | 13,140.00                        | 0.00                                    | 13,140.00                     | (15,000.00)                      |
| 10-45-240                  | OFFICE SUPPLIES & EXPENSE  | 5,907.63                        | 7,000.00                                   | 7,000.00                         | 0.00                                    | 7,000.00                      | 0.00                             |
| 10-45-250                  | EQUIPMENT SUPPLIES & MAIN  | 440.50                          | 4,100.00                                   | 4,100.00                         | 0.00                                    | 4,100.00                      | 0.00                             |
| 10-45-280                  | TELEPHONE EXPENSE          | 1,830.00                        | 2,040.00                                   | 2,040.00                         | 0.00                                    | 2,040.00                      | 0.00                             |
| 10-45-310                  | PROFESSIONAL & TECHNICAL S | 25,173.49                       | 26,900.00                                  | 26,900.00                        | 0.00                                    | 26,900.00                     | 0.00                             |
| 10-45-540                  | MENTAL HEALTH GRANT        | 23,583.75                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-45-620                  | SUNDRY CHARGES             | 0.00                            | 300.00                                     | 300.00                           | 0.00                                    | 300.00                        | 0.00                             |

| Acct No                                      | Acct Title                 | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|--|----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>Total FINANCE:</b>                        |                            | <u>459,211.20</u>               | <u>538,521.00</u>                          | <u>595,646.00</u>                | <u>0.00</u>                             | <u>595,646.00</u>             | <u>57,125.00</u>                 |
| <b>TRANSFERS</b>                             |                            |                                 |  |                                  |   |                               |                                  |
| 10-50-310                                    | TRANSFER TO INFORMATION T  | 627,030.96                      | 618,778.00                                 | 492,104.00                       | 0.00                                    | 492,104.00                    | (126,674.00)                     |
| 10-50-325                                    | TRANSFER TO CAPITAL PROJEC | 1,185,499.58                    | 185,500.00                                 | 185,500.00                       | 0.00                                    | 185,500.00                    | 0.00                             |
| 10-50-331                                    | TRANSFER TO FUND BALANCE   | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| <b>Total TRANSFERS:</b>                      |                            | <u>1,812,530.54</u>             | <u>804,278.00</u>                          | <u>677,604.00</u>                | <u>0.00</u>                             | <u>677,604.00</u>             | <u>(126,674.00)</u>              |
| <b>BUILDING/GROUND MAINT DIVISION</b>        |                            |                                 |  |                                  |   |                               |                                  |
| 10-51-090                                    | EMPLOYEE WAGE REIMBURSE    | (117,959.04)                    | (99,612.00)                                | (108,006.00)                     | 0.00                                    | (108,006.00)                  | (8,394.00)                       |
| 10-51-100                                    | OVERTIME                   | 15,574.27                       | 17,275.00                                  | 20,020.00                        | 0.00                                    | 20,020.00                     | 2,745.00                         |
| 10-51-110                                    | PERMANENT EMPLOYEES WAG    | 199,007.92                      | 214,179.00                                 | 266,087.00                       | 0.00                                    | 266,087.00                    | 51,908.00                        |
| 10-51-120                                    | PART-TIME/TEMPORARY WAGE   | 2,078.85                        | 3,748.00                                   | 11,767.00                        | 0.00                                    | 11,767.00                     | 8,019.00                         |
| 10-51-130                                    | FICA                       | 16,137.61                       | 17,993.00                                  | 22,788.00                        | 0.00                                    | 22,788.00                     | 4,795.00                         |
| 10-51-140                                    | RETIREMENT                 | 33,925.71                       | 35,063.00                                  | 41,067.00                        | 0.00                                    | 41,067.00                     | 6,004.00                         |
| 10-51-150                                    | INSURANCE                  | 38,227.40                       | 39,940.00                                  | 48,326.00                        | 0.00                                    | 48,326.00                     | 8,386.00                         |
| 10-51-160                                    | WORKERS COMPENSATION       | 1,360.60                        | 5,099.00                                   | 5,958.00                         | 0.00                                    | 5,958.00                      | 859.00                           |
| 10-51-170                                    | UNEMPLOYMENT COMPENSAT     | 0.00                            | 200.00                                     | 200.00                           | 0.00                                    | 200.00                        | 0.00                             |
| 10-51-180                                    | UNIFORM ALLOWANCE          | 1,400.00                        | 1,400.00                                   | 1,400.00                         | 0.00                                    | 1,400.00                      | 0.00                             |
| 10-51-210                                    | BOOKS, SUBSCRIP, & MEMBER  | 2,812.82                        | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-51-220                                    | PUBLIC NOTICES             | 0.00                            | 500.00                                     | 500.00                           | 0.00                                    | 500.00                        | 0.00                             |
| 10-51-230                                    | TRAVEL/TRAINING EXPENSE    | 690.00                          | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 10-51-240                                    | OFFICE SUPPLIES & EXPENSE  | 58.70                           | 200.00                                     | 200.00                           | 0.00                                    | 200.00                        | 0.00                             |
| 10-51-250                                    | EQUIPMENT SUPPLIES & MAIN  | 25,137.34                       | 25,300.00                                  | 47,300.00                        | 0.00                                    | 47,300.00                     | 22,000.00                        |
| 10-51-260                                    | BUILDING & GROUNDS MAINT   | 43,803.39                       | 46,000.00                                  | 46,000.00                        | 0.00                                    | 46,000.00                     | 0.00                             |
| 10-51-270                                    | UTILITIES                  | 190,231.02                      | 171,000.00                                 | 190,000.00                       | 0.00                                    | 190,000.00                    | 19,000.00                        |
| 10-51-280                                    | TELEPHONE EXPENSE          | 1,568.33                        | 1,500.00                                   | 1,500.00                         | 0.00                                    | 1,500.00                      | 0.00                             |
| 10-51-310                                    | PROFESSIONAL & TECHNICAL S | 93,794.98                       | 88,100.00                                  | 88,100.00                        | 0.00                                    | 88,100.00                     | 0.00                             |
| 10-51-330                                    | MISCELLANEOUS SERVICES     | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-51-420                                    | FUEL                       | 7,831.73                        | 7,950.00                                   | 7,950.00                         | 0.00                                    | 7,950.00                      | 0.00                             |
| 10-51-430                                    | VEHICLE MAINTENANCE        | 2,149.39                        | 3,000.00                                   | 3,000.00                         | 0.00                                    | 3,000.00                      | 0.00                             |
| <b>Total BUILDING/GROUND MAINT DIVISION:</b> |                            | <u>557,831.02</u>               | <u>579,835.00</u>                          | <u>695,157.00</u>                | <u>0.00</u>                             | <u>695,157.00</u>             | <u>115,322.00</u>                |
| <b>POLICE AND ANIMAL SERVICES</b>            |                            |                                 |  |                                  |   |                               |                                  |
| 10-54-090                                    | EMPLOYEE WAGE REIMBURSE    | (123,386.07)                    | (82,300.00)                                | (82,300.00)                      | 0.00                                    | (82,300.00)                   | 0.00                             |
| 10-54-100                                    | OVERTIME                   | 235,347.44                      | 157,084.00                                 | 169,527.00                       | 0.00                                    | 169,527.00                    | 12,443.00                        |
| 10-54-110                                    | PERMANENT EMPLOYEES WAG    | 3,885,524.85                    | 4,012,130.00                               | 4,489,945.00                     | 0.00                                    | 4,489,945.00                  | 477,815.00                       |
| 10-54-120                                    | PART-TIME WAGES            | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-54-121                                    | PART-TIME WAGES - XING GUA | 172,329.64                      | 164,146.00                                 | 187,785.00                       | 0.00                                    | 187,785.00                    | 23,639.00                        |
| 10-54-130                                    | FICA                       | 321,969.25                      | 331,504.00                                 | 370,815.00                       | 0.00                                    | 370,815.00                    | 39,311.00                        |
| 10-54-140                                    | RETIREMENT                 | 1,034,830.78                    | 1,086,280.00                               | 1,216,778.00                     | 0.00                                    | 1,216,778.00                  | 130,498.00                       |
| 10-54-150                                    | INSURANCE                  | 817,277.58                      | 886,510.00                                 | 1,005,044.00                     | 0.00                                    | 1,005,044.00                  | 118,534.00                       |
| 10-54-160                                    | WORKERS COMPENSATION       | 26,337.62                       | 82,589.00                                  | 92,267.00                        | 0.00                                    | 92,267.00                     | 9,678.00                         |
| 10-54-170                                    | UNEMPLOYMENT COMPENSAT     | 0.00                            | 3,800.00                                   | 3,850.00                         | 0.00                                    | 3,850.00                      | 50.00                            |
| 10-54-180                                    | REGULAR OFFICERS UNIFORMS  | 37,725.00                       | 39,200.00                                  | 39,200.00                        | 0.00                                    | 39,200.00                     | 0.00                             |
| 10-54-191                                    | K-9 STIPEND                | 15,400.96                       | 22,160.00                                  | 22,160.00                        | 0.00                                    | 22,160.00                     | 0.00                             |

| Acct No                                  | Acct Title                   | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|--|------------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| 10-54-210                                | BOOKS, SUBSCRIP, & MEMBER    | 61,136.96                       | 77,442.00                                  | 83,029.00                        | 0.00                                    | 83,029.00                     | 5,587.00                         |
| 10-54-220                                | PUBLIC NOTICES               | 0.00                            | 150.00                                     | 150.00                           | 0.00                                    | 150.00                        | 0.00                             |
| 10-54-230                                | TRAVEL/TRAINING EXPENSE      | 43,562.20                       | 32,449.00                                  | 52,400.00                        | 0.00                                    | 52,400.00                     | 19,951.00                        |
| 10-54-240                                | OFFICE SUPPLIES & EXPENSE    | 18,338.12                       | 22,410.00                                  | 22,410.00                        | 0.00                                    | 22,410.00                     | 0.00                             |
| 10-54-250                                | EQUIPMENT SUPPLIES & MAIN    | 24,914.87                       | 21,150.00                                  | 21,150.00                        | 0.00                                    | 21,150.00                     | 0.00                             |
| 10-54-280                                | TELEPHONE EXPENSE            | 5,809.00                        | 13,990.00                                  | 13,990.00                        | 0.00                                    | 13,990.00                     | 0.00                             |
| 10-54-310                                | PROFESSIONAL & TECHNICAL S   | 290,896.49                      | 334,091.00                                 | 379,603.00                       | 0.00                                    | 379,603.00                    | 45,512.00                        |
| 10-54-330                                | MISCELLANEOUS SERVICES       | 56,985.84                       | 91,000.00                                  | 91,000.00                        | 0.00                                    | 91,000.00                     | 0.00                             |
| 10-54-410                                | EVIDENCE SUPPLIES            | 2,487.19                        | 2,600.00                                   | 2,600.00                         | 0.00                                    | 2,600.00                      | 0.00                             |
| 10-54-420                                | FUEL                         | 90,295.64                       | 105,250.00                                 | 105,250.00                       | 0.00                                    | 105,250.00                    | 0.00                             |
| 10-54-430                                | VEHICLE MAINTENANCE          | 29,375.86                       | 33,000.00                                  | 33,000.00                        | 0.00                                    | 33,000.00                     | 0.00                             |
| 10-54-460                                | BLOOD ALCOHOL TESTS          | 2,027.67                        | 1,200.00                                   | 1,200.00                         | 0.00                                    | 1,200.00                      | 0.00                             |
| 10-54-500                                | TRAINING EQUIPMENT & SUPP    | 9,150.57                        | 14,300.00                                  | 17,016.00                        | 0.00                                    | 17,016.00                     | 2,716.00                         |
| 10-54-505                                | FIREARM TRAINING AMMO EQ     | 6,517.18                        | 13,900.00                                  | 18,400.00                        | 0.00                                    | 18,400.00                     | 4,500.00                         |
| 10-54-520                                | TRAFFIC SCHOOL SUPPLIES      | 0.00                            | 300.00                                     | 300.00                           | 0.00                                    | 300.00                        | 0.00                             |
| 10-54-530                                | TRAFFIC SCHOOL WAGES & BE    | 689.28                          | 2,150.00                                   | 2,150.00                         | 0.00                                    | 2,150.00                      | 0.00                             |
| 10-54-540                                | COMMUNITY RELATIONS          | 842.48                          | 1,500.00                                   | 1,500.00                         | 0.00                                    | 1,500.00                      | 0.00                             |
| 10-54-550                                | K-9 UNIT EXPENDITURES        | 6,055.89                        | 5,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | 0.00                             |
| 10-54-556                                | BEER TAX EXPENDITURES        | 51,500.00                       | 40,000.00                                  | 40,000.00                        | 0.00                                    | 40,000.00                     | 0.00                             |
| 10-54-570                                | OTHER GRANT EXPENDITURES     | 28,886.30                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-54-610                                | MISCELLANEOUS SUPPLIES       | 0.00                            | 0.00                                       | 150.00                           | 0.00                                    | 150.00                        | 150.00                           |
| 10-54-620                                | SUNDRY                       | 244.31                          | 200.00                                     | 200.00                           | 0.00                                    | 200.00                        | 0.00                             |
| <b>Total POLICE AND ANIMAL SERVICES:</b> |                              | <b>7,153,072.90</b>             | <b>7,515,185.00</b>                        | <b>8,405,569.00</b>              | <b>0.00</b>                             | <b>8,405,569.00</b>           | <b>890,384.00</b>                |
| <b>FIRE &amp; RESCUE</b>                 |                              |                                 |  |                                  |   |                               |                                  |
| 10-58-090                                | EMPLOYEE WAGE REIMBURSE      | (25,391.20)                     | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-58-100                                | OVERTIME                     | 439,320.85                      | 356,953.00                                 | 397,518.00                       | 0.00                                    | 397,518.00                    | 40,565.00                        |
| 10-58-110                                | PERMANENT EMPLOYEES WAG      | 3,017,943.58                    | 3,282,968.00                               | 3,938,713.00                     | 0.00                                    | 3,938,713.00                  | 655,745.00                       |
| 10-58-120                                | PART-TIME/TEMPORARY WAGE     | 216,436.27                      | 76,430.00                                  | 82,492.00                        | 0.00                                    | 82,492.00                     | 6,062.00                         |
| 10-58-130                                | FICA                         | 275,280.84                      | 284,301.00                                 | 338,037.00                       | 0.00                                    | 338,037.00                    | 53,736.00                        |
| 10-58-140                                | RETIREMENT                   | 445,669.11                      | 496,299.00                                 | 580,656.00                       | 0.00                                    | 580,656.00                    | 84,357.00                        |
| 10-58-150                                | INSURANCE                    | 635,117.92                      | 711,821.00                                 | 828,138.00                       | 0.00                                    | 828,138.00                    | 116,317.00                       |
| 10-58-160                                | WORKERS COMPENSATION         | 40,775.53                       | 123,158.00                                 | 130,656.00                       | 0.00                                    | 130,656.00                    | 7,498.00                         |
| 10-58-170                                | UNEMPLOYMENT COMPENSAT       | 0.00                            | 2,300.00                                   | 2,300.00                         | 0.00                                    | 2,300.00                      | 0.00                             |
| 10-58-180                                | REGULAR OFFICERS UNIFORMS    | 32,633.32                       | 34,400.00                                  | 34,400.00                        | 0.00                                    | 34,400.00                     | 0.00                             |
| 10-58-210                                | BOOKS, SUBSCRIP, & MEMBER    | 4,830.78                        | 4,125.00                                   | 7,635.00                         | 0.00                                    | 7,635.00                      | 3,510.00                         |
| 10-58-230                                | TRAVEL/TRAINING EXPENSE (FI  | 28,446.45                       | 25,000.00                                  | 25,000.00                        | 0.00                                    | 25,000.00                     | 0.00                             |
| 10-58-231                                | TRAVEL/TRAINING EXPENSE (E   | (1,458.62)                      | 19,430.00                                  | 19,400.00                        | 0.00                                    | 19,400.00                     | (30.00)                          |
| 10-58-240                                | OFFICE SUPPLIES & EXPENSE    | 2,982.29                        | 3,450.00                                   | 3,965.00                         | 0.00                                    | 3,965.00                      | 515.00                           |
| 10-58-250                                | EQUIP SUPPLIES & MAINT (FIR  | 23,332.84                       | 44,100.00                                  | 44,100.00                        | 0.00                                    | 44,100.00                     | 0.00                             |
| 10-58-251                                | EQUIP SUPPLIES & MAINT (EM   | 24,234.73                       | 38,138.00                                  | 36,000.00                        | 0.00                                    | 36,000.00                     | (2,138.00)                       |
| 10-58-252                                | MEDICAL SUPPLIES (EMS)       | 68,134.38                       | 73,000.00                                  | 73,000.00                        | 0.00                                    | 73,000.00                     | 0.00                             |
| 10-58-255                                | FIRE PREVENTION/EDUCATION    | 4,078.70                        | 5,000.00                                   | 4,500.00                         | 0.00                                    | 4,500.00                      | (500.00)                         |
| 10-58-256                                | FIRE EDUCATION - CERT        | 0.00                            | 100.00                                     | 100.00                           | 0.00                                    | 100.00                        | 0.00                             |
| 10-58-258                                | PPE & SUPPLIES               | 34,275.55                       | 35,000.00                                  | 35,000.00                        | 0.00                                    | 35,000.00                     | 0.00                             |
| 10-58-260                                | BUILDING, GROUND, SUPPLY     | 36,838.24                       | 14,550.00                                  | 14,550.00                        | 0.00                                    | 14,550.00                     | 0.00                             |
| 10-58-280                                | TELEPHONE                    | 3,492.07                        | 4,240.00                                   | 4,240.00                         | 0.00                                    | 4,240.00                      | 0.00                             |
| 10-58-310                                | PROF & TECHNICAL SVCS (FIRE) | 25,000.37                       | 28,130.00                                  | 22,280.00                        | 0.00                                    | 22,280.00                     | (5,850.00)                       |

| Acct No              | Acct Title                  | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|----------------------|-----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| 10-58-311            | PROF & TECHNICAL SVCS (EMS) | 6,253.68                        | 15,428.00                                  | 15,115.00                        | 0.00                                    | 15,115.00                     | (313.00)                         |
| 10-58-312            | FIRST PROFESSIONAL FEES     | 121,794.24                      | 139,000.00                                 | 130,000.00                       | 0.00                                    | 130,000.00                    | (9,000.00)                       |
| 10-58-320            | GRANT - EMS                 | 5,054.00                        | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-58-323            | MENTAL HEALTH GRANT         | 50,200.49                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-58-330            | OTHER SERVICES              | 19,599.19                       | 15,800.00                                  | 18,000.00                        | 0.00                                    | 18,000.00                     | 2,200.00                         |
| 10-58-340            | UTAH STATE AMBULANCE ASSE   | 126,626.18                      | 110,000.00                                 | 135,000.00                       | 0.00                                    | 135,000.00                    | 25,000.00                        |
| 10-58-420            | FUEL (FIRE)                 | 26,071.40                       | 30,000.00                                  | 28,000.00                        | 0.00                                    | 28,000.00                     | (2,000.00)                       |
| 10-58-421            | FUEL (EMS)                  | 19,194.02                       | 26,200.00                                  | 26,200.00                        | 0.00                                    | 26,200.00                     | 0.00                             |
| 10-58-430            | VEHICLE MAINTENANCE (FIRE)  | 34,911.92                       | 39,900.00                                  | 39,900.00                        | 0.00                                    | 39,900.00                     | 0.00                             |
| 10-58-431            | VEHICLE MAINTENANCE (EMS)   | 13,141.62                       | 13,000.00                                  | 13,000.00                        | 0.00                                    | 13,000.00                     | 0.00                             |
| Total FIRE & RESCUE: |                             | 5,754,820.74                    | 6,052,221.00                               | 7,027,895.00                     | 0.00                                    | 7,027,895.00                  | 975,674.00                       |

**COMMUNITY DEVELOPMENT**

|                              |                            |             |             |            |      |            |           |
|------------------------------|----------------------------|-------------|-------------|------------|------|------------|-----------|
| 10-59-090                    | EMPLOYEE WAGE REIMBURSE    | (10,667.04) | (10,709.00) | (8,926.00) | 0.00 | (8,926.00) | 1,783.00  |
| 10-59-100                    | OVERTIME                   | 3,746.59    | 3,000.00    | 3,000.00   | 0.00 | 3,000.00   | 0.00      |
| 10-59-110                    | PERMANENT EMPLOYEES WAG    | 461,414.35  | 475,691.00  | 531,209.00 | 0.00 | 531,209.00 | 55,518.00 |
| 10-59-120                    | PART-TIME/TEMPORARY WAGE   | 16,462.02   | 13,457.00   | 13,560.00  | 0.00 | 13,560.00  | 103.00    |
| 10-59-130                    | FICA                       | 35,978.29   | 37,649.00   | 41,905.00  | 0.00 | 41,905.00  | 4,256.00  |
| 10-59-140                    | RETIREMENT                 | 77,597.76   | 74,281.00   | 79,024.00  | 0.00 | 79,024.00  | 4,743.00  |
| 10-59-150                    | INSURANCE                  | 106,500.16  | 111,181.00  | 141,116.00 | 0.00 | 141,116.00 | 29,935.00 |
| 10-59-160                    | WORKERS COMPENSATION       | 2,487.18    | 8,223.00    | 9,741.00   | 0.00 | 9,741.00   | 1,518.00  |
| 10-59-170                    | UNEMPLOYMENT COMPENSAT     | 0.00        | 250.00      | 250.00     | 0.00 | 250.00     | 0.00      |
| 10-59-180                    | UNIFORM ALLOWANCE          | 700.00      | 700.00      | 700.00     | 0.00 | 700.00     | 0.00      |
| 10-59-190                    | TRANSPORTATION ALLOWANC    | 5,400.00    | 5,400.00    | 5,400.00   | 0.00 | 5,400.00   | 0.00      |
| 10-59-210                    | BOOKS, SUBSCRIP, & MEMBER  | 2,581.55    | 1,755.00    | 1,755.00   | 0.00 | 1,755.00   | 0.00      |
| 10-59-220                    | PUBLIC NOTICES             | 443.00      | 2,000.00    | 2,000.00   | 0.00 | 2,000.00   | 0.00      |
| 10-59-230                    | TRAVEL/TRAINING EXPENSE    | 4,483.87    | 6,800.00    | 6,800.00   | 0.00 | 6,800.00   | 0.00      |
| 10-59-240                    | OFFICE SUPPLIES & EXPENSE  | 5,981.32    | 7,000.00    | 7,000.00   | 0.00 | 7,000.00   | 0.00      |
| 10-59-250                    | EQUIPMENT SUPPLIES & MAIN  | 5,665.23    | 17,200.00   | 17,200.00  | 0.00 | 17,200.00  | 0.00      |
| 10-59-280                    | TELEPHONE EXPENSE          | 1,408.38    | 3,300.00    | 3,300.00   | 0.00 | 3,300.00   | 0.00      |
| 10-59-310                    | PROFESSIONAL & TECHNICAL S | 34,273.25   | 28,360.00   | 28,360.00  | 0.00 | 28,360.00  | 0.00      |
| 10-59-330                    | CODE ENFORCEMENT AND AB    | 0.00        | 10,000.00   | 10,000.00  | 0.00 | 10,000.00  | 0.00      |
| 10-59-340                    | ADVISORY PLANNING BOARDS   | 3,810.00    | 4,000.00    | 4,000.00   | 0.00 | 4,000.00   | 0.00      |
| 10-59-420                    | FUEL                       | 1,797.95    | 2,500.00    | 2,500.00   | 0.00 | 2,500.00   | 0.00      |
| 10-59-430                    | VEHICLE MAINTENANCE        | 525.79      | 1,000.00    | 1,000.00   | 0.00 | 1,000.00   | 0.00      |
| Total COMMUNITY DEVELOPMENT: |                            | 760,589.65  | 803,038.00  | 900,894.00 | 0.00 | 900,894.00 | 97,856.00 |

**STREETS DIVISION**

|           |                          |             |             |             |      |             |            |
|-----------|--------------------------|-------------|-------------|-------------|------|-------------|------------|
| 10-60-090 | EMPLOYEE WAGE REIMBURSE  | (42,845.04) | (43,914.00) | (42,708.00) | 0.00 | (42,708.00) | 1,206.00   |
| 10-60-100 | OVERTIME                 | 53,780.79   | 82,248.00   | 81,927.00   | 0.00 | 81,927.00   | (321.00)   |
| 10-60-110 | PERMANENT EMPLOYEES WAG  | 387,294.89  | 401,648.00  | 514,314.00  | 0.00 | 514,314.00  | 112,666.00 |
| 10-60-120 | PART-TIME/TEMPORARY WAGE | 38,258.39   | 46,500.00   | 46,603.00   | 0.00 | 46,603.00   | 103.00     |
| 10-60-130 | FICA                     | 35,763.23   | 40,574.00   | 49,177.00   | 0.00 | 49,177.00   | 8,603.00   |
| 10-60-140 | RETIREMENT               | 66,889.35   | 73,353.00   | 83,288.00   | 0.00 | 83,288.00   | 9,935.00   |
| 10-60-150 | INSURANCE                | 108,716.17  | 116,783.00  | 158,950.00  | 0.00 | 158,950.00  | 42,167.00  |
| 10-60-160 | WORKERS COMPENSATION     | 3,685.51    | 12,729.00   | 15,429.00   | 0.00 | 15,429.00   | 2,700.00   |
| 10-60-170 | UNEMPLOYMENT COMPENSAT   | 0.00        | 450.00      | 400.00      | 0.00 | 400.00      | (50.00)    |

| Acct No                            | Acct Title                | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|------------------------------------|---------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| 10-60-180                          | UNIFORM ALLOWANCE         | 2,770.83                        | 2,800.00                                   | 2,450.00                         | 0.00                                    | 2,450.00                      | (350.00)                         |
| 10-60-210                          | BOOKS, SUBSCRIP, & MEMBER | 533.75                          | 500.00                                     | 1,500.00                         | 0.00                                    | 1,500.00                      | 1,000.00                         |
| 10-60-230                          | TRAVEL/TRAINING EXPENSE   | 7,098.40                        | 5,000.00                                   | 7,000.00                         | 0.00                                    | 7,000.00                      | 2,000.00                         |
| 10-60-240                          | OFFICE SUPPLIES           | 22.15                           | 2,700.00                                   | 2,700.00                         | 0.00                                    | 2,700.00                      | 0.00                             |
| 10-60-250                          | EQUIPMENT SUPPLIES & MAIN | 27,977.48                       | 34,320.00                                  | 34,320.00                        | 0.00                                    | 34,320.00                     | 0.00                             |
| 10-60-280                          | TELEPHONE EXPENSE         | 1,377.15                        | 500.00                                     | 500.00                           | 0.00                                    | 500.00                        | 0.00                             |
| 10-60-420                          | FUEL                      | 37,669.84                       | 47,300.00                                  | 47,300.00                        | 0.00                                    | 47,300.00                     | 0.00                             |
| 10-60-430                          | VEHICLE MAINTENANCE       | 31,168.00                       | 48,950.00                                  | 48,950.00                        | 0.00                                    | 48,950.00                     | 0.00                             |
| 10-60-550                          | MISCELLANEOUS SIGNAGE     | 0.00                            | 1,225.00                                   | 1,225.00                         | 0.00                                    | 1,225.00                      | 0.00                             |
| Total STREETS DIVISION:            |                           | 760,160.89                      | 873,666.00                                 | 1,053,325.00                     | 0.00                                    | 1,053,325.00                  | 179,659.00                       |
| <b>FLEET SERVICES DIVISION</b>     |                           |                                 |  |                                  |   |                               |                                  |
| 10-62-090                          | EMPLOYEE WAGE REIMBURSE   | (75,966.96)                     | (70,674.00)                                | (71,094.00)                      | 0.00                                    | (71,094.00)                   | (420.00)                         |
| 10-62-100                          | OVERTIME                  | 2,846.74                        | 6,000.00                                   | 6,000.00                         | 0.00                                    | 6,000.00                      | 0.00                             |
| 10-62-110                          | PERMANENT EMPLOYEES WAG   | 141,335.12                      | 157,832.00                                 | 203,321.00                       | 0.00                                    | 203,321.00                    | 45,489.00                        |
| 10-62-130                          | FICA                      | 10,878.56                       | 12,235.00                                  | 16,013.00                        | 0.00                                    | 16,013.00                     | 3,778.00                         |
| 10-62-140                          | RETIREMENT                | 21,069.46                       | 22,695.00                                  | 27,669.00                        | 0.00                                    | 27,669.00                     | 4,974.00                         |
| 10-62-150                          | INSURANCE                 | 24,600.84                       | 49,117.00                                  | 31,430.00                        | 0.00                                    | 31,430.00                     | (17,687.00)                      |
| 10-62-160                          | WORKERS COMPENSATION      | 907.26                          | 3,198.00                                   | 4,187.00                         | 0.00                                    | 4,187.00                      | 989.00                           |
| 10-62-170                          | UNEMPLOYMENT COMPENSAT    | 0.00                            | 150.00                                     | 150.00                           | 0.00                                    | 150.00                        | 0.00                             |
| 10-62-180                          | UNIFORM ALLOWANCE         | 1,108.32                        | 1,050.00                                   | 1,050.00                         | 0.00                                    | 1,050.00                      | 0.00                             |
| 10-62-210                          | BOOKS, SUBSCRIP, & MEMBER | 11,043.41                       | 7,520.00                                   | 7,520.00                         | 0.00                                    | 7,520.00                      | 0.00                             |
| 10-62-230                          | TRAVEL/TRAINING EXPENSE   | 1,918.74                        | 2,000.00                                   | 2,000.00                         | 0.00                                    | 2,000.00                      | 0.00                             |
| 10-62-240                          | OFFICE SUPPLIES           | 217.54                          | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 10-62-250                          | EQUIPMENT SUPPLIES & MAIN | 16,249.22                       | 27,425.00                                  | 26,825.00                        | 0.00                                    | 26,825.00                     | (600.00)                         |
| 10-62-280                          | TELEPHONE EXPENSE         | 520.00                          | 500.00                                     | 500.00                           | 0.00                                    | 500.00                        | 0.00                             |
| 10-62-310                          | PROFESSIONAL & TECHNICAL  | 3,242.60                        | 11,650.00                                  | 11,650.00                        | 0.00                                    | 11,650.00                     | 0.00                             |
| 10-62-420                          | FUEL                      | 1,435.86                        | 4,000.00                                   | 4,000.00                         | 0.00                                    | 4,000.00                      | 0.00                             |
| 10-62-430                          | VEHICLE MAINTENANCE       | 847.98                          | 1,800.00                                   | 1,800.00                         | 0.00                                    | 1,800.00                      | 0.00                             |
| Total FLEET SERVICES DIVISION:     |                           | 162,254.69                      | 237,498.00                                 | 274,021.00                       | 0.00                                    | 274,021.00                    | 36,523.00                        |
| <b>PUBLIC WORKS ADMINISTRATION</b> |                           |                                 |  |                                  |   |                               |                                  |
| 10-66-090                          | EMPLOYEE WAGE REIMBURSE   | (530,355.36)                    | (521,397.00)                               | (554,876.00)                     | 0.00                                    | (554,876.00)                  | (33,479.00)                      |
| 10-66-100                          | OVERTIME                  | 4,888.68                        | 11,086.00                                  | 11,118.00                        | 0.00                                    | 11,118.00                     | 32.00                            |
| 10-66-110                          | PERMANENT EMPLOYEES WAG   | 496,681.62                      | 517,549.00                                 | 614,161.00                       | 0.00                                    | 614,161.00                    | 96,612.00                        |
| 10-66-130                          | FICA                      | 37,085.17                       | 40,066.00                                  | 47,834.00                        | 0.00                                    | 47,834.00                     | 7,768.00                         |
| 10-66-140                          | RETIREMENT                | 89,159.37                       | 87,304.00                                  | 99,301.00                        | 0.00                                    | 99,301.00                     | 11,997.00                        |
| 10-66-150                          | INSURANCE                 | 113,912.73                      | 107,487.00                                 | 119,162.00                       | 0.00                                    | 119,162.00                    | 11,675.00                        |
| 10-66-160                          | WORKERS COMPENSATION      | 2,503.05                        | 8,335.00                                   | 10,191.00                        | 0.00                                    | 10,191.00                     | 1,856.00                         |
| 10-66-170                          | UNEMPLOYMENT COMPENSAT    | 0.00                            | 300.00                                     | 300.00                           | 0.00                                    | 300.00                        | 0.00                             |
| 10-66-180                          | UNIFORM ALLOWANCE         | 700.00                          | 1,050.00                                   | 1,050.00                         | 0.00                                    | 1,050.00                      | 0.00                             |
| 10-66-210                          | BOOKS, SUBSCRIP, & MEMBER | 85.61                           | 150.00                                     | 150.00                           | 0.00                                    | 150.00                        | 0.00                             |
| 10-66-230                          | TRAVEL/TRAINING EXPENSE   | 19,315.88                       | 10,000.00                                  | 10,000.00                        | 0.00                                    | 10,000.00                     | 0.00                             |
| 10-66-240                          | OFFICE SUPPLIES & EXPENSE | 1,923.27                        | 2,000.00                                   | 2,000.00                         | 0.00                                    | 2,000.00                      | 0.00                             |
| 10-66-250                          | EQUIPMENT SUPPLIES & MAIN | 8,913.10                        | 8,200.00                                   | 8,200.00                         | 0.00                                    | 8,200.00                      | 0.00                             |
| 10-66-280                          | TELEPHONE EXPENSE         | 388.68                          | 500.00                                     | 500.00                           | 0.00                                    | 500.00                        | 0.00                             |
| 10-66-310                          | PROFESSIONAL & TECHNICAL  | 19,602.70                       | 66,450.00                                  | 66,450.00                        | 0.00                                    | 66,450.00                     | 0.00                             |

