

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**

**TABLE OF CONTENTS**

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City Government .....	3
Organizational Chart .....	4
Budget Calendar .....	5
City Manager’s Budget Message .....	6
Budget Overview.....	7
General Fund Budget Summary.....	12
General Fund:	
Revenue .....	30
Expenditures .....	35
Legislative .....	36
Legal .....	36
Justice Court .....	37
Management Services .....	37
Transfers .....	38
Building Maintenance .....	38
Police and Animal Services .....	38
Fire and Rescue .....	39
Community Development .....	40
Streets .....	40
Fleet .....	41
Public Works Administration .....	41
Recreation Complex .....	42
Aquatic Center .....	42
Roy Days .....	43
Parks and Recreation .....	43
Class C Roads .....	44
Transportation Infrastructure .....	45
Capital Projects Fund .....	46
Water and Sewer Utility Enterprise Fund .....	52
Revenue.....	60
Expenses: Operations.....	61
Administration .....	62
Storm Water Utility Enterprise Fund .....	63
Solid Waste Utility Enterprise Fund .....	69
Internal Service Funds.....	76
Information Technology Fund .....	77
Risk Management Fund .....	82
Special Revenue Funds.....	86
Storm Sewer Development .....	87
Park Development Fund .....	90
Cemetery Perpetual Fund .....	93
Property Tax Impact Schedule .....	96

## 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*

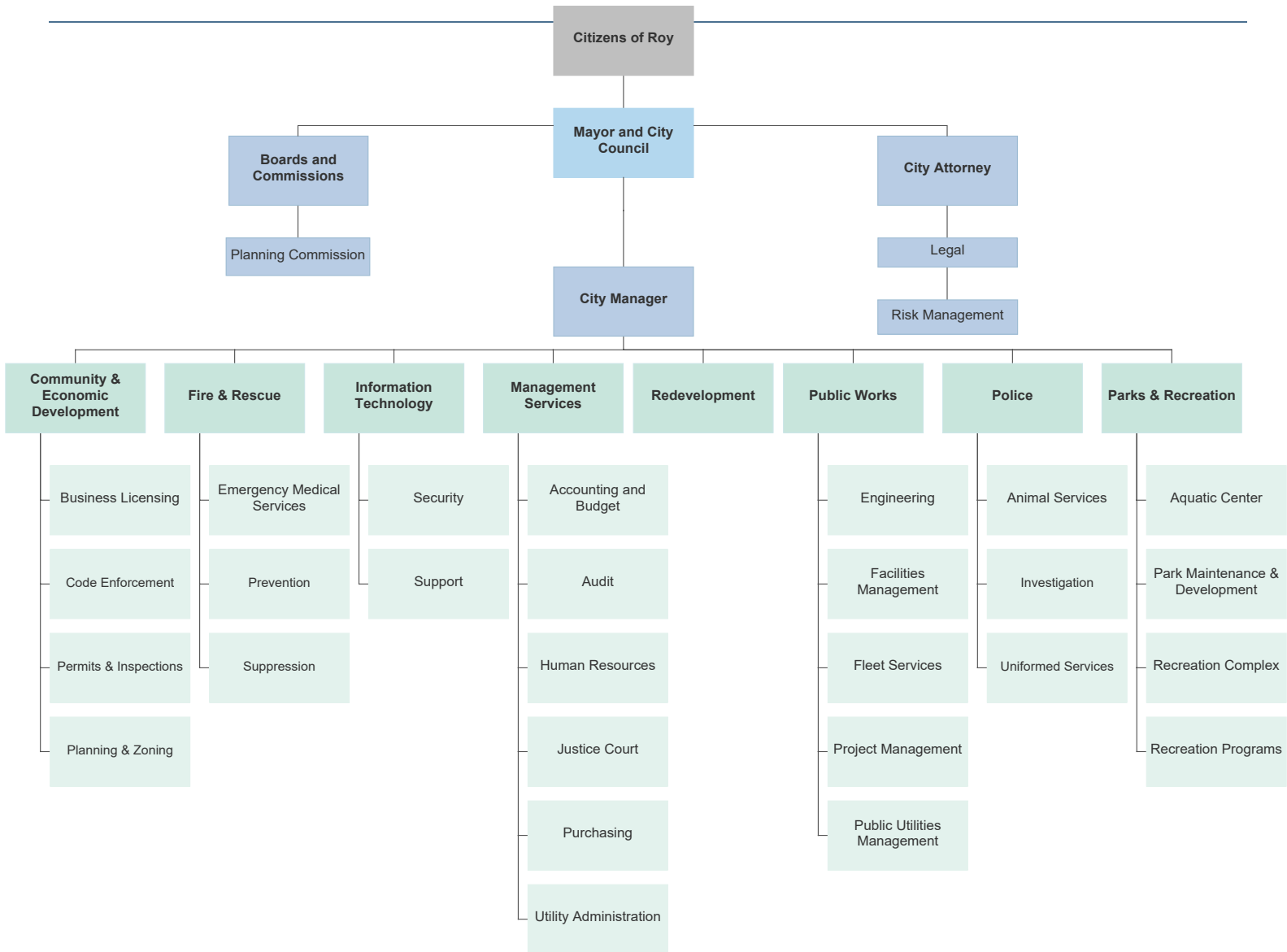
Amber Kelley, *Management Services Director*

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, includes Roads & Transportation	Capital Projects	Storm Sewer Development	Park 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

