St.George

THE BRIGHTER SIDE



FISCAL YEAR 2025-2026

ADOPTED BUDGET AND BUSINESS PLAN







GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of St. George City
Utah

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of St. George, Utah, for its Annual Budget for the fiscal year beginning July 1, 2024.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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EXECUTIVE SUMMARY & CITY OVERVIEW

St.George

Mayor & City Council

The City operates under a Six-Member Council form of government, of which one member is the Mayor. The Mayor and five Councilmembers are elected at large to serve four-year staggered terms. The Mayor serves as the chairperson of the Council and presides at all council meetings.



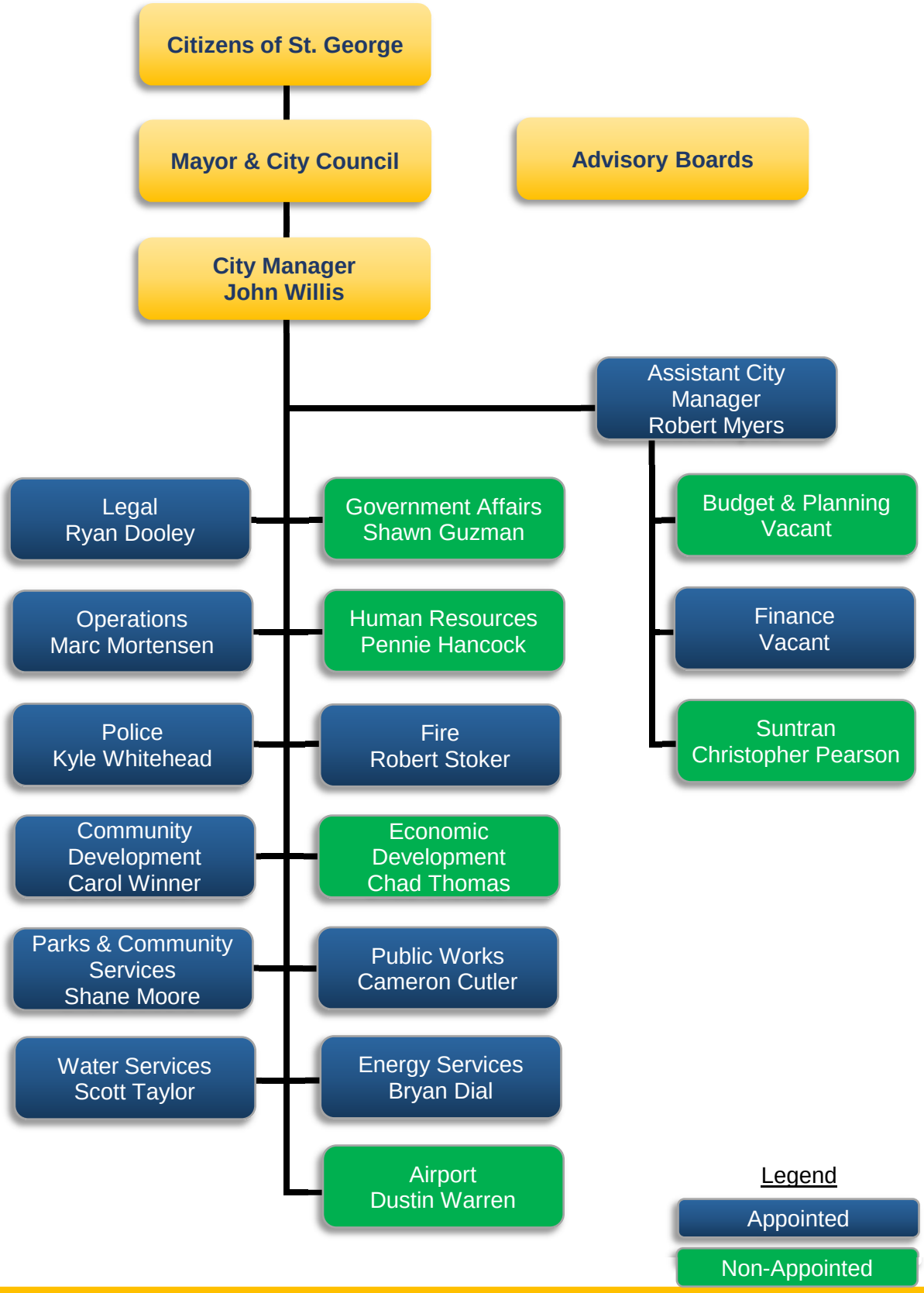
City Administration

The City Manager is under the direction of the Mayor and City Council, acting as the liaison between the City departments and the Mayor and City Council.

The City's Leadership team is comprised of individuals representing all services, programs, and support provided to our citizens. Members of the City's Leadership Team are listed below and are also shown in the Organization Chart on the following page.

John Willis	City Manager
Robert Myers	Assistant City Manager
Ryan Dooley	City Attorney
Christina Fernandez	City Recorder
Laura Olson	City Treasurer
Dustin Warren	Airport Director
David Cordero	Communications & Marketing Director
Carol Winner	Community Development Director
Chad Thomas	Economic Development Director
Bryan Dial	Energy Services Director
Vacant	Finance Director
Robert Stoker	Fire Chief
Shawn Guzman	Government Affairs Director
Pennie Hancock	Human Resources Director
Marc Mortensen	Operations Director
Shane Moore	Parks & Community Services Director
Kyle Whitehead	Police Chief
Cameron Cutler	Public Works Director
Scott Taylor	Water Services Director

City of St. George
Organization Chart



July 1, 2025

To the Honorable Mayor and Members of the City Council:

It is my privilege to submit the City of St. George FY 2026 Adopted Budget to the City Council and community. This budget is more than a financial document—it is our action plan for delivering the high-quality municipal services that our residents, businesses, and visitors desire and expect. Developed in alignment with the City Council's priorities outlined in the FY 2026 Business Plan, this budget reflects a commitment to strategic planning and investment as well as strong financial stewardship. Staff have worked diligently to develop a balanced budget that achieves the priorities of the City Council for FY 2026.

Major investments in this year's budget are focused on achieving the City Council's priorities identified in the FY 2026 Business Plan. These investments include critical utility and transportation infrastructure improvements, enhancements in public safety with new positions and equipment, additions to the parks and trails system from the 2023 voter-approved General Obligation Bond, and major capital improvements at the St. George Regional Airport. The budget also makes strategic investments in technology upgrades, workforce development, customer service and communication enhancements—all aimed at strengthening the City's ability to serve a growing and vibrant community.

The FY 2026 Adopted Budget does not include a property tax increase. The FY 2026 Budget does include fee adjustments in multiple areas to keep pace with rising service costs, while ensuring the City remains on strong financial footing.

The following pages provide a detailed look at the funding recommendations and service priorities for the year ahead. On behalf of our staff, I am proud to present the FY 2026 Adopted Budget to the City Council and the community.

City Council Priorities & Business Plan

This year's budget process began with a focused effort to align the City's financial planning with the policy direction of the Mayor and City Council. In December, Council Members participated in a survey to reaffirm the City's vision, mission, goals, and key priorities. That input became the foundation for a dedicated goal-setting retreat held in January—now in its third year—where staff and Council collaborated to identify the strategic objectives and measurable outcomes that would define success in FY 2026. This work culminated in a Budget Retreat held in early March – where staff identified the cost of the business plan and received further direction from the City Council in refining a business plan for FY 2026.

Out of this process came the FY 2026 Business Plan—a new and critical component of this year's adopted budget. The Business Plan builds on the Council's priorities by establishing clear objectives and practical strategies designed to "move the needle" in each key area of focus. It serves as both a roadmap for departments and a tool for performance tracking, ensuring that the budget is not just a financial document but a strategic guide to action.

The FY 2026 Business Plan is the foundation of what the city will be working to achieve during FY 2026. The FY 2026 plan can be found in the "Business Plan" section of this year's budget document. This section provides the City Council's vision, mission, goals, and budget priorities in addition to outlining the specific actions (objectives & strategies) that will be taken throughout FY 2026.

Economy

The national and state economies have continued to show resilience over the past year, even amid elevated interest rates and evolving economic conditions. Labor markets remain strong, with unemployment holding steady at 4.2% nationally and 3.1% in Utah. Inflation has moderated compared to the previous year but remains above the Federal Reserve's 2% target, with recent readings of 2.4% nationally as of March 2025. GDP growth for Q4 2024 came in at 2.4%, signaling moderate momentum. While these indicators suggest general stability, the economic outlook has become more uncertain in recent weeks.

In April 2025, the federal government enacted broad new tariffs, introducing renewed uncertainty into national and global markets. The full impact of these changes remains unclear, but early signs—such as market volatility, more cautious consumer behavior, and a -0.3% GDP contraction in Q1 2025—suggest growing economic headwinds. Speculation of an impending recession has grown. Conversations around potential trade agreements are ongoing and may help mitigate these effects, though the timeline and outcomes currently remain uncertain.

Meanwhile, the Federal Reserve continues to maintain the federal funds rate at 4.5%, signaling that interest rates may remain higher for longer than previously anticipated. Elevated rates continue to affect sectors like housing and auto sales and could further pressure household finances.

Economic conditions will have a direct impact on the revenue the city will collect in the coming year to provide services. Staff developed this year's estimates conservatively given the current environment. As we head into this next budget year there is a higher level of uncertainty than has existed in the past few years and as such staff has taken steps to prepare accordingly should economic conditions deteriorate beyond expectations included in the FY 2026 budget.

Capital Investment

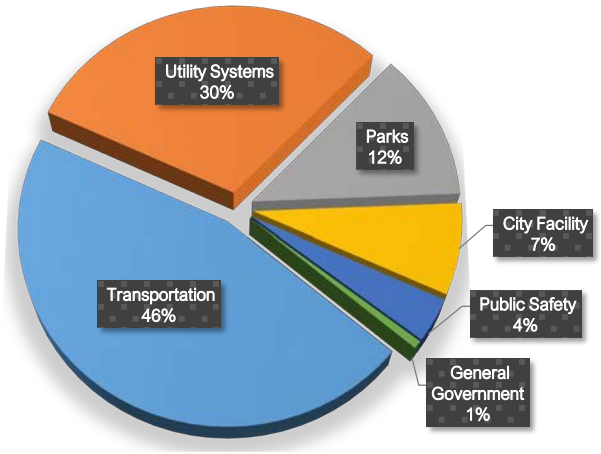
A defining theme in the FY 2026 Adopted Budget is planning for and responding to the rapid and ongoing growth within the St. George community. St. George continues to be one of the fastest growing cities in the nation and with this growth brings with it a host of infrastructure needs—from expanded roadways to accommodate increasing traffic, to new utility lines, fire stations, and facilities needed to serve our growing population.

St. George's expansive geography—covering 78.5 square miles—and its stunning natural features like mesas, rivers, and canyons, contribute greatly to the area's unique charm and high quality of life. However, these same features also present logistical and financial challenges in delivering services efficiently. Providing reliable service across a vast and diverse landscape requires a larger network of roads, utility infrastructure, stormwater systems, and public safety facilities than is typical for other cities of similar population sizes. These demands place increased pressure on the city's budget and long-term capital planning.

Adding to this challenge is the broader construction climate. Over the past few years, high inflation, labor shortages, supply chain issues, and material cost increases have created a difficult environment for public infrastructure investment. These factors continue to exist to varying extent across numerous projects. As a result, several capital projects originally planned in prior years are expected to carry over into FY 2026.

To keep up with the infrastructure needs of the community the FY 2026 Adopted Budget includes a total of $191.2 million in capital investments (projects and equipment) across all city funds which is roughly 36% of the city's combined budget making capital investment the second largest area of expense for FY 2026.

FY 2026 Capital Investments by Type



Included in this investment is $87.9 million dedicated to transportation and airport infrastructure. Projects include the continuation of the 1450 South extension to Crosby Way (George Washington Blvd), Gap Canyon Parkway, and the SR-7 Trail project. At the airport, funding is included for the construction of a new air traffic control tower, reconstruction of a significant portion of Taxiway A, and final design work for a future terminal expansion. These investments will help ease congestion, enhance regional connectivity, and support the safe and efficient movement of people and goods throughout the community.

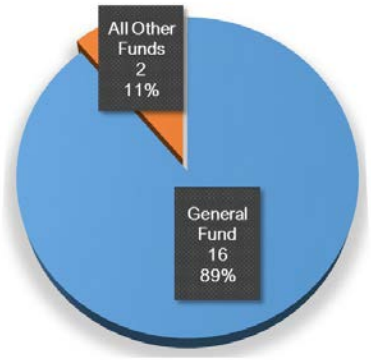
The city will also invest $57.5 million in critical utility infrastructure. Major projects include the continuation of the Graveyard Wash Reservoir, construction and replacement of several major water tanks, significant sewer line rehabilitation efforts, and improvements at the regional wastewater treatment plant, such as clarifier basin rehabilitation and expansion of the testing lab. Collectively, these investments strengthen system reliability, increase capacity, and support both current and future utility demands in a sustainable and cost-effective manner.

$23.3 million is proposed for parks and recreation capital investments. These include projects funded by the 2023 General Obligation Bond, such as improvements to the Dixie Sunbowl, the Middleton Wash Trail, Curly Hollow Park, Southern Hills Park, and enhancements at the Canyons Softball Complex and Vernon Worthen Park. Design work is also planned for Lizard Wash Park and Thunder Junction Phase II. Thanks to the City's AA+ bond rating secured in 2024, taxpayers are seeing substantial savings in interest costs, helping each dollar go further and enabling more projects to advance. These improvements will expand access to recreational opportunities, enhance the quality of life for residents, and preserve the outdoor lifestyle that makes St. George so unique.

New Positions, Recruitment and Retention of Staff

The FY 2026 Adopted Budget includes the addition of 18 new full-time positions. The majority of this year's requests are focused in public safety with (10) positions funded. The balance of requests are spread across multiple service areas including (2) positions at the Airport to provide adequate coverage levels based on the increase in traffic and service hours, (2) positions in Utilities to support project management and compliance, (1) position in Parks & Community Services for parks maintenance, (2) positions in General Government (Facilities) to help maintain the city's facilities and (1) position in General Government (Finance) to help support financial tracking and reporting. On the following page is an overall highlight of these additions:

Service Category	# of New FT Positions
Public Safety	10
General Government	3
Parks & Community Services	1
Airport	2
Utilities	2
Total	18



In addition to growing the workforce to meet rising service demands, the City's ability to attract and retain qualified and skilled employees remains essential to delivering high-quality services. Like private-sector employers, the city competes for top talent across a wide range of roles—from police officers to utility workers to finance professionals. To maintain our competitiveness in Utah's tight labor market, the City conducts regular compensation benchmarking. Based on current market conditions and early findings, the FY 2026 Adopted Budget includes funding for pay and benefit adjustments to ensure we remain in a competitive position and an employer of choice in the public sector.

How St. George Compares to Other Cities in Utah

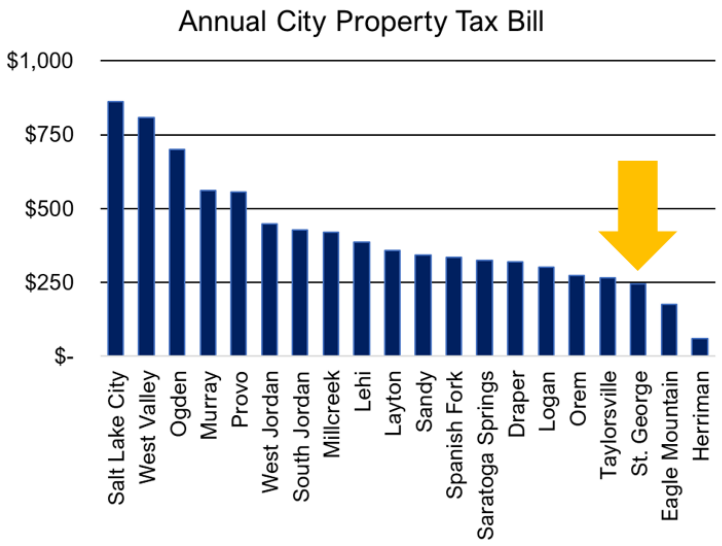
St. George continues to stand out as one of the fastest-growing cities in the nation and currently ranks as the 5th largest city in Utah by population. With a geographic footprint of 78.5 square miles—spanning rivers, mesas, and canyons—St. George faces unique infrastructure and staffing challenges that go beyond those of a typical community. These physical characteristics, combined with our rapid growth, increase the need for additional roads, utilities, parks, fire stations, and other public infrastructure, along with the personnel and equipment necessary to provide timely and high-quality services to all corners of the city.

St. George also provides a distinct mix of services that are typically not delivered by municipal governments. As the regional hub for Washington County—and because of our distance from the urban centers along the Wasatch Front—the City operates and maintains several critical services typically not provided by a city, including:

- 9-1-1 Dispatch
- A Regional Airport
- A Regional Wastewater Treatment Plant
- SunTran Public Transit Service
- St. George Power

These operations are vital not only to St. George residents but to surrounding communities as well. While they increase the scope and scale of the City's budget, they also deliver long-term value and savings for the broader region. In FY 2026, these regional services account for $171.9 million, or 32.8% of the City's Adopted budget.

As part of this year's budget process, staff reviewed the property tax cost of city services across the top 20 largest cities in Utah. We're proud to report that, even with our expanded responsibilities and service area, St. George continues to offer exceptional value. While the City ranks as the **5th largest city in Utah,** we have the **3rd lowest property tax impact** of the top 20 cities and **2nd lowest in Washington County**. This reflects our continued commitment to responsible financial management, even as we grow and invest in the infrastructure and services needed to support a thriving community.



Budget Structure

The City's budget includes funding levels across more than 40 separate funds, each of which supports a wide range of municipal services provided to our community. These include core, community-based services such as police and fire protection, street and traffic signal maintenance, utilities, and the upkeep of parks, trails, and recreation facilities. In addition to local services, the budget also supports a number of regional operations provided by the City for the benefit of all Washington County residents—including 911 Dispatch, the St. George Regional Airport, the Regional Wastewater Treatment Plant, and SunTran Public Transit.

Each fund functions as its own business unit, established to fulfill a specific purpose with its own dedicated revenue sources and expenses. In most cases, revenues collected in one fund cannot be transferred to another, which is why the City's finances are tracked independently across each fund.

The City's funds fall into two major categories: the "General Fund" and "All Other Funds".

The General Fund is the City's primary fund. It is supported largely by local tax revenues—primarily property tax and sales tax—and funds the majority of day-to-day public services. These include police and fire, 911 dispatch, parks and trails maintenance, street and traffic signal operations, community programming and events, transportation planning, airport operations, golf, and administrative functions.

All Other Funds account for the City's enterprise and capital operations, which include services like electric, water, and sewer; major infrastructure projects such as roadways and utility lines; capital facility improvements; and economic development activities. These services are typically funded through user fees, impact fees, grants, and other restricted revenues.

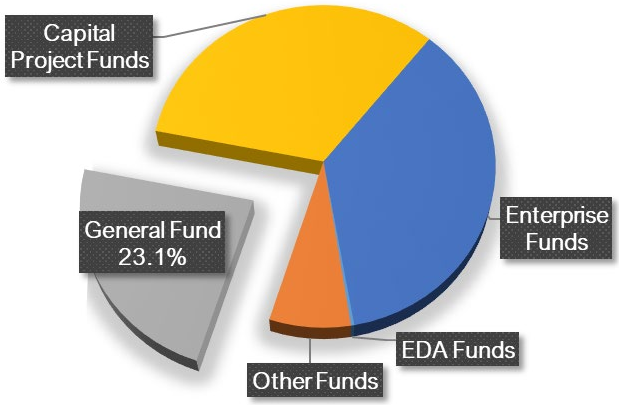
This structure allows the City to ensure transparency, maintain compliance with legal and fiscal requirements, and provide focused financial oversight across a diverse and growing portfolio of services and infrastructure.

Budget Overview

For FY 2026 the total combined Adopted Budget is $524,254,878, which is a decrease of -$3.1 million or -0.6% from the FY 2025 Budget.

The largest portion of the city's FY 2026 budget is in "All Other Funds" which totals 76.9% of the total Budget. The balance of the adopted budget (23.1%) is in the city's General Fund. The chart to the right illustrates the overall budget and how it is allocated. The major changes in the budget for FY 2026 are addressed throughout the remainder of this section.

FY 2026 Consolidated Budget
$524,254,878

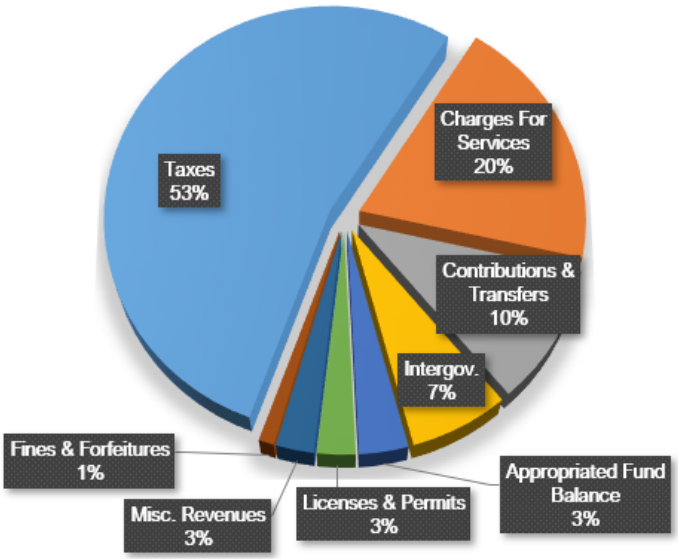


General Fund

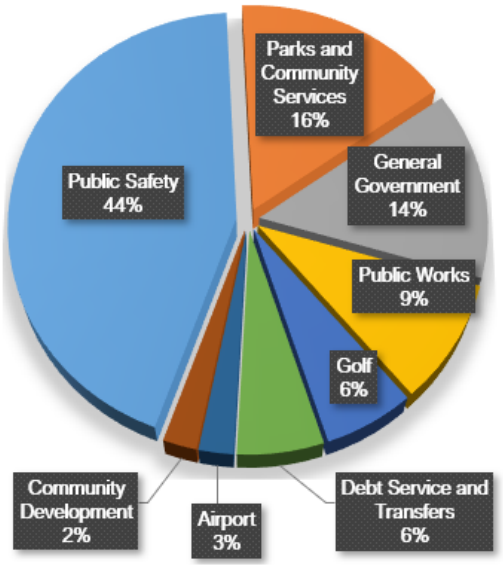
The General Fund is the primary business for the City and is used to account for the majority of services provided to our residents including police, fire, 911 dispatch, street and traffic signal maintenance, transportation planning, parks and trails maintenance, parks programming and events, development services, the St. George Airport, golf, administration and support, and city leadership. The General Fund is funded through a mixture of sources including the city's portion of the sales tax, the city's portion of the property tax, franchise tax, overhead reimbursements from other funds, service charges, licenses & fees, and other revenues.

The FY 2026 Adopted Budget for the General Fund is $121,138,746 which is an increase of $8.9 million or 8% from the FY 2025 Budget. The charts below show an overview of the FY 2026 General Fund Budget and Funding Sources:

FY 2026 General Fund Revenues
$121,138,746



FY 2026 General Fund Expenses
$121,138,746

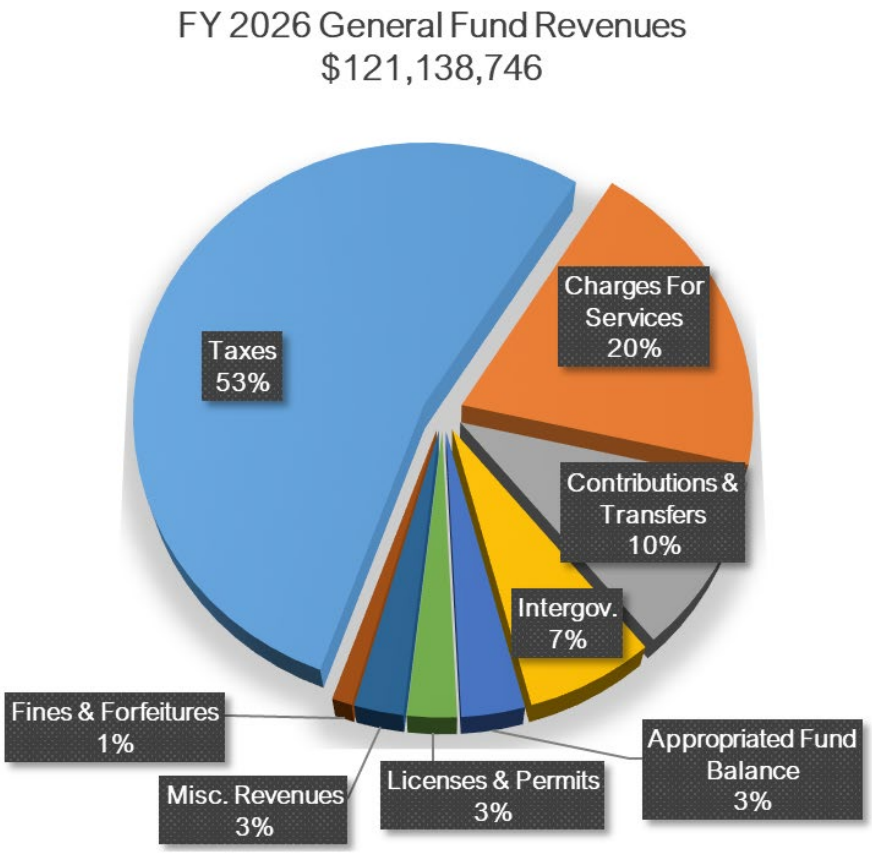


General Fund Revenues

General Fund Revenues for FY 2026 total $121,138,746, which represents an increase of $8.9 million or 8% from the FY 2025 Adopted Budget, the chart below provides an overview of estimated revenues for the General Fund by major category and the areas of change.

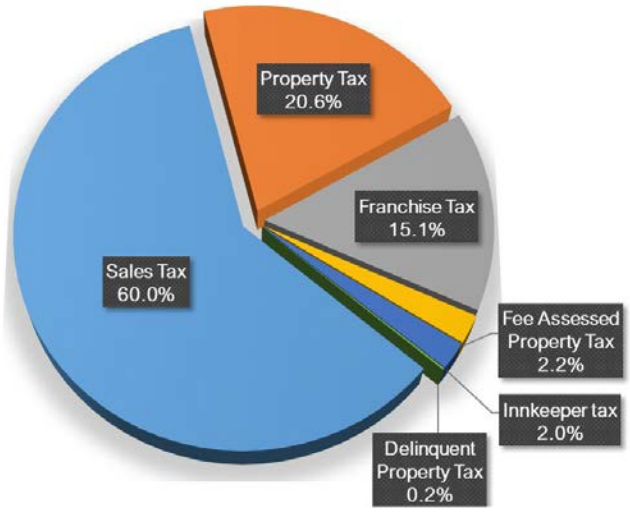
Revenue Category	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Year-End Estimate	FY 2026 Budget	$ Diff to FY 2025 Budget	% Diff to FY 2025 Budget
Salaries & Benefits	71,349,368	81,955,272	79,204,945	87,885,710	5,930,438	7.2%
Materials & Supplies	17,299,467	18,402,116	18,528,942	20,200,894	1,798,778	9.8%
Transfers	12,260,287	4,302,070	12,829,046	7,264,657	2,962,587	68.9%
Capital Outlays	14,020,070	6,723,436	7,828,308	5,026,885	-1,696,551	-25.2%
Debt Service	762,100	762,100	762,100	760,600	-1,500	-0.2%
Grand Total	**115,691,292**	**112,144,994**	**119,153,341**	**121,138,746**	**8,993,752**	**8.0%**

Revenues for the General Fund can be broken into several categories including: Taxes, Licenses and Permits, Intergovernmental, Charges for Services, Fines and Forfeitures, and Other Revenues. The chart below shows the mix of revenue used to support all the services provided in the city's General Fund for FY 2026.



The Taxes category is the largest source of revenue in the General Fund. Revenue from this category is estimated at $64.7 million for FY 2026. This category represents 53% of the total General Fund revenue. The Tax category is further divided amongst major taxes as shown on the following page:

Sales tax is by far the largest source of revenue in the General Fund and comprises 60% of the tax category and equates to 32% of the overall revenue for the General Fund. The sales tax rate for St. George is 6.75%, of which, the City receives a 1% local option tax for its General Fund.



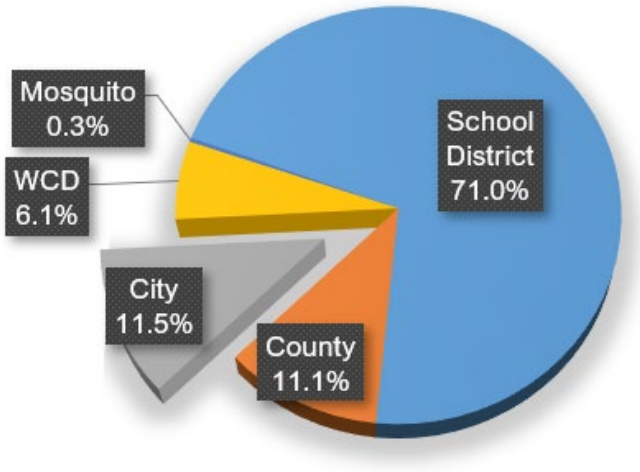
During FY 2025, sales tax has generally shown moderate growth this fiscal year. As of the April sales tax distribution report, collections in total for the year reflected up 4% or $915k from the prior year and ahead of the original budget estimate for FY 2025 by 3% or $671k. The April collection was the exception to this trend showing as down -4% from the prior year or -5% for budget.

Economic activity has continued to show resilience in the face of higher interest rates and broader national uncertainty, contributing to moderate growth in sales tax collections throughout the current fiscal year. While the overall trend has been positive, the national economic outlook has recently become more uncertain due to the implementation of new federal tariffs in April 2025. These changes have introduced more uncertainty into the economic forecast, and while it's too early to determine their full impact, they will be important to monitor in the months ahead.

On the other hand, ongoing conversations around potential trade agreements may help offset some of these concerns if they result in adjustments to the newly implemented tariffs. Continued expected growth in our local tax base with new developments such as a second Costco that pulls additional regional customers may also help.

Given the current economic conditions and collection trends, staff is conservatively estimating General Fund sales tax revenue for FY 2025 to total $38.6 million—an increase of $1.5 million or 4% from the prior year. For FY 2026, we are forecasting minimal growth, with sales tax estimated at $38.8 million, or 0.6% over the FY 2025 year-end estimate.

Property tax is the second largest source in the taxes category. Based on the FY 2024 Tax Rate, the City receives only 11.5% of the property taxes paid by our residents. The majority of property taxes paid by residents (88.5%) go to the other taxing entities including Washington County School District, Washington County, the Washington County Water Conservancy District and Mosquito District.
Property taxes are based on the taxable value of a citizen's home or business as determined by the Washington County Assessor multiplied by the applicable adopted entity tax rate.



The FY 2026 Budget does not include a property tax increase for FY 2026. The city adopted the Certified Tax Rate, which is the tax rate that will raise the same amount of property tax revenue as was budgeted for the city in the prior fiscal year from existing residents. The Certified Tax Rate is calculated by the State Property Tax Commission and Washington County Clerk Auditor and provided to the city in early June each year. The only growth anticipated in the FY 2026 Budget in property tax revenue is from new construction that occurred during the preceding calendar year and was assigned a value by the County Tax Assessor.

For FY 2025 year-end collections are estimated at $12.9 million which is an increase of $44k from the FY 2025 Adopted Budget. Based on anticipated growth from new construction, staff forecasts total collections for FY 2026 at $13.3 million which is an increase of $497k or 3.9% from the FY 2025 Adopted Budget.

Franchise taxes are generated from a 6% charge on gross receipts for all utilities, including natural gas, cable services, and electricity. A 4% fee is also charged on gross receipts from telecommunication services provided in the City. Based on growing demand for these services and rate increases adopted for some of these utilities in FY 2025, we are estimating FY 2025 year-end collections to total $9.6 million which is an increase of $250,000 or 2.0% from the FY 2025 Budget. For FY 2026 collections, staff is currently conservatively estimating these at $9.8 million which is up $190k or 2.0% from the FY 2025 year-end estimate.

Innkeeper Tax in December 1994, the City enacted the Innkeeper Tax (also known as Municipal Transient Room Tax or MTRT) which is a 1% fee assessed on the gross revenue derived from hotels, motels, and other accommodation services that are rented for less than 30 consecutive days. This revenue source was shifted into the General Fund in FY 2023 at the conclusion of the City's direct involvement in the operations of the Dixie Center. For FY 2025 collections are estimated to total $1.3 million by year-end, which is up $79k or 6.3% from the FY 2025 Budget. For FY 2026 total collections are conservatively estimated at $1.3 million, which is flat with the FY 2025 year-end estimate.

Licenses and Permits are comprised of business licenses, building permits, and dog licenses and make up 3% of all revenue within the General Fund. For FY 2025 year-end collections are currently estimated at $3.5 million which is an increase of $741k or 26.7% from the FY 2025 Budget. Looking forward to FY 2026 total collections are estimated at $3.2 million which is a decrease of $312k or 8.9% from the current year-end estimate but an increase of $429k or 15.5% from the FY 2025 Adopted Budget. Below are the major highlights in this category:

Building Permits account for the majority of revenue in this category. This past year we have seen a drop overall in permitting activity from the prior fiscal year. A large part of this decrease is due to larger permitting activity for apartment additions during 2024 than in the current fiscal year. Despite this, collections month to month continue to be strong as we see activity in single family permitting, commercial, and other construction activity. Based on the steady activity seen and strong collections staff anticipate collections to reach $2.7 million by the end of fiscal year 2025. For FY 2026 staff is conservatively estimating collections at $2.4 million due to the current uncertainty in the economy and the expectation that the Federal Reserve will continue to hold the fed rate steady in the short to mid-term.

Intergovernmental consists of federal grants, state grants, Class C road funds, and liquor funds. This category accounts for 7% of all revenue in the General Fund. For FY 2025 total revenue in this category is estimated at $7.18 million which is up slightly by $57k or 0.7% from the FY 2025 Budget. For FY 2026 total

collections are estimated at $8.3 million which is up $1.1 million or 16.5% from the FY 2025 Budget. Below are some of the major highlights from this category:

Class C road funds are generated based upon fuel consumption and distributed to counties, cities, and towns based upon a formula using local road lane miles and population size. Based on the current collection trend FY 2025 revenues are estimated at $5.4 million which is an increase of $300,000 or 5.9% from the FY 2025 Budget. FY 2026 is estimated at $5.6 million which is an increase of $200,000 or 3.7% from the FY 2025 year-end estimate based upon anticipated growth in state collections and the city's formula due to increases in population and road lane miles.

State & Federal grants are the other major source of revenue in this category. For FY 2025 and FY 2026 grants anticipated include regular annual allotment programs, such as the Justice Assistance and one-time project grants such as the COPs grant for hiring new police officers. For FY 2025 total grant receipts in the General Fund are anticipated to total $1.5 million which is down -$267 thousand from the FY 2025 Adopted Budget primarily due to the city not using grant funding for the Airport allocated towards an additional California flight route that did not come online during the fiscal year. For FY 2026 total grant receipts in the General fund are anticipated to total $2.5 million which is an increase of $665k from the Adopted Budget. For FY 2026 the increase is associated with the anticipated receipt of federal grant funds for technology purchases for the Police Department included in the FY 2026 budget.

Charges for Services are fees assessed to our customers to help pay for the cost of providing services. This includes golf fees, recreation fees, E-911 phone charges, Dispatch Fees (charged to other agencies within Washington County), airport fees, and school resource officer fees. This category accounts for 20% of all revenue in the General Fund and is estimated at $22.5 million for FY 2025 which is up $1.4 million or 6.6% from the FY 2025 Budget. For FY 2026 total collections are estimated at $23.6 million which is up $1 million or 4.8% from the FY 2025 year-end estimate. Below are some of the major highlights from this category:

The City's golf courses have continued to experience heavy activity during the current fiscal year due to fantastic weather, exceptional playing conditions and continued innovative efforts by our Golf Division to maximize play at the city's golf courses. For FY 2025 staff anticipate collections to total $8 million which is up $894k or 12% from budget. For FY 2026 staff anticipates revenues to come in at $8.6 million.

Parks & Community Service programs, facilities and events have seen significant activity during the current fiscal year and coupled with the rate increases adopted in June of 2024, total revenues are estimated to total $5.58 million for FY 2025 which is up slightly by $64k from the FY 2025 Adopted Budget. For FY 2026, due to the growing cost of providing service, staff evaluated fees closely across all programs, facilities and events and will be proposing a number of fee increases. Based on fee increases and anticipated growth in participation, the FY 2026 Budget estimates total collections of $5.9 million which is $364k or 6.5% more than the year-end estimate.

The St. George Airport continues to break records each month with the amount of traffic going in and out of the airport this fiscal year. Staff currently anticipate $3.2 million in revenue for FY 2025 at year-end and based on rate increases and anticipated continued growth are conservatively forecasting $3.29 million in revenue for FY 2026.

Public safety has cost sharing agreements for the Dispatch Center and School Resource Officers in addition to a dedicated revenue source for Dispatch Services through the E-911 Telecomm fee. As

costs increase to provide service revenues from the cost sharing agreements will increase as participating entities are asked to pay for their fair share of the increases. Revenue for these cost sharing agreements and telecom fee are estimated at $4.5 million for FY 25 and $4.8 million in FY 26.

Fines & Forfeitures consists mostly of court fines and traffic school fees. This category accounts for 1.1% of all revenue in the General Fund. As the court systems have continued to return to pre-covid levels we have seen an uptick in this category back to historical levels. For FY 2025 and FY 2026 revenues are estimated at $1.3 million which is up slightly from the current year budget by $70k or 5.7%.

Contributions & Transfers accounts for the transfers from other funds for reimbursements to the General Fund for providing administrative and overhead support, direct operational transfers which are primarily for drainage system maintenance, transfers for one-time projects and a book entry that has an offsetting revenue for unbilled utilities provided to the General Fund by the city's utilities. This category accounts for 10.0% of all revenue in the General Fund. Below is an overview of this year's planned transfers.

	FY 2025 Adopted Budget	FY 2025 Year-End Estimate	$ Diff from Adopted	FY 2026 Budget	$ Diff from Adopted
Admin. & Overhead Support	6,637,000	6,637,000	-	5,059,022	(1,577,978)
Operational Reimbursements	2,668,204	1,826,098	(842,106)	2,553,507	(114,697)
One-time Equipment & Project	3,949,572	4,724,458	774,886	3,635,012	(314,560)
Unbilled Utilities	1,343,900	1,425,589	81,689	1,425,589	81,689
Total Transfers	**14,598,676**	**14,613,145**	**14,469**	**12,673,130**	**(1,925,546)**

For FY 2025, total transfers are estimated at $14.6 million which is an increase of $14k from the Adopted Budget. Major changes includes:

- In operational reimbursements the major change was the removal of $800k that was budgeted as a draw down from the Dispatch Restricted reserve as part of a planned reduction to offset the bills of participating entities for 911 dispatch services. This restricted reserve was shifted from the General Capital Project Fund into the General Fund at the end of FY 2024. Because of this change the use of these restricted funds will be reflected as "appropriated fund balance" instead of a "transfer-in".

- Major changes in one-time equipment and projects includes the addition of $357k to roll over funds from FY 2024 for the purchase of a Street Sweeper not received until FY 2025. This item was approved during the October 17th City Council meeting. Other major changes include the $330k purchase for the SHAC Boiler replacement and additional improvements funded on the St. George Pool concrete deck replacement project. Both changes were reimbursed by the RAP Tax fund and approved during the November 21st and January 16th City Council meetings.

For FY 2026, total transfers are estimated at $12.6 million which is a decrease of -$1.9 million from the FY 2025 Adopted Budget. Major changes includes:

- The Admin & Overhead transfer was reduced $1.57 million from the FY 2025 budget. This change was entirely due to shifting the Utility Billing Division in the Finance Department into a separate divisional budget within the Electric Utility Fund. The Finance Department will continue to oversee this division and all other Enterprise funds will still continue to contribute their fair share of the cost

for providing this service. This change will ensure that 100% of the cost of this operation is borne by the Enterprise funds.

- One-time equipment and project reimbursements will vary year to year based on the projects and equipment purchases planned in the next year budget. For FY 2026 the majority of these purchases that will be reimbursed are associated with street maintenance, drainage system maintenance and the parks system.

- The reduction in operational reimbursements is due entirely to the change in accounting for the use of Dispatch restricted reserves that occurred in FY 2024. Offsetting a large portion of the decrease is a true-up of the reimbursement from the Drainage Utility Fund to pay for personnel directly involved in the management and maintenance of the city's drainage system and associated storm water management program (+$250k) and the first year of reimbursement for administrative and overhead costs for the management of the public transit system (+$300k).

Miscellaneous Revenue includes several miscellaneous revenues that do not fit into any of the other revenue categories. This category accounts for 2.6% of all revenue in the General Fund and is estimated at $6.1 million for FY 2025 which is up $2.9 from the Adopted Budget. For FY 2026 total collections are estimated at $3.1 million which is flat with the FY 2025 budget.

The primary driver of the increase in 2025 is in interest income, which is driven entirely by the performance of the city's investments held in the Utah Public Treasurer Investment Fund. Beginning in 2022 and running through mid-2023 the Federal Reserve raised the Fed Rate from nearly 0% to 5.5%. Multiple rate cuts occurred during the current fiscal year, but the Fed Rate remains elevated at 4.5%. This higher rate has dramatically increased the interest earnings on the city's investments. For FY 2026 this was left flat as staff anticipate pulling down a significant amount of cash by the end of the current fiscal year as the new City Hall project nears completion.

Appropriated Fund Balance includes the use of reserves towards one-time expenditures. This category reflects 3.4% of revenues in the FY 2026 budget. Fund balance in FY 2026 is planned to be used as follows:

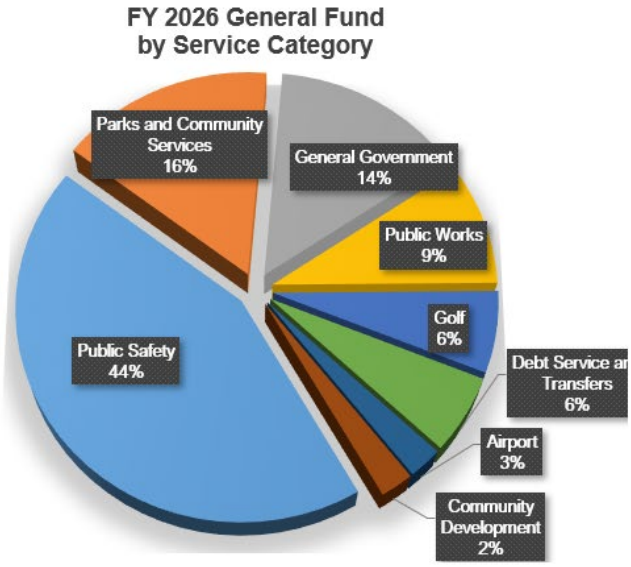
- $600k is planned as a draw down from restricted Dispatch Reserves as part of a planned reduction to reduce the 911 dispatch bills of participating entities. This planned reduction is to reduce the restricted fund balance back down to a needed level to support future capital investment. This balance has grown over the past few years as dispatch costs have come in significantly below budget due in large part to vacant positions.

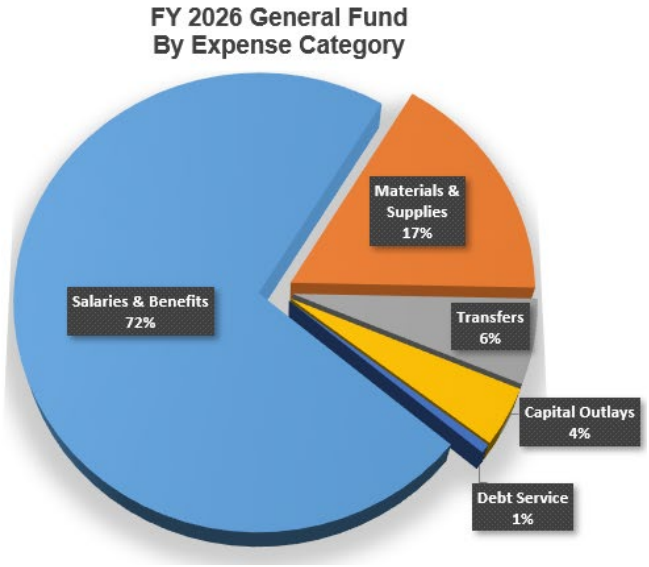
- $3.5 million is planned as a draw down from restricted Airport Reserves to fund the completion of design work for the Airport Terminal Expansion project. These funds were specifically set aside to support this project.

General Fund Expenditures

The General Fund is the primary business for the City and is used to account for the majority of services provided to our residents including police, fire, 911 dispatch, street and traffic signal maintenance, transportation planning, parks and trails maintenance, parks programming and events, development services, the St. George Airport, golf, administration and support, and city leadership.

General Fund Expenses for FY 2026 total $121,138,746, which represents an increase of $8.9 million or 8% from the FY 2025 Adopted Expense Budget. The below charts and tables show an overview of the General Fund by Expense Category and by Service Category:





Category	FY 2024 Actuals	FY 2025 Adopted	FY 2025 Year-End Estimate	FY 2026 Budget	$ Diff to Adopted	% Diff to Adopted
Public Safety	45,804,379	49,479,469	48,382,100	52,907,259	3,427,790	6.9%
Parks and Community Services	20,950,059	18,478,561	18,878,534	19,416,985	938,424	5.1%
General Government	15,444,016	16,548,425	16,155,590	17,240,282	691,857	4.2%
Public Works	10,109,960	11,406,159	11,184,101	11,208,662	(197,497)	-1.7%
Golf	6,937,487	6,695,677	7,139,778	7,514,823	819,146	12.2%
Debt Service and Transfers	11,660,287	4,180,973	12,707,949	7,157,535	2,976,562	71.2%
Airport	2,390,922	2,596,259	2,257,284	2,875,440	279,181	10.8%
Community Development	2,394,181	2,759,471	2,448,005	2,817,760	58,289	2.1%
Grand Total	**115,691,292**	**112,144,994**	**119,153,341**	**121,138,746**	**8,993,752**	**8.0%**
Salaries & Benefits	71,349,368	81,955,272	79,204,945	87,885,710	5,930,438	7.2%
Materials & Supplies	17,299,467	18,402,116	18,528,942	20,200,894	1,798,778	9.8%
Transfers	12,260,287	4,302,070	12,829,046	7,264,657	2,962,587	68.9%
Capital Outlays	14,020,070	6,723,436	7,828,308	5,026,885	(1,696,551)	-25.2%
Debt Service	762,100	762,100	762,100	760,600	(1,500)	-0.2%
Grand Total	**115,691,292**	**112,144,994**	**119,153,341**	**121,138,746**	**8,993,752**	**8.0%**

Salaries & Benefits accounts for 73% of the FY 2026 General Fund Budget and includes the salary and benefit cost for 637.5 full-time employees (72% of the total city workforce – there are 888 total full-time employees across all funds) and 450 Part-time and Seasonal employees. The FY 2026 Budget for this category totals $87.9 million and is an increase of $5.9 million or 7.2% from the FY 2025 Adopted Budget. Below is a highlight of the major increases for the FY 2026 budget:

- (16) New Positions totaling $1.7 Million
  - Public Safety:
    - (1) Police Captain
    - (1) Police Lieutenant
    - (1) Police Detective (ICAC)
    - (2) Police Civilians (Community Service Officer and Admin Manager)
    - (4) Fire Battalion Chiefs
    - (1) Fire Civilian (Office Manager)
  - Parks & Community Services:
    - (1) Parks Maintenance Workers
  - Airport:
    - (1) Airport Operations Specialist
    - (1) Airport Custodian
  - General Government:
    - (1) Accountant
    - (1) Custodian
    - (1) Facilities Maintenance Tech

- Compensation adjustments for competitive pay and merit for employees totaling $2.7 Million

- Health Insurance Increase totaling $796k

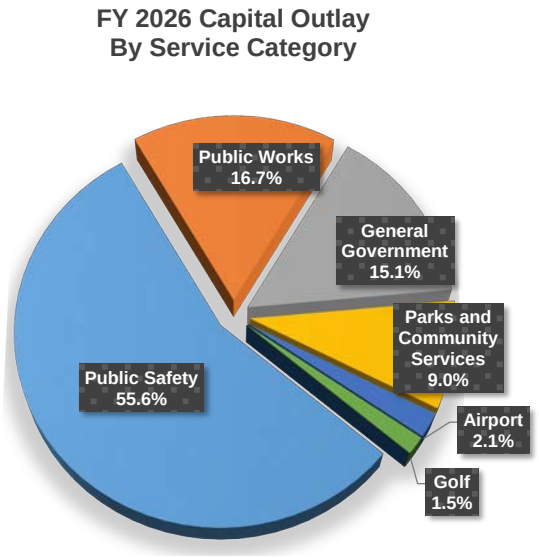
Materials & Supplies accounts for 17% of the FY 2026 General Fund Budget and includes all operational costs needed to provide services to the community including specialized equipment such as tasers and radios for new officers, supplies for evidence collection, replacement uniforms for police and fire, vehicle fuel, fleet maintenance, landscape materials and chemicals, software subscriptions, contract labor, and property and liability insurance just to name a few. The FY 2026 Budget for this category totals $20.2 million and is an increase of $1.8 million or 9.8% from the Adopted Budget. Major changes include the following:

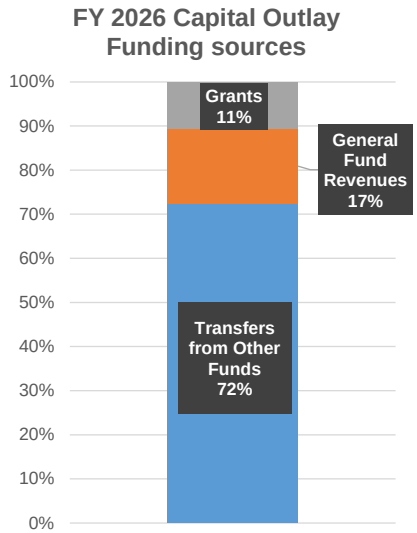
- Technology additions are planned in the Police Department with the planned phased implementation of vehicle cameras across the Police Department's fleet and implementation of AI modules for the Police Departments body worn cameras and vehicle cameras. These additions will significantly enhance the efficiency and effectiveness of the police department. Funding in the amount of $375,460 is included in the FY 2026 budget for these purchases.

- Lease of golf course equipment is planned for Sunbrook, Southgate and St. George golf courses. The majority of equipment across these courses is in need of replacement due to the age and condition of this equipment. Due to the high cost of purchasing this equipment staff has determined that leasing this equipment may be more advantageous then direct purchase. The lease would encompass all of the day use equipment used to maintain conditions at the three golf courses. Funding is included in the amount of $537,934 for the lease of this equipment.

- The city contracts with the county to provide election services every other year for the municipal election. Based on the county's anticipated cost for this year's election, the FY 2026 budget includes Funding in the amount of $260,000 for the municipal election that will occur in November 2025.

Capital Outlays accounts for 4.0% of the General Fund's expenditure budget and includes the cost to purchase new and replacement vehicles, heavy equipment and fire apparatus, in addition to more expensive equipment replacements such as personnel protective gear for public safety, facility projects, and significant hardware and software purchases. The FY 2026 Budget for capital outlay totals $5.0 million, which is a decrease of -$1.7 million or -25% from the Adopted Budget. The charts on the following page show a break-out of General Fund Capital Outlay in the FY 2026 Budget by service category and funding source.





Major Capital Outlay expenses included in the General Fund for FY 2026 are shown below. The majority of capital outlay requests are funded from grants or transfers from other funds (83%), while only 17% is funded directly by the General Fund. Below is a highlight of the major capital included in the FY 2026 budget:

- $900,000 for purchase of a replacement Ladder Truck (Year 1 of 3 payment)
- $508,052 for replacement SCBAs and PPE gear for Fire
- $500,000 for THOR computer replacement program for Police
- $416,600 for new and replacement vehicles for Police
- $381,700 for a replacement Mechanical Sweeper
- $344,000 for (4) Battalion Chief Vehicles for new requested positions
- $282,000 for a replacement Loader for Public Works

Total FY 2026 Capital Outlay requests from the Departments originally totaled $16.6 million. Out of all of the capital requests made by city departments, $11.6 million had to be cut from the FY 2026 General Fund to balance the budget.

Transfers & Debt Service accounts for 6% of the FY 2026 General Fund Budget and reflects an overall increase of $2.9 million or 69% from the FY 2025 Adopted budget. The FY 2026 budget includes the following items in this category:

- $760,600 for the annual debt payment for the 2014 Mall Drive Bridge project which will have annual debt payments through 2029.
- $600,000 for the annual transfer to the Public Works Capital Project Fund for the Pavement Management Program.
- $1,000,000 for the annual transfer to the General Capital Project Fund to help pay for future major capital projects.
- $740,341 transfer to the General Capital Project Fund and Municipal Building Authority Fund for debt service payments on the $10 million sales tax revenue bond issued for the City Hall project and $10 million CIB Bond for the City Hall parking structure.
- $3,500,000 for a transfer of Restricted Airport Fund Balance to pay for the completion of design for the Airport Terminal Expansion project. This transfer is one-time transfer and entire reason for the increase in the FY 2026 budget in the “Transfers & Debt Services” categories.
- $1,425,589 for an accounting entry for unbilled utilities associated with General Fund services use of water, sewer and energy services provided by the city’s Enterprise Funds.