| Acct No                            | Acct Title                  | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|------------------------------------|-----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| 10-66-420                          | FUEL                        | 974.09                          | 4,700.00                                   | 4,700.00                         | 0.00                                    | 4,700.00                      | 0.00                             |
| 10-66-430                          | VEHICLE MAINTENANCE         | 423.24                          | 700.00                                     | 700.00                           | 0.00                                    | 700.00                        | 0.00                             |
| 10-66-540                          | STREET LIGHTS               | 88,047.81                       | 110,100.00                                 | 115,000.00                       | 0.00                                    | 115,000.00                    | 4,900.00                         |
| Total PUBLIC WORKS ADMINISTRATION: |                             | 354,249.64                      | 454,580.00                                 | 555,941.00                       | 0.00                                    | 555,941.00                    | 101,361.00                       |
| <b>RECREATION COMPLEX</b>          |                             |                                 |  |                                  |   |                               |                                  |
| 10-68-100                          | OVERTIME                    | 5,731.14                        | 5,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | 0.00                             |
| 10-68-110                          | PERMANENT EMPLOYEES WAG     | 188,246.54                      | 195,628.00                                 | 229,215.00                       | 0.00                                    | 229,215.00                    | 33,587.00                        |
| 10-68-120                          | PART-TIME/TEMPORARY WAGE    | 234,216.19                      | 323,983.00                                 | 324,931.00                       | 0.00                                    | 324,931.00                    | 948.00                           |
| 10-68-130                          | FICA                        | 32,126.19                       | 40,132.00                                  | 42,776.00                        | 0.00                                    | 42,776.00                     | 2,644.00                         |
| 10-68-140                          | RETIREMENT                  | 32,066.76                       | 31,544.00                                  | 35,513.00                        | 0.00                                    | 35,513.00                     | 3,969.00                         |
| 10-68-150                          | INSURANCE                   | 43,807.60                       | 45,806.00                                  | 55,446.00                        | 0.00                                    | 55,446.00                     | 9,640.00                         |
| 10-68-160                          | WORKERS COMPENSATION        | 2,378.29                        | 9,552.00                                   | 10,239.00                        | 0.00                                    | 10,239.00                     | 687.00                           |
| 10-68-170                          | UNEMPLOYMENT COMPENSAT      | 0.00                            | 250.00                                     | 250.00                           | 0.00                                    | 250.00                        | 0.00                             |
| 10-68-180                          | UNIFORM ALLOWANCE           | 175.00                          | 175.00                                     | 175.00                           | 0.00                                    | 175.00                        | 0.00                             |
| 10-68-210                          | BOOKS, SUBSCRIP, & MEMBER   | 214.90                          | 500.00                                     | 500.00                           | 0.00                                    | 500.00                        | 0.00                             |
| 10-68-220                          | PUBLIC NOTICES              | 798.50                          | 1,500.00                                   | 1,500.00                         | 0.00                                    | 1,500.00                      | 0.00                             |
| 10-68-230                          | TRAVEL/TRAINING EXPENSE     | 250.00                          | 4,000.00                                   | 4,000.00                         | 0.00                                    | 4,000.00                      | 0.00                             |
| 10-68-240                          | OFFICE SUPPLIES & EXPENSE   | 2,383.34                        | 3,500.00                                   | 3,500.00                         | 0.00                                    | 3,500.00                      | 0.00                             |
| 10-68-250                          | EQUIP SUPPLIES & MAINT - OP | 17,377.31                       | 8,256.00                                   | 8,256.00                         | 0.00                                    | 8,256.00                      | 0.00                             |
| 10-68-251                          | EQUIP SUPPLIES & MAINT - MT | 21,783.77                       | 8,900.00                                   | 8,900.00                         | 0.00                                    | 8,900.00                      | 0.00                             |
| 10-68-260                          | BUILDING,GROUNDS,SUPPLY     | 20,634.95                       | 20,392.00                                  | 25,900.00                        | 0.00                                    | 25,900.00                     | 5,508.00                         |
| 10-68-270                          | UTILITIES                   | 68,614.85                       | 72,000.00                                  | 72,000.00                        | 0.00                                    | 72,000.00                     | 0.00                             |
| 10-68-280                          | TELEPHONE EXPENSE - OPERAT  | 0.00                            | 1,100.00                                   | 1,100.00                         | 0.00                                    | 1,100.00                      | 0.00                             |
| 10-68-281                          | TELEPHONE EXPENSE - MAINT   | 278.02                          | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-68-310                          | PROFESSIONAL & TECHNICAL S  | 23,963.75                       | 18,631.00                                  | 18,631.00                        | 0.00                                    | 18,631.00                     | 0.00                             |
| 10-68-311                          | PROFESSIONAL & TECH - MAIN  | 59,761.00                       | 65,600.00                                  | 65,600.00                        | 0.00                                    | 65,600.00                     | 0.00                             |
| 10-68-315                          | SPECIAL PROGRAM INSTRUCTI   | 60.00                           | 2,000.00                                   | 2,000.00                         | 0.00                                    | 2,000.00                      | 0.00                             |
| 10-68-330                          | PROGRAM SUPPLIES            | 4,384.42                        | 5,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | 0.00                             |
| 10-68-420                          | FUEL - OPERATIONS           | 802.30                          | 800.00                                     | 800.00                           | 0.00                                    | 800.00                        | 0.00                             |
| 10-68-421                          | FUEL - MAINT                | 111.37                          | 2,300.00                                   | 2,300.00                         | 0.00                                    | 2,300.00                      | 0.00                             |
| 10-68-431                          | VEHICLE MAINTENANCE - MAI   | 956.80                          | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 10-68-450                          | TRASH COLLECTION            | 777.65                          | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 10-68-680                          | POOL OPERATIONS - OPERATIO  | 4,542.14                        | 8,800.00                                   | 8,800.00                         | 0.00                                    | 8,800.00                      | 0.00                             |
| 10-68-681                          | POOL MAINTENANCE            | 23,625.78                       | 16,500.00                                  | 19,500.00                        | 0.00                                    | 19,500.00                     | 3,000.00                         |
| 10-68-682                          | POOL CHEMICALS              | 1,990.29                        | 16,000.00                                  | 16,000.00                        | 0.00                                    | 16,000.00                     | 0.00                             |
| 10-68-740                          | CAPITAL ASSETS - OPERATIONS | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-68-880                          | SALES TAX EXPENSE           | 17,588.44                       | 15,700.00                                  | 15,700.00                        | 0.00                                    | 15,700.00                     | 0.00                             |
| 10-68-890                          | COST OF GOODS SOLD          | 4,142.77                        | 12,000.00                                  | 12,000.00                        | 0.00                                    | 12,000.00                     | 0.00                             |
| Total RECREATION COMPLEX:          |                             | 813,790.06                      | 937,549.00                                 | 997,532.00                       | 0.00                                    | 997,532.00                    | 59,983.00                        |
| <b>AQUATIC CENTER</b>              |                             |                                 |  |                                  |   |                               |                                  |
| 10-69-100                          | OVERTIME                    | 5,516.09                        | 5,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | 0.00                             |
| 10-69-110                          | PERMANENT EMPLOYEE WAGE     | 139,952.05                      | 144,535.00                                 | 171,181.00                       | 0.00                                    | 171,181.00                    | 26,646.00                        |
| 10-69-120                          | PART-TIME WAGES - OPERATIO  | 218,867.08                      | 299,085.00                                 | 299,960.00                       | 0.00                                    | 299,960.00                    | 875.00                           |
| 10-69-121                          | PART-TIME WAGES - MAINT     | 23,095.94                       | 18,343.00                                  | 18,397.00                        | 0.00                                    | 18,397.00                     | 54.00                            |
| 10-69-130                          | FICA                        | 29,087.04                       | 35,722.00                                  | 37,833.00                        | 0.00                                    | 37,833.00                     | 2,111.00                         |

| Acct No                       | Acct Title                  | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|-------------------------------|-----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| 10-69-140                     | RETIREMENT                  | 23,663.94                       | 23,384.00                                  | 26,550.00                        | 0.00                                    | 26,550.00                     | 3,166.00                         |
| 10-69-150                     | INSURANCE                   | 35,913.68                       | 37,661.00                                  | 45,666.00                        | 0.00                                    | 45,666.00                     | 8,005.00                         |
| 10-69-160                     | WORKERS COMPENSATION        | 2,346.89                        | 9,339.00                                   | 9,927.00                         | 0.00                                    | 9,927.00                      | 588.00                           |
| 10-69-170                     | UNEMPLOYMENT COMPENSAT      | 0.00                            | 350.00                                     | 350.00                           | 0.00                                    | 350.00                        | 0.00                             |
| 10-69-180                     | UNIFORM ALLOWANCE           | 175.00                          | 175.00                                     | 175.00                           | 0.00                                    | 175.00                        | 0.00                             |
| 10-69-240                     | OFFICE SUPPLIES & EXPENSE   | 340.43                          | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 10-69-250                     | EQUIP SUPPLIES & MAINT - OP | 2,115.15                        | 6,000.00                                   | 6,000.00                         | 0.00                                    | 6,000.00                      | 0.00                             |
| 10-69-251                     | EQUIP SUPPLIES & MAINT- MAI | 25,188.01                       | 19,875.00                                  | 19,875.00                        | 0.00                                    | 19,875.00                     | 0.00                             |
| 10-69-260                     | BUILDING, GROUND, SUPPLY    | 8,179.18                        | 8,000.00                                   | 18,000.00                        | 0.00                                    | 18,000.00                     | 10,000.00                        |
| 10-69-270                     | UTILITIES                   | 88,095.42                       | 92,000.00                                  | 105,000.00                       | 0.00                                    | 105,000.00                    | 13,000.00                        |
| 10-69-280                     | TELEPHONE EXPENSE - OPERAT  | 2,040.86                        | 250.00                                     | 250.00                           | 0.00                                    | 250.00                        | 0.00                             |
| 10-69-281                     | TELEPHONE EXPENSE - MAINT   | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 10-69-310                     | PROFESSIONAL & TECHNICAL S  | 37,019.91                       | 12,850.00                                  | 55,000.00                        | 0.00                                    | 55,000.00                     | 42,150.00                        |
| 10-69-330                     | PROGRAM SUPPLIES            | 1,812.44                        | 4,070.00                                   | 4,070.00                         | 0.00                                    | 4,070.00                      | 0.00                             |
| 10-69-420                     | FUEL                        | 857.68                          | 2,150.00                                   | 2,150.00                         | 0.00                                    | 2,150.00                      | 0.00                             |
| 10-69-430                     | VEHICLE MAINTENANCE         | 48.25                           | 660.00                                     | 660.00                           | 0.00                                    | 660.00                        | 0.00                             |
| 10-69-680                     | POOL OPERATIONS - OPERATIO  | 12,960.98                       | 9,800.00                                   | 9,800.00                         | 0.00                                    | 9,800.00                      | 0.00                             |
| 10-69-681                     | POOL MAINTENANCE            | 69,741.16                       | 13,350.00                                  | 16,350.00                        | 0.00                                    | 16,350.00                     | 3,000.00                         |
| 10-69-682                     | POOL CHEMICALS              | 0.00                            | 65,000.00                                  | 65,000.00                        | 0.00                                    | 65,000.00                     | 0.00                             |
| 10-69-880                     | SALES TAX EXPENSE           | 43,301.99                       | 40,000.00                                  | 40,000.00                        | 0.00                                    | 40,000.00                     | 0.00                             |
| 10-69-890                     | COST OF GOODS SOLD          | 64,239.32                       | 46,265.00                                  | 60,000.00                        | 0.00                                    | 60,000.00                     | 13,735.00                        |
| Total AQUATIC CENTER:         |                             | 834,558.49                      | 894,864.00                                 | 1,018,194.00                     | 0.00                                    | 1,018,194.00                  | 123,330.00                       |
| <b>ROY DAYS</b>               |                             |                                 |  |                                  |   |                               |                                  |
| 10-72-091                     | EVENT FEES                  | (9,638.40)                      | (5,000.00)                                 | (5,000.00)                       | 0.00                                    | (5,000.00)                    | 0.00                             |
| 10-72-100                     | OVERTIME                    | 23,359.46                       | 32,900.00                                  | 32,900.00                        | 0.00                                    | 32,900.00                     | 0.00                             |
| 10-72-130                     | FICA                        | 1,752.68                        | 2,517.00                                   | 2,517.00                         | 0.00                                    | 2,517.00                      | 0.00                             |
| 10-72-140                     | RETIREMENT                  | 4,083.58                        | 6,669.00                                   | 6,435.00                         | 0.00                                    | 6,435.00                      | (234.00)                         |
| 10-72-150                     | INSURANCE                   | 797.41                          | 171.00                                     | 500.00                           | 0.00                                    | 500.00                        | 329.00                           |
| 10-72-160                     | WORKERS COMPENSATION        | 471.20                          | 658.00                                     | 658.00                           | 0.00                                    | 658.00                        | 0.00                             |
| 10-72-210                     | PERMITS                     | 490.00                          | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 10-72-220                     | PUBLIC NOTICES              | 2,610.14                        | 3,500.00                                   | 3,500.00                         | 0.00                                    | 3,500.00                      | 0.00                             |
| 10-72-250                     | EQUIPMENT SUPPLIES & MAIN   | 882.81                          | 1,500.00                                   | 1,500.00                         | 0.00                                    | 1,500.00                      | 0.00                             |
| 10-72-260                     | GROUND, MAINTENANC & SU     | 2,965.28                        | 10,000.00                                  | 10,000.00                        | 0.00                                    | 10,000.00                     | 0.00                             |
| 10-72-320                     | VENUE SET-UP                | 22,293.08                       | 16,000.00                                  | 16,000.00                        | 0.00                                    | 16,000.00                     | 0.00                             |
| 10-72-610                     | CELEBRATION ACTIVITIES      | 46,801.83                       | 48,250.00                                  | 48,250.00                        | 0.00                                    | 48,250.00                     | 0.00                             |
| Total ROY DAYS:               |                             | 96,869.07                       | 118,165.00                                 | 118,260.00                       | 0.00                                    | 118,260.00                    | 95.00                            |
| <b>PARKS &amp; RECREATION</b> |                             |                                 |  |                                  |   |                               |                                  |
| 10-73-090                     | EMPLOYEE WAGE REIMBURSE     | (20,000.04)                     | (20,000.00)                                | (20,000.00)                      | 0.00                                    | (20,000.00)                   | 0.00                             |
| 10-73-100                     | OVERTIME - PARKS            | 6,670.62                        | 10,506.00                                  | 10,250.00                        | 0.00                                    | 10,250.00                     | (256.00)                         |
| 10-73-101                     | OVERTIME - RECREATION       | 444.94                          | 3,572.00                                   | 3,485.00                         | 0.00                                    | 3,485.00                      | (87.00)                          |
| 10-73-110                     | PERMANENT EMPLOYEE WAGE     | 487,685.26                      | 494,159.00                                 | 602,054.00                       | 0.00                                    | 602,054.00                    | 107,895.00                       |
| 10-73-111                     | PERMANENT EMPLOYEE WAGE     | 61,271.63                       | 106,792.00                                 | 110,349.00                       | 0.00                                    | 110,349.00                    | 3,557.00                         |
| 10-73-120                     | PART-TIME WAGE - PARKS      | 104,807.07                      | 114,021.00                                 | 114,355.00                       | 0.00                                    | 114,355.00                    | 334.00                           |
| 10-73-121                     | PART-TIME WAGES - RECREATI  | 153,472.42                      | 183,069.00                                 | 183,605.00                       | 0.00                                    | 183,605.00                    | 536.00                           |
| 10-73-130                     | FICA                        | 60,962.39                       | 69,780.00                                  | 78,344.00                        | 0.00                                    | 78,344.00                     | 8,564.00                         |

| Acct No                   | Acct Title                  | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|---------------------------|-----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| 10-73-140                 | RETIREMENT                  | 95,576.16                       | 98,646.00                                  | 110,703.00                       | 0.00                                    | 110,703.00                    | 12,057.00                        |
| 10-73-150                 | INSURANCE                   | 113,329.40                      | 152,437.00                                 | 184,218.00                       | 0.00                                    | 184,218.00                    | 31,781.00                        |
| 10-73-160                 | WORKERS COMPENSATION        | 5,086.18                        | 18,242.00                                  | 20,482.00                        | 0.00                                    | 20,482.00                     | 2,240.00                         |
| 10-73-170                 | UNEMPLOY COMPENSATION -     | 8.50                            | 3,500.00                                   | 3,500.00                         | 0.00                                    | 3,500.00                      | 0.00                             |
| 10-73-180                 | UNIFORM ALLOWANCE           | 2,391.66                        | 2,800.00                                   | 2,800.00                         | 0.00                                    | 2,800.00                      | 0.00                             |
| 10-73-210                 | BOOKS, SUBSCRIP, & MEMBER   | 145.38                          | 330.00                                     | 330.00                           | 0.00                                    | 330.00                        | 0.00                             |
| 10-73-211                 | BOOKS, SUBSCRIP, & MEMBER   | 483.90                          | 575.00                                     | 575.00                           | 0.00                                    | 575.00                        | 0.00                             |
| 10-73-230                 | TRAVEL/TRAINING EXPENSE - P | 455.32                          | 5,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | 0.00                             |
| 10-73-231                 | TRAVEL/TRAINING EXPENSE - R | 500.00                          | 2,000.00                                   | 2,000.00                         | 0.00                                    | 2,000.00                      | 0.00                             |
| 10-73-240                 | OFFICE SUPPLIES - PARK      | 42.56                           | 675.00                                     | 675.00                           | 0.00                                    | 675.00                        | 0.00                             |
| 10-73-241                 | OFFICE SUPPLIES - REC       | 3,301.74                        | 2,350.00                                   | 2,350.00                         | 0.00                                    | 2,350.00                      | 0.00                             |
| 10-73-250                 | EQUIP SUPPLIES & MAINT - PA | 16,465.85                       | 20,275.00                                  | 20,275.00                        | 0.00                                    | 20,275.00                     | 0.00                             |
| 10-73-251                 | EQUIP SUPPLIES & MAINT - RE | 2,600.99                        | 3,000.00                                   | 3,000.00                         | 0.00                                    | 3,000.00                      | 0.00                             |
| 10-73-252                 | EQUIP SUPPLIES & MAINT- RA  | 11,734.07                       | 39,306.00                                  | 39,306.00                        | 0.00                                    | 39,306.00                     | 0.00                             |
| 10-73-260                 | BLDGS & GROUNDS MAINT - P   | 47,057.35                       | 48,000.00                                  | 60,000.00                        | 0.00                                    | 60,000.00                     | 12,000.00                        |
| 10-73-261                 | BLDGS & GROUNDS MAINT - R   | 13,466.56                       | 12,000.00                                  | 12,000.00                        | 0.00                                    | 12,000.00                     | 0.00                             |
| 10-73-270                 | UTILITIES - PARK            | 70,443.21                       | 27,000.00                                  | 34,000.00                        | 0.00                                    | 34,000.00                     | 7,000.00                         |
| 10-73-280                 | TELEPHONE EXPENSE - PARK    | 0.00                            | 1,680.00                                   | 1,680.00                         | 0.00                                    | 1,680.00                      | 0.00                             |
| 10-73-281                 | TELEPHONE EXPENSE - REC     | 199.99                          | 1,460.00                                   | 1,460.00                         | 0.00                                    | 1,460.00                      | 0.00                             |
| 10-73-310                 | PROFESSIONAL & TECHNICAL -  | 30,950.64                       | 59,000.00                                  | 40,000.00                        | 0.00                                    | 40,000.00                     | (19,000.00)                      |
| 10-73-311                 | PROFESSIONAL & TECHNICAL -  | 4,285.50                        | 13,000.00                                  | 20,000.00                        | 0.00                                    | 20,000.00                     | 7,000.00                         |
| 10-73-320                 | LEAGUE FEES AND REFEREES    | 47,790.81                       | 66,000.00                                  | 66,000.00                        | 0.00                                    | 66,000.00                     | 0.00                             |
| 10-73-420                 | FUEL - PARK                 | 19,384.21                       | 25,500.00                                  | 25,500.00                        | 0.00                                    | 25,500.00                     | 0.00                             |
| 10-73-421                 | FUEL - REC                  | 4,253.89                        | 5,500.00                                   | 5,500.00                         | 0.00                                    | 5,500.00                      | 0.00                             |
| 10-73-430                 | VEHICLE MAINTENANCE - PARK  | 6,339.83                        | 10,500.00                                  | 10,500.00                        | 0.00                                    | 10,500.00                     | 0.00                             |
| 10-73-431                 | VEHICLE MAINTENANCE - REC   | 657.18                          | 2,000.00                                   | 2,000.00                         | 0.00                                    | 2,000.00                      | 0.00                             |
| 10-73-440                 | SECONDARY WATER             | 32,540.96                       | 36,000.00                                  | 36,000.00                        | 0.00                                    | 36,000.00                     | 0.00                             |
| 10-73-460                 | TREE REPLACEMENT PROGRA     | 6,757.94                        | 58,500.00                                  | 5,000.00                         | 0.00                                    | 5,000.00                      | (53,500.00)                      |
| 10-73-470                 | NURSERY STOCK MATERIALS     | 19.30                           | 1,100.00                                   | 1,100.00                         | 0.00                                    | 1,100.00                      | 0.00                             |
| 10-73-500                 | LEASED PROPERTY             | 5,825.00                        | 6,325.00                                   | 6,325.00                         | 0.00                                    | 6,325.00                      | 0.00                             |
| 10-73-610                 | PROGRAM SUPPLIES            | 43,402.07                       | 40,000.00                                  | 65,000.00                        | 0.00                                    | 65,000.00                     | 25,000.00                        |
| 10-73-620                 | SUNDRY CHARGES              | 450.00                          | 700.00                                     | 700.00                           | 0.00                                    | 700.00                        | 0.00                             |
| 10-73-890                 | SPECIAL PROJECTS            | 4,088.53                        | 8,000.00                                   | 8,000.00                         | 0.00                                    | 8,000.00                      | 0.00                             |
| Total PARKS & RECREATION: |                             | 1,445,348.97                    | 1,733,300.00                               | 1,878,421.00                     | 0.00                                    | 1,878,421.00                  | 145,121.00                       |
| Total GENERAL FUND:       |                             | 22,504,692.57                   | 23,377,710.00                              | 26,106,664.00                    | 0.00                                    | 26,106,664.00                 | 2,728,954.00                     |

**CLASS "C" ROADS**

**OPERATING EXPENDITURES**

|           |                            |            |              |              |      |              |              |
|-----------|----------------------------|------------|--------------|--------------|------|--------------|--------------|
| 64-40-200 | ROAD MAINTENANCE           | 785,289.84 | 1,048,000.00 | 1,350,000.00 | 0.00 | 1,350,000.00 | 302,000.00   |
| 64-40-240 | STREET SIGNS               | 31,248.33  | 50,400.00    | 50,000.00    | 0.00 | 50,000.00    | (400.00)     |
| 64-40-310 | CAPITAL PROJECTS           | 80,147.75  | 0.00         | 0.00         | 0.00 | 0.00         | 0.00         |
| 64-40-320 | ENGINEERING & TECHNICAL FE | 20,226.36  | 129,600.00   | 130,000.00   | 0.00 | 130,000.00   | 400.00       |
| 64-40-510 | CONTRIBUTION TO FUND BALA  | 0.00       | 0.00         | 318,200.00   | 0.00 | 318,200.00   | 318,200.00   |
| 64-40-740 | NEW EQUIPMENT              | 51,011.40  | 532,000.00   | 201,800.00   | 0.00 | 201,800.00   | (330,200.00) |

| Acct No                              | Acct Title                           | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|--------------------------------------|--------------------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
|                                      | Total OPERATING EXPENDITURES:        | 967,923.68                      | 1,760,000.00                               | 2,050,000.00                     | 0.00                                    | 2,050,000.00                  | 290,000.00                       |
|                                      | Total CLASS "C" ROADS:               | 967,923.68                      | 1,760,000.00                               | 2,050,000.00                     | 0.00                                    | 2,050,000.00                  | 290,000.00                       |
| <b>TRANSPORTATION INFRASTRUCTURE</b> |                                      |                                 |  |                                  |   |                               |                                  |
| <b>Department: 40</b>                |                                      |                                 |  |                                  |   |                               |                                  |
| 65-40-310                            | CAPITAL PROJECTS                     | 351,752.59                      | 2,903,000.00                               | 2,273,000.00                     | 0.00                                    | 2,273,000.00                  | (630,000.00)                     |
|                                      | Total Department: 40:                | 351,752.59                      | 2,903,000.00                               | 2,273,000.00                     | 0.00                                    | 2,273,000.00                  | (630,000.00)                     |
| <b>Department: 48</b>                |                                      |                                 |  |                                  |   |                               |                                  |
| 65-48-800                            | CONTRIBUTION TO FUND BALA            | 0.00                            | 227,000.00                                 | 0.00                             | 0.00                                    | 0.00                          | (227,000.00)                     |
|                                      | Total Department: 48:                | 0.00                            | 227,000.00                                 | 0.00                             | 0.00                                    | 0.00                          | (227,000.00)                     |
|                                      | Total TRANSPORTATION INFRASTRUCTURE: | 351,752.59                      | 3,130,000.00                               | 2,273,000.00                     | 0.00                                    | 2,273,000.00                  | (857,000.00)                     |
|                                      | Grand Totals:                        | 23,824,368.84                   | 28,267,710.00                              | 30,429,664.00                    | 0.00                                    | 30,429,664.00                 | 2,161,954.00                     |

## Capital Projects Fund

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Fund Summary
- Revenues
- Expenditures

Tab – Capital Projects

## CAPITAL PROJECTS FUND

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### Revenue

The City transfers additional tax increment from the 2005 tax increase into the Capital Projects Fund as follows: \$155,500 for replacing fire engines and \$30,000 for ambulances for a total transfer of \$185,500.

Interest Revenue is projected to be \$250,000 and \$1,652,300 is budgeted from fund balance to cover the capital project expenditures as outlined below.

| Revenue                                       | FY 2025<br>Actual  | FY 2026<br>Budget  | FY 2027<br>Budget  |
|---|--------------------|--------------------|--------------------|
| <b>Interest Revenue</b>                       | \$272,839          | \$250,000          | \$250,000          |
| <b>GF Transfer - Fire Apparatus</b>           | 185,500            | 185,500            | 185,500            |
| <b>GF Transfer - Parks &amp; Recreational</b> | 0                  | 0                  | 0                  |
| <b>GF Transfer - Capital Improvements</b>     | 1,000,000          | 0                  | 0                  |
| <b>Grants/Other</b>                           | 240,797            | 0                  | 0                  |
| <b>Contribution from Fund Balance</b>         | 0                  | 1,173,500          | 1,652,300          |
| <b>Total</b>                                  | <b>\$1,699,136</b> | <b>\$1,609,000</b> | <b>\$2,087,800</b> |

### Expenditures

The FY 2027 budget includes \$1,652,300 from fund balance reserves for the purchase of new machinery, equipment, and vehicles. In past budgets, capital items were included throughout the General Fund in various divisions. In FY 2022, we started combining all capital requests into the Capital Projects fund. This allows for the City to account for all capital purchases and projects in one fund and prioritize them together. There were \$2,796,700 of capital requests for FY 2027 excluding streets projects. City Administration worked together to prioritize the most urgent capital requests while still leaving funding available in fund balance for future needs that possibly arise including match for grant opportunities, upgrades to city facilities, vehicles and equipment.

The revenue received from interest will flow back into fund balance to be appropriated for a capital project at a later date. The transfer from the General Fund for fire apparatus will also flow back into fund balance to be appropriated for a capital purchase in the future.

| Expenditures   | FY 2027<br>Proposed |
|--|---------------------|
| Transfer to General Fund                                 | \$ 0                |
| Increase to Fund Balance                                 | 0                   |
| Fire Apparatus   | 185,500             |
| Building Maint – Hope Center professional dishwasher     | 15,000              |
| Building Maint – Fleet vehicle rotation                  | 55,000              |
| Building Maint – Municipal Building HVAC maintenance     | 40,000              |
| Building Maint – Municipal Building heat pump            | 9,000               |
| Building Maint – Municipal Building air handler piping   | 40,000              |
| Police – 4 Patrol vehicles                               | 298,000             |
| Police – 1 Admin vehicle                                 | 70,600              |
| Fire – Chief vehicle                                     | 65,000              |
| Fire – Deputy Chief vehicle                              | 65,000              |
| Fire – Ambulance   | 400,000             |
| Fleet Services – Fleet vehicle rotation                  | 55,000              |
| Public Works Admin – Bucket Truck <i>split w/Class C</i> | 71,200              |
| Public Works Admin – 2 Vehicle rotations                 | 130,000             |
| Complex – Fleet vehicle rotation                         | 55,000              |
| Complex – Women’s locker room sewer line maintenance     | 30,000              |
| Complex – Women’s locker room HVAC maintenance           | 13,500              |
| Aquatic Center – Resurface leisure pool slides           | 60,000              |
| Aquatic Center – Wader pool skimmer boxes                | 40,000              |
| Aquatic Center – Motor for slides                        | 8,000               |
| Parks & Rec – Auto locks for park restrooms              | 32,000              |
| Parks & Rec – Municipal Park tennis court resurfacing    | 30,000              |
| Parks & Rec – Municipal Park parking lot renovation      | 65,000              |
| Parks & Rec – 12’ Zero-turn lawn mower                   | 70,000              |
| Parks & Rec – Parks utility vehicle                      | 55,000              |
| Parks & Rec – 2 Vehicle rotations                        | 130,000             |
| <b>Total</b>   | <b>\$2,087,800</b>  |

| Acct No                            | Acct Title                    | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|------------------------------------|-------------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>CAPITAL PROJECTS FUND</b>       |                               |                                 |  |                                  |   |                               |                                  |
| <b>Source: 33</b>                  |                               |                                 |  |                                  |   |                               |                                  |
| 41-33-190                          | RAMP GRANT                    | 222,000.00                      | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total Source: 33:                  |                               | 222,000.00                      | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| <b>MISCELLANEOUS REVENUE</b>       |                               |                                 |  |                                  |   |                               |                                  |
| 41-36-100                          | INTEREST EARNED               | 272,839.50                      | 250,000.00                                 | 250,000.00                       | 0.00                                    | 250,000.00                    | 0.00                             |
| 41-36-900                          | OTHER REVENUE - NOT IDENTI    | 18,797.37                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total MISCELLANEOUS REVENUE:       |                               | 291,636.87                      | 250,000.00                                 | 250,000.00                       | 0.00                                    | 250,000.00                    | 0.00                             |
| <b>CONTRIBUTIONS AND TRANSFERS</b> |                               |                                 |  |                                  |   |                               |                                  |
| 41-38-058                          | G/F TRANS - FIRE EQUIP & FACI | 185,499.96                      | 185,500.00                                 | 185,500.00                       | 0.00                                    | 185,500.00                    | 0.00                             |
| 41-38-600                          | G.F. CONTRIB - CAP IMPRV PLA  | 999,999.62                      | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 41-38-700                          | CONTRIBUTION FROM FUND B      | 0.00                            | 1,173,500.00                               | 1,652,300.00                     | 0.00                                    | 1,652,300.00                  | 478,800.00                       |
| Total CONTRIBUTIONS AND TRANSFERS: |                               | 1,185,499.58                    | 1,359,000.00                               | 1,837,800.00                     | 0.00                                    | 1,837,800.00                  | 478,800.00                       |
| Total CAPITAL PROJECTS FUND:       |                               | 1,699,136.45                    | 1,609,000.00                               | 2,087,800.00                     | 0.00                                    | 2,087,800.00                  | 478,800.00                       |
| Grand Totals:                      |                               | 1,699,136.45                    | 1,609,000.00                               | 2,087,800.00                     | 0.00                                    | 2,087,800.00                  | 478,800.00                       |

| Acct No                                       | Acct Title                            | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|---|---------------------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>CAPITAL PROJECTS FUND</b>                  |                                       |                                 |  |                                  |   |                               |                                  |
| <b>TRANSFERS &amp; OTHER USES</b>             |                                       |                                 |  |                                  |   |                               |                                  |
| 41-48-805                                     | INCREASE IN F/B RES - FIRE            | 0.00                            | 185,500.00                                 | 185,500.00                       | 0.00                                    | 185,500.00                    | 0.00                             |
|   | Total TRANSFERS & OTHER USES:         | 0.00                            | 185,500.00                                 | 185,500.00                       | 0.00                                    | 185,500.00                    | 0.00                             |
| <b>BUILDING MAINTENANCE PROJECTS</b>          |                                       |                                 |  |                                  |   |                               |                                  |
| 41-51-210                                     | BUILDING MAINTENANCE BUIL             | 18,368.96                       | 142,000.00                                 | 159,000.00                       | 0.00                                    | 159,000.00                    | 17,000.00                        |
|   | Total BUILDING MAINTENANCE PROJECTS:  | 18,368.96                       | 142,000.00                                 | 159,000.00                       | 0.00                                    | 159,000.00                    | 17,000.00                        |
| <b>LAW ENFORCEMENT PROJECTS</b>               |                                       |                                 |  |                                  |   |                               |                                  |
| 41-54-020                                     | LAW ENFORCEMENT PROJECTS              | 0.00                            | 85,000.00                                  | 0.00                             | 0.00                                    | 0.00                          | (85,000.00)                      |
| 41-54-610                                     | POLICE VEHICLES                       | 433,680.00                      | 345,000.00                                 | 368,600.00                       | 0.00                                    | 368,600.00                    | 23,600.00                        |
|   | Total LAW ENFORCEMENT PROJECTS:       | 433,680.00                      | 430,000.00                                 | 368,600.00                       | 0.00                                    | 368,600.00                    | (61,400.00)                      |
| <b>FIRE &amp; RESCUE FACILITY &amp; EQUIP</b> |                                       |                                 |  |                                  |   |                               |                                  |
| 41-58-020                                     | FIRE & RESCUE FACILITY & EQU          | 0.00                            | 34,000.00                                  | 0.00                             | 0.00                                    | 0.00                          | (34,000.00)                      |
| 41-58-610                                     | FIRE VEHICLES                         | 125,000.00                      | 130,000.00                                 | 530,000.00                       | 0.00                                    | 530,000.00                    | 400,000.00                       |
|   | Total FIRE & RESCUE FACILITY & EQUIP: | 125,000.00                      | 164,000.00                                 | 530,000.00                       | 0.00                                    | 530,000.00                    | 366,000.00                       |
| <b>FLEET SERVICES PROJECTS</b>                |                                       |                                 |  |                                  |   |                               |                                  |
| 41-62-510                                     | FLEET MACHINERY & EQUIPME             | 12,000.00                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 41-62-610                                     | FLEET VEHICLES                        | 0.00                            | 110,000.00                                 | 55,000.00                        | 0.00                                    | 55,000.00                     | (55,000.00)                      |
|   | Total FLEET SERVICES PROJECTS:        | 12,000.00                       | 110,000.00                                 | 55,000.00                        | 0.00                                    | 55,000.00                     | (55,000.00)                      |
| <b>PUBLIC WORKS ADMIN PROJECTS</b>            |                                       |                                 |  |                                  |   |                               |                                  |
| 41-66-510                                     | PUBLIC WORKS MACHINERY &              | 0.00                            | 6,500.00                                   | 71,200.00                        | 0.00                                    | 71,200.00                     | 64,700.00                        |
| 41-66-610                                     | PW ADMIN VEHICLES                     | 124,986.42                      | 130,000.00                                 | 130,000.00                       | 0.00                                    | 130,000.00                    | 0.00                             |
|   | Total PUBLIC WORKS ADMIN PROJECTS:    | 124,986.42                      | 136,500.00                                 | 201,200.00                       | 0.00                                    | 201,200.00                    | 64,700.00                        |
| <b>RECREATION COMPLEX PROJECTS</b>            |                                       |                                 |  |                                  |   |                               |                                  |
| 41-68-210                                     | COMPLEX BUILDING                      | 0.00                            | 0.00                                       | 43,500.00                        | 0.00                                    | 43,500.00                     | 43,500.00                        |
| 41-68-610                                     | COMPLEX VEHICLES                      | 0.00                            | 55,000.00                                  | 55,000.00                        | 0.00                                    | 55,000.00                     | 0.00                             |
|   | Total RECREATION COMPLEX PROJECTS:    | 0.00                            | 55,000.00                                  | 98,500.00                        | 0.00                                    | 98,500.00                     | 43,500.00                        |
| <b>AQUATIC CENTER</b>                         |                                       |                                 |  |                                  |   |                               |                                  |
| 41-69-310                                     | AQUATIC CENTER IMPROVEME              | 929,315.00                      | 106,000.00                                 | 100,000.00                       | 0.00                                    | 100,000.00                    | (6,000.00)                       |
| 41-69-510                                     | AQUATIC CENTER MACHINERY              | 0.00                            | 0.00                                       | 8,000.00                         | 0.00                                    | 8,000.00                      | 8,000.00                         |
|   | Total AQUATIC CENTER:                 | 929,315.00                      | 106,000.00                                 | 108,000.00                       | 0.00                                    | 108,000.00                    | 2,000.00                         |
| <b>PARKS &amp; RECREATION PROJECTS</b>        |                                       |                                 |  |                                  |   |                               |                                  |
| 41-73-310                                     | PARKS & REC IMPROVEMENTS              | 74,426.94                       | 70,000.00                                  | 127,000.00                       | 0.00                                    | 127,000.00                    | 57,000.00                        |

| Acct No                            | Acct Title                | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|------------------------------------|---------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| 41-73-510                          | PARKS & REC MACHINERY & E | 0.00                            | 0.00                                       | 70,000.00                        | 0.00                                    | 70,000.00                     | 70,000.00                        |
| 41-73-610                          | PARKS & REC VEHICLES      | 124,986.42                      | 210,000.00                                 | 185,000.00                       | 0.00                                    | 185,000.00                    | (25,000.00)                      |
| Total PARKS & RECREATION PROJECTS: |                           | 199,413.36                      | 280,000.00                                 | 382,000.00                       | 0.00                                    | 382,000.00                    | 102,000.00                       |
| Total CAPITAL PROJECTS FUND:       |                           | 1,842,763.74                    | 1,609,000.00                               | 2,087,800.00                     | 0.00                                    | 2,087,800.00                  | 478,800.00                       |
| Grand Totals:                      |                           | 1,842,763.74                    | 1,609,000.00                               | 2,087,800.00                     | 0.00                                    | 2,087,800.00                  | 478,800.00                       |

## Water & Sewer Utility Enterprise Fund

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Fund Summary
- Revenues
- Operating Expenses
- Administrative Expenses

Tab – Water & Sewer

## WATER AND SEWER UTILITY ENTERPRISE FUND

### Revenue

The Water and Sewer Utility Enterprise Fund operates to provide water, sewer, and system infrastructure to the residents of Roy City. Weber Basin Water Conservancy District increased their annual water charges by 15% this year and they are proposing a 15% in 2028 as well. This increase will be passed along to the customers resulting in a 5% water rate increase in FY 2027. For a typical family of four using 9,000 gallons of water per month, this increase will amount to \$1.30/month.

Revenue estimates for the fund are as follows:

| Revenue                           | FY 2025<br>Actual   | FY 2026<br>Budget   | FY 2027<br>Budget   |
|-----------------------------------|---------------------|---------------------|---------------------|
| <b>Water</b>                      | \$3,809,267         | \$4,250,000         | \$4,200,000         |
| <b>Sewer</b>                      | 5,300,684           | 6,100,000           | 6,200,000           |
| <b>Capital Improvements</b>       | 2,559,921           | 2,552,000           | 2,552,000           |
| <b>Connection Fees</b>            | 8,085               | 10,000              | 15,000              |
| <b>Impact Fees</b>                | 97,368              | 50,350              | 50,500              |
| <b>Interest</b>                   | 117,097             | 100,000             | 185,000             |
| <b>Other</b>                      | 191,151             | 853,718             | 224,000             |
| <b>Contribution from Reserves</b> | 0                   | 0                   | 0                   |
| <b>Total</b>                      | <b>\$12,083,573</b> | <b>\$13,916,068</b> | <b>\$13,426,500</b> |

The following chart shows the water rates for FY 2027:

| Billing Classification per unit           | FY 2026 | Change | FY 2027<br>Proposed |
|---|---------|--------|---------------------|
| <b>Residential – Monthly</b>              | \$16.96 | \$.85  | \$17.81             |
| <b>Residential County – Monthly</b>       | 33.92   | 1.70   | 35.62               |
| <b>Commercial – Monthly</b>               | 16.96   | .85    | 17.81               |
| <b>Commercial County - Monthly</b>        | 33.92   | 1.70   | 35.62               |
| <b>Mobile Homes - Monthly</b>             | 12.56   | .63    | 13.19               |
| <b>Residential water usage- Monthly:</b>  |         |        |                     |
| First 9,000 gallons (per 1,000 gallons)   | 1.00    | .05    | 1.05                |
| Next 6,000 gallons (per 1,000 gallons)    | 1.79    | .09    | 1.88                |
| Next 5,000 gallons (per 1,000 gallons)    | 2.06    | .10    | 2.16                |
| Gallons over 20,000 (per 1,000 gallons)   | 2.38    | .12    | 2.50                |
| <b>Commercial water usage – Monthly:</b>  |         |        |                     |
| First 9,000 gallons (per 1,000 gallons)   | 1.00    | .05    | 1.05                |
| Next 6,000 gallons (per 1,000 gallons)    | 1.79    | .09    | 1.88                |
| Next 5,000 gallons (per 1,000 gallons)    | 2.06    | .10    | 2.16                |
| Gallons over 20,000 (per 1,000 gallons)   | 2.38    | .12    | 2.50                |
| <b>Mobile home water usage – Monthly:</b> |         |        |                     |
| First 9,000 gallons (per 1,000 gallons)   | 0.90    | .05    | .95                 |
| Next 6,000 gallons (per 1,000 gallons)    | 1.61    | .08    | 1.69                |
| Next 5,000 gallons (per 1,000 gallons)    | 1.85    | .09    | 1.94                |

|  |      |     |      |
|--|------|-----|------|
| <b>Gallons over 20,000 (per 1,000 gallons)</b>                               | 2.14 | .11 | 2.25 |
| <b>West Haven Special District water usage - Monthly (per 1,000 gallons)</b> | .96  | .05 | 1.01 |

There are no proposed increases by North Davis Sewer District for FY2027. The District notified us of rate increase for next budget year, effective July 1, 2027, that will increase the monthly user fee \$2.50 per connection with an additional increase for commercial customers who use in excess of 5,500 gallons. There is one change to the current rate schedule resulting from a miscalculation in the FY2026 budget.