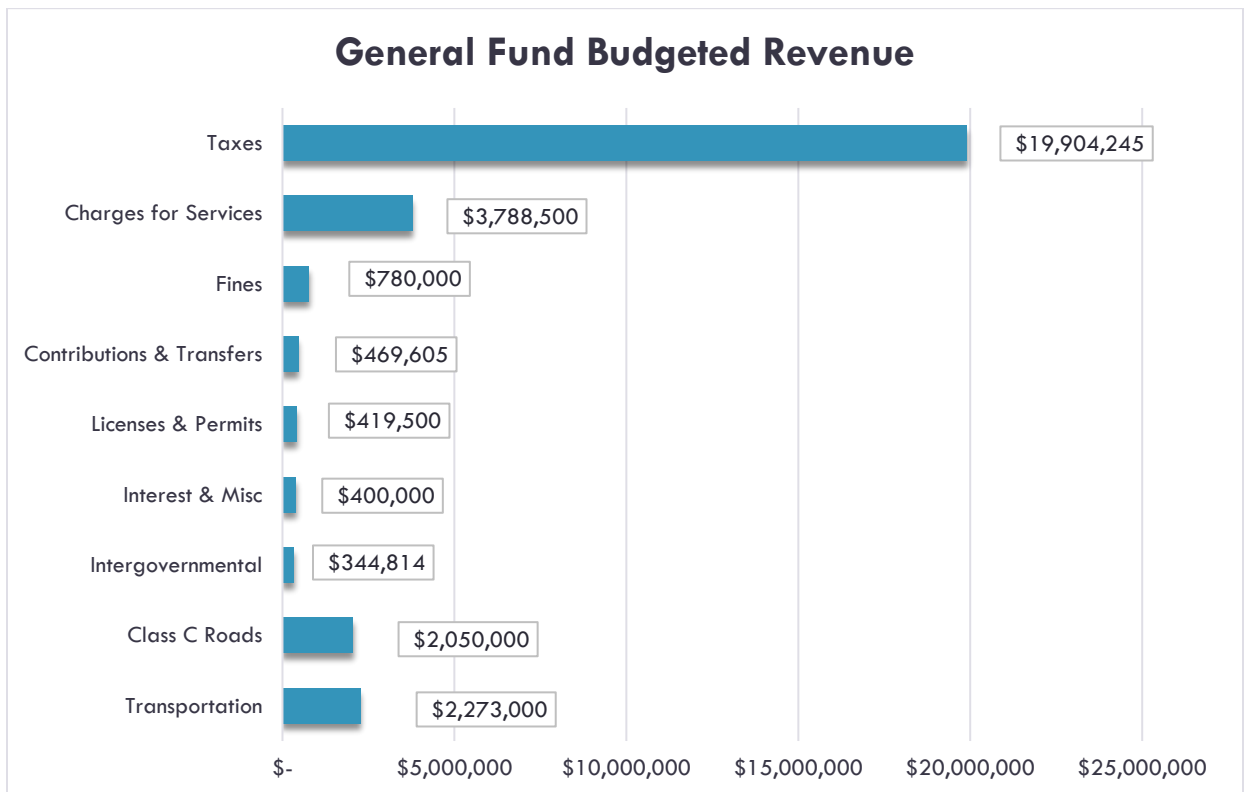
Tab – General Fund

## 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:

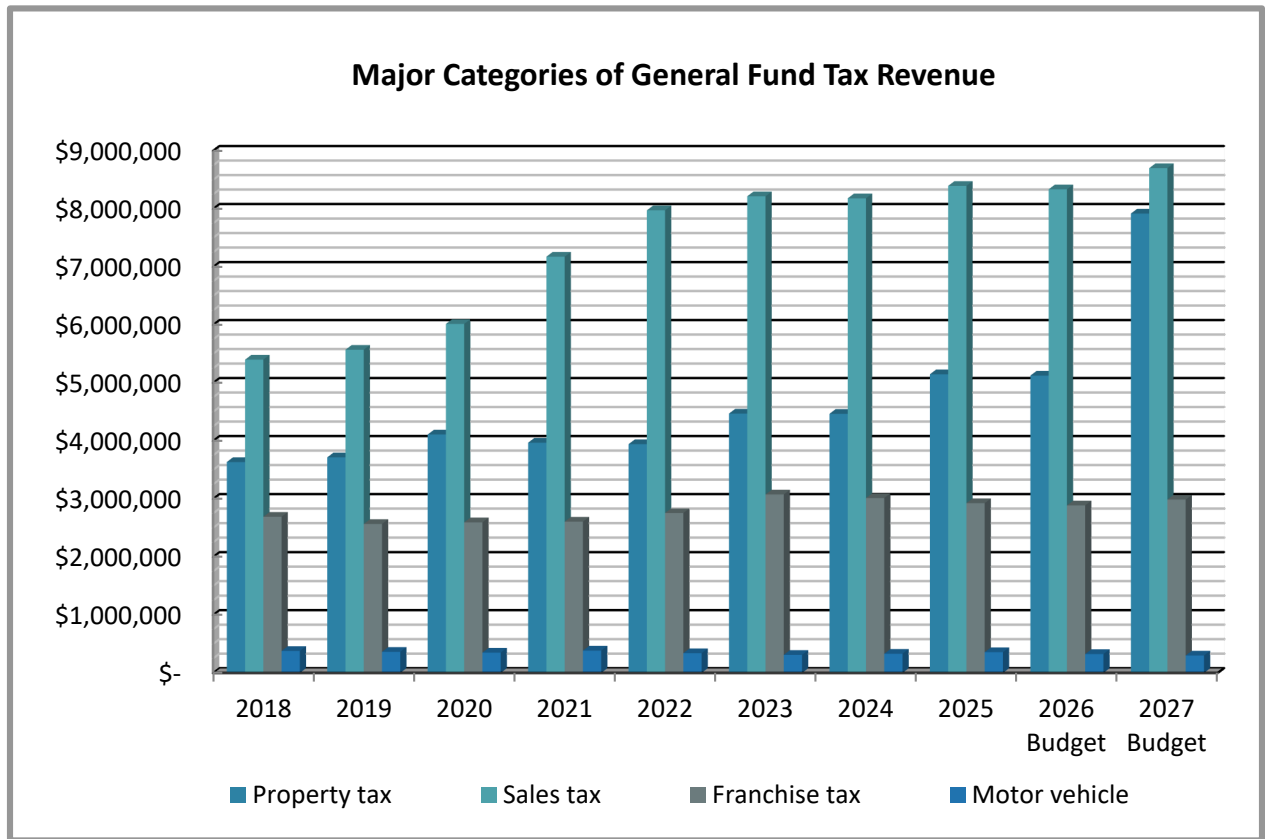
	FY 2025 Actual	Modified FY 2026 Budget	FY 2027 Proposed	FY 2027 Compared to FY 2026
<b>Taxes</b>	\$16,822,496	\$16,670,478	\$19,904,245	19.40%
<b>Licenses and permits</b>	577,752	409,500	419,500	2.44%
<b>Intergovernmental</b>	2,322,943	4,238,689	2,244,814	-47.04%
<b>Charges for Services</b>	3,627,555	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:

