



ROY CITY COUNCIL MEETING AGENDA
AUGUST 11, 2026, AT 6:00 P.M. – Amended 8/7/26
ROY CITY COUNCIL CHAMBERS, 5051 S 1900 W ROY, UTAH 84067

- A. **Welcome and Roll Call**
B. **Moment of Silence and Pledge of Allegiance**
C. **Action Item**

Zoom Link for Virtual Participation:

<https://us02web.zoom.us/j/84935963940?pwd=UTbg0xcYs810z1deGwrfO9WaNb9Rm.1>

Public comments can also be submitted in written form by emailing admin@royutah.gov before and during the hearing.

PUBLIC HEARING (Public Hearing comments are limited to 3 minutes per participant) – **Fiscal Year 2027 Budget for Roy City Corporation**

- a. **Consideration of Resolution 26-24;** Consideration of proposed additional \$2,807,745 in property tax for employee wages and revenue shortfall and approval of A Resolution of the Roy City Council Adopting the Final Annual Budget for the Fiscal Year 2027 Commencing upon final approval from the Utah State Tax Commission and Ending June 30, 2027; and Setting the 2026 Certified Tax Rate.
- Roy City is considering a tax rate that exceeds the certified rate.
 - Roy City is considering increasing the certified tax rate to generate an additional \$2,807,745 of ad valorem tax revenue. The purpose of the increase is for:
 1. To balance the budget due to a revenue shortfall resulting from the Cost-of-Living Adjustment given to employees in March 2026.
 2. To give a 2.8% Cost-of-Living Adjustment to employees in the 2027 fiscal year and;
 3. To give wage correction adjustments to all full-time employees.
 - The proposed tax rate increase is approximately 54.94%.

D. Adjournment

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

Certificate of Posting

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted in a public place within the Roy City limits on this 6th day of August 2026; amended the 7th day of August 2026. A copy was also posted on the Roy City website and the Utah Public Notice Website on this 6th day of August 2026; amended the 7th day of August 2026.

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

Brittany Fowers
City Recorder

THIS MEETING WILL BE STREAMED LIVE ON THE ROY CITY YOUTUBE CHANNEL.



Proposed Property Tax Impact Schedule - Proposed Budget

Roy City will consider an increase to its property tax rate from .001608 to .2492 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	0.001608
Roy City's Current Property Tax Revenue	5,106,044
Proposed Revenue with Tax Change	7,913,789
New Property Tax Revenue to Roy City	2,807,745

Estimated Increase to Roy City's Property Tax Rate	54.99%
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	Annual	Monthly
Estimated Increase to a primary residence of \$439,000	\$ 213.44	\$ 17.79
Estimated Increase to a business valued at \$439,000	\$ 388.08	\$ 32.34

Affected Department	Description	Budget w/out Tax Increase	Proposed Budget	Budget Change	Property Tax %
General Fund	Draw from fund balance	(455,321)	-	455,321	8.92%

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

Legislative	COLA			10,392	0.20%
	Wage correction adj			40,646	0.80%
	Total	539,366	590,404	51,038	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 Legislative Department.

Legal	COLA			11,222	0.22%
	Wage correction adj			63,235	1.24%
	Total	427,506	501,963	74,457	1.46%

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

Justice Court	COLA			11,546	0.23%
	Wage correction adj			50,643	0.99%
	Total	511,488	573,677	62,189	1.22%

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

Finance	COLA			22,660	0.44%
	Wage correction adj			61,148	1.20%
	Total	511,838	595,646	83,808	1.64%

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

Building Maintenance	COLA			8,871	0.17%
	Wage correction adj			46,424	0.91%
	Total	639,862	695,157	55,295	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 Building Maintenance Department.

Police & Animal Services	COLA			153,919	3.01%
	Wage correction adj			488,257	9.56%
	Total	7,763,393	8,405,569	642,176	12.58%

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 Police & Animal Services Department.

Fire	COLA			133,344	2.61%
	Wage correction adj			663,530	12.99%
	Total	6,231,021	7,027,895	796,874	15.61%

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

Community Development	COLA			17,820	0.35%
	Wage correction adj			69,409	1.36%
	Total	813,665	900,894	87,229	1.71%

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 Community Development Department.