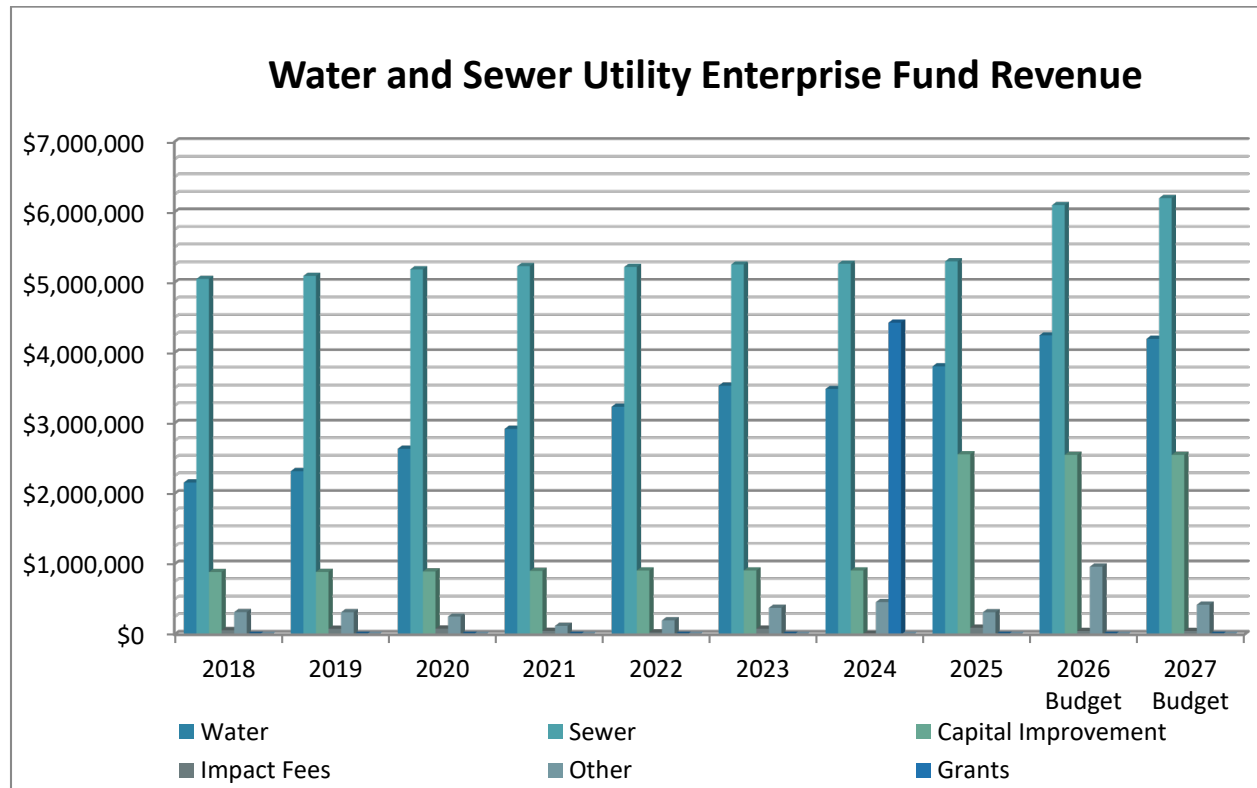
The following chart shows sewer rates effective July 1, 2026:

| <b>North Davis Sewer system connections</b>       | <b>FY 2026</b> | <b>Change</b> | <b>FY 2027 Proposed</b> |
|---|----------------|---------------|-------------------------|
| <b>Residential – Monthly</b>                      | \$ 33.70       | \$ 0          | \$ 33.70                |
| <b>Residential County – Monthly</b>               | 62.40          | 0             | 62.40                   |
| <b>Commercial – Monthly</b>                       | 33.70          | 0             | 33.70                   |
| <b>Commercial County - Monthly</b>                | 62.40          | 5.00          | 67.40                   |
| <b>Multi-unit residential - Monthly</b>           | 33.70          | 0             | 33.70                   |
| <b>Commercial usage – Monthly:</b>                |                |               |                         |
| <b>Under 5,500 gallons (per 1,000 gallons)</b>    | 0.00           | 0             | 0.00                    |
| <b>All gallons over 5,500 (per 1,000 gallons)</b> | 2.85           | 0             | 2.85                    |
| <b>Commercial county usage – Monthly:</b>         |                |               |                         |
| <b>Under 5,500 gallons (per 1,000 gallons)</b>    | 0.00           | 0             | 0.00                    |
| <b>All gallons over 5,500 (per 1,000 gallons)</b> | 5.70           | 0             | 5.70                    |

The new sewer lift station on 4400 South is now servicing all customers to North Davis Sewer District who were previously serviced by Central Weber Sewer Improvement District. We no longer have any customers being charged for Central Weber Sewer.

In FY2025, the capital improvement fee was increased to \$15.54/month to finance the replacement of the waterline on 3500 West. We will begin construction on this project in fall 2026 and it will be completed over the next 2 years.

The following chart shows a comparison of revenue sources for the Water and Sewer Utility Fund.

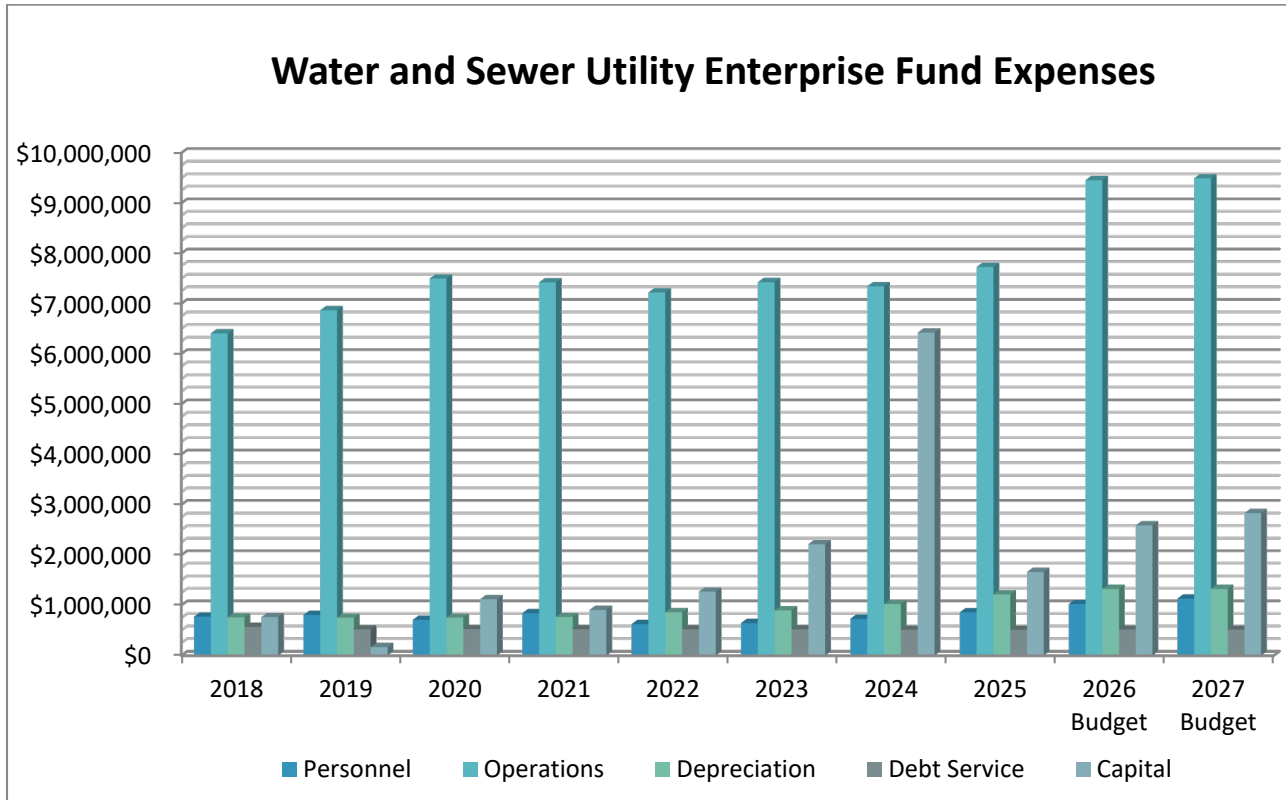


Revenue from impact fees continues to be low because of fewer new homes being constructed. Other revenue is comprised of fees associated with late payment, disconnections, and terminated accounts; sale of assets; interest; and rental of water shares. The late fees are currently set at \$35 for each occurrence. In 2024, we recognized \$4 million in grants from ARPA funds that was used to replace the waterline on 5600 South.

#### Expenses

We received a 15% or \$163,500 increase from Weber Basin Water Conservancy District. They have consistently raised water rates 15% over the past few years and anticipate a 15% increase next year as well. North Davis Sewer District increase their monthly user fee last year resulting in an increase in expenses of \$395,000 and they anticipate a similar increase next budget year.

A historical look at the expenses for the Water and Sewer Utility Enterprise Funds follows:



Increases in capital in 2024 can be attributed to the 5600 South waterline replacement project for \$4.8 million. ARPA grant funds were used to finance this project.

Personnel and Benefits

The City’s salary structure has been configured into a step system. Each public employee position within the scale has 18 steps which allows for a 2% - 2.5% merit. Each step equates to one year of service. The step scale also allows for an annual longevity bonus after step 18. To earn progression through the steps or receive a longevity bonus requires successful passing of an annual evaluation. The FY 2027 budget includes funding to continue the merit/step increase program as designed.

The budget includes a 2.8% COLA for all employees and wage correction adjustments for employees whose position’s starting pay is below the average for surrounding cities. The increases will only be given if the property tax increase is approved in the General Fund to be consistent will all other employees.

Employee retention has been the main focus of the budget for the past few years. The City has fallen behind on wages compared to surrounding cities leading to high turnover rates compared to the past. This is difficult on employee morale, increases costs related to training and leads to inexperienced staff. In February 2026, the Mayor appointed a wage committee to review wages and possible salary structure changes. After looking at many options, the committee has recommended the best strategy forward at this time is to increase the wage scales to the average wage of comparable positions. This means we will

strive to be in the middle of surrounding cities for beginning pay rates. The City continues to look for ways to increase job satisfaction through benefits and work/life balance.

### Operations

Sewer system maintenance increased this year for much needed maintenance work on the existing sewer lines and manholes. Sewer rates were increased last year to budget for these expenses. Expenditures previously budgeted for Central Weber Sewer were reallocated to the North Davis Sewer line item last year. We no longer have any customers using Central Weber Sewer.

Professional & technical services increased for increased program fees related to the utility billing process.

### Transfers

The City's FY 2027 budget includes transfers from the Water and Sewer Utility Enterprise Fund to the General Fund. These transfers compensate the General Fund for the cost of providing services necessary to operate. These transfers total \$1,047,386 to the General Fund and provide services such as administrative, clerical, maintenance and other support to the utility fund. Personnel include City Manager, City Recorder, City Attorney, Legal & Risk Management staff, Public Works Director and staff, Management Services Director and accounting, payroll, human resources and utility billing staff and equipment operators. These positions are split between the General Fund and the utility enterprise funds. The money transferred from the utility enterprise funds are proportional to the amount of time these positions spend working on the utility enterprise funds. The interdepartmental transfers to the General Fund have been evaluated to ensure that an accurate time allocation is being presented. As salaries increase in the General Fund, the interdepartmental transfers also increase.

The Water & Sewer Utility Enterprise Fund also transfers money to the Information Technology Fund and Risk Management Fund. Transfers to these funds total \$266,557 and \$131,171, respectively. The Information Technology Fund provides IT services including wages, support, computer programs and equipment. The Risk Management Fund provides property and liability insurance and employment costs related to risk. The allocation percentage was re-evaluated in FY2027 to reflect a more accurate cost of these services.

### Debt Service

The Series 2008 Water & Sewer Revenue Bonds were called and reissued to the Series 2017. The bonds bear interest at 2.057% and mature in March 2028. Interest is due semi-annually in September and March, while principal payments are due annually in March. For FY 2027, the principal payment is \$494,000 and interest due is \$20,590 for a total of \$514,590 in debt service.

Departments

| <b>Operations Division</b>    | <b>FY 2026<br/>Budget</b> | <b>Change</b>    | <b>FY 2027<br/>Proposed</b> |
|-------------------------------|---------------------------|------------------|-----------------------------|
| <b>Personnel and Benefits</b> | \$969,030                 | \$103,163        | \$1,072,193                 |
| <b>Operations</b>             | 9,358,948                 | 377,540          | 9,736,488                   |
| <b>Capital</b>                | 2,588,500                 | 244,000          | 2,832,500                   |
| <b>Total</b>                  | <b>\$12,916,478</b>       | <b>\$724,703</b> | <b>\$13,641,181</b>         |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased sewer system operations \$150,000
- Increased inter-fund transfers \$30,678
- Increased property & liability insurance \$22,362
- Increased Weber Basin Water \$163,500

| <b>Administration Division</b> | <b>FY 2026<br/>Budget</b> | <b>Change</b>    | <b>FY 2027<br/>Proposed</b> |
|--------------------------------|---------------------------|------------------|-----------------------------|
| <b>Personnel and Benefits</b>  | \$ 56,458                 | \$5,105          | \$ 61,563                   |
| <b>Operations</b>              | 824,322                   | 282,727          | 1,107,049                   |
| <b>Capital</b>                 |                           | 0                | 0                           |
| <b>Total</b>                   | <b>\$880,780</b>          | <b>\$287,832</b> | <b>\$1,168,612</b>          |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased professional & technical services \$132,680
- Increased inter-fund transfers \$18,315
- Increased IT services \$127,332.

Capital Assets

The capital budget for the Water and Sewer Utility Enterprise Fund includes water and sewer projects, facility improvements and the replacement of worn equipment. A description of capital is as follows:

| <b>Description</b>  | <b>Amount</b>      |
|---|--------------------|
| <b>Waterline replacements</b>                                   | 2,500,000          |
| <b>Homa lift station pumps (2)</b>                              | 60,000             |
| <b>Forklift <i>split w/storm water &amp; class c</i></b>        | 15,000             |
| <b>Jack Hammer – mini excavator attachment</b>                  | 15,500             |
| <b>Loader rotation <i>split w/storm water &amp; class c</i></b> | 25,000             |
| <b>Sewer camera <i>split w/storm water</i></b>                  | 42,000             |
| <b>Utility truck replacement</b>                                | 55,000             |
| <b>Rotational vehicles (2)</b>                                  | 120,000            |
|   | <b>\$2,832,500</b> |

### Repayment of Advance

The budget includes receipt of a payment of \$30,000 from the Redevelopment Agency of Roy Utah. This payment represents reimbursement on an advance of \$550,000 made in the early 1990's for on-sight improvements of a development within Roy City's business district. The balance on the advance after the payment will be \$17,300.

| Acct No                        | Acct Title                  | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|--------------------------------|-----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>UTILITY ENTERPRISE FUND</b> |                             |                                 |  |                                  |   |                               |                                  |
| <b>MISCELLANEOUS REVENUE</b>   |                             |                                 |  |                                  |   |                               |                                  |
| 50-36-100                      | INTEREST EARNED             | 117,096.87                      | 100,000.00                                 | 185,000.00                       | 0.00                                    | 185,000.00                    | 85,000.00                        |
| 50-36-400                      | GAIN/(LOSS) ON ASSET DISPOS | (22,607.48)                     | 630,718.00                                 | 0.00                             | 0.00                                    | 0.00                          | (630,718.00)                     |
| 50-36-900                      | OTHER REVENUE - MISCELLAN   | 189,094.22                      | 200,000.00                                 | 200,000.00                       | 0.00                                    | 200,000.00                    | 0.00                             |
| Total MISCELLANEOUS REVENUE:   |                             | 283,583.61                      | 930,718.00                                 | 385,000.00                       | 0.00                                    | 385,000.00                    | (545,718.00)                     |
| <b>ENTERPRISE REVENUE</b>      |                             |                                 |  |                                  |   |                               |                                  |
| 50-37-110                      | METERED WATER SALES         | 3,809,266.90                    | 4,250,000.00                               | 4,200,000.00                     | 0.00                                    | 4,200,000.00                  | (50,000.00)                      |
| 50-37-120                      | CAPITAL IMPROVEMENT FEES    | 2,559,921.41                    | 2,552,000.00                               | 2,552,000.00                     | 0.00                                    | 2,552,000.00                  | 0.00                             |
| 50-37-160                      | WATER CONNECTION FEES       | 8,084.76                        | 10,000.00                                  | 15,000.00                        | 0.00                                    | 15,000.00                     | 5,000.00                         |
| 50-37-190                      | WATER IMPACT FEE            | 94,055.00                       | 45,000.00                                  | 45,000.00                        | 0.00                                    | 45,000.00                     | 0.00                             |
| 50-37-310                      | SEWER SERVICE CHARGES       | 5,300,684.26                    | 6,100,000.00                               | 6,200,000.00                     | 0.00                                    | 6,200,000.00                  | 100,000.00                       |
| 50-37-370                      | WEST SANITARY SEWER IMPAC   | 0.00                            | 3,500.00                                   | 3,500.00                         | 0.00                                    | 3,500.00                      | 0.00                             |
| 50-37-371                      | EAST SANITARY SEWER IMPACT  | 3,312.50                        | 1,850.00                                   | 2,000.00                         | 0.00                                    | 2,000.00                      | 150.00                           |
| 50-37-420                      | RENTAL OF D.W. SHARES       | 24,664.50                       | 23,000.00                                  | 24,000.00                        | 0.00                                    | 24,000.00                     | 1,000.00                         |
| 50-37-940                      | USE OF RETAINED EARNINGS    | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total ENTERPRISE REVENUE:      |                             | 11,799,989.33                   | 12,985,350.00                              | 13,041,500.00                    | 0.00                                    | 13,041,500.00                 | 56,150.00                        |
| Total UTILITY ENTERPRISE FUND: |                             | 12,083,572.94                   | 13,916,068.00                              | 13,426,500.00                    | 0.00                                    | 13,426,500.00                 | (489,568.00)                     |
| Grand Totals:                  |                             | 12,083,572.94                   | 13,916,068.00                              | 13,426,500.00                    | 0.00                                    | 13,426,500.00                 | (489,568.00)                     |

| Acct No                               | Acct Title                 | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|---------------------------------------|----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>UTILITY ENTERPRISE FUND</b>        |                            |                                 |  |                                  |   |                               |                                  |
| <b>WATER/SEWER UTILITY OPERATIONS</b> |                            |                                 |  |                                  |   |                               |                                  |
| 50-40-090                             | EMPLOYEE WAGE REIMBURSE    | (8,228.88)                      | (8,355.00)                                 | (8,194.00)                       | 0.00                                    | (8,194.00)                    | 161.00                           |
| 50-40-100                             | OVERTIME                   | 107,634.17                      | 77,662.00                                  | 77,890.00                        | 0.00                                    | 77,890.00                     | 228.00                           |
| 50-40-110                             | PERMANENT EMPLOYEES WAG    | 468,177.72                      | 553,486.00                                 | 631,177.00                       | 0.00                                    | 631,177.00                    | 77,691.00                        |
| 50-40-120                             | PART-TIME/TEMPORARY WAGE   | 13,454.05                       | 48,758.00                                  | 61,939.00                        | 0.00                                    | 61,939.00                     | 13,181.00                        |
| 50-40-130                             | FICA                       | 45,447.49                       | 52,014.00                                  | 58,982.00                        | 0.00                                    | 58,982.00                     | 6,968.00                         |
| 50-40-140                             | RETIREMENT                 | 90,093.30                       | 92,377.00                                  | 95,231.00                        | 0.00                                    | 95,231.00                     | 2,854.00                         |
| 50-40-150                             | INSURANCE                  | 89,448.07                       | 135,390.00                                 | 135,646.00                       | 0.00                                    | 135,646.00                    | 256.00                           |
| 50-40-160                             | WORKERS COMPENSATION       | 3,769.50                        | 13,598.00                                  | 15,422.00                        | 0.00                                    | 15,422.00                     | 1,824.00                         |
| 50-40-170                             | UNEMPLOYMENT COMPENSAT     | 58.20                           | 600.00                                     | 600.00                           | 0.00                                    | 600.00                        | 0.00                             |
| 50-40-180                             | UNIFORM ALLOWANCE          | 3,383.38                        | 3,500.00                                   | 3,500.00                         | 0.00                                    | 3,500.00                      | 0.00                             |
| 50-40-210                             | BOOKS, SUBSCRIP, & MEMBER  | 13,464.45                       | 12,000.00                                  | 12,000.00                        | 0.00                                    | 12,000.00                     | 0.00                             |
| 50-40-220                             | PUBLIC NOTICES             | 0.00                            | 750.00                                     | 750.00                           | 0.00                                    | 750.00                        | 0.00                             |
| 50-40-230                             | TRAVEL/TRAINING EXPENSE    | 11,742.85                       | 13,850.00                                  | 14,850.00                        | 0.00                                    | 14,850.00                     | 1,000.00                         |
| 50-40-240                             | OFFICE SUPPLIES & EXPENSE  | 4,173.56                        | 5,200.00                                   | 5,200.00                         | 0.00                                    | 5,200.00                      | 0.00                             |
| 50-40-245                             | PUBLIC EDUCATION           | 379.01                          | 3,500.00                                   | 3,500.00                         | 0.00                                    | 3,500.00                      | 0.00                             |
| 50-40-260                             | BUILDING,GROUNDS,SUPPLY    | 37,805.10                       | 44,625.00                                  | 44,625.00                        | 0.00                                    | 44,625.00                     | 0.00                             |
| 50-40-270                             | UTILITIES                  | 200,204.96                      | 258,500.00                                 | 258,500.00                       | 0.00                                    | 258,500.00                    | 0.00                             |
| 50-40-280                             | TELEPHONE EXPENSE          | 240.99                          | 3,000.00                                   | 3,000.00                         | 0.00                                    | 3,000.00                      | 0.00                             |
| 50-40-310                             | PROFESSIONAL & TECHNICAL S | 59,016.47                       | 72,000.00                                  | 74,000.00                        | 0.00                                    | 74,000.00                     | 2,000.00                         |
| 50-40-320                             | PROF & TECH-INTERDEPARTME  | 561,785.04                      | 538,796.00                                 | 569,474.00                       | 0.00                                    | 569,474.00                    | 30,678.00                        |
| 50-40-330                             | COMPUTER PROGRAMMING       | 1,686.61                        | 6,000.00                                   | 6,000.00                         | 0.00                                    | 6,000.00                      | 0.00                             |
| 50-40-350                             | TELEMETERING               | 6,566.88                        | 8,800.00                                   | 8,800.00                         | 0.00                                    | 8,800.00                      | 0.00                             |
| 50-40-420                             | FUEL                       | 34,386.71                       | 34,500.00                                  | 34,500.00                        | 0.00                                    | 34,500.00                     | 0.00                             |
| 50-40-430                             | VEHICLE MAINTENANCE        | 27,015.18                       | 33,450.00                                  | 33,450.00                        | 0.00                                    | 33,450.00                     | 0.00                             |
| 50-40-440                             | WATER METERS               | 105,778.09                      | 274,856.00                                 | 274,856.00                       | 0.00                                    | 274,856.00                    | 0.00                             |
| 50-40-450                             | STREET SURFACE MAINTENAN   | 28,866.17                       | 37,920.00                                  | 37,920.00                        | 0.00                                    | 37,920.00                     | 0.00                             |
| 50-40-460                             | WATER SYSTEM OPERATIONS E  | 130,372.23                      | 110,156.00                                 | 110,156.00                       | 0.00                                    | 110,156.00                    | 0.00                             |
| 50-40-461                             | SEWER SYSTEM OPERATIONS E  | 49,227.20                       | 41,536.00                                  | 191,536.00                       | 0.00                                    | 191,536.00                    | 150,000.00                       |
| 50-40-470                             | RESERVOIR MAINTENANCE      | 33,821.39                       | 30,900.00                                  | 30,900.00                        | 0.00                                    | 30,900.00                     | 0.00                             |
| 50-40-510                             | INSURANCE                  | 107,409.00                      | 108,809.00                                 | 131,171.00                       | 0.00                                    | 131,171.00                    | 22,362.00                        |
| 50-40-580                             | CENTRAL WEBER SEWER        | 225,502.48                      | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 50-40-600                             | DAVIS/WEBER CANAL          | 23,490.00                       | 25,000.00                                  | 25,000.00                        | 0.00                                    | 25,000.00                     | 0.00                             |
| 50-40-610                             | NORTH DAVIS SEWER          | 3,520,600.31                    | 4,260,000.00                               | 4,260,000.00                     | 0.00                                    | 4,260,000.00                  | 0.00                             |
| 50-40-640                             | SANITARY SEWER MAINT.      | 263,192.95                      | 316,200.00                                 | 316,200.00                       | 0.00                                    | 316,200.00                    | 0.00                             |
| 50-40-670                             | DEPRECIATION, UTILITY FUND | 1,216,135.66                    | 1,325,000.00                               | 1,325,000.00                     | 0.00                                    | 1,325,000.00                  | 0.00                             |
| 50-40-680                             | WEBER BASIN WATER          | 891,640.37                      | 1,101,500.00                               | 1,265,000.00                     | 0.00                                    | 1,265,000.00                  | 163,500.00                       |
| 50-40-690                             | WATER SAMPLES              | 27,849.67                       | 28,600.00                                  | 28,600.00                        | 0.00                                    | 28,600.00                     | 0.00                             |
| 50-40-820                             | INTEREST ON LONG-TERM DEB  | 37,536.27                       | 31,000.00                                  | 21,000.00                        | 0.00                                    | 21,000.00                     | (10,000.00)                      |
| 50-40-821                             | BOND ISSUANCE COSTS        | 1,500.00                        | 1,500.00                                   | 1,500.00                         | 0.00                                    | 1,500.00                      | 0.00                             |
| 50-40-920                             | TRANSFER TO GENERAL FUND   | 0.00                            | 630,718.00                                 | 0.00                             | 0.00                                    | 0.00                          | (630,718.00)                     |
| 50-40-930                             | FRANCHISE FEE - WATER      | 242,109.60                      | 256,000.00                                 | 269,000.00                       | 0.00                                    | 269,000.00                    | 13,000.00                        |
| 50-40-931                             | FRANCHISE FEE - SEWER      | 318,041.05                      | 375,000.00                                 | 380,000.00                       | 0.00                                    | 380,000.00                    | 5,000.00                         |
| 50-40-940                             | RETAINED EARNINGS          | 0.00                            | 2,076,592.00                               | 1,449,207.00                     | 0.00                                    | 1,449,207.00                  | (627,385.00)                     |

| Acct No                               | Acct Title                 | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|---------------------------------------|----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| Total WATER/SEWER UTILITY OPERATIONS: |                            | 8,994,777.25                    | 13,035,288.00                              | 12,257,888.00                    | 0.00                                    | 12,257,888.00                 | (777,400.00)                     |
| <b>UTILITY ADMINISTRATION</b>         |                            |                                 |  |                                  |   |                               |                                  |
| 50-44-090                             | EMPLOYEE WAGE REIMBURSE    | (16,430.04)                     | (18,617.00)                                | (18,290.00)                      | 0.00                                    | (18,290.00)                   | 327.00                           |
| 50-44-100                             | OVERTIME                   | 0.00                            | 500.00                                     | 500.00                           | 0.00                                    | 500.00                        | 0.00                             |
| 50-44-110                             | PERMANENT EMPLOYEES WAG    | 38,116.53                       | 41,640.00                                  | 48,623.00                        | 0.00                                    | 48,623.00                     | 6,983.00                         |
| 50-44-130                             | FICA                       | 2,729.55                        | 3,223.00                                   | 3,757.00                         | 0.00                                    | 3,757.00                      | 534.00                           |
| 50-44-140                             | RETIREMENT                 | 5,915.06                        | 5,980.00                                   | 6,738.00                         | 0.00                                    | 6,738.00                      | 758.00                           |
| 50-44-150                             | INSURANCE                  | 16,239.38                       | 23,631.00                                  | 20,125.00                        | 0.00                                    | 20,125.00                     | (3,506.00)                       |
| 50-44-160                             | WORKERS COMPENSATION       | 33.03                           | 51.00                                      | 60.00                            | 0.00                                    | 60.00                         | 9.00                             |
| 50-44-170                             | UNEMPLOYMENT COMPENSAT     | 0.00                            | 50.00                                      | 50.00                            | 0.00                                    | 50.00                         | 0.00                             |
| 50-44-210                             | BOOKS, SUBSCRIP, & MEMBER  | 666.88                          | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 50-44-220                             | PUBLIC NOTICES             | 617.77                          | 600.00                                     | 1,000.00                         | 0.00                                    | 1,000.00                      | 400.00                           |
| 50-44-230                             | TRAVEL/TRAINING EXPENSE    | 1,251.08                        | 2,600.00                                   | 2,600.00                         | 0.00                                    | 2,600.00                      | 0.00                             |
| 50-44-235                             | HR PROGRAMS                | 5.25                            | 980.00                                     | 980.00                           | 0.00                                    | 980.00                        | 0.00                             |
| 50-44-240                             | OFFICE SUPPLIES & EXPENSE  | 65,421.08                       | 68,000.00                                  | 72,000.00                        | 0.00                                    | 72,000.00                     | 4,000.00                         |
| 50-44-250                             | EQUIPMENT SUPPLIES & MAIN  | 457.40                          | 6,150.00                                   | 6,150.00                         | 0.00                                    | 6,150.00                      | 0.00                             |
| 50-44-280                             | TELEPHONE EXPENSE          | 0.00                            | 300.00                                     | 300.00                           | 0.00                                    | 300.00                        | 0.00                             |
| 50-44-310                             | PROFESSIONAL & TECHNICAL S | 127,113.23                      | 129,620.00                                 | 262,300.00                       | 0.00                                    | 262,300.00                    | 132,680.00                       |
| 50-44-320                             | PROF & TECH-INTERDEPARTME  | 462,992.04                      | 459,597.00                                 | 477,912.00                       | 0.00                                    | 477,912.00                    | 18,315.00                        |
| 50-44-360                             | INFORMATION TECHNOLOGY     | 141,081.96                      | 139,225.00                                 | 266,557.00                       | 0.00                                    | 266,557.00                    | 127,332.00                       |
| 50-44-590                             | UNCOLLECTABLE ACCOUNTS     | 3,809.68                        | 16,000.00                                  | 16,000.00                        | 0.00                                    | 16,000.00                     | 0.00                             |
| 50-44-620                             | SUNDRY CHARGES             | 230.40                          | 250.00                                     | 250.00                           | 0.00                                    | 250.00                        | 0.00                             |
| Total UTILITY ADMINISTRATION:         |                            | 850,250.28                      | 880,780.00                                 | 1,168,612.00                     | 0.00                                    | 1,168,612.00                  | 287,832.00                       |
| Total UTILITY ENTERPRISE FUND:        |                            | 9,845,027.53                    | 13,916,068.00                              | 13,426,500.00                    | 0.00                                    | 13,426,500.00                 | (489,568.00)                     |
| Grand Totals:                         |                            | 9,845,027.53                    | 13,916,068.00                              | 13,426,500.00                    | 0.00                                    | 13,426,500.00                 | (489,568.00)                     |

## Storm Water Utility Enterprise Fund

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Storm Water

## STORM WATER UTILITY ENTERPRISE FUND

### Revenue

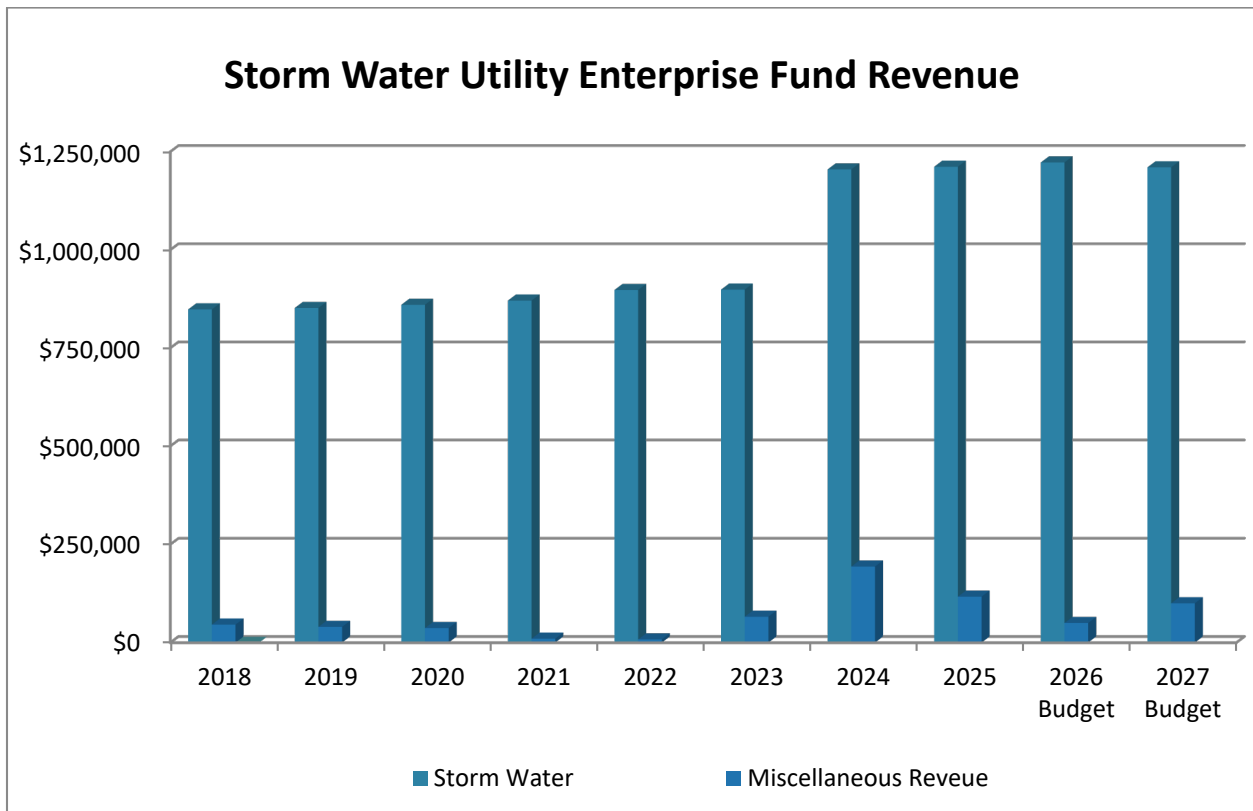
There are no rate increases proposed for the storm water utility fund in FY 2027. The current rate is as follows:

| Billing Classification per unit | FY 2026 | Change | FY 2027 Proposed |
|---------------------------------|---------|--------|------------------|
| Residential Monthly             | \$6.26  | \$0    | \$6.26           |

Revenue from storm water is as follows:

| Revenue                  | FY 2025 Actual     | FY 2026 Budget     | FY 2027 Budget     |
|--------------------------|--------------------|--------------------|--------------------|
| Storm Water              | \$1,211,592        | \$1,210,000        | \$1,210,000        |
| Miscellaneous Revenue    | 116,972            | 100,000            | 100,000            |
| Use of Retained Earnings | 0                  | 0                  | 69,833             |
| <b>Total</b>             | <b>\$1,328,564</b> | <b>\$1,310,000</b> | <b>\$1,379,833</b> |

Below is a historical summary of revenues for the fund:



## Personnel and Benefits

The City's salary structure has been configured into a step system. Each public employee position within the scale has 18 steps which allows for a 2% - 2.5% merit. Each step equates to one year of service. The step scale also allows for an annual longevity bonus after step 18. To earn progression through the steps or receive a longevity bonus requires successful passing of an annual evaluation. The FY 2027 budget includes funding to continue the merit/step increase program as designed.

The budget includes a 2.8% COLA for all employees and wage correction adjustments for employees whose position's starting pay is below the average for surrounding cities. The increases will only be given if the property tax increase is approved in the General Fund to be consistent with all other employees.