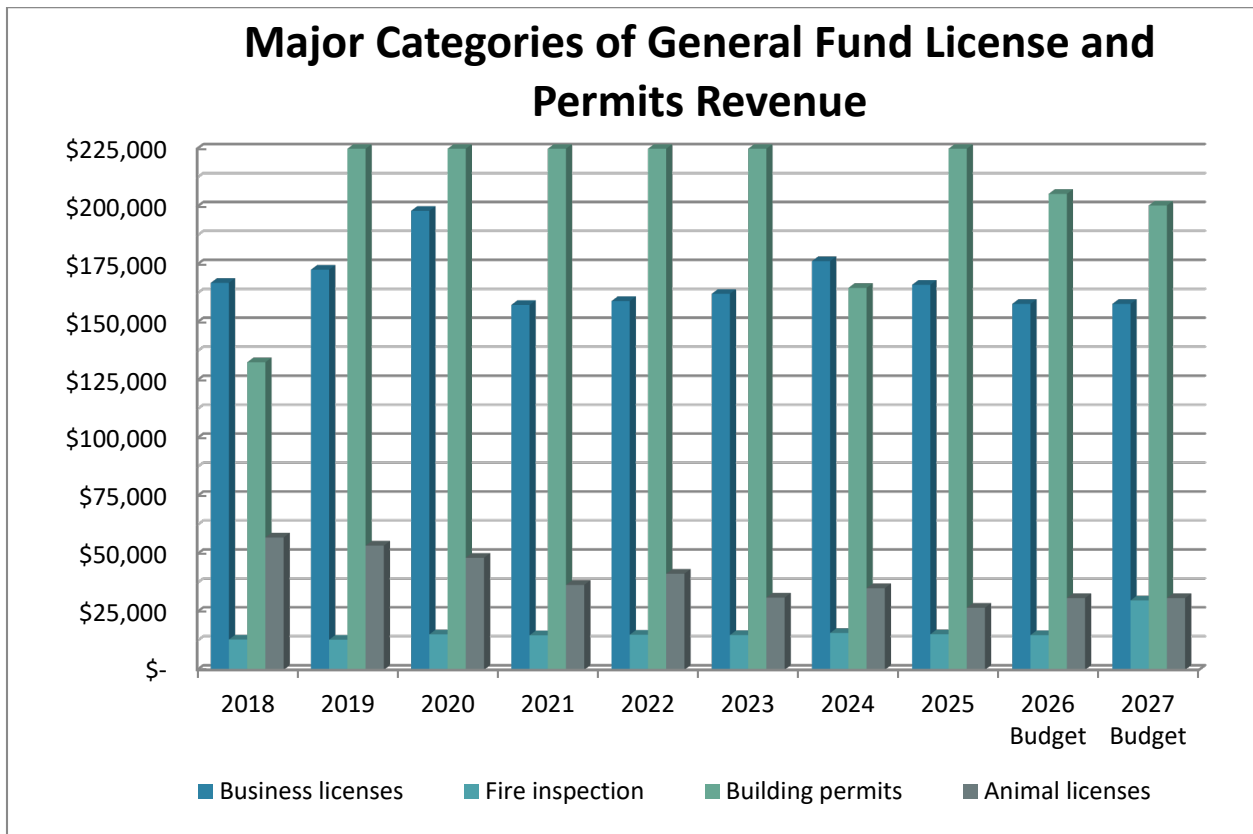


Utility companies are charged a 6% franchise fee on services they provide within the City limits. The City's Utility Enterprise Funds also pay franchise fees. When there is an increase in water rates, it will add revenue to the Water and Sewer Utility. The 6% franchise fee will be paid on the increased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

