

ROY CITY CORPORATION

Roy City Annual Budget

Fiscal Year July 1, 2025 through June 30, 2026

*Prepared by Amber Kelley
Management Services Director*

ROY CITY BUDGET
Fiscal Year Ending June 30, 2026

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ROY CITY GOVERNMENT



Mayor Robert Dandoy
2022-2025

Council Members



Ann Jackson
2024-2027



Sophie Paul
2022-2025



Bryon Saxton
2024-2027



Randy Scadden
2022-2025



Diane Wilson
2024-2025

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*

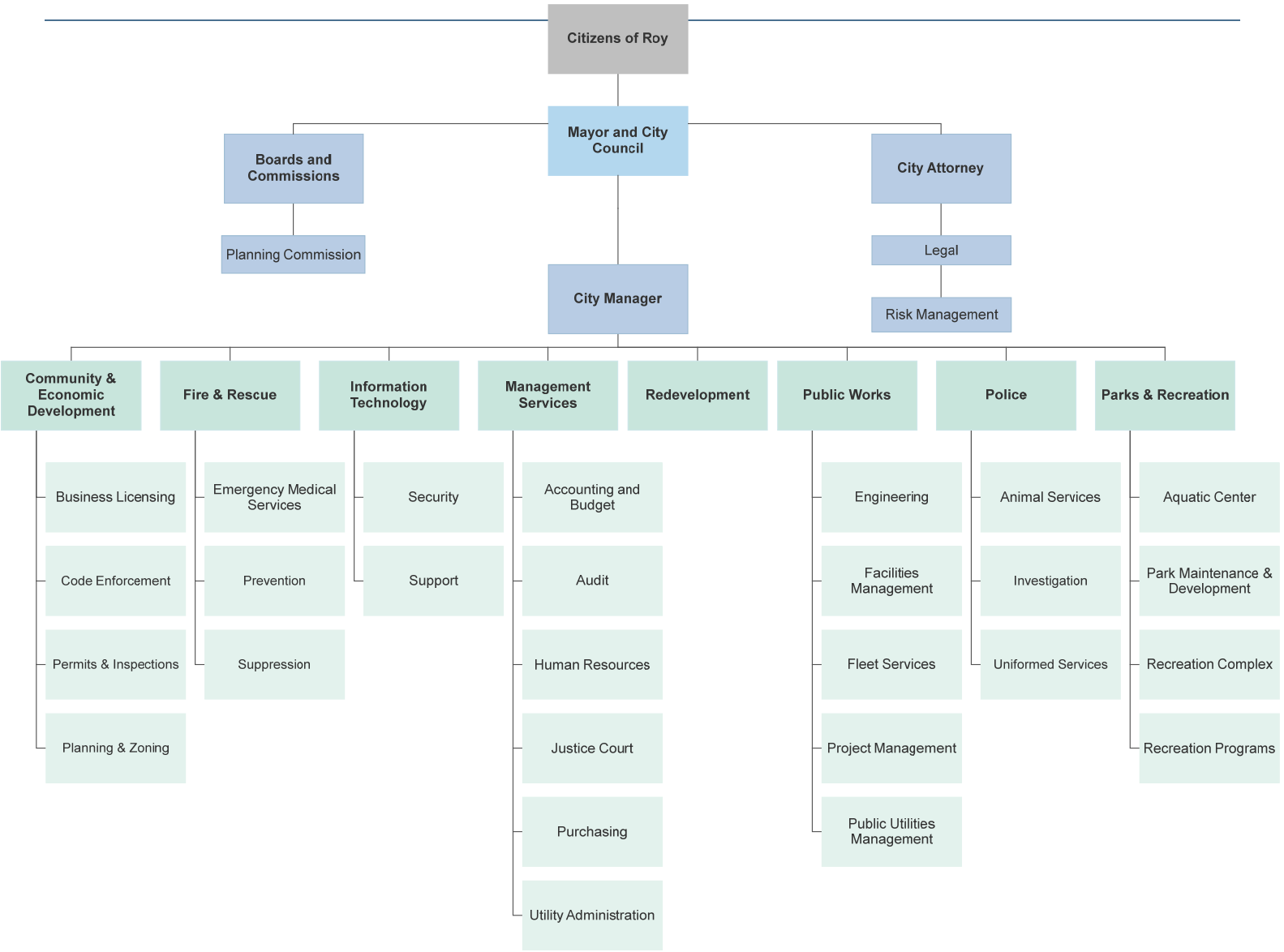
Amber Kelley, *Management Services Director*

Michelle Howard, *Parks & Recreation Director*

Matthew H. Gwynn, *Chief of Police*

Theron J. Williams, *Fire Chief*

Organizational Chart



TENTATIVE BUDGET CALENDAR

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 - March 2025	Distribute budget request forms and instructions to Department Directors
February 28, 2025	Deadline for submitting budget requests – review and compile requests
March 19, 2025	Budget meetings with Department Directors
Ongoing	Review and revise budget requests with Department Directors for inclusion in Tentative FY 2026 Budget
May 6, 2025	Presentation of Tentative FY 2026 Budget to Mayor and City Council
June 17, 2025	Public hearing and City Council adoption of FY 2026 Budget

FINAL BUDGET AMENDMENTS

On June 17, 2025, the Roy City Council voted to go through Truth-In-Taxation to increase the 2025 certified property tax rate and revenue received. A public hearing was held on August 19, 2025 and the council made the following amendments by resolution to the budget:

General Fund

- Increased property taxes \$673,978.
- Increased wages \$204,978.
- Increased contribution to fund balance \$469,000.

After these adjustments were made, the total general fund budget is \$24,306,688 excluding Class C Roads and Transportation Infrastructure.

BUDGET MESSAGE

Mayor and City Council Members,

I am pleased to present the City Manager's proposed annual budget for Roy City for the 2025–2026 fiscal year, which begins on July 1, 2025, and ends on June 30, 2026.

Roy City remains in strong financial condition. However, in order to balance the General Fund budget, a \$750,000 increase is necessary — or additional cuts would be required. 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 2025–2026 is \$28,522,710.

The budget presented is balanced, meaning expected revenues and anticipated expenditures are aligned. While ongoing operations are fully funded with projected revenues and reserves, careful monitoring will be needed throughout the year, particularly if revenues fluctuate.

City Council Strategic Plan,

A significant area of emphasis has been employee retention. This budget maintains a Cost-of-Living Adjustment (COLA) and preserves employee merit increases. However, it's important to note that while these steps support our employees, many neighboring cities have moved more aggressively on wage increases, leaving Roy City at a growing disadvantage. Some departments are feeling this gap more acutely than others.

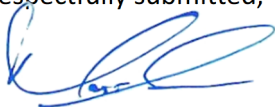
As we move into budget work sessions, we recommend dedicating time to a deeper discussion about employee compensation. This is an area where the current budget, as it stands, falls short of fully meeting the needs outlined in our Strategic Plan.

Acknowledgements,

In closing, I want to extend my sincere thanks to our Department Directors and their teams for their outstanding leadership and dedication in helping prepare a fiscally responsible budget.

Our city staff continues to play a critical role in shaping Roy City into the great community we are proud to call home.

Respectfully submitted,



Matthew Andrews
City Manager

OVERVIEW OF THE ROY CITY FY 2026 BUDGET

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.

Utah continued to have a strong economic performance in 2024. This strong performance has been tapering off since 2022 as we are now in post-pandemic economic normalization. The Utah Economic Council projects Utah's economic growth to continue but at a normalized pace.

Inflation reached multi-decade highs in the U.S. during 2022. We saw the peak in June 2022 at 9.06%. Inflation rates have slowly started to decline and are currently at 2.8% as of March 31, 2025. Roy City has experienced high cost increases for supplies during 2023 and 2024. For 2025/2026, we expect supply costs to normalize as well.

Utah's labor force participation rate continues to be strong. Utah's workforce is extremely bright and continues to grow and become more competitive every year. March 2025's seasonally-adjusted unemployment rate is estimated at 3.2% compared to the national rate of 4.2%. With such a low unemployment rate and surrounding cities competing for qualified employees, Roy City strives to continue to be competitive with wages, benefits and quality of work/life balance. We value our employees and know they are our greatest asset. This budget was developed with them in mind and we will continue to strive to make Roy City a great place to work.

As we move forward into FY 2026, 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 2026.

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 used 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 2026:

Governmental Funds					
	General, includes Roads & Transportation	Capital Projects	Storm Sewer Development	Park Development	Cemetery
Financing Sources:					
Taxes and Assessments	\$17,276,500	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and Permits	409,500	0	0	0	0
Intergovernmental	2,618,689	0	0	0	0
Charges for Services	3,512,500	0	50,000	30,000	0
Fines and Forfeitures	732,000	0	0	0	0
Interest / Miscellaneous	615,000	250,000	25,000	3,000	8,000
Other Sources	10,000	0	0	0	0
Transfers in	1,001,649	185,500	0	0	0
Contributions – other govts	2,345,000	0	0	0	0
Use of fund balance	1,872	887,500	490,000	142,000	0
Total Financing Sources	28,522,710	1,323,000	565,000	175,000	8,000
Financing Uses:					
General Government	(3,159,548)	0	0	0	0
Public Safety	(13,567,406)	(594,000)	0	0	0
Public Works	(6,808,579)	(278,500)	(565,000)	0	0
Parks and Recreation	(3,683,878)	(265,000)	0	175,000	0
Transfers out	(1,076,299)	0	0	0	0
Increase in fund balance	(227,000)	(185,500)	0	0	8,000
Total Financing Uses	(28,522,710)	(1,323,000)	(565,000)	175,000	8,000
Excess (deficiency) of financing sources over financing uses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Proprietary Funds

The City's Propriety 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 2026:

Utility Enterprise Funds			Internal Service Funds		
	Water and Sewer	Storm Water	Solid Waste	Information Technology	Risk Management
Revenues:					
Charges for services	\$12,985,350	\$1,210,000	\$3,000,000	\$773,472	\$388,602
Interest and miscellaneous	300,000	100,000	200,000	0	0
Total revenues	13,285,350	1,310,000	3,200,000	773,472	388,602
Expenses:					
General government	(880,780)	0	0	(1,047,830)	(388,602)
Public works	(10,295,478)	(1,256,800)	(3,171,045)	0	0
Total expenses	(11,176,258)	(1,256,800)	(3,171,045)	(1,047,830)	(388,602)
Operating revenue	2,109,092	53,200	28,955	(274,358)	0
Non-operating revenue (expense)					
Intergovernmental	0	0	0	0	0
Debt service	(32,500)	0	0	0	0
Contributions	0	0	0	0	0
Transfers in/(out)	(569,000)	0	0	0	0
Total non-operating revenues and expenses	(601,500)	0	0	0	0
Change in retained earnings	\$1,507,592	\$53,200	\$28,955	\$ (274,358)	\$ 0
Other cash outlays:					
Principal payment on debt	(\$485,000)				
Capital assets	(\$2,588,500)	(\$285,000)	\$ 0	(\$ 20,000)	\$ 0

In Conclusion

The information presented above is a condensed version of Roy City's FY 2026 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 2026 Budget

IN THIS SECTION:

- Fund Summary
 - Revenues
 - Expenditures

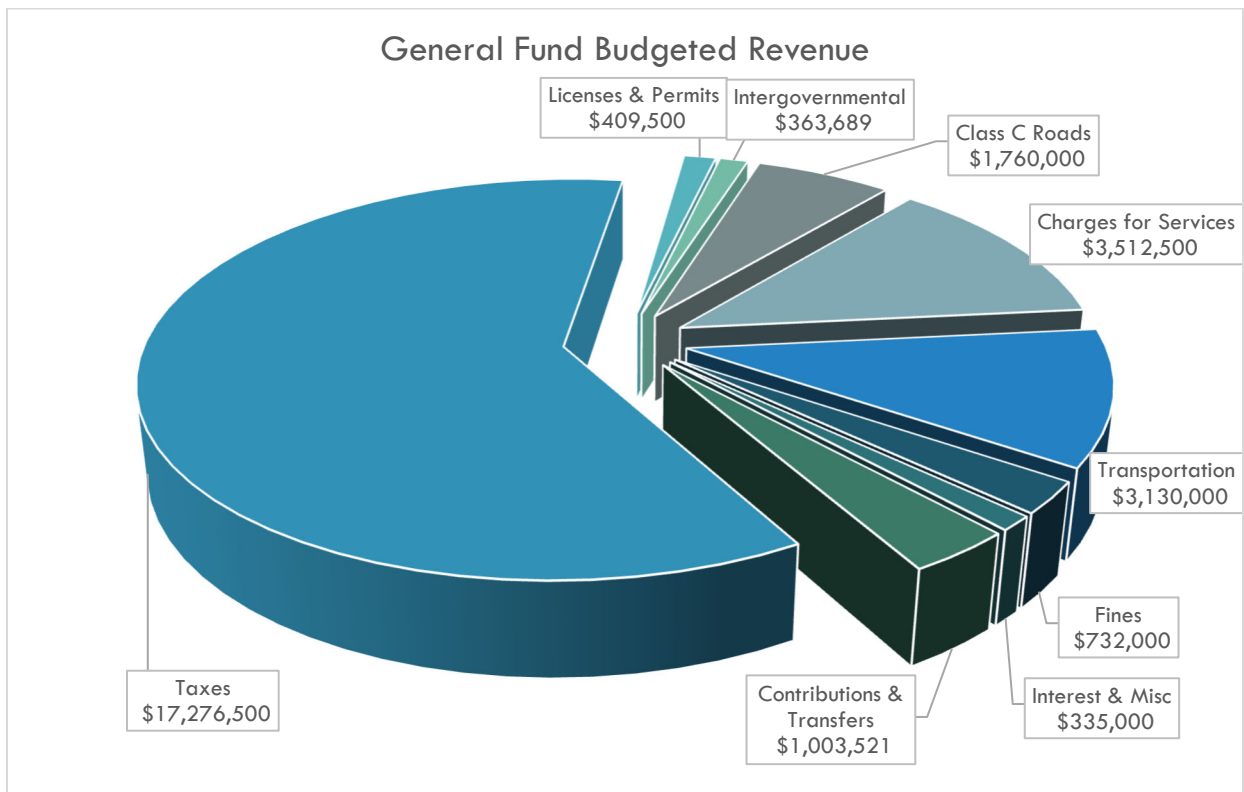
Tab – General Fund

GENERAL FUND, INCLUDING CLASS C ROADS AND TRANSPORTATION INFRASTRUCTURE

Revenues

The total FY 2026 General Fund budget of \$28,522,710 including Class C Roads and Transportation Infrastructure represents an increase of only \$4,643 or .016% 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 all expected revenues received during the year for some planned capital projects and equipment. Transportation Infrastructure will contribute \$227,000 to their fund balance to save for future 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:



Some areas of revenues are expected to decline compared to prior years, while some are projected to remain flat. Sales tax and franchise tax revenue is expected to remain flat. Charges for services are budgeted \$455,000 or 11% less than FY2025. This is largely due to a \$588,000 or 25% decrease in ambulance revenue from losing Hooper and West Haven servicing areas. This loss has been somewhat offset (\$135,000) by an increase in Aquatic Center revenues from admission fee increases approved in March 2025. Complex and Recreation revenues are projected to remain the same.

Fines from the Justice Court are projected to increase slightly. Weber County Justice Court has confirmed that they will remain with the Roy Justice Court for FY 2026. The fines collected on their behalf have been steadily increasing.

Revenue estimates for FY 2026 are as follows:

	FY 2024 Actual	Modified FY 2025 Budget	FY 2026 Proposed	FY 2026 Compared to FY 2025
Taxes	\$15,987,592	\$16,325,850	\$17,276,500	5.82%
Licenses and permits	392,576	406,000	409,500	.86%
Intergovernmental	3,674,671	5,147,036	4,238,689	-17.65%
Charges for Services	3,792,437	3,967,500	3,512,500	-11.47%
Fines and forfeitures	772,856	692,000	732,000	5.78%
Interest / Misc.	1,538,815	681,000	615,000	-9.69%
Other sources	18,000	10,000	10,000	0%
Transfer in	404,190	421,289	1,001,649	137.76%
Contributions	721,188	700,000	725,000	3.57%
Fund balance contributions	0	167,392	1,872	-98.88%
	\$27,302,325	\$28,518,067	\$28,522,710	

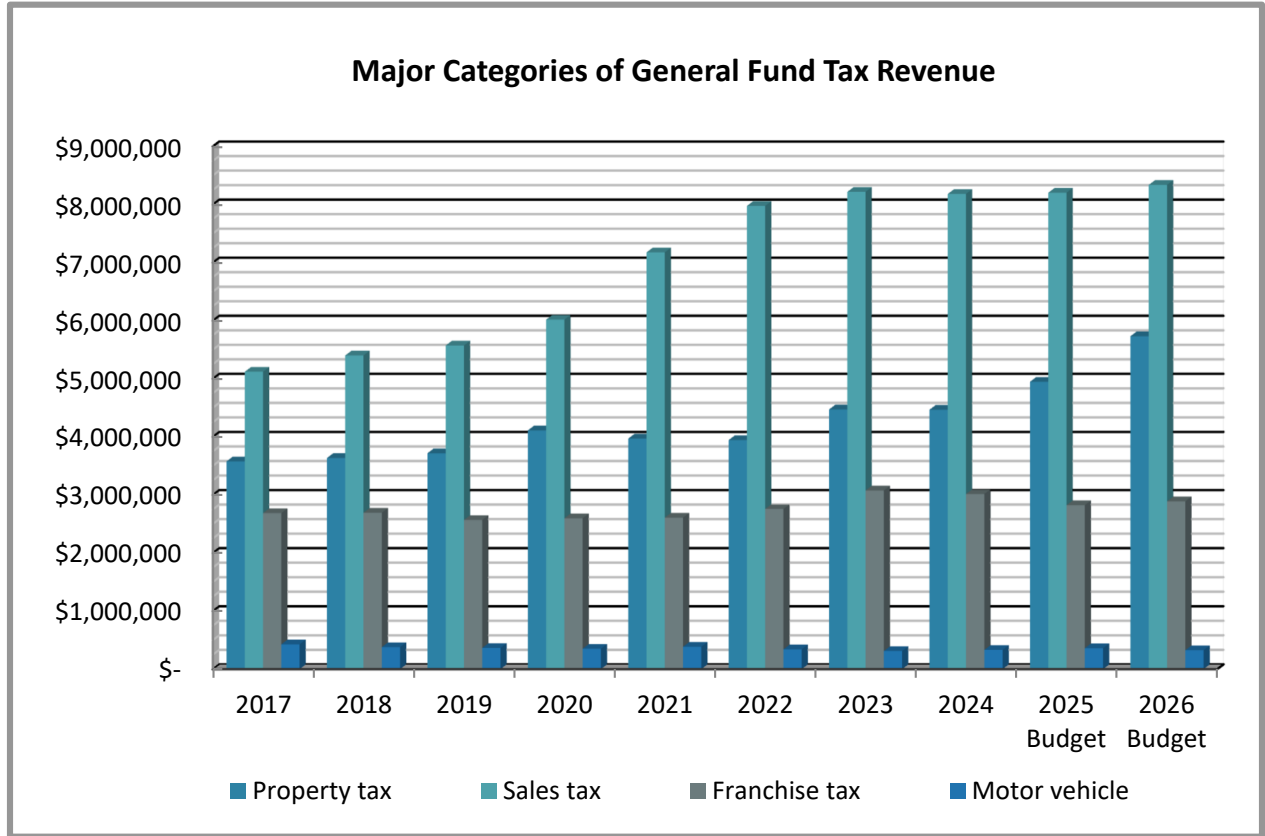
Taxes

The City receives tax revenue from property tax, sales tax, franchise tax on utilities and motor vehicle fees. Sales tax revenues for FY 2026 are budgeted to be flat compared to FY2025 expectations. As always, a conservative approach was used when forecasting revenues. Revenues are monitored throughout the year and a conservative approach allows the city to make adjustments as needed.

Most available land in Roy has been developed. Although new home construction is very low, it will continue to add value to the property tax rolls and marginal increases to the City's tax revenue. With minimal new home construction, property tax revenue is expected to stay consistent with FY2025.

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. To balance the budget this year, a property tax increase of \$750,000 is proposed and included in this tentative budget. With the loss in revenue from ambulance fees and a decrease in interest earned, current property tax revenue is not sufficient to sustain the current level of services the City provides. A property tax increase of more than what is proposed in this budget is recommended to keep up with the current level of services the city provides.

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

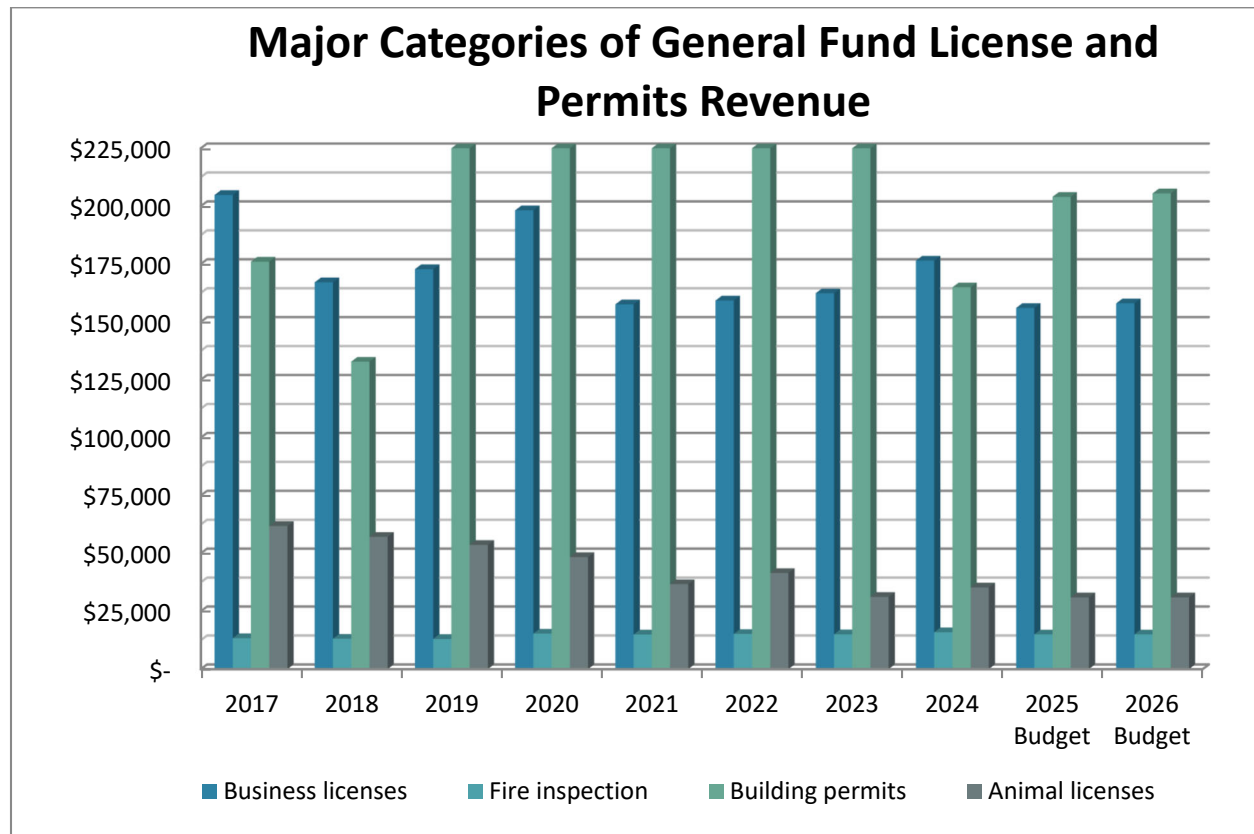


Utility companies are charged a 6% franchise fee on services they provide within the City limits. The City's Utility Enterprise Funds also pay franchise fees. When there is an increase in water rates, it will add revenue to the Water and Sewer Utility. The 6% franchise fee will be paid on the increased 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". The FY 2026 budget includes an estimate of \$325,000 for motor vehicle fees.