Employee retention has been the main focus of the budget for the past few years. The City has fallen behind on wages compared to surrounding cities leading to high turnover rates compared to the past. This is difficult on employee morale, increases costs related to training and leads to inexperienced staff. In February 2026, the Mayor appointed a wage committee to review wages and possible salary structure changes. After looking at many options, the committee has recommended the best strategy forward at this time is to increase the wage scales to the average wage of comparable positions. This means we will strive to be in the middle of surrounding cities for beginning pay rates. The City continues to look for ways to increase job satisfaction through benefits and work/life balance.

## Operating Expenses

Professional & technical services increased for increased program fees related to the utility billing process. Systems operations expense and depreciation increased due to the increasing cost of materials.

## Transfers

The City's FY 2027 budget includes transfers from the Storm Water Utility Enterprise Fund to the General Fund. These transfers compensate the General Fund for the cost of providing services necessary to operate. These transfers total \$189,390 to the General Fund and provide services such as administrative, clerical, maintenance and other support to the utility fund. Personnel include City Manager, City Recorder, City Attorney, Legal & Risk Management staff, Public Works Director and staff, Management Services Director and accounting, payroll, human resources and utility billing staff and equipment operators. These positions are split between the General Fund and the utility enterprise funds. The money transferred from the utility enterprise funds are proportional to the amount of time these positions spend working on the utility enterprise funds. The interdepartmental transfers to the General Fund have been evaluated to ensure that an accurate time allocation is being presented. As salaries increase in the General Fund, the interdepartmental transfers also increase.

The Storm Water Utility Enterprise Fund also transfers money to the Water & Sewer Utility Enterprise Fund, Information Technology Fund and Risk Management Fund. Transfers to these funds total \$7,316, \$20,504 and \$10,090, respectively. The Water & Sewer Utility Fund provides utility billing services. The Information Technology Fund provides IT services including wages, support, computer programs and equipment. The Risk Management Fund provides property and liability insurance and employment costs related to risk. The allocation percentage was re-evaluated in FY2027 to reflect a more accurate cost of these services.

|                               | FY 2026<br>Budget | Change     | FY 2027<br>Proposed |
|-------------------------------|-------------------|------------|---------------------|
| <b>Personnel and Benefits</b> | \$404,257         | \$84,303   | \$488,560           |
| <b>Operations</b>             | 852,543           | 93,387     | 945,930             |
| <b>Capital</b>                | 285,000           | (\$70,500) | 214,500             |
| <b>Total</b>                  | \$1,541,800       | \$107,190  | \$1,648,990         |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased professional & technical services \$11,620.
- Increased systems operations expense \$15,200.
- Increased inter-fund transfers \$11,104.
- Increased IT services \$20,504.
- Increased property & liability insurance \$10,090.
- Increased depreciation \$25,000.

Capital Assets

The following storm water projects are included in the FY 2027 budget:

| Description                                   | Amount    |
|---|-----------|
| <b>Sewer camera - split w/water</b>           | \$ 43,000 |
| <b>Forklift – split w/water &amp; class c</b> | 15,000    |
| <b>Loader – split w/water &amp; class c</b>   | 25,000    |
| <b>RC Mower</b>                               | 69,000    |
| <b>Enclosed trailer</b>                       | 7,500     |
| <b>Work truck - rotational</b>                | 55,000    |
|   | \$214,500 |

| Acct No                            | Acct Title                  | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|------------------------------------|-----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>STORM WATER UTILITY FUND</b>    |                             |                                 |  |                                  |   |                               |                                  |
| <b>MISCELLANEOUS REVENUE</b>       |                             |                                 |  |                                  |   |                               |                                  |
| 51-36-100                          | INTEREST EARNED             | 105,774.52                      | 100,000.00                                 | 100,000.00                       | 0.00                                    | 100,000.00                    | 0.00                             |
| 51-36-400                          | GAIN/LOSS ON SALE OF ASSETS | 11,197.84                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total MISCELLANEOUS REVENUE:       |                             | 116,972.36                      | 100,000.00                                 | 100,000.00                       | 0.00                                    | 100,000.00                    | 0.00                             |
| <b>ENTERPRISE REVENUE</b>          |                             |                                 |  |                                  |   |                               |                                  |
| 51-37-310                          | STORM SEWER UTILITY FEE     | 1,211,592.32                    | 1,210,000.00                               | 1,210,000.00                     | 0.00                                    | 1,210,000.00                  | 0.00                             |
| 51-37-940                          | USE OF RETAINED EARNINGS    | 0.00                            | 0.00                                       | 124,490.00                       | 0.00                                    | 124,490.00                    | 124,490.00                       |
| Total ENTERPRISE REVENUE:          |                             | 1,211,592.32                    | 1,210,000.00                               | 1,334,490.00                     | 0.00                                    | 1,334,490.00                  | 124,490.00                       |
| <b>CONTRIBUTIONS AND TRANSFERS</b> |                             |                                 |  |                                  |   |                               |                                  |
| 51-38-700                          | CONTRB'N FROM RETAINED EA   | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total CONTRIBUTIONS AND TRANSFERS: |                             | 0.00                            | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total STORM WATER UTILITY FUND:    |                             | 1,328,564.68                    | 1,310,000.00                               | 1,434,490.00                     | 0.00                                    | 1,434,490.00                  | 124,490.00                       |
| Grand Totals:                      |                             | 1,328,564.68                    | 1,310,000.00                               | 1,434,490.00                     | 0.00                                    | 1,434,490.00                  | 124,490.00                       |

| Acct No                         | Acct Title                  | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|---------------------------------|-----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>STORM WATER UTILITY FUND</b> |                             |                                 |  |                                  |   |                               |                                  |
| <b>OPERATING EXPENDITURES</b>   |                             |                                 |  |                                  |   |                               |                                  |
| 51-40-090                       | EMPLOYEE WAGE REIMBURSE     | (2,535.96)                      | (2,575.00)                                 | (2,525.00)                       | 0.00                                    | (2,525.00)                    | 50.00                            |
| 51-40-100                       | OVERTIME                    | 34,313.09                       | 29,725.00                                  | 32,896.00                        | 0.00                                    | 32,896.00                     | 3,171.00                         |
| 51-40-110                       | PERMANENT EMPLOYEES WAG     | 203,114.25                      | 240,470.00                                 | 291,874.00                       | 0.00                                    | 291,874.00                    | 51,404.00                        |
| 51-40-120                       | PART-TIME/TEMPORARY WAGE    | 20,904.74                       | 19,375.00                                  | 20,024.00                        | 0.00                                    | 20,024.00                     | 649.00                           |
| 51-40-130                       | FICA                        | 21,267.10                       | 21,754.00                                  | 26,376.00                        | 0.00                                    | 26,376.00                     | 4,622.00                         |
| 51-40-140                       | RETIREMENT                  | 40,741.79                       | 39,792.00                                  | 45,427.00                        | 0.00                                    | 45,427.00                     | 5,635.00                         |
| 51-40-150                       | INSURANCE                   | 45,469.30                       | 48,377.00                                  | 65,944.00                        | 0.00                                    | 65,944.00                     | 17,567.00                        |
| 51-40-160                       | WORKERS COMPENSATION        | 1,766.71                        | 5,689.00                                   | 6,894.00                         | 0.00                                    | 6,894.00                      | 1,205.00                         |
| 51-40-170                       | UNEMPLOYMENT COMPENSAT      | 0.00                            | 250.00                                     | 250.00                           | 0.00                                    | 250.00                        | 0.00                             |
| 51-40-180                       | UNIFORM ALLOWANCE           | 1,400.00                        | 1,400.00                                   | 1,400.00                         | 0.00                                    | 1,400.00                      | 0.00                             |
| 51-40-200                       | MAINTENANCE                 | 4,412.42                        | 25,000.00                                  | 25,000.00                        | 0.00                                    | 25,000.00                     | 0.00                             |
| 51-40-210                       | BOOKS, SUBSCRIP, & MEMBER   | 4,550.00                        | 5,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | 0.00                             |
| 51-40-220                       | PUBLIC NOTICES              | 0.00                            | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 51-40-230                       | TRAVEL/TRAINING EXPENSE     | 3,485.75                        | 10,000.00                                  | 10,000.00                        | 0.00                                    | 10,000.00                     | 0.00                             |
| 51-40-235                       | HR PROGRAMS                 | 1.50                            | 280.00                                     | 280.00                           | 0.00                                    | 280.00                        | 0.00                             |
| 51-40-240                       | OFFICE SUPPLIES & EXPENSE   | 8,609.49                        | 15,000.00                                  | 15,000.00                        | 0.00                                    | 15,000.00                     | 0.00                             |
| 51-40-245                       | PUBLIC EDUCATION            | 428.55                          | 2,000.00                                   | 2,000.00                         | 0.00                                    | 2,000.00                      | 0.00                             |
| 51-40-250                       | EQUIPMENT SUPPLIES & MAIN   | 12,505.40                       | 13,000.00                                  | 13,000.00                        | 0.00                                    | 13,000.00                     | 0.00                             |
| 51-40-280                       | TELEPHONE EXPENSE           | 500.00                          | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| 51-40-310                       | PROFESSIONAL & TECHNICAL S  | 17,386.22                       | 45,880.00                                  | 57,500.00                        | 0.00                                    | 57,500.00                     | 11,620.00                        |
| 51-40-320                       | PROF & TECHNICAL - INTERDEP | 178,554.96                      | 178,286.00                                 | 189,390.00                       | 0.00                                    | 189,390.00                    | 11,104.00                        |
| 51-40-321                       | PROF & TECHNICAL - INTER W/ | 6,572.04                        | 7,447.00                                   | 7,316.00                         | 0.00                                    | 7,316.00                      | (131.00)                         |
| 51-40-360                       | INFORMATION TECHNOLOGY      | 0.00                            | 0.00                                       | 20,504.00                        | 0.00                                    | 20,504.00                     | 20,504.00                        |
| 51-40-420                       | FUEL                        | 7,506.49                        | 12,000.00                                  | 12,000.00                        | 0.00                                    | 12,000.00                     | 0.00                             |
| 51-40-430                       | VEHICLE MAINTENANCE         | 12,663.91                       | 14,000.00                                  | 14,000.00                        | 0.00                                    | 14,000.00                     | 0.00                             |
| 51-40-460                       | SYSTEMS OPERATIONS EXPENS   | 114,611.22                      | 164,900.00                                 | 180,100.00                       | 0.00                                    | 180,100.00                    | 15,200.00                        |
| 51-40-500                       | LEASED PROPERTY             | 5,750.00                        | 6,250.00                                   | 6,250.00                         | 0.00                                    | 6,250.00                      | 0.00                             |
| 51-40-510                       | INSURANCE                   | 0.00                            | 0.00                                       | 10,090.00                        | 0.00                                    | 10,090.00                     | 10,090.00                        |
| 51-40-571                       | STREET SWEEPING DISPOSAL    | 9,879.56                        | 20,000.00                                  | 20,000.00                        | 0.00                                    | 20,000.00                     | 0.00                             |
| 51-40-590                       | UNCOLLECTABLE ACCOUNTS      | 516.17                          | 5,000.00                                   | 5,000.00                         | 0.00                                    | 5,000.00                      | 0.00                             |
| 51-40-670                       | DEPRECIATION                | 218,237.71                      | 245,000.00                                 | 270,000.00                       | 0.00                                    | 270,000.00                    | 25,000.00                        |
| 51-40-690                       | WATER SAMPLES               | 936.00                          | 2,500.00                                   | 2,500.00                         | 0.00                                    | 2,500.00                      | 0.00                             |
| 51-40-930                       | FRANCHISE FEE               | 72,695.55                       | 80,000.00                                  | 80,000.00                        | 0.00                                    | 80,000.00                     | 0.00                             |
| 51-40-940                       | RETAINED EARNINGS CONTRIB   | 0.00                            | 53,200.00                                  | 0.00                             | 0.00                                    | 0.00                          | (53,200.00)                      |
| Total OPERATING EXPENDITURES:   |                             | 1,046,243.96                    | 1,310,000.00                               | 1,434,490.00                     | 0.00                                    | 1,434,490.00                  | 124,490.00                       |
| Total STORM WATER UTILITY FUND: |                             | 1,046,243.96                    | 1,310,000.00                               | 1,434,490.00                     | 0.00                                    | 1,434,490.00                  | 124,490.00                       |
| Grand Totals:                   |                             | 1,046,243.96                    | 1,310,000.00                               | 1,434,490.00                     | 0.00                                    | 1,434,490.00                  | 124,490.00                       |

## Solid Waste Utility Enterprise Fund

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Solid Waste

## SOLID WASTE UTILITY ENTERPRISE FUND

Roy City offers garbage collection and recycling collection to its residents. Four times a year we also offer dumpsters for residents to use that are available at the Roy City Shops.

### Revenue

We have not received notice from Weber County Transfer Station or Waste Management for any fee increases in FY2027. Often times they notify us of a fee increase late in the budget year. If they do propose a fee increase, the budget will be modified at that time.

The proposed rates for FY2027 are as follows:

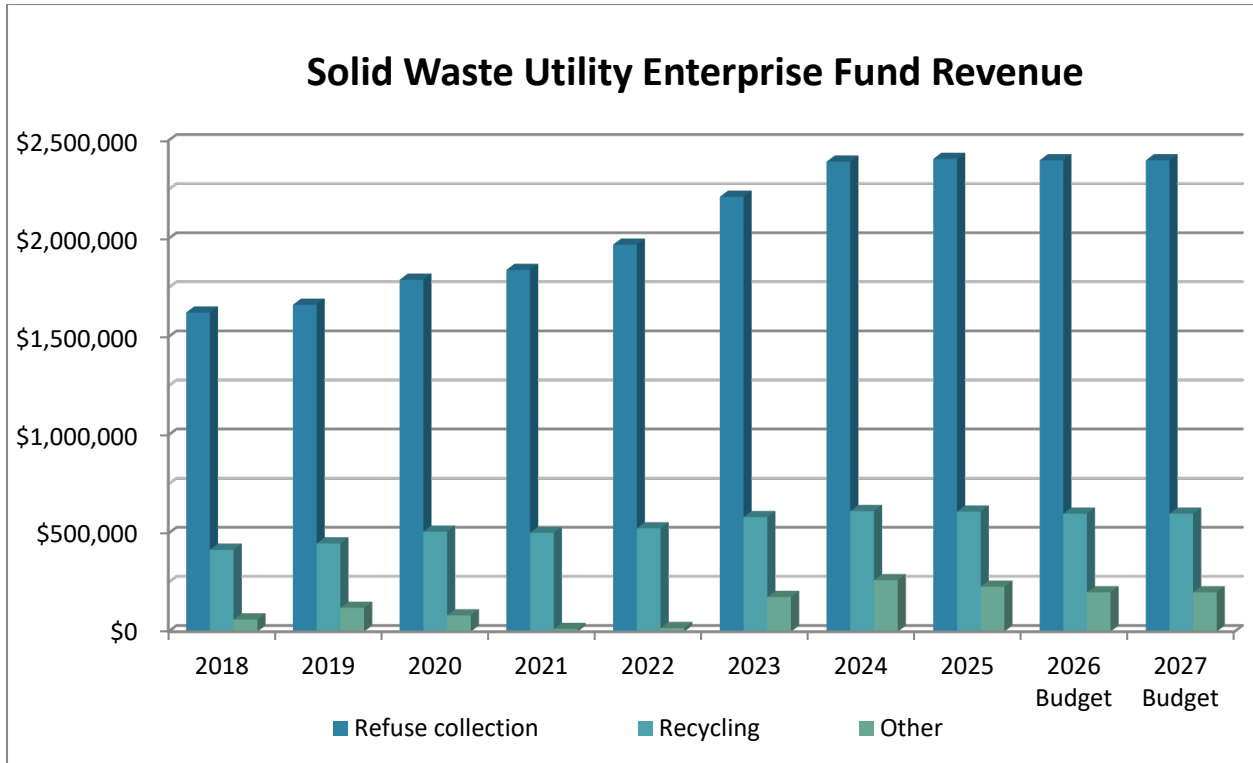
| Billing Classification per unit                           | FY 2026 | Change | FY 2027 Proposed |
|---|---------|--------|------------------|
| Garbage with recycling – Monthly                          | \$14.16 | \$ 0   | \$14.16          |
| Garbage without recycling – Monthly                       | 15.64   | 0      | 15.64            |
| Garbage (county) – Monthly                                | 28.32   | 0      | 28.32            |
| Garbage, recycling, extra 96 gallon can – Monthly         | 23.30   | 0      | 23.30            |
| Garbage, without recycling, extra 96 gallon can – Monthly | 24.78   | 0      | 24.78            |
| Garbage, recycling, extra 64 gallon can – Monthly         | 22.13   | 0      | 22.13            |
| Garbage, without recycling, extra 64 gallon can – Monthly | 23.61   | 0      | 23.61            |
| Extra cans – Monthly                                      | 9.14    | 0      | 9.14             |
| Recycle can   | 7.64    | 0      | 7.64             |

Revenue from refuse collection and recycling is as follows:

| Revenue                         | FY 2025 Actual     | FY 2026 Budget     | FY 2027 Budget     |
|---------------------------------|--------------------|--------------------|--------------------|
| Refuse Collection               | \$2,407,166        | \$2,400,000        | \$2,400,000        |
| Recycling                       | 610,659            | 600,000            | 600,000            |
| Other                           | 228,515            | 200,000            | 200,000            |
| Contributions from Fund Balance | 0                  | 0                  | 0                  |
| <b>Total</b>                    | <b>\$3,246,340</b> | <b>\$3,200,000</b> | <b>\$3,200,000</b> |

Roy City’s policy on recycling includes an opt-out option each June. Currently the City’s participation rate is at 60%.

A historical summary of fund revenue follows:



Personnel

There are no employees in the Solid Waste Utility Enterprise Fund. Public Works provides dumpsters four times during the year for residents to use free of charge; two times in the spring and two times in the fall. The Solid Waste Utility Fund transfers money to the General Fund, Water & Sewer Utility Fund & Storm Water Fund for the employee wages and overtime to provide this program.

Operating Expenditures

Professional & technical services increased for increased program fees related to the utility billing process. Contractual pick up and landfill expenses have increased due more accurate estimates. Depreciation increased due to new capital assets purchased the last few years.

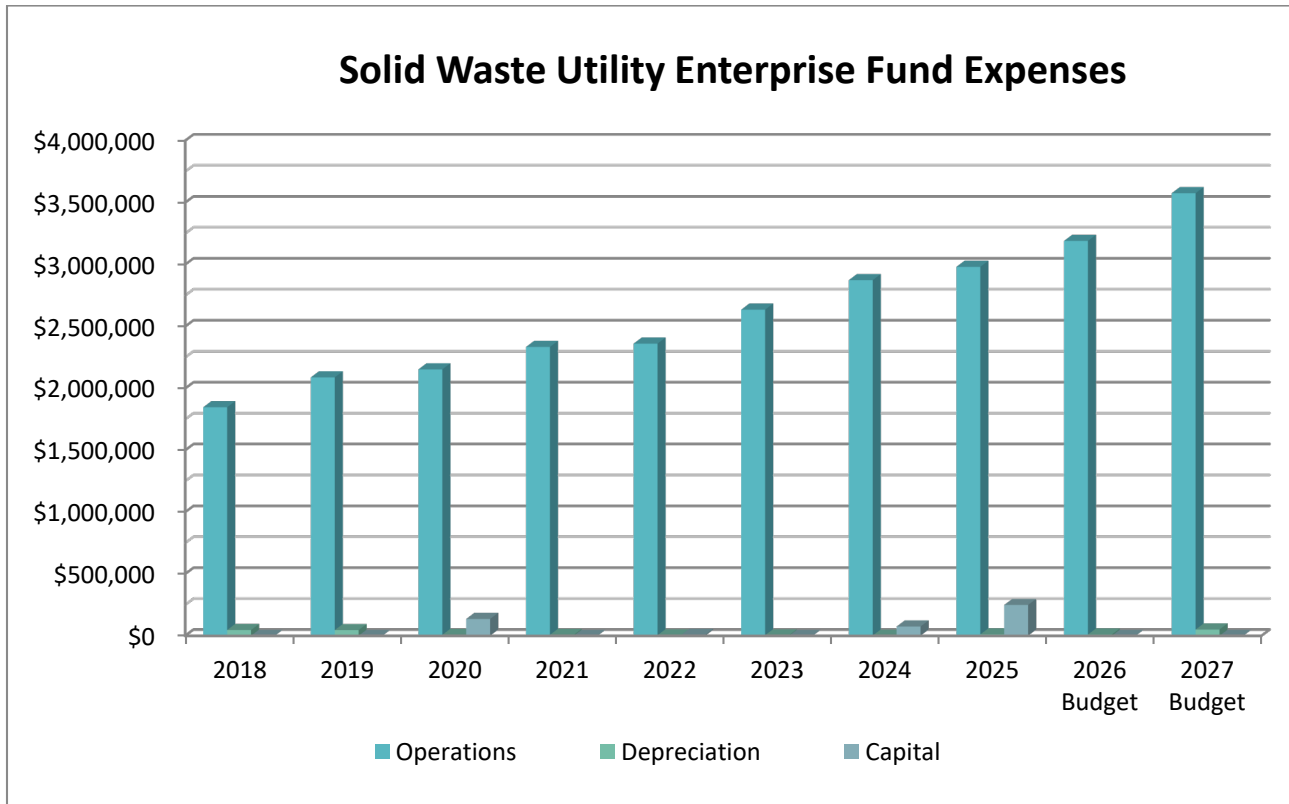
Transfers

The City’s FY 2027 budget includes transfers from the Solid Waste Utility Enterprise Fund to the General Fund. These transfers compensate the General Fund for the cost of providing services necessary to operate. These transfers total \$295,162 to the General Fund and provide services such as administrative, clerical, maintenance and other support to the utility fund. Personnel include City Manager, City Recorder, City Attorney, Legal & Risk Management staff, Public Works Director and staff, Management Services

Director and accounting, payroll, human resources and utility billing staff and equipment operators. These positions are split between the General Fund and the utility enterprise funds. The money transferred from the utility enterprise funds are proportional to the amount of time these positions spend working on the utility enterprise funds. The interdepartmental transfers to the General Fund have been evaluated to ensure that an accurate time allocation is being presented. As salaries increase in the General Fund, the interdepartmental transfers also increase.

The Solid Waste Utility Enterprise Fund also transfers money to the Water & Sewer Utility Enterprise Fund, Storm Water Utility Enterprise Fund, Information Technology Fund and Risk Management Fund. Transfers to these funds total \$19,168, \$2,525, \$41,009 and \$20,180, respectively. The Water & Sewer Utility Fund provides utility billing services and employees for the dumpster program. The Storm Water Utility Fund provides employees for the dumpster program. The Information Technology Fund provides IT services including wages, support, computer programs and equipment. The Risk Management Fund provides property and liability insurance and employment costs related to risk. The allocation percentage was re-evaluated in FY2027 to reflect a more accurate cost of these services.

A summary of expenses for the fund is as follows:



|                                  | FY 2026<br>Budget | Change    | FY 2027<br>Proposed |
|----------------------------------|-------------------|-----------|---------------------|
| <b>Operations</b>                | \$3,200,000       | \$424,974 | \$3,624,974         |
| <b>Capital</b>                   | 0                 | 0         | 0                   |
| <b>Contributions to Reserves</b> | 0                 | 0         | 0                   |
| <b>Total</b>                     | \$3,200,000       | \$424,974 | \$3,624,974         |

Prior year comparison with proposed budget:

- Increased office supplies \$10,000
- Increased professional & technical services \$20,000
- Increased collection fees \$245,000 for more accurate estimates
- Increased landfill fees \$90,500 for more accurate estimates
- Increased inter-fund transfers \$10,331
- Increased IT services \$25,540
- Increased property & liability insurance \$12,408
- Increased depreciation \$40,000

Capital Assets

There are no capital assets budgeted for FY 2027.

| Acct No                         | Acct Title               | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|---------------------------------|--------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>SOLID WASTE UTILITY FUND</b> |                          |                                 |  |                                  |   |                               |                                  |
| <b>MISCELLANEOUS REVENUE</b>    |                          |                                 |  |                                  |   |                               |                                  |
| 53-36-100                       | INTEREST EARNED          | 228,515.20                      | 200,000.00                                 | 200,000.00                       | 0.00                                    | 200,000.00                    | 0.00                             |
| Total MISCELLANEOUS REVENUE:    |                          | 228,515.20                      | 200,000.00                                 | 200,000.00                       | 0.00                                    | 200,000.00                    | 0.00                             |
| <b>ENTERPRISE REVENUE</b>       |                          |                                 |  |                                  |   |                               |                                  |
| 53-37-710                       | REFUSE COLLECTION        | 2,407,166.35                    | 2,400,000.00                               | 2,400,000.00                     | 0.00                                    | 2,400,000.00                  | 0.00                             |
| 53-37-750                       | RECYCLING REVENUE        | 610,659.10                      | 600,000.00                                 | 600,000.00                       | 0.00                                    | 600,000.00                    | 0.00                             |
| 53-37-940                       | USE OF RETAINED EARNINGS | 0.00                            | 0.00                                       | 424,974.00                       | 0.00                                    | 424,974.00                    | 424,974.00                       |
| Total ENTERPRISE REVENUE:       |                          | 3,017,825.45                    | 3,000,000.00                               | 3,424,974.00                     | 0.00                                    | 3,424,974.00                  | 424,974.00                       |
| Total SOLID WASTE UTILITY FUND: |                          | 3,246,340.65                    | 3,200,000.00                               | 3,624,974.00                     | 0.00                                    | 3,624,974.00                  | 424,974.00                       |
| Grand Totals:                   |                          | 3,246,340.65                    | 3,200,000.00                               | 3,624,974.00                     | 0.00                                    | 3,624,974.00                  | 424,974.00                       |

| Acct No                           | Acct Title                  | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|-----------------------------------|-----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>SOLID WASTE UTILITY FUND</b>   |                             |                                 |  |                                  |   |                               |                                  |
| <b>SOLID WASTE ADMINISTRATION</b> |                             |                                 |  |                                  |   |                               |                                  |
| 53-40-210                         | BOOKS, SUBSCRIP, & MEMBER   | 166.72                          | 400.00                                     | 400.00                           | 0.00                                    | 400.00                        | 0.00                             |
| 53-40-220                         | PUBLIC NOTICES              | 154.45                          | 150.00                                     | 300.00                           | 0.00                                    | 300.00                        | 150.00                           |
| 53-40-230                         | TRAVEL/TRAINING EXPENSE     | 337.52                          | 2,750.00                                   | 2,750.00                         | 0.00                                    | 2,750.00                      | 0.00                             |
| 53-40-240                         | OFFICE SUPPLIES             | 17,729.12                       | 20,000.00                                  | 30,000.00                        | 0.00                                    | 30,000.00                     | 10,000.00                        |
| 53-40-250                         | EQUIPMENT SUPPLIES & MAIN   | 283.10                          | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 53-40-280                         | TELEPHONE EXPENSE           | 0.00                            | 280.00                                     | 280.00                           | 0.00                                    | 280.00                        | 0.00                             |
| 53-40-310                         | PROFESSIONAL & TECHNICAL S  | 31,756.95                       | 40,000.00                                  | 60,000.00                        | 0.00                                    | 60,000.00                     | 20,000.00                        |
| 53-40-320                         | PROF & TECH - INTERDEPARTM  | 290,655.00                      | 284,424.00                                 | 295,162.00                       | 0.00                                    | 295,162.00                    | 10,738.00                        |
| 53-40-321                         | PROF & TECH - INTERDEPT W/S | 20,622.96                       | 22,100.00                                  | 21,693.00                        | 0.00                                    | 21,693.00                     | (407.00)                         |
| 53-40-360                         | INFORMATION TECHNOLOGY      | 15,675.96                       | 15,469.00                                  | 41,009.00                        | 0.00                                    | 41,009.00                     | 25,540.00                        |
| 53-40-420                         | FUEL                        | 0.00                            | 3,000.00                                   | 3,000.00                         | 0.00                                    | 3,000.00                      | 0.00                             |
| 53-40-430                         | VEHICLE MAINTENANCE         | 0.00                            | 2,500.00                                   | 2,500.00                         | 0.00                                    | 2,500.00                      | 0.00                             |
| 53-40-510                         | INSURANCE                   | 7,671.96                        | 7,772.00                                   | 20,180.00                        | 0.00                                    | 20,180.00                     | 12,408.00                        |
| 53-40-560                         | CONTRACT - RESIDENTIAL PICK | 1,068,043.40                    | 1,100,000.00                               | 1,265,000.00                     | 0.00                                    | 1,265,000.00                  | 165,000.00                       |
| 53-40-561                         | CONTRACT - RECYCLING PICK-  | 505,522.86                      | 525,000.00                                 | 605,000.00                       | 0.00                                    | 605,000.00                    | 80,000.00                        |
| 53-40-570                         | COUNTY LANDFILL - RESIDENTI | 811,590.23                      | 863,000.00                                 | 949,300.00                       | 0.00                                    | 949,300.00                    | 86,300.00                        |
| 53-40-571                         | COUNTY LANDFILL - DUMPSTE   | 29,969.33                       | 42,000.00                                  | 46,200.00                        | 0.00                                    | 46,200.00                     | 4,200.00                         |
| 53-40-590                         | UNCOLLECTIBLE ACCOUNTS      | (716.33)                        | 6,000.00                                   | 6,000.00                         | 0.00                                    | 6,000.00                      | 0.00                             |
| 53-40-600                         | CLEAN UP PROGRAMS           | 0.00                            | 25,000.00                                  | 25,000.00                        | 0.00                                    | 25,000.00                     | 0.00                             |
| 53-40-620                         | SUNDRY CHARGES              | 0.00                            | 200.00                                     | 200.00                           | 0.00                                    | 200.00                        | 0.00                             |
| 53-40-670                         | DEPRECIATION                | 10,785.68                       | 10,000.00                                  | 50,000.00                        | 0.00                                    | 50,000.00                     | 40,000.00                        |
| 53-40-930                         | FRANCHISE FEE - SOLID WASTE | 181,069.53                      | 200,000.00                                 | 200,000.00                       | 0.00                                    | 200,000.00                    | 0.00                             |
| 53-40-940                         | RETAINED EARNINGS           | 0.00                            | 28,955.00                                  | 0.00                             | 0.00                                    | 0.00                          | (28,955.00)                      |
| Total SOLID WASTE ADMINISTRATION: |                             | 2,991,318.44                    | 3,200,000.00                               | 3,624,974.00                     | 0.00                                    | 3,624,974.00                  | 424,974.00                       |
| Total SOLID WASTE UTILITY FUND:   |                             | 2,991,318.44                    | 3,200,000.00                               | 3,624,974.00                     | 0.00                                    | 3,624,974.00                  | 424,974.00                       |
| Grand Totals:                     |                             | 2,991,318.44                    | 3,200,000.00                               | 3,624,974.00                     | 0.00                                    | 3,624,974.00                  | 424,974.00                       |

## Internal Service Funds

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Fund Summary
  - Information Technology
  - Risk Management

Tab – Internal Service Funds

## Information Technology Fund

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab – Information Technology

## INFORMATION TECHNOLOGY FUND

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The Information Technology Fund is an internal service fund that operates for the purpose of providing computer hardware, software, and technical support to the various departments of the City. Funding is provided by the General Fund, Water and Sewer Utility Enterprise Fund, Storm Water Utility Enterprise Fund and Solid Waste Utility Fund and totals \$820,174.

### Personnel and Benefits

The City's salary structure has been configured into a step system. Each public employee position within the scale has 18 steps which allows for a 2% - 2.5% merit. Each step equates to one year of service. The step scale also allows for an annual longevity bonus after step 18. To earn progression through the steps or receive a longevity bonus requires successful passing of an annual evaluation. The FY 2027 budget includes funding to continue the merit/step increase program as designed.

The budget includes a 2.8% COLA for all employees and wage correction adjustments for employees whose position's starting pay is below the average for surrounding cities. The increases will only be given if the property tax increase is approved in the General Fund to be consistent with all other employees.

Employee retention has been the main focus of the budget for the past few years. The City has fallen behind on wages compared to surrounding cities leading to high turnover rates compared to the past. This is difficult on employee morale, increases costs related to training and leads to inexperienced staff. In February 2026, the Mayor appointed a wage committee to review wages and possible salary structure changes. After looking at many options, the committee has recommended the best strategy forward at this time is to increase the wage scales to the average wage of comparable positions. This means we will strive to be in the middle of surrounding cities for beginning pay rates. The City continues to look for ways to increase job satisfaction through benefits and work/life balance.

The City is proposing the following position change with the FY2027 budget. The IT Supervisor position will be reclassified to an IT Director position. This would be a title change only but include benefits similar to other department directors and reclassify the position from non-exempt hourly to exempt salary. A wage adjustment would only come with the wage correction adjustments proposed with the property tax increase and the wage adjustment would be the same regardless of the Director title. The IT Supervisor currently reports directly to the City Manager and the technical knowledge required of this position and department makes it more appropriate to have its own Director. In conducting the salary survey, the average salary for the IT Supervisor position put it in the range of other department directors. We feel this change makes the most sense for this position and department moving forward.

Operating Expenses

|                               | FY 2026<br>Budget  | Change           | FY 2027<br>Proposed |
|-------------------------------|--------------------|------------------|---------------------|
| <b>Personnel and Benefits</b> | \$237,880          | \$74,281         | \$312,161           |
| <b>Operations</b>             | 809,950            | 131,200          | 941,150             |
| <b>Capital</b>                | 83,500             | 186,500          | 270,000             |
| <b>Total</b>                  | <b>\$1,131,330</b> | <b>\$391,981</b> | <b>\$1,523,311</b>  |

Prior year comparison with proposed budget:

- Personnel & Benefits increased due to COLA and wage correction adjustments.
- Increased professional and technical \$108,900 for software license increases.
- Increased depreciation \$26,800.

Capital Assets

Capital outlay includes the following:

| Description             | Amount           |
|-------------------------|------------------|
| <b>Server storage</b>   | \$ 200,000       |
| <b>Rotational truck</b> | 70,000           |
|                         | <b>\$270,000</b> |

| Acct No                            | Acct Title                    | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|------------------------------------|-------------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>INFORMATION TECHNOLOGY</b>      |                               |                                 |  |                                  |   |                               |                                  |
| <b>MISCELLANEOUS REVENUE</b>       |                               |                                 |  |                                  |   |                               |                                  |
| 60-36-400                          | GAIN (LOSS) - DISPOSAL OF F/A | 36,772.31                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total MISCELLANEOUS REVENUE:       |                               | 36,772.31                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| <b>CONTRIBUTIONS AND TRANSFERS</b> |                               |                                 |  |                                  |   |                               |                                  |
| 60-38-700                          | CONTRIBUTION FROM FUND B      | 0.00                            | 274,358.00                                 | 433,137.00                       | 0.00                                    | 433,137.00                    | 158,779.00                       |
| Total CONTRIBUTIONS AND TRANSFERS: |                               | 0.00                            | 274,358.00                                 | 433,137.00                       | 0.00                                    | 433,137.00                    | 158,779.00                       |
| <b>SPECIAL FUND REVENUE</b>        |                               |                                 |  |                                  |   |                               |                                  |
| 60-39-910                          | CHARGES FOR DATA PROCESSI     | 783,788.88                      | 773,472.00                                 | 820,174.00                       | 0.00                                    | 820,174.00                    | 46,702.00                        |
| Total SPECIAL FUND REVENUE:        |                               | 783,788.88                      | 773,472.00                                 | 820,174.00                       | 0.00                                    | 820,174.00                    | 46,702.00                        |
| Total INFORMATION TECHNOLOGY:      |                               | 820,561.19                      | 1,047,830.00                               | 1,253,311.00                     | 0.00                                    | 1,253,311.00                  | 205,481.00                       |
| Grand Totals:                      |                               | 820,561.19                      | 1,047,830.00                               | 1,253,311.00                     | 0.00                                    | 1,253,311.00                  | 205,481.00                       |

| Acct No                       | Acct Title                 | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|-------------------------------|----------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>INFORMATION TECHNOLOGY</b> |                            |                                 |  |                                  |   |                               |                                  |
| <b>OPERATING EXPENDITURES</b> |                            |                                 |  |                                  |   |                               |                                  |
| 60-40-100                     | OVERTIME                   | 5,547.54                        | 4,000.00                                   | 6,000.00                         | 0.00                                    | 6,000.00                      | 2,000.00                         |
| 60-40-110                     | PERMANENT EMPLOYEES WAG    | 155,806.60                      | 153,482.00                                 | 220,234.00                       | 0.00                                    | 220,234.00                    | 66,752.00                        |
| 60-40-130                     | FICA                       | 12,163.84                       | 12,047.00                                  | 17,307.00                        | 0.00                                    | 17,307.00                     | 5,260.00                         |
| 60-40-140                     | RETIREMENT                 | 24,272.57                       | 24,190.00                                  | 33,779.00                        | 0.00                                    | 33,779.00                     | 9,589.00                         |
| 60-40-150                     | INSURANCE                  | 39,056.04                       | 40,903.00                                  | 30,099.00                        | 0.00                                    | 30,099.00                     | (10,804.00)                      |
| 60-40-160                     | WORKERS COMPENSATION       | 946.21                          | 3,158.00                                   | 4,642.00                         | 0.00                                    | 4,642.00                      | 1,484.00                         |
| 60-40-170                     | UNEMPLOYMENT COMPENSAT     | 0.00                            | 100.00                                     | 100.00                           | 0.00                                    | 100.00                        | 0.00                             |
| 60-40-210                     | BOOKS, SUBSCRIP, & MEMBER  | 0.00                            | 1,650.00                                   | 1,650.00                         | 0.00                                    | 1,650.00                      | 0.00                             |
| 60-40-230                     | TRAVEL/TRAINING EXPENSE    | 0.00                            | 3,500.00                                   | 3,500.00                         | 0.00                                    | 3,500.00                      | 0.00                             |
| 60-40-240                     | OFFICE SUPPLIES & EXPENSE  | 114.48                          | 300.00                                     | 300.00                           | 0.00                                    | 300.00                        | 0.00                             |
| 60-40-280                     | TELEPHONE EXPENSE          | 74,856.20                       | 96,800.00                                  | 96,800.00                        | 0.00                                    | 96,800.00                     | 0.00                             |
| 60-40-300                     | SYSTEM SUPPLIES & MAINTEN  | 76,005.71                       | 147,000.00                                 | 142,500.00                       | 0.00                                    | 142,500.00                    | (4,500.00)                       |
| 60-40-310                     | PROFESSIONAL & TECHNICAL S | 236,594.63                      | 415,500.00                                 | 524,400.00                       | 0.00                                    | 524,400.00                    | 108,900.00                       |
| 60-40-420                     | FUEL                       | 1,966.55                        | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 60-40-430                     | VEHICLE MAINTENANCE        | 0.00                            | 1,000.00                                   | 1,000.00                         | 0.00                                    | 1,000.00                      | 0.00                             |
| 60-40-550                     | DEPRECIATION               | 124,605.51                      | 143,200.00                                 | 170,000.00                       | 0.00                                    | 170,000.00                    | 26,800.00                        |
| 60-40-560                     | AMORTIZATION EXPENSE       | 39,378.97                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total OPERATING EXPENDITURES: |                            | 791,314.85                      | 1,047,830.00                               | 1,253,311.00                     | 0.00                                    | 1,253,311.00                  | 205,481.00                       |
| Total INFORMATION TECHNOLOGY: |                            | 791,314.85                      | 1,047,830.00                               | 1,253,311.00                     | 0.00                                    | 1,253,311.00                  | 205,481.00                       |
| Grand Totals:                 |                            | 791,314.85                      | 1,047,830.00                               | 1,253,311.00                     | 0.00                                    | 1,253,311.00                  | 205,481.00                       |

## Risk Management Fund

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab – Risk Management

## RISK MANAGEMENT FUND

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The Risk Management Fund is also an internal service fund and is used to account for the cost of insurance premiums and claims made against the City. Money is accumulated in this fund to pay premiums for liability and property damage insurance and other claims. The fund is financed by charges made to the General Fund, Water and Sewer Utility Enterprise Fund, Storm Water Utility Fund and Solid Waste Utility Fund.