Streets	COLA			18,684	0.37%
	Wage correction adj			97,653	1.91%
	Total	936,988	1,053,325	116,337	2.28%

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

Fleet Services	COLA			5,872	0.12%
	Wage correction adj			42,357	0.83%
	Total	225,792	274,021	48,229	0.94%

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

Public Works Admin.	COLA			19,442	0.38%
	Wage correction adj			89,349	1.75%
	Total	447,150	555,941	108,791	2.13%

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

Recreation Complex	COLA			18,583	0.36%
	Wage correction adj			32,079	0.63%
	Total	946,870	997,532	50,662	0.99%

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

Aquatic Center	COLA			16,593	0.32%
	Wage correction adj			22,149	0.43%
	Total	979,452	1,018,194	38,742	0.76%

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

Parks & Recreation	COLA			32,575	0.64%
	Wage correction adj			104,022	2.04%
	Total	1,741,824	1,878,421	136,597	2.68%

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 Parks & Recreation Department.

Total for the General Fund	Revenue shortage			455,321	8.92%
	COLA			481,523	9.43%
	Wage correction adj			1,870,901	36.64%
	Total			2,807,745	54.99%

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.

Alternative Property Tax Impact Schedule -

Reduced for Fire Department Annexation, Roy Days Changes, SRO Contract & Property Tax New Growth

Roy City will consider an increase to its property tax rate from .001608 to .002159 to generate an additional \$1,751,100. 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.

Changes from Original Property Tax Impact Schedule:

Original amount proposed	2,807,745	54.99%
Reduction of Fire Department	(917,195)	
Roy Days Changes	(49,450)	
Additional School Resource Officer Revenue	(40,000)	
Property Tax New Growth Revenue	(50,000)	
New Property Tax Increase Proposal	<u>1,751,100</u>	34.29%

Roy City's Current Property Tax Rate	0.001608
Roy City's Current Property Tax Revenue	5,106,044
Proposed Revenue with Tax Change	6,857,144
New Property Tax Revenue to Roy City	1,751,100

Estimated Increase to Roy City's Property Tax Rate **34.29%**

	Annual	Monthly
Estimated Increase to a primary residence of \$439,000	\$ 133.15	\$ 11.10
Estimated Increase to a business valued at \$439,000	\$ 242.09	\$ 20.17

Affected Department	Description	Budget w/out Tax Increase	Proposed Budget	Budget Change	Property Tax %
General Fund	Draw from fund balance	(195,550)	-	195,550	3.83%

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. The Fire Dept has been removed from this amount.

Legislative	COLA			10,392	0.20%
	Wage correction adj			40,646	0.80%
	Total	536,716	587,754	51,038	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 Legislative Department.

Legal	COLA			11,222	0.22%
	Wage correction adj			63,235	1.24%
	Total	427,506	501,963	74,457	1.46%

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

Justice Court	COLA			11,546	0.23%
	Wage correction adj			50,643	0.99%
	Total	511,488	573,677	62,189	1.22%

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

Finance	COLA			22,660	0.44%
	Wage correction adj			61,148	1.20%
	Total	511,838	595,646	83,808	1.64%

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

Building Maintenance	COLA			8,871	0.17%
	Wage correction adj			46,424	0.91%
	Total	639,862	695,157	55,295	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 Building Maintenance Department.

Police & Animal Services	COLA			153,919	3.01%
	Wage correction adj			488,257	9.56%
	Total	7,763,393	8,405,569	642,176	12.58%

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 Police & Animal Services Department.

Fire	COLA			-	0.00%
	Wage correction adj			-	0.00%
	Total	6,231,021	6,231,021	-	0.00%

Impact of Tax Increase - With approval of the tax increase, the City would give increases to the Fire Dept employees consistent with other departments but since annexation of the department is expected in Dec 2026, their wage increases will come from fund balance as it is not an ongoing expense and only for a small part of the year.

Community Development	COLA			17,820	0.35%
	Wage correction adj			69,409	1.36%
	Total	813,665	900,894	87,229	1.71%

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 Community Development Department.

Streets	COLA			18,684	0.37%
	Wage correction adj			97,653	1.91%
	Total	936,988	1,053,325	116,337	2.28%

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.

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	Wage correction adj			42,357	0.83%
	Total	225,792	274,021	48,229	0.94%

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Public Works Admin.	COLA			19,442	0.38%
	Wage correction adj			89,349	1.75%
	Total	447,150	555,941	108,791	2.13%

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

Recreation Complex	COLA			18,583	0.36%
	Wage correction adj			32,079	0.63%
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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.

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	Wage correction adj			22,149	0.43%
	Total	979,452	1,018,194	38,742	0.76%

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	Wage correction adj			104,022	2.04%
	Total	1,741,824	1,878,421	136,597	2.68%

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 Parks & Recreation Department.

Total for the General Fund	Revenue shortage			195,550	3.83%
	COLA			348,179	6.82%
	Wage correction adj			1,207,371	23.65%
	Total			1,751,100	34.29%

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.