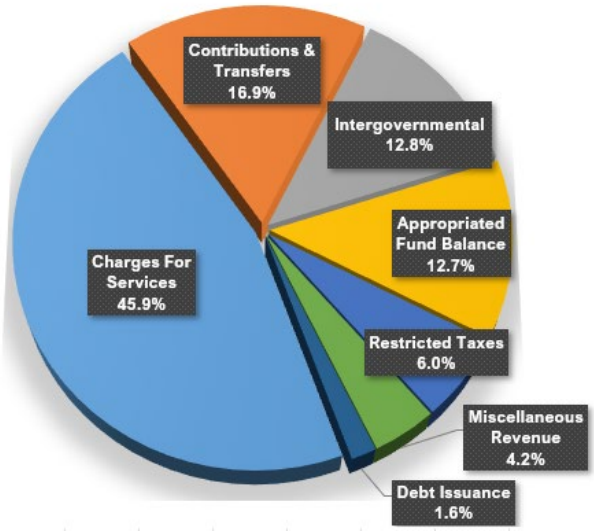
St.George
THE BRIGHTER SIDE

All Other Funds

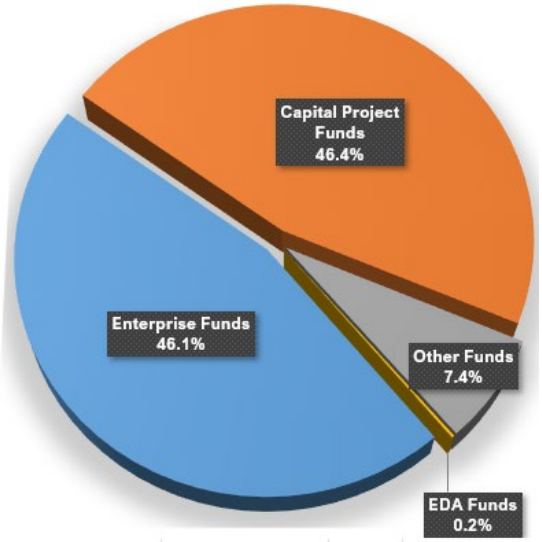
All Other Funds includes over 40 separate funds (business units) that are used to pay for the city's enterprise operations such as electric, water and sewer service, major infrastructure projects including new roads, utility lines, parks and city facilities, economic development activities and other miscellaneous services such as the Suntran Bus Service. These services are primarily paid for through fees charged to customers, grants, impact fees and other restricted revenues. These funds can be broken down into 4 major categories: Enterprise Funds, Capital Project Funds, Other Funds and RDA Funds.

All Other Fund Expenses for FY 2026 total $403,116,132, which represents a decrease of -$12.1 million or -2.9% from the FY 2025 Adopted Budget. The charts below show an overview of All Other Funds by funding sources and expenses by fund category.

FY 2026 All Other Funds - Funding Sources
$403,116,132



FY 2026 All Other Funds - Expenses
$403,116,132

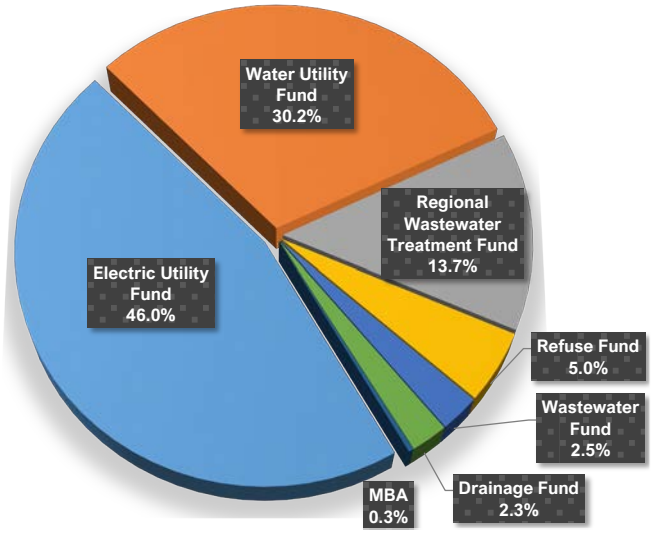


Enterprise Funds

Enterprise Funds are used to account for activities that operate similar to a private business (business-type activities) and charge a fee to the users that pay for the service provided. The services accounted for in these funds include St. George Power, water services, wastewater collection and treatment, refuse collection, and the storm water drainage system. The Enterprise Funds combined in the FY 2026 budget total $190,772,197 which is down slightly by -$635k from the FY 2025 Adopted Budget.

The next section provides a highlight of each fund included within this category.

FY 2026 Enterprise Funds
$190,772,197



Water Services – Fund 51

The purpose of the Water Department is to assure an adequate supply of potable water for the citizens of St. George and is responsible for the maintenance of culinary water distribution lines, storage tanks, and secondary water (irrigation) systems.



A rate adjustment was adopted for FY 2026 for a passthrough of a wholesale water rate increase of 15 cents per thousand gallons ($0.15/1,000 gallons) from the Washington County Water Conservancy District. The adopted FY2026 budget for the Water Dept. is $57,595,867.

The following significant projects are included in the adopted FY 2026 Budget:

- $9,000,000 for a new reservoir in the Graveyard Wash for the secondary irrigation system;
- $7,250,000 for several new and replacement water storage tanks including the Country Club storage tank, Stone Cliff storage tank, and old industrial area water tank.

Wastewater Collection (WWC) – Fund 52

The Wastewater Collection fund is responsible for collecting sewage from homes and businesses in the community and transporting it to the Regional Wastewater Treatment Plant. Customers pay one sewer rate to the City which includes both a local and a regional component. The current residential sewer rate is $21.65 per month which is comprised of $7.50 for the local rate; and $14.15 for the regional rate. A rate increase was adopted for FY 2026 for regional collection and treatment of $2.20 for a new total of $16.35 for regional and a grand total of $23.85. Commercial customers pay a commensurate rate calculated based upon their water usage. The total FY 2026 budget for WWC is $4,813,575.

Major projects for FY 2026 include:

- $550,000 Sewer combination cleaner truck replacement;
- $400,000 for Local Main Line Rehabilitation;
- $150,000 Sewer line extension to service customers on septic systems;
- $150,000 Sun river Lift Station Upsizing;
- $120,000 for Manhole Rehabilitation.

Energy Services – Fund 53

The Energy Services fund is the largest Enterprise Fund in the City. This fund is responsible for providing electric services to City residents and businesses located north of the Virgin River. Residents who live south of the river are served by Dixie Power. In FY 2026 increases for the energy consumption charge across many consumption tiers was adopted. The FY 2026 budget is $87,712,630 and the largest item in this budget is $43,889.382 to purchase wholesale power and gas.



Major projects for FY 2026 will provide redundancy and system reliability, and are necessary to support increased demand due to growth:

- $2,500,000 for a new Trailblazer Sub Station
- $955,000 for Bluff Street Power Relocation
- $800,000 for I-15 Transmission Power Relocation

Solid Waste – Fund 57

Solid waste collection and curbside recycling for residential customers in the City is handled by the Washington County Solid Waste District. The City bills and collects the monthly charge and remits funds to the Solid Waste District. The City bills approximately 39,802 residential customers for solid waste, of which approximately 27,860 also participate in the BluCan curbside recycling program. The total budget for FY 2026 is $9,476,474.



Drainage Utility – Fund 59

The purpose of this fund and fees is to account for maintenance and improvements related to the City's storm drain system. The residential rate is $7; and commercial customer rates are based on the amount of impervious surface area. The Drainage Utility fee is used for planning, designing, constructing and maintaining the city's storm water system. This fund's expenses are primarily in the form of transfers to other city funds to help pay for stormwater infrastructure repair and maintenance projects and to provide funding for equipment and operations to comply with the federal Clean Water Act and our National Pollutant Discharge Elimination System (NPDES) program for stormwater control. The total FY 2026 budget of this fund is 4,463,437.

Wastewater Treatment Plant (WWTP) – Fund 62

The WWTP is a regional facility owned by the City and responsible for treating wastewater from our city as well as from Ivins, Santa Clara, and Washington City. The WWTP treats 12.5 million gallons of wastewater per day (MGD). The regional portion of the residential sewer rate is $14.15 in the FY 2026 budget. The total FY 2026 budget for the WWTP is $26,120,434.

Major projects in the FY 2026 budget include:

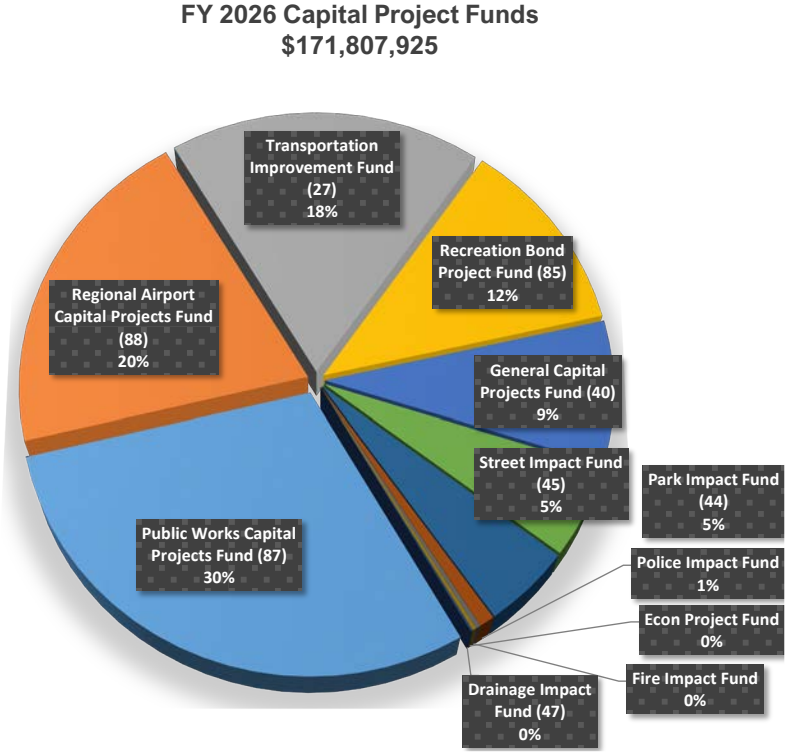
- $4,000,000 Riverside Dr. Sewer Main Replacement;
- $4,000,000 Waste Water Treatment Lab and Admin. Building;
- $2,750,000 for rehabilitation of clarifiers at the Wastewater Treatment Plant
- $2,000,000 to replace the South Woodsview Circle Sewer Line
- $1,684,200 to upsize from the area of 1132 S 2580 E (Seegmiller March) from 21/24-inch to 42-inch.

Municipal Building Authority Fund – Fund 43

The St. George Municipal Building Authority (MBA) was created in 1993 and is an enterprise fund used to account for lease purchase bonds issued for construction of various projects throughout the City, that will be owned by this fund and leased to back to other funds. The other funds make lease payments equal to the debt service on the related bonds. The FY 2026 Budget of $589,780 includes the completion of the City Hall parking structure and the associated debt service payments.

Capital Project Funds

Capital Projects Funds (CPF) are used to account for the resources used to acquire, construct, and improve major capital facilities, other than those financed by Enterprise Funds. The projects in these funds typically are multi-year projects which carryover from year-to-year until the individual project is completed. The principal source of funding is impact fees paid by developers to construct infrastructure related to growth, grants, and bond proceeds. The Capital Projects Funds combined for the FY2026 budget total $171,807,925 which is down -$20.7 million from the FY 2025 Adopted Budget.



The FY 2026 budget reduction for the capital project funds is mainly due to large projects coming to an end as the majority of work for the City Hall project, Fire Station #10, Fire Station HQ projects will be completed during the current fiscal year or near completion.

The below section provides highlights from the more significant funds within this category.

Transportation Improvement – Fund 27

This fund was created when voters authorized a 0.25% local highway option sales tax for transportation purposes in 1998. In 2007, the State increased the rate to 0.30% but removed non-prepared food from the base of products on which the tax is collected; however, the tax continues to be referenced as the "quarter-cent road tax". This fund also accounts for 0.10% of the 1/4¢ transportation and transit tax invoked in FY 2020. Expenses are primarily in the form of transfers to the Public Works Capital Projects fund to pay for transportation improvement projects. FY 2026's expense budget totals $31,210,000.

General Capital Projects – Fund 40

This fund is used to account for major multi-year citywide General Fund capital projects. At the end of each fiscal year, surplus funds in the General Fund, if available, are transferred to this account to be used for future one-time capital projects.

FY2026 expenditures total is $14,630,231. Major projects and/or transfers included from this fund for FY 2026 are:

- $7,926,676 for the completion of construction of the new City Hall.
- $3,500,000 for Police Dept. remodel and Expansion.
- $2,274,667 in transfers to the General Fund to pay for public safety vehicles and equipment.

Park Impact Capital Projects – Fund 44
This fund is responsible for new park and trail projects associated with demands created by new growth in the city. Impact fees are charged on new residential building permits and projects on the capital project list are funded as resources become available. The budget is $8,386,668 for FY 2026. The majority of this year's budget is for transfers to the Recreation Bond Project fund to support improvements to the city's trails, parks and park facilities.

Street Impact Capital Projects – Fund 45
The Street Impact Fund is for accounting for street impact fees paid to pay for the cost of new roadway projects caused by new development within the community. The impact fee is assessed on commercial and residential developments and collected at the time a building permit is issued. For FY 2026 the total budget is $9,360,000. The majority of expenses planned in this budget are to support street projects related to new development paid for in the Public Works Capital Fund (87).

Recreation Bond Project Fund – Fund 85
In November 2023 voters approved the Trails, Parks and Recreation General Obligation bond in the amount of $29 million to fund 33 different trail, park and recreation facility improvement projects. This fund was established to track the expenditure of these proceeds towards these projects. For FY 2026 the total budget is $20,234,168 and includes the below major projects:

- $8,900,000 for the Dixie Sunbowl project;
- $5,327,168 for Curly Hollow Park;
- $2,500,000 for Southern Hills Park;
- $3,507,000 for other parks, Canyons Softball Complex, Middleton Wash Trail, & Thunder Junction Phase II.

Public Works Capital Project – Fund 87
Money is transferred here from multiple other funds to pay for multi-year projects for new and replacement street and drainage system improvements. These funds include the Transportation Improvement Fund (27), Street Impact Fund (45), Drainage Impact Fund (47), Drainage Utility Fund (59), General Fund (10), and Transit Tax Fund (65). The budget for FY 2026 for this fund is $50,825,300 and primarily consists of transportation and drainage projects needed due to demands placed on our infrastructure from a growing community.

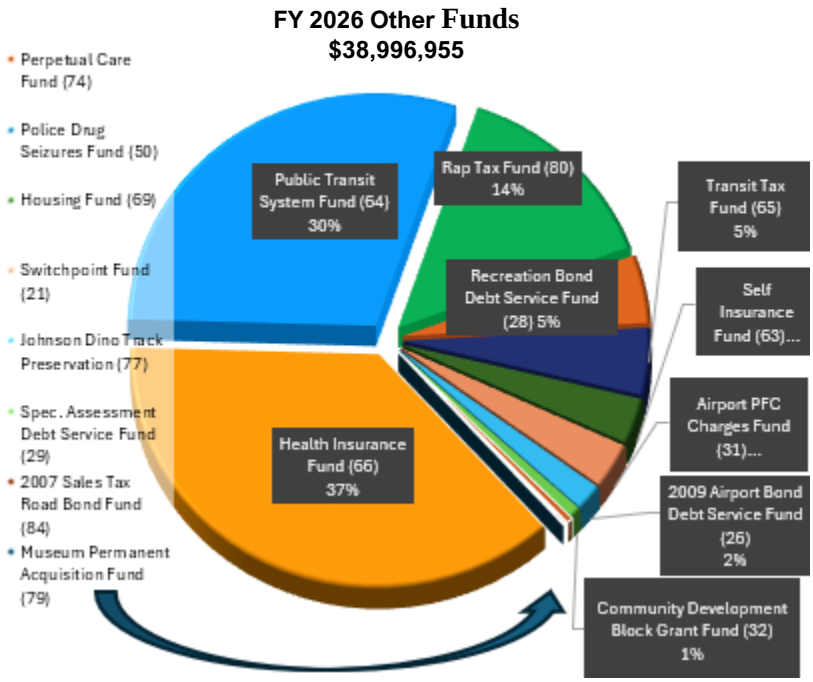
Major projects included for FY 2026:

- $20,000,000 for the construction of 1450 S extension to Crosby way (George Washington Blvd).
- $8,300,000 for the SR-7 trail project UDOT funded project.
- $4,500,000 for Gap Canyon Parkway
- $3,700,000 for Pavement Management
- $2,800,000 for Traffic Signals

Regional Airport Capital Project Fund – Fund 88
This fund accounts for significant airport improvement projects anticipated to extend over multiple fiscal years, and which are primarily funded by FAA Airport Improvement Program (AIP) grants and the City's Passenger Facility Charge (PFC) funds as the City's matching source to the federal grant. The budget for FY 2026 is $34,749,868 and includes the Air Traffic Control Tower, Parallel Taxiway-A, Terminal Expansion, and West GA Taxi Lanes Projects.

Other Funds

The "Other Funds" category encompasses Special Revenue Funds, Debt Service Funds, Fiduciary Funds, and various other activities that do not fall under the primary fund classifications. These funds are designated for revenues and resources that are legally restricted—whether federally, state-mandated, or locally—toward specific business purposes. Funding sources for these funds vary based on their intended use and may include federal grants (e.g., SunTran Public Transit System) or dedicated portions of local sales tax revenues (e.g., RAP Tax, Transit Tax). The source of funding is determined entirely by the unique purpose of each fund. For Fiscal Year 2026, the total budget for Other Funds is $38,996,955 representing an overall increase of $8.4 million compared to the FY 2025 Adopted Budget.



The major items for the FY 2026 include $2.5 million increase for the RAP Tax Fund for an increase in transfers and the Roller Rink project, $2.0 million in costs for Suntran due to anticipated construction of a new transit facility & cost of adding Sunday service, and $1.8 million for an increase in the Health Insurance fund due to rising insurance costs.

The below section provides highlights of some of the more significant funds in this category.

2009 Airport Revenue Bond Debt Service – Fund 26
This fund accounts for the debt service for the Replacement Airport bond issuance. This debt is serviced by Washington County as part of an interlocal agreement. The total budget is $701,900 for FY 2026.

Recreation Bond Debt Service – Fund 28
This fund is for the annual debt payment associated with the newly authorized $29 million G.O. bond for Trails, Parks and Recreation approved by voters November 2023. The FY 2026 debt payment is $1,840,250 which will be paid by a dedicated portion of the property tax as approved by the voters.

Community Development Block Grant – Fund 32
This fund accounts for federal Community Development Block Grant (CDBG) funds that come to the City through entitlement status. The funds can only be used for projects that benefit low-to-moderate income individuals. For FY 2026 Available grant funds are expected to be lower than FY25. The FY 2026 expenditure budget is $311,689. The only major project in FY 2026 is the final payment for a replacement fire apparatus.

Self-Insurance – Fund 63
This fund handles insurance premiums for the City's liability, property, and cyber insurance coverages. It also serves as a fund for those claims not covered by our insurance policies. Assessments are made to the

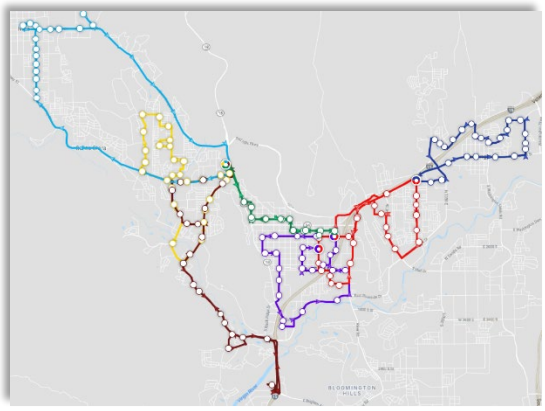
various departments based on a formula of coverages. Estimated expenditures for FY 2026 are $1,372,908 due to the higher number of claims and increased costs of insurance.

Health Insurance – Fund 66

The Health Insurance Fund accounts for the city's self-funded medical and other ancillary medical plans for city employees which are funded through bi-weekly payroll deductions from employees and contributions from the city based on the health insurance rates adopted each year. For FY 2026 the budget is $14,394,623 due to higher claims activity and anticipated medical inflation driving up the cost of insurance.

Public Transit System – Fund 64

This fund accounts for the City's public transit system. SunTran buses provide 40-minute route service on 7 main routes and 171 bus stops throughout St. George, Ivins, and Washington City from Monday through Saturday. The City also has the Zion route with 10 outbound and 10 inbound bus stops. The City is a designated Metropolitan Statistical Area and therefore revenues are mostly derived from Federal Transit Authority (FTA) grants which generally pay 50% of operating expenses and 80% of capital outlays. FY 2026's total budget is $11,551,477 and reflects funding for the second year of the Zion Route including $6 million for a new Transit Center.



Recreation, Arts, and Parks (RAP) Tax – Fund 80

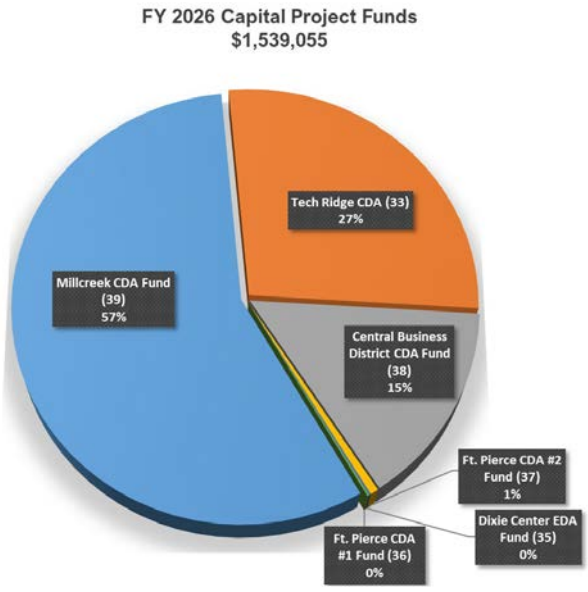
The RAP Tax is a 1/10 of 1% sales tax on non-food items approved by voters in November 2014 and in November 2024. RAP Tax revenues can be used to construct and operate city-owned and operated athletic fields, parks, trails, playgrounds, and arts facilities and to support both City programs and non-City cultural organizations to advance and preserve art, music, theater, dance, etc. The FY 2026 budget totals $5,427,279. For FY 2026 the majority of funds in this budget will be leveraged towards 2023 G.O. Bond projects.

Economic Development Agency Funds

The Economic Development Agency Funds are funds that operate under the St. George Neighborhood Redevelopment Agency (RDA) and account for revenue and expenses associated with promoting new capital investment and job creation activities within specific development districts created within the City. The RDA includes 4 active districts and 2 recently retired districts. The combined FY 2026 Adopted Budget is $1,539,055 which is up $806,946 from the FY 2025 Adopted Budget.

The increase in FY 2026 is due to the anticipated growth in the Tech Ridge CDA driven by the continued construction of the development and the 3050 East Sidewalk/Trial addition in the Millcreek Fund.

The below section provides highlights of the major funds in this category.



Central Business Community Development Area
This district was created in FY 2017 and includes property in the historic downtown area. This fund accounts for property tax revenues received from increased property values due to reinvestment in the downtown area. The City View multi-use residential (110-unit, 4-story apartment complex) and commercial project Advenire hotel; and the Joule Plaza mixed-use residential-commercial (197-unit, 4-story apartment complex) are two examples of projects completed in recent years which generate incremental tax revenues for this CDA. This district is a 15-year district and was invoked in January 2021 with tax increment revenues to begin in FY 2022. In October 2021, the RDA Board extended the district an additional 2 years to December 31, 2038. The FY 2026 budget for this fund is $228,955.

Millcreek Community Development Area
The Millcreek CDA was created during Fiscal Year 2017 to promote economic development activity in the Millcreek Industrial Park area. Taxes received from new developments and new growth will be used to assist commercial development in completing projects within this District and to also fund infrastructure improvements to attract businesses to the Millcreek Industrial Park. The only project in this fund will be to install a sidewalk and trail addition along 3050 East. The expense budget for FY 2026 is $875,375.

Tech Ridge Community Development Area
The Tech Ridge CDA was amended and invoked during FY 2024 to assist in funding infrastructure in order to promote economic development activity and job creation on Tech Ridge. Taxes received from new developments and new growth will be used to assist in the construction of public infrastructure necessary to serve the development. The FY 2026 budget for this fund is $422,015.

Conclusion

It is with great pride that City staff present the Fiscal Year 2026 Adopted Budget to the City Council and the St. George community. This budget reflects our continued commitment to implementing the vision, goals, and priorities established by the City Council. Staff across all departments have worked with dedication to ensure this budget sustains the high quality of services our residents expect. I want to express my sincere appreciation to every department for their contributions, and especially to our budget team for their exceptional work and leadership. The creation of this budget was a comprehensive process involving extensive analysis, thoughtful deliberation, and countless hours of collaboration to produce a document that will guide our city's progress in the year ahead.

Respectfully submitted,



John Willis
City Manager

COMMUNITY PROFILE

St. George is located in the extreme southwest corner of the state of Utah, on the Utah-Arizona border, approximately 300 miles southwest of Salt Lake City, Utah, and 120 miles northeast of Las Vegas, Nevada. St. George covers approximately 78.5 square miles and is intersected by Interstate-15, running north and south, with five on/off-ramps.

St. George was settled in 1861 by members of the LDS Church whose Mormon pioneers grew cotton in the warm climate and gave the area the nickname "Utah's Dixie." St. George incorporated in 1862 and is the county seat of Washington County and is the economic, social, and governmental hub of southwestern Utah.



St. George is a picturesque valley surrounded by impressive sandstone cliffs and is just a short drive away from the amazing Zion National Park which attracts over 4 million visitors annually. The regional backdrop has clear blue skies, clean air, and a friendly business environment.

At an elevation of 2,760 feet, St. George has a desert climate with mild, low humidity winters with over 300 sunny days per year which promotes year-round recreation and leisure activities for which St. George hosts hundreds of sporting events each year.



St. George is finishing its role as host city of the Ironman 70.3 North American Pro Championship in 2025. Over 2,200 athletes, including a large pro field, converge on southern Utah every May to compete in what has become internationally recognized as the Land of Endurance. All 50 states and nearly 40 countries are represented annually with a local economic impact of approximately $10.7 million per event. St. George is also home of the St. George Marathon (8,000 runners), the Huntsman World Senior Games (12,000 athletes from all 50 states and 20+ countries), and numerous local, regional, and state softball, baseball, and pickleball tournaments.

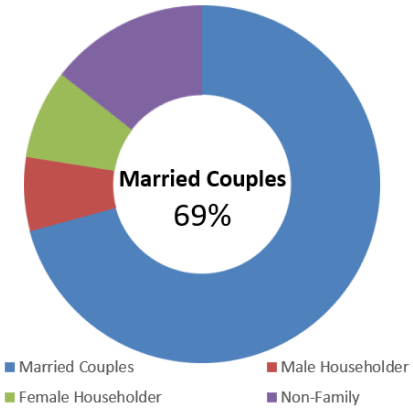


The 2020 Census showed that Utah led the nation for population growth at 18.4% since the 2010 census, outpacing the national figure of 7.4%. Between July 2020 and July 2021, St. George was the #1 Fastest Growing Metropolitan Area in the nation at 5.1%. As the 5th most populated city in Utah, St. George has also grown significantly and has a current estimated population of 110,270 (County-wide is about 211,896). St. George also ranked #2 for small cities in Milken Institute's Best Performing Cities in 2025.

The City provides a full spectrum of services to its residential citizens and commercial activities including police, fire, 911 dispatch center, streets, parks and trail system, recreation facilities and sports programs, power generation and power transmission, culinary and irrigation water, sewer collection, regional sewer treatment, public bus transit, municipal regional airport, golf courses, community arts facilities, cemeteries, community development services (subdivision approval, building permits and inspections), and commercial

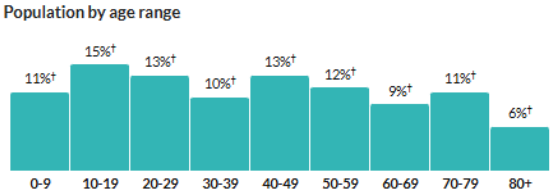
industrial parks. A snapshot of these services is shown in the "Service Statistics" section of this budget document.

St. George has around 38,886 households, (up from 37,515 the prior year) which have an average of 2.6 persons per household and of which 69% are married couples. In 2023, St. George was listed as #10 in the Best Cities for Families by Livability.com due to its low utility rates, low cost of living indexes, high percentage of kids, low crime, and a cost of living that's below the national average help make St. George one of the Best places for Families.



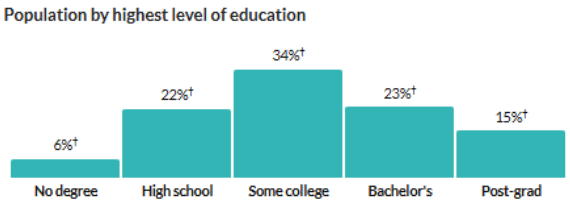
St. George is also a highly regarded retirement community and in 2023, 55places.com, a resource for individuals seeking active retirement communities, listed St. George as #3 for The Best Communities for 55+ Athletes. About 55% of the City's population is under the age of 40; and 43% are under the age of 30. St. George has a higher median age at 39 compared to the State of Utah at 32.1.

Approximately 72% of the population 25 years and over have attained some level of higher education, compared to 69.9% for the state of Utah. The percentage with a Bachelor's degree or higher is 37.5%, compared to 31.6% the prior year. The two largest higher education facilities located within St. George, Utah Tech University (UTU) and Dixie Applied Technical College (DXATC), are dependent on city services.



Utah Tech University (UTU) was founded in 1911 and as of fall 2024, it had 13,167 students enrolled in its 2023-2024 school year (up from 12,567 the prior year) with approximately 58.8% full-time students, and 82% enrolled are Utah residents. The student-to-faculty ratio is 23:1. UTU offers Associates Degrees (23); Bachelor's Degrees (56); Master's Degrees (7); and Doctorate Degree (1) programs. In January 2019 UTU received the status of a Division 1 "D1" university. UTU was formerly Dixie State University (DSU), and effective July 2022, changed to UTU to emphasize the school's greater focus as a Polytechnic university.

Dixie Applied Technology College (DXATC) is a 2-year college and was created in 2001 and is one of eight technical colleges in Utah. Their mission is *"Forward Thinking, Future Focused, Career Ready"* and DXATC offers Certificate Programs for almost 30 skills such as Auto Technician, Residential and Commercial Electrical, Culinary Arts, Emergency Medical Technician, Pharmacy Technician, and many others.





The Washington County School District provides public education for Kindergarten to 12th Grade. County-wide enrollment is approximately 33,269 of which 8,921 are online, and outside of its

boundaries. St. George makes up around 75% of the student population. Within the St. George area, we have 6 high schools, and approximately 22 elementary and secondary schools.



St. George Regional Hospital (SGRH) is the primary healthcare facility in St. George. SGRH is owned by Intermountain Healthcare and is the major medical referral center for southern Utah; northwestern Arizona, and southeastern Nevada. It is fully accredited by The Joint Commission and serves as a Level II Trauma Center, caring for almost all trauma patients (with the exception of major pediatric trauma). SGRH has over 350 physicians; over 2,600 employees; and 284 patient beds and includes a Health and Performance Center. In 2025 SGRH started construction of a three story, 42,000-square-foot expansion project to expand their current surgical wing. This project should be completed in 18 months. Out of 58 hospitals evaluated in Utah, U.S. News & World Report ranked SGRH as #2 for regional hospitals and as High Performing in 15 procedures and conditions. Healthgrades awarded SGRH for the Patient Safety Excellence Award in 2023 and 2022 and Outstanding Patient Experience Award in 2023, 2022, and 2021. Their Intermountain Precision Genomics won the Governor's Award for Innovation in 2019.



Approximately 7,500 businesses are located within St. George. WalletHub published an article on April 14, 2025, ranking St. George as #1 of the 2025's Best Small Cities for Starting a Business.

Well-known businesses which the city provides services to include SkyWest Airlines (headquarters), IHC Hospital (St. George Regional Hospital), Family Dollar Distribution Center, and many other industrial, retail, hospitality (hotels/motels), and professional services.

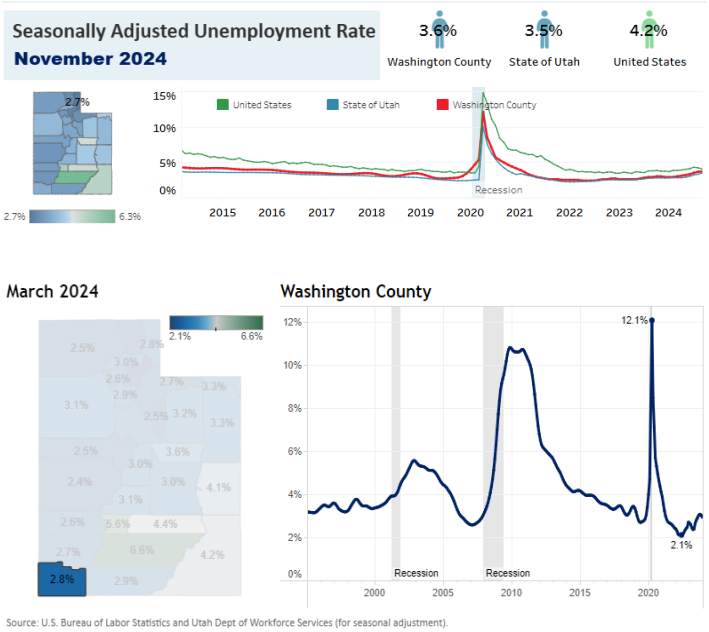
ST. GEORGE - MAJOR EMPLOYERS

EMPLOYER	INDUSTRY	EMPLOYEES
Intermountain Health Care(1)	Health Care	4,000-4,999
Washington County School District(1)	Public Education	3,000-3,999
Utah Tech University	Higher Education	2,000-2,999
City of St. George	Local Government	1,000-1,999
Wal-Mart (1)	Warehouse & Supercenters	1,000-1,999
The Home Depot	Home Improvement Center	1,00-1,999
SkyWest Airlines	Air Transportation	500-999
(1) Countywide		

Source: City St. George 2024 Audited Financial Statements

St. George is the largest city and regional hub of Washington County and comprises approximately 75% of the total employment in the County. The Utah Department of Workforce Services reported that "*following the COVID downturn, Washington County was back to job parity with pre-pandemic job levels in just 4 months and had two-year gains of 8.8%, compared to 3.4% for Utah"*. Between September 2023 and September 2024, Washington County saw a 3.7% Year-to-Year Change in Nonfarm Jobs, representing an increase of 3,187 jobs.

For February 2025, the unemployment rate for Washington County is 3.2%, down slightly from January 2025 at 3.3%. February 2025's unemployment rate of 3.2% still reflects a persistently tight labor market.



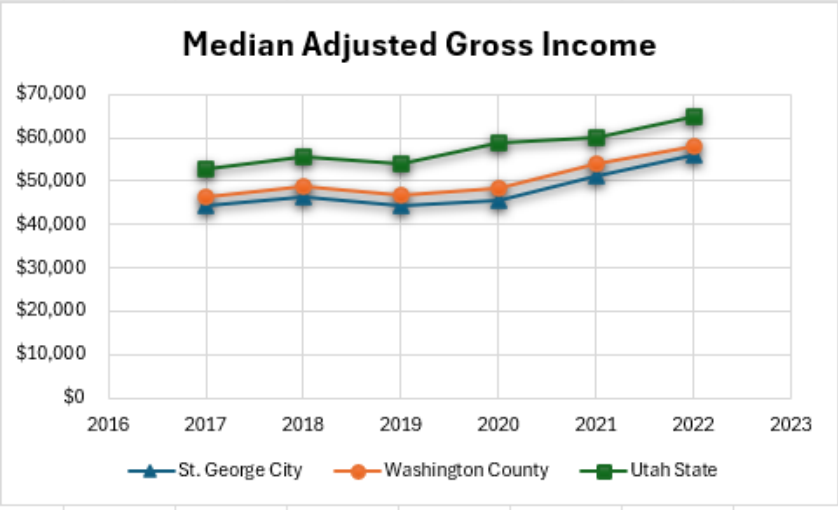
Source: Department of Workforce

Washington County Labor Statistics				
Year	Labor Force	Employment	Unemployment	Unemployment Rate
2011	56,035	51,056	4,979	8.90%
2012	57,282	53,326	3,956	6.90%
2013	59,503	56,217	3,286	5.50%
2014	61,644	58,956	2,708	4.40%
2015	63,905	61,371	2,535	4.00%
2016	67,474	64,981	2,493	3.70%
2017	70,817	68,367	2,450	3.50%
2018	73,929	71,412	2,517	3.40%
2019	76,056	73,806	2,250	3.00%
2020	79,208	75,007	4,201	5.30%
2021	83,600	81,174	2,426	2.90%
2022	87,249	85,075	2,174	2.50%
2023	91,377	88,839	2,538	2.80%

Source: Department of Workforce Services, Washington County Labor Force Data - Historical Data, Not Seasonally Adjusted (Annual Average)

Income statistics are typically presented based upon the most recently completed federal income tax return period; however data is not yet available for 2023 and therefore information for 2022 is provided. For 2022, St. George reported a total of $3,113,311,630 in Federal Adjusted Gross Income (AGI) in 2023, ranking 6th of 115 cities (with 1000 or more returns) in the state of Utah in this category. The 2022 average AGI per return was $86,715, ranking 63rd in the State, and the average Federal taxes paid per household was $9,413, ranking 58th. Average exemptions per household were 2.3. St. George City's 2022 Household Median Adjusted Gross Income MAGI) was $56,000; Washington County was $58,000; and the State of Utah was $65,000.

Median Adjusted Gross Income			
Year	St. George City	Washington County	Utah State
2017	$44,414	$46,328	$52,914
2018	$46,382	$48,730	$55,454
2019	$44,328	$46,817	$53,917
2020	$45,400	$48,200	$58,900
2021	$51,000	$54,000	$60,000
2022	$56,000	$58,000	$65,000



St.George
THE BRIGHTER SIDE

KEY CITY STATISTICS

	FY26	FY25	FY24	FY23	FY22
Citywide					
FT Staff	888	867	846	811	773
Public Safety					
Police Officers	155	153	144	137	119
Fire Fighters	83	79	79	67	55
Calls for Service (Police)	TBD	TBD	40,673	34,801	35,103
Average Priority Response Time (Police	TBD	TBD	7.50	8.33	8.24
Emergency Calls for Service (Fire)	TBD	TBD	8,750	8,926	8,637
Average Response Time (Fire)	TBD	TBD	7.55	9.37	8.00
Public Works					
Paved Roadway Miles***	TBD	475	472.62	472.5	458.4
Traffic Signals***	TBD	75	69	66	65
Airport					
Airport Enplanements	TBD	TBD	157,543	150,236	155,233
Utilities					
Power Customers*	TBD	34,371	34,052	33,325	33,735
Peak Energy Load (MW)	TBD	TBD	211	209	215
Water Connections	TBD	36,779	35,962	34,980	34,226
Miles of Waterline*	TBD	888	875	863	849
Miles of Sewer line*	TBD	556	547	540	533
Parks					
Parks*	TBD	51	51	50	50
Park Acres*	TBD	582	582	577	577
Miles of Paved Trails*	TBD	72	64.5	63.50	63.00
Miles of Unpaved Trails*	TBD	40	40	40	40
Recreation					
Recreation Facilities	36	36	36	36	36
Golf Courses	4	4	4	4	4

*FYTD (Fiscal Year To Date)
**Calendar year stats
***Estimate



BUSINESS PLAN

St.George

Fiscal Year 2026 Priority Areas



Preserve and improve public infrastructure & transportation. Improving traffic flow & mobility.



Community safety & security. Continue the public safety plan.



Maintain and improve basic core municipal services (public safety, infrastructure, streets, power, water and sewer).



Preserve and expand existing businesses and attract new businesses including updating commercial plans.



Financial stability & resiliency.



Maintain a highly qualified workforce.



Strengthen communication with citizens, businesses and stakeholders. Finish the website, share good news, educate.



Maintain the integrity of existing neighborhoods including completing the General Plan updates.



Develop and improve the city's recreation trails and recreational opportunities.

FY 2026 Business Plan Overview

The FY 2026 Business Plan for the City of St. George is a strategic tool created to support the city's long-term growth, vibrancy, and exceptional quality of life. This plan was developed to ensure that the City Council's vision is realized through proactive planning and strategic allocation of limited resources. It enables the City to focus on what matters most to residents and businesses while maintaining the character and livability that make St. George so special.

At its core, the Business Plan is a roadmap that connects vision to execution. By identifying specific objectives and strategies under each City Council priority, the plan provides clarity and focus for our city departments on the Council's direction, guiding their work throughout the fiscal year. It ensures that the daily operations and long-term initiatives of the organization are not only efficient but also purpose-driven and directly tied to the outcomes the City Council and community value most.

This plan also helps shift the annual budget process from a conversation solely about spending to one grounded in policy direction and service delivery. By linking each proposed investment to a defined strategy and objective, the Business Plan supports more transparent decision-making and strengthens accountability across the organization.

The Business Plan serves as a tool for performance management. Through quarterly progress updates, staff and Council can track the status of key initiatives, evaluate the effectiveness of strategies, and make timely adjustments when needed. This ongoing feedback loop reinforces the City's commitment to being responsive, results-oriented, and aligned with the community's evolving needs.

Ultimately, the FY 2026 Business Plan provides a shared framework to ensure every dollar invested and every action taken provides measurable value to the residents and businesses of St. George.

The business plan provides a direct link to the budget by identifying each strategy that has a budget impact or will be accomplished within current resources. This connection is illustrated below and will be seen throughout the business plan section of this document.

 = Budget Impact

No Icon = Strategy will be accomplished within current resources

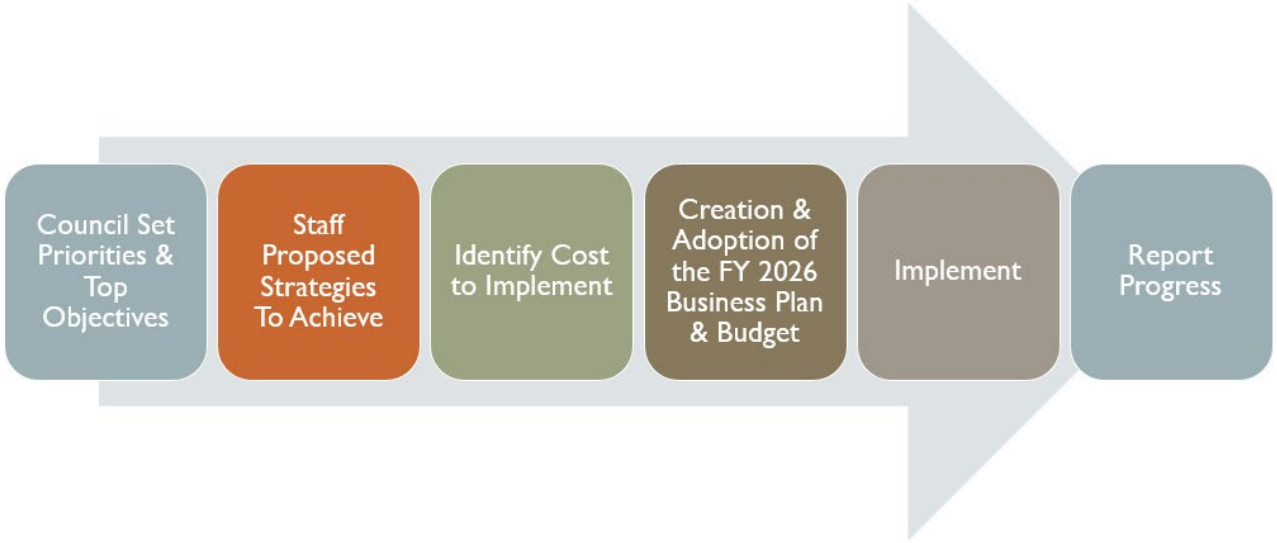
Business Plan Development Process

The development of the Business Plan began in December with a City Council survey designed to identify key priorities, emerging needs, and strategic focus areas for the upcoming fiscal year. Staff analyzed the survey results to identify recurring themes and areas of emphasis. Based on this feedback, staff collaborated across departments to develop a set of proposed objectives and supporting strategies intended to "move the needle" on the Council's stated priorities.

In late January, the City Council and city staff convened for a full-day goals retreat to review and refine the proposed objectives and strategies. This collaborative workshop provided an opportunity for discussion, clarification, and alignment. Throughout the day, feedback was collected through discussion and real-time surveys to capture Council insights and preferences.

Following the retreat, staff refined the Business Plan and developed cost estimates for each proposed strategy. In early March, the City Council and staff met again for a full-day budget retreat to review the fiscal impact of the Business Plan. Feedback from that session was incorporated into the final version of the plan to ensure continued alignment with the Council's direction.

The final FY 2026 Business Plan directly informs the recommendations in the FY 2026 Recommended Budget—transforming strategic priorities into funded action for the year ahead.



Vision, Mission, Values and Goals

Mission: We provide services that focus on people and advance a thriving community.

Vision: We are an active community, rich in culture with a diverse and vibrant economy that supports people doing great things.

Values: Integrity, Innovation and Efficiency, Professional and Personable Service, Teamwork, Excellence

Council Goals:

Be great at the basics: Deliver high-quality essential services.

Deliver exceptional experiences: Provide services and amenities that make St. George distinctive.

Support and sustain a strong economy: Create the environment that attracts and supports a diverse economy.

Encourage community and connection: Support opportunities for citizens to engage with the community and each other.

Maintain financial strength: Manage and leverage St. George's assets to ensure sustainability.

Sustain organizational excellence: Build and sustain a team and culture that makes St. George a destination employer for people who deliver excellence.

Priorities in Action

Preserve and Improve Public Infrastructure & Transportation. Improving Traffic Flow & Mobility.

Objective 1: Prepare and modernize utility infrastructure to address the evolving demands of population growth, regulatory changes, and technological advancements.

Strategy	Develop a plan to address the grid impacts from new technologies such as (electric vehicles, heat pumps, LED, etc...).
Strategy	Implementation of Water and Wastewater Master Plans: Construction of needed water tanks. Construction of Graveyard Wash Reservoir. Design Virgin River outfall sewer line replacement. Construct Millcreek sewer line replacement.
Strategy	Hire a full-time project manager to oversee capital projects.
Strategy	Construct expanded laboratory to ensure compliance with changing water and wastewater environmental regulations and expansion of the system.
Strategy	Phase one of a three phase project to implement an AMI Metering program for electricity service and complete AMI project for water services.
Strategy	Design and construct new substation in the downtown area.
Strategy	Begin substation and transmission line design for the Trails area (South Ledges).

Objective 2: Expand and enhance transportation options and infrastructure for the community.

Strategy	Roadway and Bridge Projects: Finish design and commence construction of the 1450 S (GWB) roadway and bridge. Commence construction on Gap Canyon Parkway.
Strategy	Pedestrian and Active Transportation Improvements: Complete the SR-7 Trail project. Complete the 700 E roadway and pedestrian improvements.
Strategy	Transit Service Enhancements: Introduce transit service on Sunday. Conduct a route and service study.

Priorities in Action

Preserve and Improve Public Infrastructure & Transportation. Improving Traffic Flow & Mobility.

Objective 2: Expand and enhance transportation options and infrastructure for the community. [Continued]

	Strategy	Update All Master Plans (Roadway, Trail, Active Transportation).
	Strategy	Airport enhancements: Complete design for expansion of the airport terminal. Complete land acquisition for parking expansion and runway protection zones. Program taxiway & ramps into the capital improvement plan.

Objective 3: Enhance transportation flow and safety by optimizing infrastructure, addressing critical gaps, and implementing data-driven improvements.

	Strategy	Continue corridor signal timing analysis and implement timing program improvements (100 S, 700 S, River Road).
	Strategy	Install safety-enhanced crosswalks at high-priority locations.
	Strategy	Continue ADA inventory and associated ADA ramp upgrades to meet ADA compliance (e.g., 4 to 12 ramps per year).
	Strategy	Evaluate and implement a crosswalk and street safety campaign.
	Strategy	Install sidewalks where gaps are located (e.g., Tonaquint Dr).
	Strategy	Complete design and construction of the Airport Traffic Control Tower.
	Strategy	Install special lights at traffic signals called "red light tattle lights" to help the police department to more easily identify red light runners.
	Strategy	Install traffic signals at 4 to 5 key locations.
	Strategy	Install sidewalk/trail on 3050 East from 750 N to 170 N

Priorities in Action

Community safety and security.

Objective 1: Maintain and/or lower the fire protection classification rating (ISO) (current rating of 3).

	Strategy	Begin the design phase for Fire Station 2 in the Tonaquint area.
	Strategy	Complete the replacement of Fire Station 1.
	Strategy	Develop a 10-year fire facilities plan with specific trigger points.
	Strategy	Invest in comprehensive and ongoing training for firefighters to meet or exceed ISO requirements.
	Strategy	Conduct regular inspections and maintenance of hydrants and water systems to comply with ISO standards and ensure reliable performance.
	Strategy	Strengthen Fire Prevention and Inspection Programs.
	Strategy	Continuously update fire policies, strategic plans, and training programs to address emerging risks and maintain compliance with NFPA and ISO requirements.

Objective 2: Enhance safety and security on trails and in parks.

	Strategy	ECHO Unit will focus resources on identified security and safety issues.
	Strategy	Continue to locate and remove encampments to ensure clean and safe trails.
	Strategy	Continue to collaborate with community partners on housing shelter referrals.
	Strategy	Continued VIPS patrol trails with UTV and on bikes to identify issues.
	Strategy	Replace aging ECHO Unit bicycle fleet.

Priorities in Action

Community safety and security.

Objective 3: Reduce traffic accidents at major intersections.

	Strategy	Traffic Unit will research and identify the top 5 high-collision intersections.
	Strategy	Focus traffic enforcement efforts at the top 5 high-collision intersections.
	Strategy	Increase staffing in Traffic Unit to focus additional attention on enforcement.
	Strategy	Purchase additional mobile digital speed signs and place them near accident-prone intersections.
	Strategy	Collaborate with other entities on traffic accident reduction (SUU) to include running an information campaign on safe driving.

Priorities in Action

Maintain and Improve Basic Core Municipal Services (public safety, infrastructure, streets, power, water and sewer).

Objective 1: Optimize services through investment in new equipment and new technologies.

Strategy	Leverage AI tools across the organization to improve operational efficiency. (GovAI, AI to redact records, AI for transcribing police body cameras).
Strategy	Invest in equipment that improves safety of employees across core service areas.
Strategy	Equip patrol vehicles with in-car cameras/ALPRs.
Strategy	Replace aging computer equipment for public safety (THOR).
Strategy	Continue to make investments in critical information technology infrastructure that supports frontline operations.

Objective 2: Replace aging city fleet to enhance efficiency and reduce maintenance costs.

Strategy	Continue to replace aging and outdated vehicles in the fleet as needed using the city's fleet maintenance scoring system and evaluation through the budget process.

Objective 3: Enhance services through improved customer service and community engagement.

Strategy	Implement ticketing software via Qualtrics Data Analytics to improve service tracking and resolution times.
Strategy	Evaluate and prepare plan to optimize existing development software to ensure a seamless customer experience.

Priorities in Action

Maintain and Improve Basic Core Municipal Services (public safety, infrastructure, streets, power, water and sewer).

Objective 3: Enhance services through improved customer service and community engagement. [CONTINUED]

Strategy	Continue to create consistency in the timing of application to permit and report on progress.
Strategy	Finalize and achieve law enforcement accreditation to enhance trust and professionalism.
Strategy	Continue to provide community services such as smoke detector battery replacements to increase resident safety.
Strategy	Expand public education and fire prevention programs to enhance community awareness and reduce fire incidents.
Strategy	Utilize the ECHO unit to Coordinate community outreach efforts and establish responsibilities.
Strategy	Continue to engage with community groups to build trust.
Strategy	Increase communication with General Aviation & airlines about airfield projects affecting standard airport usage.

Objective 4: Enhance services through investments in staffing.

Strategy	Utilize over hires to ensure adequate staffing is maintained for Patrol.
Strategy	Add 3 Battalion Chiefs, 1 Training Officer, and 1 Administrative Officer to meet operational demands in fire services.
Strategy	Evaluate the need to expand the city's overtime callback program for the fire department.
Strategy	Add 1 Captain, 1 Lieutenant, and 1 Admin Manager to ensure efficient and effective support on administrative duties.
Strategy	Continue to improve the technical response capabilities of the fire department and regional team.
Strategy	Bring on new Journey Meter Technician position to improve metering of wholesale and retail meters.
Strategy	Increase staffing at the airport to respond to extended service hours and increased airport traffic.

Priorities in Action

Maintain and Improve Basic Core Municipal Services (public safety, infrastructure, streets, power, water and sewer).

Objective 4: Enhance services through investments in staffing. [CONTINUED]

Strategy	Add 1 Full-time electrician to maintain lighting systems to FAA standards.
Strategy	Add 1 Full-time custodian and 1 full-time facilities technician to maintain service levels to support growth.

Objective 5: Promote water & energy conservation and sustainability.

Strategy	Implement and promote water conservation programs and sustainable practices in coordination with regional partners to ensure long-term water resource management.
Strategy	Transition meter reading efforts to leak detection and metering audits.
Strategy	Actively promote the Eye On Water App to encourage water conservation.
Strategy	Foster public awareness of water and wastewater-related issues through educational programs, workshops, and transparent communication about services, rates, and sustainability efforts.
Strategy	Conduct a public information campaign on proper wastewater disposal practices, including avoiding fats, oils, and greases in drains, to reduce system maintenance needs and environmental risks.
Strategy	Add 1 FT Pre-treatment Technician to inspect and educate commercial users on harmful discharges.
Strategy	Evaluate energy efficiency programs and explore incentives to help residents lower utility costs. Present 3-5 recommendations to management.
Strategy	Develop a public outreach strategy to educate residents on energy efficiency, safety, and the benefits of recent utility investments.