The total operating budget of the Risk Management Fund is \$403,602.

The budget includes estimates for claims occurring during the year. The City's insurance provider is Utah Local Governments Trust.

|                                | FY 2026<br>Budget | Change         | FY 2027<br>Proposed |
|--------------------------------|-------------------|----------------|---------------------|
| <b>General Risk Management</b> | \$58,602          | \$ 0           | \$58,602            |
| <b>Insurance Premiums</b>      | 270,000           | 5,000          | 285,000             |
| <b>Claims</b>                  | 60,000            | 0              | 60,000              |
| <b>Total</b>                   | <b>\$388,602</b>  | <b>\$5,000</b> | <b>\$403,602</b>    |

| Acct No                            | Acct Title               | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|------------------------------------|--------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>RISK MANAGEMENT FUND</b>        |                          |                                 |  |                                  |   |                               |                                  |
| <b>CONTRIBUTIONS AND TRANSFERS</b> |                          |                                 |  |                                  |   |                               |                                  |
| 63-38-500                          | CLAIMS REIMBURSEMENT     | 2,600.00                        | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Total CONTRIBUTIONS AND TRANSFERS: |                          | 2,600.00                        | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| <b>SPECIAL FUND REVENUE</b>        |                          |                                 |  |                                  |   |                               |                                  |
| 63-39-920                          | CHARGES FOR INSURANCE CO | 383,601.96                      | 388,602.00                                 | 403,602.00                       | 0.00                                    | 403,602.00                    | 15,000.00                        |
| Total SPECIAL FUND REVENUE:        |                          | 383,601.96                      | 388,602.00                                 | 403,602.00                       | 0.00                                    | 403,602.00                    | 15,000.00                        |
| Total RISK MANAGEMENT FUND:        |                          | 386,201.96                      | 388,602.00                                 | 403,602.00                       | 0.00                                    | 403,602.00                    | 15,000.00                        |
| Grand Totals:                      |                          | 386,201.96                      | 388,602.00                                 | 403,602.00                       | 0.00                                    | 403,602.00                    | 15,000.00                        |

| Acct No                       | Acct Title                | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|-------------------------------|---------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>RISK MANAGEMENT FUND</b>   |                           |                                 |  |                                  |   |                               |                                  |
| <b>OPERATING EXPENDITURES</b> |                           |                                 |  |                                  |   |                               |                                  |
| 63-40-220                     | PERSONNEL TRAINING MATERI | 0.00                            | 500.00                                     | 500.00                           | 0.00                                    | 500.00                        | 0.00                             |
| 63-40-230                     | TRAVEL/TRAINING           | 0.00                            | 1,225.00                                   | 1,225.00                         | 0.00                                    | 1,225.00                      | 0.00                             |
| 63-40-240                     | INCENTIVE PROGRAMS - RISK | 0.00                            | 2,000.00                                   | 2,000.00                         | 0.00                                    | 2,000.00                      | 0.00                             |
| 63-40-250                     | PRE-EMPLOYMENT EXP - ADMI | 4,375.10                        | 10,475.00                                  | 10,475.00                        | 0.00                                    | 10,475.00                     | 0.00                             |
| 63-40-490                     | GENERAL RISK MANAGEMENT   | 31,235.63                       | 44,402.00                                  | 44,402.00                        | 0.00                                    | 44,402.00                     | 0.00                             |
| 63-40-500                     | INSURANCE PREMIUMS        | 246,857.61                      | 270,000.00                                 | 285,000.00                       | 0.00                                    | 285,000.00                    | 15,000.00                        |
| 63-40-680                     | RESERVES FOR CLAIMS       | 68,630.87                       | 60,000.00                                  | 60,000.00                        | 0.00                                    | 60,000.00                     | 0.00                             |
| Total OPERATING EXPENDITURES: |                           | 351,099.21                      | 388,602.00                                 | 403,602.00                       | 0.00                                    | 403,602.00                    | 15,000.00                        |
| Total RISK MANAGEMENT FUND:   |                           | 351,099.21                      | 388,602.00                                 | 403,602.00                       | 0.00                                    | 403,602.00                    | 15,000.00                        |
| Grand Totals:                 |                           | 351,099.21                      | 388,602.00                                 | 403,602.00                       | 0.00                                    | 403,602.00                    | 15,000.00                        |

## Special Revenue Funds

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Fund Summary
  - Storm Sewer Development
  - Park Development
  - Cemetery

Tab – Special Revenue Funds

## Storm Sewer Development Fund

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab – Storm Sewer Development

## SPECIAL REVENUE FUNDS

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### Storm Sewer Development Fund

Revenue in the Storm Sewer Development Fund is generated from impact fees charged on building permits. The commercial development fees are based on the size of the construction and exceed the \$750 fee.

| Revenue                               | FY 2025<br>Actual | FY 2026<br>Budget | FY 2027<br>Budget |
|---------------------------------------|-------------------|-------------------|-------------------|
| <b>Storm Sewer Fees</b>               | \$112,087         | \$50,000          | \$50,000          |
| <b>Interest</b>                       | 24,482            | 25,000            | 20,000            |
| <b>Contribution from Fund Balance</b> | 0                 | 490,000           | 530,000           |
| <b>Total</b>                          | <b>\$136,569</b>  | <b>\$565,000</b>  | <b>\$600,000</b>  |

Monies in the fund are used to improve or construct storm sewers within the City. Capital projects within the Fund include:

| Description                                     | Amount           |
|---|------------------|
| <b>4800 S. Storm Drain</b>                      | \$200,000        |
| <b>Pipe ditch at 6000 South railroad tracks</b> | 140,000          |
| <b>Meadow Creek Pond inlet</b>                  | 260,000          |
|   | <b>\$600,000</b> |

| Acct No                            | Acct Title               | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|------------------------------------|--------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>STORM SEWER DEVELOPMENT</b>     |                          |                                 |  |                                  |   |                               |                                  |
| <b>CHARGES FOR SERVICES</b>        |                          |                                 |  |                                  |   |                               |                                  |
| 67-34-100                          | STORM SEWER DEVELOPMENT  | 112,087.50                      | 50,000.00                                  | 50,000.00                        | 0.00                                    | 50,000.00                     | 0.00                             |
| Total CHARGES FOR SERVICES:        |                          | 112,087.50                      | 50,000.00                                  | 50,000.00                        | 0.00                                    | 50,000.00                     | 0.00                             |
| <b>MISCELLANEOUS REVENUE</b>       |                          |                                 |  |                                  |   |                               |                                  |
| 67-36-100                          | INTEREST EARNINGS        | 24,481.74                       | 25,000.00                                  | 20,000.00                        | 0.00                                    | 20,000.00                     | (5,000.00)                       |
| Total MISCELLANEOUS REVENUE:       |                          | 24,481.74                       | 25,000.00                                  | 20,000.00                        | 0.00                                    | 20,000.00                     | (5,000.00)                       |
| <b>CONTRIBUTIONS AND TRANSFERS</b> |                          |                                 |  |                                  |   |                               |                                  |
| 67-38-700                          | CONTRIBUTION FROM FUND B | 0.00                            | 490,000.00                                 | 530,000.00                       | 0.00                                    | 530,000.00                    | 40,000.00                        |
| Total CONTRIBUTIONS AND TRANSFERS: |                          | 0.00                            | 490,000.00                                 | 530,000.00                       | 0.00                                    | 530,000.00                    | 40,000.00                        |
| <b>OPERATING EXPENDITURES</b>      |                          |                                 |  |                                  |   |                               |                                  |
| 67-40-310                          | CAPITAL PROJECTS         | 123,931.81                      | 565,000.00                                 | 600,000.00                       | 0.00                                    | 600,000.00                    | 35,000.00                        |
| Total OPERATING EXPENDITURES:      |                          | 123,931.81                      | 565,000.00                                 | 600,000.00                       | 0.00                                    | 600,000.00                    | 35,000.00                        |
| Total STORM SEWER DEVELOPMENT:     |                          | 12,637.43                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Grand Totals:                      |                          | 12,637.43                       | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |

## Park Development Fund

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab - Park Development

**Park Development Fund**

Revenue for the Park Development Fund is also generated from impact fees charged on building permits and is estimated to be \$130,000. The impact fee is \$1,000 per building lot and is not charged to commercial development. The fund also receives revenue from RAMP grants and earns interest.

| Revenue                        | FY 2025<br>Actual | FY 2026<br>Budget | FY 2027<br>Budget |
|--------------------------------|-------------------|-------------------|-------------------|
| Park Development Fees          | \$130,780         | \$30,000          | \$130,000         |
| Grants                         | 41,245            | 0                 | 50,000            |
| Interest                       | 6,233             | 3,000             | 10,000            |
| Contribution from Fund Balance | 0                 | 0                 | 0                 |
| <b>Total</b>                   | <b>\$178,258</b>  | <b>\$33,000</b>   | <b>\$190,000</b>  |

Monies in the fund are used to improve or construct park facilities within the City. Capital projects within the Fund include:

| Description                          | Amount    |
|--------------------------------------|-----------|
| Emma Russell Park Toddler Playground | \$113,000 |
|                                      | \$113,000 |

| Acct No                            | Acct Title                | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|------------------------------------|---------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>PARK DEVELOPMENT</b>            |                           |                                 |  |                                  |   |                               |                                  |
| <b>INTERGOVERNMENTAL</b>           |                           |                                 |  |                                  |   |                               |                                  |
| 68-33-190                          | RAMP TAX ALLOCATION       | 41,245.00                       | 0.00                                       | 50,000.00                        | 0.00                                    | 50,000.00                     | 50,000.00                        |
| Total INTERGOVERNMENTAL:           |                           | 41,245.00                       | 0.00                                       | 50,000.00                        | 0.00                                    | 50,000.00                     | 50,000.00                        |
| <b>CHARGES FOR SERVICES</b>        |                           |                                 |  |                                  |   |                               |                                  |
| 68-34-100                          | PARK DEVELOPMENT FEES     | 130,780.00                      | 30,000.00                                  | 130,000.00                       | 0.00                                    | 130,000.00                    | 100,000.00                       |
| Total CHARGES FOR SERVICES:        |                           | 130,780.00                      | 30,000.00                                  | 130,000.00                       | 0.00                                    | 130,000.00                    | 100,000.00                       |
| <b>MISCELLANEOUS REVENUE</b>       |                           |                                 |  |                                  |   |                               |                                  |
| 68-36-100                          | INTEREST EARNINGS         | 6,232.82                        | 3,000.00                                   | 10,000.00                        | 0.00                                    | 10,000.00                     | 7,000.00                         |
| Total MISCELLANEOUS REVENUE:       |                           | 6,232.82                        | 3,000.00                                   | 10,000.00                        | 0.00                                    | 10,000.00                     | 7,000.00                         |
| <b>CONTRIBUTIONS AND TRANSFERS</b> |                           |                                 |  |                                  |   |                               |                                  |
| 68-38-700                          | CONTRIBUTION FROM FUND B  | 0.00                            | 142,000.00                                 | 0.00                             | 0.00                                    | 0.00                          | (142,000.00)                     |
| Total CONTRIBUTIONS AND TRANSFERS: |                           | 0.00                            | 142,000.00                                 | 0.00                             | 0.00                                    | 0.00                          | (142,000.00)                     |
| <b>OPERATING EXPENDITURES</b>      |                           |                                 |  |                                  |   |                               |                                  |
| 68-40-310                          | CAPITAL PROJECTS          | 0.00                            | 175,000.00                                 | 113,000.00                       | 0.00                                    | 113,000.00                    | (62,000.00)                      |
| 68-40-320                          | CONTRIBUTION TO FUND BALA | 0.00                            | 0.00                                       | 77,000.00                        | 0.00                                    | 77,000.00                     | 77,000.00                        |
| Total OPERATING EXPENDITURES:      |                           | 0.00                            | 175,000.00                                 | 190,000.00                       | 0.00                                    | 190,000.00                    | 15,000.00                        |
| Total PARK DEVELOPMENT:            |                           | 178,257.82                      | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
| Grand Totals:                      |                           | 178,257.82                      | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |

## Cemetery Perpetual Fund

Roy City Corporation FY 2027 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab - Cemetery

### **Cemetery Perpetual Fund**

The Cemetery Fund is used to account for monies held to expand and maintain the City cemetery. The City retains 20% from the sale of each cemetery lot for future use. All the plots available in the cemetery have been sold. Sale of lot revenue is currently only earned on the transfer of lots. The fund earns interest on the available balance and remains in the fund for future use.

| <b>Revenue</b>                        | <b>FY 2025<br/>Actual</b> | <b>FY 2026<br/>Budget</b> | <b>FY 2027<br/>Budget</b> |
|---------------------------------------|---------------------------|---------------------------|---------------------------|
| <b>Sale of lots</b>                   | \$ 120                    | \$ 0                      | \$ 0                      |
| <b>Interest</b>                       | 8,344                     | 8,000                     | 8,000                     |
| <b>Contribution from Fund Balance</b> | 0                         | 0                         | 0                         |
| <b>Total</b>                          | <b>\$8,464</b>            | <b>\$8,000</b>            | <b>\$8,000</b>            |

Administration is currently looking into options and funding for adding an additional cemetery in the future. The current fund balance can be used to purchase additional property. Additional funding will most likely be needed and would need a transfer from the General Fund reserve balance. The current balance available in the cemetery perpetual fund is approximately \$184,000.

| Acct No                           | Acct Title                    | 2024-25<br>Prior Year<br>Actual | 2025-26<br>Current Year<br>Modified Budget | 2026-27<br>Recommended<br>Budget | Adjustments<br>To Recommended<br>Budget | 2026-27<br>Approved<br>Budget | FY 2027<br>Budget vs.<br>FY 2026 |
|-----------------------------------|-------------------------------|---------------------------------|--|----------------------------------|---|-------------------------------|----------------------------------|
| <b>CEMETERY FUND</b>              |                               |                                 |  |                                  |   |                               |                                  |
| <b>MISCELLANEOUS REVENUE</b>      |                               |                                 |  |                                  |   |                               |                                  |
| 75-36-100                         | INTEREST EARNINGS             | 8,344.25                        | 8,000.00                                   | 8,000.00                         | 0.00                                    | 8,000.00                      | 0.00                             |
| 75-36-820                         | SALES OF LOTS                 | 120.00                          | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
|                                   | Total MISCELLANEOUS REVENUE:  | 8,464.25                        | 8,000.00                                   | 8,000.00                         | 0.00                                    | 8,000.00                      | 0.00                             |
| <b>TRANSFERS &amp; OTHER USES</b> |                               |                                 |  |                                  |   |                               |                                  |
| 75-48-800                         | APPROPR INCREASE IN FUND B    | 0.00                            | 8,000.00                                   | 8,000.00                         | 0.00                                    | 8,000.00                      | 0.00                             |
|                                   | Total TRANSFERS & OTHER USES: | 0.00                            | 8,000.00                                   | 8,000.00                         | 0.00                                    | 8,000.00                      | 0.00                             |
|                                   | Total CEMETERY FUND:          | 8,464.25                        | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |
|                                   | Grand Totals:                 | 8,464.25                        | 0.00                                       | 0.00                             | 0.00                                    | 0.00                          | 0.00                             |

# Proposed Property Tax Impact Schedule - Proposed Budget

Roy City will consider an increase to its property tax rate from .001618 to .2515 (estimated) to generate an additional \$2,807,745. The following information is intended to provide decision makers and the public with an explanation of the operational impact to each department if Roy City approves the proposed tax rate increase.

|  |                  |
|--|------------------|
| Roy City's Current Property Tax Rate*        | 0.001618         |
| Roy City's Current Property Tax Revenue*     | 5,063,729        |
| Proposed Revenue with Tax Change*            | 7,871,474        |
| <b>New Property Tax Revenue to Roy City*</b> | <b>2,807,745</b> |

**Estimated Increase to Roy City's Property Tax Rate\* 55.45%**

|   | Annual    | Monthly  |
|---|-----------|----------|
| Estimated Increase to a primary residence of \$432,000* | \$ 213.16 | \$ 17.76 |
| Estimated Increase to a business valued at \$432,000*   | \$ 387.57 | \$ 32.30 |

\*These figures are estimates based on 2025 tax rate information. 2026 tax rate information is not available until mid-June.

| Affected Department | Description            | Budget w/out Tax Increase | Proposed Budget | Budget Change | Property Tax % |
|---------------------|------------------------|---------------------------|-----------------|---------------|----------------|
| <b>General Fund</b> | Draw from fund balance | (455,321)                 | -               | 455,321       | 8.99%          |

**Impact of Tax Increase** - This amount relates to a 2.5% COLA given to employees in March 2026. Since the 2025 property tax increase was denied, current revenues do not support these payroll expenses. With approval of the tax increase, the City would not need to draw from fund balance to balance the budget. This is an on-going expense so if the tax increase is not approved, the amount would draw from fund balance in each subsequent year.

|                    |                     |         |         |        |       |
|--------------------|---------------------|---------|---------|--------|-------|
| <b>Legislative</b> | COLA                |         |         | 10,392 | 0.21% |
|                    | Wage correction adj |         |         | 40,646 | 0.80% |
|                    | <b>Total</b>        | 539,366 | 590,404 | 51,038 | 1.01% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legislative Department.

|              |                     |         |         |        |       |
|--------------|---------------------|---------|---------|--------|-------|
| <b>Legal</b> | COLA                |         |         | 11,222 | 0.22% |
|              | Wage correction adj |         |         | 63,235 | 1.25% |
|              | Total               | 427,506 | 501,963 | 74,457 | 1.47% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legal Department.

|                      |                     |         |         |        |       |
|----------------------|---------------------|---------|---------|--------|-------|
| <b>Justice Court</b> | COLA                |         |         | 11,546 | 0.23% |
|                      | Wage correction adj |         |         | 50,643 | 1.00% |
|                      | Total               | 511,488 | 573,677 | 62,189 | 1.23% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Justice Court Department.

|                |                     |         |         |        |       |
|----------------|---------------------|---------|---------|--------|-------|
| <b>Finance</b> | COLA                |         |         | 22,660 | 0.45% |
|                | Wage correction adj |         |         | 61,148 | 1.21% |
|                | Total               | 511,838 | 595,646 | 83,808 | 1.66% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Finance Department.

|                             |                     |         |         |        |       |
|-----------------------------|---------------------|---------|---------|--------|-------|
| <b>Building Maintenance</b> | COLA                |         |         | 8,871  | 0.18% |
|                             | Wage correction adj |         |         | 46,424 | 0.92% |
|                             | Total               | 639,862 | 695,157 | 55,295 | 1.09% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Building Maintenance Department.

|                                     |                     |           |           |         |        |
|-------------------------------------|---------------------|-----------|-----------|---------|--------|
| <b>Police &amp; Animal Services</b> | COLA                |           |           | 153,919 | 3.04%  |
|                                     | Wage correction adj |           |           | 488,257 | 9.64%  |
|                                     | Total               | 7,763,393 | 8,405,569 | 642,176 | 12.68% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Police & Animal Services Department.

|             |                     |           |           |         |        |
|-------------|---------------------|-----------|-----------|---------|--------|
| <b>Fire</b> | COLA                |           |           | 133,344 | 2.63%  |
|             | Wage correction adj |           |           | 663,530 | 13.10% |
|             | Total               | 6,231,021 | 7,027,895 | 796,874 | 15.74% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fire Department.

|                              |                     |         |         |        |       |
|------------------------------|---------------------|---------|---------|--------|-------|
| <b>Community Development</b> | COLA                |         |         | 17,820 | 0.35% |
|                              | Wage correction adj |         |         | 69,409 | 1.37% |
|                              | Total               | 813,665 | 900,894 | 87,229 | 1.72% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Community Development Department.

|                |                     |         |           |         |       |
|----------------|---------------------|---------|-----------|---------|-------|
| <b>Streets</b> | COLA                |         |           | 18,684  | 0.37% |
|                | Wage correction adj |         |           | 97,653  | 1.93% |
|                | Total               | 936,988 | 1,053,325 | 116,337 | 2.30% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Streets Department.

|                       |                     |         |         |        |       |
|-----------------------|---------------------|---------|---------|--------|-------|
| <b>Fleet Services</b> | COLA                |         |         | 5,872  | 0.12% |
|                       | Wage correction adj |         |         | 42,357 | 0.84% |
|                       | Total               | 225,792 | 274,021 | 48,229 | 0.95% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fleet Services Department.

|                            |                     |         |         |         |       |
|----------------------------|---------------------|---------|---------|---------|-------|
| <b>Public Works Admin.</b> | COLA                |         |         | 19,442  | 0.38% |
|                            | Wage correction adj |         |         | 89,349  | 1.76% |
|                            | Total               | 447,150 | 555,941 | 108,791 | 2.15% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Public Works Administration Department.

|                           |                     |         |         |        |       |
|---------------------------|---------------------|---------|---------|--------|-------|
| <b>Recreation Complex</b> | COLA                |         |         | 18,583 | 0.37% |
|                           | Wage correction adj |         |         | 32,079 | 0.63% |
|                           | Total               | 946,870 | 997,532 | 50,662 | 1.00% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Recreation Complex Department.

|                       |                     |         |           |        |       |
|-----------------------|---------------------|---------|-----------|--------|-------|
| <b>Aquatic Center</b> | COLA                |         |           | 16,593 | 0.33% |
|                       | Wage correction adj |         |           | 22,149 | 0.44% |
|                       | Total               | 979,452 | 1,018,194 | 38,742 | 0.77% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Aquatic Center Department.

|                               |                     |           |           |         |       |
|-------------------------------|---------------------|-----------|-----------|---------|-------|
| <b>Parks &amp; Recreation</b> | COLA                |           |           | 32,575  | 0.64% |
|                               | Wage correction adj |           |           | 104,022 | 2.05% |
|                               | Total               | 1,741,824 | 1,878,421 | 136,597 | 2.70% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Parks & Recreation Department.

|                                   |                            |  |  |                  |               |
|-----------------------------------|----------------------------|--|--|------------------|---------------|
| <b>Total for the General Fund</b> | <b>Revenue shortage</b>    |  |  | <b>455,321</b>   | <b>8.99%</b>  |
|                                   | <b>COLA</b>                |  |  | <b>481,523</b>   | <b>9.51%</b>  |
|                                   | <b>Wage correction adj</b> |  |  | <b>1,870,901</b> | <b>36.95%</b> |
|                                   | <b>Total</b>               |  |  | <b>2,807,745</b> | <b>55.45%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees and would not need to draw from fund balance to balance the budget.

Additional department requests not included in the proposed budget. The following items would need an additional tax increase over what is proposed.

| Department    | Description                               | Cost   | Tax Increase |
|---------------|---|--------|--------------|
| Justice Court | Change part-time court clerk to full time | 50,000 | 0.99%        |
| Police        | New Records Clerk                         | 79,000 | 1.56%        |
| Police        | Overtime                                  | 20,000 | 0.39%        |
| Fire          | Overtime                                  | 25,000 | 0.49%        |
| Fire          | Part time wages                           | 50,000 | 0.99%        |

# Salary Survey

## % Below Average

### GENERAL FUND

#### **Legislative 10-41**

|                                   |        |
|-----------------------------------|--------|
| Executive Assistant/City Recorder | 15.95% |
| City Manager                      | 12.29% |

#### **Legal 10-42**

|                                 |        |
|---------------------------------|--------|
| Risk Specialist/Legal Assistant | 3.53%  |
| Assistant City Attorney         | 19.18% |
| City Attorney                   | 14.49% |

#### **Court 10-44**

|                        |        |
|------------------------|--------|
| Court Clerk            | 15.01% |
| Court Clerk Supervisor | 19.14% |

#### **Finance 10-45**

|   |        |
|---|--------|
| Customer Service Clerk I                  | 12.16% |
| Customer Service Clerk II                 | 10.74% |
| Accounting Technician                     | 5.83%  |
| Payroll/HR Technician                     | 12.15% |
| Human Resources Coordinator               | 8.84%  |
| Utility Billing Supervisor/City Treasurer | 0.00%  |
| Accounting Manager                        | 9.63%  |
| Management Services Director              | 8.76%  |

#### **Building Maintenance 10-51**

|                     |        |
|---------------------|--------|
| Superintendent      | 16.62% |
| Foreman             | 25.14% |
| Maintenance Tech II | 14.29% |
| Janitor II          | 11.72% |

#### **Police 10-54**

|                                |        |
|--------------------------------|--------|
| Records Manager                | 11.59% |
| Records Clerk                  | 13.07% |
| Evidence Technician            | 25.41% |
| Office Manager/Admin Assistant | 6.44%  |
| Animal Control Officer         | 25.92% |
| Police Officer                 | 3.80%  |
| Master Officer                 | 3.79%  |
| Sergeant                       | 14.27% |

|                |        |
|----------------|--------|
| Police Captain | 15.56% |
| Police Chief   | 12.31% |

**Fire 10-58**

|  |        |
|--|--------|
| Office Manager/Admin Assistant         | 6.44%  |
| Firefighter/EMT (2880)                 | 12.87% |
| Engineer/Firefighter II (2880)         | 15.24% |
| Firefighter/Paramedic (2880)           | 15.12% |
| Firefighter II/Senior Paramedic (2880) | 15.06% |
| Fire Captain (2880)                    | 15.10% |
| Fire Battalion Chief (2880)            | 14.86% |
| Fire Deputy Chief                      | 13.60% |
| Fire Chief                             | 20.94% |

**Community Development 10-59**

|                                      |        |
|--------------------------------------|--------|
| Office Manager                       | 12.15% |
| Code Enforcement Official            | 3.68%  |
| Building & Code Enforcement Official | 13.24% |
| City Planner                         | 9.72%  |
| CED Director/Asst City Manager       | 15.89% |

**Streets 10-60**

|                       |        |
|-----------------------|--------|
| Equipment Operator I  | 12.07% |
| Equipment Operator II | 14.29% |
| Leadman               | 24.49% |
| Foreman               | 25.14% |
| Superintendent        | 16.62% |

**Shop 10-62**

|                     |        |
|---------------------|--------|
| Apprentice Mechanic | 24.82% |
| Foreman             | 25.14% |
| Superintendent      | 16.62% |

**Public Works Admin 10-66**

|                       |        |
|-----------------------|--------|
| Secretary II          | 19.23% |
| Office Manager        | 3.51%  |
| GIS Specialist        | 16.22% |
| Electrician           | 5.09%  |
| Deputy Director       | 19.70% |
| Public Works Director | 14.77% |

**Complex 10-68 / Aquatic Center 10-69**

|                      |        |
|----------------------|--------|
| Secretary I          | 15.81% |
| Program Supervisor I | 10.77% |

|                            |        |
|----------------------------|--------|
| Supervisor                 | 17.81% |
| Maintenance Superintendent | 16.62% |

**Parks & Recreation 10-73**

|                             |        |
|-----------------------------|--------|
| Equipment Operator I        | 12.07% |
| Equipment Operator II       | 14.29% |
| Leadman                     | 24.49% |
| Foreman                     | 25.14% |
| Superintendent              | 16.62% |
| Secretary II                | 19.23% |
| Supervisor                  | 0.00%  |
| Deputy Director             | 0.00%  |
| Parks & Recreation Director | 9.59%  |

**WATER & SEWER UTILITY FUND**

**Water 50-40**

|                       |        |
|-----------------------|--------|
| Equipment Operator I  | 12.07% |
| Equipment Operator II | 14.29% |
| Leadman               | 24.49% |
| Foreman               | 25.14% |
| PW Inspector          | 16.62% |
| Superintendent        | 16.62% |

**Water Admin 50-44**

|  |        |
|--|--------|
| Customer Service Clerk/Billing Assistant | 11.18% |
|--|--------|

**STORM WATER UTILITY FUND**

**Storm Water 51-40**

|                       |        |
|-----------------------|--------|
| Equipment Operator I  | 12.07% |
| Equipment Operator II | 14.29% |
| Foreman               | 25.14% |
| Superintendent        | 16.62% |

**IT FUND**

**IT 60-40**

|                        |        |
|------------------------|--------|
| IT Technician          | 25.12% |
| IT Supervisor/Director | 44.41% |

**Roy City Corporation**  
**Proposed Wage Scale**  
**Current Starting Pay Effective 3/17/2026**

| Position                                  | Department     | Current Starting Pay | After 2.8% COLA | After COLA & Wage Corrections |
|---|----------------|----------------------|-----------------|-------------------------------|
| Secretary I                               | Complex        | \$ 15.50             | \$ 15.93        | \$ 18.45                      |
| Janitor/Custodian                         | Bldg Maint     | \$ 16.32             | \$ 16.78        | \$ 18.75                      |
| Customer Service Clerk I                  | Finance        | \$ 16.52             | \$ 16.98        | \$ 19.04                      |
| Janitor/Custodian II                      | Bldg Maint     | \$ 17.14             | \$ 17.62        | \$ 19.69                      |
| Customer Service Clerk II                 | Finance        | \$ 17.57             | \$ 18.06        | \$ 20.00                      |
| Court Clerk                               | Court          | \$ 17.00             | \$ 17.48        | \$ 20.10                      |
| Records Clerk                             | Police         | \$ 17.57             | \$ 18.06        | \$ 20.42                      |
| Equipment Operator I                      | Public Works   | \$ 18.01             | \$ 18.51        | \$ 20.74                      |
| Equipment Operator I                      | Parks          | \$ 18.01             | \$ 18.51        | \$ 20.74                      |
| Maintenance Technician I                  | Bldg Maint     | \$ 18.01             | \$ 18.51        | \$ 20.74                      |
| Apprentice Mechanic                       | Fleet Services | \$ 18.01             | \$ 18.51        | \$ 20.74                      |
| Secretary II                              | Various        | \$ 17.32             | \$ 17.80        | \$ 21.22                      |
| Customer Service Clerk/Billing Asst       | Finance        | \$ 18.71             | \$ 19.23        | \$ 21.38                      |
| Accounting Technician                     | Finance        | \$ 20.20             | \$ 20.77        | \$ 21.98                      |
| Heavy Equipment Operator II               | Public Works   | \$ 19.01             | \$ 19.54        | \$ 22.33                      |
| Heavy Equipment Operator II               | Parks          | \$ 19.01             | \$ 19.54        | \$ 22.33                      |
| Maintenance Technician II                 | Bldg Maint     | \$ 19.01             | \$ 19.54        | \$ 22.33                      |
| Apprentice Mechanic II                    | Fleet Services | \$ 19.01             | \$ 19.54        | \$ 22.33                      |
| Office Manager/Admin Asst                 | Police         | \$ 21.00             | \$ 21.59        | \$ 22.98                      |
| Office Manager/Admin Asst                 | Fire           | \$ 21.00             | \$ 21.59        | \$ 22.98                      |
| Office Manager/Backflow Administrator     | PW Admin       | \$ 21.60             | \$ 22.20        | \$ 22.98                      |
| Evidence Technician                       | Police         | \$ 17.91             | \$ 18.41        | \$ 23.09                      |
| Code Enforcement Official                 | Comm Dev       | \$ 21.74             | \$ 22.35        | \$ 23.17                      |
| Animal Control Officer                    | Police         | \$ 18.19             | \$ 18.70        | \$ 23.55                      |
| Risk Specialist/Legal Assistant           | Legal          | \$ 22.65             | \$ 23.28        | \$ 24.10                      |
| Program Supervisor I                      | Complex        | \$ 22.09             | \$ 22.71        | \$ 25.16                      |
| Office Manager                            | Comm Dev       | \$ 22.95             | \$ 23.59        | \$ 26.46                      |
| Payroll/HR Technician                     | Finance        | \$ 22.95             | \$ 23.59        | \$ 26.46                      |
| Leadman (Operator III)                    | Public Works   | \$ 20.72             | \$ 21.30        | \$ 26.52                      |
| Leadman (Operator III)                    | Parks          | \$ 20.72             | \$ 21.30        | \$ 26.65                      |
| Program Coordinator                       | Recreation     | \$ 22.09             | \$ 22.71        | \$ 26.86                      |
| Records Manager                           | Police         | \$ 23.62             | \$ 24.28        | \$ 27.09                      |
| Journey Mechanic                          | Fleet Services | \$ 23.20             | \$ 23.85        | \$ 27.83                      |
| Court Clerk Supervisor                    | Court          | \$ 23.62             | \$ 24.28        | \$ 28.93                      |
| Utility Billing Supervisor/City Treasurer | Finance        | \$ 28.88             | \$ 29.69        | \$ 29.69                      |
| Foreman                                   | Public Works   | \$ 23.20             | \$ 23.85        | \$ 29.85                      |
| Foreman                                   | Parks          | \$ 23.20             | \$ 23.85        | \$ 29.85                      |
| Human Resources Coordinator               | Finance        | \$ 27.47             | \$ 28.24        | \$ 30.74                      |
| IT Technician                             | IT             | \$ 23.95             | \$ 24.62        | \$ 30.80                      |
| Supervisor                                | Recreation     | \$ 30.09             | \$ 30.93        | \$ 30.93                      |
| GIS Specialist                            | Public Works   | \$ 25.91             | \$ 26.64        | \$ 30.96                      |
| Executive Assistant/City Recorder         | Legislative    | \$ 26.60             | \$ 27.34        | \$ 31.70                      |
| Building & Code Enforcement Official      | Comm Dev       | \$ 27.41             | \$ 28.18        | \$ 31.91                      |
| Supervisor                                | Complex        | \$ 27.11             | \$ 27.87        | \$ 32.83                      |
| Master Electrician                        | Public Works   | \$ 30.64             | \$ 31.50        | \$ 33.10                      |
| Public Works Inspector                    | Water          | \$ 30.09             | \$ 30.93        | \$ 36.07                      |

|  |                   |          |          |          |
|--|-------------------|----------|----------|----------|
| Superintendent                                   | Parks             | \$ 30.09 | \$ 30.93 | \$ 36.07 |
| Superintendent                                   | Public Works      | \$ 30.09 | \$ 30.93 | \$ 36.07 |
| Superintendent                                   | Public Facilities | \$ 30.09 | \$ 30.93 | \$ 36.07 |
| Accounting Manager                               | Finance           | \$ 33.75 | \$ 34.70 | \$ 38.04 |
| Deputy Director                                  | Parks/Rec         | \$ 39.33 | \$ 40.43 | \$ 40.43 |
| City Planner                                     | Comm Dev          | \$ 40.69 | \$ 41.83 | \$ 45.90 |
| Deputy Director                                  | Public Works      | \$ 39.33 | \$ 40.43 | \$ 48.39 |
| Assistant City Attorney                          | Legal             | \$ 43.49 | \$ 44.71 | \$ 53.29 |
|  |                   |          |          |          |
| IT Supervisor/Director                           | IT                | \$ 32.80 | \$ 33.72 | \$ 48.70 |
| Parks & Recreation Director                      | Parks/Rec         | \$ 45.51 | \$ 46.78 | \$ 51.27 |
| Management Services Director                     | Finance           | \$ 48.42 | \$ 49.78 | \$ 54.14 |
| Community & Economic Development Director        | Comm Dev          | \$ 47.16 | \$ 48.48 | \$ 56.20 |
| Public Works Director                            | Public Works      | \$ 49.08 | \$ 50.45 | \$ 57.90 |
| Community Development Director/Asst City Manager | Comm Dev          | \$ 49.53 | \$ 50.92 | \$ 59.01 |
| City Attorney                                    | Legal             | \$ 55.89 | \$ 57.45 | \$ 65.77 |
| City Manager                                     | Legislative       | \$ 59.13 | \$ 60.79 | \$ 68.26 |

| Position                              | Department    | Current Starting Pay | Adjusted for 2080 hours | After 2.8% COLA | After 2.8% COLA & Wage Corrections |
|---------------------------------------|---------------|----------------------|-------------------------|-----------------|------------------------------------|
| Firefighter/EMT (2880)                | Fire & Rescue | \$ 17.60             | \$ 24.37                | \$ 25.05        | \$ 28.27                           |
| Engineer/Firefighter II (2880)        | Fire & Rescue | \$ 19.91             | \$ 27.57                | \$ 28.34        | \$ 32.66                           |
| Firefighter/Paramedic (2880)          | Fire & Rescue | \$ 20.47             | \$ 28.34                | \$ 29.14        | \$ 33.55                           |
| FirefighterII/Senior Paramedic (2880) | Fire & Rescue | \$ 21.50             | \$ 29.77                | \$ 30.60        | \$ 35.21                           |
| Fire Captain (2880)                   | Fire & Rescue | \$ 24.37             | \$ 33.74                | \$ 34.69        | \$ 39.93                           |
| Fire Battalion Chief (2880)           | Fire & Rescue | \$ 30.62             | \$ 42.40                | \$ 43.58        | \$ 50.06                           |
| Deputy Chief                          | Fire & Rescue | \$ 46.29             | \$ 46.29                | \$ 47.59        | \$ 54.06                           |
| Police Officer                        | Police        | \$ 27.80             | \$ 27.80                | \$ 28.58        | \$ 29.67                           |
| Master Officer                        | Police        | \$ 30.59             | \$ 30.59                | \$ 31.45        | \$ 32.64                           |
| Sergeant                              | Police        | \$ 35.41             | \$ 35.41                | \$ 36.40        | \$ 41.59                           |
| Police Captain                        | Police        | \$ 41.65             | \$ 41.65                | \$ 42.82        | \$ 49.48                           |
|                                       |               |                      |                         |                 |                                    |
| Fire Chief                            | Fire & Rescue | \$ 49.04             | \$ 49.04                | \$ 50.41        | \$ 60.97                           |
| Chief of Police                       | Police        | \$ 53.30             | \$ 53.30                | \$ 54.79        | \$ 61.53                           |

# Proposed Property Tax Impact Schedule - Alternative Option 1

To assist with budget decisions, the following alternative Property Tax Impact Schedule as been prepared. This alternative option would give a 2.8% COLA to all employees and instead of the full wage correction adjustments, full time wages would be adjusted to not more than 5% below the average for similar positions in cities in the surrounding area. For example, an employee whose wage is 15% below average would receive a 10% wage correction adjustment; an employee whose wage is 2% below average would not receive an adjustment.