Licenses and Permits

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



From 2019-2023, the city received higher than normal building permit revenues due to the MIDA project. New home construction is expected to be minimal. We have a few developments going in 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.

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.

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 \$1,620,000 in FY 2026 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.

HB 362 authorized a county to impose a local option sales and use tax for Transportation Infrastructure and changed the method of calculating taxes on gasoline which is disbursed to cities as Class B and C Road Funds. The County option sales tax was voted on and approved by the citizens of Weber County. The .25% increase will be disbursed: .10% to the public transit district; .10% to the cities; and .05% to the county. Funding for Transportation Infrastructure brought in under the local option sales tax is estimated to bring \$725,000 into the City for FY 2026.

The City receives reimbursement from the Weber School District to assist with the cost of placing resource officers in the four secondary schools within Roy City. This contract was renegotiated in FY2024 and the amount increases each year. We will receive \$259,383 in FY26 up from \$218,226 in FY25. 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.

In 2024, Hooper and West Haven cities requested their own ambulance license and joined Weber Fire District. This has resulted in a decrease in revenue from less transports. The FY26 budget reflects a 25% decrease in revenue or \$588,000 from the FY25 budget. The Fire Department has been successful in receiving funds from federal and state grants. For FY 2026 applications have been submitted, but not yet approved. The federal government has a fiscal year that begins on October 1st. Grants awarded through the federal system are normally done according to its fiscal year. The City will continue to apply for available grants and will make necessary adjustments to the budget if and when notices of grant awards are received.

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 FY26, we have been awarded a RAMP Grant for \$25,000 to plant trees throughout city parks. The city is required to match \$31,500 to receive this grant.

Charges for Services

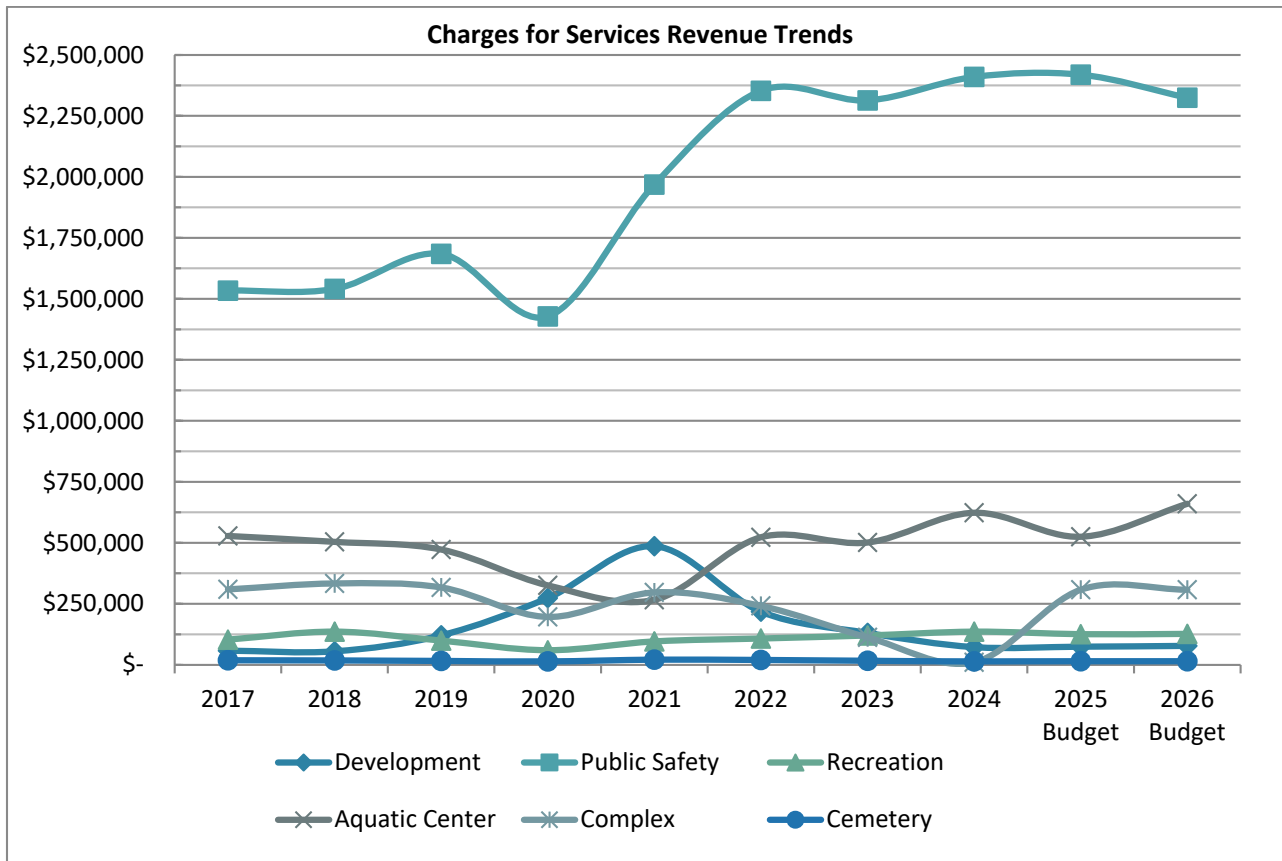
Roy City charges fees for various services. The services include planning and zoning; public safety; recreation; and cemetery. Fees from development activities, recreational facilities, and recreational sports are not expected to fluctuate much from the prior year. Facility use is thought to be at maximum levels. The Complex is now fully operational after a complete renovation completed in August 2024. An increase in Aquatic Center admission rates was approved in March 2025 and the FY26 budget reflects an increase in revenues of \$135,000. All the available plots in the cemetery have been sold, and therefore no new revenue is budgeted in that area; the cemetery fund continues to receive interest earnings each year. We currently have \$176,000 saved for future cemetery construction.

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

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	Modified FY 2025 Budget	FY 2026 Budget
Development	\$ 273,726	\$ 486,628	\$ 218,245	\$ 131,241	\$ 72,772	\$ 74,500	\$ 78,000
Public Safety	1,428,530	1,968,327	2,353,201	2,313,748	2,410,024	2,919,000	2,324,500
Recreation	59,851	96,232	108,126	120,470	136,178	126,000	127,000
Aquatic Center	325,890	266,486	522,877	501,509	623,731	525,000	660,000
Recreation Complex	196,508	296,984	241,547	112,630	10,457	308,000	308,000
Cemetery	14,120	21,360	20,075	16,870	14,275	15,000	15,000
	\$2,298,625	\$3,136,017	\$3,464,071	\$3,196,468	\$3,267,437	\$3,967,500	\$3,512,500

Major components of revenue from public safety services consists of ambulance fees of \$1,472,000, Weber County Paramedic aboard fee of \$500,000, IASIS transports of \$325,000 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. As previously mentioned, the Recreation Complex now fully operational after a complete renovation. It re-opened in August 2024 and revenues have been budgeted at previous levels.

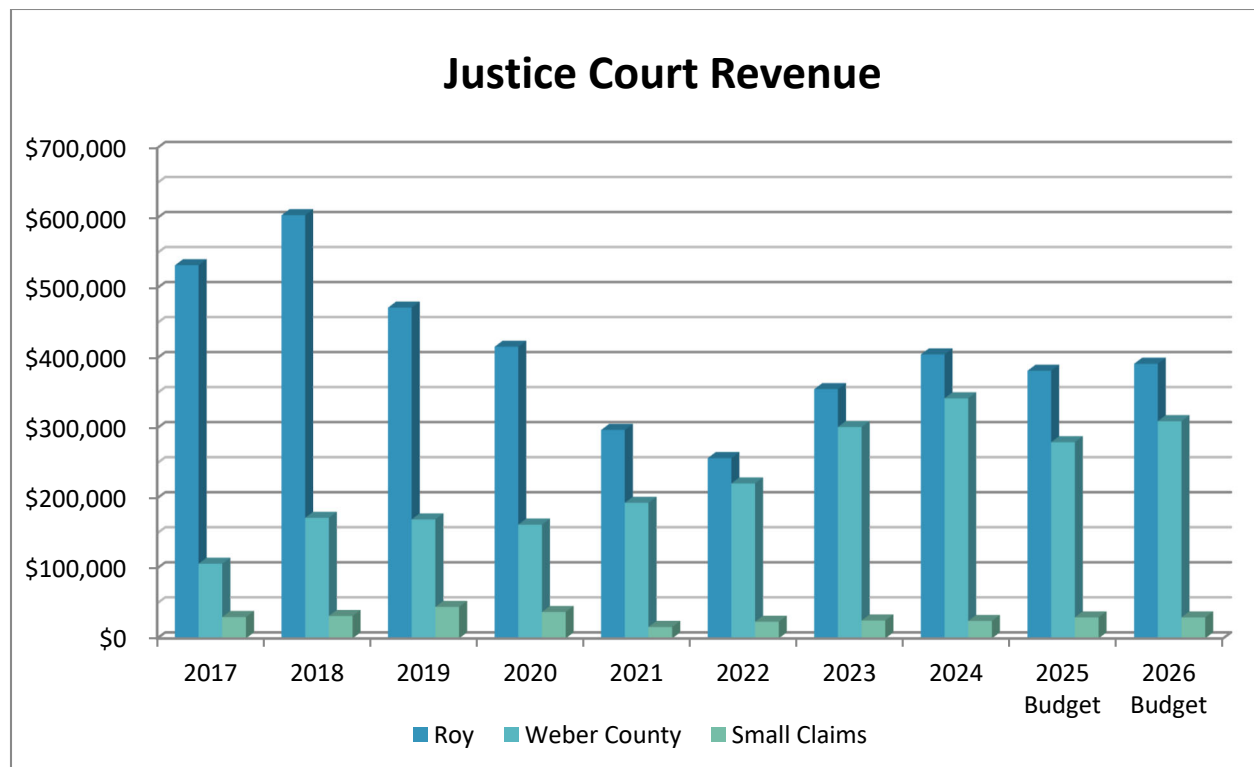
Revenue from participation in sports has reached a maximum and does not vary significantly from year to year. The Recreation Department continues to look at ways to add programs and expand participation.

All plots in the current cemetery have been sold. Revenue from grave openings will continue until all sold plots are filled. The City continues to look for options for adding another cemetery in the City.

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 \$732,000 for FY 2026. This includes an estimate in fines of \$422,000 for Roy City and \$310,000 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 holding in the PTIF during that time period but is now budgeting a decrease of \$195,000 over FY25. Nothing has been budgeted for the sale of fixed assets in FY 2026. 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 2026.

Contributions and Transfers

The Redevelopment Agency of Roy Utah pays a management fee to Roy City for personnel and operational costs. For FY 2026, transfers for reimbursement are budgeted \$402,649 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 2026 reimbursement is \$30,000.

For FY 2026, the budgeted expenditures are equal to budgeted revenues in the General Fund with a contribution from fund balance of \$1,872. In the Class C Roads Fund, budgeted expenditures are equal to budgeted revenues and the Transportation Infrastructure Fund will contribute \$227,000 to 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 intergovernmental revenues and donations, tax revenue accounts for 73% of the monies used to operate the General Fund.

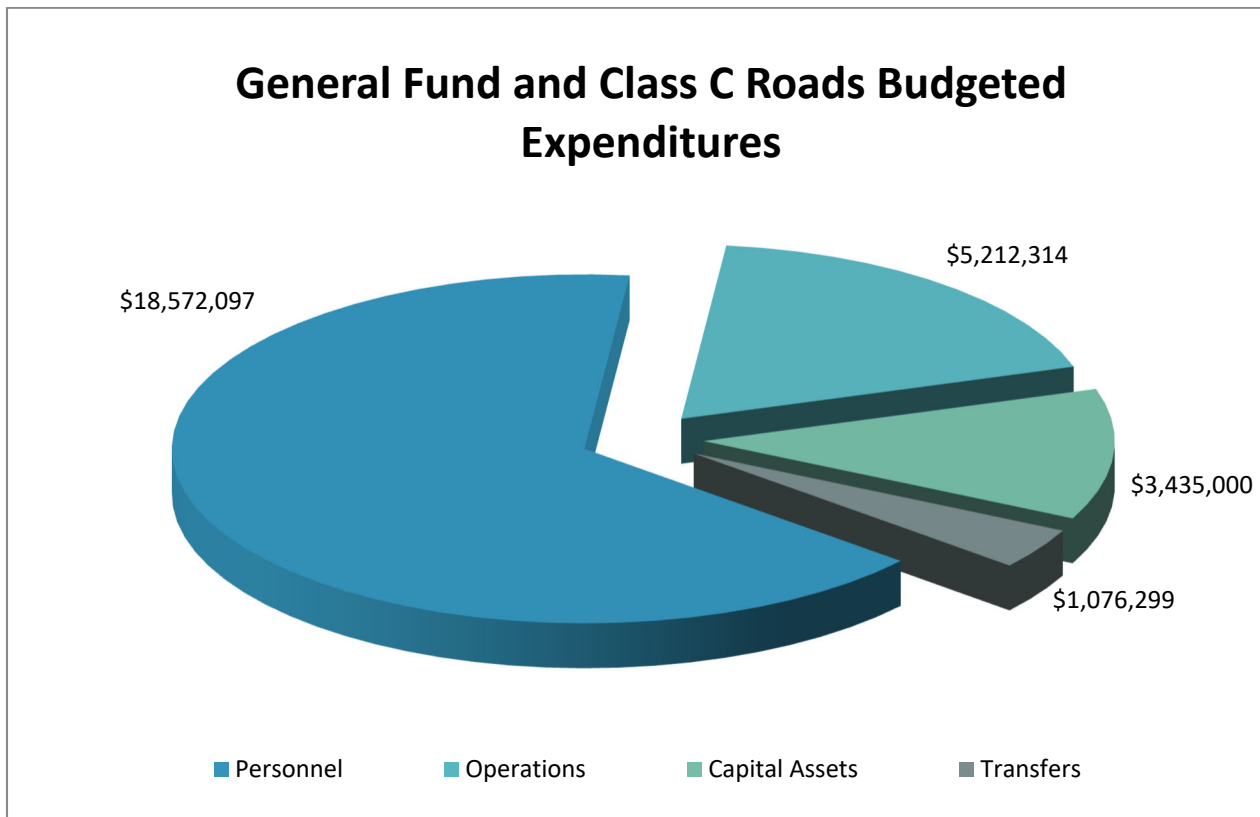
For FY 2026, sales tax revenue is expected to stay consistent with projected FY 2025 levels. We have budgeted revenues to stay flat so we can monitor them throughout the year and not have to make large adjustments. It is important to point out, this is the City's most volatile source of tax revenue. During periods of recession, it becomes more important that the City has a strong property tax and franchise tax base to support the level of services provided to citizens.

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 adjustment 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 2026, personnel costs account for 65.64% 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 \$18,572,097 and \$17,801,233 for FY 2026 and FY2025, 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 2026 budget includes funding to continue the merit/step increase program as designed.

The FY 2026 budget includes a 2.5% COLA for all employees accounting for \$415,661 of personnel expenditures. Employee retention has been the main focus of the budget this year. Over the past 12 months, we have had 25 full-time employees leave for other employment. This equates to 16% of our full-time staff. Over the past three years, we have had 80 employees leave the City for other employment. This does not include any retirees. The job market right now is very competitive, and we must continue to strive to be competitive with surrounding cities. It is increasingly more expensive to hire and train new staff. Salary surveys in the past have been very costly and funding a COLA every year is an easier way to budget for employee retention. Besides wages, the City continues to look for ways to increase job satisfaction through benefits and work/life balance.

The General Fund did not have any new positions, reclassifications or adjustment requests. The Management Services Department has been evaluating a salary survey for all full-time positions. City-wide, positions on average are 14% below the average salary of comparable cities. This has made it difficult to hire qualified staff that will continue employment for several years. Due to the excessive cost of implementing a salary survey, it has not been included in this year's budget.

Benefits

The City will continue to offer 2 health insurance plans for employees. A traditional plan and a high-deductible plan. The City pays a portion of the premium and also contributes to the HSA plan. The HSA plan is a way to offset the increasing cost of health care premiums and gives employees more control over their health care costs. They can also take the money in this plan with them when they terminate employment. 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 are providing these services free of charge to all Public Safety employees and their families.

Utah Retirement Systems decreased their required contribution rates this year by 1% for public employees and .5% for police. The firefighter contribution amounts stayed the same.

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 2026 are \$1,461,103 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. In preparation of the FY2026 budget, most of these decreases have been held in place. 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 for two years. 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 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$302,597	(\$ 227)	\$302,370
Operations	261,240	11,150	272,390
Capital	0	0	0
Total	\$563,837	\$10,923	\$574,760

Prior year comparison with proposed budget:

- Increased operations \$49,000 for it being an election year.
- Decreased public notices \$24,600 for elimination the Connection magazine.
- Decreased council contingency \$16,000.

<i>Legal</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$387,620	(\$24,481)	\$363,139
Operations	64,965	3,876	68,841
Capital	0	0	0
Total	\$452,585	(\$20,605)	\$431,980

Prior year comparison with proposed budget:

- Wages and Benefits decreased due to a retirement.
- Increased subscriptions \$3,876 for NextRequest service split with the police and fire departments.

<i>Justice Court</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$457,183	\$11,791	\$468,974
Operations	39,925	2,350	42,275
Capital	0	0	0
Total	\$497,108	\$14,141	\$511,249

Prior year comparison with proposed budget:

- Increased professional and technical \$2,350 for pro-tem judge costs.

<i>Finance</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$440,280	\$12,336	\$452,616
Operations	90,905	(\$5,000)	85,905
Capital	0	0	0
Total	\$531,185	\$7,336	\$538,521

Prior year comparison with proposed budget:

- Decreased HR programs \$5,000 for mental health services that are being funded by grants.

<i>Building Maintenance</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$196,993	\$38,292	\$235,285
Operations	339,750	4,800	344,550
Capital	0	0	0
Total	\$536,743	\$43,092	\$579,835

Prior year comparison with proposed budget:

- Increased professional and technical \$4,800 for elevator maintenance at the Hope Center.

<i>Community Development</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$712,689	\$6,434	\$719,123
Operations	79,032	4,883	83,915
Capital	0	0	0
Total	\$791,721	\$11,317	\$803,038

Public Safety:

<i>Police & Animal Services</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$6,627,861	\$36,042	\$6,663,903
Operations	780,521	70,761	851,282
Capital	0	0	0
Total	\$7,408,382	\$106,803	\$7,515,185

Prior year comparison with proposed budget:

- Increased subscriptions \$13,727 for an increase in the taser subscription fee and Lexipol service fee.
- Increased equipment \$5,000.
- Weber County fees increased \$20,091 for sheltering and debt service for animal shelter.
- Weber County fees increased \$21,243 for CSI services.
- Training and ammunition increased \$7,900.
- Added traffic school expenses of \$2,350 to provide traffic school that generates \$7,000 in revenue.

<i>Fire & Rescue</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$5,049,349	\$319,281	\$5,368,630
Operations	673,978	9,613	683,591
Capital	0	0	0
Total	\$5,723,327	\$328,894	\$6,052,221

Prior year comparison with proposed budget:

- Increased Utah State Ambulance assessment \$10,000 for required ambulance certification.

Public Works:

<i>Streets Division</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$675,223	\$57,948	\$733,171
Operations	140,495	0	140,495
Capital	0	0	0
Total	\$815,718	\$57,948	\$873,666

<i>Class C Roads</i>	FY 2025 Budget	Change	FY 2026 Proposed
Operations & Maintenance	\$1,727,040	(\$499,040)	\$1,228,000
Projects	0	0	0
Equipment	55,000	477,000	532,000
Total	\$1,782,040	(\$22,040)	\$1,760,000

<i>Transportation Infrastructure</i>	FY 2025 Budget	Change	FY 2026 Proposed
Operations & Maintenance	\$0	\$ 0	\$0
Projects	3,792,374	3,392,374	2,903,000
Equipment	0	0	0
Total	\$3,792,374	(\$22,040)	\$2,903,000

Prior year comparison with proposed budget:

- 3100 West sidewalk project \$271,530 in grant funds, \$30,170 city match.
- 4000 South Railroad crossing project; \$551,700 in grant funds, \$242,800 city match.
- 4300 West curb, gutter and sidewalk project; \$652,804 in grant funds, \$73,000 city match.
- 4800 South Layton Canal sidewalk crossing project; \$777,579 in grant funds, \$63,847 city match.
- 6000 South & 3100 West roundabout project; \$1,822,375 in grant funds, \$161,139 city match.
- 6000 South Railroad crossing project; \$165,500 in grant funds.
- Emma Russell walking trail improvements \$65,000.
- Total city responsibility is \$635,956.

<i>Fleet Division</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$195,174	(\$17,471)	\$177,703
Operations	59,795	0	59,795
Capital	0	0	0
Total	\$254,969	(\$17,471)	\$237,498

Prior year comparison with proposed budget:

- Decreases in personnel and benefits due to employee turnover.

<i>Public Works Administration</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$213,350	\$33,530	\$246,880
Operations	207,700	0	207,700
Capital	0	0	0
Total	\$421,050	\$33,530	\$454,580

Parks and Recreation:

<i>Recreation Complex</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$630,963	\$21,107	\$652,070
Operations	264,648	20,831	285,479
Capital	85,000	(85,000)	0
Total	\$980,611	(\$43,062)	\$937,549

Prior year comparison with proposed budget:

- Increased travel and training \$3,500.
- Increased professional and technical \$17,981 for increased in credit card fees and janitorial services.
- Decreased special program instruction \$10,000.
- Increased pool maintenance \$8,700 for an increase in pool chemical costs.