Priorities in Action



Preserve and expand existing businesses and attract new businesses including updating commercial plans.

Objective 1: Strengthen Support for Local and Small Businesses.

Strategy	Create a "business pulse survey" using Qualtrics to provide insights on strengths, challenges, opportunities and threats that are facing our local businesses and our community.
Strategy	Create a plan for improved wayfinding signage to help businesses and parking areas gain more visibility in the downtown area.
Strategy	Actively engage with the Downtown business alliance.
Strategy	Continue investment as a Platinum Investor in the St. George Area Chamber of Commerce and measure ROI through established KPIs.
Strategy	Promote local business through social media.
Strategy	Support legacy events that attract external visitors and generate revenue for local businesses (e.g., St. George Marathon, Huntsman World Senior Games).
Strategy	Evaluate regulations for small businesses and start-ups.

Objective 2: Improve opportunities for local businesses to work with the city.

Strategy	Improve educational resources on the city's procurement processes/how to bid for local businesses through the city's website.
Strategy	Create a local vendor list through the use of the city's Bonfire software.

Priorities in Action

Preserve and expand existing businesses and attract new businesses including updating commercial plans.

Objective 2: Improve opportunities for local businesses to work with the city. [CONTINUED]

Strategy	Actively encourage departments to seek bids from at least one local vendor for smaller dollar purchases.
Strategy	Implement a marketing campaign on "How to do business with the city".
Strategy	Engage with the chamber and other business groups to educate on the city's procurement process and bidding requirements.

Objective 3: Foster Economic Diversification.

Strategy	Continued support of 1 Million Cups, staff time, involvement on committee, and sponsorship.
Strategy	Participation in workforce initiatives such as Future Ready Utah.
Strategy	Increased involvement in Southern Utah Economic Alliance.
Strategy	Continued participation on boards key economic development organizations including Utah Alliance for Economic Development and Utah Urban Land Institute.
Strategy	Update Economic Development page to include resources and information for entrepreneurs.

Priorities in Action

Financial stability and resiliency.

Objective 1: Maintain a low property tax rate.

Strategy	Continue annual fee studies as part of the budget process to ensure proper cost recovery for key services from direct service recipients.
Strategy	Complete fee studies for development services, business licenses and impact fees.
Strategy	Pursue alternative funding sources including: grants, TRT, and a dedicated sales tax for fire.
Strategy	Encourage and implement creative solutions to funding needs (example arts gala to help fund the arts, adopt a park to help with maintenance costs).
Strategy	Continue the Managed Competition program to evaluate the cost efficiency and effectiveness of city services.
Strategy	Continue in-depth evaluation of the budget through the budget process to ensure the most efficient and effective use of resources.
Strategy	Evaluate and implement a targeted training program for key leadership positions that focuses on supporting resource efficiency and decision making.

Objective 2: Continue transparency in the budget process and in financial reporting.

Strategy	Implement an expanded social media campaign to enhance public understanding of the city's budget and finances.
Strategy	Organize an engaging and interactive budget open house for the FY 2026 budget.
Strategy	Continue the Budget in Brief and introduce the 'Popular Annual Financial Report'

Priorities in Action

Financial stability and resiliency.

Objective 2: Continue transparency in the budget process and in financial reporting. [CONTINUED]

Strategy	Review and improve the budget and finance sections of the city website to ensure user-friendly navigation, comprehensive information for greater public accessibility and understanding, and opportunities for input.
Strategy	Continue benchmark analysis of the city's tax rates and fees for service and communicate through the Budget in Brief and city website.
Strategy	Continue quarterly reporting on staff's progress in achieving the City Council's priorities.

Objective 3: Enhance financial policies and practices to improve accountability, compliance, and operational efficiency.

Strategy	Review and update the city's financial policies and consolidate into a comprehensive financial policy document.
Strategy	Implement annual training opportunities for staff city-wide on cash handling, procurement, budgeting and other financial related topics.
Strategy	Conduct a detailed evaluation of personnel needs, workloads, responsibilities, and the segregation of duties within the Finance Department, using the findings to recommend and implement staffing adjustments and process improvements for more efficient and effective service delivery.
Strategy	Expand and standardize the use of financial dashboards and reporting through Power BI to improve the efficiency, transparency, and accessibility of financial performance data across the organization.

Priorities in Action

Maintain a highly qualified workforce.

Objective 1: Improve the city's culture and reinforce employees doing great things.

	Strategy	Continue implementation of the Be Brighter Employee Recognition Program.
	Strategy	Implement an annual tenure recognition breakfast.
	Strategy	Conduct an employee satisfaction survey to gather feedback on workplace culture and employee needs, with a clear action plan to address key findings.
	Strategy	Guide our internal culture through highlighted Fundamentals, creating a positive work environment and strengthened morale.
	Strategy	Continue the city's wellness program to support employees' physical and mental health.

Objective 2: Encourage the development and growth of city employees.

	Strategy	Utilize the Be Brighter Committee to explore and implement ideas for employee professional development.
	Strategy	Evaluate and update the city's tuition reimbursement program to ensure the program effectively supports employee development.
	Strategy	Continue investment in employee training to support employee skill development, job knowledge, and leadership.
	Strategy	Continue to hold monthly city-wide supervisor training and provide ad-hoc training as needed to strengthen management capabilities and provide education on a number of critical topics..

Priorities in Action

Maintain a highly qualified workforce.

Objective 2: Encourage the development and growth of city employees. [CONTINUED]

	Strategy	Expand the police department training unit to better meet departmental needs.
	Strategy	Host training courses in the police department to provide more employees with sought-after training opportunities.
	Strategy	Evaluate and implement a bilingual pay incentive to support service delivery and recognize employees with critical language skills.

Objective 3: Maintain competitive pay and benefits.

	Strategy	Fund and implement a market and merit adjustment for FY 2026 to attract and retain qualified and exceptional employees.
	Strategy	Continue to evaluate the benefits package offered to city employees to ensure the city continues to be competitive in the benefits offered.
	Strategy	Continue to support departments in the evaluation of their staffing needs including review of organizational charts, jobs duties, and progression to ensure pay aligns with responsibility and the organization is structured to effectively provide service.

Priorities in Action

Strengthen communication with citizens, businesses and stakeholders. Finish the website, share good news, and educate.

Objective 1: Bolster awareness, interest, participation and engagement of residents, business and community leaders in city programs and activities.

	Strategy	Enhance the information shared on the city's website through Qualtrics analytics, implement a "how can I help menu", hold bi-weekly meetings for feedback, and conduct monthly audits.
	Strategy	Coordination with public safety on emergency communication activities including participation in Washington County PIO meetings and semi-annual meetings with departments.
	Strategy	Obtain CEC-TV's best features on city events and initiatives and add funding to continue these types of features directly through the city.
	Strategy	Fully implement software tools to track internal requests and establish key performance indicators (KPIs) for monitoring progress.
	Strategy	Explore enhancements to the city's publicly available map on the city website to provide additional information on development related projects, city projects, and street closures.
	Strategy	Continue production of the St. George newsletter and actively work to increase subscriptions and the open rate.
	Strategy	Continue the weekly Mayor messages to keep residents informed and engaged.
	Strategy	Continue production of the City at Work public information series.

Priorities in Action

Strengthen communication with citizens, businesses and stakeholders. Finish the website, share good news, and educate.

Objective 2: Produce quality communication that adheres to industry best practices and standards.

Strategy	Hold monthly Public Information Team meetings to identify and promote key events and initiatives.
Strategy	Create social media content calendar for Main City accounts to help guide promotional timelines.
Strategy	Maintain a centralized spreadsheet of key users and administrators for all City social media platforms.

Objective 3: Unify City communication outreach efforts under a shared philosophy.

Strategy	Develop and implement a comprehensive city communications policy to ensure consistency.
Strategy	Update the city style guide to reflect modern standards and align with branding efforts.
Strategy	Update city branding folder to include approved PowerPoint templates, letterhead, simple social media post collateral and approved city photography.
Strategy	Lead marketing efforts for key city assets such as SGU, City Hall, Recreation Center, and Sand Hollow Aquatic Center.

Priorities in Action

Strengthen communication with citizens, businesses and stakeholders. Finish the website, share good news, and educate.

Objective 4: Increase employee awareness and build organizational confidence in City values.

Strategy	Tell the stories of our city employees through articles, videos and/or social media posts.
Strategy	Develop effective communication methods for reaching all levels of employees.
Strategy	City Manager Message on a quarterly basis.
Strategy	Promote the city at work series internally to city staff.

Priorities in Action

Maintain the integrity of existing neighborhoods including completing the General Plan updates.

Objective 1: Update the General Plan.

Strategy	Finalize and adopt the General Plan.
Strategy	Create yearly plan to achieve General Plan.

Objective 2: Implement the Downtown Area Plan (DAP) (residential).

Strategy	Update RCC code to match Traditional Neighborhood.
Strategy	Update residential code to match Connected Neighborhood.
Strategy	Update ADU code to correlate with Downtown Area Plan.
Strategy	Update parking code to correlate with Downtown Area Plan.
Strategy	Improvements to downtown cemetery

Objective 3: Implement the Downtown Area Plan (DAP) (commercial) to enhance placemaking, economic development, and support multi-modal transportation.

Strategy	Update commercial code for Lively and Connected Corridor.
Strategy	Create code for mixed use for Lively and Connected Corridor.
Strategy	Update Master Trails Plan to enhance downtown Urban Trail System.

Priorities in Action

Maintain the integrity of existing neighborhoods including completing the General Plan updates.

Objective 3: Implement the Downtown Area Plan (DAP) (commercial) to enhance placemaking, economic development, and support multi-modal transportation.

Strategy	Redesign Tabernacle St to better accommodate driving, biking, and walking from 300 W to 700 E.
Strategy	Provide vehicle barrier options on Main St (between Tabernacle and SG Blvd) as possibilities.
Strategy	Include the Downtown "Urban Trail" concept in the master plans as approved in the downtown plan.

Priorities in Action

Develop and improve the city's recreational trails and recreational opportunities.

Objective 1: Ensure financial sustainability and capital growth for city golf courses.

Strategy	Increase golf fees including loyalty card to align with service enhancements and operational costs.
Strategy	Limit loyalty card eligibility to Utah residents to prioritize local users.
Strategy	Restrict tournament earnings to be spent within 1-year.
Strategy	Implement waiting list software to minimize cancellations and optimize scheduling.
Strategy	Limit the number of tournaments per course to manage scheduling and course conditions.
Strategy	Create a 5-year financial plan with targets for cost recovery, a set contribution/payback amount to the General Fund, and establishment of an annual contribution towards future capital needs in Golf.

Objective 2: Strengthen the City of St. George's Trail connectivity by linking key routes.

Strategy	Identify the most critical areas where trail links are missing and prioritize those connections.
Strategy	Organize community meetings to gather input on potential trails to ensure that these trails will serve the needs of the community.
Strategy	Install cohesive signage that improves trail navigation, safety, and accessibility for all users.
Strategy	Continue to work with local developers to integrate trails into new developments.
Strategy	Update Trails Master Plan.

Priorities in Action

Develop and improve the city's recreational trails and recreational opportunities.

Objective 3: Implement Year Two of the G.O. Bond.

Strategy	Finish Sun Bowl design and begin construction.
Strategy	Finish design of Curly Hollow Adventure Park and begin construction.
Strategy	Construct Southern Hills Park.
Strategy	Finish Canyons Softball Complex improvements.
Strategy	Construct Middleton Wash Trail.
Strategy	Complete design work for Thunder Junction Phase 2 and Lizard Wash Park.

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BUDGET & POLICIES OVERVIEW

St.George

BUDGET PROCESS AND GUIDE

The City of St. George budget is a foundational policy document that outlines how financial resources are allocated to support community priorities. Beyond charts and figures, it reflects strategic investments in services, infrastructure, and quality of life. Revenues—such as local sales tax, property tax, and state-shared funds—are transformed into visible outcomes like repaved roads, improved parks, and expanded public services. This section aims to help residents, stakeholders, and decision-makers understand how the budget is developed and how it serves as a roadmap for the City's continued growth, sustainability, and service excellence.

What is a Budget?

In the simplest terms, budgeting is the process of allocating finite resources to the prioritized needs of an organization. Governmental budgeting allocates resources to public services and projects. Because it determines the total amount of taxes levied and on whom, governmental budgeting also allocates the burden of taxation. Budgeting balances the resources drawn from the public against the demand for services and projects, keeping taxes within acceptable limits and ensuring services are sufficient to allow for economic growth and social stability. Budgeting helps policy makers set goals, assists program managers and department heads to improve organizational performance, and ensures that both the elected and appointed officials are accountable to the public. The budget sets forth a strategic resource allocation plan that is aligned with City Council priorities, strategic initiatives, community goals, preferences, and needs. The budget is a ***policy guide***; a ***financial plan***; a ***communication tool***; and an ***operations guide***.

Developing a budget is a complex process of balancing various interests and demands for services with available resources. The complex process has shaped diverse types of budgeting, of which several budget types have evolved: 1) line-item budgeting, 2) performance budgeting, 3) zero-based budgeting, and 4) priority-based budgeting. The City of St. George's budget primarily resembles the basic line-item budget:

- ✓ ***Line-Item Budgeting***

  Line-item budgeting is the format associated most with budgets. This type of budgeting focuses on the input of resources as they relate to the production of services. The budget format depicts department expenditures as a list of items that will be purchased using allocated resources. For this reason, department goals, objectives, workload indicators, and performance measures are also included along with line-item details for key service areas.

Budget as a Policy Guide

The budget functions as a policy guide by indicating the City's priorities. The budget is connected to a mission statement and goals, and the number of resources allocated to a specific department, program, or service indicates what is considered important by city officials and in turn the citizens. The budget document includes the City's financial policies to provide citizens with information on the policies that guide the use of public funds.

Budget as a Financial Plan

The most basic element of the budget, displaying the balance between revenues and expenditures, acts as a financial plan. It outlines what revenues are expected and how the City intends to use those resources. Examining revenue and expenditure trends from past budgets helps form a financial plan for future budgets, which ensures the City is accurate in projections to help maintain strong fiscal standing.

Budget as a Communications Tool

As a communication tool, the budget serves to hold the City accountable. The budget provides the public with information regarding how their tax money is being spent. Citizens can see whether elected officials are setting priorities based on their requests by reviewing the number of resources being allocated to specific programs and services. Citizens can also see if their tax money is being used efficiently and effectively by reviewing each department.

Budget as an Operations Guide

As an operations guide, the budget outlines the estimated amount of work to be done and services to be provided and the cost associated with doing so. The budget indicates which departments are responsible for programs and services. It provides the departments with the number of resources they must perform their responsibilities and represents the legal authority to spend money. It allows the Mayor and City Council, the City Manager, and Department Heads the opportunity to reassess goals and objectives and the means for accomplishing them. Some of these objectives include:

- ✓ Provide a framework for sound fiscal management.
- ✓ Ensure that revenue and expenditure projections are prepared based upon historical data, economic forecasts, and staff knowledge and experience.
- ✓ Enhance prioritizing, strategy, and planning for both short-range and long-range needs.
- ✓ Balancing resources with appropriate levels of service.
- ✓ Compliance with state code and statutes.

Budget Roles

The **City Manager's** role is to oversee the budget process as the City's Chief Budget Officer, making sure the budget is balanced and that expenditures are within projected revenues. The City Manager prepares a tentative budget (Proposed budget) which is presented to the Mayor and City Council on or before the first regularly scheduled meeting in May of each year. The City Manager also holds the Departments accountable for expenditure, making sure they are within departmental budget appropriations.

The **Department Heads'** role is to prepare budget requests based on available revenue and the policy direction they have been given. Department Heads also perform an annual review and update user fee amounts and associated revenues if the services they provide are funded by the fee. Department Heads are also responsible for making sure their department's expenditures are within budget appropriations.

The **Budget Team's** role, performed by the Assistant City Manager, Budget Manager and the Assistant Budget Manager, is to compile and prepare the tentative and final budget document under the direction of the City Manager, Mayor, and City Council. This includes reviewing departmental budget requests, available resources, and making recommendations for balancing the budget.

Budget Process Summary

The budget process generally starts in December and is substantially completed by the end of the following June. During this seven-month period, resources from all levels of management - from the "ground-up," to division managers, to department heads, to Human Resources, to the City Manager, Mayor and City Council; are all integral in order to prepare, submit and provide input, review and discuss, hold meetings, prioritize, assimilate, and finally adopt a sound annual City budget, while also meeting the time lines and other requirements outlined by State Law. The Budget Calendar and Budget Timeline following this section provide snapshots of how the responsibilities and process interrelate.

- An Annual Budget Memo from the Budget Team to the Department Heads, Managers, and Supervisors which includes the Budget Timeline and Calendar and advises of any significant changes to the standard process.
- A budget strategy planning session with the Mayor and City Council to understand and establish their priorities.
- Budget training sessions for Department Heads, Managers, and Supervisors involved in the budget process.
- A budget retreat with Department Heads and the Mayor and City Council to review priorities, goals, anticipated challenges and also to review budgeting policies and process, and timeframes.
- Departments submit expenditure and revenue budget requests and supporting documentation.
- Financial capacity analysis and Revenue forecasting.
- Needs assessment, level of service analysis and cost projections for personnel, operating, and capital cost requirements.
- Departments meet with the City Manager and Budget Team to review budget requests.
- Recommendations from the City Manager, the Budget Team, and Department Heads.
- A review of the tentative budget with the City Council, City Manager, and Department Heads.
- Adoption of the tentative budget on or before the first regularly scheduled meeting of the governing body in May of each year as set forth in section 10-6-111, Utah Code Annotated.
- Adoption of the budget by resolution or ordinance on or before June 30 of each fiscal year and if a tax increase is contemplated, the budget must be adopted by September 1.
- A copy of the final budget must be certified and filed by the Budget Officer with the State Auditor within 30 days after adoption.
- Budget amendments requested anytime that an expenditure overage or a revenue shortfall is anticipated; or an unexpected project requires funding and approval.
- The City Manager may approve budget transfers of all or part of any unencumbered appropriation balance among programs within a department, or within a fund at any time during the fiscal year.

Budget Forms

Preparing the City's annual budget is quite a complex process. The City has 14 departments consisting of over 100 different divisions which contribute to 40+ different funds. Collectively, the City has approximately 500 revenue accounts and over 2,200 expenditure accounts. The final budget document is over 400 pages and is ultimately the City's blueprint which guides decision-making for determining staffing levels; funding employees' compensation plans for over 800 full-time employees; funding for part-time and seasonal employees; providing basic services and quality-of-life amenities to our citizens and funding associated operating expenses and equipment; and creating projects which sustain or enhance our community.

To facilitate the process, manage a significant volume of data and information, and establish priorities, City management complete worksheets for the following items:

- ✓ Revenue Worksheets to review historical revenues and trends; analyze and determine the extent by which revenue(s) adequately fund both direct and indirect costs of services and/or facilities to which they are associated; allows for an annual review of rate or fees charged for services.
- ✓ Full-Time Position Request Forms to establish the justification, associated expenditures, and allow the Human Resource Dept. to review how the position fits within the City's compensation program.
- ✓ Materials & Supplies Detail Forms (Operating Expense Worksheet) is required for operating expense line-items which are $25,000 or more.
- ✓ Capital Outlay Worksheets both at an Individual and Summary level to provide project description, justification, timing, identification of funding source (fees, grant, debt, etc.), prioritization, and provide a 5-year projection.

St.George

CITY OF ST. GEORGE

FISCAL YEAR 2025-26 BUDGET TIMELINE

December 2 (Monday)	**Budget Kickoff:** Budget training held Operating and Capital budgets open Budget memo and forms distributed
January 30 (Thursday)	Goals Retreat with City Council
February 3 (Monday)	New position requests due to Budget. Soft close for capital budget.
February 4 (Tuesday)	Personnel budgets and capital budgets will be made available in operational budget within Cleargov.
February 21 (Friday)	**Budget Items Submitted to Budget Team:** All budget entry within Cleargov (operating & capital). Master Fee Schedule changes. General Fund Revenue Surveys. Department Goals.
March 4 (Tuesday)	Budget Retreat with City Council.
March 7 (Friday)	City Manager, Finance Team, and Budget Team meet to determine General Fund revenues.
March 17 (Monday)	Draft budget delivered to City Manager.
March 21 to April 4	City Manager meets with Departments to review FY 2026 budget requests.
April 11 (Friday)	Proposed budget finalized. (No changes after this date).
April 17 (Thursday)	Budget delivered to departments (ClearGov).
May 1 (Thursday)	Proposed Budget presented to City Council.
May 14 (Wednesday)	City Council Budget Work Meeting.
May 22 (Thursday)	City Council Tentatively adopts the Budget and sets public hearing dates.
May 29 (Thursday)	Budget Open House.
June 5 (Thursday)	1st Public hearing on Final Budget.
June 19 (Thursday)	Public hearings for Enterprise Fund Transfers and Unbilled Utilities. Public hearing (2nd hearing) for the Final Budget. Public hearing for amendments to the current year budget. Adoption of the tax rate and final budget.
July 18 (Friday)	Budget transmitted to State Auditor.

ORGANIZATION OF THE BUDGET DOCUMENT

Through the budget, the City of St. George demonstrates its accountability to its residents and customers. This section provides the reader with a basic understanding of the components of the budget document and what is included in each of these components. The budget document includes six major areas:

1. The **City Manager's Budget Message** provides a comprehensive overview of St. George's financial plan for the upcoming year. Serving as a formal transmittal letter, it outlines major initiatives and investments included in the proposed budget. The message details how national and local economic trends impact the City and explains the assumptions used in developing the budget, including revenue constraints and economic conditions. It also addresses significant changes from prior budgets, the challenges ahead, and how we are planning for continued growth.

2. The Business Plan is a key component of St. George's budget, linking the City Council's vision for the community with the day-to-day work of departments. Developed collaboratively with the City Council and staff, it sets clear objectives and strategies to guide resource allocation and project priorities. By aligning investments with community priorities, the plan enhances transparency, accountability, and performance tracking. It ensures tax dollars are used effectively and helps turn strategic vision into measurable results—supporting responsible growth and the high quality of life our residents expect.

3. The **Budget Process** explains the purpose of the budget, why it is needed, and the development processes and forms, budget calendar, fund structures, and financial policies for revenues and expenditures.

4. The **Financial Overview of the Consolidated City Funds** includes the appropriate fiscal year Consolidated Revenue & Expense Summary for all funds which illustrates the combined financial picture of all funds of the City and is then followed by an overview of the anticipated impacts to fund balance by fund during the current fiscal year and the next fiscal year.

Accounting Basis for the City's Annual Financial Report (AFR) and Cash-Basis for Budgeting
The budgets reflect the actual total final revenue and expense amounts by line-item for the previous fiscal year; estimated amounts for the current year; and budgeted amounts for the current year and next year's budgets. For the previous fiscal year, the amounts reflect the audited amounts reported in the City's Annual Financial Report (AFR); however, certain account types will be adjusted for budgeting purposes to convert the total to a cash-basis amount. Examples of the adjustments are:

- Equipment and Improvements Capitalized as Assets
- Inventory Adjustments
- Depreciation and Bond Amortizations or Premiums (non-cash transactions)
- Bond (and Lease) Issuances, Redemptions, and Principal Payments

Unit Summaries
A business unit may be represented as a department, or as a division within a department. Each unit will include the following components:

Introductory Statement: Explains the unit's purpose and provides a brief overview of responsibilities and services provided.

Budget Summary: Reflects the unit's total budgeted expenses by category providing both a numerical and graphical overview of the allocation of resources by the following types of expenses:

- Full-Time Employees
- Part-Time Employees
- Employee Benefits
- Materials & Supplies
- Capital Outlays

Salaries & Benefits: Depicts the authorized full-time positions and a historical number of full-time positions for the division for the prior nine fiscal years and for the budget year.

Capital Outlays: Lists equipment and improvement projects and corresponding costs requested by the division and indicates if the capital outlay was requested in the budget and approved in the final budget.

Graphs: The graphs are unique to each unit to show historical trends.

Line-Item Budgets: A tabular representation of each unit's line-item budget with subtotals for Salaries & Benefits, Materials & Supplies, Capital Outlays, Debt Service (if applicable), and Transfers (if applicable) which include the following annual comparisons:

- Prior Year's Actuals
- Current Year's 12-Month Estimate
- Current Year's Budget (including any Budget Adjustments to date)
- Department's Request for Next Year's Budget
- City Manager's Recommended budget for Next Year's Budget
- City Council's Approved budget for Next Year's Budget

Overview, Mission, and Goals section which provides the following information on a Department-level basis only (i.e. not all units will include this information):

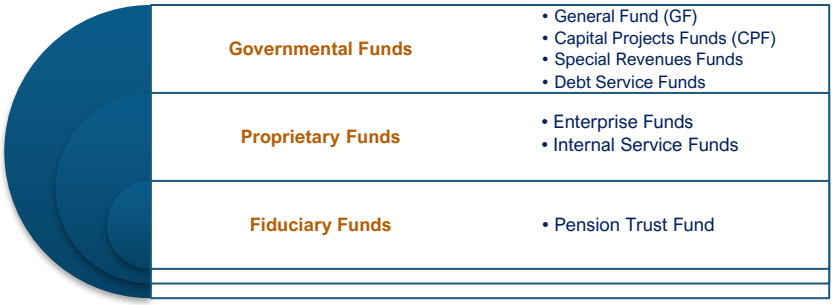
- Mission statement
- Services provided.
- Alignment with council priorities.
- Accomplishments achieved.
- Goals and related objectives.
- Performance metrics and measurements.

5. The fund sections – **General, Enterprise, Capital Projects, Other, and Economic Development Agencies** - includes the 3-year financial outlook for each fund and department within the city's budget. Each Department-level budget includes an Overview, Mission, and Goals section which provides information on how the department aligns with the citywide goals and council priorities

6. The **Appendix** includes a Glossary; a list of historical total Authorized Full-time Positions by department; a detailed listing of the recommended Capital Outlay list and 5-year Capital projections; and a Transfers schedule and supporting information.

FUND STRUCTURE

The City of St. George's accounting system is organized and operated on a "fund basis." Each fund is a distinct, self-balancing accounting entity. The funds utilized by the City are described below.



Governmental Funds

General Fund (GF) is the government's primary operating fund. It accounts for and reports all financial resources of the general government, except those required to be accounted for in another fund.

Capital Project Funds (CPF) account for the resources used to acquire, construct, and improve major capital facilities, other than those financed by proprietary funds. The projects in these funds typically are multi-year projects which carryover from year-to-year until the individual project is completed. The principal source of funding is contributions from developers restricted for capital construction (i.e. impact fees), operating transfers from other funds (proprietary or special revenue funds), grants, and bond proceeds. All funds received for a particular purpose are basically restricted and used specifically for that purpose.

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Debt Service Funds are used to account for the accumulation of resources that are restricted, committed, or assigned for the payment principal and interest of certain debt obligations and related costs. Typically, the debt is long-term debt and major sources of revenue include taxes, transfers from other City divisions, and impact fees.

Proprietary Funds

Enterprise Funds are used to report on those activities that operate similar to private businesses (business-type activities) and charge a fee to the users, which is adequate to cover most or all of the costs. The fee may be based on consumption, or a flat fee, or a combination of both. Enterprise Funds are presented as business-type activities in the government-wide financial statements and are not required to be balanced.

Internal Services Funds are funds used to accumulate and allocate costs internally among the City's various functions. The City uses an internal service fund to account for property and liability risk management and insurance in its Self-Insurance Fund.

Other Governmental Funds includes the Redevelopment Agency (RDA) Fund which accounts for the RDA's revenues and expenditures associated with promoting new capital investment and job creation activities within the RDA areas which are also called Economic Development Areas (EDA) and Community Development Areas (CDA).

Functional Unit Matrix

The schedule below shows the relationship of individual departments and/or divisions, and funds to the Fund Structure. The schedule further reflects whether a fund is a Major Fund or a Minor Fund. The City's Annual Comprehensive Financial Report (ACFR) provides the determination as to which funds are classified as Major and Minor. Major Funds include the General Fund and those funds that meet the following Governmental Accounting Standards Board (GASB) threshold:

1) Total assets, liabilities, revenues, or expenditures of that governmental or enterprise fund are at least 10% of the corresponding element total (assets, liabilities, etc.) for all funds of that category or type (total governmental or total enterprise funds), and
2) The same element that met the criteria above, is at least 5% of the corresponding element total for all governmental and enterprise funds combined, and funds which government officials believe are particulatrly important because of consistency or public interest.

<table>
<tr><th colspan="6">GOVERNMENTAL FUNDS</th></tr>
<tr><th colspan="2">General Fund
(Major Fund)</th><th>Capital Projects Funds (CPF)</th><th>Special Revenue Funds</th><th>Redevelopment Agency Funds</th><th>Debt Service Funds</th></tr>
<tr>
<td colspan="2">• Mayor & City Council
• City Manager
• Human Resources
• Communication & Marketing
• Admin. Services / Finance
• Budget & Planning
• Technology Services
• Facilities Services
• Fleet Management
• Legal
• Code Enforcement
• Police
• Dispatch
• Fire
• Community Development
• Economic Vitality & Housing
• Golf Courses
• Public Works Admin./Engineering
• Streets
• Airport
• Leisure Services Admin.
• Parks & Sports Fields
• Parks Design
• Recreation
• Community Arts
• Marathon
• Cemetery
• Pool & Aquatics Ctr.</td>
<td>MAJOR FUNDS:
• General Capital Projects
• Public Works CPF
• Transportation Improv. (TIF)[1]

MINOR FUNDS:
• Economic Development Projects Fund[1]
• Park Impact
• Street Impact
• Drainage Impact
• Fire Impact
• Police Impact
• Airport CPF</td>
<td>MAJOR FUNDS:
• America Rescue Plan Act (ARPA) Grant
MINOR FUNDS:
• Dixie Center
• Airport (PFC) Fees
• CDBG
• Switchpoint
• Museum Permanent Acquisition
• Johnson Dinosaur Discovery Site
• Housing Program
• SunTran
• Transit Tax
• Perpetual Care
• Police Drug Seizure
• RAP Tax</td>
<td>MAJOR FUNDS:
• None

MINOR FUNDS:
• Ft. Pierce EDA #1
• Ft. Pierce EDA #2
• Ft. Pierce CDA #1
• Ft. Pierce CDA #2
• Dixie Center EDA
• Central Business Dist. CDA
• Millcreek CDA</td>
<td>MAJOR FUNDS:
• None

MINOR FUNDS:
• Special Assessments
• Recreation G.O. Bonds
• Sales Tax Road Bond[1]
• Airport Bonds</td>
</tr>
<tr><th colspan="3">PROPRIETARY FUNDS</th><th colspan="3">FIDUCIARY FUNDS</th></tr>
<tr><th colspan="2">Enterprise Funds</th><th>Internal Service Fund</th><th colspan="3">Pension Trust Fund</th></tr>
<tr>
<td colspan="2">MAJOR FUNDS:
• Water Services
• Energy Services
• Regional Wastewater Plant

MINOR FUNDS:
• Solid Waste
• Municipal Building Authority
• Drainage Utility
• Wastewater Collection</td>
<td>MAJOR FUNDS:
• Health Insurance

MINOR FUNDS:
• Self-Insurance</td>
<td colspan="3">• The City's contributions for employees' Retirement is budgeted in each individual division and department within each fund and is therefore not budgeted in a separate Pension Trust Fund. The Notes to the Financial Statements in the City's annual AFR reports on the City's combined Pension Trust Fund.</td>
</tr>
<tr><td colspan="6">[1] Fund is reported as a Governmental Fund but as a different fund type in the City's annual ACFR.</td></tr>
</table>

General Overview of Fund Resources and Functions

	GENERAL FUND	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS (CPF)	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	REDEVELOPMENT AGENCY (RDA/EDA/CDA/CRA)
FUND FUNCTION	Primary operating fund that accounts for all financial resources of the City govt. in general, except those accounted for in another fund.	Business-type activities where customers or applicants are charged a fee or rate proportionate to use, or directly benefit from goods, services, or privileges provided.	Funds used to account for financial resources to be used for the acquisition or construction of major capital facilities and infrastructure which may overlap multiple years to complete.	Funds to account for revenues and resources that are legally restricted at a federal, state, or local level regarding the types of activities or projects for which the resources can be used.	Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.	Specific geographic districts are created by formal agreement of taxing agencies who forego their property tax revenues for a time certain to fund economic incentives and improvements to create business-friendly environments.
FUNDING RESOURCES	Revenues may be value-based taxes and regulated by State laws. Revenues may or may not be tied to a specific activity or responsibility. Many functions provided do not charge or have a direct, corresponding revenue, or use-based fee (i.e. fire, police, streets, parks, etc.)	Revenues are generally charged based on the customer's usage and may be based on a classification of demand type (i.e. residential or commercial).	Financial resources of capital projects funds come from several different sources, including bonds, federal and state grants, impact fees, and appropriations from the general or special revenue funds.	Revenues are typically grants, taxes restricted for specific purposes, matching fund appropriations from other funds, donations/fundraising activities, etc.	Revenues are generally transfers in from funds which benefitted from the projects, or via voter-approved tax collections.	Revenues are collections of real and personal property taxes collected from properties within each specified development area.
REVENUE EXAMPLES	Sales Taxes Property Taxes Franchise Taxes Class C Road Allotment Licenses Permits Fines Registration, Participation, Entrance Fees	Utility Rates Flat Usage Fees	Impact Fees Grants Bonds Appropriations from Other Funds	Grants Airfare Passenger Freight Charge (PFC) RAP Taxes Appropriations from Other Funds	Voter-Approved Taxes Appropriations from Other Funds	Property Taxes from each Dist. Interest Earnings
DEPARTMENTS INCLUDED IN THE FUND TYPE	Mayor & City Council City Manager Human Resources Communication & Marketing Admin. Services/Finance & Budget/Planning Technology Services Facilities Services & Maint. Fleet Management Legal Police Dispatch Fire Community Devel. & Code Enforcement Economic Vitality & Housing Devel. Golf Courses Public Works Admin./Engineering Streets Airport Leisure Services Admin. Parks (and Trails) & Sports Fields Parks Design Recreation (Adult/Youth Sports, Softball, Races, etc.) Community Arts (PCA, Electric Theater) Marathon Cemetery Pool & Sand Hollow Aquatics Center	Water Services Wastewater Collection Energy Services Solid Waste (Garbage & Recycle) Municipal Building Authority Regional Wastewater Plant Drainage Utility	General Capital Projects Economic Devel. Fund Park Impact Street Impact Drainage Impact Fire Impact Police Impact Public Works CPF Transportation Improvement Fund (TIF) Airport CPF Disaster Response Projects (Floods)	Dixie Center Airport PFC Fees Community Devel. Block Grant (CDBG) Switchpoint Museum Permanent Acquisition Johnson Dinosaur Discovery Site Housing Program SunTran Perpetual Care Recreation-Arts-Parks (RAP) Tax Transit Tax America Rescue Plan Act (ARPA) Grant	Special Assessments Recreation General Obligation (G.O.) Bonds Sales Tax Road Bond Airport Bonds	Ft. Pierce EDA #1 Ft. Pierce EDA #2 Ft. Pierce CDA #1 Ft. Pierce CDA #2 Dixie Center EDA Central Business Dist. CDA Millcreek CDA

FINANCIAL PLANNING POLICIES

Financial Planning Policies Summary

The City follows formal financial policy statements to establish financial goals and principles that govern budget deliberations and financial decisions. These policies are summarized below and explained further within this section:

- Budgeting and Fund Accounting
- Financial Reporting and Audits
- Investments
- Long-Range Planning
- Capital Asset Management and Inventory
- Revenues
- Expenditure
- Debt Issuance and Management
- Fund Balance and Reserves

BUDGETING AND GENERAL FINANCIAL POLICIES

Balanced Budget

A Balanced Budget is when planned funds or revenues available (sources) are equal to planned expenditures (uses). For all funds other than Enterprise Funds, the City must always operate within a balanced budget. When deviation from a balanced operating budget is planned or when it occurs, the city must provide disclosure. The City of St. George's budget process complies with the Utah Fiscal Procedures Act and Generally Accepted Accounting Principles. This is accomplished through the budgeting process explained in the Budget Process section.

Budgeting Basis

The City follows the principles of modified accrual accounting for preparing its Annual Financial Report (AFR); however, for budgeting purposes, a primary goal is to determine the level at which incoming sources of funds will cover outgoing payments of expenditures. Therefore, the City's budget is prepared using a cash-basis of accounting. The cash-basis mainly impacts the Enterprise Funds (Water, Energy, Wastewater Collections, and Wastewater Treatment) where capitalized assets, bond debt service, bond issuances and redemptions, leases, and year-end inventory adjustments are recorded as expenditures for budgeting purposes. Depreciation and bond amortization costs or bond premiums are also not budgeted since these costs are non-cash transactions.

Fund Accounting

The City follows principles of fund accounting for all governmental funds, where each fund is defined as a separate accounting entity. Each fund is a self-balancing set of accounts established for the purpose of carrying out specific activities in accordance with clearly defined restrictions and/or limitations. For enterprise funds, the City follows the principles of full accrual accounting as required by GAAP.

Budget Oversight

The City Manager is the primary Budget Officer of the City and is the recommended authority for budget requests. Once a budget is adopted, the City Manager also has the authority to reallocate budget items within the same departmental budget or the same fund's budget; move line items to a "frozen appropriation" status; or seek appropriate cuts if revenues fail to keep pace with projections.

Budget Flexibility and Adjustments

State Law requires that a Budget Adjustment be approved prior to the encumbrance or expenditure. Budget transfers between departments, but within the same fund, require both the Department Heads' and City Manager's authorization. Budget transfers between funds require City Council approval by following the State laws for budget amendments. Budget Openings requiring a public hearing and City Council

approval are conducted approximately every 2 to 3 months, or as needed. General instances which warrant a budget opening are as follows:

- New unforeseen grant and related expenditures (include routine grants in original budget)
- Unforeseen Emergency Repairs (exception of having to be pre-approved)
- Actual bids exceeded estimates on projects already approved in the budget (if significant)
- Actual revenues exceed estimates (if significant)
- Unexpected vendor price increases (if significant impact on budget)
- New regulatory requirements (state, federal, etc. if significant impact on budget)
- Significant economic changes

Budget Carryforward

If completion of an approved project or acquisition is not expected during a fiscal year, the appropriation will lapse at the end of the current fiscal year and funding for the project or acquisition must be re-requested in the budget for the following fiscal year and weighed along with other requests.

Financial Reporting and Monitoring

The Administrative Services Department (Finance) will provide monthly financial reports reflecting the operations of individual departments and funds. Such reports contain information about which City Management can manage city departments and services effectively. These reports are in part designed to alert impending shortfalls in revenues or overruns in expenditures. The city will monitor revenues against expenditure.

Independent Audit

State statutes require an annual audit by independent certified public accountants to be completed and submitted to the State Auditor's Office within 180 days of the end of the fiscal year. Generally accepted auditing standards and the standards set forth in the General Accounting Office's Governmental Auditing Standards will be used by auditors in conducting the engagement. The selection of the Auditor and management of the auditing and reporting process will be directed by the City's Audit Committee.

Investment Policy

All City investments are made in strict conformity to the Utah Money Management Act (the MMA) which governs the investment of public funds in the state of Utah. The City has a formal Investment Policy which is certified by the Public Treasurer's Association of the U.S. & Canada. The City Treasurer is responsible for investing the City's unexpended cash and the directed goals, in order of priority are *Safety of Principal*, *Liquidity*, and *Yield*. Safety of Principal is the foremost objective and seeks to mitigate credit risk and interest rate risk. The city seeks to maintain a sufficiently liquid position so that cash is available as needed for operating expenses. Within the framework of safety and liquidity, the city seeks to maximize its yield or return on investments. The City's Investment Policy and the MMA requires that bank deposits are insured by an agency of the federal government and defines the types of securities allowed as appropriate investments for the City and the conditions for making investment transactions. Presently, the City invests predominately with the Utah Public Treasurers' Investment Fund.

Long-Range Planning

The City will adopt a financial planning process that assesses the long-term financial implications of current and proposed revenues, operating and capital budgets, budget policies, cash management and investment policies, and programs and assumptions.

During the budget process, the City reviews a capital budgeting plan that requires the departments to submit a five (5) year capital outlay summary plan. The process allows the City Manager to understand what individual departments are planning and when projects can be expected to start. The department's budget forecasts should include the costs of operating the capital facility or equipment.

Asset Inventory

The city will maintain all its physical assets at a level adequate to protect its capital investment and to minimize future maintenance and replacement costs. Departments are asked to perform a full inventory and assess the condition of all major capital assets and to determine what the usable life of each item is. This information should be used to prepare a 5-year replacement schedule and a plan for replacement of items before major repairs are required. Generally, the City considers any equipment, major repair, or improvement that has an individual cost of at least $5,000 and a useful life of at least three (3) years as a Capital Outlay. Departments are encouraged to use this criterion when evaluating and submitting their annual budget requests.

REVENUE POLICIES

Stability & Reliability in Funding of Services

1. Diversification of Revenue Sources

All revenue sources have characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on tax and rate payers. The city encourages diversity of revenue sources to improve the ability to handle fluctuations in individual revenues. The city annually reviews user fees, impact fees, license and permit fees to ensure an appropriate amount of is being assessed for the services provided.

2. General Taxes and Revenues

General taxes provide stability and reliability for revenues and provide a foundation for diversity to occur. The city should seek to maintain a stable tax rate. Generally, taxes should not be increased unless inflation has clearly forced operating costs upward faster than growth and/or new services are instituted to meet citizens' needs.

Revenue Structure Based on Public Benefit of Service

1. Public Benefit vs. Private Benefit

To determine the subsidy level of some fees and to consider new fees: The City should finance services rendered to the general public such as police, fire, streets, and parks, from revenues imposed on the general public, such as property and sales taxes. Special services rendered to specific groups of citizens should be financed by user fees, impact fees, license and permit fees, or special assessments.

2. Cost Recovery vs. Ability to Afford

The city is committed to offering general government services at the lowest price possible. Recognizing that it's not the intent to make money on general government services and programs, the city will continually identify, monitor, and update user fees and charges to the extent which they cover the cost of the service provided.

3. Generational Fairness

St. George City should strive for generational fairness, and thus, each generation of taxpayers should pay its own fair share of the long-range costs of City services.

One-Time Revenues and Reserves

1. Recurring vs. One-Time

The city will discourage the use of one-time revenues for ongoing expenditures. One-time revenues should only be budgeted when they are tied to a specific expenditure in the same budget year. When a one-time revenue occurs in a fiscal year and there is not a corresponding expenditure identified in the same fiscal year, the revenue is transferred to the Capital Project Fund, where the revenue will remain until a project is identified.

2. Reasonable Surplus

Revenues and Fees should be established in a manner which allows for a reasonable surplus (fund balance) to accumulate and provide sufficient working capital; to provide a cushion to absorb emergencies such as floods, earthquakes, etc.; to provide for unavoidable revenue shortfalls.

3. Fund Balance and Reserves

Appropriated Fund Balance is the amount of fund balance that is approved as a financing source to help fund expenditures in the current year's budget. A local government that becomes dependent on one-time revenue, such as appropriated fund balance or reserves, or on a source of revenue that will soon disappear, can, in essence, create deficits for itself. The City will utilize one-time or temporary funds to obtain capital assets or to make other non-recurring purchases.



EXPENDITURE POLICIES

Wages/Benefits, Operating Expenditures, Capital Outlays Ratio for the General Fund

The City uses the following spending ratios as guidelines for the development of the General Fund - 65% salary/wages and 35% for materials, supplies, and capital. Each year the city will work towards maintaining these ratios as practical.

Employee Benefits

In that employee wages and benefits are the most significant City budget expenditure, the City established a Health Care Committee comprised of the City Manager and management level staff from the Budget division, Administrative Services/Finance, Legal, and Human Resources. The Health Care Committee annually reviews employee insurance and other benefits in advance of the contract renewal to determine the level of benefits to maintain City market competitiveness, subject to budget availability. The Health Care Committee reviews their findings and recommendations with the Mayor and City Council and obtains their confirmation through the budget process.

DEBT MANAGEMENT POLICIES

Debt Capacity, Issuance, and Management

St. George will specify the appropriate uses for debt and identify the maximum amount of debt and debt service that should be outstanding at any time. Debt will be wisely, strategically, efficiently, and ensure future financial flexibility is maintained.

Use of debt financing will be considered under the following circumstances only:

- For one-time capital improvements and major equipment purchases, and
- When the debt will be financed for a period not to exceed the expected useful life of the project, and
- When project revenues or specific resources can be proven sufficient to cover the debt service payments

Debt financing is NOT considered appropriate for:

- Current operating and maintenance expenses except for issuance of short-term instruments such as tax anticipation notes
- Any purpose that is recurring of nature except as indicated above

The following guidelines should be followed with debt financing:

- City staff should use all the resources available to determine the best vehicle for debt financing.
- Refinancing of existing debt shall be considered only if the net savings exceed 3% or more.
- The City will follow full disclosure on every financial report and bond prospectus.

Annual debt service shall not exceed limitations as set forth by Utah State Law. The legal debt (general obligation debt) limit for a city is 4% of the estimated market value of all personal and real property within the City. The legal debt margin for St. George City is calculated by using the formula outlined by the Utah State law.

As shown in the schedule below, the City is $2.27 billion below the legal debt limits as of June 30, 2024.

Legal Debt Margin Calculation for Fiscal Year 2024

Fair market value of taxable property	$ 29,577,964,406
Debt limit:	
General obligtion 4%	$ 1,183,118,576
Water, Sewer & electric 4%	1,183,118,576
Total debt limit	$ 2,366,237,152
Debt applicable to limit:	
General obligation bonds	$ 14,235,000
less: amt set aside for repayment of debt	(22)
Water, sewer, and electric bonds	75,853,000
less: amt set aside for repayment of debt	(16,732)
Total net debt applicable to limit	90,071,246
Legal debt margin	$ 2,276,165,907

Bond Rating Information

Staff is proud to report that in 2024 the city received its first ever AAA bond rating on the sales tax revenue bond issued for City Hall in addition to receiving a AA+ rating on the general obligation bond issued for the Trails, Parks and Recreation G.O. bond approved by the voters. These are the highest and second highest ratings an entity can receive. These ratings are awarded based on a number of criteria including how well the city is financially managed, the state of the economy, in addition to a number of other factors. These ratings will save taxpayers significant interest expense on future debt issuances.

St. George – Bond Ratings			
	Issue Date	S&P	Moody's
Sales Tax Revenue Bonds	2024	AAA	
General Obligation Bonds	2024	AA+	
Wastewater Treatment Revenue Bonds	2020	AA-	
Excise Tax Bonds	2017	AA-	
Electric Revenue refunding Bonds	2016	A-	A2
Franchise Tax Revenue Bonds	2014	AA	

10- Year Debt Schedule

Debt Service consisting of Principal and Interest for bonds and capital leases over the next 10-year period is shown below.

Debt Type	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Governmental Funds										
G.O. Bonds (Parks & Rec) - 2023	$1,835,250	$1,839,000	$844,500	$846,500	$847,500	$847,500	$846,500	$844,500	$846,500	$847,250
Franchise Tax Bonds (Bridge)	$760,600	$762,475	$759,500	$761,763	$0	$0	$0	$0	$0	$0
Franchise Tax Bonds (RAP Tax)										$0
Excise Tax Bonds (Airport)	$697,400	$697,800	$697,400	$696,200	$699,200	$696,200	$697,400	$697,600	$696,800	$0
Capital Leases (Golf)[1]	$213,514	$213,514	$0	$0	$0	$0	$0	$0	$0	$0
CIB - Parking Structure Lease Revenue Bonds (MBA)	$544,000	$543,210	$544,210	$543,930	$543,405	$543,635	$543,585	$543,255	$543,645	$543,720
MBA Reserve Fund	$90,702	$90,702	90,702.00	90,702.00	90,702.00	90,700.00	$0	$0	$0	$0
City Hall Sales Tax Bonds Series 2023 (CPF)	$599,200	$596,075	$597,575	$598,575	$599,075	$599,075	$598,575	$597,575	$600,950	$598,700
Total Governmental Funds	**$4,740,666**	**$4,742,776**	**$3,533,887**	**$3,537,670**	**$2,779,882**	**$2,777,110**	**$2,686,060**	**$2,682,930**	**$2,687,895**	**$1,989,670**
Proprietary Funds										
Electric Bonds	$3,078,919	$3,081,919	$3,075,419	$3,079,669	$3,073,919	$3,078,419	$3,077,419	$3,079,219	$3,082,969	$3,080,469
WWTP Bonds	$2,189,500	$2,188,500	$2,190,000	$2,188,750	$2,189,750	$2,187,750	$2,187,750	$2,189,500	$2,187,750	$2,187,500
Total Proprietary Funds	**$5,268,419**	**$5,270,419**	**$5,265,419**	**$5,268,419**	**$5,263,669**	**$5,266,169**	**$5,265,169**	**$5,268,719**	**$5,270,719**	**$5,267,969**
Total Future Debt Service (Principal & Interest)	**$10,009,085**	**$10,013,195**	**$8,799,306**	**$8,806,088**	**$8,043,551**	**$8,043,279**	**$7,951,229**	**$7,951,649**	**$7,958,614**	**$7,257,639**

FUND BALANCE (RESERVE) POLICIES

Fund Balance and Reserves

Fund Balance is the difference between assets and liabilities reported in a governmental fund at the end of the fiscal year. It is also sometimes referred to as Reserves which is defined as the portion of the fund balance or retained earnings that are legally segregated for specific purposes.

The FY2025 Estimated and FY2026 Budgeted Fund Balances for all City funds are shown in the "Financial Statements Overview" section of the budget document.

Appropriated Fund Balance, One-Time Reserves or Stabilization Accounts

Appropriated Fund Balance is the amount of fund balance that is approved as a financing source to help fund expenditures in the current year's budget. A local government that becomes dependent on one-time revenue, such as appropriated fund balance or reserves, or on a source of revenue that will soon disappear, can, in essence, create deficits for itself. The City will utilize one-time or temporary funds to obtain capital assets or to make other non-recurring purchases.

The City will maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures.

Fund balances are accumulated in various funds for the following purposes:

- To avoid short-term debt that might be needed to provide working capital
- To meet unexpected expenditures as the result of an emergency
- To secure the City's debt and related bond ratings
- To accumulate funding for planned capital expenditure including the replacement of capital assets
- To meet reserve requirements for liabilities already incurred but not yet paid (as is the case with the Self Insurance Fund and the Health Insurance Fund)

Utah State Law (§10-6-116) allows cities to accumulate retained earnings or fund balances as appropriate in any fund. However, the law restricts balances in the General Fund as follows: (1) any fund balance less

than 5% of estimated revenue may be used for working capital, certain emergency expenditures, or to cover an unexpected revenue shortfall that would result in a year-end excess of expenditures over revenues; (2) fund balance greater than 5% but less than 35% may be used for budget purposes; and (3) any fund balance in excess of 35% must be included in the appropriations of the next fiscal year.

In addition, in June 2017, the City Manager recommended, and the Mayor and City Council approved, a fund balance policy to (1) maintain a minimum fund balance of $7.5 million in the General Capital Projects Fund, and (2) maintain at least 20% of the following fiscal year's General Fund Budgeted Revenues as the combined fund balance of the General Fund unreserved fund balance and the Capital Project Fund's fund balance. These targeted fund balance levels are to be used for unanticipated expenditures of a nonrecurring nature (i.e. natural disaster emergencies or economic recessions). For FY2026, the City has met both requirements of the fund balance policy.

Historical Unreserved General Fund Balances and their percentage of budgeted General Fund Revenues are shown below.

