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
New Property Tax Revenue to Roy City*	**2,807,745**

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 %
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.

Legislative	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.

Legal	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.

Justice Court	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.

Finance	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.

Building Maintenance	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.

Police & Animal Services	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.

Fire	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.

Community Development	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.

Streets	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.

Fleet Services	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.

Public Works Admin.	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.

Recreation Complex	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.

Aquatic Center	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.

Parks & Recreation	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.

Total for the General Fund	**Revenue shortage**			**455,321**	**8.99%**
	COLA			**481,523**	**9.51%**
	Wage correction adj			**1,870,901**	**36.95%**
	Total			**2,807,745**	**55.45%**

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 Serice 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

ROY CITY CORPORATION
Proposed Wage Scale Part-Time/Seasonal
Current Starting Pay Effective 3/17/2026

Position	Department	Current Starting Pay	After 2.8% COLA

Position		Salary Range Minimum	Salary Range Maximum
Recreation Specialist I	rec	$ 11.31	$ 11.63
Recreation Specialist II	rec	$ 12.43	$ 12.78
Recreation Specialist III	rec	$ 14.70	$ 15.11
Recreation Supervisor I	rec	$ 16.96	$ 17.43
Recreation Supervisor II	rec	$ 18.09	$ 18.60
Recreation Program Coordinator	rec	$ 19.23	$ 19.77
Office/Concession worker	aq	$ 11.31	$ 11.63
Concession supervisor	aq	$ 14.13	$ 14.53
Office aide supervisor	aq	$ 14.13	$ 14.53
Lifeguard I	aq	$ 12.43	$ 12.78
Lifeguard II	aq	$ 13.57	$ 13.95
Head lifeguard	aq	$ 14.70	$ 15.11
Assistant program supervisor	aq	$ 16.96	$ 17.43
Maintenance	aq	$ 13.57	$ 13.95
Office worker	cx	$ 11.31	$ 11.63
Office aide supervisor	cx	$ 14.13	$ 14.53
Lifeguard I	cx	$ 12.43	$ 12.78
Lifeguard II	cx	$ 13.57	$ 13.95
WSI I	cx	$ 14.70	$ 15.11
WSI II	cx	$ 15.83	$ 16.27
Assistant program supervisor	cx	$ 16.96	$ 17.43
Fitness instructor	cx	$ 18.09	$ 18.60
Fitness supervisor	cx	$ 19.23	$ 19.77
Receptionist/secretary	fn	$ 14.29	$ 14.69
Billing clerk	fr	$ 16.20	$ 16.65
Court clerk	jc	$ 16.20	$ 16.65
Clerk	ced	$ 16.20	$ 16.65
Laborer	various	$ 13.57	$ 13.95
Heavy equip operator	various	$ 17.15	$ 17.63
Maintenance Tech I	various	$ 17.15	$ 17.63
Janitor	pw	$ 13.10	$ 13.47
Crossing guard	po	$ 14.04	$ 14.43
Crossing guard supervisor	po	$ 16.31	$ 16.77
Bailiff	po	$ 25.96	$ 26.69
Firefighter/EMT	fr	$ 17.60	$ 18.09
Engineer/FFII	fr	$ 19.91	$ 20.47
Firefighter/Paramedic	fr	$ 20.47	$ 21.04
Firefighter II/Senior Paramedic	fr	$ 21.50	$ 22.10
Fire Inspector	fr	$ 16.96	$ 17.43
Mayor		$ 13,803.75	$ 14,190.26
Council		$ 9,363.63	$ 9,625.81

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
New Property Tax Revenue to Roy City*	**2,091,300**

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.

Legislative	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.

Legal	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.

Justice Court	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.

Finance	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.

Building Maintenance	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.

Police & Animal Services	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.

Fire	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.

Community Development	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.

Streets	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.

Fleet Services	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.

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

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.

Recreation Complex	COLA			18,583	0.37%
	Wage correction adj			23,341	0.46%
	Total	946,870	988,794	41,924	0.83%

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.

Aquatic Center	COLA			16,593	0.33%
	Wage correction adj			16,369	0.32%
	Total	979,452	1,012,414	32,962	0.65%

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.

Parks & Recreation	COLA			32,575	0.64%
	Wage correction adj			77,700	1.53%
	Total	1,741,824	1,852,099	110,275	2.18%

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.

Total for the General Fund	**Revenue shortage**			**455,321**	**8.99%**
	COLA			**481,523**	**9.51%**
	Wage correction adj			**1,154,456**	**22.80%**
	Total			**2,091,300**	**41.30%**

Impact of Tax Increase - With approval of the tax increase, the City would give a 2.8% COLA and wage correction adjustments to employees 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
New Property Tax Revenue to Roy City*	**1,749,389**

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.

Legislative	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.

Legal	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.

Justice Court	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.

Finance	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.

Building Maintenance	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.

Police & Animal Services	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.

Fire	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.

Community Development	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.

Streets	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.

Fleet Services	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.

Public Works Admin.	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.

Recreation Complex	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.

Aquatic Center	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.

Parks & Recreation	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.

Total for the General Fund	**Revenue shortage**			**455,321**	**8.99%**
	COLA			**481,523**	**9.51%**
	Wage correction adj			**812,545**	**16.05%**
	Total			**1,749,389**	**34.55%**

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
New Property Tax Revenue to Roy City*	**1,528,601**

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.

Legislative	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.

Legal	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.

Justice Court	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.

Finance	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.

Building Maintenance	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.

Police & Animal Services	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.

Fire	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.

Community Development	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.

Streets	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.

Fleet Services	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.

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

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.

Recreation Complex	COLA			18,583	0.37%
	Wage correction adj			8,660	0.17%
	Total	974,113	946,870	27,243	0.54%

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.

Aquatic Center	COLA			16,593	0.33%
	Wage correction adj			12,407	0.25%
	Total	1,008,452	979,452	29,000	0.57%

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.

Parks & Recreation	COLA			32,575	0.64%
	Wage correction adj			46,056	0.91%
	Total	1,820,455	1,741,824	78,631	1.55%

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.

Total for the General Fund	**Revenue shortage**			**455,321**	**8.99%**
	COLA			**481,523**	**9.51%**
	Wage correction adj			**591,757**	**11.69%**
	Total			**1,528,601**	**30.19%**

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%