<i>Aquatic Center</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$550,965	\$22,629	\$573,594
Operations	284,220	37,050	321,270
Capital	0	0	0
Total	\$835,185	\$59,679	\$894,864

Prior year comparison with proposed budget:

- Increased utilities \$19,000.
- Increased pool maintenance \$22,250 for an increase in pool chemical costs.

<i>Roy Days</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$38,421	(\$ 506)	\$37,915
Operations	86,150	(5,900)	80,250
Event fees	0	0	0
Total	\$124,571	(\$6,406)	\$118,165

Prior year comparison with proposed budget:

- Decreased venue setup \$5,900 for savings on light and tent rental costs.

<i>Parks & Recreation</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$1,278,865	(\$41,341)	\$1,237,524
Operations	389,614	106,162	495,776
Capital	0	0	0
Total	\$1,668,479	\$64,821	\$1,733,300

Prior year comparison with proposed budget:

- Wages and Benefits decreased due to a retirement.
- Increased travel and training \$6,000.
- Increased grounds maintenance \$6,519 for fertilizer.
- Increased professional and technical \$10,500 for a price increase from the CivicRec and employee scheduling software programs.
- Increased professional and technical \$35,000 for a financial stability plan. This will evaluate program pricing and parks sustainability for future years.
- Secondary water fees increased \$4,922
- We received a RAMP grant for trees in the parks. We will receive \$25,000 from RAMP with a City match of \$31,500. Increase to operations is \$56,500 but with the revenue offset, the net cost to the City is \$31,500.
- Decreased program supplies \$12,025.
- Removed a lease of \$4,394.

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 2026 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. There were \$5.8 Million in capital requests throughout the General Fund. The items below are the proposed capital equipment and projects in the General Fund for FY 2026 due to revenue sources dedicated to these project types:

Description	Department	Amount
Fleet rotation truck	Class C	\$55,000
CV515 truck plow/sander	Class C	150,000
Street sweeper <i>split with storm water</i>	Class C	200,000
Concrete lifter and trailer	Class C	60,000
Wash rack for vehicles	Class C	55,000
Garage door	Class C	12,000
3100 West sidewalk project	Trans Infra	31,000
4000 South railroad crossing project	Trans Infra	245,000
4300 West curb, gutter & sidewalk project	Trans Infra	730,000
4800 South Layton canal sidewalk crossing project	Trans Infra	402,000
6000 South & 3100 West roundabout project	Trans Infra	1,265,000
6000 South railroad crossing project	Trans Infra	165,000
Emma Russell walking track improvements	Trans Infra	65,000
		\$3,435,000

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. For FY 2026, the General Fund will transfer \$618,778 and \$272,021 to the Information Technology and Risk Management Funds, respectively.

General Fund – Revenues

Roy City Corporation FY 2026 Budget

IN THIS SECTION:

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

Tab – General Fund Revenues

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2026 BUDGET

Period 00/25 (07/01/2025)

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Recommended Budget	Adjustments To Recommended Budget	2025-26 Approved Budget	FY 2026 Budget vs. FY 2025
GENERAL FUND							
TAXES							
10-31-100	GENERAL PROPERTY TAXES	4,402,703.40	4,900,000.00	5,670,000.00	673,978.00	6,343,978.00	1,443,978.00
10-31-200	DELINQUENT PRIOR YEAR TAXE	61,583.56	45,000.00	60,000.00	0.00	60,000.00	15,000.00
10-31-300	GENERAL SALES & USE TAXES	8,179,848.69	8,200,000.00	8,335,000.00	0.00	8,335,000.00	135,000.00
10-31-385	TELECOM GROSS RECEIPTS 4%	164,539.92	160,000.00	160,000.00	0.00	160,000.00	0.00
10-31-390	PACIFICORP FRANCHISE TAX	1,023,243.53	1,060,000.00	1,050,000.00	0.00	1,050,000.00	(10,000.00)
10-31-395	DOMINION ENERGY FRANCHIS	809,679.19	600,000.00	600,000.00	0.00	600,000.00	0.00
10-31-410	COMCAST (AT&T) FRANCHISE T	237,918.75	275,000.00	225,000.00	0.00	225,000.00	(50,000.00)
10-31-411	U.E. FUND FRANCHISE TAX	776,778.56	784,350.00	850,000.00	0.00	850,000.00	65,650.00
10-31-420	FRANCHISE TAXES - OTHER	1,232.73	1,500.00	1,500.00	0.00	1,500.00	0.00
10-31-500	WEBER COUNTY PARAMEDIC	525,000.00	0.00	0.00	0.00	0.00	0.00
10-31-700	MOTOR VEHICLE FEES	330,063.43	360,000.00	325,000.00	0.00	325,000.00	(35,000.00)
Total TAXES:		16,512,591.76	16,385,850.00	17,276,500.00	673,978.00	17,950,478.00	1,564,628.00
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES	162,588.37	150,000.00	150,000.00	0.00	150,000.00	0.00
10-32-110	BUSINESS LICENSE - LATE FEE	13,876.79	6,000.00	8,000.00	0.00	8,000.00	2,000.00
10-32-120	FIRE INSPECTION FEE	15,933.75	15,000.00	15,000.00	0.00	15,000.00	0.00
10-32-200	MECHANICAL FEES	2,513.00	2,000.00	2,000.00	0.00	2,000.00	0.00
10-32-210	BUILDING PERMITS	158,924.50	200,000.00	200,000.00	0.00	200,000.00	0.00
10-32-212	SIGN PERMITS	25.00	0.00	0.00	0.00	0.00	0.00
10-32-213	RESTORABLE VEHICLE PERMITS	300.00	0.00	0.00	0.00	0.00	0.00
10-32-220	STATE TRAINING SURCHARGE -	246.52	500.00	500.00	0.00	500.00	0.00
10-32-230	ELECTRICAL FEES	1,930.45	1,000.00	2,000.00	0.00	2,000.00	1,000.00
10-32-240	PLUMBING FEES	978.00	500.00	1,000.00	0.00	1,000.00	500.00
10-32-250	ANIMAL LICENSES	35,260.00	30,000.00	30,000.00	0.00	30,000.00	0.00
10-32-260	IMPOUND FEES - OUTSIDE SHE	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00
Total LICENSES AND PERMITS:		392,576.38	406,000.00	409,500.00	0.00	409,500.00	3,500.00
INTERGOVERNMENTAL							
10-33-112	FEDERAL GRANT - ARPA	258,892.21	0.00	0.00	0.00	0.00	0.00
10-33-575	SRO POLICE HIRING SUPPLEME	178,500.00	218,226.00	259,383.00	0.00	259,383.00	41,157.00
10-33-579	MISC POLICE GRANTS	19,744.12	25,100.00	0.00	0.00	0.00	(25,100.00)
10-33-580	STATE LIQUOR LAW ALLOTMEN	40,203.15	51,500.00	40,000.00	0.00	40,000.00	(11,500.00)
10-33-590	STATE REVENUE - OTHER	0.00	0.00	0.00	0.00	0.00	0.00
10-33-610	EMS GRANT - FIRE DEPT	9,074.00	5,054.00	0.00	0.00	0.00	(5,054.00)
10-33-615	FIRE GRANT - FEMA & FEDERA	495,040.71	0.00	0.00	0.00	0.00	0.00
10-33-631	FIRE DEPT GRANTS - MISC	22,903.70	76,500.00	0.00	0.00	0.00	(76,500.00)
10-33-702	RAMP GRANT	865,918.41	39,306.00	64,306.00	0.00	64,306.00	25,000.00
Total INTERGOVERNMENTAL:		1,890,276.30	415,686.00	363,689.00	0.00	363,689.00	(51,997.00)
CHARGES FOR SERVICES							
10-34-120	LEGAL FEES	2,474.51	1,500.00	2,000.00	0.00	2,000.00	500.00
10-34-121	COLLECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
10-34-130	ZONING AND SUBDIVISION FEE	8,300.00	5,000.00	5,000.00	0.00	5,000.00	0.00

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Recommended Budget	Adjustments To Recommended Budget	2025-26 Approved Budget	FY 2026 Budget vs. FY 2025
10-34-160	STREET SIGN FEES	0.00	0.00	0.00	0.00	0.00	0.00
10-34-170	PLAN CHECK FEES	45,897.21	60,000.00	60,000.00	0.00	60,000.00	0.00
10-34-175	INSPECTION/REINSPECTION FE	14,100.09	7,000.00	10,000.00	0.00	10,000.00	3,000.00
10-34-340	WEBER COUNTY PARAMEDIC S	0.00	500,000.00	500,000.00	0.00	500,000.00	0.00
10-34-560	AMBULANCE FEES	1,962,969.51	2,060,000.00	1,472,000.00	0.00	1,472,000.00	(588,000.00)
10-34-561	FIRE & RESCUE IASIS TRANSP/H	416,650.00	325,000.00	325,000.00	0.00	325,000.00	0.00
10-34-570	FEES TO DEVELOPERS	2,000.00	1,000.00	1,000.00	0.00	1,000.00	0.00
10-34-580	POLICE REPORT FEES	21,519.63	18,000.00	18,000.00	0.00	18,000.00	0.00
10-34-581	TRAFFIC SCHOOL FEE (GEN FU	5,487.50	10,000.00	7,000.00	0.00	7,000.00	(3,000.00)
10-34-582	TRAFFIC SCHOOL FEE (POLICE)	837.50	0.00	0.00	0.00	0.00	0.00
10-34-583	YOUTH COURT FINES	300.00	1,000.00	0.00	0.00	0.00	(1,000.00)
10-34-585	CODE ENFORCEMENT FINES	300.00	0.00	0.00	0.00	0.00	0.00
10-34-590	PARKING VIOLATIONS	1,960.00	5,000.00	2,500.00	0.00	2,500.00	(2,500.00)
10-34-600	PARKS AND PUBLIC PROPERTY	7,339.00	5,000.00	6,000.00	0.00	6,000.00	1,000.00
10-34-620	AQUATIC CENTER - ADMISSION	428,766.30	370,000.00	485,000.00	0.00	485,000.00	115,000.00
10-34-630	AQUATIC CENTER - CONCESSIO	117,139.74	80,000.00	100,000.00	0.00	100,000.00	20,000.00
10-34-650	AQUATIC CENTER - PUNCH PAS	180.00	0.00	0.00	0.00	0.00	0.00
10-34-670	AQUATIC CENTER - RENTAL FEE	77,645.25	75,000.00	75,000.00	0.00	75,000.00	0.00
10-34-679	RECREATION - ADULT PROGRA	23,387.00	24,000.00	24,000.00	0.00	24,000.00	0.00
10-34-681	RECREATION - BASEBALL	7,534.50	8,500.00	8,500.00	0.00	8,500.00	0.00
10-34-682	RECREATION - SOFTBALL	5,692.00	4,500.00	4,500.00	0.00	4,500.00	0.00
10-34-683	RECREATION - T BALL	16,532.00	15,000.00	15,000.00	0.00	15,000.00	0.00
10-34-684	RECREATION - FLAG FOOTBALL	7,531.72	5,000.00	5,000.00	0.00	5,000.00	0.00
10-34-685	RECREATION - FOOTBALL	20,979.80	16,000.00	16,000.00	0.00	16,000.00	0.00
10-34-686	RECREATION - BOYS BASKETBA	21,762.12	21,000.00	21,000.00	0.00	21,000.00	0.00
10-34-687	RECREATION - GIRLS BASKETBA	9,358.28	9,000.00	9,000.00	0.00	9,000.00	0.00
10-34-688	RECREATION - BLDG & FIELD R	16,062.00	18,000.00	18,000.00	0.00	18,000.00	0.00
10-34-690	COMPLEX - ADMISSIONS	5,874.00	95,000.00	95,000.00	0.00	95,000.00	0.00
10-34-700	COMPLEX - RETAIL SALES	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00
10-34-720	COMPLEX - MEMBERSHIP FEES	1,675.80	90,000.00	90,000.00	0.00	90,000.00	0.00
10-34-730	COMPLEX - CLASSES & LESSON	2,907.00	95,000.00	95,000.00	0.00	95,000.00	0.00
10-34-740	COMPLEX - RENTAL FEES	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00
10-34-830	GRAVE OPENING FEES	14,275.00	15,000.00	15,000.00	0.00	15,000.00	0.00
Total CHARGES FOR SERVICES:		3,267,437.46	3,967,500.00	3,512,500.00	0.00	3,512,500.00	(455,000.00)
FINES AND FORFEITURES							
10-35-115	J/C - SMALL CLAIMS	24,873.00	30,000.00	30,000.00	0.00	30,000.00	0.00
10-35-120	JUSTICE COURT FINES	375,481.17	362,000.00	362,000.00	0.00	362,000.00	0.00
10-35-121	JUSTICE COURT FINES - WEBER	342,672.32	280,000.00	310,000.00	0.00	310,000.00	30,000.00
10-35-125	J/C - PUBLIC DEFENDER ASSM	17,109.08	10,000.00	15,000.00	0.00	15,000.00	5,000.00
10-35-130	J/C - ONLINE FEES	12,720.18	10,000.00	15,000.00	0.00	15,000.00	5,000.00
Total FINES AND FORFEITURES:		772,855.75	692,000.00	732,000.00	0.00	732,000.00	40,000.00
MISCELLANEOUS REVENUE							
10-36-100	INTEREST EARNED	517,479.23	425,000.00	230,000.00	0.00	230,000.00	(195,000.00)
10-36-300	FACILITY RENTAL FEE	15,513.00	10,000.00	15,000.00	0.00	15,000.00	5,000.00
10-36-310	OTHER LEASE REVENUE	21,701.37	7,500.00	20,000.00	0.00	20,000.00	12,500.00

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Recommended Budget	Adjustments To Recommended Budget	2025-26 Approved Budget	FY 2026 Budget vs. FY 2025
10-36-311	CELL TOWER LEASES	15,599.38	18,500.00	40,000.00	0.00	40,000.00	21,500.00
10-36-400	SALE OF FIXED ASSETS	388,250.00	500,000.00	0.00	0.00	0.00	(500,000.00)
10-36-900	OTHER REVENUE - NOT IDENTI	203,508.36	20,000.00	20,000.00	0.00	20,000.00	0.00
Total MISCELLANEOUS REVENUE:		1,162,051.34	981,000.00	325,000.00	0.00	325,000.00	(656,000.00)
CONTRIBUTIONS AND TRANSFERS							
10-38-250	RDA MANAGEMENT FEE	374,190.00	391,289.00	402,649.00	0.00	402,649.00	11,360.00
10-38-419	TRANSFER FROM UTILITY ENT	0.00	0.00	569,000.00	0.00	569,000.00	569,000.00
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	585,352.00	1,872.00	0.00	1,872.00	(583,480.00)
10-38-701	PRIVATE CONTRIBUTIONS - OT	18,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00
Total CONTRIBUTIONS AND TRANSFERS:		422,190.00	1,016,641.00	1,013,521.00	0.00	1,013,521.00	(3,120.00)
Total GENERAL FUND:		24,419,978.99	23,864,677.00	23,632,710.00	673,978.00	24,306,688.00	442,011.00
Grand Totals:		24,419,978.99	23,864,677.00	23,632,710.00	673,978.00	24,306,688.00	442,011.00

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
CLASS "C" ROADS							
INTERGOVERNMENTAL							
64-33-100	CLASS C ROAD ALLOTMENT	1,668,395.29	1,600,000.00	1,620,000.00	0.00	1,620,000.00	20,000.00
	Total INTERGOVERNMENTAL:	1,668,395.29	1,600,000.00	1,620,000.00	0.00	1,620,000.00	20,000.00
MISCELLANEOUS REVENUE							
64-36-100	INTEREST EARNINGS	168,020.59	100,000.00	140,000.00	0.00	140,000.00	40,000.00
64-36-400	SALE OF FIXED ASSETS	56,000.00	0.00	0.00	0.00	0.00	0.00
	Total MISCELLANEOUS REVENUE:	224,020.59	100,000.00	140,000.00	0.00	140,000.00	40,000.00
CONTRIBUTIONS AND TRANSFERS							
64-38-700	CONTRIBUTION FROM FUND B	0.00	82,040.00	0.00	0.00	0.00	(82,040.00)
	Total CONTRIBUTIONS AND TRANSFERS:	0.00	82,040.00	0.00	0.00	0.00	(82,040.00)
	Total CLASS "C" ROADS:	1,892,415.88	1,782,040.00	1,760,000.00	0.00	1,760,000.00	(22,040.00)
	Grand Totals:	1,892,415.88	1,782,040.00	1,760,000.00	0.00	1,760,000.00	(22,040.00)

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
TRANSPORTATION INFRASTRUCTURE							
INTERGOVERNMENTAL REVENUE							
65-33-580	FEDERAL GRANTS	0.00	1,170,000.00	0.00	0.00	0.00	(1,170,000.00)
65-33-590	LOCAL/STATE GRANTS	116,000.00	2,079,504.00	2,255,000.00	0.00	2,255,000.00	175,496.00
Total INTERGOVERNMENTAL REVENUE:		116,000.00	3,249,504.00	2,255,000.00	0.00	2,255,000.00	(994,504.00)
MISCELLANEOUS REVENUE							
65-36-100	INTEREST EARNINGS	152,742.65	100,000.00	150,000.00	0.00	150,000.00	50,000.00
Total MISCELLANEOUS REVENUE:		152,742.65	100,000.00	150,000.00	0.00	150,000.00	50,000.00
CONTRIBUTIONS AND TRANSFERS							
65-38-400	CONTRIB FROM OTHER GOV'T	721,188.34	700,000.00	725,000.00	0.00	725,000.00	25,000.00
Total CONTRIBUTIONS AND TRANSFERS:		721,188.34	700,000.00	725,000.00	0.00	725,000.00	25,000.00
Total TRANSPORTATION INFRASTRUCTURE:		989,930.99	4,049,504.00	3,130,000.00	0.00	3,130,000.00	(919,504.00)
Grand Totals:		989,930.99	4,049,504.00	3,130,000.00	0.00	3,130,000.00	(919,504.00)

General Fund - Expenditures

Roy City Corporation FY 2026 Budget

IN THIS SECTION:

- Legislative
- Legal
- Justice Court
- Finance
- Transfer to Risk Management, 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

Tab – General Fund Expenditures

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2026 BUDGET

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Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Recommended Budget	Adjustments To Recommended Budget	2025-26 Approved Budget	FY 2026 Budget vs. FY 2025
GENERAL FUND							
LEGISLATIVE							
10-41-090	EMPLOYEE WAGE REIMBURSE	(122,377.92)	(128,957.00)	(131,800.00)	0.00	(131,800.00)	(2,843.00)
10-41-100	OVERTIME	231.84	500.00	500.00	0.00	500.00	0.00
10-41-110	PERMANENT EMPLOYEES WAG	269,502.92	273,486.00	284,125.00	504,978.00	789,103.00	515,617.00
10-41-130	FICA	23,068.38	24,615.00	25,431.00	0.00	25,431.00	816.00
10-41-140	RETIREMENT	60,092.93	74,005.00	63,685.00	0.00	63,685.00	(10,320.00)
10-41-150	INSURANCE	46,836.45	46,059.00	47,383.00	0.00	47,383.00	1,324.00
10-41-160	WORKERS COMPENSATION	2,436.34	4,389.00	4,546.00	0.00	4,546.00	157.00
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	31,624.52	33,300.00	37,450.00	0.00	37,450.00	4,150.00
10-41-220	PUBLIC NOTICES	27,886.00	38,000.00	13,400.00	0.00	13,400.00	(24,600.00)
10-41-230	TRAVEL/TRAINING EXPENSE	13,127.75	22,500.00	22,500.00	0.00	22,500.00	0.00
10-41-240	OFFICE SUPPLIES & EXPENSE	1,606.21	3,000.00	3,000.00	0.00	3,000.00	0.00
10-41-250	EQUIPMENT SUPPLIES & MAIN	7,183.94	3,800.00	3,800.00	0.00	3,800.00	0.00
10-41-280	TELEPHONE EXPENSE	1,493.93	1,500.00	1,500.00	0.00	1,500.00	0.00
10-41-310	PROFESSIONAL & TECHNICAL S	7,492.68	36,750.00	36,750.00	0.00	36,750.00	0.00
10-41-380	ELECTION EXPENSE	57,955.66	5,000.00	54,000.00	0.00	54,000.00	49,000.00
10-41-420	FUEL	0.00	0.00	0.00	0.00	0.00	0.00
10-41-600	COMMUNITY RELATIONS	2,948.30	13,500.00	13,200.00	0.00	13,200.00	(300.00)
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	41,567.13	47,800.00	45,800.00	0.00	45,800.00	(2,000.00)
10-41-615	EDUCATIONAL ASSISTANCE	11,285.60	15,000.00	15,000.00	0.00	15,000.00	0.00
10-41-620	SUNDRY CHARGES	4,862.60	0.00	0.00	0.00	0.00	0.00
10-41-640	COUNCIL CONTINGENCY	15,279.76	23,000.00	7,000.00	0.00	7,000.00	(16,000.00)
10-41-641	ARTS COUNCIL & BEAUTIFICATI	106.11	16,590.00	17,490.00	0.00	17,490.00	900.00
Total LEGISLATIVE:		512,611.13	563,837.00	574,760.00	504,978.00	1,079,738.00	515,901.00
LEGAL							
10-42-090	EMPLOYEE WAGE REIMBURSE	(104,833.92)	(108,134.00)	(107,429.00)	0.00	(107,429.00)	705.00
10-42-100	OVERTIME	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00
10-42-110	PERMANENT EMPLOYEES WAG	293,619.63	329,475.00	627,676.00	(300,000.00)	327,676.00	(1,799.00)
10-42-120	PART-TIME/TEMPORARY WAGE	17,846.80	27,674.00	5,000.00	0.00	5,000.00	(22,674.00)
10-42-130	FICA	23,782.66	27,705.00	25,833.00	0.00	25,833.00	(1,872.00)
10-42-140	RETIREMENT	58,805.16	64,109.00	55,775.00	0.00	55,775.00	(8,334.00)
10-42-150	INSURANCE	30,454.50	31,954.00	41,338.00	0.00	41,338.00	9,384.00
10-42-160	WORKERS COMPENSATION	2,113.91	5,437.00	5,546.00	0.00	5,546.00	109.00
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	868.74	1,950.00	5,826.00	0.00	5,826.00	3,876.00
10-42-230	TRAVEL/TRAINING EXPENSE	6,500.34	7,365.00	7,365.00	0.00	7,365.00	0.00
10-42-240	OFFICE SUPPLIES & EXPENSE	2,034.72	1,990.00	1,990.00	0.00	1,990.00	0.00
10-42-250	EQUIPMENT SUPPLIES & MAIN	29.21	400.00	400.00	0.00	400.00	0.00
10-42-280	TELEPHONE EXPENSE	990.00	1,260.00	1,260.00	0.00	1,260.00	0.00
10-42-310	PROFESSIONAL & TECHNICAL S	52,357.34	52,000.00	52,000.00	0.00	52,000.00	0.00
10-42-320	SERVICE OF PROCESS FEES	0.00	0.00	0.00	0.00	0.00	0.00