Unreserved General Fund Balance			
Fiscal Year	Unreserved General Fund Balance	Next Fiscal Year's Budgeted Revenues	% of General Fund Revenue
2015	$4,637,620	$60,677,266	7.6%
2016	$6,301,389	$66,099,009	9.5%
2017	$9,204,620	$66,855,020	13.8%
2018	$13,463,376	$73,181,261	18.4%
2019	$15,513,888	$77,681,549	20.0%
2020	$17,599,156	$70,410,770	25.0%
2021	$20,515,348	$91,836,597	22.3%
2022	$23,404,610	$101,759,854	23.0%
2023	$30,427,571	$107,927,701	28.2%
2024	$31,788,366	$112,144,994	28.3%
2025 est.	$31,788,366	$121,138,746	26.2%



COMBINED FINANCIAL STATEMENTS OVERVIEW

St.George

FY 2025-26 Budget
Estimated Fund Balances

Fund Name	Beginning Balance as of 7.1.2024	FY 2025 Estimated Revenues	FY 2025 Estimated Expenses	Estimated Ending Balance	FY 2026 Estimated Revenues	FY 2026 Budgeted Expenses	Estimated Ending Balance
Major Funds							
10 - General Fund (restricted + unrestricted)	43,447,517	119,153,341	119,153,341	43,447,517	117,038,746	121,138,746	39,347,517
27 - Transportation Improvement Fund	33,470,461	15,800,000	16,360,543	32,909,918	14,500,000	31,210,000	16,199,918
40 - Capital Equip Project Fund	70,656,634	13,158,115	39,730,132	44,084,617	4,510,000	14,630,231	33,964,386
51 - Water Utility & 81 - Impact Fund	22,167,932	43,631,278	43,106,686	22,692,524	51,558,765	57,595,867	16,655,422
53 - Electric Utility & 83 - Impact Fund	9,024,564	82,575,448	78,684,543	12,915,469	89,247,775	87,712,630	14,450,614
62 - Wastewater Treatment & 86 - Impact Fund	51,140,521	18,513,168	12,009,401	57,644,288	20,856,168	26,120,434	52,380,022
66 - Health Insurance Fund	5,049,822	13,642,915	15,110,126	3,582,611	14,438,620	14,394,623	3,626,608
80 - RAP Tax Fund	4,170,932	3,250,000	3,820,708	3,600,224	3,670,000	5,427,279	1,842,945
87 - Public Works Capital Projects Fund	300,969	34,574,332	34,576,651	298,650	50,823,000	50,825,300	296,350
Total Major Funds	239,429,352	344,298,597	362,552,131	221,175,818	366,643,074	409,055,110	178,763,782
Non-Major Funds							
21 - Community Resource Fund	564	9,978	9,910	632	20,059	20,059	632
26 - 2009 Airport Bond Debt Service Fund	111,313	705,000	699,800	116,513	701,200	701,900	115,813
28 - Recreation Bond Debt Service	58,415	1,836,033	1,841,033	53,415	1,840,250	1,840,250	53,415
29 - Spec. Assessment Debt Service	215,204	6,000	663	220,541	1,000	1,000	220,541
30 - Dixie Center Operations Fund	685,617	36,500	1,450	720,667	0	0	720,667
31 - Airport PFC Fund	350,933	610,000	277,862	683,071	610,000	1,222,450	70,621
32 - Community Development Block Grant Fund	0	609,812	609,812	0	986,243	311,689	674,554
33 - Tech Ridge CDA	0	357,000	306,883	50,117	429,015	422,015	57,117
35 - Dixie Center Area EDA Fund	1,892,005	68,000	176,372	1,783,633	58,000	2,000	1,839,633
36 - Ft. Pierce CDA #1	3,750,589	125,000	387	3,875,202	125,000	2,000	3,998,202
37 - Ft. Pierce CDA #2	500,208	222,000	7,387	714,821	228,000	8,710	934,111
38 - Central Business District CDA Fund	0	2,043,000	1,731,887	311,113	443,000	228,955	525,158
39 - Millcreek CDA Fund	2,108,701	565,000	168,762	2,504,939	540,000	875,375	2,169,564
41 - Economic Development Projects Fund	6,473,673	4,072,550	1,681,863	8,864,360	235,000	331,590	8,767,770
43 - Municipal Building Authority	7,894,101	191,410	5,100,817	2,984,694	635,902	589,780	3,030,816
44 - Park Impact Capital Projects	14,703,305	4,225,000	6,510,238	12,418,067	3,550,000	8,386,668	7,581,399
45 - Street Impact Capital Projects	10,724,179	4,600,000	5,091,796	10,232,383	2,200,000	9,360,000	3,072,383
47 - Drainage Impact Fund	1,174,220	815,000	568,065	1,421,155	540,000	220,000	1,741,155
48 - Fire Impact Fund	7,179,034	830,000	1,900,979	6,108,055	830,000	450,000	6,488,055
49 - Police Impact Fund	1,208,583	258,000	35,979	1,430,604	258,000	1,410,100	278,504
50 - Police Drug Seizures	440,841	91,200	46,972	485,069	22,500	50,500	457,069
52 - Wastewater Collection & 82 - Impact Fund	10,893,141	5,880,883	3,689,925	13,084,099	6,121,267	4,813,575	14,391,791

FY 2025-26 Budget
Estimated Fund Balances

Fund Name	Beginning Balance as of 7.1.2024	FY 2025 Estimated Revenues	FY 2025 Estimated Expenses	Estimated Ending Balance	FY 2026 Estimated Revenues	FY 2026 Budgeted Expenses	Estimated Ending Balance
57 - Refuse Collection Utility Fund	636,898	9,007,940	8,935,151	709,687	9,520,739	9,476,474	753,952
59 - Drainage Utility	4,562,053	5,800,000	7,421,913	2,940,140	5,750,000	4,463,437	4,226,703
63 - Self Insurance Fund	400,192	1,151,593	1,317,800	233,985	1,425,823	1,372,908	286,900
64 - Public Transit System (Suntran)	742,645	2,854,028	3,403,836	192,837	4,056,637	4,056,637	192,837
64 - Public Transit System (Zion)	16,027,787	2,653,985	2,653,985	16,027,787	1,920,000	7,494,840	10,452,947
65 - Transit Tax Fund	17,402,688	4,855,800	575,556	21,682,932	4,750,000	1,811,296	24,621,636
69 - Housing Program Fund	309,156	3,000	10,960	301,196	4,000	21,059	284,137
74 - Perpetual Care Fund	676,648	250,000	350,663	575,985	220,000	261,500	534,485
75 - ARPA Grant Fund	0	7,142	7,142	0	0	0	0
77 - Johnson Dino Track Preservation Fund	25,395	1,200	5,882	20,713	1,000	7,465	14,248
79 - Museum Permanent Acquisition Fund	75,012	11,000	387	85,625	11,000	500	96,125
84 - Sales Tax Bond Fund	404,785	20,000	1,000	423,785	10,000	1,000	432,785
85 - Recreation Bond Project Fund	0	12,341,449	11,841,449	500,000	20,284,168	20,234,168	550,000
88 - Airport Capital Projects Fund	9,510,451	9,566,862	9,246,862	9,830,451	34,785,868	34,749,868	9,866,451
Total Non-Major Funds	121,138,336	76,681,365	76,231,428	121,588,273	103,113,671	115,199,768	109,502,176
Total All Funds	**360,567,688**	**420,979,962**	**438,783,559**	**342,764,091**	**469,756,745**	**524,254,878**	**288,265,958**

FY 2025-26 Budget
Combined Fund Summary

Category	General Fund	Transportation Improvement Fund (27)	General Capital Projects Fund (40)	Water Utility Fund	Electric Utility Fund	Regional Wastewater Treatment Fund	Health Insurance Fund (66)	Rap Tax Fund (80)
Revenue								
Taxes	64,742,451	0	0	0	0	0	0	0
Charges For Services	23,628,216	0	0	38,065,000	84,584,623	18,462,750	14,073,620	0
Contributions & Transfers	12,673,130	0	4,499,200	2,644,065	2,474,752	75,418	0	0
Intergovernmental	8,306,449	0	0	9,000,000	0	0	0	550,000
Appropriated Fund Balance	4,100,000	16,710,000	10,120,231	6,037,102	-1,535,145	5,264,266	-43,997	1,757,279
Licenses & Permits	3,204,500	0	0	0	0	0	0	0
Miscellaneous Revenue	3,178,000	700,000	10,800	1,849,700	2,188,400	2,318,000	365,000	120,000
Fines & Forfeitures	1,306,000	0	0	0	0	0	0	0
Debt Issuance	0	0	0	0	0	0	0	0
Restricted Taxes	0	13,800,000	0	0	0	0	0	3,000,000
Revenue Total	**121,138,746**	**31,210,000**	**14,630,231**	**57,595,867**	**87,712,630**	**26,120,434**	**14,394,623**	**5,427,279**
Expense								
Operations	108,086,604	300,000	20,472	25,775,005	68,823,513	5,951,778	14,394,623	279,000
Transfers	7,264,657	30,310,000	2,274,667	5,186,862	3,609,198	1,114,956	0	3,364,768
Capital (Projects & Equipment)	5,026,885	600,000	11,636,676	26,634,000	12,201,000	16,864,200	0	1,783,511
Debt Service	760,600	0	698,416	0	3,078,919	2,189,500	0	0
Expense Total	**121,138,746**	**31,210,000**	**14,630,231**	**57,595,867**	**87,712,630**	**26,120,434**	**14,394,623**	**5,427,279**

FY 2025-26 Budget
Combined Fund Summary

Category	Public Works Capital Projects Fund (87)	Switchpoint Fund (21)	2009 Airport Bond Debt Service Fund (26)	Recreation Bond Debt Service Fund (28)	Spec. Assessment Debt Service Fund (29)	Dixie Center Operations Fund (30)	Airport PFC Charges Fund (31)	Community Development Block Grant Fund (32)
Revenue								
Taxes	0	0	0	0	0	0	0	0
Charges For Services	0	0	0	0	0	0	580,000	0
Contributions & Transfers	42,642,000	20,059	0	0	0	0	0	0
Intergovernmental	8,181,000	0	0	0	0	0	0	986,243
Appropriated Fund Balance	2,300	0	700	0	0	0	612,450	-674,554
Licenses & Permits	0	0	0	0	0	0	0	0
Miscellaneous Revenue	0	0	701,200	0	1,000	0	30,000	0
Fines & Forfeitures	0	0	0	0	0	0	0	0
Debt Issuance	0	0	0	0	0	0	0	0
Restricted Taxes	0	0	0	1,840,250	0	0	0	0
Revenue Total	**50,825,300**	**20,059**	**701,900**	**1,840,250**	**1,000**	**0**	**1,222,450**	**311,689**
Expense								
Operations	2,300	20,059	4,500	5,000	1,000	0	3,000	107,975
Transfers	0	0	0	0	0	0	1,219,450	203,714
Capital (Projects & Equipment)	50,823,000	0	0	0	0	0	0	0
Debt Service	0	0	697,400	1,835,250	0	0	0	0
Expense Total	**50,825,300**	**20,059**	**701,900**	**1,840,250**	**1,000**	**0**	**1,222,450**	**311,689**

FY 2025-26 Budget
Combined Fund Summary

Category	Tech Ridge CDA (33)	Dixie Center EDA Fund (35)	Ft. Pierce CDA #1 Fund (36)	Ft. Pierce CDA #2 Fund (37)	Central Business District CDA Fund (38)	Millcreek CDA Fund (39)	Economic Development Projects Fund (41)	Municipal Building Authority Fund (43)
Revenue								
Taxes	0	0	0	0	0	0	0	0
Charges For Services	0	0	0	0	0	0	0	0
Contributions & Transfers	0	0	0	0	0	0	0	634,702
Intergovernmental	0	0	0	0	0	0	0	0
Appropriated Fund Balance	-7,000	-56,000	-123,000	-219,290	-214,045	335,375	96,590	-46,122
Licenses & Permits	0	0	0	0	0	0	0	0
Miscellaneous Revenue	7,000	58,000	125,000	22,000	30,000	0	235,000	1,200
Fines & Forfeitures	0	0	0	0	0	0	0	0
Debt Issuance	0	0	0	0	0	0	0	0
Restricted Taxes	422,015	0	0	206,000	413,000	540,000	0	0
Revenue Total	**422,015**	**2,000**	**2,000**	**8,710**	**228,955**	**875,375**	**331,590**	**589,780**
Expense								
Operations	1,550	2,000	2,000	1,500	142,000	152,000	81,590	2,000
Transfers	9,000	0	0	7,210	14,455	18,375	250,000	0
Capital (Projects & Equipment)	411,465	0	0	0	0	705,000	0	43,780
Debt Service	0	0	0	0	72,500	0	0	544,000
Expense Total	**422,015**	**2,000**	**2,000**	**8,710**	**228,955**	**875,375**	**331,590**	**589,780**

FY 2025-26 Budget
Combined Fund Summary

Category	Park Impact Fund (44)	Street Impact Fund (45)	Drainage Impact Fund (47)	Fire Dept Impact Fund (48)	Police Dept Impact Fund (49)	Police Drug Seizures Fund (50)	Wastewater Collection Utility Fund	Refuse Collection Utility Fund (57)
Revenue								
Taxes	0	0	0	0	0	0	0	0
Charges For Services	3,200,000	2,000,000	500,000	550,000	200,000	0	5,610,000	9,490,739
Contributions & Transfers	0	0	0	0	0	0	21,767	0
Intergovernmental	0	0	0	0	0	0	0	0
Appropriated Fund Balance	4,836,668	7,160,000	-320,000	-380,000	1,152,100	28,000	-1,307,692	-44,265
Licenses & Permits	0	0	0	0	0	0	0	0
Miscellaneous Revenue	350,000	200,000	40,000	280,000	58,000	22,500	489,500	30,000
Fines & Forfeitures	0	0	0	0	0	0	0	0
Debt Issuance	0	0	0	0	0	0	0	0
Restricted Taxes	0	0	0	0	0	0	0	0
Revenue Total	**8,386,668**	**9,360,000**	**220,000**	**450,000**	**1,410,100**	**50,500**	**4,813,575**	**9,476,474**
Expense								
Operations	60,000	50,000	20,000	0	10,100	30,500	2,688,006	9,001,474
Transfers	7,506,668	9,210,000	200,000	0	1,400,000	0	302,569	475,000
Capital (Projects & Equipment)	820,000	100,000	0	450,000	0	20,000	1,823,000	0
Debt Service	0	0	0	0	0	0	0	0
Expense Total	**8,386,668**	**9,360,000**	**220,000**	**450,000**	**1,410,100**	**50,500**	**4,813,575**	**9,476,474**

FY 2025-26 Budget
Combined Fund Summary

Category	Drainage Utility Fund (59)	Self Insurance Fund (63)	Public Transit System Fund (64)	Transit Tax Fund (65)	Housing Fund (69)	Perpetual Care Fund (74)	American Rescue Plan Grant Fund (75)	Johnson Dino Track Preservation (77)
Revenue								
Taxes	0	0	0	0	0	0	0	0
Charges For Services	5,600,000	0	1,093,582	0	0	210,000	0	0
Contributions & Transfers	0	0	1,417,826	0	0	0	0	0
Intergovernmental	0	0	2,655,229	0	0	0	0	0
Appropriated Fund Balance	-1,286,563	-52,915	5,574,840	-2,938,704	17,059	41,500	0	6,465
Licenses & Permits	0	0	0	0	0	0	0	0
Miscellaneous Revenue	150,000	1,425,823	810,000	850,000	4,000	10,000	0	1,000
Fines & Forfeitures	0	0	0	0	0	0	0	0
Debt Issuance	0	0	0	0	0	0	0	0
Restricted Taxes	0	0	0	3,900,000	0	0	0	0
Revenue Total	**4,463,437**	**1,372,908**	**11,551,477**	**1,811,296**	**21,059**	**261,500**	**0**	**7,465**
Expense								
Operations	100,000	1,372,908	5,375,054	20,000	1,000	1,500	0	7,465
Transfers	4,363,437	0	1,423	1,791,296	20,059	160,000	0	0
Capital (Projects & Equipment)	0	0	6,175,000	0	0	100,000	0	0
Debt Service	0	0	0	0	0	0	0	0
Expense Total	**4,463,437**	**1,372,908**	**11,551,477**	**1,811,296**	**21,059**	**261,500**	**0**	**7,465**

FY 2025-26 Budget
Combined Fund Summary

Category	Museum Permanent Acquisition Fund (79)	Regional Airport Capital Projects Fund (88)	2007 Sales Tax Road Bond Fund (84)	Recreation Bond Project Fund (85)	Grand Total	% of Total
Revenue						
Taxes	0	0	0	0	64,742,451	12%
Charges For Services	0	0	0	0	207,848,530	40%
Contributions & Transfers	0	4,719,450	0	8,456,668	80,279,037	15%
Intergovernmental	0	30,030,418	0	750,000	60,459,339	12%
Appropriated Fund Balance	-10,500	-36,000	-9,000	-50,000	54,498,133	10%
Licenses & Permits	0	0	0	0	3,204,500	1%
Miscellaneous Revenue	11,000	36,000	10,000	4,550,000	21,268,123	4%
Fines & Forfeitures	0	0	0	0	1,306,000	0%
Debt Issuance	0	0	0	6,527,500	6,527,500	1%
Restricted Taxes	0	0	0	0	24,121,265	5%
Revenue Total	**500**	**34,749,868**	**1,000**	**20,234,168**	**524,254,878**	**100%**
Expense						
Operations	500	2,500	1,000	0	242,901,476	46%
Transfers	0	0	0	0	80,277,764	15%
Capital (Projects & Equipment)	0	34,747,368	0	20,234,168	191,199,053	36%
Debt Service	0	0	0	0	9,876,585	2%
Expense Total	**500**	**34,749,868**	**1,000**	**20,234,168**	**524,254,878**	**100%**

FY 2025-26 Budget
Department Matrix

Department	General Fund	All Other Funds - Operations	All Other Funds - Infrastructure
Finance	☑	☑	
Airport	☑		☑
Budget & Financial Planning	☑		
City Manager	☑		
Community Development	☑		
Economic Development	☑		☑
Energy Services		☑	☑
Fire	☑		☑
Human Resources	☑		
Legal	☑		
Mayor & City Council	☑		
Operations	☑		
Parks & Community Services	☑		☑
Police	☑		☑
Public Works	☑	☑	☑
Water Services		☑	☑



GENERAL FUND

St.George

FY 2025-26 Budget
General Fund Overview

Total Expenditures
$121,138,746

Primary City Budget	Pays for the Majority of Services	Tax Supported

General Fund Services

- ☑ 24/7 Police Protection
- ☑ 24/7 Fire Protection
- ☑ 911 Dispatch
- ☑ Parks & Trails Maintenance
- ☑ Parks Programming & Events
- ☑ Parks Facilities
- ☑ Street & Traffic Signal Maintenance
- ☑ Transportation planning
- ☑ Development Services
- ☑ St. George Airport
- ☑ St. George Golf Courses
- ☑ Administration & Support

Quick Facts

14 Departmental budgets and over 50 divisional budgets

637.5 Full-Time Employees (72% of total city workforce)

Sales tax is by far the largest funding source for the General Fund, paying for 32% of the total budget.

Property tax is the 4th largest funding source for the General Fund, paying for 11% of the total budget. The Majority of property tax received goes to pay for Public Safety services.

FY 2025-26 Budget
General Fund Highlights - Top 3 Council Priorities

Public Safety Investments

Police & Dispatch

- ☑ (5) New full-time positions
- ☑ Employee compensation increases
- ☑ (5) replacement vehicles
- ☑ (2) new vehicles
- ☑ Continued investment in new equipment

Fire

- ☑ (5) New full-time positions
- ☑ Employee compensation increases
- ☑ Replacement fire apparatus (year 3 payment)
- ☑ Replacement fire apparatus (year 1 payment)
- ☑ Self contained breathing apparatus replacement program
- ☑ Personnel protective gear replacement
- ☑ (4) new vehicles
- ☑ Continued investment in new equipment

Public Infrastructure and Transportation Investments

Public Works

- ☑ Continued funding levels for Pavement Management and Hazardous Sidewalk Programs

Core Municipal Services Investments

Public Works

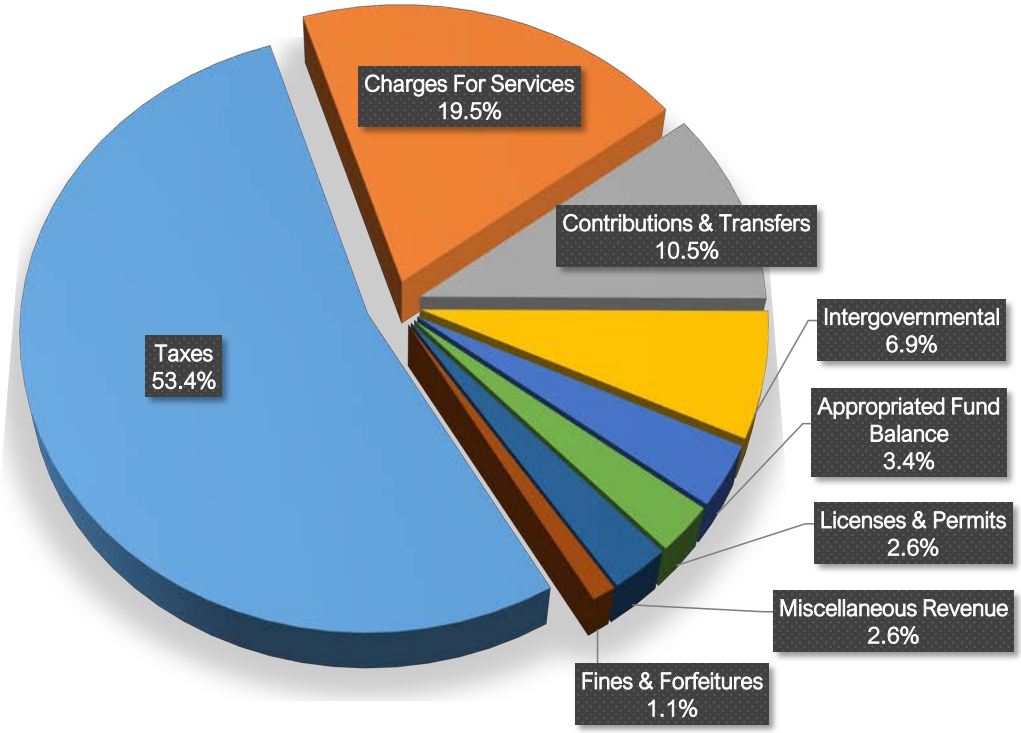
- ☑ Employee compensation increases
- ☑ Mechanical sweeper replacement
- ☑ Loader truck replacement
- ☑ Backhoe replacement

Airport

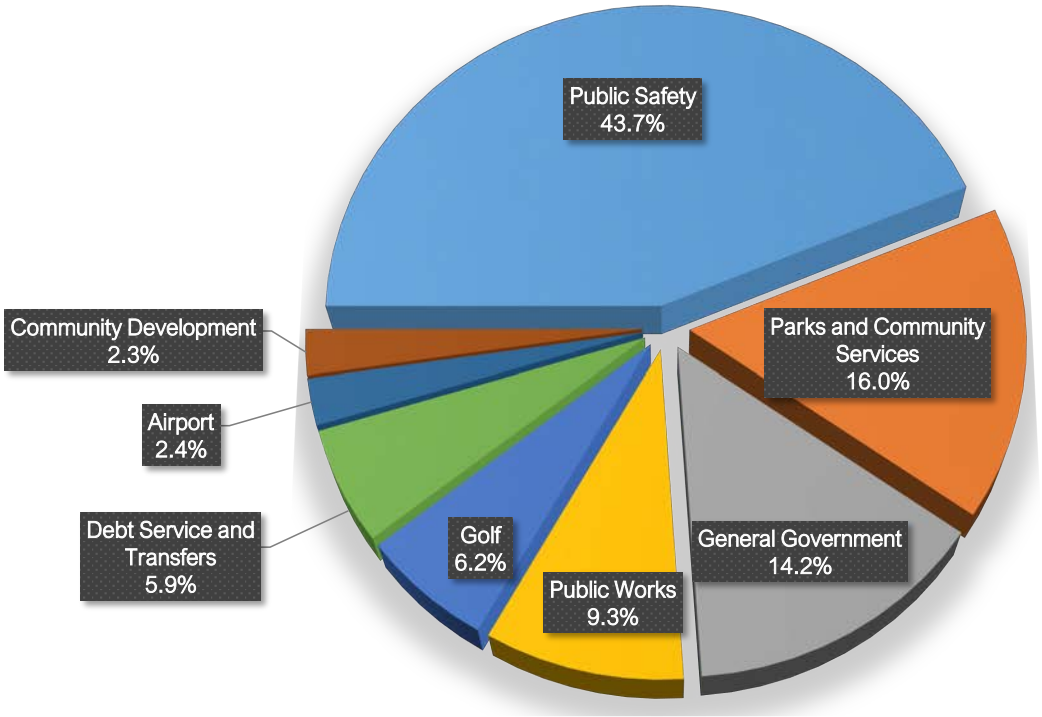
- ☑ (2) new full-time positions
- ☑ Employee compensation increases

FY 2025-26 Budget
General Fund Overview

Revenue



Expenses

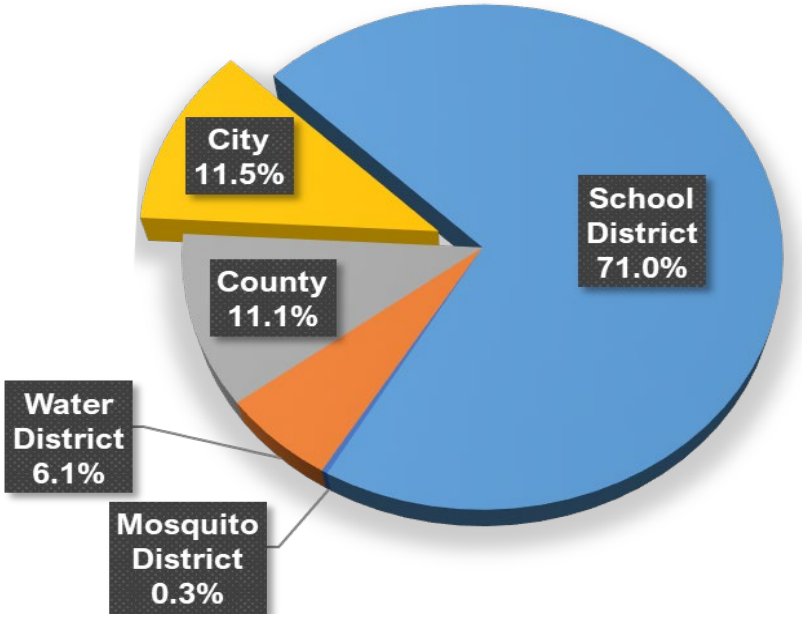


FY 2025-26 Budget
General Fund - Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projection	FY 2026 Budget	$ Diff	% Diff
Revenue						
Taxes	61,984,663	62,086,000	63,869,324	64,742,451	2,656,451	4.3%
Charges For Services	21,410,725	21,156,064	22,542,108	23,628,216	2,472,152	11.7%
Contributions & Transfers	18,179,751	14,598,676	14,613,145	12,673,130	-1,925,546	-13.2%
Intergovernmental	8,795,854	7,131,191	7,188,287	8,306,449	1,175,258	16.5%
Miscellaneous Revenue	8,324,105	3,162,563	6,114,377	3,178,000	15,437	0.5%
Licenses & Permits	3,670,262	2,775,000	3,516,600	3,204,500	429,500	15.5%
Fines & Forfeitures	1,290,182	1,235,500	1,309,500	1,306,000	70,500	5.7%
Appropriated Fund Balance	0	0	0	4,100,000	4,100,000	0.0%
Revenue Total	**123,655,543**	**112,144,994**	**119,153,341**	**121,138,746**	**8,993,752**	**8.0%**
Expenses by Service						
Public Safety	45,804,379	49,479,469	48,382,100	52,907,259	3,427,790	6.9%
Parks and Community Services	20,950,059	18,478,561	18,878,534	19,416,985	938,424	5.1%
General Government	15,444,016	16,548,425	16,155,590	17,240,282	691,857	4.2%
Public Works	10,109,960	11,406,159	11,184,101	11,208,662	-197,497	-1.7%
Golf	6,937,487	6,695,677	7,139,778	7,514,823	819,146	12.2%
Debt Service and Transfers	11,660,287	4,180,973	12,707,949	7,157,535	2,976,562	71.2%
Community Development	2,394,181	2,759,471	2,448,005	2,817,760	58,289	2.1%
Airport	2,390,922	2,596,259	2,257,284	2,875,440	279,181	10.8%
Expense Total	**115,691,292**	**112,144,994**	**119,153,341**	**121,138,746**	**8,993,752**	**8.0%**
Expenses by Category						
Operations	88,648,835	100,357,388	97,733,887	108,086,604	7,729,216	7.7%
Capital (Projects & Equipment)	14,020,070	6,723,436	7,828,308	5,026,885	-1,696,551	-25.2%
Transfers	12,260,287	4,302,070	12,829,046	7,264,657	2,962,587	68.9%
Debt Service	762,100	762,100	762,100	760,600	-1,500	-0.2%
Expense Total	**115,691,292**	**112,144,994**	**119,153,341**	**121,138,746**	**8,993,752**	**8.0%**

FY 2025-26 Budget
General Fund - Property Tax Overview

Total Property Tax Levy



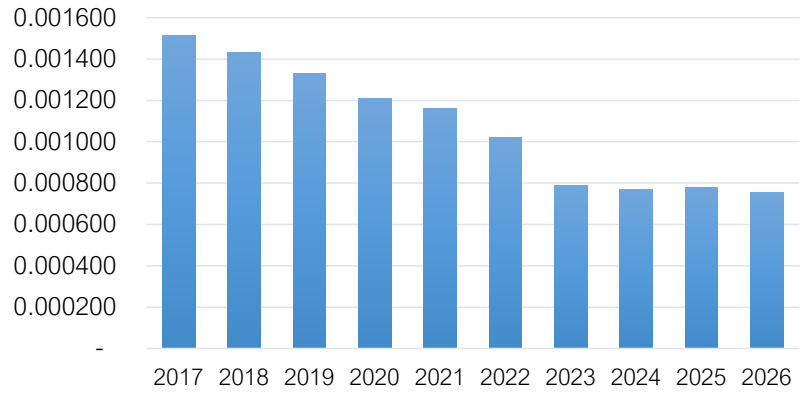
The city receives only 11.5% of the property taxes you pay each year. The majority goes to other taxing entities

The average primary homeowner pays $213.02 per year in property taxes for city services.

The majority of the property tax dollars that go to the city are used to pay for public safety services.

Historical Property Tax Rate - 10 Years

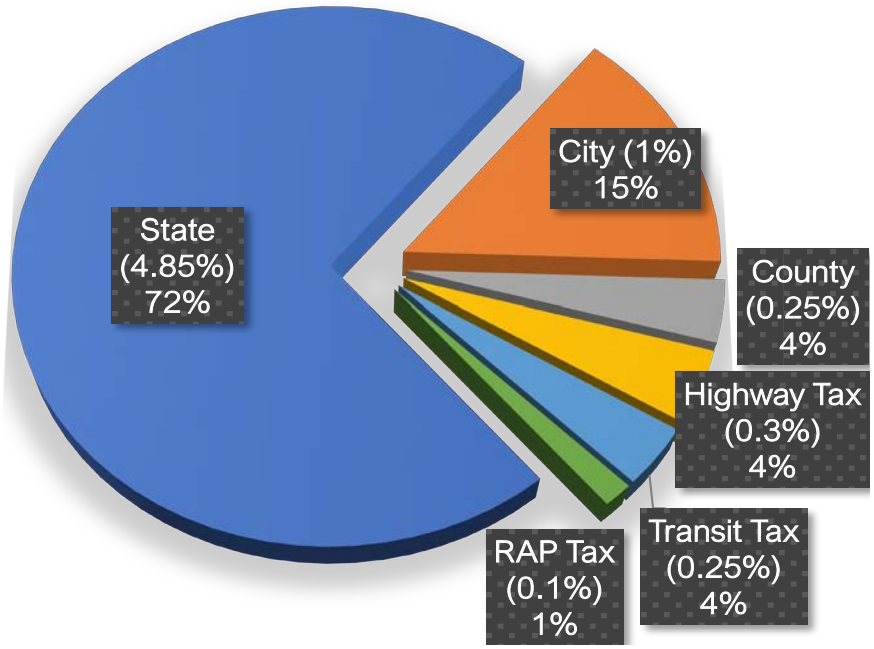
Fiscal Year	Property Tax Rate	% Change
2017	0.001513	
2018	0.001432	-5.4%
2019	0.001328	-7.3%
2020	0.001207	-9.1%
2021	0.001163	-3.6%
2022	0.001020	-12.3%
2023	0.000789	-22.6%
2024	0.000770	-2.4%
2025	0.000779	1.2%
2026	0.000754	-3.2%



*The Certified Tax Rate is provided by the Utah Tax Commission and Washington County in early June 2025. The FY 2026 budget adopted the Certified Tax Rate, which is the tax rate that will raise the same amount of property tax revenue for the city as the prior year budget (excluding new growth).

FY 2025-26 Budget
General Fund - Sales Tax Overview

Total Sales Tax Levy



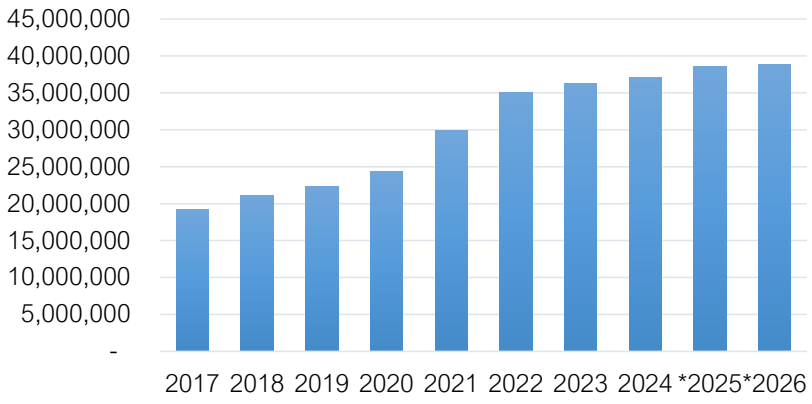
The Total Sales Tax Rate in St. George is 6.75%. The City receives only 15% of the total collection to provide General Fund Services.

Sales tax is by far the largest source of funding for General Fund Services. In the FY 2026 budget 32% of General Fund expenses are paid for by sales tax.

Approximately 29% of the sales tax collected in St. George comes from tourism activity.

Historical Sales Tax Collections - 10 Years

Fiscal Year	General Fund Collection	% Change
2017	19,268,824	
2018	21,067,521	9.3%
2019	22,299,586	5.8%
2020	24,321,782	9.1%
2021	29,967,205	23.2%
2022	35,030,370	16.9%
2023	36,296,307	3.6%
2024	37,124,764	2.3%
*2025	38,600,000	4.0%
*2026	38,829,992	0.6%



**Estimated total collection amount.*

FY 2025-26 Budget
General Fund - Revenue Detail

Revenue Source	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projection	FY 2026 Budget	$ Diff	% Diff
Revenue						
Taxes						
SALES TAX	37,124,764	37,370,000	38,600,000	38,829,992	1,459,992	3.9%
PROPERTY TAX	12,596,294	12,830,000	12,874,324	13,327,459	497,459	3.9%
FRANCHISE TAX	9,383,774	9,320,000	9,570,000	9,760,000	440,000	4.7%
FEE ASSESSED PROPERTY TAX	1,439,429	1,220,000	1,400,000	1,400,000	180,000	14.8%
INNKEEPER TAX	1,298,486	1,246,000	1,325,000	1,325,000	79,000	6.3%
DELINQUENT PROPERTY TAX	141,916	100,000	100,000	100,000	0	0.0%
Taxes Total	**61,984,663**	**62,086,000**	**63,869,324**	**64,742,451**	**2,656,451**	**4.3%**
Charges For Services						
GOLF	7,982,233	7,186,000	8,080,000	8,593,000	1,407,000	19.6%
AIRPORT	3,051,928	3,042,200	3,207,200	3,293,634	251,434	8.3%
RECREATION FEES	1,956,806	2,323,150	2,213,720	2,386,000	62,850	2.7%
E911 TELECOM FEES	1,842,749	1,900,000	1,840,000	1,861,000	-39,000	-2.1%
DISPATCH SERVICES	1,391,382	1,406,201	1,406,201	1,699,037	292,836	20.8%
RESOURCE OFFICER CONTRIB.	1,026,257	1,196,313	1,196,313	1,246,245	49,932	4.2%
MARATHON	999,523	1,000,000	1,028,000	1,110,000	110,000	11.0%
PLANNING & ENGINEERING FEES	767,572	620,500	912,700	675,500	55,000	8.9%
CEMETERY	423,095	535,000	538,857	580,000	45,000	8.4%
AQUATIC CENTER	523,574	530,000	525,000	530,000	0	0.0%
RECREATION FACILITIES RENTALS	349,873	400,000	500,000	525,000	125,000	31.3%
RECREATION CENTER	426,449	350,000	350,000	375,000	25,000	7.1%
REUSE CENTER FEES	222,090	203,000	233,300	233,300	30,300	14.9%
ARTS FACILITIES	175,130	182,000	188,817	197,500	15,500	8.5%
SWIMMING POOL	126,049	135,000	135,000	138,000	3,000	2.2%
ARTS FESTIVAL	68,452	70,000	110,000	112,000	42,000	60.0%
SPECIAL POLICE SERVICES	77,563	76,700	77,000	73,000	-3,700	-4.8%
Charges For Services Total	**21,410,725**	**21,156,064**	**22,542,108**	**23,628,216**	**2,472,152**	**11.7%**
Contributions & Transfers						
TRANSFERS FROM OTHER FUNDS	18,179,751	14,598,676	14,613,145	12,673,130	-1,925,546	-13.2%
Contributions & Transfers Total	**18,179,751**	**14,598,676**	**14,613,145**	**12,673,130**	**-1,925,546**	**-13.2%**
Intergovernmental						
CLASS C ROAD FUNDS	5,088,163	5,100,000	5,400,000	5,600,000	500,000	9.8%
FEDERAL GRANTS	2,400,641	920,031	376,984	1,352,475	432,444	47.0%
STATE GRANTS	1,119,353	921,160	1,198,686	1,153,974	232,814	25.3%
STATE LIQUOR FUND	187,697	190,000	212,617	200,000	10,000	5.3%
Intergovernmental Total	**8,795,854**	**7,131,191**	**7,188,287**	**8,306,449**	**1,175,258**	**16.5%**
Licenses & Permits						
BUILDING PERMITS	2,860,907	2,000,000	2,742,600	2,405,500	405,500	20.3%
BUSINESS LICENSES	786,660	750,000	750,000	775,000	25,000	3.3%
DOG LICENSES	22,635	25,000	24,000	24,000	-1,000	-4.0%
RENTAL ORDINANCE	60	0	0	0	0	0.0%
Licenses & Permits Total	**3,670,262**	**2,775,000**	**3,516,600**	**3,204,500**	**429,500**	**15.5%**
Miscellaneous Revenue						
INTEREST INCOME	5,029,224	2,120,563	4,718,311	2,120,000	-563	0.0%
MISCELLANEOUS	1,109,380	585,000	801,994	564,000	-21,000	-3.6%
CONTRIB. FROM OTHER GOVT.	1,846,992	150,000	190,000	190,000	40,000	26.7%
PROPERTY SALES	172,226	150,000	170,000	150,000	0	0.0%

FY 2025-26 Budget
General Fund - Revenue Detail

Revenue Source	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projection	FY 2026 Budget	$ Diff	% Diff
Revenue						
GOLF	81,384	64,000	64,000	64,000	0	0.0%
MARATHON	65,965	50,000	20,132	60,000	10,000	20.0%
SPECIAL POLICE SERVICES	-983	32,500	53,960	21,000	-11,500	-35.4%
RECREATION FEES	14,805	8,500	93,120	6,000	-2,500	-29.4%
ARTS FACILITIES	5,112	2,000	2,860	3,000	1,000	50.0%
Miscellaneous Revenue Total	**8,324,105**	**3,162,563**	**6,114,377**	**3,178,000**	**15,437**	**0.5%**
Fines & Forfeitures						
COURT FINES & OTHER FINES	1,290,182	1,235,500	1,309,500	1,306,000	70,500	5.7%
Fines & Forfeitures Total	**1,290,182**	**1,235,500**	**1,309,500**	**1,306,000**	**70,500**	**5.7%**
Appropriated Fund Balance						
APPROPRIATED FUND BALANCE	0	0	0	4,100,000	4,100,000	0.0%
Appropriated Fund Balance Total	**0**	**0**	**0**	**4,100,000**	**4,100,000**	**0.0%**
Revenue Total	**123,655,543**	**112,144,994**	**119,153,341**	**121,138,746**	**8,993,752**	**8.0%**

FY 2025-26 Budget
General Fund - Expense Detail

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projection	FY 2026 Budget	$ Diff	% Diff
Expense						
General Government						
4110 - Mayor & City Council	718,831	829,393	811,957	858,593	29,200	3.5%
4131 - City Manager	940,465	1,028,626	1,012,502	1,357,006	328,380	31.9%
4135 - Human Resources	932,197	1,023,895	1,023,193	1,200,175	176,280	17.2%
4137 - Communications & Marketing	536,863	658,712	634,129	679,589	20,877	3.2%
4140 - Budget & Financial Planning	394,616	417,089	317,749	605,008	187,919	45.1%
4141 - Administrative Services/Finance	2,584,504	2,903,302	2,890,577	1,164,225	-1,739,077	-59.9%
4142 - Technology Services	2,511,708	2,612,219	2,474,622	3,421,087	808,868	31.0%
4145 - Legal Services	1,999,066	2,263,764	2,032,559	2,443,360	179,596	7.9%
4160 - Facilities Services	2,533,264	2,495,788	2,741,149	2,802,926	307,138	12.3%
4170 - Elections	232,973	1,000	163	261,000	260,000	
4440 - Fleet Maintenance	1,870,665	2,094,326	1,994,001	2,199,062	104,736	5.0%
4445 - Motor Pool	11	0	0	0	0	0.0%
4652 - Economic Development	188,853	220,311	222,989	248,251	27,940	12.7%
General Government Total	**15,444,016**	**16,548,425**	**16,155,590**	**17,240,282**	**691,857**	**4.2%**
Public Safety						
4211 - Police	29,450,467	31,643,952	31,093,598	32,507,066	863,114	2.7%
4213 - Police Dispatch	4,171,398	5,255,272	4,668,369	5,246,648	-8,624	-0.2%
4220 - Fire Department	11,845,645	12,298,188	12,333,529	14,878,460	2,580,272	21.0%
Task Force	336,869	282,057	286,604	275,085	-6,972	-2.5%
Public Safety Total	**45,804,379**	**49,479,469**	**48,382,100**	**52,907,259**	**3,427,790**	**6.9%**
Airport						
5400 - Airport	2,390,922	2,596,259	2,257,284	2,875,440	279,181	10.8%
Airport Total	**2,390,922**	**2,596,259**	**2,257,284**	**2,875,440**	**279,181**	**10.8%**
Public Works						
4411 - Public Works Administration	375,990	428,228	417,872	388,031	-40,197	-9.4%
4413 - Streets	7,281,720	8,334,108	8,040,330	8,008,127	-325,981	-3.9%
4450 - Engineering	2,452,250	2,643,823	2,725,899	2,812,504	168,681	6.4%
Public Works Total	**10,109,960**	**11,406,159**	**11,184,101**	**11,208,662**	**-197,497**	**-1.7%**
Community Development						
4180 - Planning Commission	8,146	12,000	8,890	12,000	0	0.0%
4241 - Code Enforcement	142,275	176,127	155,849	176,446	319	0.2%
4653 - Development Services	2,243,761	2,571,344	2,283,266	2,629,314	57,970	2.3%
Community Development Total	**2,394,181**	**2,759,471**	**2,448,005**	**2,817,760**	**58,289**	**2.1%**
Golf						
Golf	6,937,487	6,695,677	7,139,778	7,514,823	819,146	12.2%
Golf Total	**6,937,487**	**6,695,677**	**7,139,778**	**7,514,823**	**819,146**	**12.2%**
Parks and Community Services						
4510 - Parks	7,814,074	7,816,533	7,778,069	8,119,807	303,274	3.9%
4511 - Design	4,236,343	581,849	557,934	605,956	24,107	4.1%
4555 - Nature Center & Youth Programs	370,525	589,333	498,618	547,817	-41,516	-7.0%
4556 - Softball Programs	400,532	458,551	460,756	452,479	-6,072	-1.3%
4557 - Sports Field Maintenance	717,712	1,120,442	1,104,265	1,113,645	-6,797	-0.6%
4558 - Special Events & Programs	611,779	663,138	778,373	768,124	104,986	15.8%
4559 - Youth and Adult Sports Programs	432,789	438,075	477,526	540,501	102,426	23.4%
4560 - Tennis & Pickleball	439,684	538,001	575,517	527,269	-10,732	-2.0%

FY 2025-26 Budget
General Fund - Expense Detail

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projection	FY 2026 Budget	$ Diff	% Diff
Expense						
4561 - Recreation	497,720	818,362	779,537	834,193	15,831	1.9%
4562 - Exhibits and Collections	305,793	321,501	301,851	329,407	7,906	2.5%
4563 - Community Arts	390,891	433,669	402,926	453,403	19,734	4.6%
4564 - Historic Opera House	29,884	41,826	37,293	39,381	-2,445	-5.8%
4565 - Historic Courthouse	16,406	27,682	17,686	18,228	-9,454	-34.2%
4566 - Parks & Community Services Admir	500,793	497,321	509,806	555,614	58,293	11.7%
4567 - Recreation Center	796,677	612,607	609,929	631,501	18,894	3.1%
4568 - Marathon	861,672	911,464	926,756	1,001,173	89,709	9.8%
4569 - Community Center	3,797	2,790	2,381	2,410	-380	-13.6%
4570 - Electric Theater	139,403	144,563	151,988	182,352	37,789	26.1%
4590 - Cemetery	662,824	651,462	666,153	865,887	214,425	32.9%
5600 - Swimming Pool	480,074	623,746	742,388	495,551	-128,195	-20.6%
5650 - Sand Hollow Aquatic Center	1,240,686	1,185,646	1,498,782	1,332,287	146,641	12.4%
Parks and Community Services Total	**20,950,059**	**18,478,561**	**18,878,534**	**19,416,985**	**938,424**	**5.1%**
Debt Service and Transfers						
4810 - Transfers To Other Funds	11,660,287	4,180,973	12,707,949	7,157,535	2,976,562	71.2%
Debt Service and Transfers Total	**11,660,287**	**4,180,973**	**12,707,949**	**7,157,535**	**2,976,562**	**71.2%**
Expense Total	**115,691,292**	**112,144,994**	**119,153,341**	**121,138,746**	**8,993,752**	**8.0%**

FY 2025-26 Budget
General Fund - 5 Year Historical

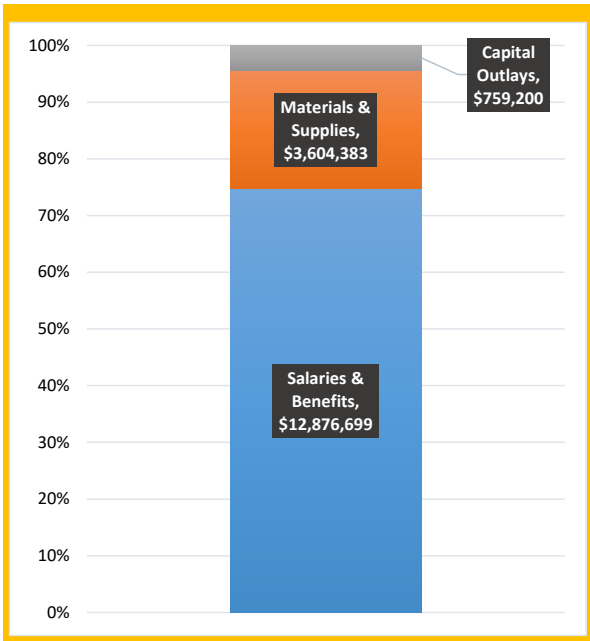
Revenue	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals
SALES TAX	24,321,782	29,967,205	35,030,370	36,296,307	37,124,764
TRANSFERS FROM OTHER FUNDS	9,776,558	10,874,570	11,597,491	15,386,194	18,179,751
PROPERTY TAX	9,959,589	10,539,991	11,104,995	11,799,518	12,596,294
FRANCHISE TAX	7,418,752	7,704,889	8,117,834	9,085,101	9,383,774
GOLF	4,754,392	6,059,275	6,744,873	6,795,707	8,063,617
CLASS C ROAD FUNDS	3,618,712	4,123,568	4,456,395	4,830,918	5,088,163
INTEREST INCOME	811,666	257,965	437,060	3,800,661	5,029,224
AIRPORT	1,148,883	1,770,257	2,823,122	2,591,685	3,051,928
BUILDING PERMITS	3,198,399	2,814,089	3,200,299	2,136,633	2,860,907
FEDERAL GRANTS	4,180,148	9,144,190	3,680,614	1,963,250	2,400,641
RECREATION FEES	1,160,830	1,425,539	1,686,979	1,884,842	1,971,611
E911 TELECOM FEES	1,352,297	1,522,471	1,691,390	1,853,853	1,842,749
DISPATCH SERVICES	1,006,603	1,078,093	1,035,360	1,354,384	1,391,382
COURT FINES & OTHER FINES	1,006,288	966,626	1,027,531	1,245,105	1,290,182
INNKEEPER TAX	0	0	0	1,233,820	1,298,486
FEE ASSESSED PROPERTY TAX	1,210,993	1,443,093	1,303,013	1,194,214	1,439,429
STATE GRANTS	180,980	402,780	638,074	1,182,251	1,119,353
MARATHON	87,020	36,256	737,842	913,672	1,065,489
RESOURCE OFFICER CONTRIB.	556,020	707,808	749,770	814,240	1,026,257
PLANNING & ENGINEERING FEES	922,843	945,919	1,014,943	681,375	767,572
AQUATIC CENTER	299,691	367,440	453,501	495,780	523,574
BUSINESS LICENSES	644,890	703,507	717,157	455,108	786,660
MISCELLANEOUS	686,809	722,652	730,296	402,563	1,109,380
RECREATION CENTER	258,224	326,125	389,518	402,454	426,449
CEMETERY	339,785	565,005	477,295	389,205	423,095
RECREATION FACILITIES RENTALS	156,529	332,097	287,117	303,271	349,873
REUSE CENTER FEES	145,073	158,901	224,177	195,794	222,090
STATE LIQUOR FUND	116,938	117,250	141,944	189,872	187,697
ARTS FACILITIES	81,034	87,584	158,819	188,059	180,242
CONTRIB. FROM OTHER GOVT.	158,108	137,314	581,469	180,255	1,846,992
PROPERTY SALES	66,388	112,724	120,320	154,037	172,226
SWIMMING POOL	124,604	154,956	126,975	128,454	126,049
SPECIAL POLICE SERVICES	156,536	160,151	320,514	112,561	76,580
DELINQUENT PROPERTY TAX	279,746	197,363	120,921	110,143	141,916
ARTS FESTIVAL	6,572	51,907	47,332	75,556	68,452
RENTAL ORDINANCE	138,419	158,410	162,490	50,850	60
DOG LICENSES	29,390	35,880	33,285	26,555	22,635
Total Revenue	**80,361,492**	**96,173,848**	**102,171,085**	**110,904,248**	**123,655,543**
Expenditures by Function					
Public Safety	25,638,558	26,065,905	31,149,474	36,360,457	45,804,379
Parks and Community Services	13,192,007	12,161,228	15,105,248	15,664,985	20,950,059
General Government	11,118,843	13,984,310	13,191,584	14,161,652	15,444,016
Debt Service and Transfers	8,963,449	21,341,750	18,066,080	11,621,937	11,660,287
Public Works	7,554,704	6,741,457	7,787,610	10,457,358	10,109,960
Golf	5,613,939	5,871,481	6,500,219	7,605,828	6,937,487
Community Development	2,089,003	1,841,366	2,210,891	2,232,516	2,394,181
Airport	3,296,646	2,846,911	3,098,059	2,295,029	2,390,922
Total Expense	**77,467,150**	**90,854,409**	**97,109,163**	**100,399,761**	**115,691,292**
Expenditures by Type					
Operations	60,495,219	63,341,588	69,190,919	76,912,274	88,648,835
Transfers	9,563,449	21,341,750	18,666,080	12,221,937	12,260,287
Capital (Projects & Equipment)	6,645,508	5,412,596	8,487,500	10,504,949	14,020,070
Debt Service	762,975	758,475	764,665	760,600	762,100
Total Expense	**77,467,150**	**90,854,409**	**97,109,163**	**100,399,761**	**115,691,292**

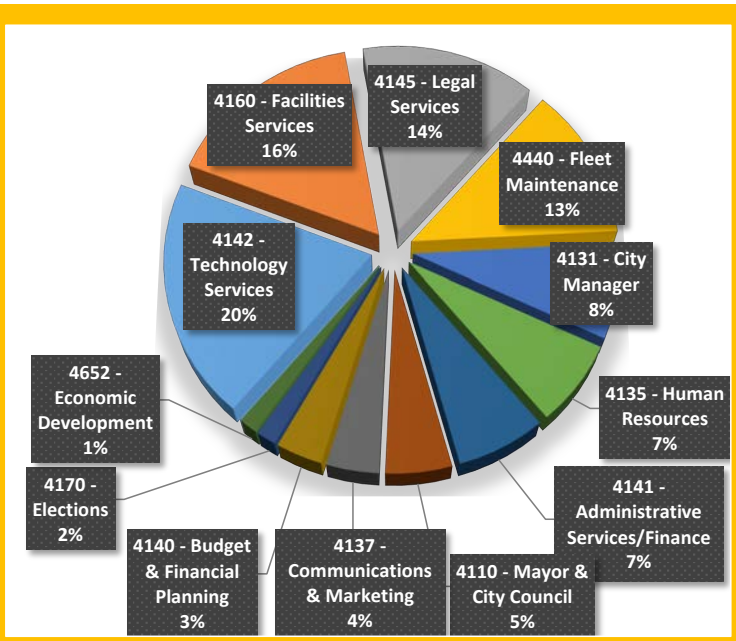
FY 2025-26 Budget
General Fund - General Government

Service Area Overview

General Government services in the General Fund are comprised of departments that provide leadership, oversight, management and administrative and technical support to all city departments. Departments included in this service area are highlighted below.