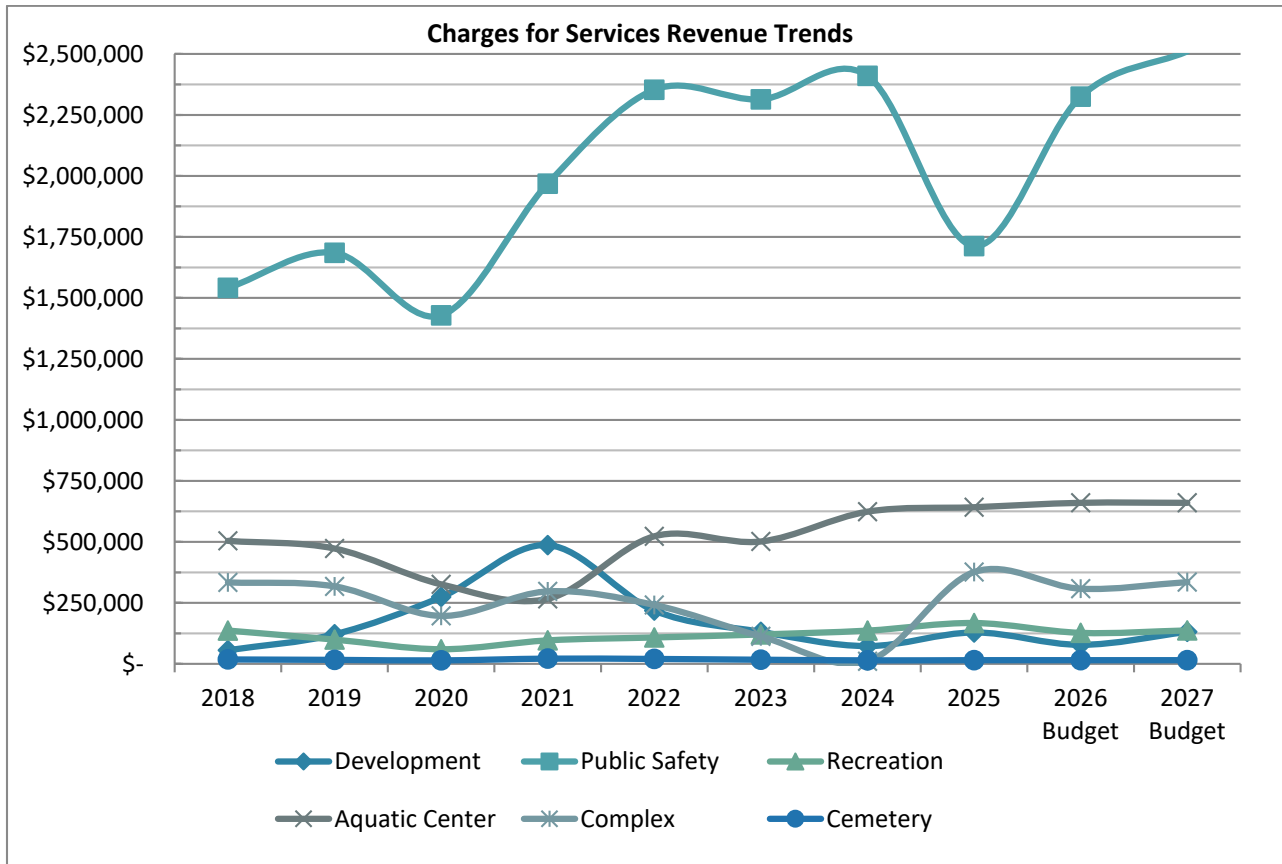
Roy City charges fees for various services. The services include planning and zoning; public safety; recreation; and cemetery. Fees from development activities, recreational facilities, and recreational sports are not expected to fluctuate much from the prior year.

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

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Modified FY 2026	FY 2027
	Actual	Actual	Actual	Actual	Actual	Budget	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.

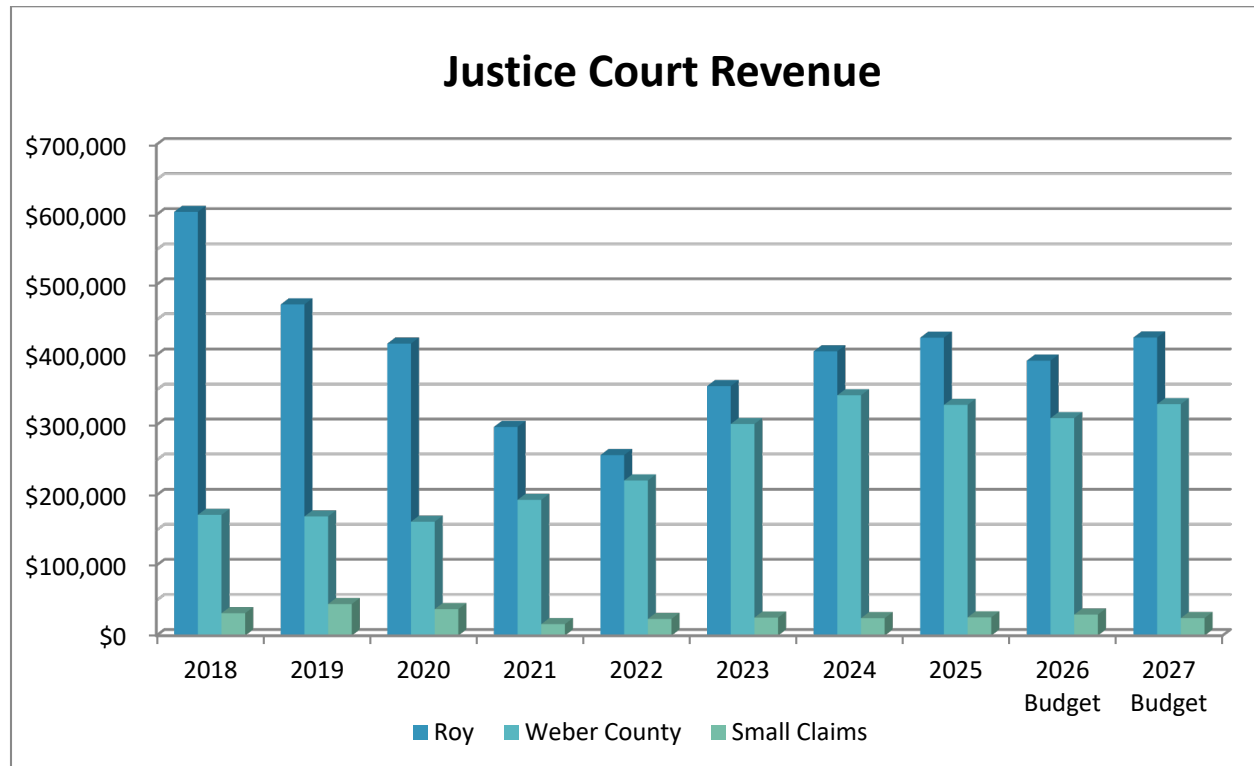
Revenue from participation in sports has reached a maximum and does not vary significantly from year to year. The Recreation Department continues to look at ways to add programs and expand participation.