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2026 BUDGET

Period 00/25 (07/01/2025)

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Recommended Budget	Adjustments To Recommended Budget	2025-26 Approved Budget	FY 2026 Budget vs. FY 2025
Total LEGAL:		388,769.09	452,585.00	731,980.00	(300,000.00)	431,980.00	(20,605.00)
LIABILITY INSURANCE							
10-43-510	INSURANCE/SURETY BONDS	251,021.00	268,521.00	272,021.00	0.00	272,021.00	3,500.00
Total LIABILITY INSURANCE:		251,021.00	268,521.00	272,021.00	0.00	272,021.00	3,500.00
JUSTICE COURT							
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	261,600.63	286,386.00	307,226.00	0.00	307,226.00	20,840.00
10-44-120	PART-TIME/TEMPORARY WAGE	18,706.12	25,557.00	26,672.00	0.00	26,672.00	1,115.00
10-44-130	FICA	21,025.73	24,150.00	25,830.00	0.00	25,830.00	1,680.00
10-44-140	RETIREMENT	44,786.80	46,833.00	47,110.00	0.00	47,110.00	277.00
10-44-150	INSURANCE	54,368.83	62,880.00	50,530.00	0.00	50,530.00	(12,350.00)
10-44-160	WORKERS COMPENSATION	1,359.79	3,177.00	3,406.00	0.00	3,406.00	229.00
10-44-170	UNEMPLOYMENT COMPENSAT	4,988.96	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	93.35	1,150.00	1,150.00	0.00	1,150.00	0.00
10-44-230	TRAVEL/TRAINING EXPENSE	2,897.78	6,500.00	6,500.00	0.00	6,500.00	0.00
10-44-240	OFFICE SUPPLIES & EXPENSE	4,166.79	5,750.00	5,750.00	0.00	5,750.00	0.00
10-44-250	EQUIPMENT SUPPLIES & MAIN	4,097.84	3,675.00	3,675.00	0.00	3,675.00	0.00
10-44-280	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
10-44-310	PROFESSIONAL & TECHNICAL S	24,781.90	22,650.00	25,000.00	0.00	25,000.00	2,350.00
10-44-620	SUNDRY CHARGES	255.17	200.00	200.00	0.00	200.00	0.00
Total JUSTICE COURT:		447,329.69	497,108.00	511,249.00	0.00	511,249.00	14,141.00
FINANCE							
10-45-090	EMPLOYEE WAGE REIMBURSE	(432,359.88)	(463,185.00)	(455,568.00)	0.00	(455,568.00)	7,617.00
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	538,386.12	566,786.00	591,812.00	0.00	591,812.00	25,026.00
10-45-120	PART-TIME/TEMPORARY WAGE	27,879.83	39,710.00	41,635.00	0.00	41,635.00	1,925.00
10-45-130	FICA	41,862.00	46,472.00	48,534.00	0.00	48,534.00	2,062.00
10-45-140	RETIREMENT	101,126.44	102,555.00	97,143.00	0.00	97,143.00	(5,412.00)
10-45-150	INSURANCE	119,424.69	138,489.00	119,926.00	0.00	119,926.00	(18,563.00)
10-45-160	WORKERS COMPENSATION	331.51	3,753.00	3,434.00	0.00	3,434.00	(319.00)
10-45-170	UNEMPLOYMENT COMPENSAT	0.00	500.00	500.00	0.00	500.00	0.00
10-45-190	TRANSPORATION ALLOWANCE	4,110.22	4,200.00	4,200.00	0.00	4,200.00	0.00
10-45-210	BOOKS, SUBSCRIP, & MEMBER	2,238.60	2,900.00	2,900.00	0.00	2,900.00	0.00
10-45-220	PUBLIC NOTICES	265.00	3,750.00	3,750.00	0.00	3,750.00	0.00
10-45-230	TRAVEL/TRAINING EXPENSE	2,509.99	10,775.00	10,775.00	0.00	10,775.00	0.00
10-45-235	HR PROGRAMS	11,866.64	33,140.00	28,140.00	0.00	28,140.00	(5,000.00)
10-45-240	OFFICE SUPPLIES & EXPENSE	4,761.78	7,000.00	7,000.00	0.00	7,000.00	0.00
10-45-250	EQUIPMENT SUPPLIES & MAIN	1,565.06	4,100.00	4,100.00	0.00	4,100.00	0.00
10-45-280	TELEPHONE EXPENSE	2,040.00	2,040.00	2,040.00	0.00	2,040.00	0.00
10-45-310	PROFESSIONAL & TECHNICAL S	18,137.32	26,900.00	26,900.00	0.00	26,900.00	0.00
10-45-540	MENTAL HEALTH GRANT	30,588.64	25,000.00	0.00	0.00	0.00	(25,000.00)
10-45-620	SUNDRY CHARGES	0.00	300.00	300.00	0.00	300.00	0.00

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2026 BUDGET

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Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Recommended Budget	Adjustments To Recommended Budget	2025-26 Approved Budget	FY 2026 Budget vs. FY 2025
Total FINANCE:		474,733.96	556,185.00	538,521.00	0.00	538,521.00	(17,664.00)
TRANSFERS							
10-50-310	TRANSFER TO INFORMATION T	726,939.96	627,031.00	618,778.00	0.00	618,778.00	(8,253.00)
10-50-325	TRANSFER TO CAPITAL PROJEC	573,749.96	1,185,500.00	185,500.00	0.00	185,500.00	(1,000,000.00)
10-50-331	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	469,000.00	469,000.00	469,000.00
10-50-610	INTERGOV TRANS	142,895.00	0.00	0.00	0.00	0.00	0.00
Total TRANSFERS:		1,443,584.92	1,812,531.00	804,278.00	469,000.00	1,273,278.00	(539,253.00)
BUILDING/GROUND MAINT DIVISION							
10-51-090	EMPLOYEE WAGE REIMBURSE	(100,853.03)	(117,959.00)	(99,612.00)	0.00	(99,612.00)	18,347.00
10-51-100	OVERTIME	31,806.25	19,000.00	19,475.00	0.00	19,475.00	475.00
10-51-110	PERMANENT EMPLOYEES WAG	266,609.77	196,856.00	208,979.00	0.00	208,979.00	12,123.00
10-51-120	PART-TIME/TEMPORARY WAGE	9,419.07	2,019.00	6,748.00	0.00	6,748.00	4,729.00
10-51-130	FICA	22,692.98	17,018.00	17,993.00	0.00	17,993.00	975.00
10-51-140	RETIREMENT	50,317.99	35,101.00	35,063.00	0.00	35,063.00	(38.00)
10-51-150	INSURANCE	64,652.83	38,536.00	39,940.00	0.00	39,940.00	1,404.00
10-51-160	WORKERS COMPENSATION	2,810.72	4,822.00	5,099.00	0.00	5,099.00	277.00
10-51-170	UNEMPLOYMENT COMPENSAT	0.00	200.00	200.00	0.00	200.00	0.00
10-51-180	UNIFORM ALLOWANCE	1,881.25	1,400.00	1,400.00	0.00	1,400.00	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	20.00	1,000.00	1,000.00	0.00	1,000.00	0.00
10-51-240	OFFICE SUPPLIES & EXPENSE	0.00	200.00	200.00	0.00	200.00	0.00
10-51-250	EQUIPMENT SUPPLIES & MAIN	24,319.19	25,300.00	25,300.00	0.00	25,300.00	0.00
10-51-260	BUILDING & GROUNDS MAINT	61,637.17	46,000.00	46,000.00	0.00	46,000.00	0.00
10-51-270	UTILITIES	198,494.81	191,000.00	171,000.00	0.00	171,000.00	(20,000.00)
10-51-280	TELEPHONE EXPENSE	1,367.81	1,500.00	1,500.00	0.00	1,500.00	0.00
10-51-310	PROFESSIONAL & TECHNICAL S	86,493.77	98,300.00	88,100.00	0.00	88,100.00	(10,200.00)
10-51-330	MISCELLANEOUS SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
10-51-420	FUEL	8,717.05	7,950.00	7,950.00	0.00	7,950.00	0.00
10-51-430	VEHICLE MAINTENANCE	5,776.66	3,000.00	3,000.00	0.00	3,000.00	0.00
Total BUILDING/GROUND MAINT DIVISION:		736,164.29	571,743.00	579,835.00	0.00	579,835.00	8,092.00
POLICE AND ANIMAL SERVICES							
10-54-090	EMPLOYEE WAGE REIMBURSE	(127,059.75)	(82,300.00)	(82,300.00)	0.00	(82,300.00)	0.00
10-54-100	OVERTIME	262,599.13	153,085.00	157,084.00	0.00	157,084.00	3,999.00
10-54-110	PERMANENT EMPLOYEES WAG	3,737,195.19	4,003,342.00	4,012,130.00	0.00	4,012,130.00	8,788.00
10-54-120	PART-TIME WAGES	3,481.33	0.00	0.00	0.00	0.00	0.00
10-54-121	PART-TIME WAGES - XING GUA	159,371.22	160,142.00	164,146.00	0.00	164,146.00	4,004.00
10-54-130	FICA	312,424.96	330,216.00	331,504.00	0.00	331,504.00	1,288.00
10-54-140	RETIREMENT	1,051,357.27	1,133,668.00	1,086,280.00	0.00	1,086,280.00	(47,388.00)
10-54-150	INSURANCE	787,953.45	826,392.00	886,510.00	0.00	886,510.00	60,118.00
10-54-160	WORKERS COMPENSATION	36,230.48	90,416.00	82,589.00	0.00	82,589.00	(7,827.00)
10-54-170	UNEMPLOYMENT COMPENSAT	0.00	3,800.00	3,800.00	0.00	3,800.00	0.00
10-54-180	REGULAR OFFICERS UNIFORMS	39,162.98	38,700.00	39,200.00	0.00	39,200.00	500.00
10-54-191	K-9 STIPEND	6,050.00	9,100.00	22,160.00	0.00	22,160.00	13,060.00

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10-54-210	BOOKS, SUBSCRIP, & MEMBER	64,502.12	63,715.00	77,442.00	0.00	77,442.00	13,727.00
10-54-220	PUBLIC NOTICES	64.97	150.00	150.00	0.00	150.00	0.00
10-54-230	TRAVEL/TRAINING EXPENSE	61,032.30	32,449.00	32,449.00	0.00	32,449.00	0.00
10-54-240	OFFICE SUPPLIES & EXPENSE	16,942.20	22,160.00	22,410.00	0.00	22,410.00	250.00
10-54-250	EQUIPMENT SUPPLIES & MAIN	51,594.51	16,050.00	21,150.00	0.00	21,150.00	5,100.00
10-54-280	TELEPHONE EXPENSE	5,064.00	13,990.00	13,990.00	0.00	13,990.00	0.00
10-54-310	PROFESSIONAL & TECHNICAL S	228,900.60	292,757.00	334,091.00	0.00	334,091.00	41,334.00
10-54-330	MISCELLANEOUS SERVICES	0.00	91,000.00	91,000.00	0.00	91,000.00	0.00
10-54-410	EVIDENCE SUPPLIES	3,627.58	2,600.00	2,600.00	0.00	2,600.00	0.00
10-54-420	FUEL	97,767.59	105,250.00	105,250.00	0.00	105,250.00	0.00
10-54-430	VEHICLE MAINTENANCE	39,234.60	33,000.00	33,000.00	0.00	33,000.00	0.00
10-54-460	BLOOD ALCOHOL TESTS	1,168.81	1,200.00	1,200.00	0.00	1,200.00	0.00
10-54-500	TRAINING EQUIPMENT & SUPP	14,981.64	11,900.00	14,300.00	0.00	14,300.00	2,400.00
10-54-505	FIREARM TRAINING AMMO EQ	21,666.47	8,400.00	13,900.00	0.00	13,900.00	5,500.00
10-54-512	YOUTH COURT SUPPLIES, ETC	295.30	0.00	0.00	0.00	0.00	0.00
10-54-520	TRAFFIC SCHOOL SUPPLIES	0.00	0.00	300.00	0.00	300.00	300.00
10-54-530	TRAFFIC SCHOOL WAGES & BE	0.00	0.00	2,150.00	0.00	2,150.00	2,150.00
10-54-540	COMMUNITY RELATIONS	4,778.80	2,000.00	1,500.00	0.00	1,500.00	(500.00)
10-54-550	K-9 UNIT EXPENDITURES	5,356.20	5,000.00	5,000.00	0.00	5,000.00	0.00
10-54-556	BEER TAX EXPENDITURES	40,203.15	51,500.00	40,000.00	0.00	40,000.00	(11,500.00)
10-54-570	OTHER GRANT EXPENDITURES	19,744.12	25,100.00	0.00	0.00	0.00	(25,100.00)
10-54-610	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
10-54-620	SUNDRY	210.56	200.00	200.00	0.00	200.00	0.00
10-54-740	CAPITAL ASSETS	115,997.21	0.00	0.00	0.00	0.00	0.00
Total POLICE AND ANIMAL SERVICES:		7,061,898.99	7,444,982.00	7,515,185.00	0.00	7,515,185.00	70,203.00
FIRE & RESCUE							
10-58-090	EMPLOYEE WAGE REIMBURSE	(17,687.41)	0.00	0.00	0.00	0.00	0.00
10-58-100	OVERTIME	561,123.23	348,247.00	356,953.00	0.00	356,953.00	8,706.00
10-58-110	PERMANENT EMPLOYEES WAG	2,870,595.10	3,061,856.00	3,282,968.00	0.00	3,282,968.00	221,112.00
10-58-120	PART-TIME/TEMPORARY WAGE	142,132.72	74,098.00	76,430.00	0.00	76,430.00	2,332.00
10-58-130	FICA	267,969.83	266,542.00	284,301.00	0.00	284,301.00	17,759.00
10-58-140	RETIREMENT	421,725.35	455,516.00	496,299.00	0.00	496,299.00	40,783.00
10-58-150	INSURANCE	617,101.88	689,063.00	711,821.00	0.00	711,821.00	22,758.00
10-58-160	WORKERS COMPENSATION	56,571.62	117,327.00	123,158.00	0.00	123,158.00	5,831.00
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	32,866.69	34,400.00	34,400.00	0.00	34,400.00	0.00
10-58-210	BOOKS, SUBSCRIP, & MEMBER	4,878.62	4,125.00	4,125.00	0.00	4,125.00	0.00
10-58-230	TRAVEL/TRAINING EXPENSE (FI	19,469.03	41,500.00	25,000.00	0.00	25,000.00	(16,500.00)
10-58-231	TRAVEL/TRAINING EXPENSE (E	25,497.40	24,200.00	19,430.00	0.00	19,430.00	(4,770.00)
10-58-240	OFFICE SUPPLIES & EXPENSE	2,943.49	2,950.00	0.00	0.00	0.00	(2,950.00)
10-58-250	EQUIP SUPPLIES & MAINT (FIR	145,732.54	44,300.00	44,100.00	0.00	44,100.00	(200.00)
10-58-251	EQUIP SUPPLIES & MAINT (EM	48,937.46	39,138.00	38,138.00	0.00	38,138.00	(1,000.00)
10-58-252	MEDICAL SUPPLIES (EMS)	71,513.82	65,000.00	73,000.00	0.00	73,000.00	8,000.00
10-58-255	FIRE PREVENTION/EDUCATION	4,865.61	5,000.00	5,000.00	0.00	5,000.00	0.00
10-58-256	FIRE EDUCATION - CERT	0.00	100.00	100.00	0.00	100.00	0.00
10-58-258	PPE & SUPPLIES	0.00	25,000.00	35,000.00	0.00	35,000.00	10,000.00
10-58-260	BUILDING, GROUND, SUPPLY	22,140.53	14,550.00	14,550.00	0.00	14,550.00	0.00

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10-58-280	TELEPHONE	2,700.00	4,240.00	4,240.00	0.00	4,240.00	0.00
10-58-310	PROF & TECHNICAL SVCS (FIRE)	18,274.12	24,330.00	28,130.00	0.00	28,130.00	3,800.00
10-58-311	PROF & TECHNICAL SVCS (EMS)	9,228.88	9,615.00	15,428.00	0.00	15,428.00	5,813.00
10-58-312	FIRST PROFESSIONAL FEES	145,385.52	150,000.00	139,000.00	0.00	139,000.00	(11,000.00)
10-58-320	GRANT - EMS	0.00	5,054.00	0.00	0.00	0.00	(5,054.00)
10-58-323	MENTAL HEALTH GRANT	22,903.70	60,000.00	0.00	0.00	0.00	(60,000.00)
10-58-330	OTHER SERVICES	17,376.09	10,830.00	15,800.00	0.00	15,800.00	4,970.00
10-58-340	UTAH STATE AMBULANCE ASSE	101,156.13	100,000.00	110,000.00	0.00	110,000.00	10,000.00
10-58-420	FUEL (FIRE)	27,014.76	30,000.00	33,450.00	0.00	33,450.00	3,450.00
10-58-421	FUEL (EMS)	34,536.62	42,700.00	26,200.00	0.00	26,200.00	(16,500.00)
10-58-430	VEHICLE MAINTENANCE (FIRE)	31,222.87	39,900.00	39,900.00	0.00	39,900.00	0.00
10-58-431	VEHICLE MAINTENANCE (EMS)	8,883.55	13,000.00	13,000.00	0.00	13,000.00	0.00
10-58-760	CAPITAL ASSETS - GRANT FUND	550,736.83	0.00	0.00	0.00	0.00	0.00
Total FIRE & RESCUE:		6,267,796.58	5,804,881.00	6,052,221.00	0.00	6,052,221.00	247,340.00
COMMUNITY DEVELOPMENT							
10-59-090	EMPLOYEE WAGE REIMBURSE	(10,051.92)	(10,667.00)	(10,709.00)	0.00	(10,709.00)	(42.00)
10-59-100	OVERTIME	3,280.09	3,000.00	3,000.00	0.00	3,000.00	0.00
10-59-110	PERMANENT EMPLOYEES WAG	435,481.56	454,470.00	475,691.00	0.00	475,691.00	21,221.00
10-59-120	PART-TIME/TEMPORARY WAGE	11,720.70	44,382.00	13,457.00	0.00	13,457.00	(30,925.00)
10-59-130	FICA	33,544.06	38,392.00	37,649.00	0.00	37,649.00	(743.00)
10-59-140	RETIREMENT	78,171.35	80,347.00	74,281.00	0.00	74,281.00	(6,066.00)
10-59-150	INSURANCE	84,482.95	85,629.00	111,181.00	0.00	111,181.00	25,552.00
10-59-160	WORKERS COMPENSATION	3,372.82	10,786.00	8,223.00	0.00	8,223.00	(2,563.00)
10-59-170	UNEMPLOYMENT COMPENSAT	0.00	250.00	250.00	0.00	250.00	0.00
10-59-180	UNIFORM ALLOWANCE	670.85	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	3,857.41	1,755.00	1,755.00	0.00	1,755.00	0.00
10-59-220	PUBLIC NOTICES	268.00	1,000.00	2,000.00	0.00	2,000.00	1,000.00
10-59-230	TRAVEL/TRAINING EXPENSE	5,593.44	5,800.00	6,800.00	0.00	6,800.00	1,000.00
10-59-240	OFFICE SUPPLIES & EXPENSE	5,627.91	7,000.00	7,000.00	0.00	7,000.00	0.00
10-59-250	EQUIPMENT SUPPLIES & MAIN	41,512.68	17,200.00	17,200.00	0.00	17,200.00	0.00
10-59-280	TELEPHONE EXPENSE	1,380.00	1,460.00	3,300.00	0.00	3,300.00	1,840.00
10-59-310	PROFESSIONAL & TECHNICAL S	16,957.35	27,317.00	28,360.00	0.00	28,360.00	1,043.00
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	3,595.00	4,000.00	4,000.00	0.00	4,000.00	0.00
10-59-420	FUEL	2,583.21	2,500.00	2,500.00	0.00	2,500.00	0.00
10-59-430	VEHICLE MAINTENANCE	885.03	1,000.00	1,000.00	0.00	1,000.00	0.00
Total COMMUNITY DEVELOPMENT:		728,332.49	791,721.00	803,038.00	0.00	803,038.00	11,317.00
STREETS DIVISION							
10-60-090	EMPLOYEE WAGE REIMBURSE	(40,986.96)	(42,845.00)	(43,914.00)	0.00	(43,914.00)	(1,069.00)
10-60-100	OVERTIME	52,457.82	80,242.00	82,248.00	0.00	82,248.00	2,006.00
10-60-110	PERMANENT EMPLOYEES WAG	357,973.20	361,327.00	401,648.00	0.00	401,648.00	40,321.00
10-60-120	PART-TIME/TEMPORARY WAGE	11,324.85	45,644.00	46,500.00	0.00	46,500.00	856.00
10-60-130	FICA	31,488.98	37,271.00	40,574.00	0.00	40,574.00	3,303.00
10-60-140	RETIREMENT	65,634.87	70,342.00	73,353.00	0.00	73,353.00	3,011.00