Departments	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4110 - Mayor & City Council	718,831	829,393	859,393	858,593	29,200	3.5%	-
4131 - City Manager	940,465	1,028,626	1,061,499	1,357,006	328,380	31.9%	5.00
4170 - Elections	232,973	1,000	1,000	261,000	260,000	26000.0%	-
4135 - Human Resources	932,197	1,023,895	1,031,531	1,200,175	176,280	17.2%	7.00
4652 - Economic Development	188,853	220,311	228,705	248,251	27,940	12.7%	1.00
4137 - Communications & Marketing	536,863	658,712	658,712	679,589	20,877	3.2%	3.00
4140 - Budget & Financial Planning	394,616	417,089	427,223	605,008	187,919	45.1%	3.00
4141 - Administrative Services/Finance	2,584,504	2,903,302	2,912,484	1,164,225	-1,739,077	-59.9%	8.00
4445 - Motor Pool	11	0	0	0	0	0.0%	-
4145 - Legal Services	1,999,066	2,263,764	2,279,679	2,443,360	179,596	7.9%	14.00
4142 - Technology Services	2,511,708	2,612,219	2,620,721	3,421,087	808,868	31.0%	13.00
4160 - Facilities Services	2,533,264	2,495,788	2,608,286	2,802,926	307,138	12.3%	17.00
4440 - Fleet Maintenance	1,870,665	2,094,326	2,094,326	2,199,062	104,736	5.0%	16.50
Grand Total	**15,444,016**	**16,548,425**	**16,783,559**	**17,240,282**	**691,857**	**4.2%**	**87.50**





FY 2025-26 Budget
General Fund - General Government - Mayor & City Council

Department Overview

The City of St. George operates under a Six-Member Council form of government, of which one member is the Mayor. The Mayor and Councilmembers are elected at large to serve four-year staggered terms. The Mayor serves as the chairperson of the Council and presides at all council meetings. The Mayor and City Council are the legislative and governing body of the city and have the duty to exercise and discharge all of the rights, powers, privileges and authority conferred upon them by State law and other laws of the city. The City Council convenes on the 1st and 3rd Thursday of every month whereby they review and vote on the passage of all ordinances, resolutions, and other City business for the betterment of the community.

Department's Responsibilities

1. Provide executive leadership.
2. Vision, guidance, strategy, and long-range planning.
3. Policy setting.
4. Adoption of the city budget.
5. Enact law.
6. Intergovernmental relations and representation.
7. Community engagement and citizen relations.
8. Economic development business engagement.

Council Goals

- ☑ Be Great at the Basics
- ☑ Deliver Exceptional Experiences
- ☑ Support & Sustain a Strong Economy
- ☑ Encourage Community & Connection
- ☑ Maintain Financial Strength
- ☑ Sustain Organizational Excellence

Council Priorities



FY 2025-26 Budget
General Fund - General Government - Mayor & City Council

Top Three Accomplishments During FY 2025

FY 2025 reflected the first year of the implementation of the Trails, Parks, and Recreation G.O. bond that was overwhelmingly passed by the voters in November 2023. Multiple projects were completed during the fiscal year including: Sandtown Trail, Little Valley Lights, Sycamore Park Playground, Christensen Park Playground, Rimrock Trail, Blackhill Trail, and Little Valley Skate Park. In addition other major projects are currently under design or will have begun construction including: Improvements to the Dixie Sunbowl, Thunder Junction Phase II, Curly Hollow Park, Southern Hills Park, Lizard Wash Park, and Las Colinas Park to name a few.

Major facility investments were made during FY 2025 with the completion of the new Fire Station #10 in Desert Caynons and anticipated completion of Fire Station #1 in the Downtown by June 2025. Major progress was also made during the fiscal year on the new city hall and parking structure with the facility really taking shape over the spring months with an anticipated open date in October 2025. These public buildings are the result of years of saving in our general fund toward capital projects and will serve our growing community far into the future.

The City Council approved the Tech Ridge Public Improvement District, paving the way for the development of Tech Ridge at the site of the old airport. This development will bring thousands of new high paying jobs to the community, diversify the local economy through growth of the tech sector, and provide for a significant positive economic impact for the community.

Related General Fund Budgets

Mayor & City Council (4110)

FY 2025-26 Budget
General Fund - General Government - Mayor & City Council

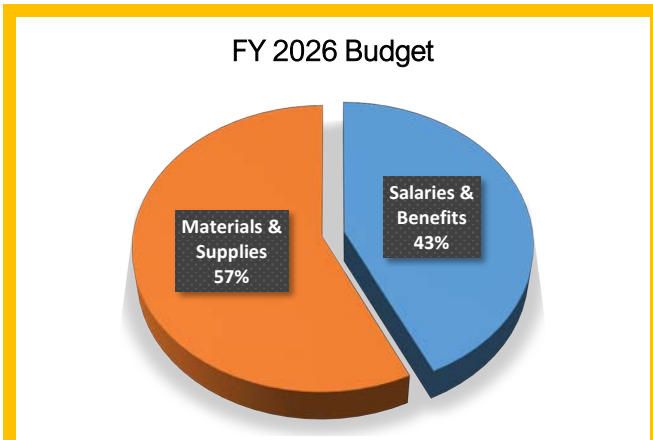
Department Position Overview

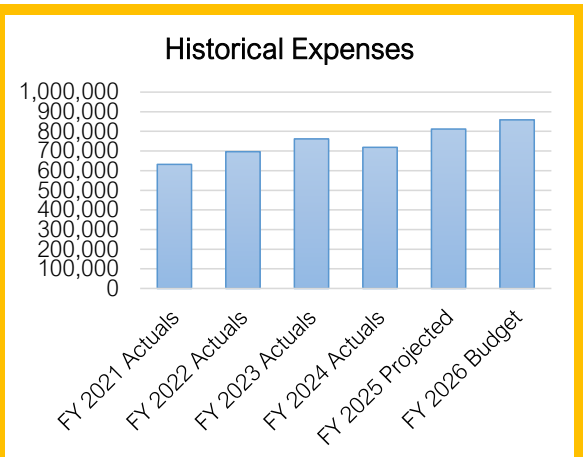
There are no full-time positions funded in this department

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	291,214	323,690	344,669	333,543	368,380	23,711
Materials & Supplies	442,656	395,142	484,724	478,414	490,213	5,489
Capital Outlays	27,687	0	0	0	0	0
Grand Total	**761,557**	**718,831**	**829,393**	**811,957**	**858,593**	**29,200**





Summary of Capital Outlay

No capital requests for FY 2026.

FY 2025-26 Budget
General Fund - Mayor & City Council - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4110-1200 - Salaries & Wages Part/Time	175,866	195,555	195,555	187,800	208,281	208,280
10-4110-1300 - Fica	12,656	14,962	14,962	14,367	15,931	15,932
10-4110-1310 - Insurance Benefits	106,638	104,445	104,445	102,846	118,804	114,611
10-4110-1320 - Retirement Benefits	28,529	29,707	29,707	28,530	29,557	29,557
Salaries & Benefits Total	**323,690**	**344,669**	**344,669**	**333,543**	**372,573**	**368,380**
10-4110-2100 - Subscriptions & Memberships	103,396	110,601	110,601	110,869	114,473	114,473
10-4110-2300 - Travel & Training	30,193	38,000	38,000	38,000	38,000	38,000
10-4110-2400 - Office Supplies	1,129	500	500	500	500	500
10-4110-2500 - Equip Supplies & Maintenance	12,388	12,500	12,500	12,500	12,500	12,500
10-4110-2800 - Telephone	776	1,000	1,000	1,000	1,000	1,000
10-4110-2910 - Power Bills	3,077	3,600	3,600	3,415	3,600	3,600
10-4110-3100 - Professional & Tech. Services	49,734	61,000	61,000	56,000	61,000	61,000
10-4110-5100 - Insurance And Surety Bonds	4,608	5,523	5,523	5,850	7,140	7,140
10-4110-6100 - Sundry Charges	189,841	252,000	282,000	196,000	198,000	198,000
10-4110-6350 - Dixie Days Expense	0	0	0	54,280	54,000	54,000
Materials & Supplies Total	**395,142**	**484,724**	**514,724**	**478,414**	**490,213**	**490,213**
Grand Total	**718,831**	**829,393**	**859,393**	**811,957**	**862,786**	**858,593**

FY 2025-26 Budget
General Fund - General Government - City Manager

Department Overview

The City Manager's Office is the principal liaison between the City Council, city departments, and our citizens which includes conducting City Council meetings; recommending adoption of measures and ordinances; and directing their enforcement. The City Manager's Office is responsible for the executive leadership, direction, oversight, and overall management of the organization. The City Manager's Office also works with intergovernmental partners to prudently and resourcefully preserve and deliver services to our community. We are stewards of municipal records by maintaining, protecting, and providing a transparent and historical accounting of City business. The City Manager's Office also provides information to residents about current City services, programs, and events.

Department's Responsibilities

1. Provide leadership and management.
2. Recommends and implements policies.
3. Provides strategy, guidance, and philosophy.
4. Provides oversight and long-range planning.
5. Liaison between the City Council and City Depts.
6. Maintains, protects, and reports municipal records.
7. Public information and citizen relations.
8. Intergovernmental relations and affairs.

Council Goals We Achieve

☑ Be Great at the Basics	☑ Deliver Exceptional Experiences	☑ Support & Sustain a Strong Economy
☑ Encourage Community & Connection	☑ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

As an organization and workforce, we will strive for continual improvement in our practices and core values to respond to the dynamic complexity of our organization and community.	Protect, maintain, and improve basic core municipal services to our citizens through financial stability and resiliency where we strive to balance taxpayer dollars, user fees, and other financial resources with the costs of investing in, and preserving the community's priorities.	Strengthen communication and improve citizens' and businesses' awareness and understanding of the city, its programs and its services, using a broad range of communication tools; and also encourage citizen involvement in community events.

FY 2025-26 Budget
General Fund - General Government - City Manager

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Maintain a Fund Balance Reserve in the General Fund of at least 20% of the Next Fiscal Year's Budgeted Revenue Amount.	28.35%	28.35%	25.00%
Maintain high quality bond ratings for the City, especially with G.O. Bonds and Sales Tax Revenue Bonds.	S&P AA+ - G.O. AAA - Sales Tax	S&P AA+ - G.O. AAA - Sales Tax	S&P AAA

Top Three Accomplishments During FY 2025

Recruitment and recommendation to appoint multiple key leadership positions during FY 2025 including the City Attorney, Assistant City Manager and anticipated hiring of a Finance Director.

Creation and implementation of the Be Brighter Employee Recognition Program. This program was built to tell the stories of our city employees, reinforce the city's mission and values, and improve the city's culture. Since inception this program has awarded 36 "all star" awards and 6 employee of the month awards. City wide the program has received well over 200 nominations for the first 6-months of the program.

Implemented major enhancements to the City's goal-setting and budget development process through the creation of St. George's first-ever Business Plan. This plan establishes a clear connection between the City Council's vision and the annual budget by defining focused priorities, measurable objectives, and actionable strategies. The Business Plan guided the development of the FY 2026 budget and will serve as a roadmap for staff throughout the upcoming fiscal year.

Related General Fund Budgets

City Manager (4131)

Elections (4170)

FY 2025-26 Budget
General Fund - General Government - City Manager

Department Overview

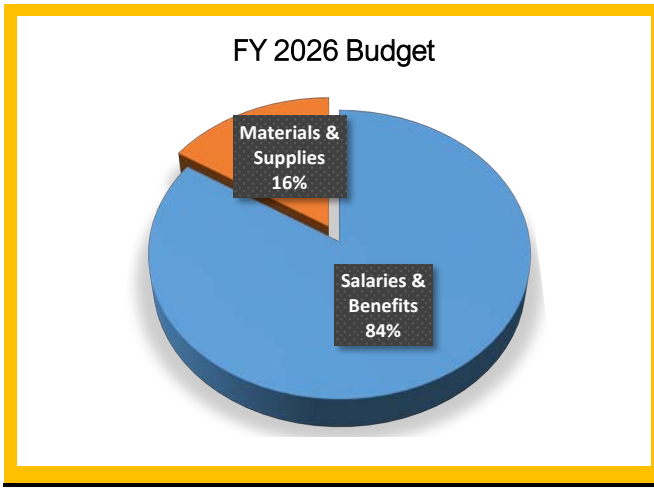
The City Manager's Budget includes all activities of the City Manager's Office, Government Affairs and City Recorder.

Department Position Overview

		Authorized FT	
City Manager	Administrative Professional III	2022	6
Assistant City Manager		2023	7
Government Affairs Director		2024	4
City Recorder		2025	4
		2026	5

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,463,903	779,678	849,469	867,191	1,142,827	293,358
Materials & Supplies	189,797	160,786	179,157	145,311	214,179	35,022
Capital Outlays	988	0	0	0	0	0
Grand Total	**1,654,688**	**940,465**	**1,028,626**	**1,012,502**	**1,357,006**	**328,380**





Summary of Capital Outlay

No capital requests for FY 2026.

FY 2025-26 Budget
General Fund - City Manager - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4131-1100 - Salaries & Wages Full/Time	584,346	620,897	646,937	650,007	887,945	855,617
10-4131-1234 - Citywide Employee Recognitions	0	24,000	10,302	0	0	0
10-4131-1300 - Fica	38,436	49,334	51,328	49,726	67,928	65,455
10-4131-1310 - Insurance Benefits	54,700	51,117	51,535	56,560	91,875	89,742
10-4131-1320 - Retirement Benefits	102,196	104,121	108,542	110,898	137,040	132,013
Salaries & Benefits Total	**779,678**	**849,469**	**868,644**	**867,191**	**1,184,788**	**1,142,827**
10-4131-2100 - Subscriptions & Memberships	3,759	4,189	4,189	3,900	5,004	5,004
10-4131-2200 - Ordinances & Publications	312	500	500	307	500	500
10-4131-2300 - Travel & Training	37,407	36,815	36,815	0	44,195	44,195
10-4131-2400 - Office Supplies	2,790	2,600	2,600	2,600	2,600	2,600
10-4131-2430 - Computer Software	145	820	820	2,000	1,160	1,160
10-4131-2500 - Equip Supplies & Maintenance	17,287	13,500	13,500	13,000	18,300	18,300
10-4131-2680 - Fleet Maintenance	17	0	0	0	0	0
10-4131-2700 - Special Departmental Supplies	748	800	800	500	900	900
10-4131-2710 - Internal Training	0	5,000	5,000	2,000	5,000	5,000
10-4131-2800 - Telephone	4,271	4,860	4,860	4,300	4,860	4,860
10-4131-3100 - Professional & Tech. Services	88,156	97,840	97,840	97,197	110,200	110,200
10-4131-5100 - Insurance And Surety Bonds	4,339	5,233	5,233	3,709	4,460	4,460
10-4131-6100 - Sundry Charges	1,555	7,000	7,000	2,100	3,000	3,000
10-4131-2734 - Employee Recognition Program	0	0	13,698	13,698	14,000	14,000
Materials & Supplies Total	**160,786**	**179,157**	**192,855**	**145,311**	**214,179**	**214,179**
Grand Total	**940,465**	**1,028,626**	**1,061,499**	**1,012,502**	**1,398,967**	**1,357,006**

FY 2025-26 Budget
General Fund - General Government - Elections

Department Overview

The City's six-member Mayor and Council are selected through a municipal election process conducted every two years. The Mayor and two Council members are elected in one municipal election for a four-year term. The remaining three Council members are elected in the alternating municipal election and also serve a four-year term. The City Recorder is responsible for supervising all municipal elections and compliance with state law requirements. Special elections may also occur for the citizens' approval to issue general obligation debt or to approve other taxes. The City utilizes the vote-by-mail system and division expenses generally include voting supplies and contracted services for voting judges.

Department Position Overview

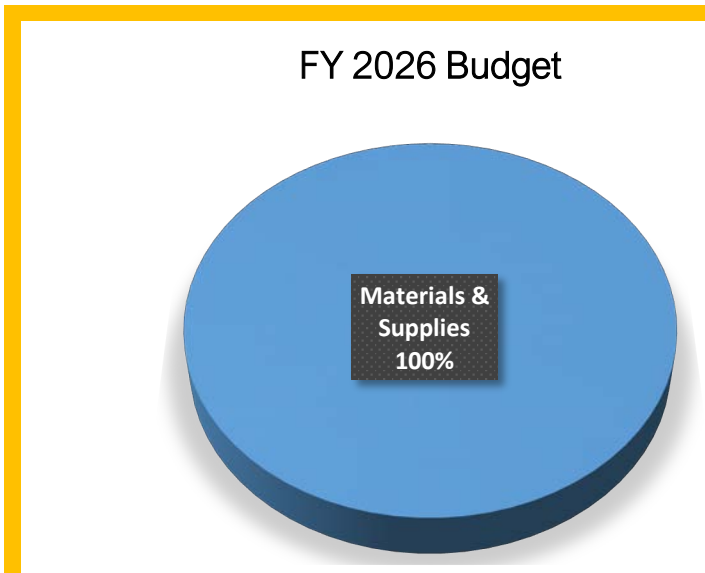
There are no positions funded in this division

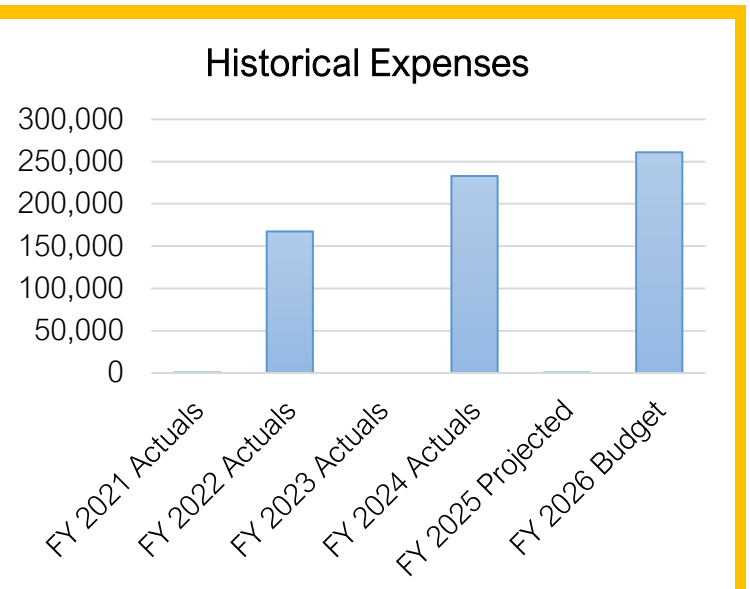
Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	0	232,973	1,000	163	261,000	260,000
Grand Total	**0**	**232,973**	**1,000**	**163**	**261,000**	**260,000**





Summary of Capital Outlay

No capital requests for FY 2026.

FY 2025-26 Budget
General Fund - Elections - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4170-2700 - Special Departmental Supplies	3	1,000	1,000	163	1,000	1,000
10-4170-3100 - Professional & Tech. Services	232,971	0	0	0	260,000	260,000
Materials & Supplies Total	**232,973**	**1,000**	**1,000**	**163**	**261,000**	**261,000**
Grand Total	**232,973**	**1,000**	**1,000**	**163**	**261,000**	**261,000**

FY 2025-26 Budget
General Fund - General Government - Human Resources

Department Overview

The Human Resources Department is responsible for recruiting, employment, benefits, compensation, payroll, training, and employee relations. They provide these services for almost 900 full-time employees and 450 to 500 part-time employees, depending on hiring needs. The number one goal of the department is to be a responsive, valuable, and credible resource to the City and to each employee.

Department's Responsibilities

1. Talent acquisition.
2. Compensation.
3. Benefits
4. Employee support and relations.
5. Payroll
6. Champion employee development.
7. Encourage new ideas and solve challenges.
8. Model compassionate leadership.

Council Goals We Achieve

☑ Be Great at the Basics	☑ Deliver Exceptional Experiences	☐ Support & Sustain a Strong Economy
☐ Encourage Community & Connection	☐ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

Anticipating and meeting the changing needs of the workforce	Enhancing services through technology.	Valuing, encouraging, and supporting a diverse workforce.

FY 2025-26 Budget
General Fund - General Government - Human Resources

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Reduce time to fill open positions	N/A	N/A	36-42 days
Create and present Fit For Duty training to all departments	N/A	N/A	14 Departments
Number of participants in the City's Wellness Program 4/18/25	N/A	335	400

Top Three Accomplishments During FY 2025

Executed internal I-9 audit and identified approximately 275 incorrect records. Correcting these errors proactively will prevent potential fines and penalties in the event of a formal audit.

Developed and presented monthly leadership development trainings, as well as specific trainings for three departments pertaining to trending employee issues.

Successfully vetted and identified an HRIS system, and then executed the migration and training to ensure effective utilization by both employees and leaders.

Related General Fund Budgets

Human Resources (4135)

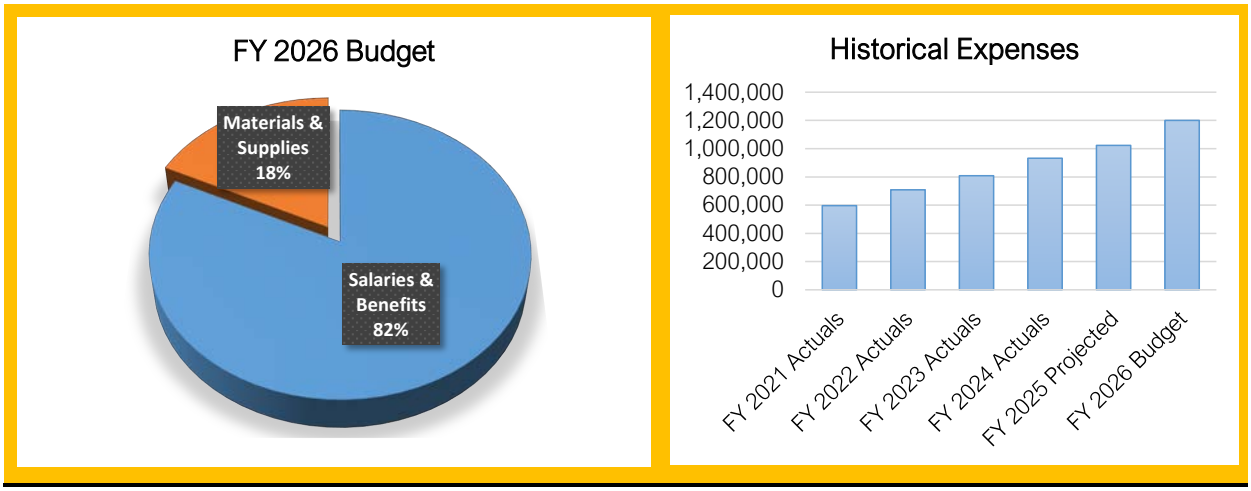
FY 2025-26 Budget
General Fund - General Government - Human Resources

Department Position Overview

	Authorized FT	
Human Resources Director	2022	7
Human Resources Administrator (5)	2023	7
Payroll Coordinator	2024	7
	2025	7
	2026	7

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	714,677	837,443	820,109	825,294	986,928	166,819
Materials & Supplies	93,560	94,754	103,786	113,681	213,247	109,461
Capital Outlays	0	0	100,000	84,218	0	-100,000
Grand Total	**808,238**	**932,197**	**1,023,895**	**1,023,193**	**1,200,175**	**176,280**



Summary of Capital Outlay

No capital requests for FY 2026

FY 2025-26 Budget
General Fund - Human Resources - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4135-1100 - Salaries & Wages Full/Time	558,162	546,461	553,450	520,000	637,629	630,045
10-4135-1200 - Salaries & Wages Part/Time	1,509	0	0	25,534	26,208	26,208
10-4135-1210 - Overtime Pay	488	0	0	0	2,500	1,000
10-4135-1215 - Internships	48,960	46,843	46,843	70,200	88,200	58,800
10-4135-1300 - Fica	46,568	45,388	45,923	47,104	57,722	54,779
10-4135-1310 - Insurance Benefits	85,027	95,886	95,998	77,580	126,561	122,590
10-4135-1320 - Retirement Benefits	96,730	85,531	85,531	84,876	94,718	93,506
Salaries & Benefits Total	**837,443**	**820,109**	**827,745**	**825,294**	**1,033,538**	**986,928**
10-4135-2100 - Subscriptions & Memberships	877	1,500	1,500	1,399	1,500	1,500
10-4135-2200 - Ordinances & Publications	749	1,000	1,000	0	1,000	1,000
10-4135-2300 - Travel & Training	8,357	10,000	10,000	9,833	10,000	10,000
10-4135-2400 - Office Supplies	9,269	8,100	8,100	8,100	9,720	8,500
10-4135-2430 - Computer Software	44,910	45,890	45,890	63,090	125,317	123,037
10-4135-2500 - Equip Supplies & Maintenance	6,136	5,000	5,000	4,473	5,000	5,000
10-4135-2700 - Special Departmental Supplies	489	2,000	2,000	5,926	4,000	2,000
10-4135-2710 - Internal Training	0	3,000	3,000	0	3,000	3,000
10-4135-2720 - Safety	1,036	3,000	3,000	0	3,000	1,500
10-4135-2730 - Wellness Program	1,014	0	0	46	0	0
10-4135-2800 - Telephone	1,469	1,500	1,500	894	1,500	1,500
10-4135-3100 - Professional & Tech. Services	15,842	17,850	17,850	15,936	17,850	17,850
10-4135-5100 - Insurance And Surety Bonds	4,106	4,946	4,946	3,984	4,860	4,860
10-4135-6100 - Sundry Charges	500	0	0	0	1,500	1,500
10-4135-2301 - Tuition Reimbursement Program	0	0	0	0	32,000	32,000
Materials & Supplies Total	**94,754**	**103,786**	**103,786**	**113,681**	**220,247**	**213,247**
10-4135-7400 - Equipment Purchases	0	100,000	100,000	84,218	0	0
Capital Outlays Total	**0**	**100,000**	**100,000**	**84,218**	**0**	**0**
Grand Total	**932,197**	**1,023,895**	**1,031,531**	**1,023,193**	**1,253,785**	**1,200,175**

FY 2025-26 Budget
General Fund - General Government - Economic Development & Communications

Department Overview

Economic Development is dedicated to driving sustainable growth and prosperity by fostering a dynamic, business-friendly environment. Our mission is to support local businesses, attract quality investment, and create high-paying job opportunities that enhance the city's economy. As Southern Utah's leading economy, St. George continues to thrive through strategic planning, infrastructure development, and proactive support for innovation and entrepreneurship. The Department also focuses on maintaining the city's brand and image as a premier destination for our residents, businesses, and visitors by providing a variety of information through different medians, including print, online, social media, digital advertising, radio advertising and media outreach.

Department's Responsibilities

1. Support entrepreneurship & small business development.
2. Business retention and expansion.
3. Revitalize and redevelop targeted areas.
4. Business attraction and recruitment.
5. Liaison with community partners.
6. Promote positive city image
7. Maintain city's presence of social media and city website.
8. Press releases and media relations.

Council Goals We Achieve

☑ Be Great at the Basics	☑ Deliver Exceptional Experiences	☑ Support & Sustain a Strong Economy
☐ Encourage Community & Connection	☑ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

Promote economic growth, stability, workforce development and a positive business environment.	Revitalize and redevelop targeted areas within the community.	Promote a positive city image and improve citizens' awareness and understanding of the city, its programs and its services using broad range of communication tools to reach all demographics.

FY 2025-26 Budget
General Fund - General Government - Economic Development & Communications

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Major Economic Development Projects in progress	1	3	2
Social media followership (across all 4 main city platforms: FB, IG, Linked In and YouTube)	27,000	34,600	36,000

Top Three Accomplishments During FY 2025

Established a Public Infrastructure District (PID) for Tech Ridge.

Successfully launched new city newsletter "Inside St. George" January 2025 with more than 4,000 subscribers.

Successfully selected a developer for the 100 W revitalization project

Related General Fund Budgets

Economic Development (4652)

Communications & Marketing (4137)

FY 2025-26 Budget
General Fund - General Government - Economic Development

Department Overview

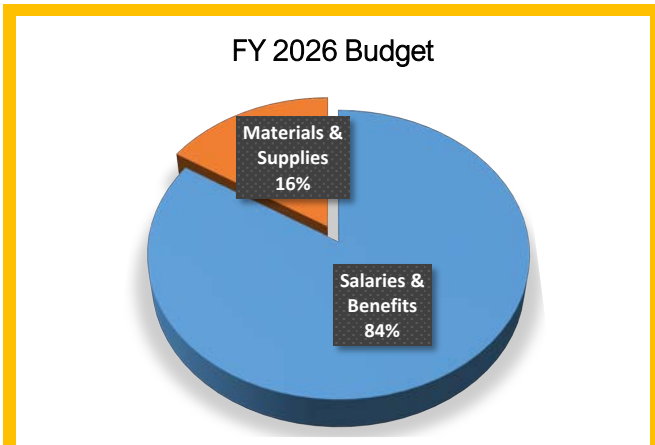
Economic Development directs innovative economic development for the City. Working together with government, education, and private sector partners, we cultivate and enhance economic opportunity and prosperity in support and celebration of our community's heritage, entrepreneurial spirit, and vibrant quality of life.

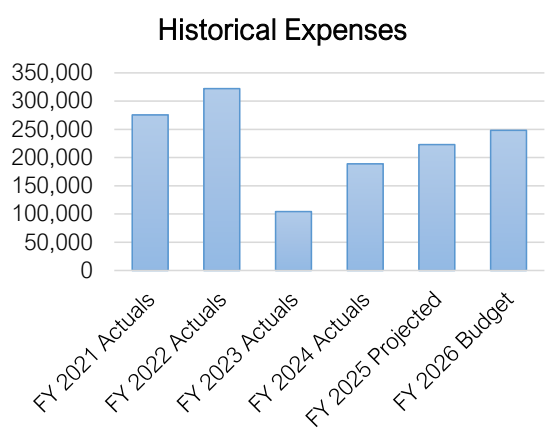
Department Position Overview

	Authorized FT	
Economic Development Director	2022	2
	2023	2
	2024	1
	2025	1
	2026	1

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	71,455	162,440	180,466	188,594	208,760	28,294
Materials & Supplies	32,891	22,127	39,845	34,395	39,491	-354
Capital Outlays	0	4,286	0	0	0	0
Grand Total	**104,345**	**188,853**	**220,311**	**222,989**	**248,251**	**27,940**





Summary of Capital Outlay

No capital requests for FY 2026.

FY 2025-26 Budget
General Fund - Economic Development - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4652-1100 - Salaries & Wages Full/Time	115,741	129,330	136,320	136,828	150,250	151,743
10-4652-1300 - Fica	8,883	9,894	10,429	10,449	11,494	11,608
10-4652-1310 - Insurance Benefits	19,549	21,597	21,709	20,624	24,661	23,877
10-4652-1320 - Retirement Benefits	18,267	19,645	20,402	20,693	21,320	21,532
Salaries & Benefits Total	**162,440**	**180,466**	**188,860**	**188,594**	**207,725**	**208,760**
10-4652-2100 - Subscriptions & Memberships	325	625	625	961	961	961
10-4652-2200 - Ordinances & Publications	2	0	0	0	0	0
10-4652-2300 - Travel & Training	5,822	5,700	5,700	5,700	9,600	9,600
10-4652-2400 - Office Supplies	229	500	500	250	500	500
10-4652-2430 - Computer Software	345	360	360	1,353	640	640
10-4652-2500 - Equip Supplies & Maintenance	3,412	4,600	4,600	3,560	3,600	3,600
10-4652-2700 - Special Departmental Supplies	414	500	500	500	500	500
10-4652-2800 - Telephone	616	650	650	643	650	650
10-4652-3100 - Professional & Tech. Services	75	5,048	5,048	103	0	0
10-4652-3151 - Chamber Of Commerce	10,000	20,000	20,000	20,500	27,000	22,000
10-4652-5100 - Insurance And Surety Bonds	701	862	862	825	1,040	1,040
10-4652-6100 - Sundry Charges	186	1,000	1,000	0	0	0
Materials & Supplies Total	**22,127**	**39,845**	**39,845**	**34,395**	**44,491**	**39,491**
10-4652-7400 - Equipment Purchases	4,286	0	0	0	0	0
Capital Outlays Total	**4,286**	**0**	**0**	**0**	**0**	**0**
Grand Total	**188,853**	**220,311**	**228,705**	**222,989**	**252,216**	**248,251**

FY 2025-26 Budget
General Fund - General Government - Communications & Marketing

Department Overview

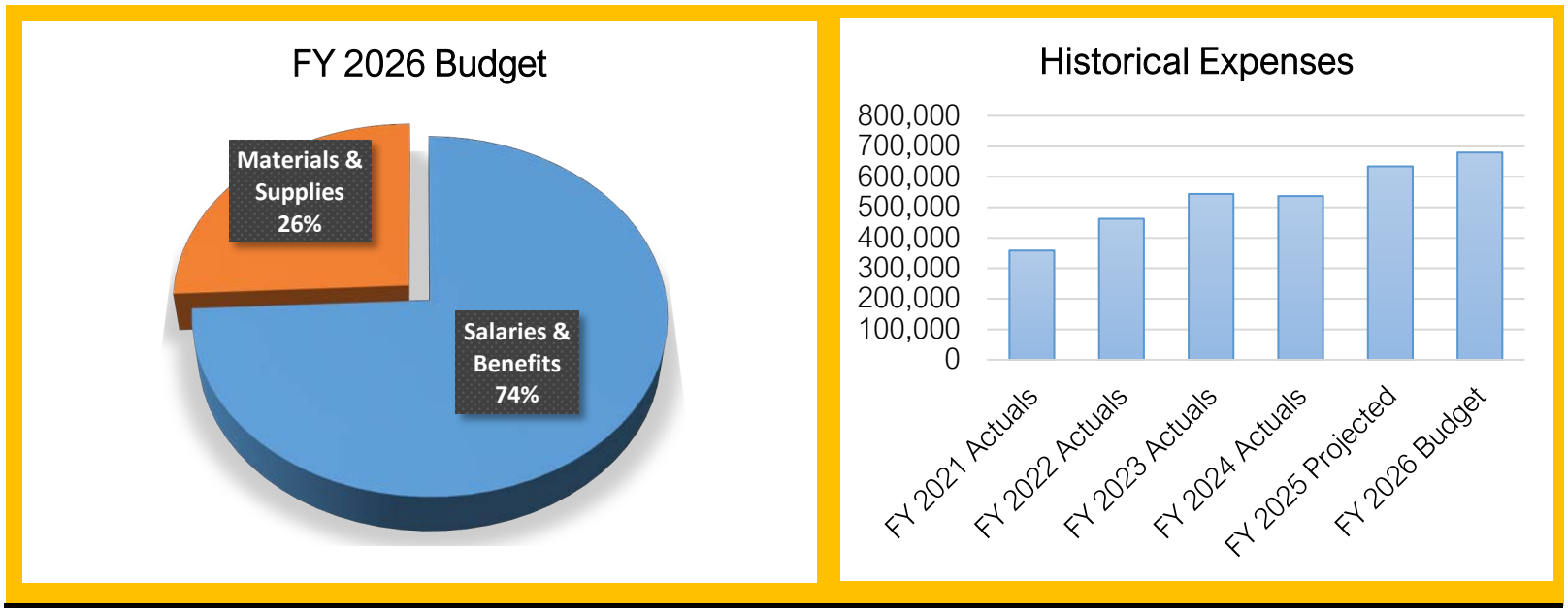
The Communications and Marketing Division of the City St. George strives to communicate with our residents and visitors a variety of information in a variety of different medians, including print, online, social media, digital advertising, radio advertising and media outreach.

Department Position Overview

	Authorized FT	
Communications and Marketing Director	2022	4
Web Programmer	2023	4
Webmaster	2024	3
	2025	3
	2026	3

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	449,926	483,676	506,093	494,292	504,664	-1,429
Materials & Supplies	91,287	53,188	82,619	78,337	174,925	92,306
Capital Outlays	2,495	0	70,000	61,500	0	-70,000
Grand Total	**543,708**	**536,863**	**658,712**	**634,129**	**679,589**	**20,877**



Summary of Capital Outlay

No capital requests for FY 2026

FY 2025-26 Budget
General Fund - Communications & Marketing - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4137-1100 - Salaries & Wages Full/Time	295,720	305,319	305,319	313,000	335,340	335,340
10-4137-1200 - Salaries & Wages Part/Time	58,227	72,000	72,000	50,000	72,000	32,000
10-4137-1300 - Fica	26,512	28,865	28,865	27,800	31,161	28,101
10-4137-1310 - Insurance Benefits	52,974	51,526	51,526	49,621	61,786	59,541
10-4137-1320 - Retirement Benefits	50,243	48,383	48,383	53,871	49,682	49,682
Salaries & Benefits Total	**483,676**	**506,093**	**506,093**	**494,292**	**549,969**	**504,664**
10-4137-2100 - Subscriptions & Memberships	1,456	2,444	2,444	2,200	2,044	2,044
10-4137-2200 - Ordinances & Publications	17,083	13,500	13,500	12,899	13,426	13,426
10-4137-2300 - Travel & Training	2,474	3,564	3,564	3,559	6,569	6,569
10-4137-2400 - Office Supplies	714	700	700	700	700	700
10-4137-2430 - Computer Software	10,920	12,271	12,271	12,251	80,701	80,701
10-4137-2500 - Equip Supplies & Maintenance	6,948	7,614	7,614	9,294	11,794	11,794
10-4137-2700 - Special Departmental Supplies	4,232	11,500	11,500	10,003	21,000	11,000
10-4137-2710 - Internal Training	0	0	0	0	150	150
10-4137-2800 - Telephone	2,057	3,200	3,200	1,872	2,000	2,000
10-4137-3100 - Professional & Tech. Services	5,441	25,335	25,335	23,835	43,835	43,835
10-4137-5100 - Insurance And Surety Bonds	1,620	1,991	1,991	1,375	2,206	2,206
10-4137-6100 - Sundry Charges	243	500	500	349	500	500
Materials & Supplies Total	**53,188**	**82,619**	**82,619**	**78,337**	**184,925**	**174,925**
10-4137-7400 - Equipment Purchases	0	70,000	70,000	61,500	0	0
Capital Outlays Total	**0**	**70,000**	**70,000**	**61,500**	**0**	**0**
Grand Total	**536,863**	**658,712**	**658,712**	**634,129**	**734,894**	**679,589**

FY 2025-26 Budget
General Fund - General Government - Budget & Financial Planning

Department Overview

The Budget Office is responsible for the preparation, development, and monitoring of the City's annual budget. The department strives to promote fiscal responsibility within the city by providing guidance in planning, analyzing, administering and monitoring the City's budget. We strive to provide exceptional support to the City Departments, City Manager's Office, and City Council by providing accurate and timely reporting, analysis, and research to assist in management decision making. In FY 2026 this division now also includes all treasury functions for the city with the re-organization of the Finance department.

Department's Responsibilities

1. Development of the Annual Budget.
2. Budget monitoring and compliance.
3. Financial analysis and support.
4. Financial reporting.
5. Managed Competition Program.
6. Support to the city's RDA Districts.
7. Special projects and research.

Council Goals We Achieve

- ☑ Be Great at the Basics
- ☑ Deliver Exceptional Experiences
- ☑ Support & Sustain a Strong Economy
- ☑ Encourage Community & Connection
- ☑ Maintain Financial Strength
- ☑ Sustain Organizational Excellence

Department's Top Three Goals

To effectively and efficiently develop the city's annual budget in a timely and accurate manner that adheres to all local and state requirements, meets best practices, ensures a sound financial position for the city and follows the direction provided by the City Manager and City Council.	To proactively and effectively monitor and prepare for impacts to the annual budget by staying abreast of changes in the economy, legislation, and internal needs to ensure key decision makers have the most current information, forecasts, and analysis.	To provide effective financial analysis and support to the city's departments to help ensure financially sound decisions that benefit the city and community.

FY 2025-26 Budget
General Fund - General Government - Budget & Financial Planning

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Maintain a Fund Balance Reserve in the General Fund of at least 20% of the Next Fiscal Year's Budgeted Revenue Amount.	28.35%	28.35%	25.00%
Maintain high quality bond ratings for the City, especially with G.O. Bonds and Sales Tax Revenue Bonds.	S&P AA+ - G.O. AAA - Sales Tax	S&P AA+ - G.O. AAA - Sales Tax	S&P AAA
Percent of GFOA Distinguished Budget Award criteria rated as proficient or outstanding.	96%	96%	100%

Top Three Accomplishments During FY 2025

Implemented major enhancements to the City's goal-setting and budget development process through the creation of St. George's first-ever Business Plan. This plan establishes a clear connection between the City Council's vision and the annual budget by defining focused priorities, measurable objectives, and actionable strategies. The Business Plan guided the development of the FY 2026 budget and will serve as a roadmap for staff throughout the upcoming fiscal year.

Developed and implemented a citywide financial dashboard that empowers city leadership and city departments with real-time access to the financial data for the organization. This accomplishment has enhanced the City's ability to monitor budgets proactively, improve financial decision-making, and increase overall accountability.

Year two of major enhancements to the city's communication of the city budget including: a budget highlights video, a budget in brief, budget open house, opportunity for residents to provide feedback through the city website, and refinements to the annual budget document to increase transparency and understanding.

Related General Fund Budgets

Budget & Financial Planning (4140)

FY 2025-26 Budget
General Fund - General Government - Budget & Financial Planning

Department Overview

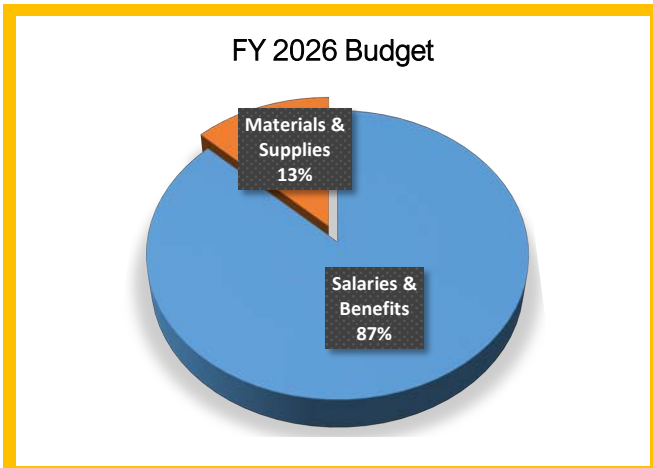
The Budget & Financial Planning budget accounts for all activities of the Budget Department and Treasury.

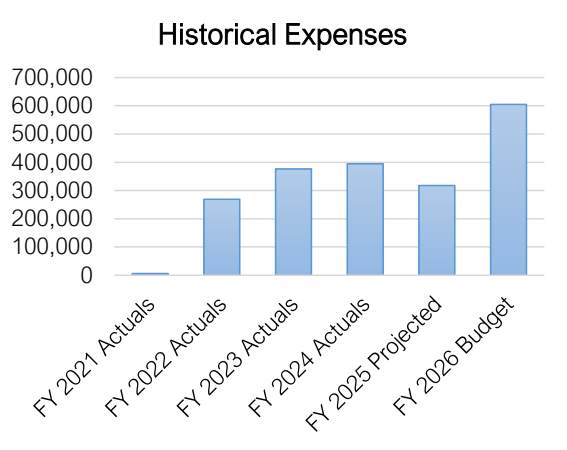
Department Position Overview

	Authorized FT	
Budget Manager	2022	2
Assistant Budget Manager	2023	2
City Treasurer	2024	2
	2025	2
	2026	3

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	315,850	347,661	353,735	258,500	527,378	173,643
Materials & Supplies	7,771	46,955	63,354	59,249	77,630	14,276
Capital Outlays	52,661	0	0	0	0	0
Grand Total	**376,281**	**394,616**	**417,089**	**317,749**	**605,008**	**187,919**





Summary of Capital Outlay

No capital requests for FY 2026.

FY 2025-26 Budget
General Fund - Budget & Financial Planning - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4140-1100 - Salaries & Wages Full/Time	244,980	250,651	258,736	178,000	169,729	350,258
10-4140-1200 - Salaries & Wages Part/Time	0	0	0	3,000	0	33,007
10-4140-1210 - Overtime Pay	1,169	1,000	1,000	1,000	1,000	1,000
10-4140-1300 - Fica	18,198	19,252	19,871	13,500	13,061	29,397
10-4140-1310 - Insurance Benefits	42,110	43,083	43,213	31,000	47,246	60,097
10-4140-1320 - Retirement Benefits	41,204	39,749	41,049	32,000	25,954	53,619
Salaries & Benefits Total	**347,661**	**353,735**	**363,869**	**258,500**	**256,990**	**527,378**
10-4140-2100 - Subscriptions & Memberships	700	1,084	1,084	1,084	400	675
10-4140-2200 - Ordinances & Publications	1,195	1,250	1,250	600	900	900
10-4140-2300 - Travel & Training	5,304	6,025	6,025	6,025	1,550	6,300
10-4140-2400 - Office Supplies	423	800	800	800	800	1,500
10-4140-2430 - Computer Software	32,946	48,680	48,680	45,000	47,150	47,490
10-4140-2500 - Equip Supplies & Maintenance	3,960	3,600	3,600	3,600	0	0
10-4140-2700 - Special Departmental Supplies	1,258	665	665	940	665	1,165
10-4140-3100 - Professional & Tech. Services	89	100	100	100	10,000	10,000
10-4140-5100 - Insurance And Surety Bonds	935	1,150	1,150	1,100	1,400	9,600
10-4140-6100 - Sundry Charges	145	0	0	0	0	0
Materials & Supplies Total	**46,955**	**63,354**	**63,354**	**59,249**	**62,865**	**77,630**
Grand Total	**394,616**	**417,089**	**427,223**	**317,749**	**319,855**	**605,008**

FY 2025-26 Budget
General Fund - General Government - Finance Department

Department Overview

The mission of the Finance Department is to safeguard the financial integrity of the City of St. George through strong internal controls, accurate financial reporting, and compliance with all applicable regulations and standards. The department oversees accounting, utility billing and procurement functions to ensure consistency, transparency, and accountability in the financial operations of the city.

Department's Responsibilities

1. Oversee accounting systems and general ledger
2. Ensure compliance and accuracy in financial reporting.
3. Ensure strong internal controls and best practices.
4. Procurement and payment of goods and services.
5. Billing and collections of Accounts Receivables.
6. Billing and collections of Utility Services.
7. Customer service on utility services.

Council Goals We Achieve

☑ Be Great at the Basics	☑ Deliver Exceptional Experiences	☑ Support & Sustain a Strong Economy
☐ Encourage Community & Connection	☑ Maintain Financial Strength	☐ Sustain Organizational Excellence

Department's Top Three Goals

To implement governmental accounting standards that yield information that users need to assist them in making decisions about the city's government in a way that improves the quality of life for our employees, our citizens, and those that visit our community and do this at a high level of integrity and trust.	To serve the Enterprise Utility services in ensuring essential utility services are delivered accurately and timely manner to our customers.	Employee development and training to improve their knowledge and skills to better serve the city and its citizens in the duties of their position and look for ways to improve efficiencies and process.

FY 2025-26 Budget
General Fund - General Government - Finance Department

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Prepare, develop, and submit the Annual Comprehensive Financial Report on-time and in accordance with State Law.	On-Time	On-Time	On-Time
Maintain high quality bond ratings for the City, especially with G.O. Bonds and Sales Tax Revenue Bonds.	S&P AA+ - G.O. AAA - Sales Tax	S&P AA+ - G.O. AAA - Sales Tax	S&P AAA

Top Three Accomplishments During FY 2025

The Utility Billing Division successfully completed a strategic organizational restructure to enhance service delivery, operational efficiency, and leadership capacity. This restructure included bringing together both the utility billing team and customer service teams into the same division, creating a divisional manager position, and creating assistant supervisor positions.

The department anticipates filling a key leadership position before June 2025 with the hiring of a Finance Director. This role will provide pivotal leadership and bring renewed focus to the department's core responsibilities.

Received a "clean" opinion on the FY 2023/2024 annual audit and successfully submitted the Annual Comprehensive Financial Report in accordance with state law.

Related General Fund Budgets

Finance Departmet (4141)

Motor Pool (4445)

FY 2025-26 Budget
General Fund - General Government - Finance

Department Overview

The Finance Department budget accounts for all activity of the finance and purchasing divisions. The Utility Billing/CSR Division was moved into the Electric Utility fund in FY 2026. The Treasurer (and related functions) was moved to the Budget & Financial Planning Department in FY 2026.

Department Position Overview

Finance Director
Finance Manager
Assistant Finance Manager
Accountant
Accounts Payable Clerk
Purchasing Manager
Purchasing Specialist (2)

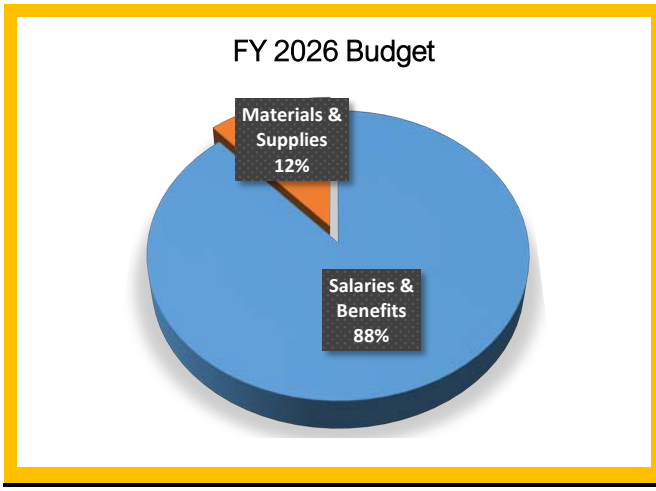
*The Utility Billing Division was moved to the Electric Utility Fund. The City Treasurer was moved to the Budget & Financial Planning Department within the General Fund.

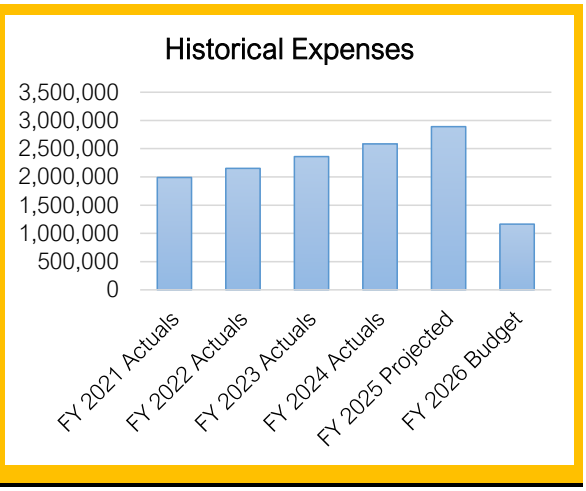
Authorized FT

2022	21
2023	21
2024	22
2025	22
2026	*8

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,957,915	2,180,307	2,340,809	2,366,650	1,029,563	-1,311,246
Materials & Supplies	401,213	404,196	490,083	447,617	134,662	-355,421
Capital Outlays	1,194	0	72,410	76,310	0	-72,410
Grand Total	**2,360,321**	**2,584,504**	**2,903,302**	**2,890,577**	**1,164,225**	**-1,739,077**





Summary of Capital Outlay

No capital requests for FY 2026.

FY 2025-26 Budget
General Fund - Finance Department - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4141-1100 - Salaries & Wages Full/Time	1,419,496	1,520,839	1,528,110	1,550,000	1,716,122	703,417
10-4141-1200 - Salaries & Wages Part/Time	112,316	168,000	168,000	135,000	176,208	33,008
10-4141-1210 - Overtime Pay	25	500	500	500	500	0
10-4141-1300 - Fica	113,538	129,234	129,792	133,150	144,803	56,338
10-4141-1310 - Insurance Benefits	286,436	276,345	276,462	285,000	383,214	132,164
10-4141-1320 - Retirement Benefits	248,496	245,891	247,127	263,000	254,993	104,636
Salaries & Benefits Total	**2,180,307**	**2,340,809**	**2,349,991**	**2,366,650**	**2,675,840**	**1,029,563**
10-4141-2100 - Subscriptions & Memberships	2,476	4,480	4,480	4,000	4,595	4,645
10-4141-2200 - Ordinances & Publications	0	100	100	0	100	100
10-4141-2300 - Travel & Training	2,353	17,060	17,060	10,000	29,035	13,685
10-4141-2400 - Office Supplies	280,357	316,300	316,300	300,000	305,000	3,000
10-4141-2430 - Computer Software	79,873	90,125	90,125	90,125	143,900	86,590
10-4141-2440 - Over & Short	73	100	100	0	0	0
10-4141-2500 - Equip Supplies & Maintenance	10,626	18,100	18,100	15,000	16,400	9,800
10-4141-2700 - Special Departmental Supplies	0	0	0	0	4,200	1,140
10-4141-2800 - Telephone	1,532	2,300	2,300	1,500	2,150	650
10-4141-3100 - Professional & Tech. Services	3,172	5,300	5,300	5,300	7,280	6,280
10-4141-5100 - Insurance And Surety Bonds	23,734	35,718	35,718	21,692	25,314	8,772
10-4141-5200 - Claims Paid	0	500	500	0	0	0
Materials & Supplies Total	**404,196**	**490,083**	**490,083**	**447,617**	**537,974**	**134,662**
10-4141-7400 - Equipment Purchases	0	72,410	72,410	76,310	0	0
Capital Outlays Total	**0**	**72,410**	**72,410**	**76,310**	**0**	**0**
Grand Total	**2,584,504**	**2,903,302**	**2,912,484**	**2,890,577**	**3,213,814**	**1,164,225**

FY 2025-26 Budget
General Fund - General Government - Motor Pool

Department Overview

The Motor Pool is an internal service division within the Finance Department created in January 2020 to efficiently provide transportation options to City departments that have minimal and intermittent transportation needs. This division helps minimize new vehicle costs for individual departments by having motor pool vehicles available for use by multiple departments and their employees to use for a variety of purposes, such as traveling to training, traveling to meetings, etc. Departments are charged a per diem for use of the vehicles which is intended to offset the operating costs for the vehicles.