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

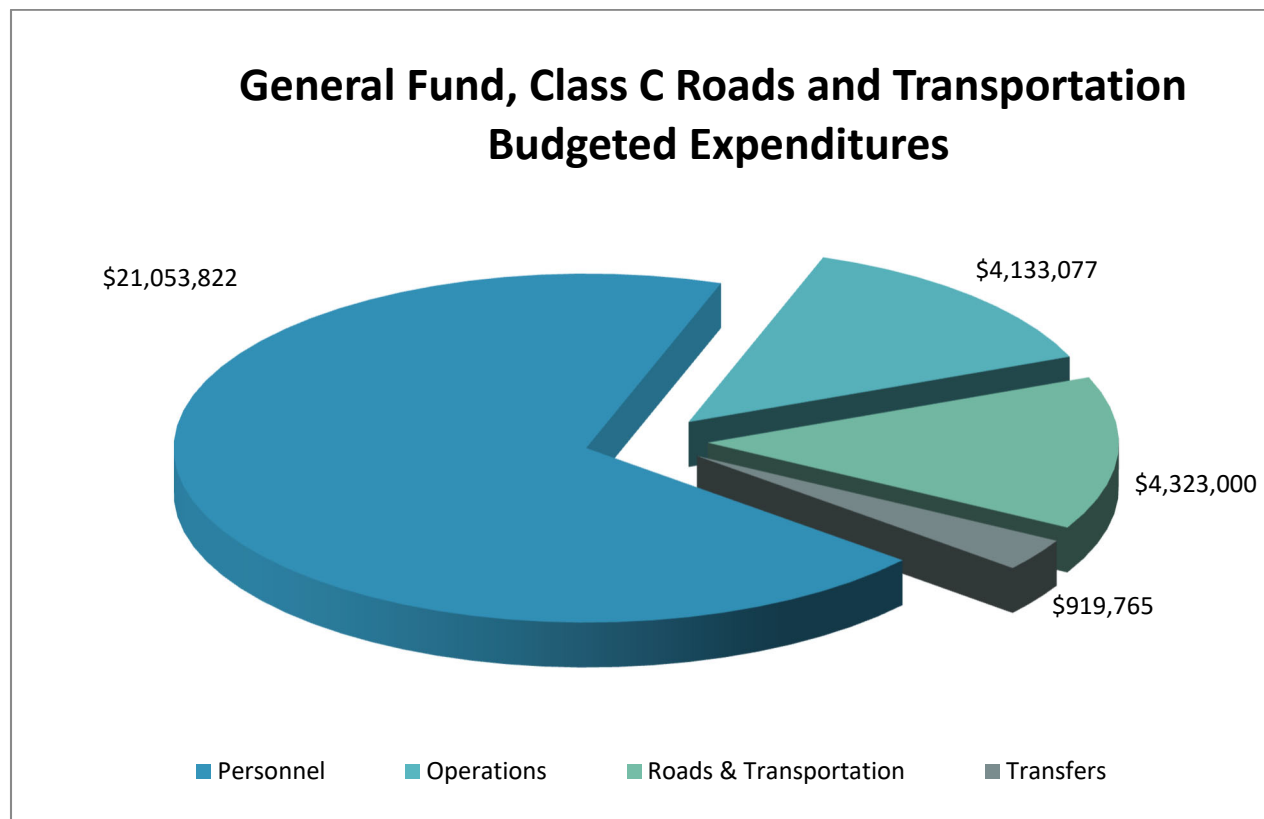
As less construction occurs within the City, one-time fees generated from planning and building permits are reduced. This requires the City to rely on fees generated from taxes and charges for services to fund operations. Excluding Class C Roads and Transportation Infrastructure, tax revenue accounts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

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

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 Budget	Change	FY 2027 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 Budget	Change	FY 2027 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 Budget	Change	FY 2027 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 Budget	Change	FY 2027 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 Budget</b>	<b>Change</b>	<b>FY 2027 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 Budget</b>	<b>Change</b>	<b>FY 2027 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 Budget</b>	<b>Change</b>	<b>FY 2027 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 Budget</b>	<b>Change</b>	<b>FY 2027 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 Budget</b>	<b>Change</b>	<b>FY 2027 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 Infrastructure</b>	<b>FY 2026 Budget</b>	<b>Change</b>	<b>FY 2027 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 Budget</b>	<b>Change</b>	<b>FY 2027 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 Budget</b>	<b>Change</b>	<b>FY 2027 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 Budget</b>	<b>Change</b>	<b>FY 2027 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. FY 2026
Total FINANCE:		459,211.20	538,521.00	595,646.00	0.00	595,646.00	57,125.00
<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
Total TRANSFERS:		1,812,530.54	804,278.00	677,604.00	0.00	677,604.00	(126,674.00)
<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
Total BUILDING/GROUND MAINT DIVISION:		557,831.02	579,835.00	695,157.00	0.00	695,157.00	115,322.00
<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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Actual	FY 2026 Budget	FY 2027 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 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Actual	FY 2026 Budget	FY 2027 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 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.