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10-60-150	INSURANCE	97,121.55	105,767.00	116,783.00	0.00	116,783.00	11,016.00
10-60-160	WORKERS COMPENSATION	4,661.79	14,175.00	12,729.00	0.00	12,729.00	(1,446.00)
10-60-170	UNEMPLOYMENT COMPENSAT	0.00	500.00	450.00	0.00	450.00	(50.00)
10-60-180	UNIFORM ALLOWANCE	2,522.89	2,800.00	2,800.00	0.00	2,800.00	0.00
10-60-210	BOOKS, SUBSCRIP, & MEMBER	203.92	500.00	500.00	0.00	500.00	0.00
10-60-230	TRAVEL/TRAINING EXPENSE	5,024.00	5,000.00	5,000.00	0.00	5,000.00	0.00
10-60-240	OFFICE SUPPLIES	1,086.01	2,700.00	2,700.00	0.00	2,700.00	0.00
10-60-250	EQUIPMENT SUPPLIES & MAIN	21,537.96	34,320.00	34,320.00	0.00	34,320.00	0.00
10-60-280	TELEPHONE EXPENSE	232.00	500.00	500.00	0.00	500.00	0.00
10-60-420	FUEL	46,911.17	47,300.00	47,300.00	0.00	47,300.00	0.00
10-60-430	VEHICLE MAINTENANCE	45,855.22	39,600.00	48,950.00	0.00	48,950.00	9,350.00
10-60-500	LEASED PROPERTY	0.00	9,350.00	0.00	0.00	0.00	(9,350.00)
10-60-550	MISCELLANEOUS SIGNAGE	0.00	1,225.00	1,225.00	0.00	1,225.00	0.00
Total STREETS DIVISION:		703,049.27	815,718.00	873,666.00	0.00	873,666.00	57,948.00
FLEET SERVICES DIVISION							
10-62-090	EMPLOYEE WAGE REIMBURSE	(75,087.96)	(75,967.00)	(70,674.00)	0.00	(70,674.00)	5,293.00
10-62-100	OVERTIME	3,980.72	6,000.00	6,000.00	0.00	6,000.00	0.00
10-62-110	PERMANENT EMPLOYEES WAG	167,319.23	177,004.00	153,932.00	0.00	153,932.00	(23,072.00)
10-62-130	FICA	12,759.60	14,000.00	12,235.00	0.00	12,235.00	(1,765.00)
10-62-140	RETIREMENT	28,715.65	29,413.00	22,695.00	0.00	22,695.00	(6,718.00)
10-62-150	INSURANCE	37,976.14	39,520.00	49,117.00	0.00	49,117.00	9,597.00
10-62-160	WORKERS COMPENSATION	1,541.47	4,004.00	3,198.00	0.00	3,198.00	(806.00)
10-62-170	UNEMPLOYMENT COMPENSAT	0.00	150.00	150.00	0.00	150.00	0.00
10-62-180	UNIFORM ALLOWANCE	1,050.00	1,050.00	1,050.00	0.00	1,050.00	0.00
10-62-210	BOOKS, SUBSCRIP, & MEMBER	0.00	7,520.00	7,520.00	0.00	7,520.00	0.00
10-62-230	TRAVEL/TRAINING EXPENSE	1,161.54	2,000.00	2,000.00	0.00	2,000.00	0.00
10-62-240	OFFICE SUPPLIES	16.93	1,000.00	1,000.00	0.00	1,000.00	0.00
10-62-250	EQUIPMENT SUPPLIES & MAIN	27,931.86	31,325.00	31,325.00	0.00	31,325.00	0.00
10-62-280	TELEPHONE EXPENSE	240.00	500.00	500.00	0.00	500.00	0.00
10-62-310	PROFESSIONAL & TECHNICAL	2,448.03	11,650.00	11,650.00	0.00	11,650.00	0.00
10-62-420	FUEL	2,283.90	4,000.00	4,000.00	0.00	4,000.00	0.00
10-62-430	VEHICLE MAINTENANCE	1,793.67	1,800.00	1,800.00	0.00	1,800.00	0.00
Total FLEET SERVICES DIVISION:		214,130.78	254,969.00	237,498.00	0.00	237,498.00	(17,471.00)
PUBLIC WORKS ADMINISTRATION							
10-66-090	EMPLOYEE WAGE REIMBURSE	(515,847.09)	(526,273.00)	(521,397.00)	0.00	(521,397.00)	4,876.00
10-66-100	OVERTIME	4,960.01	10,815.00	11,086.00	0.00	11,086.00	271.00
10-66-110	PERMANENT EMPLOYEES WAG	554,175.71	483,574.00	512,649.00	0.00	512,649.00	29,075.00
10-66-130	FICA	41,975.40	40,498.00	40,066.00	0.00	40,066.00	(432.00)
10-66-140	RETIREMENT	89,604.43	98,841.00	87,304.00	0.00	87,304.00	(11,537.00)
10-66-150	INSURANCE	95,898.96	104,105.00	107,487.00	0.00	107,487.00	3,382.00
10-66-160	WORKERS COMPENSATION	4,178.40	9,399.00	8,335.00	0.00	8,335.00	(1,064.00)
10-66-170	UNEMPLOYMENT COMPENSAT	0.00	300.00	300.00	0.00	300.00	0.00
10-66-180	UNIFORM ALLOWANCE	1,050.00	1,050.00	1,050.00	0.00	1,050.00	0.00
10-66-210	BOOKS, SUBSCRIP, & MEMBER	27.75	150.00	150.00	0.00	150.00	0.00
10-66-230	TRAVEL/TRAINING EXPENSE	10,861.96	10,000.00	10,000.00	0.00	10,000.00	0.00

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10-66-240	OFFICE SUPPLIES & EXPENSE	2,455.70	2,000.00	2,000.00	0.00	2,000.00	0.00
10-66-250	EQUIPMENT SUPPLIES & MAIN	7,583.09	8,200.00	8,200.00	0.00	8,200.00	0.00
10-66-280	TELEPHONE EXPENSE	1,098.98	500.00	500.00	0.00	500.00	0.00
10-66-310	PROFESSIONAL & TECHNICAL	30,349.56	61,970.00	66,450.00	0.00	66,450.00	4,480.00
10-66-420	FUEL	1,916.03	4,700.00	4,700.00	0.00	4,700.00	0.00
10-66-430	VEHICLE MAINTENANCE	493.82	700.00	700.00	0.00	700.00	0.00
10-66-540	STREET LIGHTS	116,615.27	110,521.00	115,000.00	0.00	115,000.00	4,479.00
Total PUBLIC WORKS ADMINISTRATION:		447,397.98	421,050.00	454,580.00	0.00	454,580.00	33,530.00
RECREATION COMPLEX							
10-68-100	OVERTIME	292.78	5,000.00	5,000.00	0.00	5,000.00	0.00
10-68-110	PERMANENT EMPLOYEES WAG	139,374.15	185,012.00	195,628.00	0.00	195,628.00	10,616.00
10-68-120	PART-TIME/TEMPORARY WAGE	10,665.61	316,081.00	323,983.00	0.00	323,983.00	7,902.00
10-68-130	FICA	11,053.04	38,716.00	40,132.00	0.00	40,132.00	1,416.00
10-68-140	RETIREMENT	24,284.73	31,846.00	31,544.00	0.00	31,544.00	(302.00)
10-68-150	INSURANCE	33,745.60	44,029.00	45,806.00	0.00	45,806.00	1,777.00
10-68-160	WORKERS COMPENSATION	965.77	10,029.00	9,552.00	0.00	9,552.00	(477.00)
10-68-170	UNEMPLOYMENT COMPENSAT	1,172.73	250.00	250.00	0.00	250.00	0.00
10-68-180	UNIFORM ALLOWANCE	0.00	0.00	175.00	0.00	175.00	175.00
10-68-210	BOOKS, SUBSCRIP, & MEMBER	253.19	500.00	500.00	0.00	500.00	0.00
10-68-220	PUBLIC NOTICES	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00
10-68-230	TRAVEL/TRAINING EXPENSE	470.03	500.00	4,000.00	0.00	4,000.00	3,500.00
10-68-240	OFFICE SUPPLIES & EXPENSE	536.68	3,500.00	3,500.00	0.00	3,500.00	0.00
10-68-250	EQUIP SUPPLIES & MAINT - OP	25,126.80	8,256.00	8,256.00	0.00	8,256.00	0.00
10-68-251	EQUIP SUPPLIES & MAINT - MT	19,800.87	8,900.00	8,900.00	0.00	8,900.00	0.00
10-68-260	BUILDING,GROUNDS,SUPPLY	7,964.12	20,392.00	20,392.00	0.00	20,392.00	0.00
10-68-270	UTILITIES	31,428.79	72,000.00	72,000.00	0.00	72,000.00	0.00
10-68-280	TELEPHONE EXPENSE - OPERAT	0.00	0.00	1,100.00	0.00	1,100.00	1,100.00
10-68-281	TELEPHONE EXPENSE - MAINT	54.61	450.00	0.00	0.00	0.00	(450.00)
10-68-310	PROFESSIONAL & TECHNICAL S	2,211.12	8,631.00	18,631.00	0.00	18,631.00	10,000.00
10-68-311	PROFESSIONAL & TECH - MAIN	(106.02)	57,619.00	65,600.00	0.00	65,600.00	7,981.00
10-68-315	SPECIAL PROGRAM INSTRUCTI	(40.00)	12,000.00	2,000.00	0.00	2,000.00	(10,000.00)
10-68-330	PROGRAM SUPPLIES	3,957.83	5,000.00	5,000.00	0.00	5,000.00	0.00
10-68-420	FUEL - OPERATIONS	659.21	800.00	800.00	0.00	800.00	0.00
10-68-421	FUEL - MAINT	0.00	2,300.00	2,300.00	0.00	2,300.00	0.00
10-68-431	VEHICLE MAINTENANCE - MAI	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00
10-68-450	TRASH COLLECTION	904.04	1,000.00	1,000.00	0.00	1,000.00	0.00
10-68-680	POOL OPERATIONS - OPERATIO	6,902.25	8,800.00	8,800.00	0.00	8,800.00	0.00
10-68-681	POOL MAINTENANCE	8,450.19	23,800.00	16,500.00	0.00	16,500.00	(7,300.00)
10-68-682	POOL CHEMICALS	0.00	0.00	16,000.00	0.00	16,000.00	16,000.00
10-68-880	SALES TAX EXPENSE	485.80	15,700.00	15,700.00	0.00	15,700.00	0.00
10-68-890	COST OF GOODS SOLD	0.00	12,000.00	12,000.00	0.00	12,000.00	0.00
Total RECREATION COMPLEX:		330,613.92	895,611.00	937,549.00	0.00	937,549.00	41,938.00
AQUATIC CENTER							
10-69-100	OVERTIME	292.78	5,000.00	5,000.00	0.00	5,000.00	0.00
10-69-110	PERMANENT EMPLOYEE WAGE	93,518.51	132,799.00	144,535.00	0.00	144,535.00	11,736.00

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2026 BUDGET

Period 00/25 (07/01/2025)

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Recommended Budget	Adjustments To Recommended Budget	2025-26 Approved Budget	FY 2026 Budget vs. FY 2025
10-69-120	PART-TIME WAGES - OPERATIO	202,206.74	291,790.00	299,085.00	0.00	299,085.00	7,295.00
10-69-121	PART-TIME WAGES - MAINT	20,312.09	17,896.00	18,343.00	0.00	18,343.00	447.00
10-69-130	FICA	23,832.03	34,233.00	35,722.00	0.00	35,722.00	1,489.00
10-69-140	RETIREMENT	16,168.88	22,941.00	23,384.00	0.00	23,384.00	443.00
10-69-150	INSURANCE	26,303.25	36,111.00	37,661.00	0.00	37,661.00	1,550.00
10-69-160	WORKERS COMPENSATION	2,788.98	9,845.00	9,339.00	0.00	9,339.00	(506.00)
10-69-170	UNEMPLOYMENT COMPENSAT	0.00	350.00	350.00	0.00	350.00	0.00
10-69-180	UNIFORM ALLOWANCE	0.00	0.00	175.00	0.00	175.00	175.00
10-69-240	OFFICE SUPPLIES & EXPENSE	1,617.53	1,000.00	1,000.00	0.00	1,000.00	0.00
10-69-250	EQUIP SUPPLIES & MAINT - OP	5,972.38	6,000.00	6,000.00	0.00	6,000.00	0.00
10-69-251	EQUIP SUPPLIES & MAINT- MAI	19,923.05	21,875.00	19,875.00	0.00	19,875.00	(2,000.00)
10-69-260	BUILDING, GROUND, SUPPLY	11,887.95	8,000.00	8,000.00	0.00	8,000.00	0.00
10-69-270	UTILITIES	120,013.43	73,000.00	92,000.00	0.00	92,000.00	19,000.00
10-69-280	TELEPHONE EXPENSE - OPERAT	1,918.63	2,200.00	250.00	0.00	250.00	(1,950.00)
10-69-281	TELEPHONE EXPENSE - MAINT	0.00	250.00	0.00	0.00	0.00	(250.00)
10-69-310	PROFESSIONAL & TECHNICAL S	21,943.89	12,850.00	12,850.00	0.00	12,850.00	0.00
10-69-330	PROGRAM SUPPLIES	5,242.75	4,070.00	4,070.00	0.00	4,070.00	0.00
10-69-420	FUEL	846.03	2,150.00	2,150.00	0.00	2,150.00	0.00
10-69-430	VEHICLE MAINTENANCE	189.71	660.00	660.00	0.00	660.00	0.00
10-69-680	POOL OPERATIONS - OPERATIO	10,835.67	9,800.00	9,800.00	0.00	9,800.00	0.00
10-69-681	POOL MAINTENANCE	74,229.86	56,100.00	13,350.00	0.00	13,350.00	(42,750.00)
10-69-682	POOL CHEMICALS	0.00	0.00	65,000.00	0.00	65,000.00	65,000.00
10-69-741	CAPITAL ASSETS - MAINT	0.00	0.00	0.00	0.00	0.00	0.00
10-69-880	SALES TAX EXPENSE	41,521.89	40,000.00	40,000.00	0.00	40,000.00	0.00
10-69-890	COST OF GOODS SOLD	61,419.38	46,265.00	46,265.00	0.00	46,265.00	0.00
Total AQUATIC CENTER:		762,985.41	835,185.00	894,864.00	0.00	894,864.00	59,679.00
ROY DAYS							
10-72-091	EVENT FEES	(9,055.10)	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00
10-72-100	OVERTIME	19,592.39	32,900.00	32,900.00	0.00	32,900.00	0.00
10-72-130	FICA	1,462.19	2,517.00	2,517.00	0.00	2,517.00	0.00
10-72-140	RETIREMENT	2,793.19	5,583.00	6,669.00	0.00	6,669.00	1,086.00
10-72-150	INSURANCE	503.38	1,711.00	171.00	0.00	171.00	(1,540.00)
10-72-160	WORKERS COMPENSATION	0.00	710.00	658.00	0.00	658.00	(52.00)
10-72-210	PERMITS	511.63	1,000.00	1,000.00	0.00	1,000.00	0.00
10-72-220	PUBLIC NOTICES	3,785.72	3,500.00	3,500.00	0.00	3,500.00	0.00
10-72-250	EQUIPMENT SUPPLIES & MAIN	1,567.49	1,500.00	1,500.00	0.00	1,500.00	0.00
10-72-260	GROUND, MAINTENANC & SU	6,495.50	10,000.00	10,000.00	0.00	10,000.00	0.00
10-72-320	VENUE SET-UP	13,955.54	21,900.00	16,000.00	0.00	16,000.00	(5,900.00)
10-72-610	CELEBRATION ACTIVITIES	61,451.24	48,250.00	48,250.00	0.00	48,250.00	0.00
Total ROY DAYS:		103,063.17	124,571.00	118,165.00	0.00	118,165.00	(6,406.00)
PARKS & RECREATION							
10-73-090	EMPLOYEE WAGE REIMBURSE	(17,644.92)	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.00
10-73-100	OVERTIME - PARKS	9,171.96	10,250.00	10,506.00	0.00	10,506.00	256.00
10-73-101	OVERTIME - RECREATION	427.23	3,485.00	3,572.00	0.00	3,572.00	87.00
10-73-110	PERMANENT EMPLOYEE WAGE	537,449.87	531,357.00	494,159.00	0.00	494,159.00	(37,198.00)

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Recommended Budget	Adjustments To Recommended Budget	2025-26 Approved Budget	FY 2026 Budget vs. FY 2025
10-73-111	PERMANENT EMPLOYEE WAGE	49,993.60	95,658.00	106,792.00	0.00	106,792.00	11,134.00
10-73-120	PART-TIME WAGE - PARKS	96,252.45	111,240.00	114,021.00	0.00	114,021.00	2,781.00
10-73-121	PART-TIME WAGES - RECREATI	152,060.81	178,604.00	183,069.00	0.00	183,069.00	4,465.00
10-73-130	FICA	62,483.02	71,190.00	69,780.00	0.00	69,780.00	(1,410.00)
10-73-140	RETIREMENT	99,538.78	113,815.00	98,646.00	0.00	98,646.00	(15,169.00)
10-73-150	INSURANCE	122,403.03	156,175.00	152,437.00	0.00	152,437.00	(3,738.00)
10-73-160	WORKERS COMPENSATION	7,639.47	20,466.00	18,242.00	0.00	18,242.00	(2,224.00)
10-73-170	UNEMPLOY COMPENSATION -	0.00	3,475.00	3,500.00	0.00	3,500.00	25.00
10-73-180	UNIFORM ALLOWANCE	2,114.59	3,150.00	2,800.00	0.00	2,800.00	(350.00)
10-73-210	BOOKS, SUBSCRIP, & MEMBER	294.61	330.00	330.00	0.00	330.00	0.00
10-73-211	BOOKS, SUBSCRIP, & MEMBER	436.65	575.00	575.00	0.00	575.00	0.00
10-73-230	TRAVEL/TRAINING EXPENSE - P	3,509.46	500.00	5,000.00	0.00	5,000.00	4,500.00
10-73-231	TRAVEL/TRAINING EXPENSE - R	3,009.59	500.00	2,000.00	0.00	2,000.00	1,500.00
10-73-240	OFFICE SUPPLIES - PARK	1,752.20	675.00	675.00	0.00	675.00	0.00
10-73-241	OFFICE SUPPLIES - REC	3,503.32	2,350.00	2,350.00	0.00	2,350.00	0.00
10-73-250	EQUIP SUPPLIES & MAINT - PA	18,151.76	20,275.00	20,275.00	0.00	20,275.00	0.00
10-73-251	EQUIP SUPPLIES & MAINT - RE	548.54	3,000.00	3,000.00	0.00	3,000.00	0.00
10-73-252	EQUIP SUPPLIES & MAINT- RA	13,700.00	39,306.00	39,306.00	0.00	39,306.00	0.00
10-73-260	BLDGS & GROUNDS MAINT - P	61,883.43	41,481.00	48,000.00	0.00	48,000.00	6,519.00
10-73-261	BLDGS & GROUNDS MAINT - R	10,927.96	12,000.00	12,000.00	0.00	12,000.00	0.00
10-73-270	UTILITIES - PARK	29,807.07	27,000.00	27,000.00	0.00	27,000.00	0.00
10-73-280	TELEPHONE EXPENSE - PARK	0.00	0.00	1,680.00	0.00	1,680.00	1,680.00
10-73-281	TELEPHONE EXPENSE - REC	0.00	0.00	1,460.00	0.00	1,460.00	1,460.00
10-73-310	PROFESSIONAL & TECHNICAL -	23,717.59	13,500.00	59,000.00	0.00	59,000.00	45,500.00
10-73-311	PROFESSIONAL & TECHNICAL -	9.99	13,000.00	13,000.00	0.00	13,000.00	0.00
10-73-320	LEAGUE FEES AND REFEREES	54,970.32	66,000.00	66,000.00	0.00	66,000.00	0.00
10-73-420	FUEL - PARK	21,303.40	25,500.00	25,500.00	0.00	25,500.00	0.00
10-73-421	FUEL - REC	4,448.02	5,500.00	5,500.00	0.00	5,500.00	0.00
10-73-430	VEHICLE MAINTENANCE - PARK	20,264.90	10,500.00	10,500.00	0.00	10,500.00	0.00
10-73-431	VEHICLE MAINTENANCE - REC	1,357.64	2,000.00	2,000.00	0.00	2,000.00	0.00
10-73-440	SECONDARY WATER	31,355.60	31,078.00	36,000.00	0.00	36,000.00	4,922.00
10-73-460	TREE REPLACEMENT PROGRA	0.00	2,000.00	58,500.00	0.00	58,500.00	56,500.00
10-73-465	ADOPT A TREE	0.00	0.00	0.00	0.00	0.00	0.00
10-73-470	NURSERY STOCK MATERIALS	2,300.25	1,100.00	1,100.00	0.00	1,100.00	0.00
10-73-500	LEASED PROPERTY	5,400.00	10,719.00	6,325.00	0.00	6,325.00	(4,394.00)
10-73-610	PROGRAM SUPPLIES	30,433.60	52,025.00	40,000.00	0.00	40,000.00	(12,025.00)
10-73-620	SUNDRY CHARGES	270.00	700.00	700.00	0.00	700.00	0.00
10-73-742	CAPITAL ASSETS - RAMP	350,000.00	0.00	0.00	0.00	0.00	0.00
10-73-890	SPECIAL PROJECTS	11,143.18	8,000.00	8,000.00	0.00	8,000.00	0.00
Total PARKS & RECREATION:		1,826,388.97	1,668,479.00	1,733,300.00	0.00	1,733,300.00	64,821.00
Total GENERAL FUND:		22,699,871.64	23,779,677.00	23,632,710.00	673,978.00	24,306,688.00	527,011.00
Grand Totals:		22,699,871.64	23,779,677.00	23,632,710.00	673,978.00	24,306,688.00	527,011.00

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
CLASS "C" ROADS							
OPERATING EXPENDITURES							
64-40-200	ROAD MAINTENANCE	1,419,593.24	1,548,000.00	1,048,000.00	0.00	1,048,000.00	(500,000.00)
64-40-240	STREET SIGNS	68,361.22	49,440.00	50,400.00	0.00	50,400.00	960.00
64-40-310	CAPITAL PROJECTS	630,272.00	0.00	0.00	0.00	0.00	0.00
64-40-320	ENGINEERING & TECHNICAL FE	34,589.70	129,600.00	129,600.00	0.00	129,600.00	0.00
64-40-740	NEW EQUIPMENT	453,442.33	55,000.00	532,000.00	0.00	532,000.00	477,000.00
Total OPERATING EXPENDITURES:		2,606,258.49	1,782,040.00	1,760,000.00	0.00	1,760,000.00	(22,040.00)
Total CLASS "C" ROADS:		2,606,258.49	1,782,040.00	1,760,000.00	0.00	1,760,000.00	(22,040.00)
Grand Totals:		2,606,258.49	1,782,040.00	1,760,000.00	0.00	1,760,000.00	(22,040.00)

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
TRANSPORTATION INFRASTRUCTURE							
OPERATING EXPENDITURES							
65-40-310	CAPITAL PROJECTS	205,634.62	3,792,374.00	2,903,000.00	0.00	2,903,000.00	(889,374.00)
65-40-320	ENGINEERING	27,592.12	0.00	0.00	0.00	0.00	0.00
Total OPERATING EXPENDITURES:		233,226.74	3,792,374.00	2,903,000.00	0.00	2,903,000.00	(889,374.00)
TRANSFERS AND OTHER USES							
65-48-800	CONTRIBUTION TO FUND BALA	0.00	257,130.00	227,000.00	0.00	227,000.00	(30,130.00)
Total TRANSFERS AND OTHER USES:		0.00	257,130.00	227,000.00	0.00	227,000.00	(30,130.00)
Total TRANSPORTATION INFRASTRUCTURE:		233,226.74	4,049,504.00	3,130,000.00	0.00	3,130,000.00	(919,504.00)
Grand Totals:		233,226.74	4,049,504.00	3,130,000.00	0.00	3,130,000.00	(919,504.00)

Capital Projects Fund

Roy City Corporation FY 2026 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenditures

Tab – Capital Projects

CAPITAL PROJECTS FUND

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 \$887,500 is budgeted from fund balance to cover the capital project expenditures as outlined below.