Department Position Overview

There are no positions funded in this division

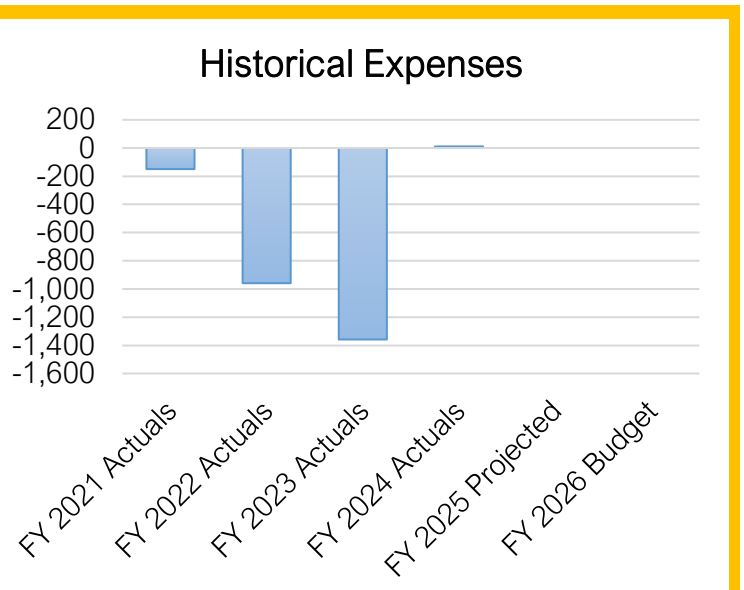
Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	-1,359	11	0	0	0	0
Capital Outlays	0	0	0	0	0	0
Grand Total	**-1,359**	**11**	**0**	**0**	**0**	**0**

FY 2026 Budget



Summary of Capital Outlay

No capital requests for FY 2026.

FY 2025-26 Budget
General Fund - Motor Pool - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4445-2670 - Fuel	1,161	5,000	5,000	2,000	2,500	2,500
10-4445-2680 - Fleet Maintenance	1,008	1,000	1,000	1,000	1,000	1,000
10-4445-5100 - Insurance And Surety Bonds	1,403	1,724	1,724	1,100	1,360	1,360
10-4445-6115 - Motor Pool Clearing Account	-3,561	-7,724	-7,724	-4,100	-4,860	-4,860
Materials & Supplies Total	**11**	**0**	**0**	**0**	**0**	**0**
Grand Total	**11**	**0**	**0**	**0**	**0**	**0**

FY 2025-26 Budget
General Fund - General Government - Legal Services

Department Overview

The mission of the St. George City Attorney's Office is to provide quality legal services to the City's elected officials and staff, and to do justice by holding criminal offenders responsible for their crimes and protect the interest of victims. Legal Services also provides risk management services for the City, including the adjusting of liability claims, worker's compensation claims, and safety training. Legal Services also handles the worker's compensation insurance and all property and casualty insurance program

Department's Responsibilities

1. Criminal prosecution of misdemeanor crimes.
2. Draft & review contracts, ordinances & resolutions.
3. Negotiate settlements & disputes.
4. Review GRAMA requests.
5. Review plats.
6. Defendant litigation against City
7. Attend all official city meetings.
8. Advise City Council and city staff on legal matters.

Council Goals We Achieve

☑ Be Great at the Basics	☐ Deliver Exceptional Experiences	☐ Support & Sustain a Strong Economy
☑ Encourage Community & Connection	☑ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

Workload Assessment & Cross Training.	City's Administrative Review Process	Implement case management system and improve systemic document processing.

FY 2025-26 Budget
General Fund - General Government - Legal Services

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
# Contracts reviewed by Legal	809	900	600
# GRAMA requests processed by Recorder & Legal	458	525	250
# Criminal cases prosecuted	5,928	6,100	5,000

Top Three Accomplishments During FY 2025

Worked effectively and collaboartively with key stake holders to resolve high profile litigation thus freeing up bandwidth to address other pressing needs of the City.

Hired a full time assistant city attorney that began with the City in February, 2025 after the FTE had been vacant since April 2024 thus bringing the CAO up to full staff.

Handeled EEOC claims in house thus saving the City approximatly $50,000.

Related General Fund Budgets

Legal (4145)

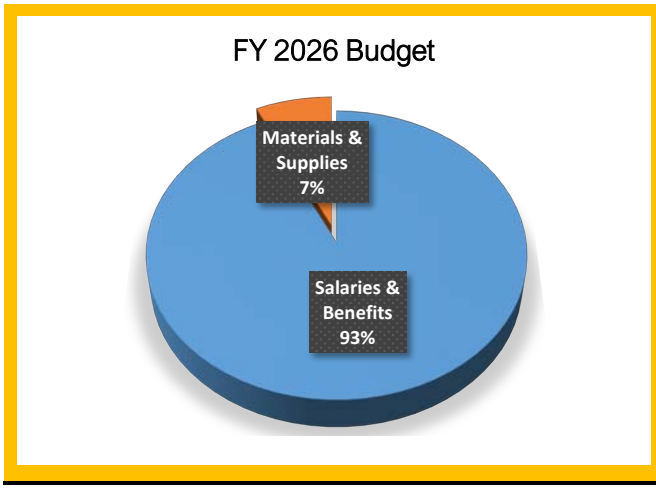
FY 2025-26 Budget
General Fund - General Government - Legal Services

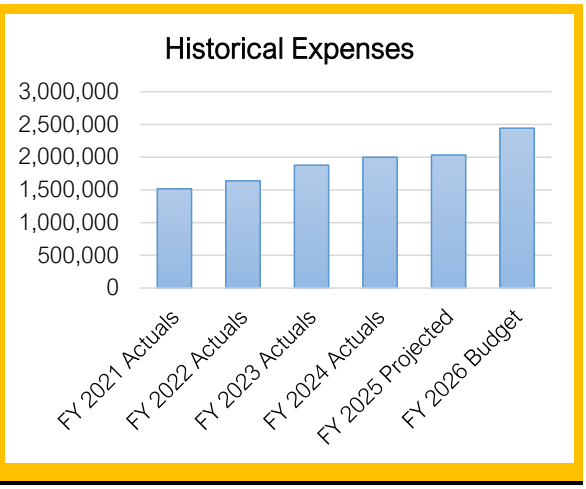
Department Position Overview

		Authorized FT	
City Attorney	Risk Specialist	2022	14
Civil Attorney (2)	Chief Prosecuting Attorney	2023	14
Civil Attorney Trainee		2024	14
Deputy City Attorney		2025	14
Legal Assistant (5)		2026	14
Legal Assistant/Office Supervisor			
Prosecuting Attorney			

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,644,331	1,892,994	2,077,320	1,901,145	2,268,945	191,625
Materials & Supplies	135,699	102,005	186,444	129,214	174,415	-12,029
Capital Outlays	96,989	4,067	0	2,200	0	0
Grand Total	**1,877,019**	**1,999,066**	**2,263,764**	**2,032,559**	**2,443,360**	**179,596**





Summary of Capital Outlay

There are no capital outlay requests this fiscal year.

FY 2025-26 Budget
General Fund - Legal Services - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4145-1100 - Salaries & Wages Full/Time	1,331,982	1,462,672	1,475,385	1,326,296	1,716,318	1,585,790
10-4145-1200 - Salaries & Wages Part/Time	35,940	35,875	35,875	39,849	35,875	35,875
10-4145-1300 - Fica	100,529	114,639	115,613	105,000	134,042	124,057
10-4145-1310 - Insurance Benefits	196,854	231,967	232,171	210,000	319,779	286,453
10-4145-1320 - Retirement Benefits	227,690	232,167	234,191	220,000	255,405	236,770
Salaries & Benefits Total	**1,892,994**	**2,077,320**	**2,093,235**	**1,901,145**	**2,461,419**	**2,268,945**
10-4145-2100 - Subscriptions & Memberships	10,007	5,360	5,360	9,241	9,000	5,760
10-4145-2200 - Ordinances & Publications	6,254	14,010	14,010	11,000	11,510	11,510
10-4145-2300 - Travel & Training	13,920	23,400	23,400	22,120	24,050	24,050
10-4145-2400 - Office Supplies	2,321	4,700	4,700	2,494	3,000	3,000
10-4145-2430 - Computer Software	11,872	14,583	14,583	7,011	9,000	9,000
10-4145-2500 - Equip Supplies & Maintenance	13,416	13,759	13,759	11,316	12,420	12,420
10-4145-2700 - Special Departmental Supplies	0	500	500	2,841	1,000	1,000
10-4145-2800 - Telephone	3,682	5,000	5,000	3,214	4,000	4,000
10-4145-3100 - Professional & Tech. Services	28,537	86,100	86,100	48,627	86,100	86,100
10-4145-3150 - Justice Ct Witness Fees	2,405	7,500	7,500	3,076	7,500	7,500
10-4145-5100 - Insurance And Surety Bonds	9,592	11,532	11,532	8,274	10,075	10,075
Materials & Supplies Total	**102,005**	**186,444**	**186,444**	**129,214**	**177,655**	**174,415**
10-4145-7400 - Equipment Purchases	4,067	0	0	2,200	0	0
Capital Outlays Total	**4,067**	**0**	**0**	**2,200**	**0**	**0**
Grand Total	**1,999,066**	**2,263,764**	**2,279,679**	**2,032,559**	**2,639,074**	**2,443,360**

FY 2025-26 Budget
General Fund - General Government - Operations

Department Overview

The Operations Department's focus is to ensure those who work for the City of St. George have properly maintained equipment to perform their jobs with excellence in a safe and comfortable environment for the benefit of the public common good.

Department's Responsibilities

1. Acquire, maintain, leverage and dispose of City equipment and vehicles.
2. Plan for, construct and maintain City facilities and assets.
3. Develop systems, networks, databases, storage and security to facilitate the City's mission of advancing a thriving community.

Council Goals We Achieve

☑ Be Great at the Basics	☑ Deliver Exceptional Experiences	☑ Support & Sustain a Strong Economy
☐ Encourage Community & Connection	☑ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

Keep our staff knowledge base current by providing necessary training on the latest technology advances in Fleet, Facilities and Technology.	Proactively provide a safe and optimal workspace for employees and enhance the overall experience of our colleagues and the public.	Protect and maintain City assets for the long-term functionality and sustainability of our community.

FY 2025-26 Budget
General Fund - General Government - Operations

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Technology: AI Prompts/Queries	57	820	10,000
Fleet: 24-hour work order turn around	49	50	55
Facilities: Annual deep clean of buildings	12	13	15

Top Three Accomplishments During FY 2025

1. Took over SHAC maintenance and installed new boilers, pool steps, UV filtration system, circulation fans, and remodeled family locker room and ADA pass-through for patrons. Completion of Fire Station 10 construction. Replaced chiller and PD and dinosaur museum.

2. Initiated Artificial Intelligence program across the city. Created artificial intelligence policy and added it to our Electronic Communications policy. Announced GovAI at Supervisor Training. Forming AI Strategy Committee. Honorable Mention: GMIS International Best Practices Award for development of the City of St. George 5-Year Technology Plan. Migration of the city to WebEx Calling.

3. Trained technicians on NFPI AC/DC electrical circuit training, CAT, Pierce fire apparatus, Altec bucket truck, Altec digger dereck, Osh Kosh AARF, and another Pierce fire apparatus. Added another access point on the enet to communicate with the different departments the status of their equipment. The departments are able to get on Faster (Fleet's software program) to see the status of their equipment. We are 1 of 4 City/Counties in the State of Utah to achieve ASE Blue certification. Of all the shops in the State of Utah we are 1 of 9 shops to achieve this certification. We are the only shop south of Provo in the state of Utah ASE Blue Seal Certified.

Related General Fund Budgets

Technology Services (4142)

Facility Services (4160)

Fleet Services (4440)

FY 2025-26 Budget
General Fund - General Government - Technology Services

Department Overview

Technology Services is a division of the Operations Department and is responsible for the City's information systems which includes servicing the City's computer hardware, software, and network. Geographic Information Systems (GIS) is part of Technology Services and supports the integration of geographical information with services provided by other City departments. GIS personnel create maps and related data for both the citizens and City staff. Technology Service's mission is to provide the highest quality technology-based service, in the most cost-effective manner, to facilitate the City's mission as it applies to City management, employees and citizens.

Department Position Overview

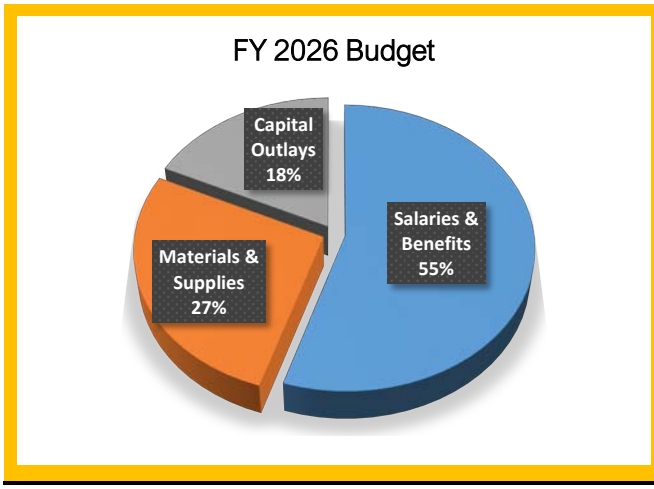
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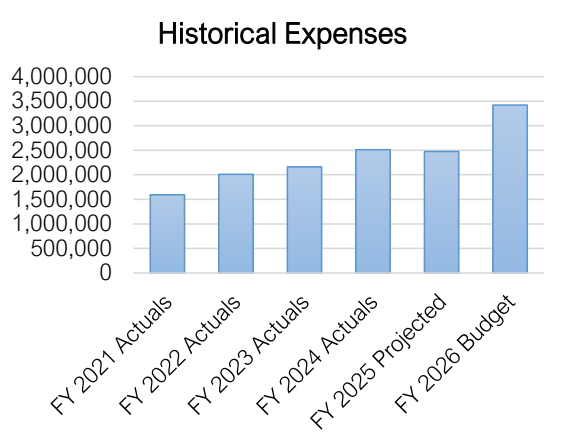
GIS Administrator
GIS Analyst (2)
Information Security Administrator
IS Technician II (2)
IT Database Administrator III
Junior Administrator
Network Engineer
Systems Engineer
Technology Customer Support Manager
Technology Services Division Manager
Public Safety Technician

2022	11
2023	12
2024	12
2025	13
2026	13

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,467,069	1,612,866	1,787,333	1,704,930	1,879,736	92,403
Materials & Supplies	500,279	641,930	770,686	716,492	928,151	157,465
Capital Outlays	192,698	256,912	54,200	53,200	613,200	559,000
Grand Total	**2,160,046**	**2,511,708**	**2,612,219**	**2,474,622**	**3,421,087**	**808,868**





FY 2025-26 Budget
General Fund - General Government - Technology Services

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted	
2026 Aerial Photography/Pictometry	9,200	9,200	
2026 Security Camera Replacements	10,000	-	Added to M&S budget
IP Management Solutions	40,000	-	
UPS Battery Replacements (Phase II)	40,000	40,000	
Email Security	49,980	-	
Imprivata Tap n' Go	56,000	-	
UCS Server Replacement	64,000	64,000	
THOR Phase IV - Police	500,000	500,000	Grant funded
Grand Total	**769,180**	**613,200**	

FY 2025-26 Budget
General Fund - Technology Services - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4142-1100 - Salaries & Wages Full/Time	1,099,975	1,226,938	1,233,350	1,184,033	1,303,049	1,296,237
10-4142-1200 - Salaries & Wages Part/Time	48,543	60,000	60,000	40,000	90,000	60,000
10-4142-1300 - Fica	84,811	98,450	98,941	89,477	106,568	103,752
10-4142-1310 - Insurance Benefits	192,761	211,995	212,098	199,320	239,110	231,854
10-4142-1320 - Retirement Benefits	186,776	189,950	191,446	192,100	188,981	187,893
Salaries & Benefits Total	**1,612,866**	**1,787,333**	**1,795,835**	**1,704,930**	**1,927,708**	**1,879,736**
10-4142-2100 - Subscriptions & Memberships	343	875	875	875	950	950
10-4142-2200 - Ordinances & Publications	368	600	600	340	850	850
10-4142-2300 - Travel & Training	25,565	41,325	41,325	34,207	36,150	34,150
10-4142-2400 - Office Supplies	4,605	4,500	4,500	4,500	4,500	4,500
10-4142-2430 - Computer Software	497,324	596,445	596,445	551,919	727,251	720,251
10-4142-2500 - Equip Supplies & Maintenance	47,591	30,040	30,040	29,859	50,660	40,140
10-4142-2670 - Fuel	678	1,000	1,000	1,000	1,000	1,000
10-4142-2680 - Fleet Maintenance	957	1,000	1,000	1,000	2,500	1,000
10-4142-2700 - Special Departmental Supplies	456	2,300	2,300	2,300	3,380	2,380
10-4142-2800 - Telephone	8,738	63,100	63,100	70,600	71,000	71,000
10-4142-3100 - Professional & Tech. Services	38,242	9,150	9,150	5,950	63,002	35,502
10-4142-5100 - Insurance And Surety Bonds	17,062	20,351	20,351	13,942	16,428	16,428
Materials & Supplies Total	**641,930**	**770,686**	**770,686**	**716,492**	**977,671**	**928,151**
10-4142-7300 - Improvements	9,286	54,200	54,200	53,200	123,200	113,200
10-4142-7400 - Equipment Purchases	247,626	0	0	0	645,980	500,000
Capital Outlays Total	**256,912**	**54,200**	**54,200**	**53,200**	**769,180**	**613,200**
Grand Total	**2,511,708**	**2,612,219**	**2,620,721**	**2,474,622**	**3,674,559**	**3,421,087**

FY 2025-26 Budget
General Fund - General Government - Facility Services

Department Overview

Facility Services is a division of the Operations Department. The mission of Facility Services is to provide the maintenance, custodial, construction management services, and facility operations in a cost-effective, customer-oriented manner to protect the capital investment made by the residents of the City of St. George. The service performed is designed to keep the City facilities safe, clean, attractive, comfortable, and available for public use. Own it, Act on it and Answer for it.

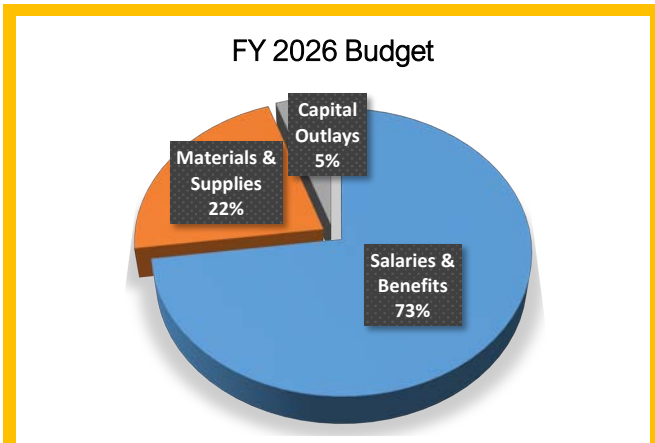
Department Position Overview

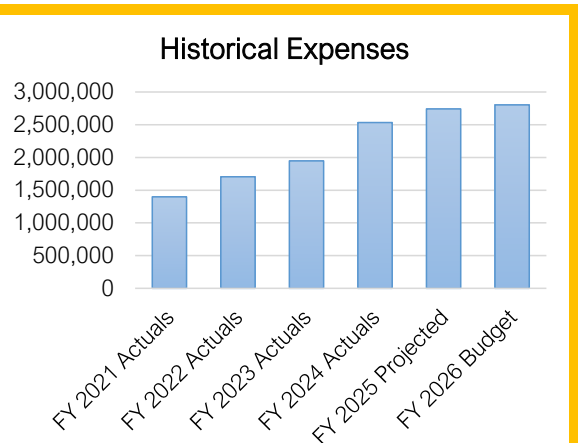
Authorized FT

Building Custodial Supervisor	2022	12
Building Custodian (8)	2023	12.7
Facilities Maintenance Supervisor	2024	14.7
Facilities Maintenance Tech (5)	2025	15
Assistant Operations Director - Facilities	2026	17
Director of Operations		

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,184,785	1,675,507	1,730,793	1,735,971	2,041,783	310,990
Materials & Supplies	620,655	531,756	601,995	580,178	615,143	13,148
Capital Outlays	141,767	326,001	163,000	425,000	146,000	-17,000
Grand Total	**1,947,207**	**2,533,264**	**2,495,788**	**2,741,149**	**2,802,926**	**307,138**





FY 2025-26 Budget
General Fund - General Government - Facility Services

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted	
Electric Theater main stairs rehab	5,000	-	Funded in FY 2025
Re-carpet Tonaquint Cemetery Building	9,000	-	Funded in FY 2025
Custodial equipment replacement	12,000	12,000	
City Facilities Hardwood flooring maintenance	15,000	15,000	
Metal Carport for lifts storage	20,000	-	
Kitchen remodel at Dixie Academy Ballroom	20,000	-	
Police Department and Fire Stations Digital lock upgrades	20,000	-	Funded in FY 2025
Ice Machines and Water fountain and swamp cooler replaceme	22,000	22,000	
New vehicle for Facilities Coordinator	30,000	-	
City Wide HVAC replacement units	32,000	32,000	
New Carpet for Fire Station 7 & 8	40,000	-	Funded in FY 2025
City Hall 55' lift	50,000	-	
8406 2006 FORD F-250 Replacement	60,000	-	
Truck for New Facilities Tech	65,000	65,000	
Art Museum HVAC unit replacement	70,000	-	Funded in GCPF
Dinosaur discovery site Insulation project	87,000	-	
Pioneer Center for the Arts Roofing Project	120,000	-	
Grand Total	**677,000**	**146,000**	

FY 2025-26 Budget
General Fund - Facilities Services - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4160-1100 - Salaries & Wages Full/Time	865,279	936,636	944,402	952,748	1,159,195	1,129,550
10-4160-1200 - Salaries & Wages Part/Time	362,500	307,000	307,000	334,396	374,000	354,000
10-4160-1210 - Overtime Pay	0	6,000	6,000	2,000	3,000	3,000
10-4160-1300 - Fica	91,699	95,596	96,191	100,313	117,519	113,722
10-4160-1310 - Insurance Benefits	212,467	234,423	234,548	187,618	288,742	271,608
10-4160-1320 - Retirement Benefits	143,561	151,138	152,458	158,896	174,336	169,903
Salaries & Benefits Total	**1,675,507**	**1,730,793**	**1,740,599**	**1,735,971**	**2,116,792**	**2,041,783**
10-4160-2100 - Subscriptions & Memberships	1,935	1,600	1,600	2,057	2,650	2,650
10-4160-2300 - Travel & Training	7,356	14,450	14,450	14,454	14,450	14,450
10-4160-2400 - Office Supplies	994	4,600	4,600	4,600	4,600	4,600
10-4160-2430 - Computer Software	10,197	12,950	12,950	12,500	12,950	12,950
10-4160-2500 - Equip Supplies & Maintenance	36,454	41,600	41,600	40,596	47,800	47,800
10-4160-2600 - Buildings And Grounds	76,808	73,950	73,950	76,009	81,300	81,300
10-4160-2670 - Fuel	19,710	23,000	23,000	15,638	23,000	23,000
10-4160-2680 - Fleet Maintenance	12,266	13,000	13,000	25,267	13,000	13,000
10-4160-2700 - Special Departmental Supplies	104,057	79,750	79,750	93,850	82,000	82,000
10-4160-2761 - Asphalt Maintenance	0	45,000	45,000	0	0	0
10-4160-2800 - Telephone	10,279	11,000	11,000	11,522	12,500	12,500
10-4160-2910 - Power Bills	96,837	105,000	105,000	110,908	110,900	110,900
10-4160-3100 - Professional & Tech. Services	125,798	141,085	141,085	139,408	166,085	166,085
10-4160-4500 - Uniforms	3,726	5,360	5,360	6,473	8,250	8,250
10-4160-5100 - Insurance And Surety Bonds	25,338	29,650	29,650	26,896	35,658	35,658
Materials & Supplies Total	**531,756**	**601,995**	**601,995**	**580,178**	**615,143**	**615,143**
10-4160-7300 - Improvements	311,172	98,000	200,692	350,000	445,000	54,000
10-4160-7400 - Equipment Purchases	14,829	65,000	65,000	75,000	232,000	92,000
Capital Outlays Total	**326,001**	**163,000**	**265,692**	**425,000**	**677,000**	**146,000**
Grand Total	**2,533,264**	**2,495,788**	**2,608,286**	**2,741,149**	**3,408,935**	**2,802,926**

FY 2025-26 Budget
General Fund - General Government - Fleet Services

Department Overview

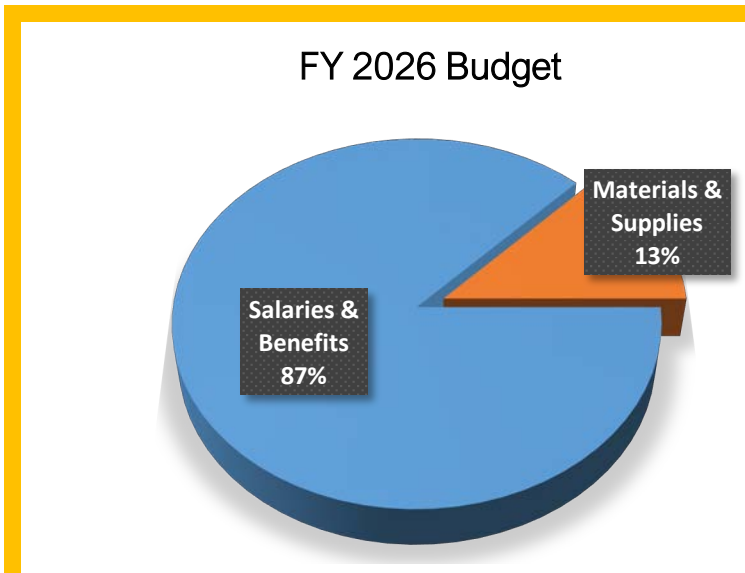
Fleet Services is a division of the Operations Department. Fleet Services is responsible for maintaining the City's vehicular and construction equipment fleet. Services include vehicular fleet maintenance; preventative maintenance; unscheduled repair and road service; fuel site maintenance and fuel inventory control; parts inventory control; working with other City divisions and the Purchasing Division to prepare equipment specifications and bid analysis; and vehicle disposal.

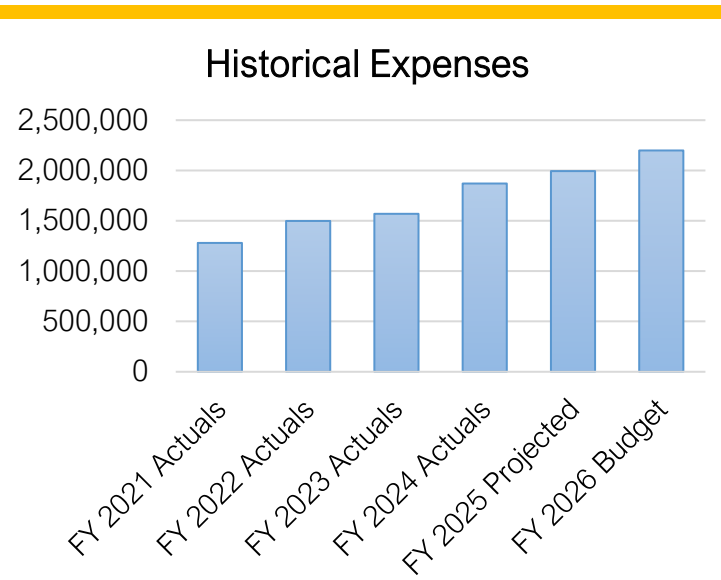
Department Position Overview

		Authorized FT	
Administrative Professional	Master Technician (5.5)	2022	16.5
Lube Technician		2023	16.5
Fleet Manager		2024	16.5
Fleet Supervisor (2)		2025	16.5
Inventory/Scheduling Coordinator (3)		2026	16.5
Journey Technician (3)			

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,358,295	1,625,978	1,820,599	1,718,251	1,917,735	97,136
Materials & Supplies	204,883	235,565	273,727	275,750	281,327	7,600
Capital Outlays	6,422	9,122	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	1,569,600	1,870,665	2,094,326	1,994,001	2,199,062	104,736





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**	
John Deere Gator	13,000	-	Funded in FY 2025
Administrative Vehicle Replacement	32,000	-	
Shop Truck	99,000	-	
Grand Total	144,000	-	

FY 2025-26 Budget
General Fund - Fleet Maintenance - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4440-1100 - Salaries & Wages Full/Time	1,099,439	1,207,305	1,207,305	1,186,145	1,294,441	1,294,441
10-4440-1200 - Salaries & Wages Part/Time	0	30,000	30,000	0	30,000	30,000
10-4440-1210 - Overtime Pay	895	1,000	1,000	500	1,000	1,000
10-4440-1300 - Fica	81,517	94,731	94,731	86,513	101,395	101,395
10-4440-1310 - Insurance Benefits	258,552	298,124	298,124	252,614	310,011	299,528
10-4440-1320 - Retirement Benefits	185,575	189,439	189,439	192,479	191,371	191,371
Salaries & Benefits Total	**1,625,978**	**1,820,599**	**1,820,599**	**1,718,251**	**1,928,218**	**1,917,735**
10-4440-2100 - Subscriptions & Memberships	614	1,450	1,450	1,460	1,350	1,350
10-4440-2300 - Travel & Training	45,245	52,200	52,200	51,400	58,500	58,500
10-4440-2400 - Office Supplies	2,199	5,000	5,000	5,000	3,500	3,500
10-4440-2430 - Computer Software	46,358	50,150	50,150	49,650	49,550	49,550
10-4440-2450 - Safety Equipment	2,702	3,500	3,500	2,900	3,500	3,500
10-4440-2500 - Equip Supplies & Maintenance	42,263	66,560	66,560	63,710	64,932	64,932
10-4440-2600 - Buildings And Grounds	16,980	13,300	13,300	13,300	13,500	13,500
10-4440-2630 - Janitorial & Bldg. Supplies	2,604	2,600	2,600	2,043	2,600	2,600
10-4440-2670 - Fuel	4,767	5,000	5,000	4,000	5,000	5,000
10-4440-2680 - Fleet Maintenance	6,185	8,000	8,000	8,000	8,000	8,000
10-4440-2701 - Parts Inventory Clearing Acct	13,153	0	0	10,000	0	0
10-4440-2800 - Telephone	2,402	4,000	4,000	3,000	4,000	4,000
10-4440-2910 - Power Bills	24,243	30,000	30,000	30,000	32,000	32,000
10-4440-3100 - Professional & Tech. Services	13,831	13,676	13,676	13,676	13,964	13,964
10-4440-4500 - Uniforms	4,919	6,500	6,500	6,300	7,000	7,000
10-4440-5100 - Insurance And Surety Bonds	9,880	11,791	11,791	11,311	13,931	13,931
10-4440-6110 - Gasoline Clearing Account	-2,780	0	0	0	0	0
Materials & Supplies Total	**235,565**	**273,727**	**273,727**	**275,750**	**281,327**	**281,327**
10-4440-7300 - Improvements	1,500	0	0	0	0	0
10-4440-7400 - Equipment Purchases	7,622	0	0	0	144,000	0
Capital Outlays Total	**9,122**	**0**	**0**	**0**	**144,000**	**0**
Grand Total	**1,870,665**	**2,094,326**	**2,094,326**	**1,994,001**	**2,353,545**	**2,199,062**

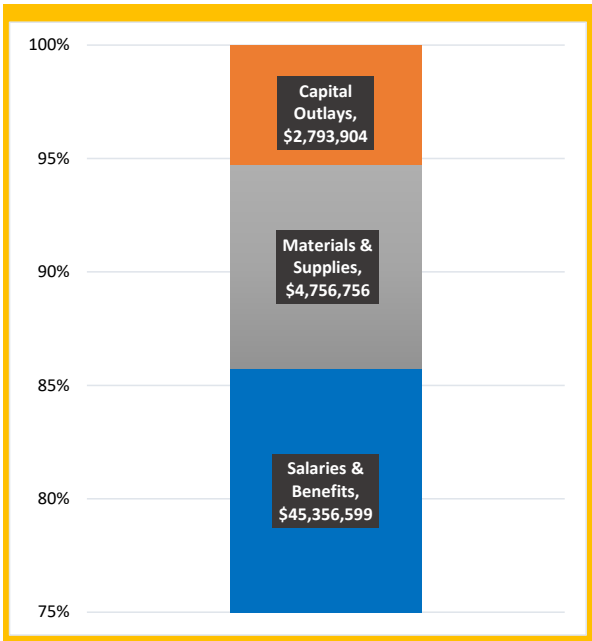
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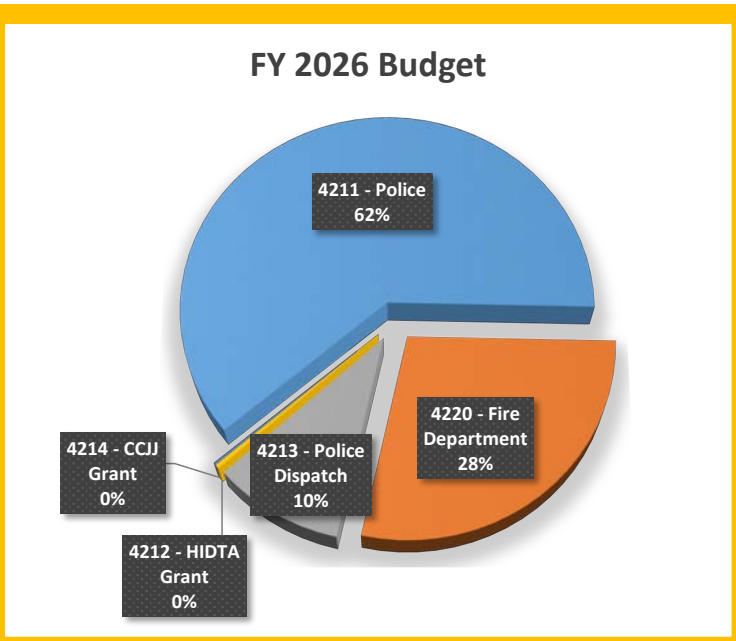
FY 2025-26 Budget
General Fund - Public Safety

Service Area Overview

Public Safety Services is comprised of departments which provide our community with safety, security, protection and emergency response through Police, Fire, and E-911 Dispatch services. Departments included in this service area are highlighted below.

Departments	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4211 - Police	29,450,467	31,643,952	32,359,639	32,507,066	863,114	2.7%	183.00
4213 - Police Dispatch	4,171,398	5,255,272	5,302,493	5,246,648	-8,624	-0.2%	46.00
4212 - HIDTA Grant	251,794	182,257	182,257	174,471	-7,786	-4.3%	-
4214 - CCJJ Grant	85,075	99,800	99,800	100,614	814	0.8%	-
4220 - Fire Department	11,845,645	12,298,188	12,582,537	14,878,460	2,580,272	21.0%	85.00
Grand Total	**45,804,379**	**49,479,469**	**50,526,726**	**52,907,259**	**3,427,790**	**6.9%**	**314.00**





FY 2025-26 Budget
General Fund - Public Safety - Police

Department Overview

The mission of the St. George Police Department is to work with the citizens of St. George to preserve life, maintain human rights, protect property, and promote individual responsibility and community commitment. We are committed to providing professional and innovative police services. Our goal is to make St. George a safe and enjoyable city to live, work, and visit for everyone.

Department's Responsibilities

1. Respond to calls for police service.
2. Provide 911 and dispatch service.
3. Build trust and relationships with the community.
4. Encourage traffic law compliance.
5. Investigate crime and hold perpetrators accountable.
6. Partner with all city departments.
7. Develop trained units for specialized response.
8. Set standards based on best practices.

Council Goals We Achieve

☑ Be Great at the Basics	☑ Deliver Exceptional Experiences	☐ Support & Sustain a Strong Economy
☑ Encourage Community & Connection	☐ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

Ensure the city is safe for everyone by establishing clear methods for reporting crimes, responding promptly to calls requiring police assistance, and proactively participating in problem-solving and community policing efforts.	Provide safe roadways and highways for those traveling within the city by any mode of transportation.	Appropriately dispatch all calls for service that come into our communications center. The center provides police, fire, and medical dispatching and receives all 911 calls for the majority of Washington County.

FY 2025-26 Budget
General Fund - Public Safety - Police

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Reduce respond time to in-progress calls	7 minutes 55 secs	7 minutes 45 secs	5 mins 30 secs
Reduce crashes by 12% (annual crash totals)	3,413	3,319	3,000
Answer all 911 calls within 10 seconds (NENA standard)	99.37%	99.35%	100.00%

Top Three Accomplishments During FY 2025

Developed and introduced our staff to our police department's core fundamentals.

Received our staffing analysis for the patrol division and funded the recommended positions in the first year.

Selected an architect and have begun the planning for the police campus remodel.

Related General Fund Budgets

Police (4211)

Dispatch (4213)

Drug Task Force (4212 & 4214)

FY 2025-26 Budget
General Fund - Public Safety - Police

Department Overview

The Police budget includes the following activities Administrative Services, Patrol, Investigations, Special Enforcement, and Communications. Functions within these divisions include Bicycle Patrol, Motorcycle Patrol, K-9 unit, School Resource Officers, and Animal Control.

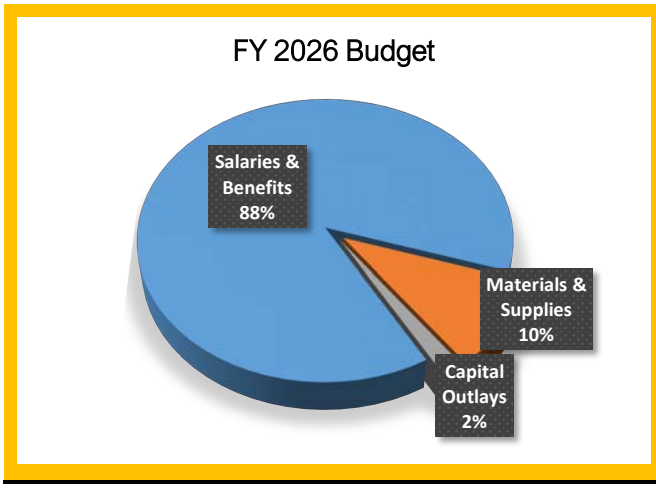
Department Position Overview

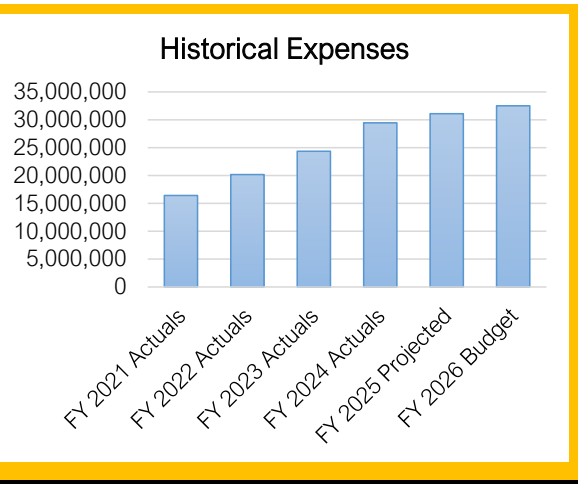
Authorized FT

Chief Of Police	Animal Services Officer III (3)	2022	146
Deputy Chief Of Police	Animal Services Supervisor (2)	2023	157
Police Captain (4)	Police Records Customer Service Rep	2024	169
Police Lieutenant (11)	Police Records Supervisor	2025	178
Police Officer I (18)	Police Records Technician (4)	2026	183
Police Officer II (23)	Police Records Technician III (3)		
Police Officer III (78)	Police Training Coordinator		
Police Sergeant (19)	Community Services Officer (3)	**Civilian:**	28
Evidence Custodian (2)	Public Safety Grants Manager	**Sworn:**	155
Staff Office Manager	Animal Services Dispatcher/Office Specialist		
Quartermaster	Victim Witness Coordinator		
Administrative Manager	Animal Shelter Technician		
Animal Services Officer			

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	20,043,467	23,327,797	26,563,886	25,956,225	28,674,810	2,110,924
Materials & Supplies	2,386,881	2,950,276	2,705,866	2,763,173	3,261,283	555,417
Capital Outlays	1,922,973	3,172,395	2,374,200	2,374,200	570,973	-1,803,227
Debt Service	0	0	0	0	0	0
Grand Total	**24,353,321**	**29,450,467**	**31,643,952**	**31,093,598**	**32,507,066**	**863,114**





FY 2025-26 Budget
General Fund - Public Safety - Police

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted	
Animal Shelter Maintenance	5,000	5,000	
Sniper Rifle	5,000	-	Funded in FY2025
EBikes for VIPS / Trail Patrol	6,000	6,000	
360 Degree "Throw Ball" Camera	7,300	-	
Glock 43X MOS	9,000	-	Funded in FY2025
Replacement Patrol K9	10,000	-	Seeking alternate funding
Simunition Training Gear	11,500	-	Funded in FY2025
Breaching Training Door	13,500	-	
Speed Trailer	15,000	-	Funded in FY2025
Firearms Range Maintenance	18,000	-	Funded in FY2025
Replace UTV for VIPS	19,000	19,000	Funded by GCPF
Payoff Vehicle Lease (3)	63,000	63,000	Funded by GCPF
Replace Motorcycles (5)	171,000	136,800	Funded by GCPF
Replace Bike Fleet	40,000	40,000	Funded by GCPF
Replace Vehicle (2)	115,000	48,000	Funded by GCPF
Computer Replacement	50,000	25,000	
SWAT Night Vision Equipment / Sniper Optics - 17	175,000	78,373	Funded partial in FY2025
New Vehicles (4)	299,600	149,800	Funded (2)
Grand Total	**1,032,900**	**570,973**	

FY 2025-26 Budget
General Fund - Police - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4211-1100 - Salaries & Wages Full/Time	14,417,270	16,274,231	16,287,902	16,100,000	17,552,101	17,501,069
10-4211-1200 - Salaries & Wages Part/Time	436,209	584,446	584,446	501,225	811,248	731,248
10-4211-1210 - Overtime Pay	528,116	600,000	600,000	600,000	620,000	620,000
10-4211-1300 - Fica	1,148,927	1,344,660	1,345,707	1,305,000	1,461,026	1,451,003
10-4211-1310 - Insurance Benefits	2,571,830	2,934,151	2,934,371	2,700,000	3,412,181	3,304,268
10-4211-1320 - Retirement Benefits	4,225,445	4,826,398	4,830,986	4,750,000	5,096,397	5,067,222
Salaries & Benefits Total	**23,327,797**	**26,563,886**	**26,583,412**	**25,956,225**	**28,952,953**	**28,674,810**
10-4211-2100 - Subscriptions & Memberships	4,767	6,206	6,206	4,960	6,580	6,580
10-4211-2200 - Ordinances & Publications	1,263	1,500	1,500	1,500	1,500	1,500
10-4211-2300 - Travel & Training	138,157	139,221	139,221	136,500	157,150	154,650
10-4211-2400 - Office Supplies	32,069	27,600	27,600	29,722	31,800	31,800
10-4211-2410 - Credit Card Discounts	1,557	500	500	606	1,000	1,000
10-4211-2430 - Computer Software	451,965	330,397	330,397	375,005	337,413	317,163
10-4211-2500 - Equip Supplies & Maintenance	1,981	2,000	2,000	4,300	4,000	4,000
10-4211-2600 - Buildings And Grounds	18,437	12,000	12,000	11,000	14,000	14,000
10-4211-2670 - Fuel	346,293	400,000	400,000	350,000	400,000	400,000
10-4211-2680 - Fleet Maintenance	270,835	200,000	200,000	175,000	200,000	200,000
10-4211-2700 - Special Departmental Supplies	193,856	125,050	125,050	193,000	184,398	142,549
10-4211-2703 - Merchandise Cost Of Goods Sold	7,382	10,000	10,000	8,000	10,000	10,000
10-4211-2725 - Police Volunteer Program	259	1,000	1,000	0	0	0
10-4211-2731 - Special Operations	2,945	2,000	2,000	900	2,000	2,000
10-4211-2800 - Telephone	183,808	175,000	175,000	195,000	185,000	185,000
10-4211-2910 - Power Bills	54,121	54,000	54,000	54,906	54,000	54,000
10-4211-3100 - Professional & Tech. Services	285,897	273,100	273,100	285,000	295,975	280,975
10-4211-4200 - Animal Shelter Donation Expenses	2,388	5,000	5,000	5,111	2,500	2,500
10-4211-4201 - Police Project Lifesaver Donation Expenses	967	1,000	1,000	0	1,000	1,000
10-4211-4202 - Animal Training Donation Expenses	2,682	2,500	2,500	2,500	2,500	2,500
10-4211-4203 - Public Safety Donation Expenses	9,396	10,000	10,000	771	10,000	10,000
10-4211-4204 - Shop With A Cop Donation Expenses	7,882	16,000	16,000	9,059	16,000	16,000
10-4211-4500 - Uniforms	198,475	327,100	327,100	315,000	250,700	250,700
10-4211-4510 - Animal Shelter	111,640	58,500	58,500	109,000	60,000	60,000
10-4211-5100 - Insurance And Surety Bonds	204,864	249,673	249,673	224,814	273,174	273,174
10-4211-5200 - Claims Paid	0	5,000	5,000	2,000	15,000	15,000
10-4211-5400 - Lease Payments	355,562	234,519	234,519	234,519	778,192	778,192
10-4211-6100 - Sundry Charges	45,083	20,000	20,000	35,000	30,000	30,000
10-4211-4205 - Internet Crimes Against Children Donation Exp	15,745	17,000	17,000	0	17,000	17,000
Materials & Supplies Total	**2,950,276**	**2,705,866**	**2,705,866**	**2,763,173**	**3,340,882**	**3,261,283**
10-4211-7300 - Improvements	3,515	10,000	10,000	10,000	23,000	5,000
10-4211-7400 - Equipment Purchases	3,168,880	2,364,200	3,060,361	2,364,200	1,009,900	565,973
Capital Outlays Total	**3,172,395**	**2,374,200**	**3,070,361**	**2,374,200**	**1,032,900**	**570,973**
Grand Total	**29,450,467**	**31,643,952**	**32,359,639**	**31,093,598**	**33,326,735**	**32,507,066**

FY 2025-26 Budget
General Fund - Public Safety - Dispatch

Department Overview

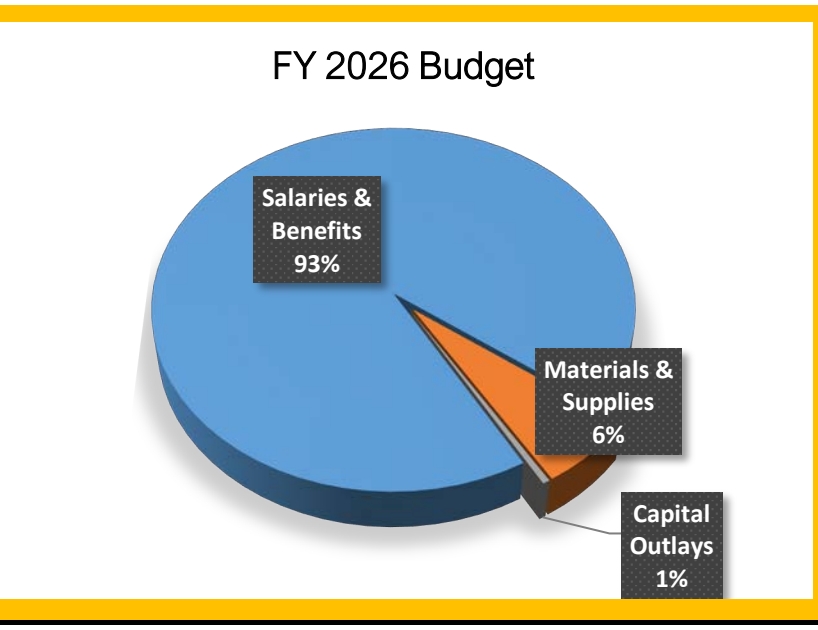
The 911 Communications Center is the dispatch center for every police, fire, and ambulance agency in Washington County as well as being the 911 center for the public. Thousands of 911 calls are received as well as many more non-emergency calls which are disseminated from the Communications Center to the appropriate agency. Dispatch personnel are Emergency Medical Dispatch (EMD) certified and attend prescribed training programs to maintain their national and state certifications. The 911 Communications Center is funded both by a 911 surcharge assessed against phone users and also funded by other municipal and emergency agencies who use the Center's services.

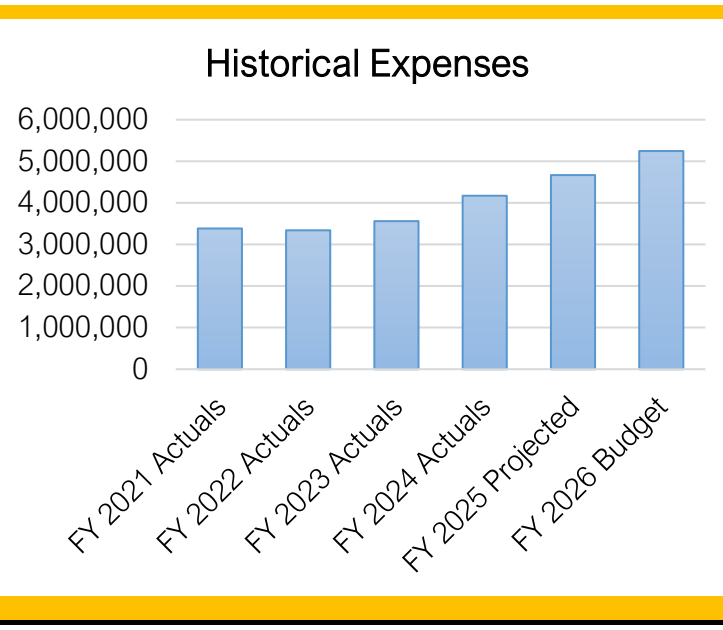
Department Position Overview

		Authorized FT	
Communication Center Assistant Manager	Emergency Medical Dispatcher II (1)	2022	41
Communication Manager	Emergency Medical Dispatcher III (13)	2023	44
Dispatch Shift Supervisor (7)		2024	46
E911 Systems Administrator		2025	46
Emergency Medical Dispatcher (22)		2026	46

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	3,117,398	3,698,161	4,879,626	4,258,000	4,897,429	17,803
Materials & Supplies	404,461	439,582	375,646	387,369	326,219	-49,427
Capital Outlays	39,004	33,655	0	23,000	23,000	23,000
Debt Service	0	0	0	0	0	0
Grand Total	3,560,863	4,171,398	5,255,272	4,668,369	5,246,648	-8,624





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**
Computer Replacement - Dispatch	23,000	23,000
Grand Total	23,000	23,000

FY 2025-26 Budget
General Fund - Police Dispatch - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4213-1100 - Salaries & Wages Full/Time	2,309,196	3,237,584	3,237,584	2,700,000	3,294,552	3,294,552
10-4213-1200 - Salaries & Wages Part/Time	34,219	73,000	73,000	50,000	50,000	50,000
10-4213-1210 - Overtime Pay	244,523	65,000	65,000	310,000	65,000	65,000
10-4213-1300 - Fica	189,662	258,236	258,236	230,000	260,827	260,827
10-4213-1310 - Insurance Benefits	489,234	743,777	743,777	490,000	771,750	747,315
10-4213-1320 - Retirement Benefits	431,328	502,029	502,029	478,000	479,735	479,735
Salaries & Benefits Total	**3,698,161**	**4,879,626**	**4,879,626**	**4,258,000**	**4,921,864**	**4,897,429**
10-4213-2100 - Subscriptions & Memberships	4,066	4,060	4,060	4,000	4,000	4,000
10-4213-2200 - Ordinances & Publications	0	0	0	0	100	100
10-4213-2300 - Travel & Training	53,473	19,402	19,402	42,002	40,000	40,000
10-4213-2400 - Office Supplies	6,596	5,000	5,000	3,500	3,500	3,500
10-4213-2430 - Computer Software	96,474	129,765	129,765	119,950	97,000	97,000
10-4213-2500 - Equip Supplies & Maintenance	8,144	2,500	2,500	80	3,000	3,000
10-4213-2600 - Buildings And Grounds	198	1,000	1,000	0	1,000	1,000
10-4213-2670 - Fuel	1,101	1,500	1,500	2,500	2,500	2,500
10-4213-2680 - Fleet Maintenance	948	1,000	1,000	1,500	1,500	1,500
10-4213-2700 - Special Departmental Supplies	90,128	6,775	13,275	53,800	6,490	6,490
10-4213-2800 - Telephone	85,491	4,500	4,500	77,500	75,000	75,000
10-4213-2910 - Power Bills	10,955	10,000	10,000	8,571	10,000	10,000
10-4213-3100 - Professional & Tech. Services	55,241	156,676	156,676	46,700	48,000	48,000
10-4213-4500 - Uniforms	7,820	8,500	8,500	4,500	5,500	5,500
10-4213-5100 - Insurance And Surety Bonds	14,104	16,968	16,968	16,266	20,629	20,629
10-4213-5200 - Claims Paid	0	2,000	2,000	0	2,000	2,000
10-4213-6100 - Sundry Charges	4,843	6,000	6,000	6,500	6,000	6,000
Materials & Supplies Total	**439,582**	**375,646**	**382,146**	**387,369**	**326,219**	**326,219**
10-4213-7400 - Equipment Purchases	33,655	0	40,721	23,000	23,000	23,000
Capital Outlays Total	**33,655**	**0**	**40,721**	**23,000**	**23,000**	**23,000**
Grand Total	**4,171,398**	**5,255,272**	**5,302,493**	**4,668,369**	**5,271,083**	**5,246,648**

FY 2025-26 Budget
General Fund - Public Safety - HIDTA Grant

Department Overview

The City Police Department operates a multi-jurisdictional Drug and Gang Task Force comprised of Officers from St. George, Washington County Sheriff's Office, Hurricane, Washington City, and the Utah Highway Patrol. The Task Force's primary activities include surveillance, serving search warrants, seizing and halting production of controlled substances and documenting known gang members and suppressing their activities. With the exception of salaries, funding is provided by three federal and state grants: the High Intensity Drug Traffic Area (HIDTA) grant; and both the Byrne Memorial Justice Assistance Grant and the State Asset Forfeiture Grant through the Commission of Criminal and Juvenile Justice (CCJJ).