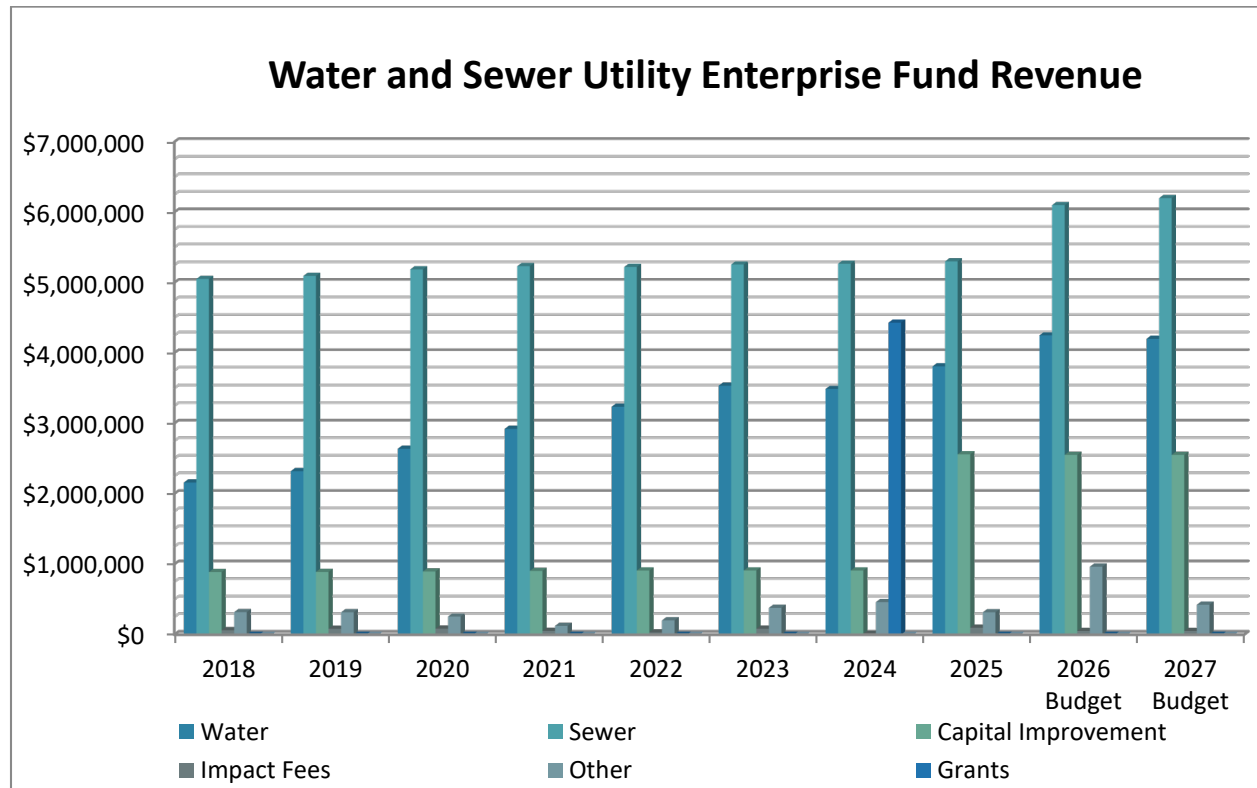
The following chart shows sewer rates effective July 1, 2026:

<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.

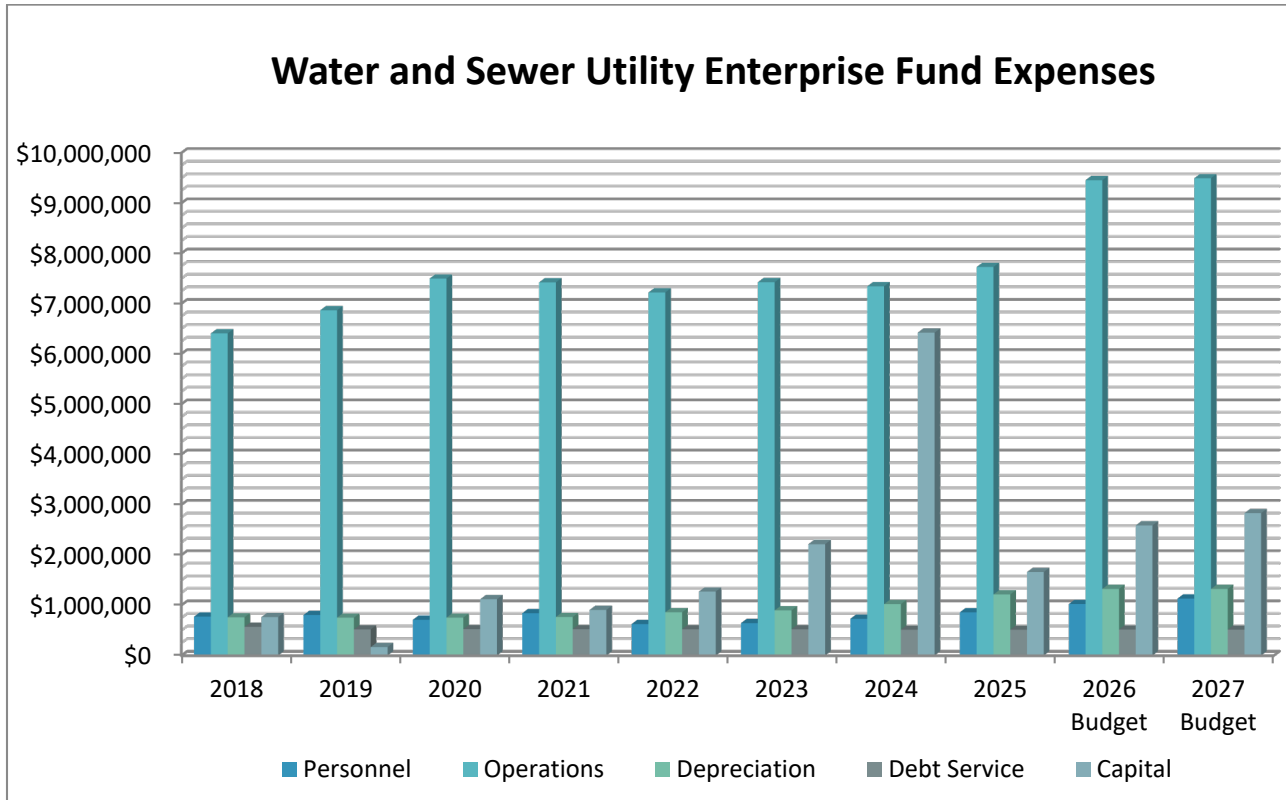


Revenue from impact fees continues to be low because of fewer new homes being constructed. Other revenue is comprised of fees associated with late payment, disconnections, and terminated accounts; sale of assets; interest; and rental of water shares. The late fees are currently set at \$35 for each occurrence. 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 Budget</b>	<b>Change</b>	<b>FY 2027 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 Budget</b>	<b>Change</b>	<b>FY 2027 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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