RESOLUTION NO. 26-24

A Resolution of the Roy City Council Adopting the Final Annual Budget for the Fiscal Year Commencing July 1, 2026 and Ending June 30, 2027; and Setting the 2026 Certified Tax Rate.

Whereas, on June 16, 2026, the City Council adopted, by Resolution #26-17, the interim budget for the coming fiscal year, for purposes of further review, and set a public hearing for August 11, 2026 to consider final adoption of the budget; and

Whereas, the City of Roy has declared its intent to increase the certified tax rate; and

Whereas, the City has conformed to the truth in taxation requirements of the State of Utah through publication and posting of notices of the proposed property tax increase; and

Whereas, the Roy City Council on August 11, 2026, held a public hearing on adoption of said budget and to consider increasing the certified tax rate; and

Whereas, the Roy City Council has determined that the increase is necessary to fund wages, benefits and operating needs; and

Now, therefore, be it resolved by the Roy City Council, as follows:

Final Budget Adoption

Budgets for all funds, as presented, are hereby adopted for use by Roy City for the fiscal year 2026-2027, including adjustments from interim budget to final budget as outlined below.

Fund	Interim Budget	Adjustments	Final Budget
General Fund	\$26,092,214	0	\$26,092,214
Class C Road Fund	2,050,000	0	2,050,000
Trans. Infrastructure Fund	2,273,000	0	2,273,000
Capital Projects Fund	2,087,800	0	2,087,800
Water & Sewer Utility	13,426,500	0	13,426,500
Storm Water Utility	1,434,490	0	1,434,490
Solid Waste Utility	3,624,974	0	3,624,974
Storm Sewer Development	600,000	0	600,000
Park Development	190,000	0	190,000
Cemetery Perpetual Fund	8,000	0	8,000
Total	\$51,786,978	\$ 0	\$51,786,978
Internal Service Funds:			
Information Technology	\$1,253,311	\$ 0	\$1,253,311
Risk Management	403,602	0	403,602
Total	\$1,656,913	\$ 0	\$1,656,913

Property Tax Rate Adoption

The following certified tax rate and revenue be set for 2026:

<u>Fund/Budget Type</u>	<u>Revenue</u>	<u>Tax Rate</u>
General Fund – Property Tax Revenue		

Be it further resolved that this resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the Weber County Auditor and the Utah State Tax Commission in accordance with UCA 59-2-913 and UCA 29-2-920.

Be it further resolved that the Roy City Council adopts the attached form PT 800, attached as Exhibit A and incorporated herein by this reference.

Passed this 11th day of August, 2026.

Ann Jackson
Mayor

Attested and Recorded:

Brittany Fowers
City Recorder

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

Councilmember Hulbert	_____
Councilmember Jackson	_____
Councilmember Saxton	_____
Councilmember Sphar	_____
Councilmember Wilson	_____

Resolution Adopting Final Tax Rates and Budgets Report 800 - Fiscal Year Entities

pt-800.xls Rev. 5/2018

approves the following property tax rate(s) and revenue(s) for the year: 2026

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 59-2-920.

Title: Mayor



Roy City Truth-in-Taxation Public Hearing Virtual Participation Instructions

Roy City is inviting you to a scheduled Zoom meeting.

Topic: August 11, 2026, Roy City Truth in Taxation Public Hearing

Time: Aug 11, 2026, 06:00 PM Mountain Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/84935963940?pwd=UTbg0xcYs8l0z1deGwrfO9WaNb9Rm.1>

Meeting ID: 849 3596 3940

Passcode: 569235

If you wish to join us virtually, please review these virtual participation key points.

- You will be muted upon entry.
- Each participant wishing to make a public comment will need to log-in individually.
- One comment per participant is allowed and you will need to state your name at the beginning of your comment.
- Public comments are limited to 3 minutes per participant.

For oral comments through video, audio, or both:

- Raise your hand via the meeting tools if you wish to give verbal testimony during the public hearing.
- When it is your turn, the meeting host will unmute you and your 3 minutes will start once you state your name for the public record.

For written comments that are to be read in the meeting for public records:

- Can be submitted before and during the hearing by emailing admin@royutah.gov
- Or type your written comment into the Q&A section via Zoom to be read into the record.
- Please note that only one comment per participant will be read into the record for up to 3 minutes.

Please note, as an individual participant, you are allotted one 3-minute comment period. If you intend to make public comment, you must choose either in-person, virtually via zoom, or by written comment via zoom.

The Roy City Council Meeting Rules of Procedure and Order state residents have a right to be heard. Accordingly, the City Council expects any person presenting to the council to speak in a civil manner, with due respect for the decorum of the meeting, and with due respect for all people attending.