Roy City will consider an increase to its property tax rate from .001618 to .2286 (estimated) to generate an additional \$2,091,300. The following information is intended to provide decision makers and the public with an explanation of how the City’s operations would be affected if the property tax rate remains the same.

|  |                  |
|--|------------------|
| Roy City’s Current Property Tax Rate*        | 0.001618         |
| Roy City’s Current Property Tax Revenue*     | 5,063,729        |
| Proposed Revenue with Tax Change*            | 7,155,029        |
| <b>New Property Tax Revenue to Roy City*</b> | <b>2,091,300</b> |

**Estimated Increase to Roy City’s Property Tax Rate\* 41.30%**

|   | Annual    | Monthly  |
|---|-----------|----------|
| Estimated Increase to a primary residence of \$432,000* | \$ 158.77 | \$ 13.23 |
| Estimated Increase to a business valued at \$432,000*   | \$ 288.67 | \$ 24.06 |

\*These figures are estimates based on 2025 tax rate information. 2026 tax rate information is not available until mid-June.

| Affected Department | Description            | Budget w/out Tax Increase | Proposed Budget | Budget Change | Property Tax % |
|---------------------|------------------------|---------------------------|-----------------|---------------|----------------|
| General Fund        | Draw from fund balance | (455,321)                 | -               | 455,321       | 8.99%          |

**Impact of Tax Increase** - This amount relates to a 2.5% COLA given to employees in March 2026. Since the 2025 property tax increase was denied, current revenues do not support these payroll expenses. With approval of the tax increase, the City would not need to draw from fund balance to balance the budget. This is an on-going expense so if the tax increase is not approved, the amount would draw from fund balance in each subsequent year.

|                    |                     |         |         |        |       |
|--------------------|---------------------|---------|---------|--------|-------|
| <b>Legislative</b> | COLA                |         |         | 10,392 | 0.21% |
|                    | Wage correction adj |         |         | 25,241 | 0.50% |
|                    | Total               | 539,366 | 574,999 | 35,633 | 0.70% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legislative Department.

|              |                     |         |         |        |       |
|--------------|---------------------|---------|---------|--------|-------|
| <b>Legal</b> | COLA                |         |         | 11,222 | 0.22% |
|              | Wage correction adj |         |         | 43,366 | 0.86% |
|              | Total               | 427,506 | 482,094 | 54,588 | 1.08% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legal Department.

|                      |                     |         |         |        |       |
|----------------------|---------------------|---------|---------|--------|-------|
| <b>Justice Court</b> | COLA                |         |         | 11,546 | 0.23% |
|                      | Wage correction adj |         |         | 35,668 | 0.70% |
|                      | Total               | 511,488 | 558,702 | 47,214 | 0.93% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Justice Court Department.

|                |                     |         |         |        |       |
|----------------|---------------------|---------|---------|--------|-------|
| <b>Finance</b> | COLA                |         |         | 22,660 | 0.45% |
|                | Wage correction adj |         |         | 30,314 | 0.60% |
|                | Total               | 511,838 | 564,812 | 52,974 | 1.05% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Finance Department.

|                             |                     |         |         |        |       |
|-----------------------------|---------------------|---------|---------|--------|-------|
| <b>Building Maintenance</b> | COLA                |         |         | 8,871  | 0.18% |
|                             | Wage correction adj |         |         | 34,321 | 0.68% |
|                             | Total               | 639,862 | 683,054 | 43,192 | 0.85% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Building Maintenance Department.

|                                     |                     |           |           |         |       |
|-------------------------------------|---------------------|-----------|-----------|---------|-------|
| <b>Police &amp; Animal Services</b> | COLA                |           |           | 153,919 | 3.04% |
|                                     | Wage correction adj |           |           | 213,321 | 4.21% |
|                                     | Total               | 7,763,393 | 8,130,633 | 367,240 | 7.25% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Police & Animal Services Department.

|             |                     |           |           |         |        |
|-------------|---------------------|-----------|-----------|---------|--------|
| <b>Fire</b> | COLA                |           |           | 133,344 | 2.63%  |
|             | Wage correction adj |           |           | 444,330 | 8.77%  |
|             | Total               | 6,231,021 | 6,808,695 | 577,674 | 11.41% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fire Department.

|                              |                     |         |         |        |       |
|------------------------------|---------------------|---------|---------|--------|-------|
| <b>Community Development</b> | COLA                |         |         | 17,820 | 0.35% |
|                              | Wage correction adj |         |         | 42,880 | 0.85% |
|                              | Total               | 813,665 | 874,365 | 60,700 | 1.20% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Community Development Department.

|                |                     |         |           |        |       |
|----------------|---------------------|---------|-----------|--------|-------|
| <b>Streets</b> | COLA                |         |           | 18,684 | 0.37% |
|                | Wage correction adj |         |           | 74,800 | 1.48% |
|                | Total               | 936,988 | 1,030,472 | 93,484 | 1.85% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Streets Department.

|                       |                     |         |         |        |       |
|-----------------------|---------------------|---------|---------|--------|-------|
| <b>Fleet Services</b> | COLA                |         |         | 5,872  | 0.12% |
|                       | Wage correction adj |         |         | 34,379 | 0.68% |
|                       | Total               | 225,792 | 266,043 | 40,251 | 0.79% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fleet Services Department.

|                            |                     |                |                |               |              |
|----------------------------|---------------------|----------------|----------------|---------------|--------------|
| <b>Public Works Admin.</b> | COLA                |                |                | 19,442        | 0.38%        |
|                            | Wage correction adj |                |                | 58,426        | 1.15%        |
|                            | <b>Total</b>        | <b>447,150</b> | <b>525,018</b> | <b>77,868</b> | <b>1.54%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Public Works Administration Department.

|                           |                     |                |                |               |              |
|---------------------------|---------------------|----------------|----------------|---------------|--------------|
| <b>Recreation Complex</b> | COLA                |                |                | 18,583        | 0.37%        |
|                           | Wage correction adj |                |                | 23,341        | 0.46%        |
|                           | <b>Total</b>        | <b>946,870</b> | <b>988,794</b> | <b>41,924</b> | <b>0.83%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Recreation Complex Department.

|                       |                     |                |                  |               |              |
|-----------------------|---------------------|----------------|------------------|---------------|--------------|
| <b>Aquatic Center</b> | COLA                |                |                  | 16,593        | 0.33%        |
|                       | Wage correction adj |                |                  | 16,369        | 0.32%        |
|                       | <b>Total</b>        | <b>979,452</b> | <b>1,012,414</b> | <b>32,962</b> | <b>0.65%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Aquatic Center Department.

|                               |                     |                  |                  |                |              |
|-------------------------------|---------------------|------------------|------------------|----------------|--------------|
| <b>Parks &amp; Recreation</b> | COLA                |                  |                  | 32,575         | 0.64%        |
|                               | Wage correction adj |                  |                  | 77,700         | 1.53%        |
|                               | <b>Total</b>        | <b>1,741,824</b> | <b>1,852,099</b> | <b>110,275</b> | <b>2.18%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Parks & Recreation Department.

|                                   |                            |  |  |                  |               |
|-----------------------------------|----------------------------|--|--|------------------|---------------|
| <b>Total for the General Fund</b> | <b>Revenue shortage</b>    |  |  | <b>455,321</b>   | <b>8.99%</b>  |
|                                   | <b>COLA</b>                |  |  | <b>481,523</b>   | <b>9.51%</b>  |
|                                   | <b>Wage correction adj</b> |  |  | <b>1,154,456</b> | <b>22.80%</b> |
|                                   | <b>Total</b>               |  |  | <b>2,091,300</b> | <b>41.30%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees and would not need to draw from fund balance to balance the budget.

Additional department requests not included in the proposed budget. The following items would need an additional tax increase over what is proposed.

| Department    | Description                               | Cost   | Tax Increase |
|---------------|---|--------|--------------|
| Justice Court | Change part-time court clerk to full time | 50,000 | 0.99%        |
| Police        | New Records Clerk                         | 79,000 | 1.56%        |
| Police        | Overtime                                  | 20,000 | 0.39%        |
| Fire          | Overtime                                  | 25,000 | 0.49%        |
| Fire          | Part time wages                           | 50,000 | 0.99%        |

# Proposed Property Tax Impact Schedule - Alternative Option 2

To assist with budget decisions, the following alternative Property Tax Impact Schedule as been prepared. This alternative option would give a 2.8% COLA to all employees and instead of the full wage correction adjustments, full time wages would be adjusted to not more than 8% below the average for similar positions in cities in the surrounding area. For example, an employee whose wage is 15% below average would receive a 7% wage correction adjustment; an employee whose wage is 5% below average would not receive an adjustment.

Roy City will consider an increase to its property tax rate from .001618 to .2177 (estimated) to generate an additional \$1,749,389. The following information is intended to provide decision makers and the public with an explanation of how the City’s operations would be affected if the property tax rate remains the same.

|  |                  |
|--|------------------|
| Roy City’s Current Property Tax Rate*        | 0.001618         |
| Roy City’s Current Property Tax Revenue*     | 5,063,729        |
| Proposed Revenue with Tax Change*            | 6,813,118        |
| <b>New Property Tax Revenue to Roy City*</b> | <b>1,749,389</b> |

**Estimated Increase to Roy City’s Property Tax Rate\* 34.55%**

|   | Annual    | Monthly  |
|---|-----------|----------|
| Estimated Increase to a primary residence of \$432,000* | \$ 132.81 | \$ 11.07 |
| Estimated Increase to a business valued at \$432,000*   | \$ 241.48 | \$ 20.12 |

\*These figures are estimates based on 2025 tax rate information. 2026 tax rate information is not available until mid-June.

| Affected Department | Description            | Proposed Budget | Budget w/out Tax Increase | Budget Change | Property Tax % |
|---------------------|------------------------|-----------------|---------------------------|---------------|----------------|
| General Fund        | Draw from fund balance | -               | (455,321)                 | 455,321       | 8.99%          |

**Impact of Tax Increase** - This amount relates to a 2.5% COLA given to employees in March 2026. Since the 2025 property tax increase was denied, current revenues do not support these payroll expenses. With approval of the tax increase, the City would not need to draw from fund balance to balance the budget. This is an on-going expense so if the tax increase is not approved, the amount would draw from fund balance in each subsequent year.

|                    |                     |         |         |        |       |
|--------------------|---------------------|---------|---------|--------|-------|
| <b>Legislative</b> | COLA                |         |         | 10,392 | 0.21% |
|                    | Wage correction adj |         |         | 16,080 | 0.32% |
|                    | Total               | 565,838 | 539,366 | 26,472 | 0.52% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legislative Department.

|              |                     |         |         |        |       |
|--------------|---------------------|---------|---------|--------|-------|
| <b>Legal</b> | COLA                |         |         | 11,222 | 0.22% |
|              | Wage correction adj |         |         | 32,293 | 0.64% |
|              | Total               | 471,021 | 427,506 | 43,515 | 0.86% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legal Department.

|                      |                     |         |         |        |       |
|----------------------|---------------------|---------|---------|--------|-------|
| <b>Justice Court</b> | COLA                |         |         | 11,546 | 0.23% |
|                      | Wage correction adj |         |         | 24,501 | 0.48% |
|                      | Total               | 547,535 | 511,488 | 36,047 | 0.71% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Justice Court Department.

|                |                     |         |         |        |       |
|----------------|---------------------|---------|---------|--------|-------|
| <b>Finance</b> | COLA                |         |         | 22,660 | 0.45% |
|                | Wage correction adj |         |         | 11,574 | 0.23% |
|                | Total               | 546,072 | 511,838 | 34,234 | 0.68% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Finance Department.

|                             |                     |         |         |        |       |
|-----------------------------|---------------------|---------|---------|--------|-------|
| <b>Building Maintenance</b> | COLA                |         |         | 8,871  | 0.18% |
|                             | Wage correction adj |         |         | 25,944 | 0.51% |
|                             | Total               | 674,677 | 639,862 | 34,815 | 0.69% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Building Maintenance Department.

|                                     |                     |           |           |         |       |
|-------------------------------------|---------------------|-----------|-----------|---------|-------|
| <b>Police &amp; Animal Services</b> | COLA                |           |           | 153,919 | 3.04% |
|                                     | Wage correction adj |           |           | 150,405 | 2.97% |
|                                     | Total               | 8,067,717 | 7,763,393 | 304,324 | 6.01% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Police & Animal Services Department.

|             |                     |           |           |         |       |
|-------------|---------------------|-----------|-----------|---------|-------|
| <b>Fire</b> | COLA                |           |           | 133,344 | 2.63% |
|             | Wage correction adj |           |           | 307,300 | 6.07% |
|             | Total               | 6,671,665 | 6,231,021 | 440,644 | 8.70% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fire Department.

|                              |                     |         |         |        |       |
|------------------------------|---------------------|---------|---------|--------|-------|
| <b>Community Development</b> | COLA                |         |         | 17,820 | 0.35% |
|                              | Wage correction adj |         |         | 27,080 | 0.53% |
|                              | Total               | 858,565 | 813,665 | 44,900 | 0.89% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Community Development Department.

|                |                     |           |         |        |       |
|----------------|---------------------|-----------|---------|--------|-------|
| <b>Streets</b> | COLA                |           |         | 18,684 | 0.37% |
|                | Wage correction adj |           |         | 58,555 | 1.16% |
|                | Total               | 1,014,227 | 936,988 | 77,239 | 1.53% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Streets Department.

|                       |                     |         |         |        |       |
|-----------------------|---------------------|---------|---------|--------|-------|
| <b>Fleet Services</b> | COLA                |         |         | 5,872  | 0.12% |
|                       | Wage correction adj |         |         | 28,144 | 0.56% |
|                       | Total               | 259,808 | 225,792 | 34,016 | 0.67% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fleet Services Department.

|                            |                     |                |                |               |              |
|----------------------------|---------------------|----------------|----------------|---------------|--------------|
| <b>Public Works Admin.</b> | COLA                |                |                | 19,442        | 0.38%        |
|                            | Wage correction adj |                |                | 43,862        | 0.87%        |
|                            | <b>Total</b>        | <b>510,454</b> | <b>447,150</b> | <b>63,304</b> | <b>1.25%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Public Works Administration Department.

|                           |                     |                |                |               |              |
|---------------------------|---------------------|----------------|----------------|---------------|--------------|
| <b>Recreation Complex</b> | COLA                |                |                | 18,583        | 0.37%        |
|                           | Wage correction adj |                |                | 16,781        | 0.33%        |
|                           | <b>Total</b>        | <b>982,234</b> | <b>946,870</b> | <b>35,364</b> | <b>0.70%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Recreation Complex Department.

|                       |                     |                  |                |               |              |
|-----------------------|---------------------|------------------|----------------|---------------|--------------|
| <b>Aquatic Center</b> | COLA                |                  |                | 16,593        | 0.33%        |
|                       | Wage correction adj |                  |                | 11,744        | 0.23%        |
|                       | <b>Total</b>        | <b>1,007,789</b> | <b>979,452</b> | <b>28,337</b> | <b>0.56%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Aquatic Center Department.

|                               |                     |                  |                  |               |              |
|-------------------------------|---------------------|------------------|------------------|---------------|--------------|
| <b>Parks &amp; Recreation</b> | COLA                |                  |                  | 32,575        | 0.64%        |
|                               | Wage correction adj |                  |                  | 58,282        | 1.15%        |
|                               | <b>Total</b>        | <b>1,832,681</b> | <b>1,741,824</b> | <b>90,857</b> | <b>1.79%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Parks & Recreation Department.

|                                   |                            |  |  |                  |               |
|-----------------------------------|----------------------------|--|--|------------------|---------------|
| <b>Total for the General Fund</b> | <b>Revenue shortage</b>    |  |  | <b>455,321</b>   | <b>8.99%</b>  |
|                                   | <b>COLA</b>                |  |  | <b>481,523</b>   | <b>9.51%</b>  |
|                                   | <b>Wage correction adj</b> |  |  | <b>812,545</b>   | <b>16.05%</b> |
|                                   | <b>Total</b>               |  |  | <b>1,749,389</b> | <b>34.55%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees and would not need to draw from fund balance to balance the budget.

Additional department requests not included in the proposed budget. The following items would need an additional tax increase over what is proposed.

| Department    | Description                               | Cost   | Tax Increase |
|---------------|---|--------|--------------|
| Justice Court | Change part-time court clerk to full time | 50,000 | 0.99%        |
| Police        | New Records Clerk                         | 79,000 | 1.56%        |
| Police        | Overtime                                  | 20,000 | 0.39%        |
| Fire          | Overtime                                  | 25,000 | 0.49%        |
| Fire          | Part time wages                           | 50,000 | 0.99%        |

# Proposed Property Tax Impact Schedule - Alternative Option 3

To assist with budget decisions, the following alternative Property Tax Impact Schedule as been prepared. This alternative option would give a 2.8% COLA to all employees and instead of the full wage correction adjustments, full time wages would be adjusted to not more than 10% below the average for similar positions in cities in the surrounding area. For example, an employee whose wage is 15% below average would receive a 5% wage correction adjustment; an employee whose wage is 10% below average would not receive an adjustment.

Roy City will consider an increase to its property tax rate from .001618 to .2106 (estimated) to generate an additional \$1,528,601. The following information is intended to provide decision makers and the public with an explanation of how the City’s operations would be affected if the property tax rate remains the same.

|  |                  |
|--|------------------|
| Roy City’s Current Property Tax Rate*        | 0.001618         |
| Roy City’s Current Property Tax Revenue*     | 5,063,729        |
| Proposed Revenue with Tax Change*            | 6,592,330        |
| <b>New Property Tax Revenue to Roy City*</b> | <b>1,528,601</b> |

**Estimated Increase to Roy City’s Property Tax Rate\* 30.19%**

|   | Annual    | Monthly  |
|---|-----------|----------|
| Estimated Increase to a primary residence of \$432,000* | \$ 116.05 | \$ 9.67  |
| Estimated Increase to a business valued at \$432,000*   | \$ 211.00 | \$ 17.58 |

\*These figures are estimates based on 2025 tax rate information. 2026 tax rate information is not available until mid-June.

| Affected Department | Description            | Proposed Budget | Budget w/out Tax Increase | Budget Change | Property Tax % |
|---------------------|------------------------|-----------------|---------------------------|---------------|----------------|
| General Fund        | Draw from fund balance | -               | (455,321)                 | 455,321       | 8.99%          |

**Impact of Tax Increase** - This amount relates to a 2.5% COLA given to employees in March 2026. Since the 2025 property tax increase was denied, current revenues do not support these payroll expenses. With approval of the tax increase, the City would not need to draw from fund balance to balance the budget. This is an on-going expense so if the tax increase is not approved, the amount would draw from fund balance in each subsequent year.

|                    |                     |         |         |        |       |
|--------------------|---------------------|---------|---------|--------|-------|
| <b>Legislative</b> | COLA                |         |         | 10,392 | 0.21% |
|                    | Wage correction adj |         |         | 9,972  | 0.20% |
|                    | Total               | 559,730 | 539,366 | 20,364 | 0.40% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legislative Department.

|              |                     |         |         |        |       |
|--------------|---------------------|---------|---------|--------|-------|
| <b>Legal</b> | COLA                |         |         | 11,222 | 0.22% |
|              | Wage correction adj |         |         | 24,911 | 0.49% |
|              | Total               | 463,639 | 427,506 | 36,133 | 0.71% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legal Department.

|                      |                     |         |         |        |       |
|----------------------|---------------------|---------|---------|--------|-------|
| <b>Justice Court</b> | COLA                |         |         | 11,546 | 0.23% |
|                      | Wage correction adj |         |         | 17,058 | 0.34% |
|                      | Total               | 540,092 | 511,488 | 28,604 | 0.56% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Justice Court Department.

|                |                     |         |         |        |       |
|----------------|---------------------|---------|---------|--------|-------|
| <b>Finance</b> | COLA                |         |         | 22,660 | 0.45% |
|                | Wage correction adj |         |         | 3,452  | 0.07% |
|                | Total               | 537,950 | 511,838 | 26,112 | 0.52% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Finance Department.

|                             |                     |         |         |        |       |
|-----------------------------|---------------------|---------|---------|--------|-------|
| <b>Building Maintenance</b> | COLA                |         |         | 8,871  | 0.18% |
|                             | Wage correction adj |         |         | 20,359 | 0.40% |
|                             | Total               | 669,092 | 639,862 | 29,230 | 0.58% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Building Maintenance Department.

|                                     |                     |           |           |         |       |
|-------------------------------------|---------------------|-----------|-----------|---------|-------|
| <b>Police &amp; Animal Services</b> | COLA                |           |           | 153,919 | 3.04% |
|                                     | Wage correction adj |           |           | 109,214 | 2.16% |
|                                     | Total               | 8,026,526 | 7,763,393 | 263,133 | 5.20% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Police & Animal Services Department.

|             |                     |           |           |         |       |
|-------------|---------------------|-----------|-----------|---------|-------|
| <b>Fire</b> | COLA                |           |           | 133,344 | 2.63% |
|             | Wage correction adj |           |           | 216,768 | 4.28% |
|             | Total               | 6,581,133 | 6,231,021 | 350,112 | 6.91% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fire Department.

|                              |                     |         |         |        |       |
|------------------------------|---------------------|---------|---------|--------|-------|
| <b>Community Development</b> | COLA                |         |         | 17,820 | 0.35% |
|                              | Wage correction adj |         |         | 16,958 | 0.33% |
|                              | Total               | 848,443 | 813,665 | 34,778 | 0.69% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Community Development Department.

|                |                     |           |         |        |       |
|----------------|---------------------|-----------|---------|--------|-------|
| <b>Streets</b> | COLA                |           |         | 18,684 | 0.37% |
|                | Wage correction adj |           |         | 47,725 | 0.94% |
|                | Total               | 1,003,397 | 936,988 | 66,409 | 1.31% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Streets Department.

|                       |                     |         |         |        |       |
|-----------------------|---------------------|---------|---------|--------|-------|
| <b>Fleet Services</b> | COLA                |         |         | 5,872  | 0.12% |
|                       | Wage correction adj |         |         | 23,988 | 0.47% |
|                       | Total               | 255,652 | 225,792 | 29,860 | 0.59% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fleet Services Department.

|                            |                     |                |                |               |              |
|----------------------------|---------------------|----------------|----------------|---------------|--------------|
| <b>Public Works Admin.</b> | COLA                |                |                | 19,442        | 0.38%        |
|                            | Wage correction adj |                |                | 34,229        | 0.68%        |
|                            | <b>Total</b>        | <b>500,821</b> | <b>447,150</b> | <b>53,671</b> | <b>1.06%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Public Works Administration Department.

|                           |                     |                |                |               |              |
|---------------------------|---------------------|----------------|----------------|---------------|--------------|
| <b>Recreation Complex</b> | COLA                |                |                | 18,583        | 0.37%        |
|                           | Wage correction adj |                |                | 8,660         | 0.17%        |
|                           | <b>Total</b>        | <b>974,113</b> | <b>946,870</b> | <b>27,243</b> | <b>0.54%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Recreation Complex Department.

|                       |                     |                  |                |               |              |
|-----------------------|---------------------|------------------|----------------|---------------|--------------|
| <b>Aquatic Center</b> | COLA                |                  |                | 16,593        | 0.33%        |
|                       | Wage correction adj |                  |                | 12,407        | 0.25%        |
|                       | <b>Total</b>        | <b>1,008,452</b> | <b>979,452</b> | <b>29,000</b> | <b>0.57%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Aquatic Center Department.

|                               |                     |                  |                  |               |              |
|-------------------------------|---------------------|------------------|------------------|---------------|--------------|
| <b>Parks &amp; Recreation</b> | COLA                |                  |                  | 32,575        | 0.64%        |
|                               | Wage correction adj |                  |                  | 46,056        | 0.91%        |
|                               | <b>Total</b>        | <b>1,820,455</b> | <b>1,741,824</b> | <b>78,631</b> | <b>1.55%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Parks & Recreation Department.

|                                   |                            |  |  |                  |               |
|-----------------------------------|----------------------------|--|--|------------------|---------------|
| <b>Total for the General Fund</b> | <b>Revenue shortage</b>    |  |  | <b>455,321</b>   | <b>8.99%</b>  |
|                                   | <b>COLA</b>                |  |  | <b>481,523</b>   | <b>9.51%</b>  |
|                                   | <b>Wage correction adj</b> |  |  | <b>591,757</b>   | <b>11.69%</b> |
|                                   | <b>Total</b>               |  |  | <b>1,528,601</b> | <b>30.19%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees and would not need to draw from fund balance to balance the budget.

Additional department requests not included in the proposed budget. The following items would need an additional tax increase over what is proposed.

| Department    | Description                               | Cost   | Tax Increase |
|---------------|---|--------|--------------|
| Justice Court | Change part-time court clerk to full time | 50,000 | 0.99%        |
| Police        | New Records Clerk                         | 79,000 | 1.56%        |
| Police        | Overtime                                  | 20,000 | 0.39%        |
| Fire          | Overtime                                  | 25,000 | 0.49%        |
| Fire          | Part time wages                           | 50,000 | 0.99%        |

# FY2027 BUDGET PRESENTATION

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**DATE:** May 5, 2026  
**TO:** Mayor and City Council  
**FROM:** Amber Kelley  
**RE:** Presentation and adoption of Tentative Budget and Property Tax Impact Schedule for the City of Roy, Utah for Fiscal Year 2027

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**Ordinance**       **Resolution**       **Motion**       **Information**

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## **Executive Summary**

Utah State Code Title 10, Chapter 6 requires a tentative budget be filed with the governing body for each fund for which a budget is required. This action will meet that requirement.

Roy City Code 1-9-3 requires the City to conduct a Truth in Taxation hearing annually, regardless of whether a property tax increase is proposed. This annual hearing does not bind the City Council to increase the certified tax rate, but only to hold the annual hearing and go through the Truth in Taxation process.

Roy City is considering levying a tax rate that exceeds the certified tax rate. The proposed budget includes a recommendation for a 55.45% property tax increase. This would generate an approximate \$2,807,745 additional property tax revenue. The additional revenue would be used: 1) to balance the budget due to a revenue shortfall resulting from the Cost-of-Living Adjustment given to employees in the current fiscal year, 2) to give a 2.8% Cost-of-Living Adjustment to employees in the 2027 fiscal year and 3) to give wage correction adjustments to all full-time employees.

The proposed tentative budget and property tax impact schedule are available for public inspection on our website at [www.royutah.gov](http://www.royutah.gov) or by contacting the City Recorder.

## **Budget Process**

This is the first step in the budget process regarding required involvement from the City Council, with the final step being a public hearing and adoption of the final budget in August.

- Step 1 – Receive and adopt the tentative budget and property tax impact schedule.
  - Must occur in the first regularly scheduled meeting in May.
- Step 2 – Establish a date for a Public Hearing and adoption of the interim budget and final budget.
- Step 3 – Discuss the tentative budget throughout May and June.
  - Administrative staff and department heads are available to provide an overview of proposed budgetary items. Council Worksessions can be scheduled as needed.

- Step 4 – Hold a Public Hearing and adopt an interim budget via resolution.
  - Scheduled for June 16, 2026, at 5:30 p.m. pending Council approval.
    - The interim budget is in effect from July 1, 2026 until the final budget is adopted and the Utah State Tax Commission has certified the City’s tax rate.
    - No expenses related to the property tax impact schedule can be spent during this time.
- Step 5 – Hold a Public Hearing and adopt a final budget via resolution.
  - Scheduled for August 11, 2026, at 6:00 p.m. pending Council approval.

### **Recommendation**

Staff recommends adopting resolution 26-7 adopting the FY2027 tentative budget and property tax impact schedule and scheduling the public hearings to receive public comment for June 16, 2026 and August 11, 2026.

**Resolution No. 26-7**

**A RESOLUTION OF ROY CITY, UTAH, ADOPTING THE TENTATIVE BUDGET AND PROPERTY TAX IMPACT SCHEDULE FOR ROY CITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027; AND SCHEDULING PUBLIC HEARINGS TO RECEIVE PUBLIC COMMENT BEFORE THE INTERIM BUDGET AND FINAL BUDGET IS ADOPTED.**

**WHEREAS**, on the 5<sup>th</sup> day of May, 2026, pursuant to the Uniform Fiscal Procedures Act for Utah Cities, Utah Code Title 10, Section 6, et seq., as amended, the City Manager submitted to the Council of Roy City the proposed or tentative General Fund Budget; Capital Improvements Budget; Enterprise Funds Budget; Internal Service Funds Budget; Special Revenue Funds Budget; Property Tax Impact Schedule; Personnel Positions and Compensation Schedules and Plans; and his budget message, all for the fiscal year of July 1, 2026 to June 30, 2027, as required by Statute; and

**WHEREAS**, the City Council is required to review, consider and adopt the tentative budget in a regular or special meeting called for that purpose; and

**WHEREAS**, the tentative budget and property tax impact schedule adopted by the City Council and all supporting schedules and data shall be a public record in the offices of the City Recorder and on the City website, available for public inspection for a period of at least ten (10) days prior to the adoption of the City final budget; and

**WHEREAS**, the purpose of the hearings is to receive public comment before adoption of the interim budget and final budget.

**NOW, THEREFORE**, be it resolved by the Roy City Council as follows:

1. The budget for fiscal year 2026-2027, as amended, consisting of the General Fund Budget, Capital Improvements Budget, Enterprise Funds Budget, Internal Service Funds Budget, Special Revenue Funds Budget and the personnel position and compensation plans, is hereby adopted and made the tentative budget of Roy City for the Fiscal Year July 1, 2026, until adoption of the final budget.

2. The Property Tax Impact Schedule, as presented by the Budget Officer, is hereby adopted and made available for public inspection on the City website and in the City Recorder's office.

3. Pursuant to Utah Code 59-2-919, it shall be acknowledged that the budget officer stated that the tentative budget includes a property tax increase and presented a property tax impact schedule as defined in Utah Code 59-2-924

4. A public hearing to receive comment before the City's interim budget is adopted shall be held on Tuesday, June 16, 2026 at 5:30 p.m. in the City Council Chambers, Roy City Hall, 5051 South 1900 West, Roy, Utah.

5. A public hearing to receive comment before the City's final budget is adopted shall be held on Tuesday, August 11, 2026 at 6:00 p.m., or as determined by Weber County, in the City Council Chambers, Roy City Hall, 5051 South 1900 West, Roy, Utah.

6. The City Recorder shall publish notice of said public hearings consistent with the requirements of Utah Code Section 10 Title 6.

7. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, part and provisions of this Resolution shall be severable.

8. This Resolution shall take effect immediately upon its adoption and deposit with the City Recorder, who shall forthwith certify a copy thereof to the Director of Management Services.

**PASSED, APPROVED AND ADOPTED** by the Council of Roy City this 5<sup>th</sup> day of May, 2026.

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Ann Jackson  
Mayor

Attested and Recorded:

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Brittany Fowers  
City Recorder

This Resolution has been approved by the following vote of the Roy City Council:

|                       |       |
|-----------------------|-------|
| Councilmember Hulbert | _____ |
| Councilmember Jackson | _____ |
| Councilmember Saxton  | _____ |
| Councilmember Sphar   | _____ |
| Councilmember Wilson  | _____ |

# PROPERTY TAX INCREASE & PUBLIC HEARING

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**DATE:** May 5, 2026  
**TO:** Mayor and City Council  
**FROM:** Amber Kelley  
**RE:** Intent of the City Council to adopt a tax rate that exceeds the certified tax rate and provide notice of a public hearing.

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**Ordinance**       **Resolution**       **Motion**       **Information**

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## **Executive Summary**

Utah State Code Title 59, Chapter 2 requires the City Council to annually adopt a property tax rate. The City may not adopt a property tax rate that exceeds the certified tax rate unless it provides notice, holds a public hearing and adopts a resolution stating its intent to increase property tax revenue.

The following resolution declares the Council’s intent to adopt a property tax rate that exceeds the certified tax rate for FY2027. It does not bind the City Council to increase the certified tax rate, but only to hold the annual hearing and go through the Truth in Taxation process.

The proposed increase will generate approximately \$2,807,745 in additional tax revenue and is an increase of approximately 55.45% over the current certified tax rate. A property tax impact schedule has been prepared and presented with the budget and is attached as Exhibit “A”. This schedule gives more detail on how the additional tax revenue will be used and is also available for public inspection on our website at [www.royutah.gov](http://www.royutah.gov) or by contacting the City Recorder.

We are providing notice to the citizens of Roy of a public hearing tentatively scheduled for August 11, 2026 at 6:00 p.m. in the City Council Chambers, Roy City Hall, 5051 S 1900 W, Roy, Utah. The public hearing will be scheduled through Weber County to ensure no overlapping taxing entities have hearings at the same time. Residents will have the option to participate in the public hearing in person or through Zoom so they can participate virtually as well.

## **Recommendation**

Staff recommends adopting resolution 26-8 declaring the intent of the City Council to adopt a property tax rate that exceeds the certified tax rate and providing notice of a public hearing.

**Resolution No. 26-8**

**A RESOLUTION OF ROY CITY, UTAH, DECLARING THE INTENT OF THE CITY COUNCIL TO ADOPT A PROPERTY TAX RATE THAT EXCEEDS THE CERTIFIED TAX RATE AND PROVIDING NOTICE OF A PUBLIC HEARING.**

**WHEREAS**, the Roy City Council is required to annually adopt a property tax rate pursuant to Utah Code Title 59, Chapter 2, et. seq; and

**WHEREAS**, pursuant to Utah Code Ann. § 59-2-919 the City may not adopt a property tax rate that exceeds the certified tax rate unless it provides notice, holds a public hearing, and adopts a resolution stating its intent to increase property tax revenue; and

**WHEREAS**, the City Council has reviewed the proposed budget for Fiscal Year 2027 and has determined that it is necessary to consider a property tax rate increase that exceeds the certified tax rate in order to meet the needs of the City; and

**WHEREAS**, the proposed increase is intended to generate approximately \$2,807,745 in additional ad valorem property tax revenue, representing an approximate 55.45% increase over the certified tax rate.

**NOW, THEREFORE**, be it resolved by the Roy City Council as follows:

**1. Declaration of Intent.**

The City Council hereby declares its intent to adopt a property tax rate that exceeds the certified tax rate for the Fiscal Year 2027, subject to compliance with all applicable laws and requirements.

**2. Public Hearing.**

Because the tentative budget proposes a property tax rate increase under Section 59-2-919 through 59-2-924 of the Utah Code, the City will provide notice and conduct a public hearing on August 11, 2026 at 6:00 p.m. in the City Council Chambers, Roy City Hall, 5051 South 1900 West, Roy, Utah, with an option to attend and participate virtually, or date determined by Weber County, to receive public comment on the proposed property tax increase.