Revenue	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Interest Revenue	\$352,285	\$200,000	\$250,000
GF Transfer - Fire Apparatus	185,500	185,500	185,500
GF Transfer - Parks & Recreational	0	0	0
GF Transfer - Capital Improvements	600,000	0	0
Contribution from Fund Balance	0	1,725,880	887,500
Total	\$1,137,785	\$2,111,380	\$1,323,000

Expenditures

Due to the current projected timelines for taking possession of vehicles and equipment, it's been difficult to budget for these items. Current estimates range from 4-9 months for vehicles and ambulances to be delivered based on the manufacturer and the lack of available resources.

The FY 2026 budget includes \$887,500 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 \$2,745,100 of capital requests for FY 2026 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 2025 Proposed
Transfer to General Fund	\$ 0
Increase to Fund Balance	0
Fire Apparatus	185,500
Building Maint – Garage door rotation	12,000
Building Maint – Fleet vehicle rotation	55,000
Building Maint – Replace Hope Center concrete	20,000
Police – Evidence room expansion	85,000
Police – 4 Patrol vehicles	276,000
Police – 1 Admin vehicle	69,000
Fire – Chief vehicle	65,000
Fire – Deputy Chief vehicle	65,000
Fire – Flooring	34,000
Fleet Services – Fleet vehicle rotation	55,000
Public Works Admin – Copy machine	6,500
Public Works Admin – 2 Vehicle rotations	130,000
Complex – Fleet vehicle rotation	55,000
Parks & Rec – Plow & salt attachments	8,000
Parks & Rec – 2 Dump beds	17,000
Parks & Rec – Recreation vehicle	55,000
Parks & Rec – 2 Vehicle rotations	130,000
Total	\$1,323,000

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
CAPITAL PROJECTS FUND							
41-33-190	RAMP GRANT	0.00	222,000.00	0.00	0.00	0.00	(222,000.00)
Total :		0.00	222,000.00	0.00	0.00	0.00	(222,000.00)
MISCELLANEOUS REVENUE							
41-36-100	INTEREST EARNED	352,284.98	200,000.00	250,000.00	0.00	250,000.00	50,000.00
Total MISCELLANEOUS REVENUE:		352,284.98	200,000.00	250,000.00	0.00	250,000.00	50,000.00
CONTRIBUTIONS AND TRANSFERS							
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	388,250.00	0.00	0.00	0.00	0.00	0.00
41-38-700	CONTRIBUTION FROM FUND B	0.00	1,725,880.00	887,500.00	0.00	887,500.00	(838,380.00)
Total CONTRIBUTIONS AND TRANSFERS:		573,749.96	1,911,380.00	1,073,000.00	0.00	1,073,000.00	(838,380.00)
Total CAPITAL PROJECTS FUND:		926,034.94	2,333,380.00	1,323,000.00	0.00	1,323,000.00	(1,010,380.00)
Grand Totals:		926,034.94	2,333,380.00	1,323,000.00	0.00	1,323,000.00	(1,010,380.00)

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Recommended Budget	Adjustments To Recommended Budget	2025-26 Approved Budget	FY 2026 Budget vs. FY 2025
CAPITAL PROJECTS FUND							
TRANSFERS & OTHER USES							
41-48-800	APPROPR INCREASE IN FUND B	0.00	1,000,000.00	0.00	0.00	0.00	(1,000,000.00)
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	1,185,500.00	185,500.00	0.00	185,500.00	(1,000,000.00)
BUILDING MAINTENANCE PROJECTS							
41-51-210	BUILDING MAINTENANCE BUIL	77,086.75	92,000.00	87,000.00	0.00	87,000.00	(5,000.00)
	Total BUILDING MAINTENANCE PROJECTS:	77,086.75	92,000.00	87,000.00	0.00	87,000.00	(5,000.00)
LAW ENFORCEMENT PROJECTS							
41-54-020	LAW ENFORCEMENT PROJECTS	0.00	0.00	85,000.00	0.00	85,000.00	85,000.00
41-54-610	POLICE VEHICLES	662,208.89	433,680.00	345,000.00	0.00	345,000.00	(88,680.00)
	Total LAW ENFORCEMENT PROJECTS:	662,208.89	433,680.00	430,000.00	0.00	430,000.00	(3,680.00)
FIRE & RESCUE FACILITY & EQUIP							
41-58-020	FIRE & RESCUE FACILITY & EQU	0.00	0.00	0.00	34,000.00	34,000.00	34,000.00
41-58-610	FIRE VEHICLES	0.00	125,000.00	164,000.00	(34,000.00)	130,000.00	5,000.00
	Total FIRE & RESCUE FACILITY & EQUIP:	0.00	125,000.00	164,000.00	0.00	164,000.00	39,000.00
FLEET SERVICES PROJECTS							
41-62-510	FLEET MACHINERY & EQUIPME	0.00	15,000.00	0.00	0.00	0.00	(15,000.00)
41-62-610	FLEET VEHICLES	0.00	55,000.00	55,000.00	0.00	55,000.00	0.00
	Total FLEET SERVICES PROJECTS:	0.00	70,000.00	55,000.00	0.00	55,000.00	(15,000.00)
PUBLIC WORKS ADMIN PROJECTS							
41-66-510	PUBLIC WORKS MACHINERY &	0.00	0.00	6,500.00	0.00	6,500.00	6,500.00
41-66-610	PW ADMIN VEHICLES	121,028.00	130,000.00	130,000.00	0.00	130,000.00	0.00
	Total PUBLIC WORKS ADMIN PROJECTS:	121,028.00	130,000.00	136,500.00	0.00	136,500.00	6,500.00
RECREATION COMPLEX PROJECTS							
41-68-610	COMPLEX VEHICLES	0.00	0.00	55,000.00	0.00	55,000.00	55,000.00
	Total RECREATION COMPLEX PROJECTS:	0.00	0.00	55,000.00	0.00	55,000.00	55,000.00
AQUATIC CENTER							
41-69-310	AQUATIC CENTER IMPROVEME	17,771.00	1,040,000.00	0.00	0.00	0.00	(1,040,000.00)
41-69-510	AQUATIC CENTER MACHINERY	12,242.62	0.00	0.00	0.00	0.00	0.00
	Total AQUATIC CENTER:	30,013.62	1,040,000.00	0.00	0.00	0.00	(1,040,000.00)
PARKS & RECREATION PROJECTS							
41-73-310	PARKS & REC IMPROVEMENTS	0.00	146,000.00	0.00	0.00	0.00	(146,000.00)

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Recommended Budget	Adjustments To Recommended Budget	2025-26 Approved Budget	FY 2026 Budget vs. FY 2025
41-73-510	PARKS & REC MACHINERY & E	47,779.24	0.00	0.00	0.00	0.00	0.00
41-73-610	PARKS & REC VEHICLES	0.00	130,000.00	210,000.00	0.00	210,000.00	80,000.00
Total PARKS & RECREATION PROJECTS:		47,779.24	276,000.00	210,000.00	0.00	210,000.00	(66,000.00)
Total CAPITAL PROJECTS FUND:		938,116.50	3,352,180.00	1,323,000.00	0.00	1,323,000.00	(2,029,180.00)
Grand Totals:		938,116.50	3,352,180.00	1,323,000.00	0.00	1,323,000.00	(2,029,180.00)

Water & Sewer Utility Enterprise Fund

Roy City Corporation FY 2026 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. For the 2026 fiscal year, there are no major changes anticipated to the services provided or the delivery of said services.

Weber Basin Water Conservancy District increased their annual water charges by 15% this year and they are proposing increases of \$506,547 or 53% over the next 3 years. This increase will be passed along to the customers resulting in a 5% water rate increase in FY 2026. For a typical family of four using 9,000 gallons of water per month, this increase will amount to \$1.26/month. As capital infrastructure needs increase, we will need to increase rates to make the necessary improvements.

Revenue estimates for the fund are as follows:

Revenue	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Water	\$3,488,615	\$3,675,000	\$4,250,000
Sewer	5,267,572	5,290,000	6,100,000
Capital Improvements	909,512	2,552,000	2,552,000
Connection Fees	8,010	15,000	10,000
Impact Fees	12,180	50,350	50,350
Interest	125,353	100,000	100,000
Other	327,445	223,000	223,000
Grants	4,429,331	0	0
Contribution from Reserves	0	0	0
Total	\$14,568,018	\$11,905,350	\$13,285,350

The following chart shows the water rates for FY 2026:

Billing Classification per unit	FY 2025	Change	FY 2026 Proposed
Residential – Monthly	\$16.15	\$.81	\$16.96
Residential County – Monthly	32.30	1.62	33.92
Commercial – Monthly	16.15	.81	16.96
Commercial County - Monthly	32.30	1.62	32.92
Mobile Homes - Monthly	11.96	.60	12.56
Residential water usage- Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.95	.05	1.00
Next 6,000 gallons (per 1,000 gallons)	1.70	.09	1.79
Next 5,000 gallons (per 1,000 gallons)	1.96	.10	2.06
Gallons over 20,000 (per 1,000 gallons)	2.27	.11	2.38

Commercial water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.95	.05	1.00
Next 6,000 gallons (per 1,000 gallons)	1.70	.09	1.79
Next 5,000 gallons (per 1,000 gallons)	1.96	.10	2.06
Gallons over 20,000 (per 1,000 gallons)	2.27	.11	2.38
Mobile home water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.86	.04	.90
Next 6,000 gallons (per 1,000 gallons)	1.53	.08	1.61
Next 5,000 gallons (per 1,000 gallons)	1.76	.09	1.85
Gallons over 20,000 (per 1,000 gallons)	2.04	.10	2.14
West Haven Special District water usage - Monthly (per 1,000 gallons)	.91	.05	.96

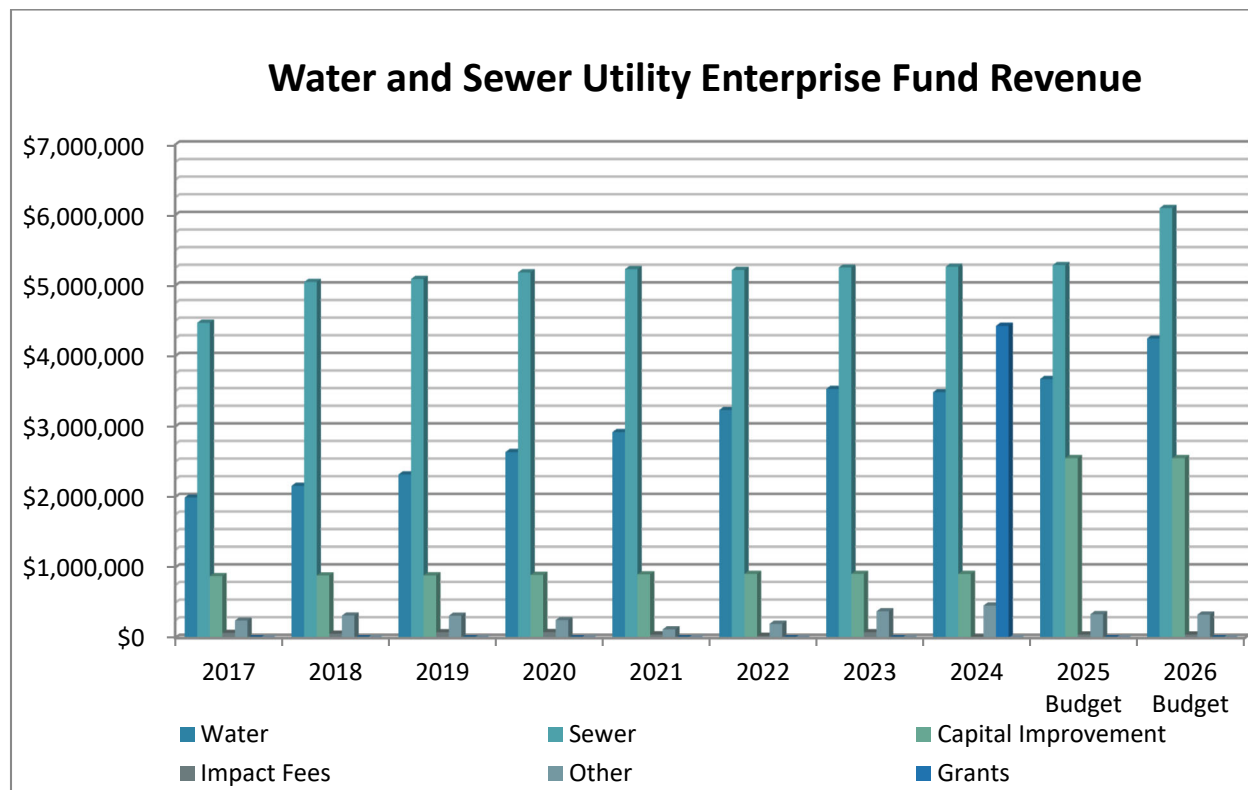
North Davis Sewer District notified us of rate increase effective July 1, 2025. The monthly user fee will increase \$2.50 per connection with an additional increase for commercial customers who use in excess of 5,500 gallons. They are also proposing another similar increase effective July 1, 2027. Roy City is also proposing a monthly increase of \$2.50 per connection for a total sewer increase to residential customers of \$5.00/month. With the addition of the new sewer lift station on 4400 South, utilities costs are going to increase in FY2026. The cost of maintaining the sewer lines has also increased over the past few years. Sewer rates have not been increased since 2017 and that was only to cover the rate increases received from North Davis Sewer. The proposed rate increase will cover increased costs for the city to service and maintain the existing sewer lines. The proposed rate increase will be effective July 1, 2025 and is as follows:

North Davis Sewer system connections	FY 2025	Change	FY 2026 Proposed
Residential – Monthly	\$ 28.70	\$ 5.00	\$ 33.70
Residential County – Monthly	57.40	5.00	62.40
Commercial – Monthly	28.70	5.00	33.70
Commercial County - Monthly	57.40	5.00	62.40
Multi-unit residential - Monthly	28.70	5.00	33.70
Commercial usage – Monthly:			
Under 5,500 gallons (per 1,000 gallons)	0.00	0.00	0.00
All gallons over 5,500 (per 1,000 gallons)	2.35	0.50	2.85
Commercial county usage – Monthly:			
Under 5,500 gallons (per 1,000 gallons)	0.00	0.00	0.00
All gallons over 5,500 (per 1,000 gallons)	4.70	1.00	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 during FY2026 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. North Davis Sewer began a series of rate increases in FY 2014, which continued through FY 2018.



Revenue from impact and connection 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; 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.

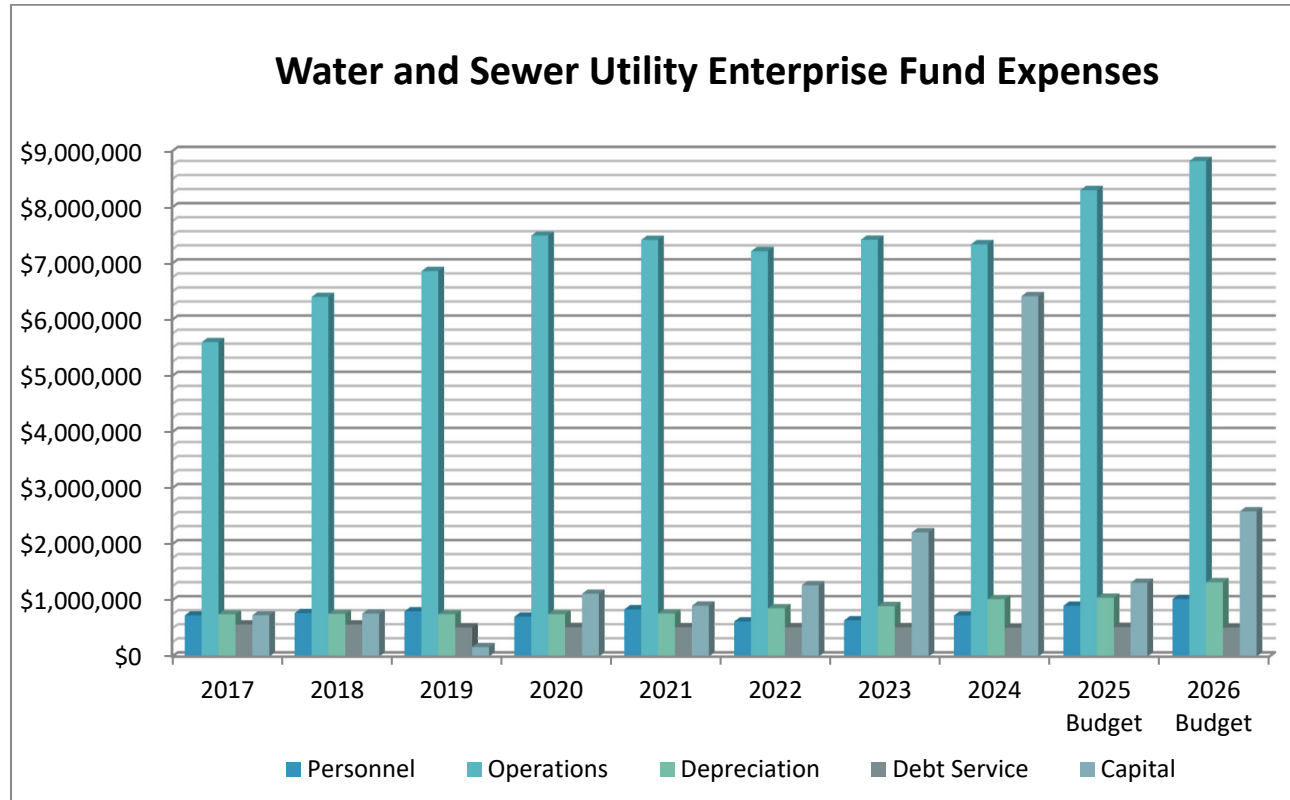
Expenses

There are no major changes to the Water and Sewer Utility Enterprise Fund related to personnel. There is one change to reclassify one position to a Public Works Inspector position. This position has been vacant for several years and with all the new waterline replacement projects, the city needs this position again. We would not be adding an additional employee but reclassifying a current approved position and filling it within the department. There would not be any additional costs to the fund unless the change results in promotions and then the cost would be minimal.

Operationally, we received increases from Weber Basin Water Conservancy District and North Davis Sewer District. In FY 2025, annual water charges from Weber Basin Water Conservancy District amounted to \$954,685. In FY2026, we will be billed \$1,101,352 and by 2028, this amount is estimated to be increased to \$1,461,232. North Davis Sewer District increase their monthly user fee resulting in an increase in expenses of \$395,000.

There is a transfer of \$569,000 budgeted to be transferred to the General Fund. This is for the estimated earnings on a sale of property. The property was purchased by the Water Fund in 2011 for a possibly water tank site. It is being sold for development so the original purchase price of \$130,934 will be retained in the water fund and the remaining gain will be transferred to the General Fund for development purposes.

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

As stated above for the General Fund, the budget includes a 2.5% COLA and a 2.0% to 2.5% (depending on years of service) merit.

Operations

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.

Expenditures previously budgeted for Central Weber Sewer have been reallocated to the North Davis Sewer line item. Depreciation expense will increase this year as we begin to depreciate the \$4.8 million waterline installed in FY2025.

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 2026, the principal payment is \$485,000 and interest due is \$30,566 for a total of \$515,566 in debt service.

Departments

<i>Operations Division</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$855,810	\$113,220	\$969,030
Operations	8,579,625	779,323	9,358,948
Capital	1,315,000	1,273,500	2,588,500
Total	\$10,750,435	\$2,166,043	\$12,916,478

Prior year comparison with proposed budget:

- Increased utilities \$25,000 for new sewer lift station.
- Decreased leased property \$10,250.
- Increased depreciation \$275,000.
- Increased Weber Basin Water \$147,000
- Increase North Davis Sewer \$710,000
- Decreased Central Weber Sewer \$350,000
- Capital requests change annually.

<i>Administration Division</i>	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$49,913	\$6,545	\$56,458
Operations	829,574	(\$5,252)	824,322
Capital		0	0
Total	\$879,487	\$1,293	\$880,780

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:

Description	Amount
Garage door replacement	\$12,000
Waterline replacements	2,100,000
Sewer rehabilitation & manhole lining	100,000
Sewer Mainline projects	100,000
Homa lift station pumps (2)	60,000
Vermeer EV150 meter box & valve box vac	41,500
Service truck replacement W-7	55,000
Rotational vehicles (2)	120,000
	\$2,588,500

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 \$77,300.

Transfers

The City's FY 2025 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 \$1,246,427 to the General Fund. In addition to this transfer, the Water and Sewer Utility Enterprise Fund will transfer \$569,000 to the General Fund for the gain on a sale of property. The property was purchased by the Water Fund in 2011 for a possibly water tank site. It is being sold for development so the original purchase price of \$130,934 will be retained in the water fund and the remaining gain will be transferred to the General Fund for development purposes.