Department Position Overview

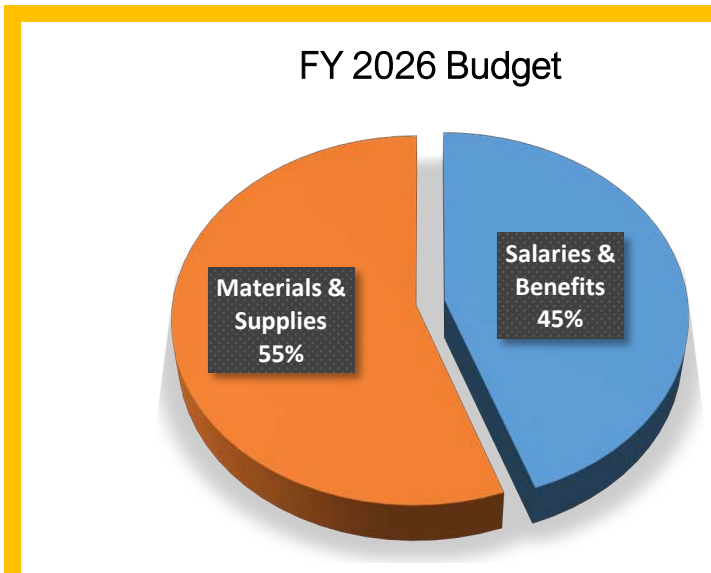
There are no positions funded in this division

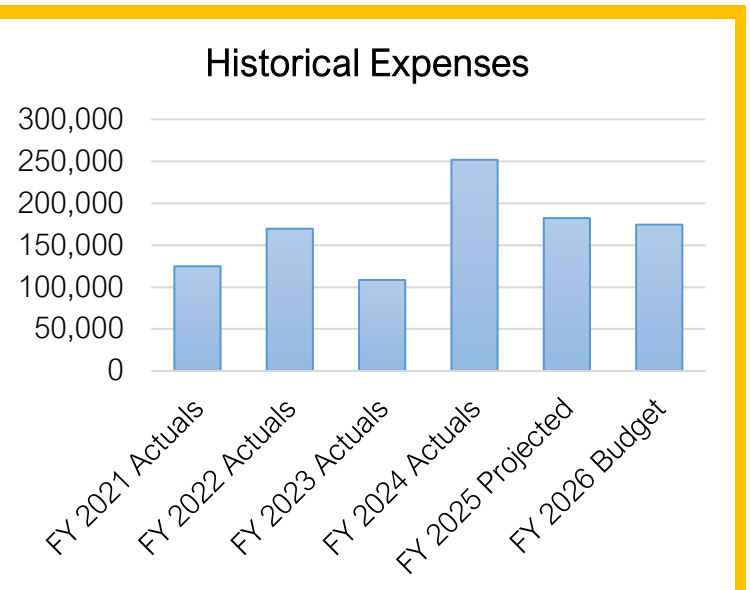
Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	48,916	76,960	81,200	81,200	77,689	-3,511
Materials & Supplies	59,549	144,661	101,057	101,110	96,782	-4,275
Capital Outlays	0	30,172	0	0	0	0
Grand Total	108,465	251,794	182,257	182,310	174,471	-7,786





Summary of Capital Outlay

There are no capital outlay requests this fiscal year.

FY 2025-26 Budget
General Fund - HIDTA Grant - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4212-1200 - Salaries & Wages Part/Time	5,018	15,700	15,700	15,700	18,466	18,466
10-4212-1210 - Overtime Pay	71,942	65,500	65,500	65,500	58,000	58,000
10-4212-1310 - Insurance Benefits	0	0	0	0	1,223	1,223
Salaries & Benefits Total	**76,960**	**81,200**	**81,200**	**81,200**	**77,689**	**77,689**
10-4212-2300 - Travel & Training	938	3,500	3,500	3,500	3,500	3,500
10-4212-2400 - Office Supplies	1,162	800	800	800	800	800
10-4212-2610 - Rentals	82,000	41,000	41,000	41,000	41,000	41,000
10-4212-2700 - Special Departmental Supplies	2,581	3,000	3,000	3,066	3,000	3,000
10-4212-2800 - Telephone	5,706	5,640	5,640	5,640	5,265	5,265
10-4212-3100 - Professional & Tech. Services	36,260	32,000	32,000	32,000	28,075	28,075
10-4212-5100 - Insurance And Surety Bonds	335	367	367	354	392	392
10-4212-5400 - Lease Payments	15,679	14,750	14,750	14,750	14,750	14,750
Materials & Supplies Total	**144,661**	**101,057**	**101,057**	**101,110**	**96,782**	**96,782**
10-4212-7400 - Equipment Purchases	30,172	0	0	0	0	0
Capital Outlays Total	**30,172**	**0**	**0**	**0**	**0**	**0**
Grand Total	**251,794**	**182,257**	**182,257**	**182,310**	**174,471**	**174,471**

FY 2025-26 Budget
General Fund - Public Safety - CCJJ

Department Overview

The City Police Department operates a multi-jurisdictional Drug and Gang Task Force comprised of Officers from St. George, Washington County Sheriff's Office, Hurricane, Washington City, and the Utah Highway Patrol. The Task Force's primary activities include surveillance, serving search warrants, seizing and halting production of controlled substances and documenting known gang members and suppressing their activities. With the exception of salaries, funding is provided by three federal and state grants: the High Intensity Drug Traffic Area (HIDTA) grant; and both the Byrne Memorial Justice Assistance Grant and the State Asset Forfeiture Grant through the Commission of Criminal and Juvenile Justice (CCJJ).

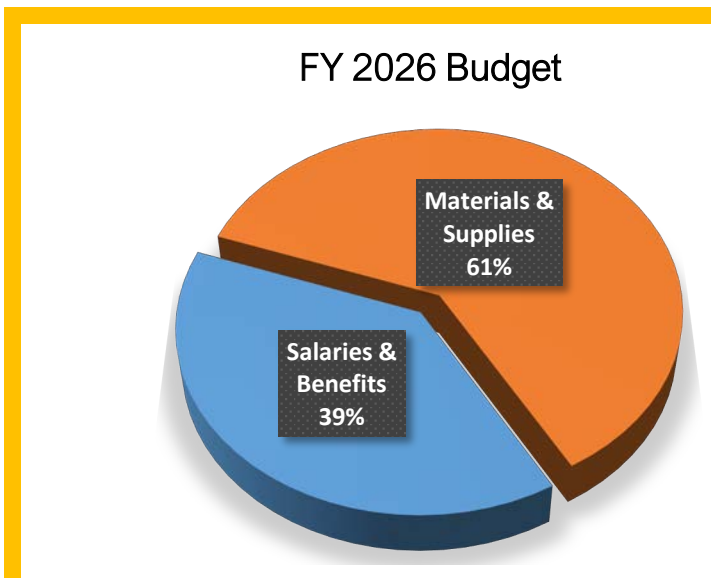
Department Position Overview

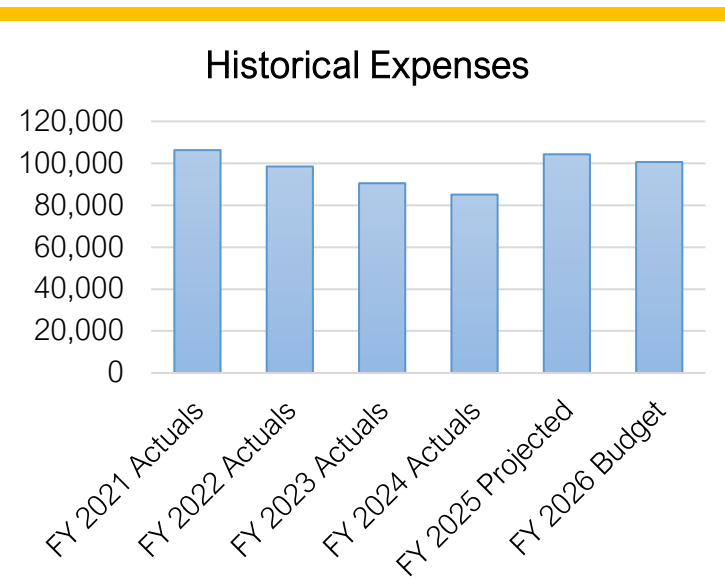
There are no positions funded in this division

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	32,966	40,542	37,250	37,250	39,014	1,764
Materials & Supplies	54,285	43,880	62,550	67,044	61,600	-950
Capital Outlays	3,254	653	0	0	0	0
Grand Total	90,505	85,075	99,800	104,294	100,614	814





Summary of Capital Outlay

There are no capital outlay requests this fiscal year.

FY 2025-26 Budget
General Fund - CCJJ Grant - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4214-1200 - Salaries & Wages Part/Time	19,151	15,500	15,500	15,500	17,900	17,900
10-4214-1210 - Overtime Pay	21,391	21,750	21,750	21,750	20,500	20,500
10-4214-1310 - Insurance Benefits	0	0	0	0	614	614
Salaries & Benefits Total	**40,542**	**37,250**	**37,250**	**37,250**	**39,014**	**39,014**
10-4214-2300 - Travel & Training	5,691	5,000	5,000	9,494	5,000	5,000
10-4214-2400 - Office Supplies	3,376	2,700	2,700	2,700	2,000	2,000
10-4214-2700 - Special Departmental Supplies	3,154	3,700	3,700	3,700	3,600	3,600
10-4214-2800 - Telephone	2,581	2,800	2,800	2,800	3,000	3,000
10-4214-3100 - Professional & Tech. Services	12,485	30,300	30,300	30,300	29,000	29,000
10-4214-4500 - Uniforms	3,167	1,800	1,800	1,800	1,000	1,000
10-4214-5400 - Lease Payments	13,427	16,250	16,250	16,250	18,000	18,000
Materials & Supplies Total	**43,880**	**62,550**	**62,550**	**67,044**	**61,600**	**61,600**
10-4214-7400 - Equipment Purchases	653	0	0	0	0	0
Capital Outlays Total	**653**	**0**	**0**	**0**	**0**	**0**
Grand Total	**85,075**	**99,800**	**99,800**	**104,294**	**100,614**	**100,614**

FY 2025-26 Budget
General Fund - Public Safety - Fire

Department Overview

The Fire Department provides emergency response services including fire, rescue, EMS/medical, extrication along with Hazardous Materials and specialized rescue. The department also provides fire prevention, code enforcement/inspection and plan reviews along with fire investigations and emergency management for the City. The department has over one hundred full-time, part-time, and reserve staff responding from nine (9) fire stations throughout the city. The department has mutual aid agreements with all cities, fire departments and/or districts located in Washington County and is a member of the five county Southwest Regional Response Team which provides hazardous-materials response to the five-county area.

Department's Responsibilities

1. Provide fire suppression, medical services, and other service calls (lifts assists, smoke detectors, etc.).
2. Fire inspections to business for fire safety.
3. Provide site and building plan reviews.
4. Provide the community with station tours and safety talks.
5. Maintain positive working relationships partners.
6. Comply with the National Fire Protection Agency Standards.
7. Stay current with the insurance Rating Services (ISO) rating.
8. Maintain and provide training opportunities to stay current on new studies and tactics.

Council Goals We Achieve

☑ Be Great at the Basics	☐ Deliver Exceptional Experiences	☐ Support & Sustain a Strong Economy
☑ Encourage Community & Connection	☐ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

St. George Fire Department will strive to provide a high level of quality care in the delivery of emergency and non-emergency services.	St. George Fire Department will provide an in house training and education program encompassing the needs of the fire prevention, suppression, rescue, and emergency medical services.	St. George Fire Department will strive to provide fire prevention and education services to the citizens of St. George City.

FY 2025-26 Budget
General Fund - Public Safety - Fire

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Response Time	8:11	7:55	4-6 Minutes
Inspections / Plan reviews	2,500	3,000	2,600
Training Hours	10,079	10,000	10,500

Top Three Accomplishments During FY 2025

Successfully completed construction and operational setup of Fire Station 10. The station is now fully functional and ready to support enhanced response capabilities and community coverage.

Completed the first fulltime hire recruit academy. Provided in house training on the following certifications: ADO - pumper & aerial, wildland FF 1, Rope rescue, (awareness, operations, and technician). Implemented monthly training with Winchester Hills Fire to coincide with ISO requirements.

Initiated construction of Fire Station 1 to improve service coverage and response times in the area. Project is progressing with ongoing development focused on the operational readiness and long-term infrastructure support.

Related General Fund Budgets

Fire (4220)

FY 2025-26 Budget
General Fund - Public Safety - Fire

Department Overview

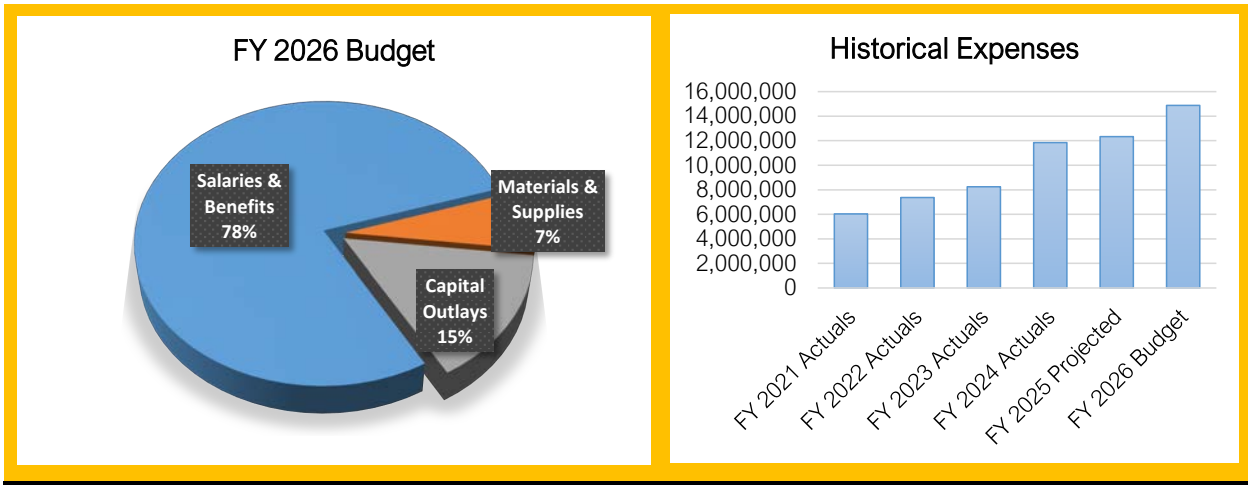
The Fire Department budget includes all activities within the fire department including fire, rescue, EMS/medical, extrication along with Hazardous Materials and specialized rescue, fire prevention, code enforcement/inspection and plan reviews along with fire investigations and emergency management for the City.

Department Position Overview

		Authorized FT	
Fire Chief	Firefighter II (10)	2022	56
Deputy Fire Chief	Firefighter III (5)	2023	68
Battalion Chief (8)	Office Manager	2024	80
Fire Captain (18)	Administrative Professional III	2025	80
Fire Captain/Inspector		2026	85
Firefighter I (39)			
		Civilian:	2
		Sworn:	83

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	6,698,763	8,192,097	10,215,276	9,812,496	11,667,657	1,452,381
Materials & Supplies	598,868	655,058	884,634	1,281,261	1,010,872	126,238
Capital Outlays	949,673	2,998,490	1,198,278	1,239,772	2,199,931	1,001,653
Grand Total	**8,247,304**	**11,845,645**	**12,298,188**	**12,333,529**	**14,878,460**	**2,580,272**



FY 2025-26 Budget
General Fund - Public Safety - Fire

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted	
Existing fire station furnishing replacement	8,000	8,000	
Pagers	8,500	-	Funded in FY 2025
Fire Hose Tester	9,196	-	Funded in FY 2025
IT Equipment - Non THOR	9,500	9,500	
Technical Rescue Equipment	10,000	10,000	
Station Rehab/ Fire Station 6 remodel	10,000	10,000	
Driveway/ Approach repair	15,000	-	Absorbed in TIF Fund
Fire Hose for apparatus	28,000	28,000	
Thermal Image Camera (TIC)	47,800	-	Funded in FY 2025
Emergency Medical Equipment (EMS)	59,895	-	Funded in FY 2025
Fire Station 6 Apparatus Bay flooring	60,000	-	
Fire equipment for Fire Apparatus	75,000	75,000	
VHF Backup and Upgrade to paging system	102,300	102,300	
RADIOS- Two way 800Mhz radios for P25 radio compliance	113,515	113,515	
SCBA/Replacement	246,216	246,216	Funded by GCPF
PPE/Turnout/Protective Gear	261,836	261,836	Funded by GCPF
Administrative Vehicle (4)	344,000	344,000	Funded by GCPF
Replacement Fire Engine # 6019	91,564	91,564	Funded by CDBG
Replacement Fire Engine	1,573,025	-	Funded in FY 2025
Replacement Fire Ladder Truck #6001 (Payment Plan Yr 1 of 3)	2,613,025	900,000	Funded by GCPF
Replacement Fire Ladder Truck	2,613,025	-	
Grand Total	**8,299,397**	**2,199,931**	

FY 2025-26 Budget
General Fund - Fire Department - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4220-1100 - Salaries & Wages Full/Time	5,095,868	6,227,820	6,240,429	6,175,636	7,276,052	7,261,369
10-4220-1200 - Salaries & Wages Part/Time	102,797	170,000	170,000	103,940	200,000	170,000
10-4220-1210 - Overtime Pay	206,844	313,900	313,900	313,900	349,296	349,296
10-4220-1300 - Fica	392,702	513,443	514,409	485,000	598,637	595,219
10-4220-1310 - Insurance Benefits	1,532,787	1,905,385	1,905,588	1,634,294	2,059,273	2,008,935
10-4220-1320 - Retirement Benefits	861,099	1,084,728	1,086,830	1,099,726	1,285,284	1,282,838
Salaries & Benefits Total	**8,192,097**	**10,215,276**	**10,231,156**	**9,812,496**	**11,768,542**	**11,667,657**
10-4220-2100 - Subscriptions & Memberships	2,630	4,470	4,470	4,666	5,075	5,075
10-4220-2200 - Ordinances & Publications	708	5,400	5,400	5,350	5,400	5,400
10-4220-2300 - Travel & Training	19,841	36,500	36,500	33,049	75,000	75,000
10-4220-2400 - Office Supplies	3,139	5,400	5,400	4,100	6,000	6,000
10-4220-2430 - Computer Software	11,631	66,019	66,019	75,394	66,479	66,479
10-4220-2500 - Equip Supplies & Maintenance	42,705	54,750	54,750	53,600	59,350	59,350
10-4220-2600 - Buildings And Grounds	16,188	18,000	18,000	21,996	28,000	28,000
10-4220-2670 - Fuel	96,970	114,500	114,500	105,000	114,500	114,500
10-4220-2680 - Fleet Maintenance	146,422	133,000	359,975	558,845	183,000	183,000
10-4220-2700 - Special Departmental Supplies	14,527	15,000	15,000	13,238	15,000	15,000
10-4220-2750 - Emergency Management	819	3,500	3,500	2,500	3,500	3,500
10-4220-2755 - Ems Program	15,031	18,600	18,600	19,170	32,600	32,600
10-4220-2800 - Telephone	28,615	38,463	38,463	28,500	38,463	31,980
10-4220-2900 - Rent Of Property & Equipment	0	55,000	55,000	0	0	0
10-4220-2910 - Power Bills	37,569	46,000	46,000	51,057	57,000	57,000
10-4220-3100 - Professional & Tech. Services	65,078	79,583	79,583	118,922	116,178	116,178
10-4220-4500 - Uniforms	93,408	116,428	116,428	115,150	127,644	127,644
10-4220-5100 - Insurance And Surety Bonds	48,927	59,021	59,021	55,724	69,166	69,166
10-4220-6100 - Sundry Charges	10,850	15,000	15,000	15,000	15,000	15,000
Materials & Supplies Total	**655,058**	**884,634**	**1,111,609**	**1,281,261**	**1,017,355**	**1,010,872**
10-4220-7300 - Improvements	0	25,000	25,000	25,000	85,000	10,000
10-4220-7400 - Equipment Purchases	2,998,490	1,173,278	1,214,772	1,214,772	8,214,397	2,189,931
Capital Outlays Total	**2,998,490**	**1,198,278**	**1,239,772**	**1,239,772**	**8,299,397**	**2,199,931**
Grand Total	**11,845,645**	**12,298,188**	**12,582,537**	**12,333,529**	**21,085,294**	**14,878,460**

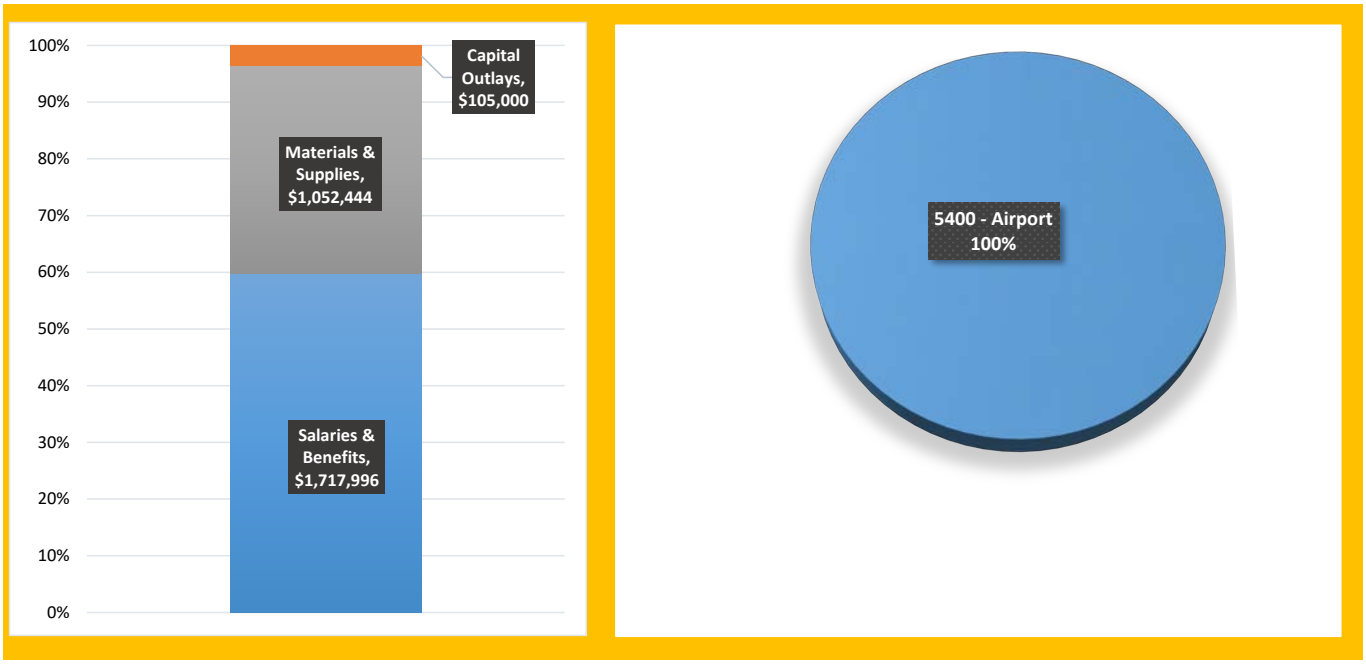
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FY 2025-26 Budget
General Fund - Airport

Service Area Overview

The City of St. George operates the St. George Airport that provides regional service for all residents throughout Washington County. Departments included in this service area are highlighted below.

Departments	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
5400 - Airport	2,390,922	2,596,259	2,675,548	2,875,440	279,181	10.8%	16.00
Grand Total	**2,390,922**	**2,596,259**	**2,675,548**	**2,875,440**	**279,181**	**10.8%**	**16.00**



FY 2025-26 Budget
General Fund - Airport

Department Overview

The St. George Regional Airport (SGU) is a thriving aviation gateway to St. George, Southwestern Utah, and greater Zion. We offer a safe, reliable and friendly aviation environment that supports the economic development of the region. SGU offers aviation solutions, service excellence, and works in partnership with our customers to maintain a safe and efficient place to do business. We are dedicated to the highest standards of safety, ethics and integrity. SGU strives to be an innovator to create global access and world class customer service.

Department's Responsibilities

1. Maintain positive working relationships with customers.
2. Maintain compliance with best practices.
3. Maintain airport aesthetics.
4. Maintain customer parking systems.
5. Maintain terminal maintenance.
6. Maintain public safety.
7. Maintain 1,205 acres of operational airport property.
8. Drive economic prosperity as an aviation gateway.

Council Goals We Achieve

☑ Be Great at the Basics	☑ Deliver Exceptional Experiences	☑ Support & Sustain a Strong Economy
☑ Encourage Community & Connection	☑ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

Have an accident free year (airport staff) by continued safety and awareness training.	Have a correction-free Part 139 inspection.	Strive to give our customers a friendly and efficient experience at SGU.

FY 2025-26 Budget
General Fund - Airport

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Accident Free Year (Airport Staff)	1	0	0
Part 139 Inspection Corrections	0	0	0

Top Three Accomplishments During FY 2025

Air Traffic Control Tower siting study was completed and the design is at 90%.

Record year of passengers arriving and departing the airport. Over 311,000 passengers compared to FY2023 with 289,000 passengers.

Terminal Expansion Project 30% Design complete. 90% design will be achieved in FY26.

Related General Fund Budgets

Airport (5400)

FY 2025-26 Budget
General Fund - Airport

Department Overview

The St. George Municipal Airport is the regional aviation gateway to St. George and Southwestern Utah. The airport includes a terminal and has 9,300 foot runway with two parallel taxiways which can accommodate regional jet aircraft, 737's and Airbus 319's. The airport offers a full array of general aviation services, including hangers, aircraft tie downs, and fueling services. The Airport division's responsibilities include daily airport operations and maintenance, management for facility improvements, administration of revenue and grant resources, and other general responsibilities.

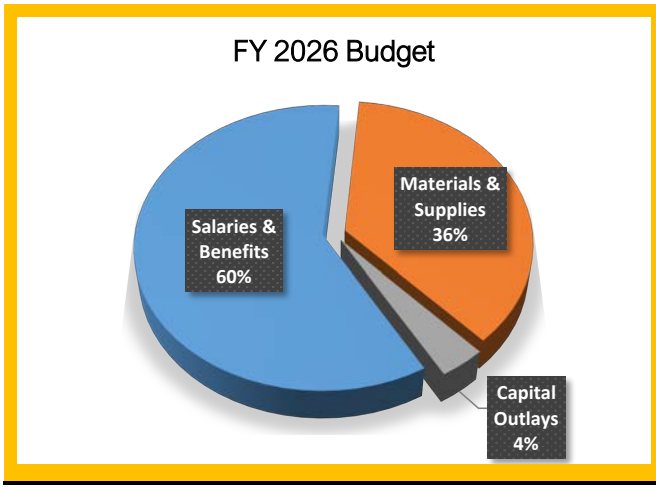
Department Position Overview

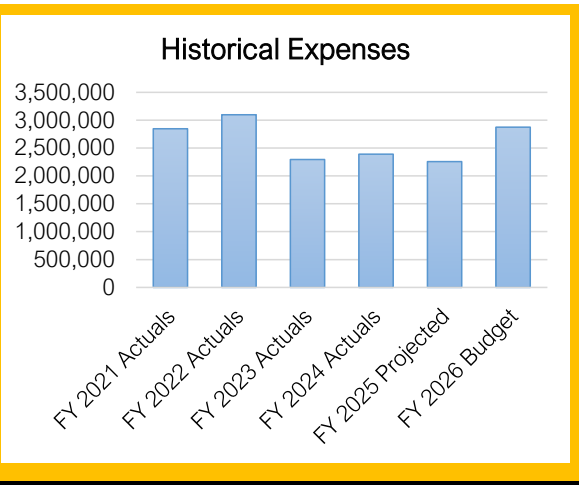
Authorized FT

Airport Director	Security Coordinator/Land Side Supervisor	2022	9
Building Custodian (2)	Parks & Parking Lot Maintenance Wrkr III	2023	12
Administrative Professional	Airport Maintenance Tech	2024	13
Airport Operations Specialist (8)		2025	14
Airport Operations Supervisor		2026	16

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	896,645	1,185,919	1,308,324	1,295,432	1,717,996	409,672
Materials & Supplies	699,809	800,940	1,164,835	842,221	1,052,444	-112,391
Capital Outlays	698,575	404,063	123,100	119,631	105,000	-18,100
Debt Service	0	0	0	0	0	0
Grand Total	**2,295,029**	**2,390,922**	**2,596,259**	**2,257,284**	**2,875,440**	**279,181**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted	
FOD BOSS Ultimate Sweeper	8,000	-	Funded in FY2025
New Airport Operations Truck	43,000	-	Funded in FY2025
License Plate Reader and Ticket Printer Heaters	85,000	85,000	
New Parking Exit Lane Structure	120,000	20,000	
Grand Total	**256,000**	**105,000**	

FY 2025-26 Budget
General Fund - Airport - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-5400-1100 - Salaries & Wages Full/Time	809,923	909,690	917,427	860,000	1,085,482	1,033,368
10-5400-1200 - Salaries & Wages Part/Time	29,349	5,000	68,761	50,375	131,967	177,040
10-5400-1210 - Overtime Pay	1,218	5,000	5,000	5,000	5,000	5,000
10-5400-1300 - Fica	62,300	70,358	75,829	67,000	93,519	92,981
10-5400-1310 - Insurance Benefits	147,556	176,249	177,393	178,028	293,839	263,122
10-5400-1320 - Retirement Benefits	135,574	142,027	143,203	135,029	153,880	146,485
Salaries & Benefits Total	**1,185,919**	**1,308,324**	**1,387,613**	**1,295,432**	**1,763,687**	**1,717,996**
10-5400-2100 - Subscriptions & Memberships	5,040	5,000	5,000	3,986	6,000	6,000
10-5400-2200 - Ordinances & Publications	450	750	750	0	800	800
10-5400-2300 - Travel & Training	20,868	30,000	30,000	11,149	23,800	23,800
10-5400-2350 - Arff/Operations Training	26,509	28,000	28,000	23,562	35,000	35,000
10-5400-2400 - Office Supplies	5,066	5,000	5,000	4,565	5,000	5,000
10-5400-2410 - Credit Card Discounts	37,785	43,000	43,000	38,107	43,000	43,000
10-5400-2430 - Computer Software	24,564	28,500	28,500	29,075	28,750	28,750
10-5400-2500 - Equip Supplies & Maintenance	5,415	12,000	12,000	9,644	12,000	7,000
10-5400-2550 - Arff Chemicals/Equipment	4,022	10,000	10,000	45,000	28,000	28,000
10-5400-2612 - Airside Maintenance	116,093	90,000	90,000	68,216	97,000	97,000
10-5400-2621 - Landside Maintenance	36,028	35,000	35,000	40,000	39,600	39,600
10-5400-2631 - Vor/Dme Maintenance	25,836	25,000	25,000	18,962	26,000	26,000
10-5400-2641 - Terminal Maintenance	108,993	95,000	95,000	193,468	168,500	168,500
10-5400-2651 - Parking & Security Maintenance	52,174	55,000	55,000	48,589	53,120	53,120
10-5400-2670 - Fuel	18,142	22,000	22,000	10,000	25,000	25,000
10-5400-2680 - Fleet Maintenance	30,453	25,000	25,000	12,347	30,000	30,000
10-5400-2700 - Special Departmental Supplies	332	0	0	2,373	0	0
10-5400-2800 - Telephone	7,939	7,000	7,000	6,459	8,000	8,000
10-5400-2910 - Power Bills	78,212	80,000	80,000	80,000	83,000	83,000
10-5400-2930 - Ancillary Power	97	3,000	3,000	0	3,000	0
10-5400-2950 - Arff Bldg U Power	31,368	35,000	35,000	30,000	35,000	35,000
10-5400-2960 - Arff Bldg Nat Gas	1,111	2,000	2,000	1,000	2,000	2,000
10-5400-3100 - Professional & Tech. Services	111,113	98,000	98,000	105,252	241,000	241,000
10-5400-4500 - Uniforms	6,533	6,000	6,000	6,642	8,500	8,500
10-5400-5100 - Insurance And Surety Bonds	46,795	54,585	54,585	53,825	58,374	58,374
10-5400-6600 - Small Airport Grant	0	370,000	370,000	0	0	0
Materials & Supplies Total	**800,940**	**1,164,835**	**1,164,835**	**842,221**	**1,060,444**	**1,052,444**
10-5400-7300 - Improvements	287,858	73,100	73,100	60,324	120,000	20,000
10-5400-7400 - Equipment Purchases	116,205	50,000	50,000	59,307	136,000	85,000
Capital Outlays Total	**404,063**	**123,100**	**123,100**	**119,631**	**256,000**	**105,000**
Grand Total	**2,390,922**	**2,596,259**	**2,675,548**	**2,257,284**	**3,080,131**	**2,875,440**

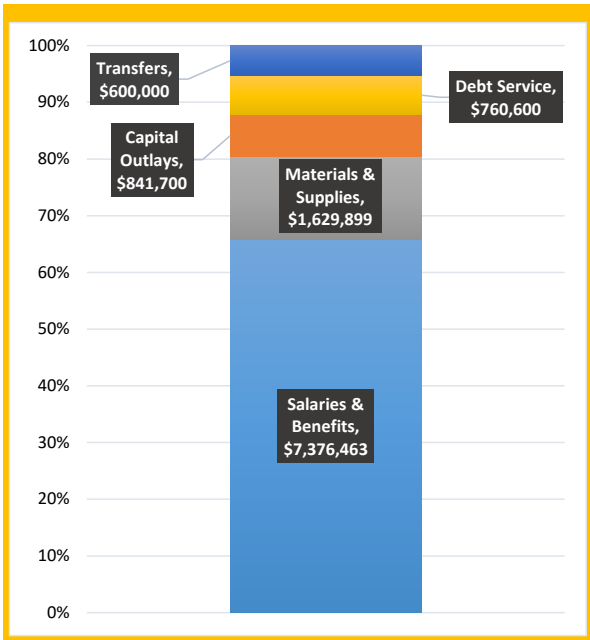
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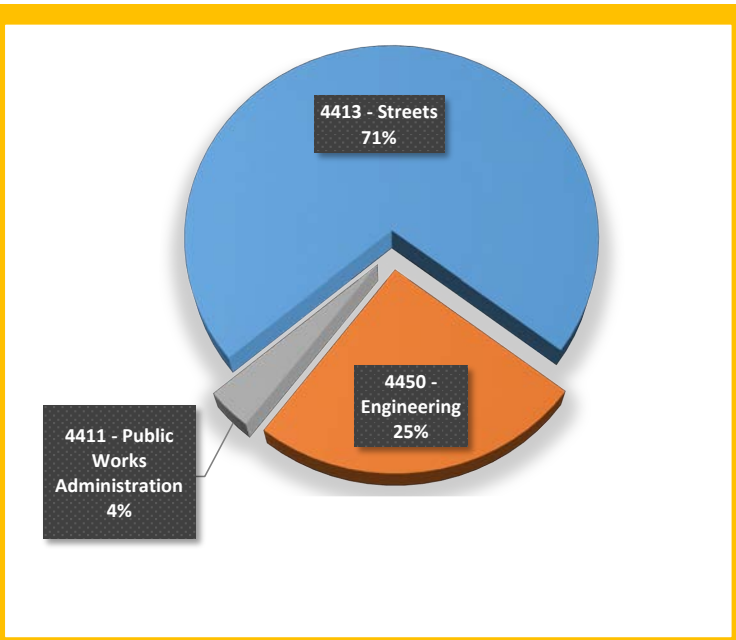
FY 2025-26 Budget
General Fund - Public Works

Service Area Overview

Public Works Services in the General Fund oversee the maintenance and improvement of city's public transportation infrastructure and storm drain systems. Activities include maintenance of the city's streets, traffic signals, traffic signage, drainage system, and planning, designing, and managing development of the transportation system for future growth and improvement.

Departments	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4411 - Public Works Administration	375,990	428,228	433,978	388,031	-40,197	-9.4%	2.00
4413 - Streets	7,281,720	8,334,108	8,762,817	8,008,127	-325,981	-3.9%	46.00
4450 - Engineering	2,452,250	2,643,823	2,651,864	2,812,504	168,681	6.4%	19.00
Grand Total	**10,109,960**	**11,406,159**	**11,848,659**	**11,208,662**	**-197,497**	**-1.7%**	**67.00**





FY 2025-26 Budget
General Fund - Public Works

Department Overview

The Public Works Department will enhance the quality of life in St. George through excellence in professional services and efficient management of infrastructure for the public and the city organization.

Department's Responsibilities

1. Engineering review of development projects.
2. Design and review of city roadways and drainage.
3. Oversight of major city public infrastructure projects.
4. Maintenance of traffic signals.
5. Maintenance of city streets.
6. Maintenance of city drainage network
7. Floodplain management of city watersheds.

Council Goals We Achieve

☑ Be Great at the Basics	☑ Deliver Exceptional Experiences	☐ Support & Sustain a Strong Economy
☐ Encourage Community & Connection	☑ Maintain Financial Strength	☐ Sustain Organizational Excellence

Department's Top Three Goals

Increase and/or maintain the capacity of the City's storm drain system by utilizing the existing system more efficiently.	Maintain a high standard of living by keeping roadways cleaned and swept.	Maintain a high standard of living by keeping gutters cleaned and vacuumed.

FY 2025-26 Budget
General Fund - Public Works

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Storm drain pipe cleaning (LF/1,000 population)	408.00	208.00	200.00
Roadway sweeping per lane miles (miles/1,000 population)	86.80	79.50	80.00
Gutter cleaning (miles/1,000 population)	0.99	1.96	0.80

Top Three Accomplishments During FY 2025

The 3000 E corridor widening project (phases 5 and 6) was completed in FY25. This significant widening project was started in FY22 including portions of Mall Dr north of the Mall Dr Bridge, continued in FY23, FY24, and was completed this year to Seegmiller Dr. A small portion of 3000 E which is unfinished, located just south of Seemiller Dr, will be constructed in FY25 by the adjacent development with a small portion of City participation. This will finalize the 3000 E multi-year widening project.

The St. George Industrial Park Detention Basin (north) was completed in FY25. This project was identified as an Emergency Watershed Program Project with the City and NRCS due to flooding which occurred in Aug 2020. This project was combined with several other NRCS EWP projects and a participation grant was awarded to the City for the multiple projects. Construction on the detention basin took approx. 9 months to complete.

The Foremaster Dr Culvert Repair Project was completed in FY25. The existing CMP culverts located at Foremaster Dr and 1450 E had been deteriorating and were heavily damaged during the significant Aug 2020 storm runoff in the Rim Rock Wash. The ultimate design "fix" for the culverts took multiple years to analyze and determine due to the high traffic volumes on Foremaster Dr, the need for a pedestrian crossing at this location, and the significant underground utilities on top of, next to, and crossing the existing CMP culverts.

Related General Fund Budgets

Public Works Admin (4411)

Streets (4413)

Engineering (4450)

FY 2025-26 Budget
General Fund - Public Works - Public Works Administration

Department Overview

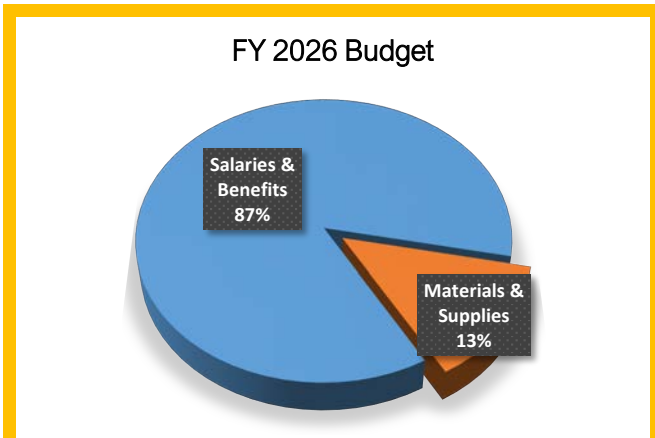
Public Works Administration is responsible for the general supervision, administrative support, long-range planning, and short-term project coordination of Streets, Engineering, Drainage Control, and Transit. Their goal is to enhance the quality of life in St. George through excellence in professionalism, services, and effective management of the infrastructure for the public and city organization. Their vision statement is: "We will meet community needs by being helpful, competent and worthy of trust. We will foster cooperation and teamwork with every employee empowered to work as a member of the team to improve the way we provide our services.

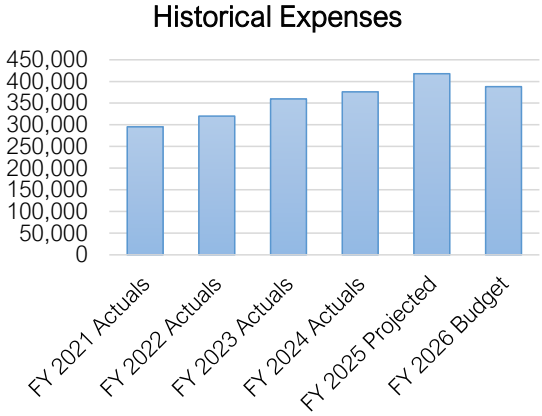
Department Position Overview

	Authorized FT	
Administrative Professional III - Public Works	2022	2
Public Works Director	2023	2
	2024	2
	2025	2
	2026	2

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	284,554	316,210	321,364	321,209	335,707	14,343
Materials & Supplies	32,858	45,719	56,864	46,663	52,324	-4,540
Capital Outlays	42,240	14,062	50,000	50,000	0	-50,000
Transfers	0	0	0	0	0	0
Grand Total	**359,653**	**375,990**	**428,228**	**417,872**	**388,031**	**-40,197**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted	
Public Works Annual Improvements	50,000	-	Funded in TIF
Grand Total	**50,000**	**-**	

FY 2025-26 Budget
General Fund - Public Works Administration - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4411-1100 - Salaries & Wages Full/Time	224,532	228,754	233,308	230,833	246,904	239,472
10-4411-1300 - Fica	16,798	17,499	17,848	16,909	18,888	18,320
10-4411-1310 - Insurance Benefits	35,340	36,291	36,364	34,467	41,141	39,671
10-4411-1320 - Retirement Benefits	39,540	38,820	39,594	39,000	39,431	38,244
Salaries & Benefits Total	**316,210**	**321,364**	**327,114**	**321,209**	**346,364**	**335,707**
10-4411-2100 - Subscriptions & Memberships	0	650	650	300	650	650
10-4411-2300 - Travel & Training	3,126	3,800	3,800	2,000	3,500	3,500
10-4411-2400 - Office Supplies	172	500	500	300	500	500
10-4411-2500 - Equip Supplies & Maintenance	5,891	6,000	6,000	5,000	6,000	6,000
10-4411-2700 - Special Departmental Supplies	0	500	500	200	500	500
10-4411-2800 - Telephone	654	800	800	650	800	800
10-4411-3100 - Professional & Tech. Services	639	3,500	3,500	3,000	1,500	1,500
10-4411-5100 - Insurance And Surety Bonds	12,358	14,614	14,614	9,713	10,874	10,874
10-4411-6100 - Sundry Charges	22,582	26,500	26,500	25,500	28,000	28,000
10-4411-2430 - Computer Software	297	0	0	0	0	0
Materials & Supplies Total	**45,719**	**56,864**	**56,864**	**46,663**	**52,324**	**52,324**
10-4411-7300 - Improvements	14,062	50,000	50,000	50,000	50,000	0
Capital Outlays Total	**14,062**	**50,000**	**50,000**	**50,000**	**50,000**	**0**
Grand Total	**375,990**	**428,228**	**433,978**	**417,872**	**448,688**	**388,031**

FY 2025-26 Budget
General Fund - Public Works - Streets

Department Overview

The Streets Division is under the Public Works Department and oversees the maintenance and improvement of city's public transportation infrastructure and storm drain systems. Activities include maintenance of the city's streets, traffic signals, traffic signage, drainage system, and planning, designing, and managing development of the transportation system for future growth and improvement.

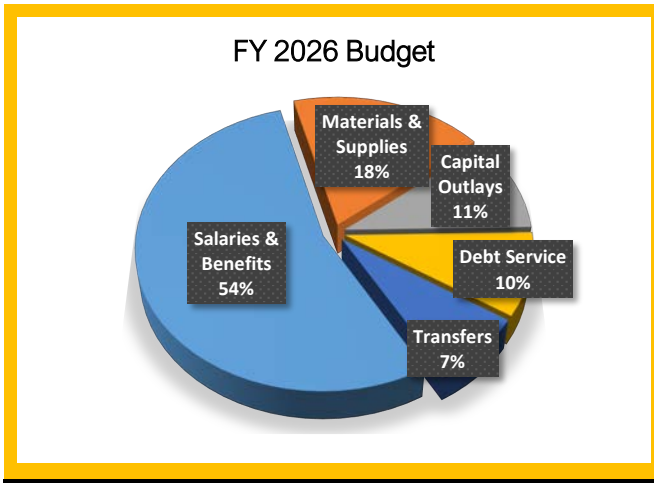
Department Position Overview

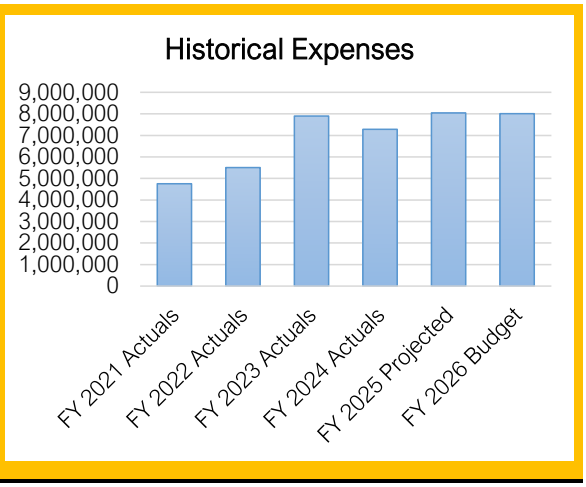
Authorized FT

Administrative Professional I - Streets	Streets Technician (3)	2022	38
Equipment Operator I (16)	Traffic Control Specialist	2023	41
Equipment Operator II	Traffic Control Supervisor	2024	44
Equipment Operator III (7)	Traffic Control Technician I (3)	2025	46
Gis Analyst I -Streets	Traffic Control Technician II	2026	46
Streets Crew Supervisor (4)	Traffic Control Technician III (2)		
Streets Maintenance Worker (4)			
Streets Manager			

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	2,930,306	3,437,501	4,176,135	3,766,157	4,343,257	167,122
Materials & Supplies	1,189,047	1,406,060	1,388,713	1,307,485	1,462,570	73,857
Capital Outlays	2,417,917	1,076,059	1,407,160	1,604,588	841,700	-565,460
Debt Service	760,600	762,100	762,100	762,100	760,600	-1,500
Transfers	600,000	600,000	600,000	600,000	600,000	0
Grand Total	**7,897,870**	**7,281,720**	**8,334,108**	**8,040,330**	**8,008,127**	**-325,981**





FY 2025-26 Budget
General Fund - Public Works - Streets

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted	
Roll Off Dumpster Cans	16,000	-	Funded in FY2025
Asphalt/Concrete Grinder Attachment	50,765	-	
Replacement Truck (2)	140,000	-	
New Utility Truck	97,000	-	
Replacement Backhoe	178,000	178,000	Funded by TIF Fund
Replacement 10 Wheel Dump Truck	214,000	-	
Replacement Roll-Off Truck	233,000	-	
Replacement Loader	282,000	282,000	Funded by TIF Fund
Replacement Oil Distributor Truck	289,000	-	
Replacement Mechanical Sweeper	381,700	381,700	Funded by DUF Fund
Streets Yard Bay Building	500,000	-	Moved to TIF Fund
Grand Total	**2,381,465**	**841,700**	

FY 2025-26 Budget
General Fund - Streets - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4413-1100 - Salaries & Wages Full/Time	2,298,015	2,723,113	2,723,113	2,552,634	2,925,960	2,880,585
10-4413-1200 - Salaries & Wages Part/Time	38,876	142,500	142,500	24,000	142,500	60,000
10-4413-1210 - Overtime Pay	12,369	20,000	20,000	22,000	20,000	20,000
10-4413-1300 - Fica	174,035	220,748	220,748	193,323	236,267	226,485
10-4413-1310 - Insurance Benefits	512,838	638,767	638,767	554,417	772,712	726,973
10-4413-1320 - Retirement Benefits	401,366	431,007	431,007	419,783	435,653	429,214
Salaries & Benefits Total	**3,437,501**	**4,176,135**	**4,176,135**	**3,766,157**	**4,533,092**	**4,343,257**
10-4413-2100 - Subscriptions & Memberships	200	0	0	0	0	0
10-4413-2300 - Travel & Training	39,499	58,290	58,290	44,000	62,900	62,900
10-4413-2400 - Office Supplies	3,334	4,000	4,000	3,500	4,000	4,000
10-4413-2410 - Credit Card Discounts	3,337	3,200	3,200	3,000	3,200	3,200
10-4413-2430 - Computer Software	4,356	3,980	3,980	6,980	6,980	6,980
10-4413-2450 - Safety Equipment	10,366	14,800	14,800	14,400	15,700	15,700
10-4413-2500 - Equip Supplies & Maintenance	7,476	8,550	8,550	8,000	25,510	10,000
10-4413-2600 - Buildings And Grounds	6,559	10,000	10,000	7,000	10,000	10,000
10-4413-2670 - Fuel	198,882	185,000	185,000	175,000	185,000	185,000
10-4413-2680 - Fleet Maintenance	257,370	220,000	220,000	220,000	220,000	220,000
10-4413-2700 - Special Departmental Supplies	328,112	298,000	298,000	230,000	413,000	288,000
10-4413-2722 - Paint Striping	163,812	170,000	170,000	170,000	185,125	185,125
10-4413-2732 - Traffic Control	45,149	57,000	57,000	47,500	55,000	55,000
10-4413-2740 - Traffic Signal O & M	18,142	29,750	29,750	20,000	54,311	44,711
10-4413-2751 - Weed Control	26,114	42,300	42,300	41,700	42,300	42,300
10-4413-2770 - Landfill Fees	97,810	80,000	80,000	105,000	120,000	105,000
10-4413-2800 - Telephone	12,740	12,000	12,000	11,500	11,500	11,500
10-4413-2910 - Power Bills	113,984	113,000	113,000	113,000	113,000	113,000
10-4413-3100 - Professional & Tech. Services	11,052	11,000	11,000	10,500	11,000	11,000
10-4413-4500 - Uniforms	12,911	13,000	13,000	25,000	25,000	25,000
10-4413-5100 - Insurance And Surety Bonds	44,853	54,843	54,843	51,405	64,154	64,154
Materials & Supplies Total	**1,406,060**	**1,388,713**	**1,388,713**	**1,307,485**	**1,627,680**	**1,462,570**
10-4413-7300 - Improvements	132,394	0	0	0	500,000	0
10-4413-7400 - Equipment Purchases	943,666	1,407,160	1,835,869	1,604,588	1,881,465	841,700
Capital Outlays Total	**1,076,059**	**1,407,160**	**1,835,869**	**1,604,588**	**2,381,465**	**841,700**
10-4413-8100 - Principal On Bonds	585,000	615,000	615,000	615,000	645,000	645,000
10-4413-8200 - Interest On Bonds	177,100	147,100	147,100	147,100	115,600	115,600
Debt Service Total	**762,100**	**762,100**	**762,100**	**762,100**	**760,600**	**760,600**
10-4413-9100 - Transfers To Other Funds	600,000	600,000	600,000	600,000	600,000	600,000
Transfers Total	**600,000**	**600,000**	**600,000**	**600,000**	**600,000**	**600,000**
Grand Total	**7,281,720**	**8,334,108**	**8,762,817**	**8,040,330**	**9,902,837**	**8,008,127**

FY 2025-26 Budget
General Fund - Public Works - Engineering

Department Overview

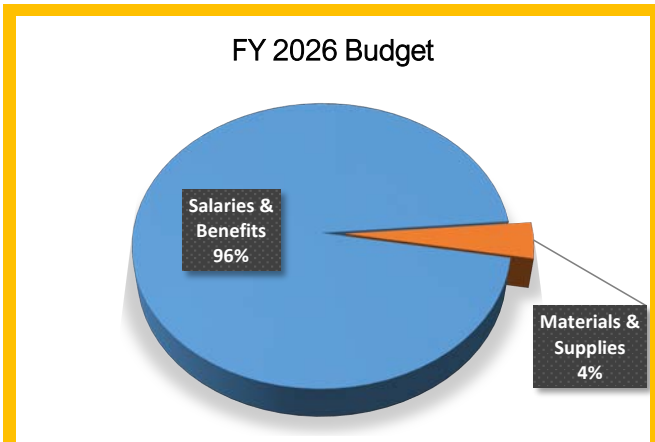
The Engineering Division is under the Public Works Department and is responsible to provide engineering, surveying, inspection, traffic review and analysis, and project management for contractual improvements constructed within the public rights-of-way.