### **3. Coordination of Public Hearing.**

Scheduling the public hearing shall be coordinated through Weber County so that the public hearing is not scheduled at the same time as the public hearing of another overlapping taxing entity in Weber County.

### **4. Notice of Public Hearing.**

The City Recorder shall publish notice of said public hearing consistent with the requirements of Utah Code Section 10 Title 6.

### **5. Tax Impact Schedule.**

The Property Tax Impact Schedule, as presented by the Budget Officer, which has been previously adopted by the council and made available for public inspection, is incorporated herein by this reference and attached as Exhibit "A".

### **6. No Final Action.**

This Resolution expresses only the intent of the City Council. Adoption of an increased tax rate, if any, shall occur only after the public hearing and by separate action of the City Council.

### **8. Severability.**

If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, part and provisions of this Resolution shall be severable.

### **9. Effective Date.**

This Resolution shall take effect immediately upon its adoption and deposit with the City Recorder, who shall forthwith certify a copy thereof to the Director of Management Services.

**PASSED, APPROVED AND ADOPTED** by the Council of Roy City this 5<sup>th</sup> day of May, 2026.

---

Ann Jackson  
Mayor

Attested and Recorded:

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Brittany Fowers  
City Recorder

This Resolution has been approved by the following vote of the Roy City Council:

|                       |       |
|-----------------------|-------|
| Councilmember Hulbert | _____ |
| Councilmember Jackson | _____ |
| Councilmember Saxton  | _____ |
| Councilmember Sphar   | _____ |
| Councilmember Wilson  | _____ |

# Exhibit A

## Proposed Property Tax Impact Schedule - Proposed Budget

Roy City will consider an increase to its property tax rate from .001618 to .2515 (estimated) to generate an additional \$2,807,745. The following information is intended to provide decision makers and the public with an explanation of the operational impact to each department if Roy City approves the proposed tax rate increase.

|  |                  |
|--|------------------|
| Roy City's Current Property Tax Rate*        | 0.001618         |
| Roy City's Current Property Tax Revenue*     | 5,063,729        |
| Proposed Revenue with Tax Change*            | 7,871,474        |
| <b>New Property Tax Revenue to Roy City*</b> | <b>2,807,745</b> |

**Estimated Increase to Roy City's Property Tax Rate\* 55.45%**

|   | Annual    | Monthly  |
|---|-----------|----------|
| Estimated Increase to a primary residence of \$432,000* | \$ 213.16 | \$ 17.76 |
| Estimated Increase to a business valued at \$432,000*   | \$ 387.57 | \$ 32.30 |

\*These figures are estimates based on 2025 tax rate information. 2026 tax rate information is not available until mid-June.

| Affected<br>Department | Description            | Budget w/out<br>Tax Increase | Proposed<br>Budget | Budget<br>Change | Property<br>Tax % |
|------------------------|------------------------|------------------------------|--------------------|------------------|-------------------|
| <b>General Fund</b>    | Draw from fund balance | (455,321)                    | -                  | 455,321          | 8.99%             |

**Impact of Tax Increase** - This amount relates to a 2.5% COLA given to employees in March 2026. Since the 2025 property tax increase was denied, current revenues do not support these payroll expenses. With approval of the tax increase, the City would not need to draw from fund balance to balance the budget. This is an on-going expense so if the tax increase is not approved, the amount would draw from fund balance in each subsequent year.

|                    |                     |         |         |        |       |
|--------------------|---------------------|---------|---------|--------|-------|
| <b>Legislative</b> | COLA                |         |         | 10,392 | 0.21% |
|                    | Wage correction adj |         |         | 40,646 | 0.80% |
|                    | Total               | 539,366 | 590,404 | 51,038 | 1.01% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legislative Department.

|              |                     |         |         |        |       |
|--------------|---------------------|---------|---------|--------|-------|
| <b>Legal</b> | COLA                |         |         | 11,222 | 0.22% |
|              | Wage correction adj |         |         | 63,235 | 1.25% |
|              | Total               | 427,506 | 501,963 | 74,457 | 1.47% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legal Department.

|                      |                     |         |         |        |       |
|----------------------|---------------------|---------|---------|--------|-------|
| <b>Justice Court</b> | COLA                |         |         | 11,546 | 0.23% |
|                      | Wage correction adj |         |         | 50,643 | 1.00% |
|                      | Total               | 511,488 | 573,677 | 62,189 | 1.23% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Justice Court Department.

|                |                     |         |         |        |       |
|----------------|---------------------|---------|---------|--------|-------|
| <b>Finance</b> | COLA                |         |         | 22,660 | 0.45% |
|                | Wage correction adj |         |         | 61,148 | 1.21% |
|                | Total               | 511,838 | 595,646 | 83,808 | 1.66% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Finance Department.

|                             |                     |         |         |        |       |
|-----------------------------|---------------------|---------|---------|--------|-------|
| <b>Building Maintenance</b> | COLA                |         |         | 8,871  | 0.18% |
|                             | Wage correction adj |         |         | 46,424 | 0.92% |
|                             | Total               | 639,862 | 695,157 | 55,295 | 1.09% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Building Maintenance Department.

|                                     |                     |           |           |         |        |
|-------------------------------------|---------------------|-----------|-----------|---------|--------|
| <b>Police &amp; Animal Services</b> | COLA                |           |           | 153,919 | 3.04%  |
|                                     | Wage correction adj |           |           | 488,257 | 9.64%  |
|                                     | Total               | 7,763,393 | 8,405,569 | 642,176 | 12.68% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Police & Animal Services Department.

|             |                     |           |           |         |        |
|-------------|---------------------|-----------|-----------|---------|--------|
| <b>Fire</b> | COLA                |           |           | 133,344 | 2.63%  |
|             | Wage correction adj |           |           | 663,530 | 13.10% |
|             | Total               | 6,231,021 | 7,027,895 | 796,874 | 15.74% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fire Department.

|                              |                     |         |         |        |       |
|------------------------------|---------------------|---------|---------|--------|-------|
| <b>Community Development</b> | COLA                |         |         | 17,820 | 0.35% |
|                              | Wage correction adj |         |         | 69,409 | 1.37% |
|                              | Total               | 813,665 | 900,894 | 87,229 | 1.72% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Community Development Department.

|                |                     |         |           |         |       |
|----------------|---------------------|---------|-----------|---------|-------|
| <b>Streets</b> | COLA                |         |           | 18,684  | 0.37% |
|                | Wage correction adj |         |           | 97,653  | 1.93% |
|                | Total               | 936,988 | 1,053,325 | 116,337 | 2.30% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Streets Department.

|                       |                     |         |         |        |       |
|-----------------------|---------------------|---------|---------|--------|-------|
| <b>Fleet Services</b> | COLA                |         |         | 5,872  | 0.12% |
|                       | Wage correction adj |         |         | 42,357 | 0.84% |
|                       | Total               | 225,792 | 274,021 | 48,229 | 0.95% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fleet Services Department.

|                            |                     |         |         |         |       |
|----------------------------|---------------------|---------|---------|---------|-------|
| <b>Public Works Admin.</b> | COLA                |         |         | 19,442  | 0.38% |
|                            | Wage correction adj |         |         | 89,349  | 1.76% |
|                            | Total               | 447,150 | 555,941 | 108,791 | 2.15% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Public Works Administration Department.

|                           |                     |         |         |        |       |
|---------------------------|---------------------|---------|---------|--------|-------|
| <b>Recreation Complex</b> | COLA                |         |         | 18,583 | 0.37% |
|                           | Wage correction adj |         |         | 32,079 | 0.63% |
|                           | Total               | 946,870 | 997,532 | 50,662 | 1.00% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Recreation Complex Department.

|                       |                     |         |           |        |       |
|-----------------------|---------------------|---------|-----------|--------|-------|
| <b>Aquatic Center</b> | COLA                |         |           | 16,593 | 0.33% |
|                       | Wage correction adj |         |           | 22,149 | 0.44% |
|                       | Total               | 979,452 | 1,018,194 | 38,742 | 0.77% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Aquatic Center Department.

|                               |                     |           |           |         |       |
|-------------------------------|---------------------|-----------|-----------|---------|-------|
| <b>Parks &amp; Recreation</b> | COLA                |           |           | 32,575  | 0.64% |
|                               | Wage correction adj |           |           | 104,022 | 2.05% |
|                               | Total               | 1,741,824 | 1,878,421 | 136,597 | 2.70% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Parks & Recreation Department.

|                                   |                            |  |  |                  |               |
|-----------------------------------|----------------------------|--|--|------------------|---------------|
| <b>Total for the General Fund</b> | <b>Revenue shortage</b>    |  |  | <b>455,321</b>   | <b>8.99%</b>  |
|                                   | <b>COLA</b>                |  |  | <b>481,523</b>   | <b>9.51%</b>  |
|                                   | <b>Wage correction adj</b> |  |  | <b>1,870,901</b> | <b>36.95%</b> |
|                                   | <b>Total</b>               |  |  | <b>2,807,745</b> | <b>55.45%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees and would not need to draw from fund balance to balance the budget.

Additional department requests not included in the proposed budget. The following items would need an additional tax increase over what is proposed.

| Department    | Description                               | Cost   | Tax Increase |
|---------------|---|--------|--------------|
| Justice Court | Change part-time court clerk to full time | 50,000 | 0.99%        |
| Police        | New Records Clerk                         | 79,000 | 1.56%        |
| Police        | Overtime                                  | 20,000 | 0.39%        |
| Fire          | Overtime                                  | 25,000 | 0.49%        |
| Fire          | Part time wages                           | 50,000 | 0.99%        |

# Salary Survey

## % Below Average

### GENERAL FUND

#### **Legislative 10-41**

|                                   |        |
|-----------------------------------|--------|
| Executive Assistant/City Recorder | 15.95% |
| City Manager                      | 12.29% |

#### **Legal 10-42**

|                                 |        |
|---------------------------------|--------|
| Risk Specialist/Legal Assistant | 3.53%  |
| Assistant City Attorney         | 19.18% |
| City Attorney                   | 14.49% |

#### **Court 10-44**

|                        |        |
|------------------------|--------|
| Court Clerk            | 15.01% |
| Court Clerk Supervisor | 19.14% |

#### **Finance 10-45**

|   |        |
|---|--------|
| Customer Service Clerk I                  | 12.16% |
| Customer Service Clerk II                 | 10.74% |
| Accounting Technician                     | 5.83%  |
| Payroll/HR Technician                     | 12.15% |
| Human Resources Coordinator               | 8.84%  |
| Utility Billing Supervisor/City Treasurer | 0.00%  |
| Accounting Manager                        | 9.63%  |
| Management Services Director              | 8.76%  |

#### **Building Maintenance 10-51**

|                     |        |
|---------------------|--------|
| Superintendent      | 16.62% |
| Foreman             | 25.14% |
| Maintenance Tech II | 14.29% |
| Janitor II          | 11.72% |

#### **Police 10-54**

|                                |        |
|--------------------------------|--------|
| Records Manager                | 11.59% |
| Records Clerk                  | 13.07% |
| Evidence Technician            | 25.41% |
| Office Manager/Admin Assistant | 6.44%  |
| Animal Control Officer         | 25.92% |
| Police Officer                 | 3.80%  |
| Master Officer                 | 3.79%  |
| Sergeant                       | 14.27% |

|                |        |
|----------------|--------|
| Police Captain | 15.56% |
| Police Chief   | 12.31% |

**Fire 10-58**

|  |        |
|--|--------|
| Office Manager/Admin Assistant         | 6.44%  |
| Firefighter/EMT (2880)                 | 12.87% |
| Engineer/Firefighter II (2880)         | 15.24% |
| Firefighter/Paramedic (2880)           | 15.12% |
| Firefighter II/Senior Paramedic (2880) | 15.06% |
| Fire Captain (2880)                    | 15.10% |
| Fire Battalion Chief (2880)            | 14.86% |
| Fire Deputy Chief                      | 13.60% |
| Fire Chief                             | 20.94% |

**Community Development 10-59**

|                                      |        |
|--------------------------------------|--------|
| Office Manager                       | 12.15% |
| Code Enforcement Official            | 3.68%  |
| Building & Code Enforcement Official | 13.24% |
| City Planner                         | 9.72%  |
| CED Director/Asst City Manager       | 15.89% |

**Streets 10-60**

|                       |        |
|-----------------------|--------|
| Equipment Operator I  | 12.07% |
| Equipment Operator II | 14.29% |
| Leadman               | 24.49% |
| Foreman               | 25.14% |
| Superintendent        | 16.62% |

**Shop 10-62**

|                     |        |
|---------------------|--------|
| Apprentice Mechanic | 24.82% |
| Foreman             | 25.14% |
| Superintendent      | 16.62% |

**Public Works Admin 10-66**

|                       |        |
|-----------------------|--------|
| Secretary II          | 19.23% |
| Office Manager        | 3.51%  |
| GIS Specialist        | 16.22% |
| Electrician           | 5.09%  |
| Deputy Director       | 19.70% |
| Public Works Director | 14.77% |

**Complex 10-68 / Aquatic Center 10-69**

|                      |        |
|----------------------|--------|
| Secretary I          | 15.81% |
| Program Supervisor I | 10.77% |

|                            |        |
|----------------------------|--------|
| Supervisor                 | 17.81% |
| Maintenance Superintendent | 16.62% |

**Parks & Recreation 10-73**

|                             |        |
|-----------------------------|--------|
| Equipment Operator I        | 12.07% |
| Equipment Operator II       | 14.29% |
| Leadman                     | 24.49% |
| Foreman                     | 25.14% |
| Superintendent              | 16.62% |
| Secretary II                | 19.23% |
| Supervisor                  | 0.00%  |
| Deputy Director             | 0.00%  |
| Parks & Recreation Director | 9.59%  |

**WATER & SEWER UTILITY FUND**

**Water 50-40**

|                       |        |
|-----------------------|--------|
| Equipment Operator I  | 12.07% |
| Equipment Operator II | 14.29% |
| Leadman               | 24.49% |
| Foreman               | 25.14% |
| PW Inspector          | 16.62% |
| Superintendent        | 16.62% |

**Water Admin 50-44**

|  |        |
|--|--------|
| Customer Service Clerk/Billing Assistant | 11.18% |
|--|--------|

**STORM WATER UTILITY FUND**

**Storm Water 51-40**

|                       |        |
|-----------------------|--------|
| Equipment Operator I  | 12.07% |
| Equipment Operator II | 14.29% |
| Foreman               | 25.14% |
| Superintendent        | 16.62% |

**IT FUND**

**IT 60-40**

|                        |        |
|------------------------|--------|
| IT Technician          | 25.12% |
| IT Supervisor/Director | 44.41% |

**Roy City Corporation**  
**Proposed Wage Scale**  
**Current Starting Pay Effective 3/17/2026**

| Position                                  | Department     | Current Starting Pay | After 2.8% COLA | After COLA & Wage Corrections |
|---|----------------|----------------------|-----------------|-------------------------------|
| Secretary I                               | Complex        | \$ 15.50             | \$ 15.93        | \$ 18.45                      |
| Janitor/Custodian                         | Bldg Maint     | \$ 16.32             | \$ 16.78        | \$ 18.75                      |
| Customer Service Clerk I                  | Finance        | \$ 16.52             | \$ 16.98        | \$ 19.04                      |
| Janitor/Custodian II                      | Bldg Maint     | \$ 17.14             | \$ 17.62        | \$ 19.69                      |
| Customer Service Clerk II                 | Finance        | \$ 17.57             | \$ 18.06        | \$ 20.00                      |
| Court Clerk                               | Court          | \$ 17.00             | \$ 17.48        | \$ 20.10                      |
| Records Clerk                             | Police         | \$ 17.57             | \$ 18.06        | \$ 20.42                      |
| Equipment Operator I                      | Public Works   | \$ 18.01             | \$ 18.51        | \$ 20.74                      |
| Equipment Operator I                      | Parks          | \$ 18.01             | \$ 18.51        | \$ 20.74                      |
| Maintenance Technician I                  | Bldg Maint     | \$ 18.01             | \$ 18.51        | \$ 20.74                      |
| Apprentice Mechanic                       | Fleet Services | \$ 18.01             | \$ 18.51        | \$ 20.74                      |
| Secretary II                              | Various        | \$ 17.32             | \$ 17.80        | \$ 21.22                      |
| Customer Service Clerk/Billing Asst       | Finance        | \$ 18.71             | \$ 19.23        | \$ 21.38                      |
| Accounting Technician                     | Finance        | \$ 20.20             | \$ 20.77        | \$ 21.98                      |
| Heavy Equipment Operator II               | Public Works   | \$ 19.01             | \$ 19.54        | \$ 22.33                      |
| Heavy Equipment Operator II               | Parks          | \$ 19.01             | \$ 19.54        | \$ 22.33                      |
| Maintenance Technician II                 | Bldg Maint     | \$ 19.01             | \$ 19.54        | \$ 22.33                      |
| Apprentice Mechanic II                    | Fleet Services | \$ 19.01             | \$ 19.54        | \$ 22.33                      |
| Office Manager/Admin Asst                 | Police         | \$ 21.00             | \$ 21.59        | \$ 22.98                      |
| Office Manager/Admin Asst                 | Fire           | \$ 21.00             | \$ 21.59        | \$ 22.98                      |
| Office Manager/Backflow Administrator     | PW Admin       | \$ 21.60             | \$ 22.20        | \$ 22.98                      |
| Evidence Technician                       | Police         | \$ 17.91             | \$ 18.41        | \$ 23.09                      |
| Code Enforcement Official                 | Comm Dev       | \$ 21.74             | \$ 22.35        | \$ 23.17                      |
| Animal Control Officer                    | Police         | \$ 18.19             | \$ 18.70        | \$ 23.55                      |
| Risk Specialist/Legal Assistant           | Legal          | \$ 22.65             | \$ 23.28        | \$ 24.10                      |
| Program Supervisor I                      | Complex        | \$ 22.09             | \$ 22.71        | \$ 25.16                      |
| Office Manager                            | Comm Dev       | \$ 22.95             | \$ 23.59        | \$ 26.46                      |
| Payroll/HR Technician                     | Finance        | \$ 22.95             | \$ 23.59        | \$ 26.46                      |
| Leadman (Operator III)                    | Public Works   | \$ 20.72             | \$ 21.30        | \$ 26.52                      |
| Leadman (Operator III)                    | Parks          | \$ 20.72             | \$ 21.30        | \$ 26.65                      |
| Program Coordinator                       | Recreation     | \$ 22.09             | \$ 22.71        | \$ 26.86                      |
| Records Manager                           | Police         | \$ 23.62             | \$ 24.28        | \$ 27.09                      |
| Journey Mechanic                          | Fleet Services | \$ 23.20             | \$ 23.85        | \$ 27.83                      |
| Court Clerk Supervisor                    | Court          | \$ 23.62             | \$ 24.28        | \$ 28.93                      |
| Utility Billing Supervisor/City Treasurer | Finance        | \$ 28.88             | \$ 29.69        | \$ 29.69                      |
| Foreman                                   | Public Works   | \$ 23.20             | \$ 23.85        | \$ 29.85                      |
| Foreman                                   | Parks          | \$ 23.20             | \$ 23.85        | \$ 29.85                      |
| Human Resources Coordinator               | Finance        | \$ 27.47             | \$ 28.24        | \$ 30.74                      |
| IT Technician                             | IT             | \$ 23.95             | \$ 24.62        | \$ 30.80                      |
| Supervisor                                | Recreation     | \$ 30.09             | \$ 30.93        | \$ 30.93                      |
| GIS Specialist                            | Public Works   | \$ 25.91             | \$ 26.64        | \$ 30.96                      |
| Executive Assistant/City Recorder         | Legislative    | \$ 26.60             | \$ 27.34        | \$ 31.70                      |
| Building & Code Enforcement Official      | Comm Dev       | \$ 27.41             | \$ 28.18        | \$ 31.91                      |
| Supervisor                                | Complex        | \$ 27.11             | \$ 27.87        | \$ 32.83                      |
| Master Electrician                        | Public Works   | \$ 30.64             | \$ 31.50        | \$ 33.10                      |
| Public Works Inspector                    | Water          | \$ 30.09             | \$ 30.93        | \$ 36.07                      |

|  |                   |          |          |          |
|--|-------------------|----------|----------|----------|
| Superintendent                                   | Parks             | \$ 30.09 | \$ 30.93 | \$ 36.07 |
| Superintendent                                   | Public Works      | \$ 30.09 | \$ 30.93 | \$ 36.07 |
| Superintendent                                   | Public Facilities | \$ 30.09 | \$ 30.93 | \$ 36.07 |
| Accounting Manager                               | Finance           | \$ 33.75 | \$ 34.70 | \$ 38.04 |
| Deputy Director                                  | Parks/Rec         | \$ 39.33 | \$ 40.43 | \$ 40.43 |
| City Planner                                     | Comm Dev          | \$ 40.69 | \$ 41.83 | \$ 45.90 |
| Deputy Director                                  | Public Works      | \$ 39.33 | \$ 40.43 | \$ 48.39 |
| Assistant City Attorney                          | Legal             | \$ 43.49 | \$ 44.71 | \$ 53.29 |
|  |                   |          |          |          |
| IT Supervisor/Director                           | IT                | \$ 32.80 | \$ 33.72 | \$ 48.70 |
| Parks & Recreation Director                      | Parks/Rec         | \$ 45.51 | \$ 46.78 | \$ 51.27 |
| Management Services Director                     | Finance           | \$ 48.42 | \$ 49.78 | \$ 54.14 |
| Community & Economic Development Director        | Comm Dev          | \$ 47.16 | \$ 48.48 | \$ 56.20 |
| Public Works Director                            | Public Works      | \$ 49.08 | \$ 50.45 | \$ 57.90 |
| Community Development Director/Asst City Manager | Comm Dev          | \$ 49.53 | \$ 50.92 | \$ 59.01 |
| City Attorney                                    | Legal             | \$ 55.89 | \$ 57.45 | \$ 65.77 |
| City Manager                                     | Legislative       | \$ 59.13 | \$ 60.79 | \$ 68.26 |

| Position                              | Department    | Current Starting Pay | Adjusted for 2080 hours | After 2.8% COLA | After 2.8% COLA & Wage Corrections |
|---------------------------------------|---------------|----------------------|-------------------------|-----------------|------------------------------------|
| Firefighter/EMT (2880)                | Fire & Rescue | \$ 17.60             | \$ 24.37                | \$ 25.05        | \$ 28.27                           |
| Engineer/Firefighter II (2880)        | Fire & Rescue | \$ 19.91             | \$ 27.57                | \$ 28.34        | \$ 32.66                           |
| Firefighter/Paramedic (2880)          | Fire & Rescue | \$ 20.47             | \$ 28.34                | \$ 29.14        | \$ 33.55                           |
| FirefighterII/Senior Paramedic (2880) | Fire & Rescue | \$ 21.50             | \$ 29.77                | \$ 30.60        | \$ 35.21                           |
| Fire Captain (2880)                   | Fire & Rescue | \$ 24.37             | \$ 33.74                | \$ 34.69        | \$ 39.93                           |
| Fire Battalion Chief (2880)           | Fire & Rescue | \$ 30.62             | \$ 42.40                | \$ 43.58        | \$ 50.06                           |
| Deputy Chief                          | Fire & Rescue | \$ 46.29             | \$ 46.29                | \$ 47.59        | \$ 54.06                           |
| Police Officer                        | Police        | \$ 27.80             | \$ 27.80                | \$ 28.58        | \$ 29.67                           |
| Master Officer                        | Police        | \$ 30.59             | \$ 30.59                | \$ 31.45        | \$ 32.64                           |
| Sergeant                              | Police        | \$ 35.41             | \$ 35.41                | \$ 36.40        | \$ 41.59                           |
| Police Captain                        | Police        | \$ 41.65             | \$ 41.65                | \$ 42.82        | \$ 49.48                           |
|                                       |               |                      |                         |                 |                                    |
| Fire Chief                            | Fire & Rescue | \$ 49.04             | \$ 49.04                | \$ 50.41        | \$ 60.97                           |
| Chief of Police                       | Police        | \$ 53.30             | \$ 53.30                | \$ 54.79        | \$ 61.53                           |

# Proposed Property Tax Impact Schedule - Alternative Option 1

To assist with budget decisions, the following alternative Property Tax Impact Schedule as been prepared. This alternative option would give a 2.8% COLA to all employees and instead of the full wage correction adjustments, full time wages would be adjusted to not more than 5% below the average for similar positions in cities in the surrounding area. For example, an employee whose wage is 15% below average would receive a 10% wage correction adjustment; an employee whose wage is 2% below average would not receive an adjustment.

Roy City will consider an increase to its property tax rate from .001618 to .2286 (estimated) to generate an additional \$2,091,300. The following information is intended to provide decision makers and the public with an explanation of how the City’s operations would be affected if the property tax rate remains the same.

|  |                  |
|--|------------------|
| Roy City’s Current Property Tax Rate*        | 0.001618         |
| Roy City’s Current Property Tax Revenue*     | 5,063,729        |
| Proposed Revenue with Tax Change*            | 7,155,029        |
| <b>New Property Tax Revenue to Roy City*</b> | <b>2,091,300</b> |

**Estimated Increase to Roy City’s Property Tax Rate\* 41.30%**

|   | Annual    | Monthly  |
|---|-----------|----------|
| Estimated Increase to a primary residence of \$432,000* | \$ 158.77 | \$ 13.23 |
| Estimated Increase to a business valued at \$432,000*   | \$ 288.67 | \$ 24.06 |

\*These figures are estimates based on 2025 tax rate information. 2026 tax rate information is not available until mid-June.

| Affected Department | Description            | Budget w/out Tax Increase | Proposed Budget | Budget Change | Property Tax % |
|---------------------|------------------------|---------------------------|-----------------|---------------|----------------|
| General Fund        | Draw from fund balance | (455,321)                 | -               | 455,321       | 8.99%          |

**Impact of Tax Increase** - This amount relates to a 2.5% COLA given to employees in March 2026. Since the 2025 property tax increase was denied, current revenues do not support these payroll expenses. With approval of the tax increase, the City would not need to draw from fund balance to balance the budget. This is an on-going expense so if the tax increase is not approved, the amount would draw from fund balance in each subsequent year.

|                    |                     |         |         |        |       |
|--------------------|---------------------|---------|---------|--------|-------|
| <b>Legislative</b> | COLA                |         |         | 10,392 | 0.21% |
|                    | Wage correction adj |         |         | 25,241 | 0.50% |
|                    | Total               | 539,366 | 574,999 | 35,633 | 0.70% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legislative Department.

|              |                     |         |         |        |       |
|--------------|---------------------|---------|---------|--------|-------|
| <b>Legal</b> | COLA                |         |         | 11,222 | 0.22% |
|              | Wage correction adj |         |         | 43,366 | 0.86% |
|              | Total               | 427,506 | 482,094 | 54,588 | 1.08% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legal Department.

|                      |                     |         |         |        |       |
|----------------------|---------------------|---------|---------|--------|-------|
| <b>Justice Court</b> | COLA                |         |         | 11,546 | 0.23% |
|                      | Wage correction adj |         |         | 35,668 | 0.70% |
|                      | Total               | 511,488 | 558,702 | 47,214 | 0.93% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Justice Court Department.

|                |                     |         |         |        |       |
|----------------|---------------------|---------|---------|--------|-------|
| <b>Finance</b> | COLA                |         |         | 22,660 | 0.45% |
|                | Wage correction adj |         |         | 30,314 | 0.60% |
|                | Total               | 511,838 | 564,812 | 52,974 | 1.05% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Finance Department.

|                             |                     |         |         |        |       |
|-----------------------------|---------------------|---------|---------|--------|-------|
| <b>Building Maintenance</b> | COLA                |         |         | 8,871  | 0.18% |
|                             | Wage correction adj |         |         | 34,321 | 0.68% |
|                             | Total               | 639,862 | 683,054 | 43,192 | 0.85% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Building Maintenance Department.

|                                     |                     |           |           |         |       |
|-------------------------------------|---------------------|-----------|-----------|---------|-------|
| <b>Police &amp; Animal Services</b> | COLA                |           |           | 153,919 | 3.04% |
|                                     | Wage correction adj |           |           | 213,321 | 4.21% |
|                                     | Total               | 7,763,393 | 8,130,633 | 367,240 | 7.25% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Police & Animal Services Department.

|             |                     |           |           |         |        |
|-------------|---------------------|-----------|-----------|---------|--------|
| <b>Fire</b> | COLA                |           |           | 133,344 | 2.63%  |
|             | Wage correction adj |           |           | 444,330 | 8.77%  |
|             | Total               | 6,231,021 | 6,808,695 | 577,674 | 11.41% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fire Department.

|                              |                     |         |         |        |       |
|------------------------------|---------------------|---------|---------|--------|-------|
| <b>Community Development</b> | COLA                |         |         | 17,820 | 0.35% |
|                              | Wage correction adj |         |         | 42,880 | 0.85% |
|                              | Total               | 813,665 | 874,365 | 60,700 | 1.20% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Community Development Department.

|                |                     |         |           |        |       |
|----------------|---------------------|---------|-----------|--------|-------|
| <b>Streets</b> | COLA                |         |           | 18,684 | 0.37% |
|                | Wage correction adj |         |           | 74,800 | 1.48% |
|                | Total               | 936,988 | 1,030,472 | 93,484 | 1.85% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Streets Department.

|                       |                     |         |         |        |       |
|-----------------------|---------------------|---------|---------|--------|-------|
| <b>Fleet Services</b> | COLA                |         |         | 5,872  | 0.12% |
|                       | Wage correction adj |         |         | 34,379 | 0.68% |
|                       | Total               | 225,792 | 266,043 | 40,251 | 0.79% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fleet Services Department.

|                            |                     |                |                |               |              |
|----------------------------|---------------------|----------------|----------------|---------------|--------------|
| <b>Public Works Admin.</b> | COLA                |                |                | 19,442        | 0.38%        |
|                            | Wage correction adj |                |                | 58,426        | 1.15%        |
|                            | <b>Total</b>        | <b>447,150</b> | <b>525,018</b> | <b>77,868</b> | <b>1.54%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Public Works Administration Department.

|                           |                     |                |                |               |              |
|---------------------------|---------------------|----------------|----------------|---------------|--------------|
| <b>Recreation Complex</b> | COLA                |                |                | 18,583        | 0.37%        |
|                           | Wage correction adj |                |                | 23,341        | 0.46%        |
|                           | <b>Total</b>        | <b>946,870</b> | <b>988,794</b> | <b>41,924</b> | <b>0.83%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Recreation Complex Department.

|                       |                     |                |                  |               |              |
|-----------------------|---------------------|----------------|------------------|---------------|--------------|
| <b>Aquatic Center</b> | COLA                |                |                  | 16,593        | 0.33%        |
|                       | Wage correction adj |                |                  | 16,369        | 0.32%        |
|                       | <b>Total</b>        | <b>979,452</b> | <b>1,012,414</b> | <b>32,962</b> | <b>0.65%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Aquatic Center Department.

|                               |                     |                  |                  |                |              |
|-------------------------------|---------------------|------------------|------------------|----------------|--------------|
| <b>Parks &amp; Recreation</b> | COLA                |                  |                  | 32,575         | 0.64%        |
|                               | Wage correction adj |                  |                  | 77,700         | 1.53%        |
|                               | <b>Total</b>        | <b>1,741,824</b> | <b>1,852,099</b> | <b>110,275</b> | <b>2.18%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Parks & Recreation Department.

|                                   |                            |  |  |                  |               |
|-----------------------------------|----------------------------|--|--|------------------|---------------|
| <b>Total for the General Fund</b> | <b>Revenue shortage</b>    |  |  | <b>455,321</b>   | <b>8.99%</b>  |
|                                   | <b>COLA</b>                |  |  | <b>481,523</b>   | <b>9.51%</b>  |
|                                   | <b>Wage correction adj</b> |  |  | <b>1,154,456</b> | <b>22.80%</b> |
|                                   | <b>Total</b>               |  |  | <b>2,091,300</b> | <b>41.30%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees and would not need to draw from fund balance to balance the budget.

Additional department requests not included in the proposed budget. The following items would need an additional tax increase over what is proposed.

| Department    | Description                               | Cost   | Tax Increase |
|---------------|---|--------|--------------|
| Justice Court | Change part-time court clerk to full time | 50,000 | 0.99%        |
| Police        | New Records Clerk                         | 79,000 | 1.56%        |
| Police        | Overtime                                  | 20,000 | 0.39%        |
| Fire          | Overtime                                  | 25,000 | 0.49%        |
| Fire          | Part time wages                           | 50,000 | 0.99%        |

# Proposed Property Tax Impact Schedule - Alternative Option 2

To assist with budget decisions, the following alternative Property Tax Impact Schedule as been prepared. This alternative option would give a 2.8% COLA to all employees and instead of the full wage correction adjustments, full time wages would be adjusted to not more than 8% below the average for similar positions in cities in the surrounding area. For example, an employee whose wage is 15% below average would receive a 7% wage correction adjustment; an employee whose wage is 5% below average would not receive an adjustment.

Roy City will consider an increase to its property tax rate from .001618 to .2177 (estimated) to generate an additional \$1,749,389. The following information is intended to provide decision makers and the public with an explanation of how the City’s operations would be affected if the property tax rate remains the same.

|  |                  |
|--|------------------|
| Roy City’s Current Property Tax Rate*        | 0.001618         |
| Roy City’s Current Property Tax Revenue*     | 5,063,729        |
| Proposed Revenue with Tax Change*            | 6,813,118        |
| <b>New Property Tax Revenue to Roy City*</b> | <b>1,749,389</b> |

**Estimated Increase to Roy City’s Property Tax Rate\* 34.55%**

|   | Annual    | Monthly  |
|---|-----------|----------|
| Estimated Increase to a primary residence of \$432,000* | \$ 132.81 | \$ 11.07 |
| Estimated Increase to a business valued at \$432,000*   | \$ 241.48 | \$ 20.12 |

\*These figures are estimates based on 2025 tax rate information. 2026 tax rate information is not available until mid-June.

| Affected Department | Description            | Proposed Budget | Budget w/out Tax Increase | Budget Change | Property Tax % |
|---------------------|------------------------|-----------------|---------------------------|---------------|----------------|
| General Fund        | Draw from fund balance | -               | (455,321)                 | 455,321       | 8.99%          |

**Impact of Tax Increase** - This amount relates to a 2.5% COLA given to employees in March 2026. Since the 2025 property tax increase was denied, current revenues do not support these payroll expenses. With approval of the tax increase, the City would not need to draw from fund balance to balance the budget. This is an on-going expense so if the tax increase is not approved, the amount would draw from fund balance in each subsequent year.

|                    |                     |         |         |        |       |
|--------------------|---------------------|---------|---------|--------|-------|
| <b>Legislative</b> | COLA                |         |         | 10,392 | 0.21% |
|                    | Wage correction adj |         |         | 16,080 | 0.32% |
|                    | Total               | 565,838 | 539,366 | 26,472 | 0.52% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legislative Department.

|              |                     |         |         |        |       |
|--------------|---------------------|---------|---------|--------|-------|
| <b>Legal</b> | COLA                |         |         | 11,222 | 0.22% |
|              | Wage correction adj |         |         | 32,293 | 0.64% |
|              | Total               | 471,021 | 427,506 | 43,515 | 0.86% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legal Department.

|                      |                     |         |         |        |       |
|----------------------|---------------------|---------|---------|--------|-------|
| <b>Justice Court</b> | COLA                |         |         | 11,546 | 0.23% |
|                      | Wage correction adj |         |         | 24,501 | 0.48% |
|                      | Total               | 547,535 | 511,488 | 36,047 | 0.71% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Justice Court Department.

|                |                     |         |         |        |       |
|----------------|---------------------|---------|---------|--------|-------|
| <b>Finance</b> | COLA                |         |         | 22,660 | 0.45% |
|                | Wage correction adj |         |         | 11,574 | 0.23% |
|                | Total               | 546,072 | 511,838 | 34,234 | 0.68% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Finance Department.

|                             |                     |         |         |        |       |
|-----------------------------|---------------------|---------|---------|--------|-------|
| <b>Building Maintenance</b> | COLA                |         |         | 8,871  | 0.18% |
|                             | Wage correction adj |         |         | 25,944 | 0.51% |
|                             | Total               | 674,677 | 639,862 | 34,815 | 0.69% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Building Maintenance Department.

|                                     |                     |           |           |         |       |
|-------------------------------------|---------------------|-----------|-----------|---------|-------|
| <b>Police &amp; Animal Services</b> | COLA                |           |           | 153,919 | 3.04% |
|                                     | Wage correction adj |           |           | 150,405 | 2.97% |
|                                     | Total               | 8,067,717 | 7,763,393 | 304,324 | 6.01% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Police & Animal Services Department.

|             |                     |           |           |         |       |
|-------------|---------------------|-----------|-----------|---------|-------|
| <b>Fire</b> | COLA                |           |           | 133,344 | 2.63% |
|             | Wage correction adj |           |           | 307,300 | 6.07% |
|             | Total               | 6,671,665 | 6,231,021 | 440,644 | 8.70% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fire Department.

|                              |                     |         |         |        |       |
|------------------------------|---------------------|---------|---------|--------|-------|
| <b>Community Development</b> | COLA                |         |         | 17,820 | 0.35% |
|                              | Wage correction adj |         |         | 27,080 | 0.53% |
|                              | Total               | 858,565 | 813,665 | 44,900 | 0.89% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Community Development Department.

|                |                     |           |         |        |       |
|----------------|---------------------|-----------|---------|--------|-------|
| <b>Streets</b> | COLA                |           |         | 18,684 | 0.37% |
|                | Wage correction adj |           |         | 58,555 | 1.16% |
|                | Total               | 1,014,227 | 936,988 | 77,239 | 1.53% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Streets Department.

|                       |                     |         |         |        |       |
|-----------------------|---------------------|---------|---------|--------|-------|
| <b>Fleet Services</b> | COLA                |         |         | 5,872  | 0.12% |
|                       | Wage correction adj |         |         | 28,144 | 0.56% |
|                       | Total               | 259,808 | 225,792 | 34,016 | 0.67% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fleet Services Department.

|                            |                     |         |         |        |       |
|----------------------------|---------------------|---------|---------|--------|-------|
| <b>Public Works Admin.</b> | COLA                |         |         | 19,442 | 0.38% |
|                            | Wage correction adj |         |         | 43,862 | 0.87% |
|                            | Total               | 510,454 | 447,150 | 63,304 | 1.25% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Public Works Administration Department.

|                           |                     |         |         |        |       |
|---------------------------|---------------------|---------|---------|--------|-------|
| <b>Recreation Complex</b> | COLA                |         |         | 18,583 | 0.37% |
|                           | Wage correction adj |         |         | 16,781 | 0.33% |
|                           | Total               | 982,234 | 946,870 | 35,364 | 0.70% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Recreation Complex Department.

|                       |                     |           |         |        |       |
|-----------------------|---------------------|-----------|---------|--------|-------|
| <b>Aquatic Center</b> | COLA                |           |         | 16,593 | 0.33% |
|                       | Wage correction adj |           |         | 11,744 | 0.23% |
|                       | Total               | 1,007,789 | 979,452 | 28,337 | 0.56% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Aquatic Center Department.

|                               |                     |           |           |        |       |
|-------------------------------|---------------------|-----------|-----------|--------|-------|
| <b>Parks &amp; Recreation</b> | COLA                |           |           | 32,575 | 0.64% |
|                               | Wage correction adj |           |           | 58,282 | 1.15% |
|                               | Total               | 1,832,681 | 1,741,824 | 90,857 | 1.79% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Parks & Recreation Department.

|                                   |                            |  |  |                  |               |
|-----------------------------------|----------------------------|--|--|------------------|---------------|
| <b>Total for the General Fund</b> | <b>Revenue shortage</b>    |  |  | <b>455,321</b>   | <b>8.99%</b>  |
|                                   | <b>COLA</b>                |  |  | <b>481,523</b>   | <b>9.51%</b>  |
|                                   | <b>Wage correction adj</b> |  |  | <b>812,545</b>   | <b>16.05%</b> |
|                                   | <b>Total</b>               |  |  | <b>1,749,389</b> | <b>34.55%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees and would not need to draw from fund balance to balance the budget.