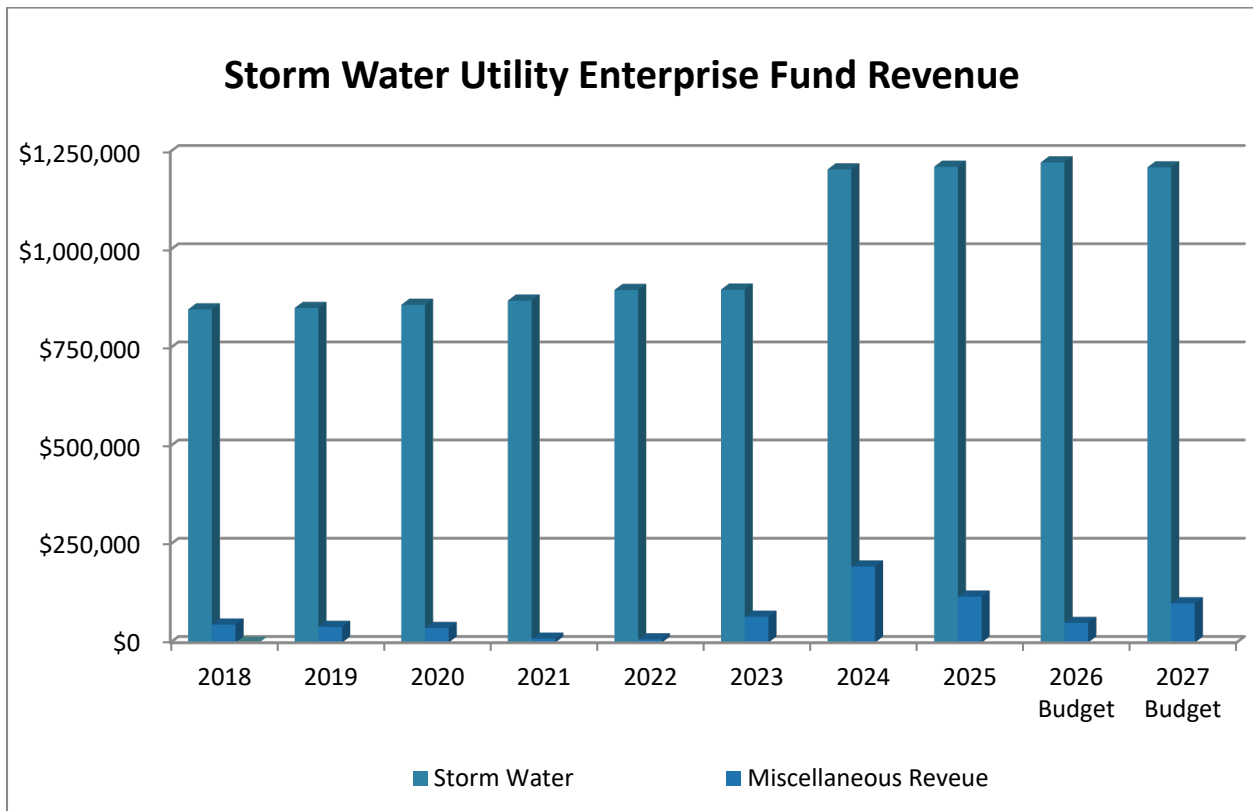
There are no rate increases proposed for the storm water utility fund in FY 2027. The current rate is as follows:

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 Budget	Change	FY 2027 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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:

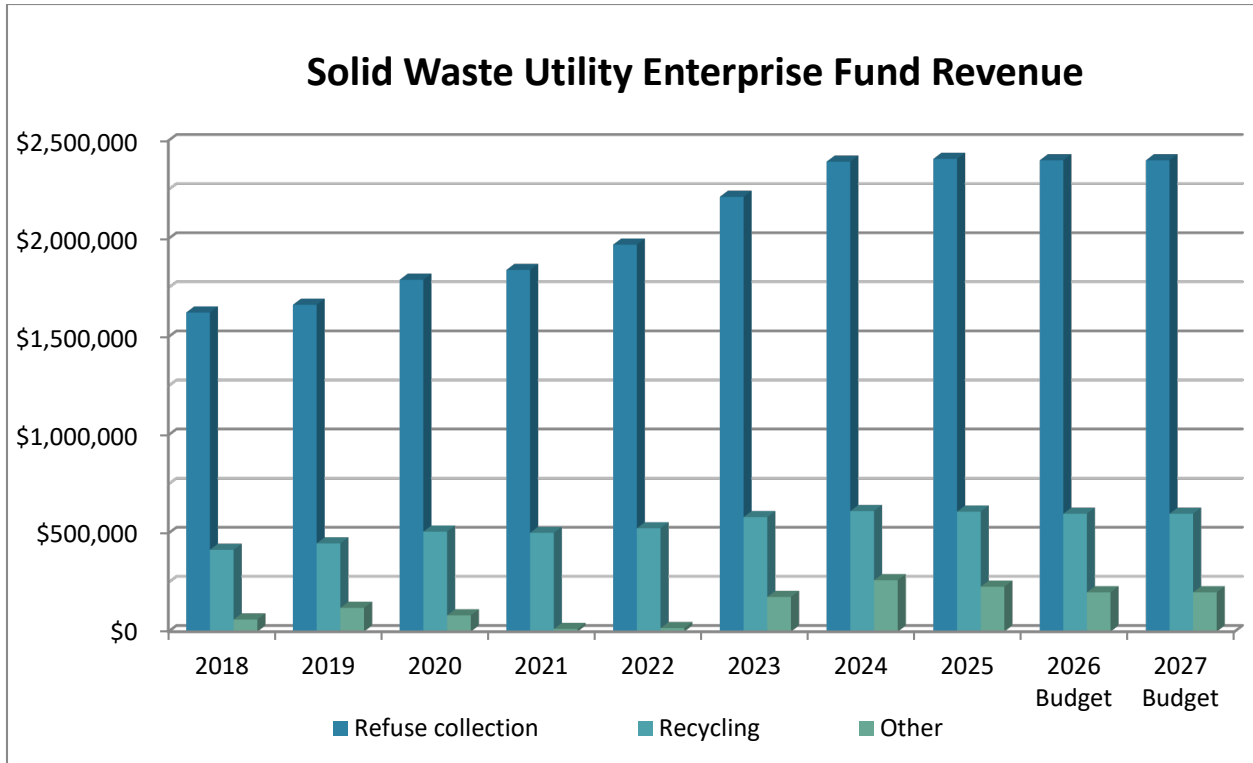
Billing Classification per unit	FY 2026	Change	FY 2027 Proposed
Garbage with recycling – Monthly	\$14.16	\$ 0	\$14.16
Garbage without recycling – Monthly	15.64	0	15.64
Garbage (county) – Monthly	28.32	0	28.32
Garbage, recycling, extra 96 gallon can – Monthly	23.30	0	23.30
Garbage, without recycling, 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.