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
UTILITY ENTERPRISE FUND							
INTERGOVERNMENTAL							
50-33-110	FEDERAL GRANTS	4,429,330.79	0.00	0.00	0.00	0.00	0.00
Total INTERGOVERNMENTAL:		4,429,330.79	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS REVENUE							
50-36-100	INTEREST EARNED	125,353.32	100,000.00	100,000.00	0.00	100,000.00	0.00
50-36-400	GAIN/(LOSS) ON ASSET DISPOS	90,722.07	0.00	0.00	0.00	0.00	0.00
50-36-900	OTHER REVENUE - MISCELLAN	211,986.22	200,000.00	200,000.00	0.00	200,000.00	0.00
Total MISCELLANEOUS REVENUE:		428,061.61	300,000.00	300,000.00	0.00	300,000.00	0.00
ENTERPRISE REVENUE							
50-37-110	METERED WATER SALES	3,488,614.84	3,675,000.00	4,250,000.00	0.00	4,250,000.00	575,000.00
50-37-120	CAPITAL IMPROVEMENT FEES	909,511.81	2,552,000.00	2,552,000.00	0.00	2,552,000.00	0.00
50-37-160	WATER CONNECTION FEES	8,009.85	15,000.00	10,000.00	0.00	10,000.00	(5,000.00)
50-37-190	WATER IMPACT FEE	10,540.00	45,000.00	45,000.00	0.00	45,000.00	0.00
50-37-310	SEWER SERVICE CHARGES	5,267,572.16	5,290,000.00	6,100,000.00	0.00	6,100,000.00	810,000.00
50-37-370	WEST SANITARY SEWER IMPAC	1,400.00	3,500.00	3,500.00	0.00	3,500.00	0.00
50-37-371	EAST SANITARY SEWER IMPACT	240.00	1,850.00	1,850.00	0.00	1,850.00	0.00
50-37-420	RENTAL OF D.W. SHARES	24,736.25	23,000.00	23,000.00	0.00	23,000.00	0.00
Total ENTERPRISE REVENUE:		9,710,624.91	11,605,350.00	12,985,350.00	0.00	12,985,350.00	1,380,000.00
Total UTILITY ENTERPRISE FUND:		14,568,017.31	11,905,350.00	13,285,350.00	0.00	13,285,350.00	1,380,000.00
Grand Totals:		14,568,017.31	11,905,350.00	13,285,350.00	0.00	13,285,350.00	1,380,000.00

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2026 BUDGET

Period 00/25 (07/01/2025)

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
UTILITY ENTERPRISE FUND							
WATER/SEWER UTILITY OPERATIONS							
50-40-090	EMPLOYEE WAGE REIMBURSE	(7,585.92)	(8,229.00)	(8,355.00)	0.00	(8,355.00)	(126.00)
50-40-100	OVERTIME	84,123.07	75,768.00	77,662.00	0.00	77,662.00	1,894.00
50-40-110	PERMANENT EMPLOYEES WAG	431,824.28	491,204.00	540,486.00	0.00	540,486.00	49,282.00
50-40-120	PART-TIME/TEMPORARY WAGE	14,115.50	42,424.00	61,758.00	0.00	61,758.00	19,334.00
50-40-130	FICA	40,333.05	47,983.00	52,014.00	0.00	52,014.00	4,031.00
50-40-140	RETIREMENT	82,481.44	90,432.00	92,377.00	0.00	92,377.00	1,945.00
50-40-141	PENSION EXPENSE	(15,852.06)	0.00	0.00	0.00	0.00	0.00
50-40-150	INSURANCE	47,287.17	98,295.00	135,390.00	0.00	135,390.00	37,095.00
50-40-160	WORKERS COMPENSATION	4,700.80	13,783.00	13,598.00	0.00	13,598.00	(185.00)
50-40-170	UNEMPLOYMENT COMPENSAT	494.10	650.00	600.00	0.00	600.00	(50.00)
50-40-180	UNIFORM ALLOWANCE	3,179.09	3,500.00	3,500.00	0.00	3,500.00	0.00
50-40-210	BOOKS, SUBSCRIP, & MEMBER	12,679.00	9,000.00	12,000.00	0.00	12,000.00	3,000.00
50-40-220	PUBLIC NOTICES	213.91	750.00	750.00	0.00	750.00	0.00
50-40-230	TRAVEL/TRAINING EXPENSE	21,264.89	13,850.00	13,850.00	0.00	13,850.00	0.00
50-40-240	OFFICE SUPPLIES & EXPENSE	3,450.99	5,200.00	5,200.00	0.00	5,200.00	0.00
50-40-245	PUBLIC EDUCATION	(162.36)	3,500.00	3,500.00	0.00	3,500.00	0.00
50-40-260	BUILDING, GROUND, SUPPLY	33,412.61	44,227.00	44,625.00	0.00	44,625.00	398.00
50-40-270	UTILITIES	135,847.85	233,500.00	258,500.00	0.00	258,500.00	25,000.00
50-40-280	TELEPHONE EXPENSE	228.33	550.00	3,000.00	0.00	3,000.00	2,450.00
50-40-310	PROFESSIONAL & TECHNICAL S	51,029.44	125,000.00	72,000.00	0.00	72,000.00	(53,000.00)
50-40-320	PROF & TECH-INTERDEPARTME	536,660.04	561,785.00	538,796.00	0.00	538,796.00	(22,989.00)
50-40-330	COMPUTER PROGRAMMING	2,755.41	6,000.00	6,000.00	0.00	6,000.00	0.00
50-40-350	TELEMETERING	7,120.58	8,800.00	8,800.00	0.00	8,800.00	0.00
50-40-420	FUEL	30,177.23	34,500.00	34,500.00	0.00	34,500.00	0.00
50-40-430	VEHICLE MAINTENANCE	36,813.02	33,450.00	33,450.00	0.00	33,450.00	0.00
50-40-440	WATER METERS	89,089.85	274,856.00	274,856.00	0.00	274,856.00	0.00
50-40-450	STREET SURFACE MAINTENAN	30,037.30	37,920.00	37,920.00	0.00	37,920.00	0.00
50-40-460	WATER SYSTEM OPERATIONS E	58,405.15	110,156.00	110,156.00	0.00	110,156.00	0.00
50-40-461	SEWER SYSTEM OPERATIONS E	20,391.35	41,536.00	41,536.00	0.00	41,536.00	0.00
50-40-470	RESERVOIR MAINTENANCE	17,927.94	30,900.00	30,900.00	0.00	30,900.00	0.00
50-40-500	LEASED PROPERTY	5,250.00	10,250.00	0.00	0.00	0.00	(10,250.00)
50-40-510	INSURANCE	100,409.04	107,409.00	108,809.00	0.00	108,809.00	1,400.00
50-40-580	CENTRAL WEBER SEWER	315,835.80	350,000.00	0.00	0.00	0.00	(350,000.00)
50-40-600	DAVIS/WEBER CANAL	22,620.00	25,000.00	25,000.00	0.00	25,000.00	0.00
50-40-610	NORTH DAVIS SEWER	3,444,229.10	3,550,000.00	4,260,000.00	0.00	4,260,000.00	710,000.00
50-40-640	SANITARY SEWER MAINT.	241,206.23	316,200.00	316,200.00	0.00	316,200.00	0.00
50-40-670	DEPRECIATION, UTILITY FUND	1,023,792.58	1,050,000.00	1,325,000.00	0.00	1,325,000.00	275,000.00
50-40-680	WEBER BASIN WATER	812,329.23	954,686.00	1,101,500.00	0.00	1,101,500.00	146,814.00
50-40-690	WATER SAMPLES	17,079.07	28,600.00	28,600.00	0.00	28,600.00	0.00
50-40-820	INTEREST ON LONG-TERM DEB	47,949.43	50,000.00	31,000.00	0.00	31,000.00	(19,000.00)
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	0.00	569,000.00	0.00	569,000.00	569,000.00
50-40-930	FRANCHISE FEE - WATER	209,434.75	235,500.00	256,000.00	0.00	256,000.00	20,500.00
50-40-931	FRANCHISE FEE - SEWER	315,928.05	325,000.00	375,000.00	0.00	375,000.00	50,000.00
50-40-940	RETAINED EARNINGS	0.00	1,590,428.00	1,507,592.00	0.00	1,507,592.00	(82,836.00)

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
Total WATER/SEWER UTILITY OPERATIONS:		8,330,006.33	11,025,863.00	12,404,570.00	0.00	12,404,570.00	1,378,707.00
UTILITY ADMINISTRATION							
50-44-090	EMPLOYEE WAGE REIMBURSE	(15,346.92)	(16,430.00)	(18,617.00)	0.00	(18,617.00)	(2,187.00)
50-44-100	OVERTIME	0.00	500.00	500.00	0.00	500.00	0.00
50-44-110	PERMANENT EMPLOYEES WAG	40,213.42	39,499.00	41,640.00	0.00	41,640.00	2,141.00
50-44-130	FICA	2,655.55	3,060.00	3,223.00	0.00	3,223.00	163.00
50-44-140	RETIREMENT	6,487.53	6,081.00	5,980.00	0.00	5,980.00	(101.00)
50-44-141	PENSION EXPENSE	(1,055.96)	0.00	0.00	0.00	0.00	0.00
50-44-150	INSURANCE	13,660.33	17,087.00	23,631.00	0.00	23,631.00	6,544.00
50-44-160	WORKERS COMPENSATION	170.30	66.00	51.00	0.00	51.00	(15.00)
50-44-170	UNEMPLOYMENT COMPENSAT	0.00	50.00	50.00	0.00	50.00	0.00
50-44-210	BOOKS, SUBSCRIP, & MEMBER	712.99	1,000.00	1,000.00	0.00	1,000.00	0.00
50-44-220	PUBLIC NOTICES	212.00	600.00	600.00	0.00	600.00	0.00
50-44-230	TRAVEL/TRAINING EXPENSE	1,987.58	2,600.00	2,600.00	0.00	2,600.00	0.00
50-44-235	HR PROGRAMS	55.33	980.00	980.00	0.00	980.00	0.00
50-44-240	OFFICE SUPPLIES & EXPENSE	60,259.31	68,000.00	68,000.00	0.00	68,000.00	0.00
50-44-250	EQUIPMENT SUPPLIES & MAIN	1,252.05	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	106,628.67	129,620.00	129,620.00	0.00	129,620.00	0.00
50-44-320	PROF & TECH-INTERDEPARTME	432,186.96	462,992.00	459,597.00	0.00	459,597.00	(3,395.00)
50-44-360	INFORMATION TECHNOLOGY	163,562.04	141,082.00	139,225.00	0.00	139,225.00	(1,857.00)
50-44-590	UNCOLLECTABLE ACCOUNTS	6,023.90	16,000.00	16,000.00	0.00	16,000.00	0.00
50-44-620	SUNDRY CHARGES	(38.97)	250.00	250.00	0.00	250.00	0.00
Total UTILITY ADMINISTRATION:		819,626.11	879,487.00	880,780.00	0.00	880,780.00	1,293.00
Total UTILITY ENTERPRISE FUND:		9,149,632.44	11,905,350.00	13,285,350.00	0.00	13,285,350.00	1,380,000.00
Grand Totals:		9,149,632.44	11,905,350.00	13,285,350.00	0.00	13,285,350.00	1,380,000.00

Storm Water Utility Enterprise Fund

Roy City Corporation FY 2026 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Storm Water

STORM WATER UTILITY ENTERPRISE FUND

Revenue

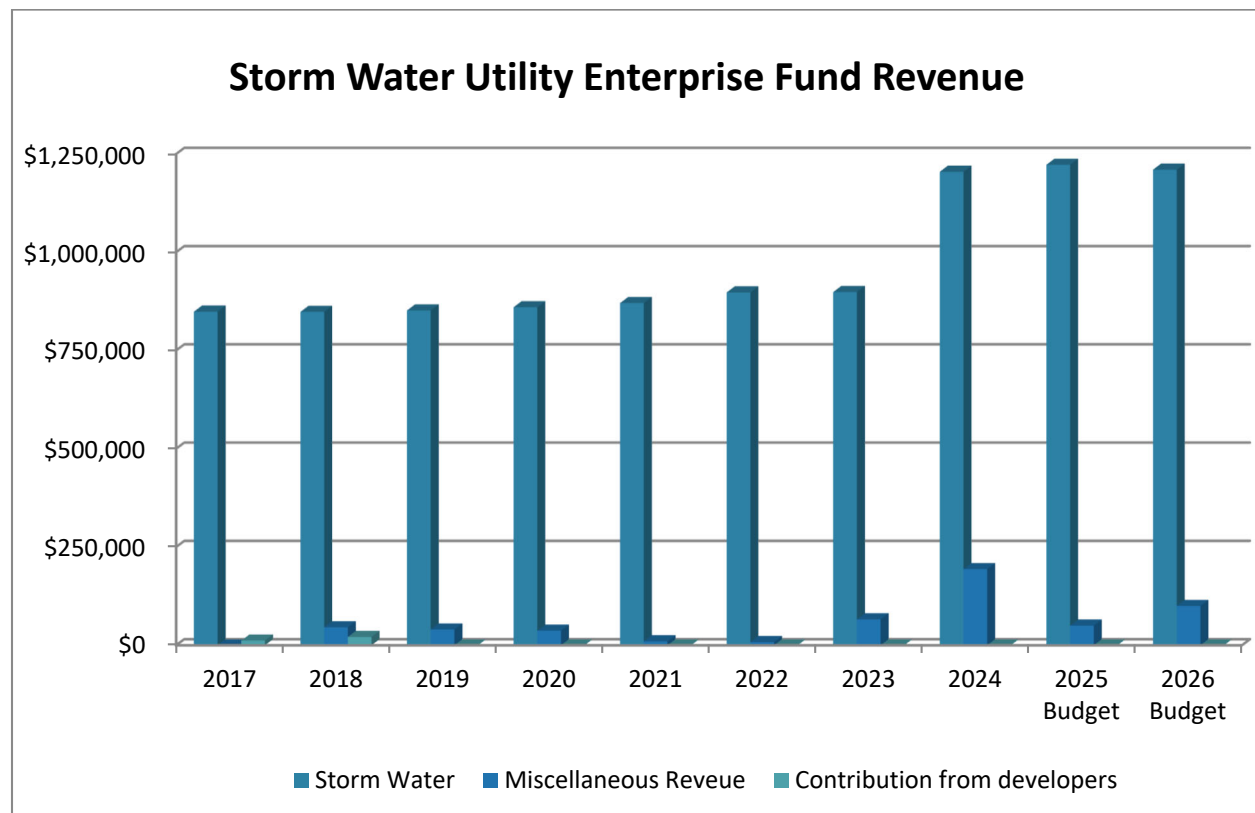
There are no rate increases proposed for the storm water utility fund in FY 2026. The current rate is as follows:

Billing Classification per unit	FY 2025	Change	FY 2026 Proposed
Residential Monthly	\$6.26	\$0	\$6.26

Revenue from storm water is as follows:

Revenue	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Storm Water	\$1,204,741	\$1,222,500	\$1,210,000
Miscellaneous Revenue	193,588	50,000	100,000
Use of Retained Earnings	0		0
Total	\$1,398,329	\$1,272,500	\$1,310,000

Below is a historical summary of revenues for the fund:



Personnel and Benefits

As stated above for the General Fund, the budget includes a 2.5% COLA and a 2.0% or 2.5% (depending on years of service) merit.

Operating Expenses

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.

	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$400,107	(\$1,050)	\$399,057
Operations	866,337	(\$8,594)	857,743
Capital	460,000	(\$175,000)	285,000
Total	\$1,726,444	(\$184,644)	\$1,541,800

Prior year comparison with proposed budget:

- Decreased professional and technical \$22,000 for rate study completed in FY2025.
- Decreased leased property \$5,200.
- Interdepartmental transfer increases.
- Capital requests change annually.

Capital Assets

The following storm water projects are included in the FY 2025 budget:

Description	Amount
60" trim mower w/collection system	\$30,000
Street sweeper – split w/Class C	200,000
Work truck - rotational	55,000
	\$285,000

Transfers

The City's FY 2026 budget includes transfers from the Storm Water Utility Enterprise Fund to the General Fund and the Water and Sewer Enterprise Fund. These transfers compensate these funds for the cost of providing services necessary to operate. These transfers total \$178,286 to the General Fund and \$7,447 to the Water and Sewer Utility Enterprise Fund.

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
STORM WATER UTILITY FUND							
MISCELLANEOUS REVENUE							
51-36-100	INTEREST EARNED	111,616.05	50,000.00	100,000.00	0.00	100,000.00	50,000.00
51-36-400	GAIN/LOSS ON SALE OF ASSETS	81,971.81	0.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS REVENUE:		193,587.86	50,000.00	100,000.00	0.00	100,000.00	50,000.00
ENTERPRISE REVENUE							
51-37-310	STORM SEWER UTILITY FEE	1,204,741.05	1,222,500.00	1,210,000.00	0.00	1,210,000.00	(12,500.00)
Total ENTERPRISE REVENUE:		1,204,741.05	1,222,500.00	1,210,000.00	0.00	1,210,000.00	(12,500.00)
Total STORM WATER UTILITY FUND:		1,398,328.91	1,272,500.00	1,310,000.00	0.00	1,310,000.00	37,500.00
Grand Totals:		1,398,328.91	1,272,500.00	1,310,000.00	0.00	1,310,000.00	37,500.00

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
STORM WATER UTILITY FUND							
OPERATING EXPENDITURES							
51-40-090	EMPLOYEE WAGE REIMBURSE	(2,200.92)	(2,536.00)	(2,575.00)	0.00	(2,575.00)	(39.00)
51-40-100	OVERTIME	37,908.04	29,000.00	29,725.00	0.00	29,725.00	725.00
51-40-110	PERMANENT EMPLOYEES WAG	209,541.05	219,210.00	235,270.00	0.00	235,270.00	16,060.00
51-40-120	PART-TIME/TEMPORARY WAGE	11,331.62	18,477.00	19,375.00	0.00	19,375.00	898.00
51-40-130	FICA	19,368.78	20,402.00	21,754.00	0.00	21,754.00	1,352.00
51-40-140	RETIREMENT	40,086.94	39,761.00	39,792.00	0.00	39,792.00	31.00
51-40-141	PENSION EXPENSE	(7,478.55)	0.00	0.00	0.00	0.00	0.00
51-40-150	INSURANCE	43,983.01	70,970.00	48,377.00	0.00	48,377.00	(22,593.00)
51-40-160	WORKERS COMPENSATION	2,250.48	5,905.00	5,689.00	0.00	5,689.00	(216.00)
51-40-170	UNEMPLOYMENT COMPENSAT	0.00	250.00	250.00	0.00	250.00	0.00
51-40-180	UNIFORM ALLOWANCE	1,356.27	1,400.00	1,400.00	0.00	1,400.00	0.00
51-40-200	MAINTENANCE	8,869.99	10,000.00	25,000.00	0.00	25,000.00	15,000.00
51-40-210	BOOKS, SUBSCRIP, & MEMBER	4,598.35	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	11,555.35	10,000.00	10,000.00	0.00	10,000.00	0.00
51-40-235	HR PROGRAMS	15.82	280.00	280.00	0.00	280.00	0.00
51-40-240	OFFICE SUPPLIES & EXPENSE	7,922.32	15,000.00	15,000.00	0.00	15,000.00	0.00
51-40-245	PUBLIC EDUCATION	636.11	2,000.00	2,000.00	0.00	2,000.00	0.00
51-40-250	EQUIPMENT SUPPLIES & MAIN	12,162.19	13,000.00	13,000.00	0.00	13,000.00	0.00
51-40-280	TELEPHONE EXPENSE	120.00	0.00	0.00	0.00	0.00	0.00
51-40-310	PROFESSIONAL & TECHNICAL S	13,844.79	67,880.00	45,880.00	0.00	45,880.00	(22,000.00)
51-40-320	PROF & TECHNICAL - INTERDEP	167,079.00	178,555.00	178,286.00	0.00	178,286.00	(269.00)
51-40-321	PROF & TECHNICAL - INTER W/	6,281.04	6,572.00	7,447.00	0.00	7,447.00	875.00
51-40-420	FUEL	4,533.31	12,000.00	12,000.00	0.00	12,000.00	0.00
51-40-430	VEHICLE MAINTENANCE	14,455.69	14,000.00	14,000.00	0.00	14,000.00	0.00
51-40-460	SYSTEMS OPERATIONS EXPENS	128,620.43	167,368.00	170,100.00	0.00	170,100.00	2,732.00
51-40-500	LEASED PROPERTY	0.00	11,450.00	6,250.00	0.00	6,250.00	(5,200.00)
51-40-571	STREET SWEEPING DISPOSAL	8,312.86	20,000.00	20,000.00	0.00	20,000.00	0.00
51-40-590	UNCOLLECTABLE ACCOUNTS	1,898.49	2,000.00	5,000.00	0.00	5,000.00	3,000.00
51-40-670	DEPRECIATION	197,527.23	245,000.00	245,000.00	0.00	245,000.00	0.00
51-40-690	WATER SAMPLES	872.00	2,500.00	2,500.00	0.00	2,500.00	0.00
51-40-930	FRANCHISE FEE	72,284.47	80,000.00	80,000.00	0.00	80,000.00	0.00
51-40-940	RETAINED EARNINGS CONTRIB	0.00	6,056.00	53,200.00	0.00	53,200.00	47,144.00
Total OPERATING EXPENDITURES:		1,017,736.16	1,272,500.00	1,310,000.00	0.00	1,310,000.00	37,500.00
Total STORM WATER UTILITY FUND:		1,017,736.16	1,272,500.00	1,310,000.00	0.00	1,310,000.00	37,500.00
Grand Totals:		1,017,736.16	1,272,500.00	1,310,000.00	0.00	1,310,000.00	37,500.00

Solid Waste Utility Enterprise Fund

Roy City Corporation FY 2026 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

Weber County Transfer Station is proposing a 4% increase in tipping fees beginning July 1, 2025. There is enough money in the Solid Waste Utility Fund to absorb this increase and we will not need to pass it along to customers. The proposed rates for FY2026 are as follows:

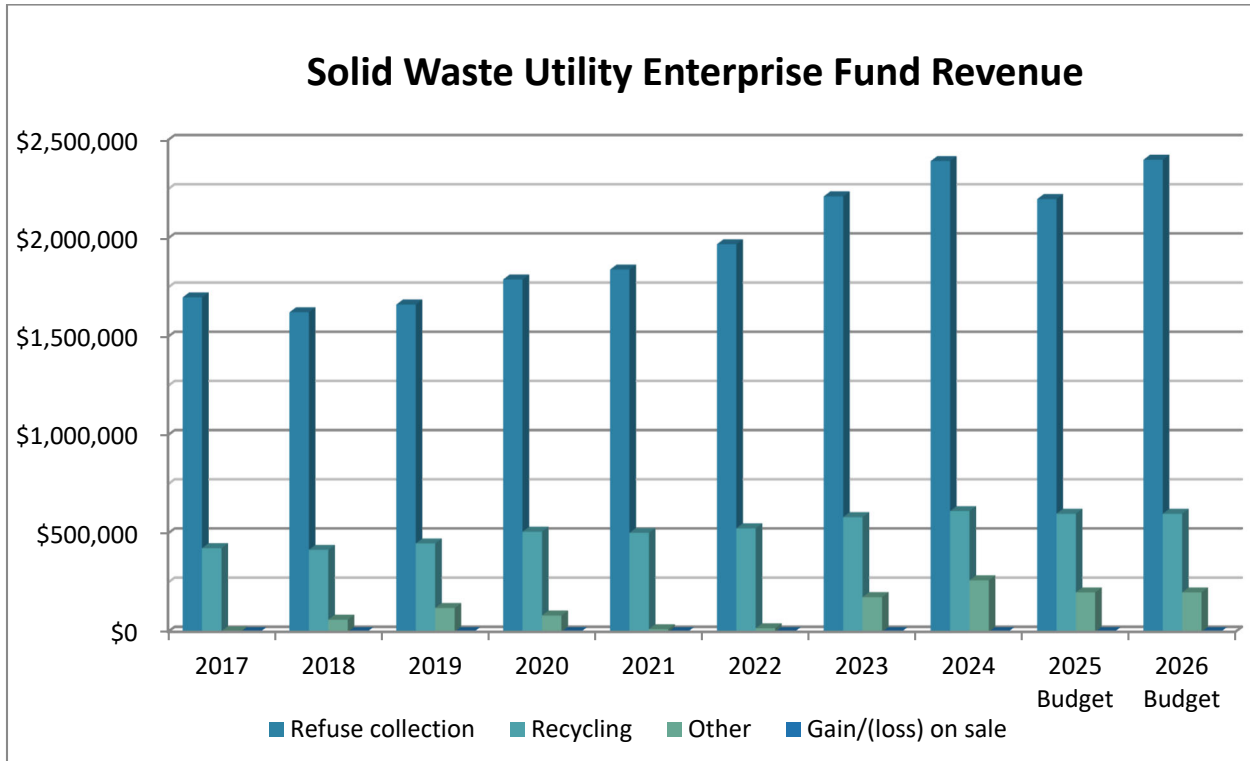
Billing Classification per unit	FY 2025	Change	FY 2026 Proposed
Garbage with recycling – Monthly	\$14.16	\$ 0	\$14.16
Garbage without recycling – Monthly	15.64	0	15.64
Garbage (county) – Monthly	28.32	0	28.32
Garbage, recycling, extra 96 gallon can – Monthly	23.30	0	23.30
Garbage, without recycling, 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 2024 Actual	FY 2025 Budget	FY 2026 Budget
Refuse Collection	\$2,392,959	\$2,200,000	\$2,400,000
Recycling	613,587	600,000	600,000
Other	261,447	200,000	200,000
Contributions from Fund Balance	0	0	0
Total	\$3,267,993	\$3,000,000	\$3,200,000

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

With the discontinuance of the dumpster program, there are no employees in the Solid Waste Utility Enterprise Fund. The neighborhood clean-up program is staffed by General Fund, Water and Sewer Utility and Storm Water Utility employees, for which the Solid Waste Utility reimburses through its the operations budget.