Additional department requests not included in the proposed budget. The following items would need an additional tax increase over what is proposed.

| Department    | Description                               | Cost   | Tax Increase |
|---------------|---|--------|--------------|
| Justice Court | Change part-time court clerk to full time | 50,000 | 0.99%        |
| Police        | New Records Clerk                         | 79,000 | 1.56%        |
| Police        | Overtime                                  | 20,000 | 0.39%        |
| Fire          | Overtime                                  | 25,000 | 0.49%        |
| Fire          | Part time wages                           | 50,000 | 0.99%        |

# Proposed Property Tax Impact Schedule - Alternative Option 3

To assist with budget decisions, the following alternative Property Tax Impact Schedule as been prepared. This alternative option would give a 2.8% COLA to all employees and instead of the full wage correction adjustments, full time wages would be adjusted to not more than 10% below the average for similar positions in cities in the surrounding area. For example, an employee whose wage is 15% below average would receive a 5% wage correction adjustment; an employee whose wage is 10% below average would not receive an adjustment.

Roy City will consider an increase to its property tax rate from .001618 to .2106 (estimated) to generate an additional \$1,528,601. The following information is intended to provide decision makers and the public with an explanation of how the City’s operations would be affected if the property tax rate remains the same.

|  |                  |
|--|------------------|
| Roy City’s Current Property Tax Rate*        | 0.001618         |
| Roy City’s Current Property Tax Revenue*     | 5,063,729        |
| Proposed Revenue with Tax Change*            | 6,592,330        |
| <b>New Property Tax Revenue to Roy City*</b> | <b>1,528,601</b> |

**Estimated Increase to Roy City’s Property Tax Rate\* 30.19%**

|   | Annual    | Monthly  |
|---|-----------|----------|
| Estimated Increase to a primary residence of \$432,000* | \$ 116.05 | \$ 9.67  |
| Estimated Increase to a business valued at \$432,000*   | \$ 211.00 | \$ 17.58 |

\*These figures are estimates based on 2025 tax rate information. 2026 tax rate information is not available until mid-June.

| Affected Department | Description            | Proposed Budget | Budget w/out Tax Increase | Budget Change | Property Tax % |
|---------------------|------------------------|-----------------|---------------------------|---------------|----------------|
| General Fund        | Draw from fund balance | -               | (455,321)                 | 455,321       | 8.99%          |

**Impact of Tax Increase** - This amount relates to a 2.5% COLA given to employees in March 2026. Since the 2025 property tax increase was denied, current revenues do not support these payroll expenses. With approval of the tax increase, the City would not need to draw from fund balance to balance the budget. This is an on-going expense so if the tax increase is not approved, the amount would draw from fund balance in each subsequent year.

|                    |                     |         |         |        |       |
|--------------------|---------------------|---------|---------|--------|-------|
| <b>Legislative</b> | COLA                |         |         | 10,392 | 0.21% |
|                    | Wage correction adj |         |         | 9,972  | 0.20% |
|                    | Total               | 559,730 | 539,366 | 20,364 | 0.40% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legislative Department.

|              |                     |         |         |        |       |
|--------------|---------------------|---------|---------|--------|-------|
| <b>Legal</b> | COLA                |         |         | 11,222 | 0.22% |
|              | Wage correction adj |         |         | 24,911 | 0.49% |
|              | Total               | 463,639 | 427,506 | 36,133 | 0.71% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Legal Department.

|                      |                     |         |         |        |       |
|----------------------|---------------------|---------|---------|--------|-------|
| <b>Justice Court</b> | COLA                |         |         | 11,546 | 0.23% |
|                      | Wage correction adj |         |         | 17,058 | 0.34% |
|                      | Total               | 540,092 | 511,488 | 28,604 | 0.56% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Justice Court Department.

|                |                     |         |         |        |       |
|----------------|---------------------|---------|---------|--------|-------|
| <b>Finance</b> | COLA                |         |         | 22,660 | 0.45% |
|                | Wage correction adj |         |         | 3,452  | 0.07% |
|                | Total               | 537,950 | 511,838 | 26,112 | 0.52% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Finance Department.

|                             |                     |         |         |        |       |
|-----------------------------|---------------------|---------|---------|--------|-------|
| <b>Building Maintenance</b> | COLA                |         |         | 8,871  | 0.18% |
|                             | Wage correction adj |         |         | 20,359 | 0.40% |
|                             | Total               | 669,092 | 639,862 | 29,230 | 0.58% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Building Maintenance Department.

|                                     |                     |           |           |         |       |
|-------------------------------------|---------------------|-----------|-----------|---------|-------|
| <b>Police &amp; Animal Services</b> | COLA                |           |           | 153,919 | 3.04% |
|                                     | Wage correction adj |           |           | 109,214 | 2.16% |
|                                     | Total               | 8,026,526 | 7,763,393 | 263,133 | 5.20% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Police & Animal Services Department.

|             |                     |           |           |         |       |
|-------------|---------------------|-----------|-----------|---------|-------|
| <b>Fire</b> | COLA                |           |           | 133,344 | 2.63% |
|             | Wage correction adj |           |           | 216,768 | 4.28% |
|             | Total               | 6,581,133 | 6,231,021 | 350,112 | 6.91% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fire Department.

|                              |                     |         |         |        |       |
|------------------------------|---------------------|---------|---------|--------|-------|
| <b>Community Development</b> | COLA                |         |         | 17,820 | 0.35% |
|                              | Wage correction adj |         |         | 16,958 | 0.33% |
|                              | Total               | 848,443 | 813,665 | 34,778 | 0.69% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Community Development Department.

|                |                     |           |         |        |       |
|----------------|---------------------|-----------|---------|--------|-------|
| <b>Streets</b> | COLA                |           |         | 18,684 | 0.37% |
|                | Wage correction adj |           |         | 47,725 | 0.94% |
|                | Total               | 1,003,397 | 936,988 | 66,409 | 1.31% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Streets Department.

|                       |                     |         |         |        |       |
|-----------------------|---------------------|---------|---------|--------|-------|
| <b>Fleet Services</b> | COLA                |         |         | 5,872  | 0.12% |
|                       | Wage correction adj |         |         | 23,988 | 0.47% |
|                       | Total               | 255,652 | 225,792 | 29,860 | 0.59% |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Fleet Services Department.

|                            |                     |                |                |               |              |
|----------------------------|---------------------|----------------|----------------|---------------|--------------|
| <b>Public Works Admin.</b> | COLA                |                |                | 19,442        | 0.38%        |
|                            | Wage correction adj |                |                | 34,229        | 0.68%        |
|                            | <b>Total</b>        | <b>500,821</b> | <b>447,150</b> | <b>53,671</b> | <b>1.06%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Public Works Administration Department.

|                           |                     |                |                |               |              |
|---------------------------|---------------------|----------------|----------------|---------------|--------------|
| <b>Recreation Complex</b> | COLA                |                |                | 18,583        | 0.37%        |
|                           | Wage correction adj |                |                | 8,660         | 0.17%        |
|                           | <b>Total</b>        | <b>974,113</b> | <b>946,870</b> | <b>27,243</b> | <b>0.54%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Recreation Complex Department.

|                       |                     |                  |                |               |              |
|-----------------------|---------------------|------------------|----------------|---------------|--------------|
| <b>Aquatic Center</b> | COLA                |                  |                | 16,593        | 0.33%        |
|                       | Wage correction adj |                  |                | 12,407        | 0.25%        |
|                       | <b>Total</b>        | <b>1,008,452</b> | <b>979,452</b> | <b>29,000</b> | <b>0.57%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Aquatic Center Department.

|                               |                     |                  |                  |               |              |
|-------------------------------|---------------------|------------------|------------------|---------------|--------------|
| <b>Parks &amp; Recreation</b> | COLA                |                  |                  | 32,575        | 0.64%        |
|                               | Wage correction adj |                  |                  | 46,056        | 0.91%        |
|                               | <b>Total</b>        | <b>1,820,455</b> | <b>1,741,824</b> | <b>78,631</b> | <b>1.55%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees in the Parks & Recreation Department.

|                                   |                            |  |  |                  |               |
|-----------------------------------|----------------------------|--|--|------------------|---------------|
| <b>Total for the General Fund</b> | <b>Revenue shortage</b>    |  |  | <b>455,321</b>   | <b>8.99%</b>  |
|                                   | <b>COLA</b>                |  |  | <b>481,523</b>   | <b>9.51%</b>  |
|                                   | <b>Wage correction adj</b> |  |  | <b>591,757</b>   | <b>11.69%</b> |
|                                   | <b>Total</b>               |  |  | <b>1,528,601</b> | <b>30.19%</b> |

**Impact of Tax Increase** - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees and would not need to draw from fund balance to balance the budget.

Additional department requests not included in the proposed budget. The following items would need an additional tax increase over what is proposed.

| Department    | Description                               | Cost   | Tax Increase |
|---------------|---|--------|--------------|
| Justice Court | Change part-time court clerk to full time | 50,000 | 0.99%        |
| Police        | New Records Clerk                         | 79,000 | 1.56%        |
| Police        | Overtime                                  | 20,000 | 0.39%        |
| Fire          | Overtime                                  | 25,000 | 0.49%        |
| Fire          | Part time wages                           | 50,000 | 0.99%        |



# TAX INCREASE AMOUNT AND PURPOSE

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**DATE:** May 5, 2026  
**TO:** Mayor and City Council  
**FROM:** Amber Kelley  
**RE:** Budget Officer required statements pursuant to Utah Code 59-2-919 (4)(b)

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**Ordinance**       **Resolution**       **Motion**       **Information**

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## **Executive Summary**

From the 2026 Legislative Session, HB236 requires the Budget Officer to make statements regarding a proposed tax rate increase. The bill requires the Budget Officer to state that the City Council is considering levying a tax rate that exceeds the certified rate, provide the approximate dollar amount and purpose of the additional revenue generated by the tax increase, provide the approximate percentage increase of the proposed tax increase and if the City proceeds with the proposed tax increase, the City will provide notice of and conduct a public hearing as required by law where members of the public have an opportunity to comment on the proposed increase.

- Roy City is considering levying a tax rate that exceeds Roy City's certified tax rate;
- Roy City is considering increasing the certified tax rate to generate an additional \$2,807,745 of ad valorem tax revenue; the purpose of the increase is for: 1) to balance the budget due to a revenue shortfall resulting from the Cost-of-Living Adjustment given to employees in the current fiscal year, 2) to give a 2.8% Cost-of-Living Adjustment to employees in the 2027 fiscal year and 3) to give wage correction adjustments to all full-time employees;
- The approximate percentage increase in ad valorem tax revenue for Roy City for the proposed certified tax rate increase is approximately 55.45%;
- If the City proceeds with the proposed tax increase, the City shall provide notice of and conduct a public hearing as required by law where members of the public have an opportunity to comment on the proposed increase.

The following resolution acknowledges that the agenda included a separate item notifying the public that the Budget Officer intends to make these statements and that these statements were read in a public meeting. It also acknowledges that the public hearing dates have been set for the interim budget adoption and final budget adoption.

## **Recommendation**

Staff recommends adopting resolution 26-9.

**Resolution No. 26-9**

**A RESOLUTION OF ROY CITY, UTAH, STATING THE CITY COUNCIL IS CONSIDERING TO LEVY A TAX RATE ABOVE THE CERTIFIED TAX RATE AND PROVIDING THE APPROXIMATE DOLLAR AMOUNT AND PURPOSE OF THE AD VALOREM TAX; THE APPROXIMATE PERCENTAGE INCREASE OF THE PROPOSED AD VALOREM TAX; AND THAT THE CITY COUNCIL WILL PROVIDE NOTICE AND HOLD A PUBLIC HEARING ON THE PROPOSED TAX RATE INCREASE.**

**WHEREAS**, on the 5<sup>th</sup> day of May, 2026, a duly noticed meeting, pursuant to the Property Tax Act for Utah Entities, Utah Code Title 59, Chapter 2, et seq., as amended, the City Council shall present or cause to be presented certain statements at public meeting; and

**WHEREAS**, the City is required to include on the agenda a separate item notifying the public that the Budget Officer intends to make a statement as required by Section 59-2-919(4)(b) of the Utah Code; and

**WHEREAS**, the City is required to state at a public meeting that the City Council is considering levying a tax rate that exceeds its certified tax rate for the upcoming fiscal year; and

**WHEREAS**, the City is required to state at a public meeting the approximate dollar amount and purpose of additional ad valorem tax revenue that would be generated by the proposed tax rate increase; and

**WHEREAS**, the City is required to state at a public meeting the approximate percentage increase in ad valorem tax revenue resulting from the proposed tax rate increase; and

**WHEREAS**, the City is required to state at a public meeting that if the City Council proceeds with the proposed tax rate increase, the City will provide notice of and conduct a public hearing, at which members of the public will have an opportunity to provide comments on the proposed tax rate increase, as required by law.

**NOW, THEREFORE**, be it resolved by the Roy City Council as follows:

1. It is acknowledged that the agenda for the May 5, 2026 City Council Meeting included a separate item notifying the public that the Budget Officer intends to make a statement as required by Utah Code Ann. § 59-2-919.

2. Pursuant to Utah Code Ann. § 59-2-919, it is acknowledged that the budget officer made the following statements in the public meeting held on May 5, 2026:

- a) Roy City is considering levying a tax rate that exceeds Roy City's certified tax rate;
- b) Roy City is considering increasing the certified tax rate to generate an additional \$2,807,745 of ad valorem tax revenue;
- c) the purpose of the increase is for: 1) to balance the budget due to a revenue shortfall resulting from the Cost-of-Living Adjustment given to employees in the current fiscal year, 2) to give a 2.8% Cost-of-Living Adjustment to employees in the 2027 fiscal year and 3) to give wage correction adjustments to all full-time employees;
- d) the approximate percentage increase in ad valorem tax revenue for Roy City for the proposed certified tax rate increase is approximately 55.45%;
- e) if the City proceeds with the proposed tax increase, the City shall provide notice of and conduct a public hearing as required by law where members of the public have an opportunity to comment on the proposed increase.

3. A public hearing to receive comment before the City's interim budget is adopted shall be held on Tuesday, June 16, 2026 at 5:30 p.m. in the City Council Chambers, Roy City Hall, 5051 South 1900 West, Roy, Utah.

4. A public hearing to receive comment before the City's final budget is adopted shall be held on Tuesday, August 11, 2026 at 6:00 p.m., or as determined by Weber County, in the City Council Chambers, Roy City Hall, 5051 South 1900 West, Roy, Utah.

5. The City Recorder shall publish notice of said public hearings consistent with the requirements of Utah Code Section 10 Title 6.

6. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, part and provisions of this Resolution shall be severable.

7. This Resolution shall take effect immediately upon its adoption and deposit with the City Recorder, who shall forthwith certify a copy thereof to the Director of Management Services.

**PASSED, APPROVED AND ADOPTED** by the Council of Roy City this 5<sup>th</sup> day of May, 2026.

---

Ann Jackson  
Mayor

Attested and Recorded:

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Brittany Fowers  
City Recorder

This Resolution has been approved by the following vote of the Roy City Council:

|                       |       |
|-----------------------|-------|
| Councilmember Hulbert | _____ |
| Councilmember Jackson | _____ |
| Councilmember Saxton  | _____ |
| Councilmember Sphar   | _____ |
| Councilmember Wilson  | _____ |

**Resolution No. 26-**

**A RESOLUTION OF THE ROY CITY COUNCIL AMENDING THE ROY CITY  
PERSONNEL POLICY AND PROCEDURES MANUAL**

WHEREAS, the Roy City Council has adopted a Personnel Policies and Procedures Manual that sets forth policies pertaining to personnel conduct, conditions of employment, employee classification, benefits, payroll, discipline, and other related employment matters; and

WHEREAS, the Roy City Administration, from time to time reviews and updates the Personnel Policies and Procedures Manual to ensure compliance with any recent changes in federal and state law or changes in general city policy in order to provide a quality working environment for City employees; and

WHEREAS, the Roy City Administration has reviewed and recommends adoption of the revisions and updates that are attached hereto; and

WHEREAS, the Roy City Council has reviewed the proposed amendments to the Personnel Policy Manual and has determined that the amendments are in the best interest of the employees of Roy City.

NOW THEREFORE BE IT RESOLVED by the City Council of Roy City, that the amended Roy City Personnel Policy and Procedures Manual be amended with the following additions, deletions, or amendments:

**Amend Policy 1205 \* Holidays**

Attached hereto as Exhibit "A" and incorporated herein by this reference.

The change to this policy is to conform with Federal Law and observe Juneteenth on June 19. Utah recently passed legislation that will go into effect in 2027 to conform with Federal Law and observed Juneteenth on June 19.

**Amend Policy 1504 \* Use of City Supplies, Equipment, Property or Personnel**

Attached hereto as Exhibit "B" and incorporated herein by this reference.

This change is to prohibit the downloading, use, or access of any application or website that is prohibited by federal or Utah law. Currently, the policy bans only the use of Tiktok on a city approved device. This change would encompass any application or website that is banned under federal or Utah law.

Passed this 5th day of May 2026.

\_\_\_\_\_  
Ann Jackson  
Mayor

Attested and Recorded:

\_\_\_\_\_  
Brittany Fowers  
City Recorder

This Resolution has been approved by the following vote of the Roy City Council:

|                       |       |
|-----------------------|-------|
| Councilmember Sphar   | _____ |
| Councilmember Hulbert | _____ |
| Councilmember Wilson  | _____ |
| Councilmember Saxton  | _____ |
| Councilmember Jackson | _____ |

## Exhibit "A"

### 1205 \* HOLIDAYS

#### Holidays

The City shall observe the following holidays:

|                                 |                                      |
|---------------------------------|--------------------------------------|
| New Year's Day                  | January 1 <sup>st</sup>              |
| Martin Luther King Day          | 3 <sup>rd</sup> Monday of January    |
| Presidents Day                  | 3 <sup>rd</sup> Monday of February   |
| Memorial Day                    | Last Monday of May                   |
| Juneteenth National Freedom Day | June 19 <sup>th</sup> .*             |
| Independence Day                | July 4 <sup>th</sup>                 |
| Pioneer Day                     | July 24 <sup>th</sup>                |
| Labor Day                       | 1 <sup>st</sup> Monday of September  |
| Columbus Day                    | 2 <sup>nd</sup> Monday of October    |
| Veteran's Day                   | November 11 <sup>th</sup>            |
| Thanksgiving Day                | 4 <sup>th</sup> Thursday of November |
| Day after Thanksgiving          | 4 <sup>th</sup> Friday of November   |
| Christmas Day                   | December 25 <sup>th</sup>            |

In the event a holiday falls on an employee's regularly scheduled day off, the employee shall elect to be granted equivalent compensatory or annual leave. In the event a holiday falls on a Saturday, the employee will receive the preceding Friday off. If a holiday falls on a Sunday, the employee will receive the following Monday off.

~~\*Juneteenth National Freedom Day is on June 19th if that day falls on a Monday. If June 19th falls on a Tuesday, Wednesday, Thursday, or Friday, it will be observed on the immediately preceding Monday. If June 19th falls on a Saturday or Sunday, it will be observed on the immediately following Monday.~~

Full-time employees, excluding firefighters, are paid for holidays based on an 8-hour workday regardless of the number of hours the employee is normally scheduled to work. When an employee, other than a Firefighter, is required to work on a holiday, the employee will receive regular wages plus be compensated 8 hours for the holiday.

The method of compensation will be at the Department Directors discretions and will be one of the following:

- Regular pay at the employee's current hourly rate
- Compensation time
- Annual leave

Firefighters who work a 48-hour shift shall receive 13 hours regular pay credit per month. (6 hours per pay period). Firefighters working less than a full month shall have their pay credit prorated accordingly. For holidays worked, firefighters shall be paid at their regular rate of pay.



## Exhibit "B"

### 1504 \* USE OF CITY SUPPLIES, EQUIPMENT, PROPERTY OR PERSONNEL

This policy applies to any employee, elected official, appointed official, volunteer, intern, contractor, consultant or other person working in behalf of Roy City.

#### Use of Office Equipment

Intent. This policy is intended to allow employees the occasional, infrequent benefit of using office equipment without causing expense to the City in lost time or cost of supplies and maintenance. It is not intended for ongoing personal projects, large projects or any income producing projects.

Permitted Use. Office equipment may be used for personal matters described below, as long as the employee pays for any supplies and/or direct user costs associated with the use of the equipment. Permitted personal use shall be on an occasional and infrequent basis and not for any large or lengthy projects. Office equipment includes any tool or machine used for office work such as, copy machines, typewriters, calculators, fax machines, printers, computers (including Internet access), telephones, etc. Permitted personal use shall be by an employee of the City only, or by a child or spouse of the employee only if accompanied by and supervised by the employee. Friends, other relatives or other persons shall not be allowed to use or operate the office equipment.

Photo copies and Facsimiles. Personal use as permitted herein shall be paid by the employee at a rate of five cents per page or such rate as may be set by the City Manager from time to time. Long distance telephone charges for facsimile transmissions shall be paid for by the employee, if applicable. The employee shall identify their personal fax use on the activity report and shall pay the phone charges when the City is billed. Permitted use shall be on an occasional and infrequent basis.

#### Telephone

Personal use of telephones for long distance and other toll calls is generally not permitted without reimbursement. The City reserves the right to limit the frequency and length of personal telephone calls. The employee's duty to serve the public must take priority over an employee's personal business. Personal calls that are excessive and/or unnecessary are not acceptable and may result in disciplinary action, up to and including termination.

#### Use of Electronic Information and Communication Systems

*Computer Use:* City owned computer equipment is provided for city purposes and is generally not to be used for personal business or use. Employees abusing the privilege of the use of the City's computer equipment may have the privilege withheld and may be subject to disciplinary action, up to and including termination.

1. Employees should be aware that all systems and information are the property of the City and will not become the private property of any City employee. The City owns all legal rights to control, transfer, or use all or any part of its systems. The City reserves the right to monitor, trace, review, , access, intercept, log, block, resist, screen, delete, recover, restore, publish, or disclose any information or network activity (by authorization from the City Manager and City Attorney) at any time without notice, including electronic mail and all website communications and internet browsing, and therefore, users should have no reasonable expectation of privacy in the use of these resources.
2. Employees shall not allow unauthorized persons to use the City's equipment or access unauthorized databases. Employees shall not move, alter, or repair computer software, equipment or wiring, or connect any device to the City's system without authorization from the Information Technology Department (IT).

3. Employees may transfer data files from work to home and back. However, employees may not bring software to work from home or from other sources. The City is committed to provide employees with software that is necessary to perform their job requirements and will assume no liability resulting from the use or misuse of unauthorized software on City owned systems. Such unauthorized software may be removed upon detection without notice.
4. All electronic files that are loaded from any sources into City owned computers are to be scanned for viruses. Antivirus scanning software is available for each computer workstation. Since employees may transfer data files from work to home and back, employees must have antivirus scanning software on their home computers to protect both employee's home computers and the City equipment from viruses.
5. Employees are prohibited from using City computers or the City computer network to:
  - a. Download or copy electronic games or similar forms of entertainment;
  - b. Engage in personal commercial activities;
  - c. Engage in any activity which may compromise the security of any City host computer;
  - d. Engage in any political, fund raising or lobbying activity. Only City authorized lobbying of fed era I or state government concerning municipal issues is permitted;
  - e. Access accounts within or outside the City's computers and communications facilities for which the employee is not authorized or does not have a business need;
  - f. Knowingly or inadvertently spread computer viruses;
  - g. Distribute junk mail such as chain letters and commercial advertisements;
  - h. Distribute confidential information without proper authorization, including the distribution of private, protected or confidential records under Government Records Access Management Act;
  - i. Copy, disclose, transfer, examine, rename or change information or programs belonging to another user without the user's permission;
  - j. Log on as another user, exchange network passwords, or read another's electronic mail unless specifically authorized to do so;
  - k. Engage in any other similar activity after having been notified that such activity constitutes an unacceptable use of the city computer system.
  - l. Download, ~~Use~~ or access ~~TikTok~~ any application or website that is prohibited by federal or Utah law unless approved by their department head or the City Manager
6. Personal use of City computer equipment is permitted so long as it does not interfere with the employee's regular work, or violate any use restrictions provided in this policy.

*Electronic Mail Use:* Electronic mail is the transmission of memos and other electronic documents over electronic networks, including, but not limited to, the City's computer network. Employees are advised that the confidentiality of electronic mail cannot be guaranteed and should not consider such communication to be private. The City may choose to monitor email messages at any time and without prior notice.

Employees should always properly identify themselves to e-mail recipients. Employees should only transmit e-mail messages to those City employees and others that need such information. The content and tone of such messages should be respectful and comply with all City policies governing communication.

1. The City has the authority and responsibility to manage, control, and delete junk mail to prevent the unnecessary or inappropriate use of bandwidth and to ensure that illegal, unwanted, and unsolicited advertisements are not received on the City's network.
2. The City e-mail systems shall not be used for the creation or distribution of any disruptive or offensive messages, including offensive comments about race, gender, personal appearance, disability, age, sexual orientation, religious beliefs and practices, political beliefs, national origin, or in violation of the City's sexual harassment policy. Employees who receive any e-mails with this content from any employee should report the matter to their supervisor immediately. Additionally, City e-mail services shall not be used as a

personal e-mail account, to send chain letters or jokes, or to sign up for newsletters/promotional offers except as approved for business purposes. City business requiring a mass mailing from a City e-mail account shall be coordinated through IT.

3. Employees shall not distribute spam or questionable e-mail from their City e-mail account and shall not open e-mail from unknown senders. If an employee receives questionable e-mails they should notify IT immediately.
4. Employees shall not publish their City e-mail address in public websites or in bulletin boards or forums, other than for City business.

*Internet/Social Media Use:*

1. **General Policy:** The internet is comprised of thousands of interconnected networks, which provide digital pathways to millions of information sites. The internet provides for file transfer, remote login, electronic mail, news and other services. Roy City employees are encouraged to use the internet to its fullest potential to further the City's mission, to provide services of the highest quality, to accomplish job responsibilities more effectively, to discover new ways to enhance service, to promote staff development, and to develop skills and knowledge. While the City recognizes that these services are an effective means for making City departments more efficient, accessible, and responsive to the public's needs, their availability is open to abuse. Accordingly, the purpose of this policy is to give employees guidance for the appropriate use of the internet. All official city social media posts must be approved by the City Manager or the City Attorneys prior to posting.
2. **Objectionable Material:** There is a wide variety of information available on the internet. Some individuals may find some information offensive and objectionable. Employees should be aware that the City has no control over and cannot, therefore, be responsible for the content of information available on the Internet.
3. **Permitted Internet Uses:** City employees are encouraged to use the internet to locate current and historical data from multiple sources worldwide for use in their decision-making processes.
  - a. The internet may be used by employees to conduct the City's business within the city, with other governmental agencies, and with the public. It can be used to publish the City's mission, function, structure, goals, authority, address, phone numbers, information required by law, and other information of general interest to the public.
  - b. Employees may use the internet to provide and exchange information, to communicate with one another, to perform duties of a job more effectively and less expensively, and to provide better service to taxpayers. The internet may also be used to disseminate information, announcements, or schedules with other employees, government agencies, businesses or the public.
  - c. Employees may retrieve data files from the internet.
  - d. Personal use is permitted so long as it does not interfere with the employee's regular work, or violate any use restrictions provided in this policy.
4. **Unacceptable Internet Uses:** It is unacceptable for any employee to use, download, submit, publish, display, or transmit any information via any City computer or network which:
  - a. Violates or infringes on the rights of any other person, including the right to privacy;
  - b. Contains defamatory, false, inaccurate, abusive, obscene, pornographic, profane, sexually oriented, and/or threatening language or images;
  - c. Violates the City's sexual harassment policy;
  - d. Restricts, inhibits, or disrupts other employees from using the system or the efficiency of the computer systems;
  - e. Encourages the use of illegal or controlled substances;
  - f. Violates any federal, state, or local statute or policy;
  - g. Contains an offensive, harassing statement or statements which disparage others based on race, national origin, sex, sexual orientation, age, disability, or political or religious beliefs;

- h. Violates copyright laws;
- i. Is personal in nature and interferes with an employee's regular work, or is an application or service not authorized by an employee's supervisor, including, but not limited to, unauthorized use of Facebook, Twitter, blogs, video and audio streaming, and similar applications or services.
- j. Represents themselves publicly as a City representative regarding City issues unless designated and authorized to do so by the Department Director.
- k. Accesses ~~TikTok~~ any application or website that is prohibited by federal or Utah law without approval from the employee's department head or the City Manager.

*Use of Wireless Devices while Operating a Vehicle:*

1. Roy City does not require nor encourage its employees to use portable wireless devices (e.g., cellphones, computers, or pagers) while operating a vehicle for City business.
2. In the event an employee makes or receives a call prior to arriving at their destination, the employee shall utilize a "hands free" system or safely pull off the roadway and/or stop the vehicle (e.g., at a traffic light) prior to using the wireless device.
3. Pursuant to state law, text messaging is prohibited while operating a vehicle. In addition, Roy City prohibits using keyboard functions to dial, or access electronic mail or the internet while operating a vehicle.
4. If an employee's use of a wireless device in violation of this section is found to contribute to a preventable accident while operating a vehicle for city business, disciplinary action may be taken, up to and including termination.
5. This policy applies to an employee driving a personal or city owned vehicle on city business.
6. This policy does not apply to the operation of handheld devices by emergency personnel or police officers.

*Investigations of Suspected Violations of the Electronic Communications Use Policy:*

Suspected violations of electronic communications and information systems use should be reported to the Department Director, City Manager, or City Attorney. Investigations into alleged violations of this policy can only be authorized by the City Attorney or City Manager.

*Penalties:*

Employees violating this and/or related policies may be subject to corrective and disciplinary action. Violations will be reviewed on a case by case basis. Discipline up to and including termination may be appropriate depending on the nature of the violation and any other relative facts and circumstances. A first time violation could result in termination and in appropriate instances, civil action may be initiated. Additionally, violators may be prosecuted criminally under city, state, or federal law.

These guidelines do not address technologies that have not been invented or implemented within the City, but may be used in the future.

Use of City Vehicles

Certain Roy City employees are permitted and/or required to drive City-owned vehicles to and from their homes due to the nature of the work they perform. This allows them to respond more readily and to be better prepared with necessary tools and equipment to address emergency situations during non-working hours.

These City-owned vehicles are to be used only for commuting to and from work or when performing official City duty when the employee has reported in or out on their radio, has shown up for work, or has been assigned a work activity. City-owned vehicles are not to be used for personal purposes. They are not to transport anyone other than City employees or people working with or for the City in an official capacity. Family members or other non-employee personnel are discouraged from riding in City-owned vehicles, whether the employee operating the vehicle is on duty or not.

Commuting is a personal use that may be valued and treated as a taxable fringe benefit for federal income and employment tax purposes for certain vehicles identified under the Internal Revenue Code. An employee whose vehicle falls under this category is required to complete the form "Policy Prohibiting Personal Use of City Vehicle" (see Forms). Department Directors shall notify the Management Services Department when employees are assigned vehicles or when vehicle assignments change.

Only employees specifically authorized by their Department Director are allowed to take City-owned vehicles home. A list of such authorized employees should be turned in to the City Manager on a yearly basis. These authorized employees are not authorized to loan their City-owned vehicle to anyone else, except for business related purposes as determined and pre-approved by the Department Director.

Any exceptions to this policy must be covered by departmental vehicle use policy and be cleared through the City Manager, except as noted below:

- Roy City police officers and fire administration personnel are allowed to transport family members in City-owned police vehicles and fire administration vehicles respectively in order to allow them to be in a position to respond to emergency situations at all times when they are in their vehicles and, in the case of police officers, to allow them to drive their vehicles more often to serve as a crime deterrent. If police officers or fire administration personnel are responding to an emergency situation, they must be able to immediately let any family members out of their vehicle, and they must make other arrangements to be taken home. Police officers and fire administration personnel are not allowed to transport other individuals in City-owned vehicles unless the transportation is within the course and scope of their job duties. This shall not preclude a City approved Ride-Along program.
- Any changes in departmental vehicle use policies shall first be approved by the City Manager.

#### Employee Use of the Public Works Shop

The City shall allow all City employees eligible for the full City benefit package to make use of the City shop vehicle bays for work on personal vehicles on a space-available basis within the following parameters:

- Eligible City employee means regular full-time employees only.
  1. All work shall be done on an employee's personal vehicle or that of an immediate family member (parent, sibling, spouse, child) only. Any exceptions to this rule will be allowed only by the Public Works Director or his designee. Part of the sign in procedure will involve recording the license number of the vehicle being worked on as well as the vehicle description, the type of repair to be performed, and the estimated time required for completion.
  2. All work shall be done between the hours of 4 and 8 p.m. on weekdays and between the hours of 7 a.m. and 8 p.m. on weekends and holidays. Work on personal vehicles shall never be undertaken on City time.

3. No non-employees shall be present in the City shops after hours unless the employee needs the assistance of a capable immediate family member and with the prior approval of the Public Works Director or his designee. Under no conditions will any person under the age of 13 be allowed in the shop facility.
4. Shop areas available for use under this policy shall be specified by the Public Works Director or his designee, with primary concern for the security and safety of City supplies and equipment. No use may be made of any City facilities other than those specified by the Public Works Director or his designee, and then only with proper training as required by the Public Works Director or his designee. All City owned tools, lube supplies, parts and other supplies shall be off limits for use on private vehicles.
5. Employees using the facilities will be required to arrange for the use of the facilities with the shop superintendent no less than 24 hours ahead of time except in the case of an emergency and will sign in and sign out when arriving and leaving. Employees who sign in will be personally responsible for turning out lights, cleaning the facilities used and securing doors when leaving if requested to do so by the Public Works Director or his designee.
6. All employees will be responsible to participate in required training prior to being granted shop privileges. Training will be as designed by the shop superintendent, the Public Works Director and the Risk Manager, and will be updated as new equipment becomes available.
7. Private vehicles being worked on in the shop in accordance with this policy may not be left inside the building during working hours. Private vehicles may be stored on the shop lot only if they are locked, covered by a tarpaulin, and moved to a portion of the lot where their presence will not interfere with normal operations. A vehicle may not be kept on the lot for more than three (3) days without the prior approval of the Public Works Director or his designee.
8. The intention of this policy is to allow for the occasional use of shop facilities by employees. Excessive use may be considered a violation of the guidelines. Excessive use shall be an employee using the Shop Facility on an average of more than 4 times per month over a 3 month period.
9. No alcoholic beverages or illegal drugs shall be used at any time by any person at the shop facility.
10. Failure to follow these guidelines shall be grounds for employees losing their shop privileges and/or other disciplinary actions.