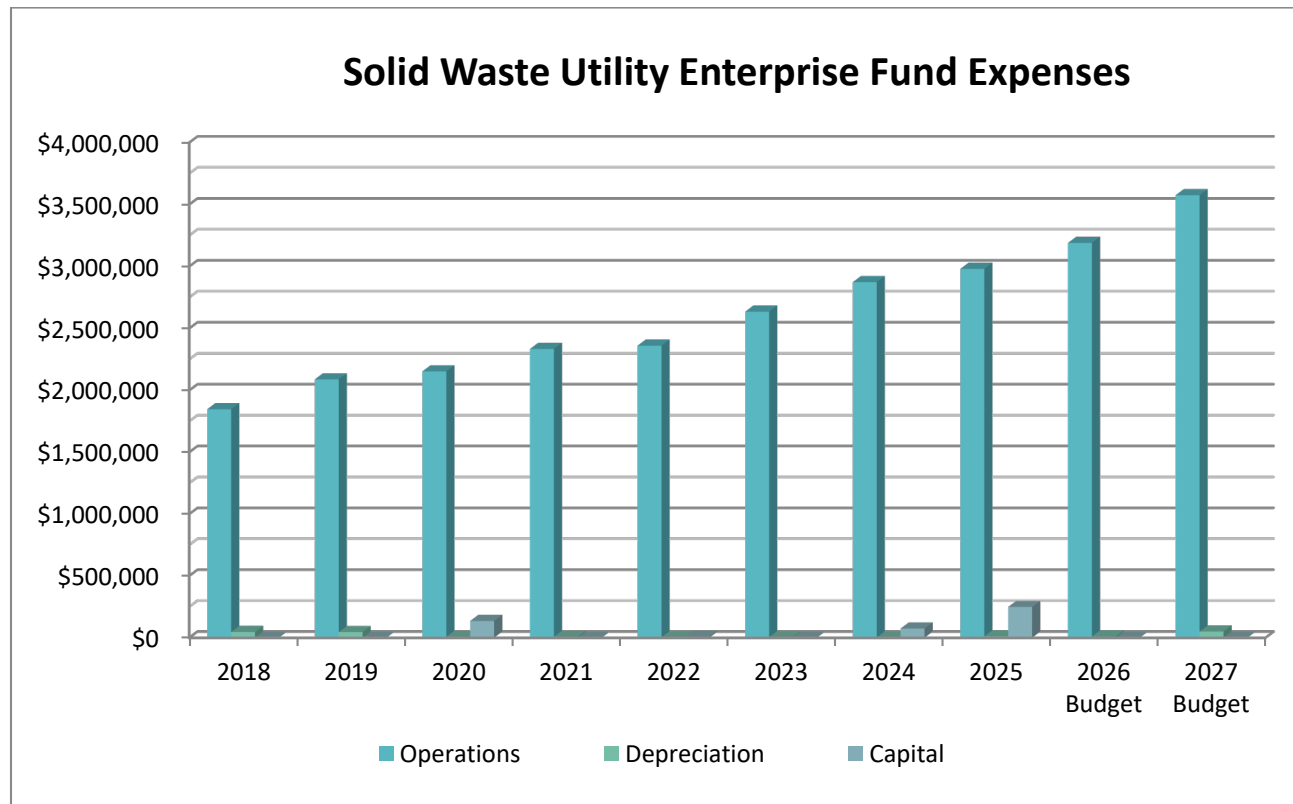
Transfers

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 Budget	Change	FY 2027 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Budget	Change	FY 2027 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Budget	Change	FY 2027 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>	\$388,602	\$5,000	\$403,602

Acct No	Acct Title	2024-25 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Actual	FY 2026 Budget	FY 2027 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Actual	FY 2026 Budget	FY 2027 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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 Actual</b>	<b>FY 2026 Budget</b>	<b>FY 2027 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 Prior Year Actual	2025-26 Current Year Modified Budget	2026-27 Recommended Budget	Adjustments To Recommended Budget	2026-27 Approved Budget	FY 2027 Budget vs. 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%
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**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
		<b>Salary Range</b>	
		<b>Minimum</b>	<b>Maximum</b>
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
<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%
	Total	447,150	525,018	<u>77,868</u>	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.

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

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

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

<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><u>2,091,300</u></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%
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Fire	Part time wages	50,000	0.99%