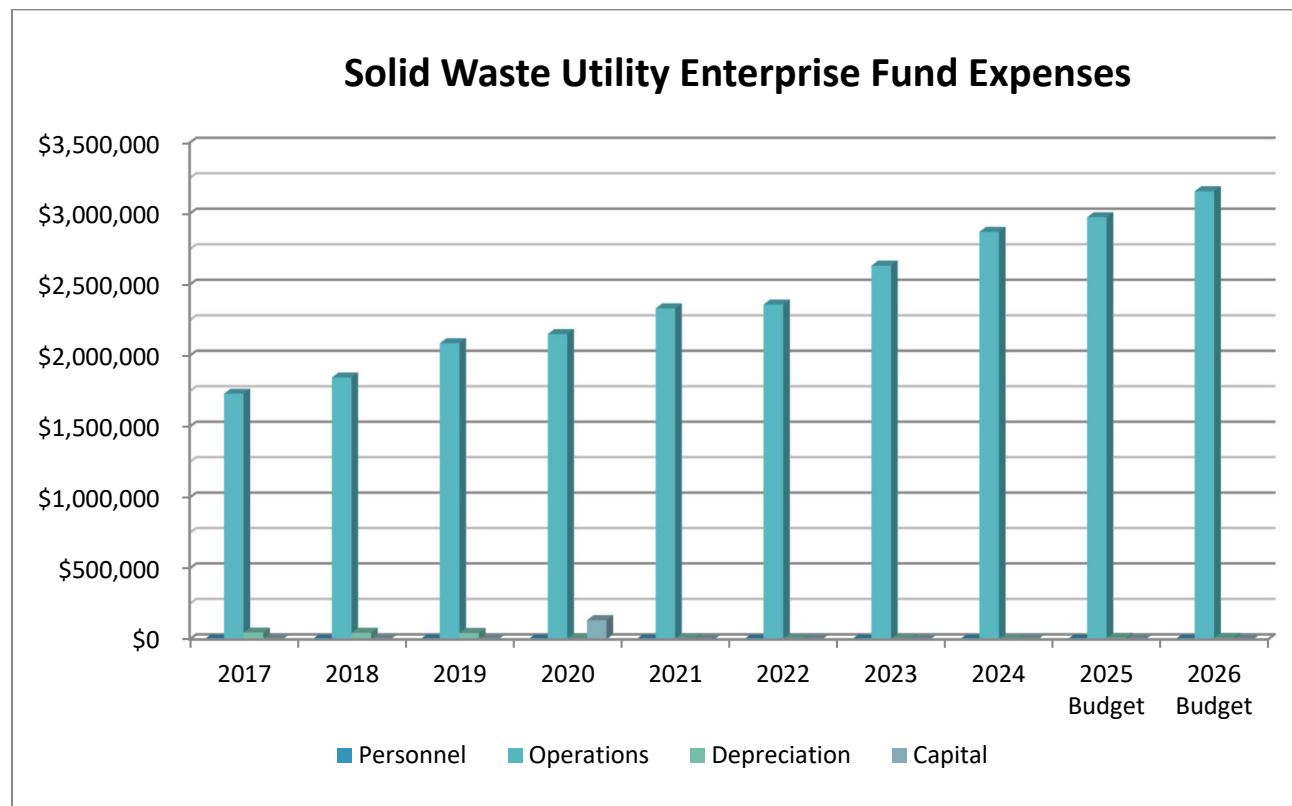
Operating Expenditures

As salaries increase in the General Fund, interdepartmental transfers increase. In FY2024 we added \$25,000 to help with neighborhood clean-up assistance. This has been included again in FY 2026.

Transfers

The City's FY 2025 budget includes transfers from the Solid Waste Utility Enterprise Fund to the General Fund, Water and Sewer Utility Enterprise Fund and the Storm Water Utility Enterprise Fund. These transfers compensate these funds for the cost of providing services necessary to operate. These transfers total \$284,424 to the General Fund, \$19,525 to the Water and Sewer Utility Enterprise Fund and \$2,575 to the Storm Water Utility Fund.

A summary of expenses for the fund is as follows:



	FY 2025 Budget	Change	FY 2026 Proposed
Operations	\$2,985,906	\$183,139	\$3,169,045
Capital	0	0	0
Contributions to Reserves	0	0	0
Total	\$2,985,906	\$183,139	\$3,169,045

Prior year comparison with proposed budget:

- Increased collection fees \$63,000 for Weber County Transfer Station increases.
- Increased collection fees \$125,000 for more accurate estimates.
- Interdepartmental transfer increases.

Capital Assets

There are no capital assets budgeted for FY 2026.

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
SOLID WASTE UTILITY FUND							
MISCELLANEOUS REVENUE							
53-36-100	INTEREST EARNED	261,446.98	200,000.00	200,000.00	0.00	200,000.00	0.00
Total MISCELLANEOUS REVENUE:		261,446.98	200,000.00	200,000.00	0.00	200,000.00	0.00
ENTERPRISE REVENUE							
53-37-710	REFUSE COLLECTION	2,392,958.40	2,200,000.00	2,400,000.00	0.00	2,400,000.00	200,000.00
53-37-750	RECYCLING REVENUE	613,587.23	600,000.00	600,000.00	0.00	600,000.00	0.00
Total ENTERPRISE REVENUE:		3,006,545.63	2,800,000.00	3,000,000.00	0.00	3,000,000.00	200,000.00
Total SOLID WASTE UTILITY FUND:		3,267,992.61	3,000,000.00	3,200,000.00	0.00	3,200,000.00	200,000.00
Grand Totals:		3,267,992.61	3,000,000.00	3,200,000.00	0.00	3,200,000.00	200,000.00

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
SOLID WASTE UTILITY FUND							
SOLID WASTE ADMINISTRATION							
53-40-210	BOOKS, SUBSCRIP, & MEMBER	178.25	400.00	400.00	0.00	400.00	0.00
53-40-220	PUBLIC NOTICES	53.00	150.00	150.00	0.00	150.00	0.00
53-40-230	TRAVEL/TRAINING EXPENSE	15,157.40	2,750.00	2,750.00	0.00	2,750.00	0.00
53-40-240	OFFICE SUPPLIES	15,087.80	20,000.00	20,000.00	0.00	20,000.00	0.00
53-40-250	EQUIPMENT SUPPLIES & MAIN	312.99	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	26,535.17	40,000.00	40,000.00	0.00	40,000.00	0.00
53-40-320	PROF & TECH - INTERDEPARTM	277,820.04	290,655.00	284,424.00	0.00	284,424.00	(6,231.00)
53-40-321	PROF & TECH - INTERDEPT W/S	19,917.96	20,623.00	22,100.00	0.00	22,100.00	1,477.00
53-40-360	INFORMATION TECHNOLOGY	18,174.00	15,676.00	15,469.00	0.00	15,469.00	(207.00)
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	7,172.04	7,672.00	7,772.00	0.00	7,772.00	100.00
53-40-560	CONTRACT - RESIDENTIAL PICK	987,627.23	1,000,000.00	1,100,000.00	0.00	1,100,000.00	100,000.00
53-40-561	CONTRACT - RECYCLING PICK-	474,473.30	500,000.00	525,000.00	0.00	525,000.00	25,000.00
53-40-570	COUNTY LANDFILL - RESIDENTI	812,521.50	800,000.00	863,000.00	0.00	863,000.00	63,000.00
53-40-571	COUNTY LANDFILL - DUMPSTE	37,267.44	40,000.00	42,000.00	0.00	42,000.00	2,000.00
53-40-590	UNCOLLECTIBLE ACCOUNTS	1,746.88	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	1,435.22	10,000.00	10,000.00	0.00	10,000.00	0.00
53-40-930	FRANCHISE FEE - SOLID WASTE	179,131.29	200,000.00	200,000.00	0.00	200,000.00	0.00
53-40-940	RETAINED EARNINGS	0.00	14,094.00	28,955.00	0.00	28,955.00	14,861.00
Total SOLID WASTE ADMINISTRATION:		2,874,611.51	3,000,000.00	3,200,000.00	0.00	3,200,000.00	200,000.00
Total SOLID WASTE UTILITY FUND:		2,874,611.51	3,000,000.00	3,200,000.00	0.00	3,200,000.00	200,000.00
Grand Totals:		2,874,611.51	3,000,000.00	3,200,000.00	0.00	3,200,000.00	200,000.00

Internal Service Funds

Roy City Corporation FY 2026 Budget

IN THIS SECTION:

- Fund Summary
 - Information Technology
 - Risk Management

Tab – Internal Service Funds

Information Technology Fund

Roy City Corporation FY 2026 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab – Information Technology

INFORMATION TECHNOLOGY FUND

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, and Solid Waste Utility Fund and totals \$1,131,330.

Personnel and Benefits

As stated above for the General Fund, the budget includes a 2.5% COLA and a 2.0% to 2.5% (depending on years of service) merit.

Operating Expenses

	FY 2025 Budget	Change	FY 2026 Proposed
Personnel and Benefits	\$230,619	\$7,261	\$237,880
Operations	696,370	113,580	809,950
Capital	85,000	(1,500)	83,500
Total	\$1,011,989	\$119,341	\$1,131,330

Prior year comparison with proposed budget:

- Increased professional and technical \$112,080 for software license increases.

Capital Assets

Capital outlay includes the following:

Description	Amount
Municipal camera appliance	\$9,500
West Park camera appliance	6,500
Emma Russell camera appliance	2,500
Rotational truck	65,000
	\$83,500

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
INFORMATION TECHNOLOGY							
CONTRIBUTIONS AND TRANSFERS							
60-38-700	CONTRIBUTION FROM FUND B	0.00	143,200.00	274,358.00	0.00	274,358.00	131,158.00
	Total CONTRIBUTIONS AND TRANSFERS:	0.00	143,200.00	274,358.00	0.00	274,358.00	131,158.00
SPECIAL FUND REVENUE							
60-39-910	CHARGES FOR DATA PROCESSI	908,676.00	783,789.00	773,472.00	0.00	773,472.00	(10,317.00)
	Total SPECIAL FUND REVENUE:	908,676.00	783,789.00	773,472.00	0.00	773,472.00	(10,317.00)
	Total INFORMATION TECHNOLOGY:	908,676.00	926,989.00	1,047,830.00	0.00	1,047,830.00	120,841.00
	Grand Totals:	908,676.00	926,989.00	1,047,830.00	0.00	1,047,830.00	120,841.00

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
INFORMATION TECHNOLOGY							
OPERATING EXPENDITURES							
60-40-100	OVERTIME	4,141.62	4,000.00	4,000.00	0.00	4,000.00	0.00
60-40-110	PERMANENT EMPLOYEES WAG	144,759.66	146,063.00	153,482.00	0.00	153,482.00	7,419.00
60-40-130	FICA	11,046.67	11,479.00	12,047.00	0.00	12,047.00	568.00
60-40-140	RETIREMENT	24,067.51	24,517.00	24,190.00	0.00	24,190.00	(327.00)
60-40-141	PENSION EXPENSE	(11,925.47)	0.00	0.00	0.00	0.00	0.00
60-40-150	INSURANCE	37,396.58	41,159.00	40,903.00	0.00	40,903.00	(256.00)
60-40-160	WORKERS COMPENSATION	1,265.83	3,301.00	3,158.00	0.00	3,158.00	(143.00)
60-40-170	UNEMPLOYMENT COMPENSAT	0.00	100.00	100.00	0.00	100.00	0.00
60-40-210	BOOKS, SUBSCRIP, & MEMBER	47.55	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	108.95	300.00	300.00	0.00	300.00	0.00
60-40-280	TELEPHONE EXPENSE	88,819.84	96,800.00	96,800.00	0.00	96,800.00	0.00
60-40-300	SYSTEM SUPPLIES & MAINTEN	68,122.07	145,500.00	147,000.00	0.00	147,000.00	1,500.00
60-40-310	PROFESSIONAL & TECHNICAL S	252,672.38	303,420.00	415,500.00	0.00	415,500.00	112,080.00
60-40-420	FUEL	1,884.47	1,000.00	1,000.00	0.00	1,000.00	0.00
60-40-430	VEHICLE MAINTENANCE	83.56	1,000.00	1,000.00	0.00	1,000.00	0.00
60-40-550	DEPRECIATION	110,915.30	143,200.00	143,200.00	0.00	143,200.00	0.00
60-40-560	AMORTIZATION EXPENSE	39,378.87	0.00	0.00	0.00	0.00	0.00
Total OPERATING EXPENDITURES:		772,785.39	926,989.00	1,047,830.00	0.00	1,047,830.00	120,841.00
Total INFORMATION TECHNOLOGY:		772,785.39	926,989.00	1,047,830.00	0.00	1,047,830.00	120,841.00
Grand Totals:		772,785.39	926,989.00	1,047,830.00	0.00	1,047,830.00	120,841.00

Risk Management Fund

Roy City Corporation FY 2026 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab – Risk Management

RISK MANAGEMENT FUND

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 and Solid Waste Utility Fund.

The total operating budget of the Risk Management Fund is \$388,602.

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

	FY 2025 Budget	Change	FY 2026 Proposed
General Risk Management	\$58,602	\$ 0	\$58,602
Insurance Premiums	265,000	5,000	270,000
Claims	60,000	0	60,000
Total	\$383,602	\$5,000	\$388,602

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
RISK MANAGEMENT FUND							
SPECIAL FUND REVENUE							
63-39-920	CHARGES FOR INSURANCE CO	358,602.08	383,602.00	388,602.00	0.00	388,602.00	5,000.00
Total SPECIAL FUND REVENUE:		358,602.08	383,602.00	388,602.00	0.00	388,602.00	5,000.00
Total RISK MANAGEMENT FUND:		358,602.08	383,602.00	388,602.00	0.00	388,602.00	5,000.00
Grand Totals:		358,602.08	383,602.00	388,602.00	0.00	388,602.00	5,000.00

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
RISK MANAGEMENT FUND							
OPERATING EXPENDITURES							
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	4,796.50	10,475.00	10,475.00	0.00	10,475.00	0.00
63-40-490	GENERAL RISK MANAGEMENT	35,272.89	44,402.00	44,402.00	0.00	44,402.00	0.00
63-40-500	INSURANCE PREMIUMS	246,958.28	265,000.00	270,000.00	0.00	270,000.00	5,000.00
63-40-680	RESERVES FOR CLAIMS	48,518.71	60,000.00	60,000.00	0.00	60,000.00	0.00
Total OPERATING EXPENDITURES:		335,546.38	383,602.00	388,602.00	0.00	388,602.00	5,000.00
Total RISK MANAGEMENT FUND:		335,546.38	383,602.00	388,602.00	0.00	388,602.00	5,000.00
Grand Totals:		335,546.38	383,602.00	388,602.00	0.00	388,602.00	5,000.00

Special Revenue Funds

Roy City Corporation FY 2026 Budget

IN THIS SECTION:

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

Tab – Special Revenue Funds

Storm Sewer Development Fund

Roy City Corporation FY 2026 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab – Storm Sewer Development

SPECIAL REVENUE FUNDS

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 2024 Actual	FY 2025 Budget	FY 2026 Budget
Storm Sewer Fees	\$15,240	\$50,000	\$50,000
Interest	25,020	10,000	25,000
Contribution from Fund Balance	0	136,000	490,000
Total	\$40,260	\$196,000	\$565,000

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

Description	Amount
4800 S. Storm Drain	\$200,000
Pipe ditch at 6000 South railroad tracks	140,000
Meadow Creek Pond inlet	225,000
	\$565,000

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
STORM SEWER DEVELOPMENT							
CHARGES FOR SERVICES							
67-34-100	STORM SEWER DEVELOPMENT	15,239.76	50,000.00	50,000.00	0.00	50,000.00	0.00
	Total CHARGES FOR SERVICES:	15,239.76	50,000.00	50,000.00	0.00	50,000.00	0.00
MISCELLANEOUS REVENUE							
67-36-100	INTEREST EARNINGS	25,019.72	10,000.00	25,000.00	0.00	25,000.00	15,000.00
	Total MISCELLANEOUS REVENUE:	25,019.72	10,000.00	25,000.00	0.00	25,000.00	15,000.00
CONTRIBUTIONS AND TRANSFERS							
67-38-700	CONTRIBUTION FROM FUND B	0.00	136,000.00	490,000.00	0.00	490,000.00	354,000.00
	Total CONTRIBUTIONS AND TRANSFERS:	0.00	136,000.00	490,000.00	0.00	490,000.00	354,000.00
OPERATING EXPENDITURES							
67-40-310	CAPITAL PROJECTS	462.42	196,000.00	565,000.00	0.00	565,000.00	369,000.00
	Total OPERATING EXPENDITURES:	462.42	196,000.00	565,000.00	0.00	565,000.00	369,000.00
	Total STORM SEWER DEVELOPMENT:	39,797.06	0.00	0.00	0.00	0.00	0.00
	Grand Totals:	39,797.06	0.00	0.00	0.00	0.00	0.00

Park Development Fund

Roy City Corporation FY 2026 Budget

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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 \$30,000. The impact fee is \$1,000 per building lot and is not charged to commercial development.

Revenue	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Park Development Fees	\$14,000	\$30,000	\$30,000
Interest	12,488	3,000	3,000
Contribution from Fund Balance	0	0	142,000
Total	\$26,488	\$33,000	\$175,000

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

Description	Amount
Foxglen park revitalization	\$51,000
Park improvement projects	124,000
	\$175,000

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
PARK DEVELOPMENT							
CHARGES FOR SERVICES							
68-34-100	PARK DEVELOPMENT FEES	14,000.00	30,000.00	30,000.00	0.00	30,000.00	0.00
	Total CHARGES FOR SERVICES:	14,000.00	30,000.00	30,000.00	0.00	30,000.00	0.00
MISCELLANEOUS REVENUE							
68-36-100	INTEREST EARNINGS	12,487.87	3,000.00	3,000.00	0.00	3,000.00	0.00
	Total MISCELLANEOUS REVENUE:	12,487.87	3,000.00	3,000.00	0.00	3,000.00	0.00
CONTRIBUTIONS AND TRANSFERS							
68-38-700	CONTRIBUTION FROM FUND B	0.00	0.00	142,000.00	0.00	142,000.00	142,000.00
	Total CONTRIBUTIONS AND TRANSFERS:	0.00	0.00	142,000.00	0.00	142,000.00	142,000.00
OPERATING EXPENDITURES							
68-40-310	CAPITAL PROJECTS	225,688.62	0.00	175,000.00	0.00	175,000.00	175,000.00
68-40-320	CONTRIBUTION TO FUND BALA	0.00	33,000.00	0.00	0.00	0.00	(33,000.00)
	Total OPERATING EXPENDITURES:	225,688.62	33,000.00	175,000.00	0.00	175,000.00	142,000.00
	Total PARK DEVELOPMENT:	(199,200.75)	0.00	0.00	0.00	0.00	0.00
	Grand Totals:	(199,200.75)	0.00	0.00	0.00	0.00	0.00

Cemetery Perpetual Fund

Roy City Corporation FY 2026 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.

Revenue	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Sale of lots	\$ 160	\$ 0	\$ 0
Interest	2,413	0	8,000
Contribution from Fund Balance	0	0	0
Total	\$2,573	\$ 0	\$8,000

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 \$176,000.

Acct No	Acct Title	2023-24 Prior Year Actual	2024-25 Current Year Modified Budget	2025-26 Requested Budget	Adjustments To Requested Budget	2025-26 Recommended Budget	FY 2026 Budget vs. FY 2025
CEMETERY FUND							
MISCELLANEOUS REVENUE							
75-36-100	INTEREST EARNINGS	2,412.57	0.00	8,000.00	0.00	8,000.00	8,000.00
75-36-820	SALES OF LOTS	160.00	0.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS REVENUE:		2,572.57	0.00	8,000.00	0.00	8,000.00	8,000.00
TRANSFERS & OTHER USES							
75-48-800	APPROPR INCREASE IN FUND B	0.00	0.00	8,000.00	0.00	8,000.00	8,000.00
Total TRANSFERS & OTHER USES:		0.00	0.00	8,000.00	0.00	8,000.00	8,000.00
Total CEMETERY FUND:		2,572.57	0.00	0.00	0.00	0.00	0.00
Grand Totals:		2,572.57	0.00	0.00	0.00	0.00	0.00