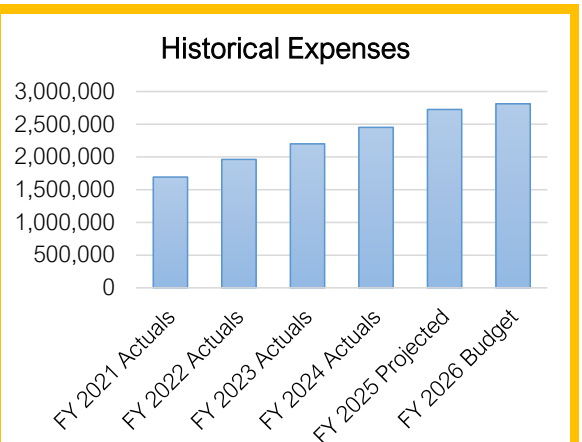
Department Position Overview

		Authorized FT	
Active Transportation Coordinator	Engineering Manager (2)	2022	19
Assistant Public Works Director	Project Manager (3)	2023	18
City Engineer	Public Works Inspector (2)	2024	19
City Surveyor	Public Works/Stormwater Inspector (4)	2025	19
Engineer I	Stormwater Manager	2026	19
Engineer II			
Engineering Associate			

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	2,048,426	2,335,324	2,499,556	2,603,049	2,697,499	197,943
Materials & Supplies	92,409	102,610	114,267	92,830	115,005	738
Capital Outlays	58,999	14,317	30,000	30,020	0	-30,000
Grand Total	**2,199,835**	**2,452,250**	**2,643,823**	**2,725,899**	**2,812,504**	**168,681**





Summary of Capital Outlay

No capital requests for FY 2026

FY 2025-26 Budget
General Fund - Engineering - Line Item Budget

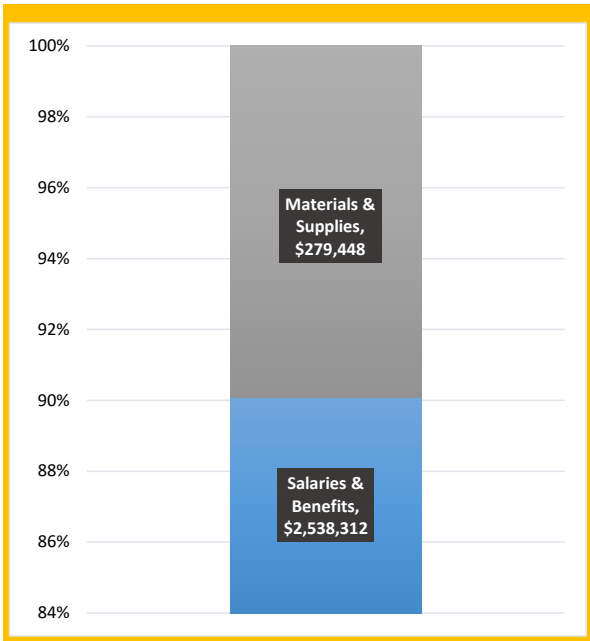
Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4450-1100 - Salaries & Wages Full/Time	1,629,254	1,758,986	1,765,355	1,842,414	1,925,746	1,918,980
10-4450-1300 - Fica	118,984	134,565	135,053	134,535	147,320	146,802
10-4450-1310 - Insurance Benefits	303,282	312,544	312,646	321,449	351,123	339,787
10-4450-1320 - Retirement Benefits	283,804	293,461	294,543	304,651	293,010	291,930
Salaries & Benefits Total	**2,335,324**	**2,499,556**	**2,507,597**	**2,603,049**	**2,717,199**	**2,697,499**
10-4450-2100 - Subscriptions & Memberships	2,752	3,500	3,500	2,800	3,500	3,500
10-4450-2300 - Travel & Training	10,911	11,000	11,000	7,600	11,000	11,000
10-4450-2400 - Office Supplies	4,545	5,000	5,000	3,000	5,000	5,000
10-4450-2430 - Computer Software	20,094	14,300	14,300	14,005	14,905	14,905
10-4450-2500 - Equip Supplies & Maintenance	7,195	13,960	13,960	11,200	13,960	13,960
10-4450-2670 - Fuel	15,245	18,000	18,000	14,000	18,000	18,000
10-4450-2680 - Fleet Maintenance	10,323	7,500	7,500	6,500	7,500	7,500
10-4450-2700 - Special Departmental Supplies	485	1,000	1,000	1,000	1,000	1,000
10-4450-2800 - Telephone	11,725	11,500	11,500	11,500	11,500	11,500
10-4450-3100 - Professional & Tech. Services	4,206	5,000	5,000	3,500	5,000	5,000
10-4450-5100 - Insurance And Surety Bonds	10,986	13,507	13,507	10,725	13,640	13,640
10-4450-6100 - Sundry Charges	4,142	10,000	10,000	7,000	10,000	10,000
Materials & Supplies Total	**102,610**	**114,267**	**114,267**	**92,830**	**115,005**	**115,005**
10-4450-7400 - Equipment Purchases	14,317	30,000	30,000	30,020	0	0
Capital Outlays Total	**14,317**	**30,000**	**30,000**	**30,020**	**0**	**0**
Grand Total	**2,452,250**	**2,643,823**	**2,651,864**	**2,725,899**	**2,832,204**	**2,812,504**

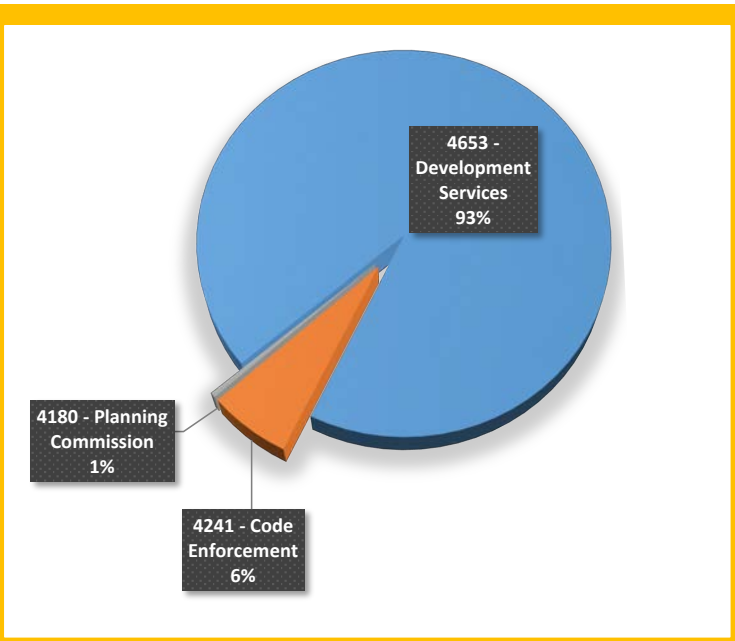
FY 2025-26 Budget
General Fund - Community Development Services

Service Area Overview

Community Development in the General Fund is comprised of departments which work with developers and homeowners in facilitating commercial and residential development within our community and ensuring all proper codes are followed in construction of developments. Community Development is also responsible for licensing the many different businesses within the community.

Departments	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4653 - Development Services	2,243,761	2,571,344	2,582,101	2,629,314	57,970	2.3%	20.00
4241 - Code Enforcement	142,275	176,127	176,127	176,446	319	0.2%	2.00
4180 - Planning Commission	8,146	12,000	12,000	12,000	0	0.0%	-
Grand Total	**2,394,181**	**2,759,471**	**2,770,228**	**2,817,760**	**58,289**	**2.1%**	**22.00**





FY 2025-26 Budget
General Fund - Community Development

Department Overview

Community Development strives to maintain excellent customer service through integral teamwork, responsibly guiding the public through the development process at every level, coordinating the review of projects with several departments throughout the City, and heightening public awareness and compliance of the City Codes and Ordinances.

Department's Responsibilities

1. Review building permits.
2. Issue building permits.
3. Inspect buildings.
4. Code enforcement.
5. Business licenses
6. Planning & Zoning
7. Special Events

Council Goals We Achieve

☑ Be Great at the Basics	☐ Deliver Exceptional Experiences	☑ Support & Sustain a Strong Economy
☐ Encourage Community & Connection	☐ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

Continue to hold and improve a high standard of Public Safety through building inspection.	Improve the overall planning process.	Improve overall customer service.

FY 2025-26 Budget
General Fund - Community Development

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Number trainings attended	6.00	16.00	12.00
Number of test certifications obtained	10.00	8.00	15.00

Top Three Accomplishments During FY 2025

Community Development is having continued success in site plan review times. We are meeting and exceeding State Code for review times.

Work on the General Plan nears finalization. It is anticipated the updates will be adopted by the end of FY 2025.

The Building Department has developed a new procedure for red tagged projects to help them not fall through the cracks by holding the builders responsible to address all red tag issues.

Related General Fund Budgets

Development Services (4653)

Code Enforcement (4241)

Planning Commission (4180)

FY 2025-26 Budget
General Fund - Community Development - Development Services

Department Overview

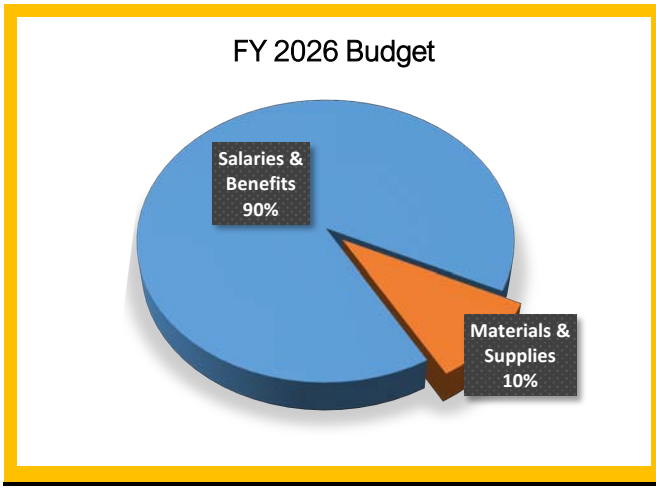
Development Services assists citizens and private developers with the City's development codes, design standards, and other development issues. Responsibilities includes policy preparation and implementation of development programs; oversight and coordination for building inspections and safety; plan review; and code compliance with adopted building codes of all new residential and non-residential construction within the City; Business Licensing and special event permitting. In FY 2023-24 a 1 fulltime Planner III was approved and the Special Events Coordinator position was moved from the City Manager's Department into Development Services.

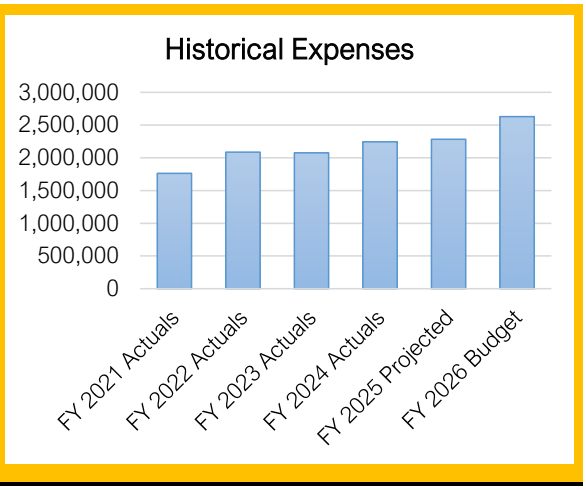
Department Position Overview

		Authorized FT	
Administrative Professional III	Chief Building Official	2022	19
Building Inspector I (3)	Development Office Supervisor	2023	18
Building Inspector II	Community Development Director	2024	20
Building Inspector Trainee	Planner II - Housing And CDBG	2025	20
Building Permit Technician (2)	Planner III (3)	2026	20
Building Plans Examiner - Commercial	Plans Examiner - Residential		
Building Plans Examiner - Residential	Special Events Coordinator		
Business License Specialist			

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,733,004	1,987,275	2,263,848	1,989,706	2,376,146	112,298
Materials & Supplies	342,754	256,485	277,496	265,660	253,168	-24,328
Capital Outlays	0	0	30,000	27,900	0	-30,000
Grand Total	**2,075,758**	**2,243,761**	**2,571,344**	**2,283,266**	**2,629,314**	**57,970**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted
Vehicle Replacement	32,000	-
Grand Total	**32,000**	**-**

FY 2025-26 Budget
General Fund - Development Services - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4653-1100 - Salaries & Wages Full/Time	1,339,093	1,522,620	1,531,889	1,368,773	1,624,024	1,616,057
10-4653-1200 - Salaries & Wages Part/Time	4,818	32,500	32,500	14,000	32,500	32,500
10-4653-1300 - Fica	98,182	118,966	119,432	101,981	126,723	126,114
10-4653-1310 - Insurance Benefits	323,574	351,368	351,466	284,804	377,334	365,269
10-4653-1320 - Retirement Benefits	221,609	238,394	239,318	220,148	237,336	236,206
Salaries & Benefits Total	**1,987,275**	**2,263,848**	**2,274,605**	**1,989,706**	**2,397,917**	**2,376,146**
10-4653-2100 - Subscriptions & Memberships	3,273	5,599	5,599	4,833	5,349	5,349
10-4653-2300 - Travel & Training	16,016	33,650	33,650	15,000	34,150	27,000
10-4653-2400 - Office Supplies	6,990	14,650	14,650	7,000	15,175	15,175
10-4653-2410 - Credit Card Discounts	244	0	0	0	0	0
10-4653-2430 - Computer Software	34,964	47,502	47,502	47,502	32,843	32,843
10-4653-2500 - Equip Supplies & Maintenance	7,277	14,010	14,010	6,842	14,010	14,010
10-4653-2670 - Fuel	11,397	14,500	14,500	9,221	14,500	14,500
10-4653-2680 - Fleet Maintenance	6,338	7,800	7,800	11,772	10,000	7,800
10-4653-2700 - Special Departmental Supplies	7,445	5,450	5,450	1,514	4,940	4,940
10-4653-2723 - Historic Preservation	813	10,000	10,000	2,914	10,000	10,000
10-4653-2800 - Telephone	8,983	9,000	9,000	10,656	8,000	8,000
10-4653-3100 - Professional & Tech. Services	135,887	95,000	95,000	132,915	180,000	95,000
10-4653-4500 - Uniforms	363	500	500	547	550	550
10-4653-5100 - Insurance And Surety Bonds	16,022	19,335	19,335	14,183	17,201	17,201
10-4653-6100 - Sundry Charges	474	500	500	761	800	800
Materials & Supplies Total	**256,485**	**277,496**	**277,496**	**265,660**	**347,518**	**253,168**
10-4653-7400 - Equipment Purchases	0	30,000	30,000	27,900	32,000	0
Capital Outlays Total	**0**	**30,000**	**30,000**	**27,900**	**32,000**	**0**
Grand Total	**2,243,761**	**2,571,344**	**2,582,101**	**2,283,266**	**2,777,435**	**2,629,314**

FY 2025-26 Budget
General Fund - Community Development - Code Enforcement

Division Overview

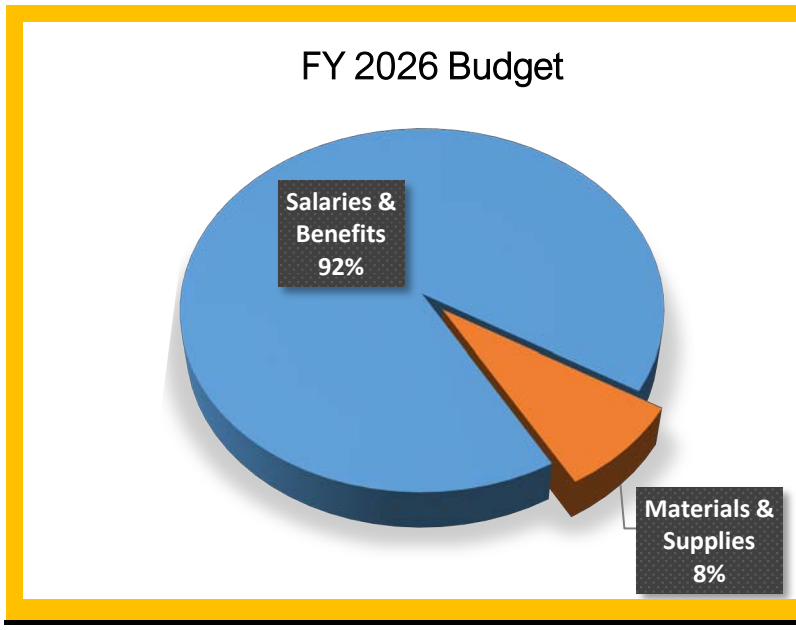
Code Enforcement activities include the inspection and processing of zoning and nuisance violations. As part of this process, Code Enforcement oversees the Administrative Code Enforcement (ACE) program which provides for the notice, enforcement, and means for assessing and collecting penalties from property owners for code enforcement violations. Code Enforcement is also responsible for administering the Rental Ordinance program.

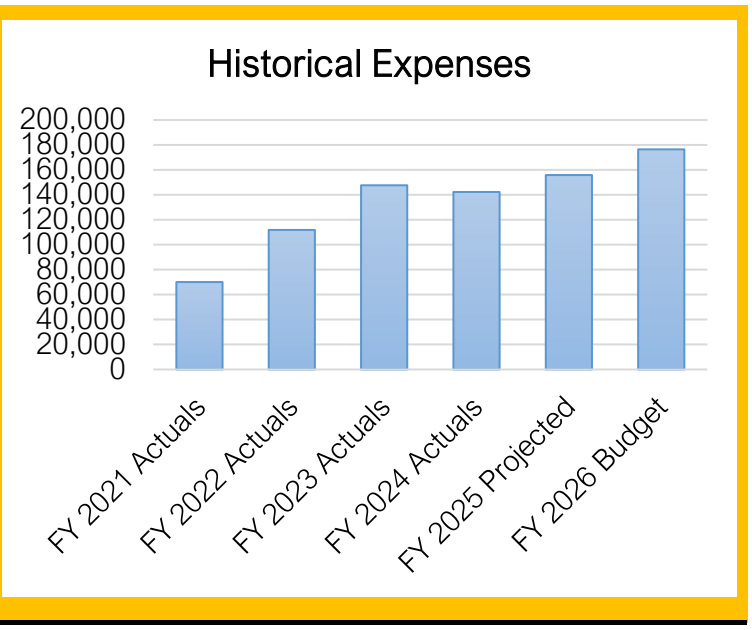
Division Position Overview

	Authorized FT	
Code Enforcement Officer (2)	2022	2
	2023	2
	2024	2
	2025	2
	2026	2

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	135,729	129,343	162,553	144,159	162,166	-387
Materials & Supplies	11,916	12,931	13,574	11,690	14,280	706
Capital Outlays	0	0	0	0	0	0
Grand Total	**147,646**	**142,275**	**176,127**	**155,849**	**176,446**	**319**





Summary of Capital Outlay

There are no capital requests this fiscal year.

FY 2025-26 Budget
General Fund - Code Enforcement - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4241-1100 - Salaries & Wages Full/Time	89,963	103,470	103,470	104,469	113,370	119,370
10-4241-1300 - Fica	6,682	7,916	7,916	7,861	8,673	9,132
10-4241-1310 - Insurance Benefits	18,420	35,449	35,449	15,082	18,071	17,577
10-4241-1320 - Retirement Benefits	14,279	15,718	15,718	16,747	16,087	16,087
Salaries & Benefits Total	**129,343**	**162,553**	**162,553**	**144,159**	**156,201**	**162,166**
10-4241-2100 - Subscriptions & Memberships	200	150	150	0	150	150
10-4241-2300 - Travel & Training	690	1,000	1,000	1,050	1,050	1,050
10-4241-2400 - Office Supplies	573	1,000	1,000	1,500	1,300	1,300
10-4241-2430 - Computer Software	3,600	3,600	3,600	3,600	3,600	3,600
10-4241-2500 - Equip Supplies & Maintenance	0	500	500	500	500	500
10-4241-2670 - Fuel	1,374	2,000	2,000	1,491	2,000	2,000
10-4241-2680 - Fleet Maintenance	2,958	1,500	1,500	1,017	1,500	1,500
10-4241-2700 - Special Departmental Supplies	498	0	0	0	0	0
10-4241-2800 - Telephone	1,061	1,400	1,400	441	1,400	1,400
10-4241-3100 - Professional & Tech. Services	336	200	200	115	200	200
10-4241-4500 - Uniforms	239	400	400	326	400	400
10-4241-5100 - Insurance And Surety Bonds	1,403	1,724	1,724	1,650	2,080	2,080
10-4241-6100 - Sundry Charges	0	100	100	0	100	100
Materials & Supplies Total	**12,931**	**13,574**	**13,574**	**11,690**	**14,280**	**14,280**
Grand Total	**142,275**	**176,127**	**176,127**	**155,849**	**170,481**	**176,446**

FY 2025-26 Budget
General Fund - Community Development - Planning Commission

Department Overview

Code Enforcement activities include the inspection and processing of zoning and nuisance violations. As part of this process, Code Enforcement oversees the Administrative Code Enforcement (ACE) program which provides for the notice, enforcement, and means for assessing and collecting penalties from property owners for code enforcement violations. Code Enforcement is also responsible for administering the Rental Ordinance program.

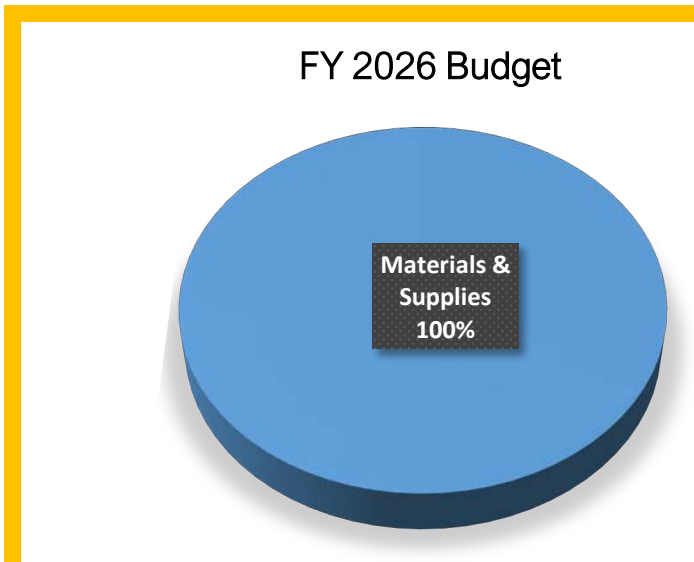
Department Position Overview

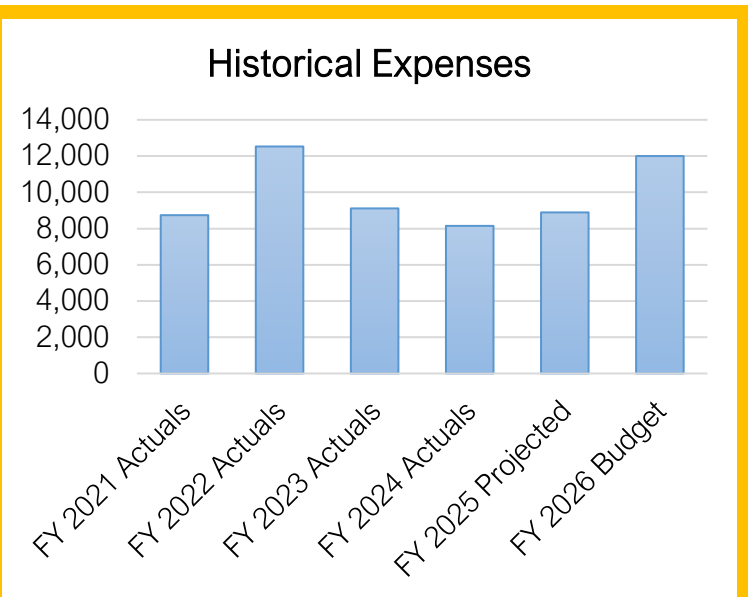
There are no full-time personnel funded in this department.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	9,112	8,146	12,000	8,890	12,000	0
Grand Total	**9,112**	**8,146**	**12,000**	**8,890**	**12,000**	**0**





Summary of Capital Outlay

There are no capital requests this fiscal year.

FY 2025-26 Budget
General Fund - Planning Commission - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4180-2300 - Travel & Training	8,146	12,000	12,000	8,890	12,000	12,000
Materials & Supplies Total	**8,146**	**12,000**	**12,000**	**8,890**	**12,000**	**12,000**
Grand Total	**8,146**	**12,000**	**12,000**	**8,890**	**12,000**	**12,000**

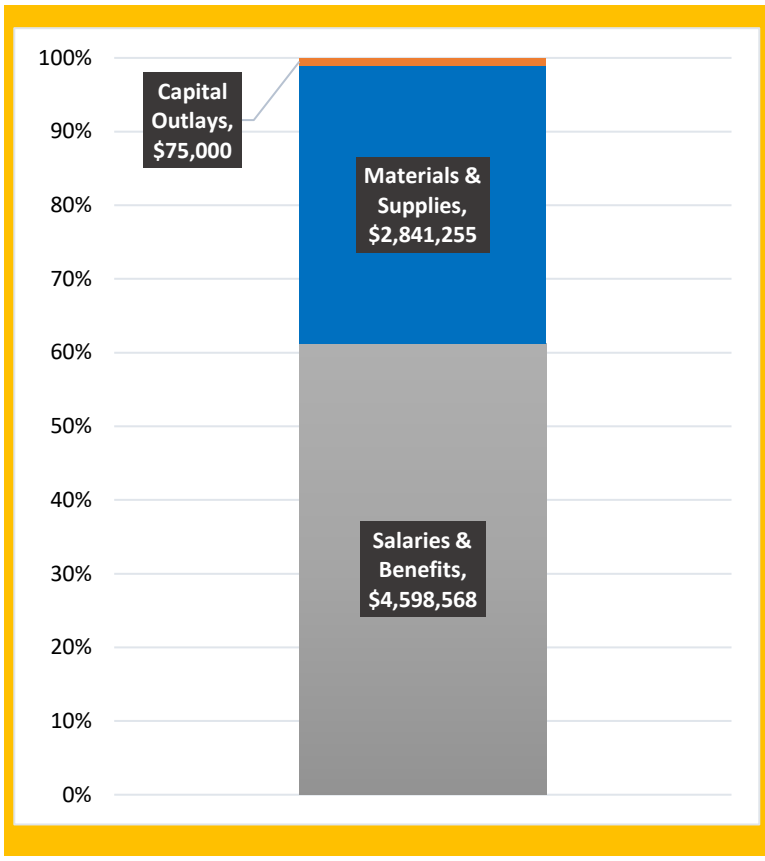
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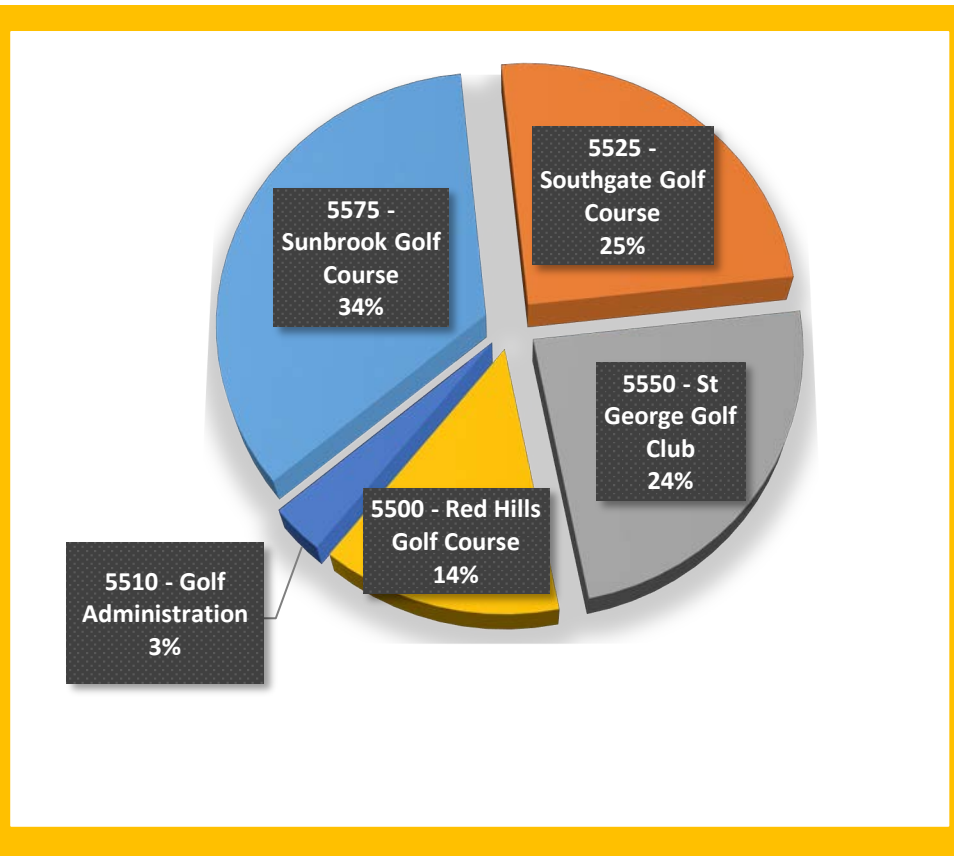
FY 2025-26 Budget
General Fund - Golf

Service Area Overview

The City owns and operates four municipal golf courses. The city opened the first golf course (Dixie Red Hills) in 1965. Today the city owns four courses which includes Dixie Red Hills, Sunbrook, St. George Golf Club, and Southgate. Combined, the golf courses have 72 challenging holes and are open year-round due to the accommodating climate. The golf courses are a major attraction for visitors and are a significant contributor to the City's economy and sales tax base. The golf courses also provides a number of beneficial programs and charity events including the Junior Association of Golfers (JAG), PGA Hope, Vets on Course, First Tee Utah, Youth on Course, and on average 16 charity events annually raising significant funding for local organizations that benefit the community.

Departments	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
5510 - Golf Administration	230,240	243,567	243,567	236,339	-7,228	-3.0%	1.00
5500 - Red Hills Golf Course	1,019,440	961,435	961,435	1,042,298	80,863	8.4%	6.00
5525 - Southgate Golf Course	1,671,125	1,629,285	1,629,285	1,864,930	235,645	14.5%	9.00
5550 - St George Golf Club	1,502,902	1,544,338	1,589,213	1,778,955	234,617	15.2%	9.00
5575 - Sunbrook Golf Course	2,513,780	2,317,052	2,317,052	2,592,301	275,249	11.9%	12.00
Grand Total	**6,937,487**	**6,695,677**	**6,740,552**	**7,514,823**	**819,146**	**12.2%**	**37.00**





FY 2025-26 Budget
General Fund - Golf

Department Overview

The Golf Division mission statement is to provide an excellent golf experience for St. George City residents and guests alike through exceptional golf course conditions, facilities and customer service.

Department's Responsibilities

1. Maintain golf course conditions.
2. Provide golf instruction to all skill levels.
3. Promote golf through the JAG program.
4. Promote golf through golf leagues.
5. Stewardship of water conservation.
6. Maintain usable open space for golf activities.

Council Goals We Achieve

☐ Be Great at the Basics	☑ Deliver Exceptional Experiences	☐ Support & Sustain a Strong Economy
☑ Encourage Community & Connection	☐ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

Continue to reduce water use on golf courses.	Excellent golf course conditions.	Provide exceptional customer service to all golfers.

FY 2025-26 Budget
General Fund - Golf

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Continued revenue growth.	$8.63 Million	$8.14 Million	$8.65 Million
JAG (junior golf association) participation	880 Participants	890 Participants	900 Participants
Rounds of golf played (9-hole round increments)	321,000	320,000	320,000

Top Three Accomplishments During FY 2025

In 2024, the City of St. George's Junior Association of Golfer's (JAG) set an all time record with over 880 participants. The city has the goal of maintaing this great program and continuing to give boys and girls from all backgrounds the oppurtunity to learn this great game for generations to come.

Streamlined Customer Service - In the fall of 2024, we switched our point of sale and tee time reservation system to foreUP Software. After seeing the difficulty that our customers were experiencing, we wanted to show them that we were listening. This change has brought tremendous success with the customer experience of easy online bookings and check-ins at the pro shop. This process will continue to be refined in 2025

Continued with water conservation methods through additional landscape areas where turf can be eliminated.

Related General Fund Budgets

- Golf Operations (5510)
- Red Hills Golf Course (5500)
- Southgate Golf Course
- St. George Golf Course
- Sunbrook Golf Course

FY 2025-26 Budget
General Fund - Golf Consolidated - Line Item Budget

Division	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Budget
5500 - Red Hills Golf Course	1,331,448	1,205,500	1,205,500	1,331,000	1,456,000
5510 - Golf Administration	302,085	212,500	212,500	284,000	284,000
5525 - Southgate Golf Course	2,092,313	1,895,500	1,895,500	2,128,000	2,211,000
5550 - St George Golf Club	1,465,819	1,304,000	1,304,000	1,485,000	1,555,000
5575 - Sunbrook Golf Course	2,871,951	2,632,500	2,632,500	2,916,000	3,151,000
Revenue Total	**8,063,617**	**7,250,000**	**7,250,000**	**8,144,000**	**8,657,000**
*Transfer-In for Major Capital Outlays	-	-	-	-	-
Revenue Total	**8,063,617**	**7,250,000**	**7,250,000**	**8,144,000**	**8,657,000**
Expense by Division					
5500 - Red Hills Golf Course	1,019,440	961,435	961,435	1,061,380	1,042,298
5510 - Golf Administration	230,240	243,567	243,567	241,097	236,339
5525 - Southgate Golf Course	1,671,125	1,629,285	1,629,285	1,648,021	1,864,930
5550 - St George Golf Club	1,502,902	1,544,338	1,589,213	1,681,960	1,778,955
5575 - Sunbrook Golf Course	2,513,780	2,317,052	2,317,052	2,507,320	2,592,301
Expense Total	**6,937,487**	**6,695,677**	**6,740,552**	**7,139,778**	**7,514,823**
Expense by Category					
Salaries & Benefits	4,053,634	4,152,155	4,152,155	4,124,331	4,598,568
Materials & Supplies	2,308,328	2,149,822	2,149,822	2,554,522	2,841,255
Capital Outlays	575,525	393,700	438,575	460,925	75,000
Expense Total	**6,937,487**	**6,695,677**	**6,740,552**	**7,139,778**	**7,514,823**
Balance - Gain/(Loss)	1,126,129	554,323	509,448	1,004,222	1,142,177

The Gain/(Loss) is provided for informational purposes only. The Golf division is a part of the General Fund which means any gain helps contribute towards funding other services within the General Fund and conversely any loss is supported by other revenues within the General Fund.

Revenue reflected in Golf Administration includes overall course revenue not easily divided between courses and is primarily comprised of revenue from membership card sales, donations for the JAG program and other miscellaneous revenues.

This schedule includes all costs associated with the maintenance and operation of the golf courses including personnel costs (salaries and benefits), supplies, maintenance, and capital.

FY 2025-26 Budget
General Fund - Golf Administration

Department Overview

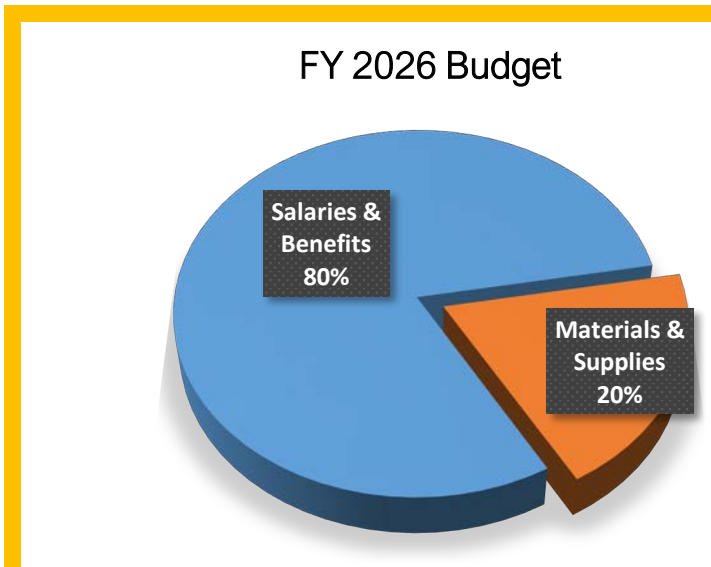
The Golf Administration Department is headed by the Director of Golf Operations under the direction of the Support Services Director. Golf Administration is responsible for the general supervision, administrative support, promotion and marketing programs, Junior Association of Golfers (JAG), long-range planning, and short-term project coordination of all City golf courses.

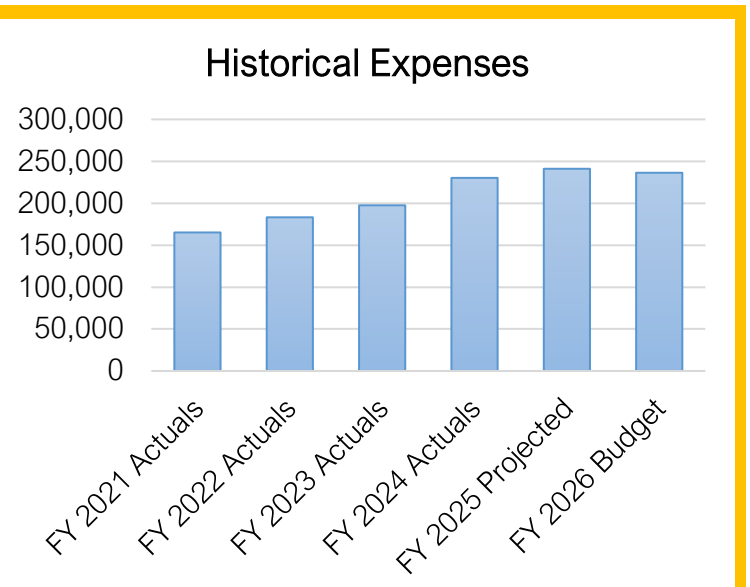
Department Position Overview

	Authorized FT	
Director of Golf Operations	2022	1
	2023	1
	2024	1
	2025	1
	2026	1

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	162,147	166,289	173,544	174,497	190,224	16,680
Materials & Supplies	35,386	51,451	40,023	38,305	46,115	6,092
Capital Outlays	0	12,500	30,000	28,295	0	-30,000
Transfers	0	0	0	0	0	0
Grand Total	**197,532**	**230,240**	**243,567**	**241,097**	**236,339**	**-7,228**





Summary of Capital Outlay

No capital requests in FY 2026

FY 2025-26 Budget
General Fund - Golf Administration - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
55-5510-1100 - Salaries & Wages Full/Time	121,499	122,041	122,041	123,134	135,007	135,007
55-5510-1207 - Jag Wages Part-Time	0	2,200	2,200	2,200	2,200	2,200
55-5510-1300 - Fica	9,001	9,504	9,504	9,177	10,496	10,496
55-5510-1310 - Insurance Benefits	18,554	21,261	21,261	20,246	24,162	23,364
55-5510-1320 - Retirement Benefits	17,236	18,538	18,538	19,740	19,157	19,157
Salaries & Benefits Total	**166,289**	**173,544**	**173,544**	**174,497**	**191,022**	**190,224**
55-5510-2100 - Subscriptions & Memberships	475	475	475	500	500	500
55-5510-2300 - Travel & Training	0	1,200	1,200	125	1,200	1,200
55-5510-2400 - Office Supplies	279	400	400	280	400	400
55-5510-2461 - Tee Prizes	0	300	300	300	600	600
55-5510-2670 - Fuel	413	600	600	400	600	600
55-5510-2680 - Fleet Maintenance	771	250	250	700	250	250
55-5510-2700 - Special Departmental Supplies	4,532	2,500	2,500	2,500	6,400	6,400
55-5510-2754 - Jag Expenses	12,797	11,950	11,950	11,950	13,050	13,050
55-5510-2800 - Telephone	578	625	625	625	625	625
55-5510-3100 - Professional & Tech. Services	131	250	250	100	250	250
55-5510-3200 - Promotional Materials	30,573	20,600	20,600	20,000	21,200	21,200
55-5510-5100 - Insurance And Surety Bonds	710	873	873	825	1,040	1,040
55-5510-2430 - Computer Software	193	0	0	0	0	0
Materials & Supplies Total	**51,451**	**40,023**	**40,023**	**38,305**	**46,115**	**46,115**
55-5510-7300 - Improvements	12,500	0	0	0	0	0
55-5510-7400 - Equipment Purchases	0	30,000	30,000	28,295	0	0
Capital Outlays Total	**12,500**	**30,000**	**30,000**	**28,295**	**0**	**0**
Grand Total	**230,240**	**243,567**	**243,567**	**241,097**	**237,137**	**236,339**

FY 2025-26 Budget
General Fund - Red Hills Golf Course

Department Overview

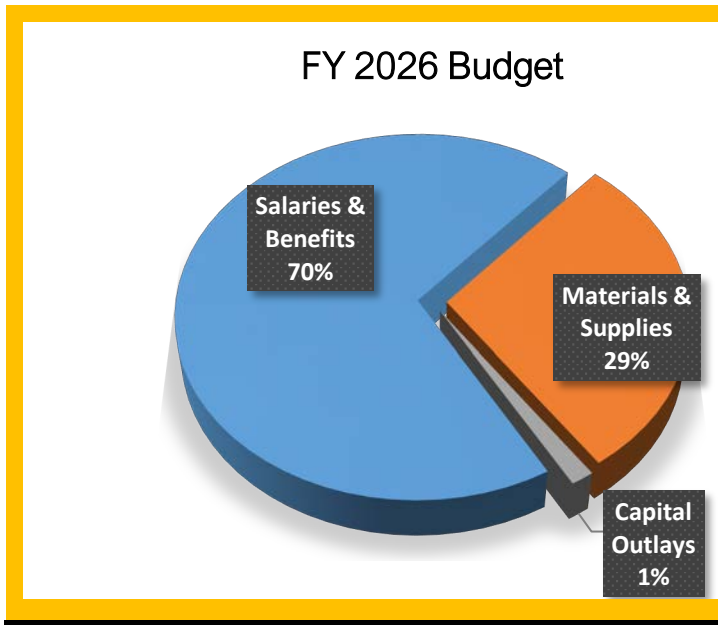
Dixie Red Hills was the first golf course developed by the City of St. George. Red Hills opened for play in 1965 and was the first course built in the St. George area. Because of its spectacular red rock setting and playability, it has been the favorite of recreational golfers ever since. Red Hills is a 9-hole par-34 layout that meanders around the sandstone cliffs of "Utah's Dixie." This golfer-friendly course also features hundreds of mature Cottonwoods, Mondale Pines, Mesquite, and other trees that provide ample shade during St. George's warmer months. Each hole is quite distinct and will leave a lasting memory in the minds of golfers.

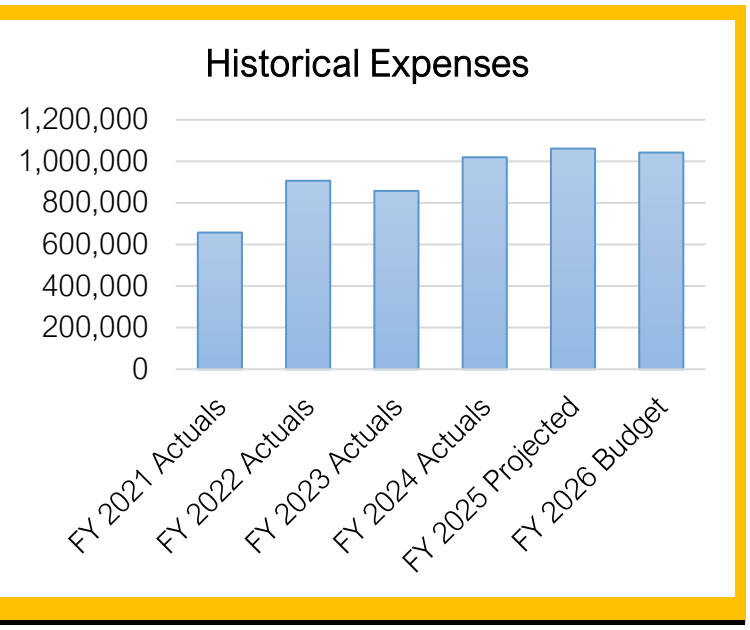
Department Position Overview

	Authorized FT	
Golf Course Assistant Superintendent	2022	6
Golf Course Maintenance Technician	2023	6
Golf Course Maintenance Worker (3)	2024	6
Head Golf Pro	2025	6
	2026	6

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	593,935	650,583	660,759	701,342	727,324	66,565
Materials & Supplies	220,647	280,328	260,176	309,901	299,974	39,798
Capital Outlays	43,121	88,529	40,500	50,137	15,000	-25,500
Transfers	0	0	0	0	0	0
Grand Total	857,703	1,019,440	961,435	1,061,380	1,042,298	80,863





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**
Golf cart path improvement (year 3 of 4)	15,000	15,000
Carryall Gas 500 (Range Picker Red Hills)	18,473	-
Toro Rough Mower (Red Hills)	92,000	-
Toro Fairway Mower (Red Hills)	94,000	-
New Maintenance Building Red Hills	300,000	-
Grand Total	**519,473**	**15,000**

FY 2025-26 Budget
General Fund - Red Hills Golf Course - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
55-5500-1100 - Salaries & Wages Full/Time	391,272	418,957	418,957	419,968	467,065	467,065
55-5500-1200 - Salaries & Wages Part/Time	14,476	16,000	16,000	25,000	16,000	16,000
55-5500-1205 - Pro-Shop Part Time	71,897	55,000	55,000	76,400	55,000	55,000
55-5500-1300 - Fica	36,379	37,482	37,482	39,852	41,163	41,163
55-5500-1310 - Insurance Benefits	64,003	67,264	67,264	63,010	80,282	78,884
55-5500-1320 - Retirement Benefits	72,555	66,056	66,056	77,112	69,212	69,212
Salaries & Benefits Total	**650,583**	**660,759**	**660,759**	**701,342**	**728,722**	**727,324**
55-5500-2100 - Subscriptions & Memberships	975	775	775	775	800	800
55-5500-2400 - Office Supplies	45	500	500	500	500	500
55-5500-2410 - Credit Card Discounts	40,609	20,000	20,000	32,081	30,000	30,000
55-5500-2421 - Auto Tee-Time System	9,000	9,000	9,000	9,630	12,500	12,500
55-5500-2431 - Golf Cart Leases	22,819	22,818	22,818	22,818	22,818	22,818
55-5500-2460 - Small Tools	11,401	14,000	14,000	8,000	14,000	14,000
55-5500-2470 - Gas, Oil, & Grease	15,067	13,500	13,500	13,500	13,500	13,500
55-5500-2480 - Golf Cart Parts	2,541	2,500	2,500	3,000	3,000	3,000
55-5500-2500 - Equip Supplies & Maintenance	4,306	4,000	4,000	5,260	5,000	5,000
55-5500-2600 - Buildings And Grounds	3,980	5,000	5,000	7,395	5,000	5,000
55-5500-2611 - Electric & Garbage	4,655	7,000	7,000	4,424	7,000	7,000
55-5500-2622 - Sand, Soil & Gravel	8,065	6,000	6,000	6,399	6,500	6,500
55-5500-2630 - Janitorial & Bldg. Supplies	5,098	5,000	5,000	4,200	5,000	5,000
55-5500-2640 - Fertilizer, Seed, Etc.	40,402	51,350	51,350	51,350	56,325	56,325
55-5500-2650 - Trees And Shrubs	0	250	250	0	250	250
55-5500-2670 - Fuel	404	500	500	400	500	500
55-5500-2680 - Fleet Maintenance	968	1,000	1,000	8,162	4,000	4,000
55-5500-2700 - Special Departmental Supplies	2,391	5,000	5,000	5,119	5,200	5,200
55-5500-2702 - Irrigation Supplies	11,133	14,000	14,000	16,829	14,000	14,000
55-5500-2703 - Merchandise Cost Of Goods Sold	51,523	30,000	30,000	60,000	40,000	40,000
55-5500-2704 - Snackbar Cost Of Goods Sold	12,797	11,000	11,000	11,000	11,000	11,000
55-5500-2800 - Telephone	3,890	3,500	3,500	5,600	5,600	5,600
55-5500-2910 - Power Bills	18,390	22,000	22,000	22,000	22,000	22,000
55-5500-3100 - Professional & Tech. Services	424	0	0	500	0	0
55-5500-4500 - Uniforms	0	0	0	0	1,000	1,000
55-5500-5100 - Insurance And Surety Bonds	9,445	11,483	11,483	10,959	14,481	14,481
Materials & Supplies Total	**280,328**	**260,176**	**260,176**	**309,901**	**299,974**	**299,974**
55-5500-7300 - Improvements	0	15,000	15,000	23,287	315,000	15,000
55-5500-7400 - Equipment Purchases	88,529	25,500	25,500	26,850	204,473	0
Capital Outlays Total	**88,529**	**40,500**	**40,500**	**50,137**	**519,473**	**15,000**
Grand Total	**1,019,440**	**961,435**	**961,435**	**1,061,380**	**1,548,169**	**1,042,298**

FY 2025-26 Budget
General Fund - Southgate Golf Course

Department Overview

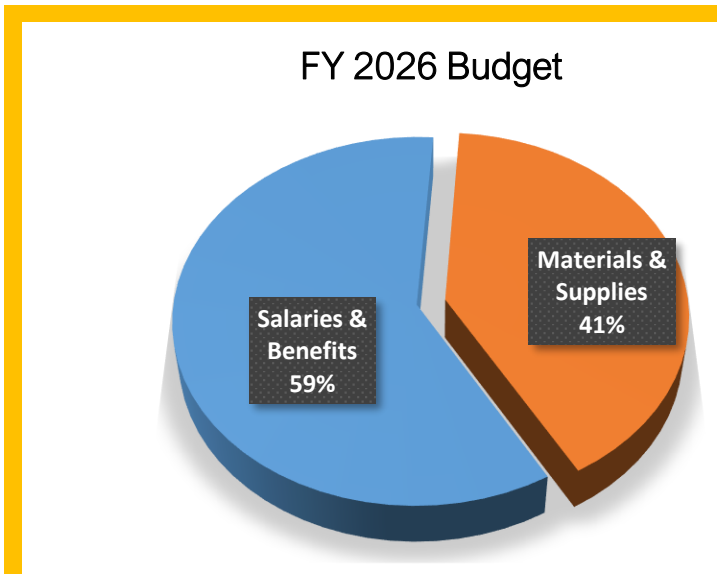
Southgate Golf Course is an 18-hole course and is a favorite among retired players because of its laid-back feel. Southgate Golf Club opened in 1975 and was purchased by St. George City from Southgate Resort when the development failed. The front side is relatively flat and crisscrosses the Santa Clara river. The back nine at Southgate traverse along Tonaquint Mountain and provides awe-inspiring views of the St. George area.

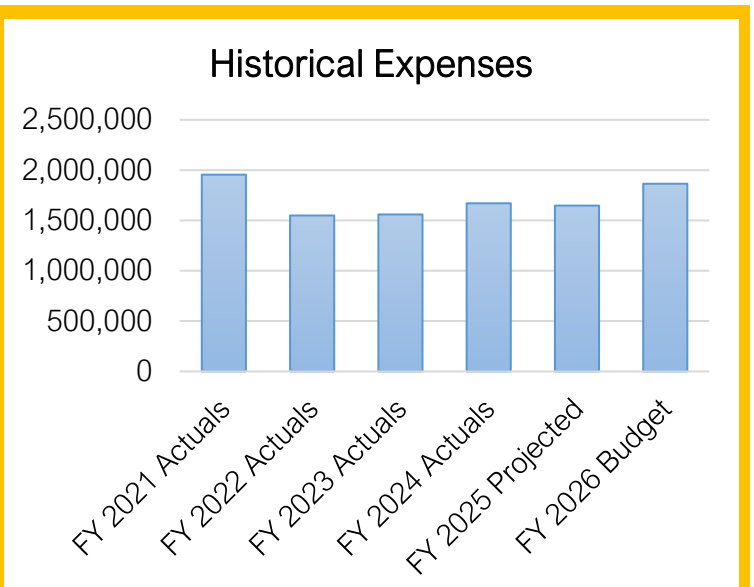
Department Position Overview

		Authorized FT	
Golf Course Assistant Superintendent	Head Golf Pro	2022	9
Golf Course Maintenance Technician	Assistant Golf Pro	2023	9
Golf Course Maintenance Worker (3)		2024	9
Golf Course Mechanic		2025	9
Golf Course Superintendent		2026	9

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	851,463	966,658	1,012,398	940,511	1,108,249	95,851
Materials & Supplies	458,639	571,417	548,687	644,992	756,681	207,994
Capital Outlays	249,957	133,050	68,200	62,518	0	-68,200
Debt Service	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	1,560,058	1,671,125	1,629,285	1,648,021	1,864,930	235,645





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted	
Range Servant Ball Dispenser	9,500	-	Funded in FY 2025
Rough Mower (Southgate)	92,000	-	Lease Agreement
John Deere Greens Mower (2) (Southgate)	113,500	-	Lease Agreement
Grand Total	215,000	-	

FY 2025-26 Budget
General Fund - Southgate Golf Course - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
55-5525-1100 - Salaries & Wages Full/Time	518,710	563,088	563,088	514,400	618,699	618,699
55-5525-1200 - Salaries & Wages Part/Time	118,486	115,000	115,000	115,000	115,000	115,000
55-5525-1205 - Pro-Shop Part Time	76,175	72,000	72,000	76,300	72,000	72,000
55-5525-1300 - Fica	52,904	57,380	57,380	52,678	61,635	61,635
55-5525-1310 - Insurance Benefits	114,536	121,409	121,409	100,963	159,884	154,950
55-5525-1320 - Retirement Benefits	85,847	83,521	83,521	81,170	85,965	85,965
Salaries & Benefits Total	**966,658**	**1,012,398**	**1,012,398**	**940,511**	**1,113,183**	**1,108,249**
55-5525-2100 - Subscriptions & Memberships	1,375	1,750	1,750	1,750	1,750	1,750
55-5525-2300 - Travel & Training	43	1,000	1,000	0	1,000	1,000
55-5525-2400 - Office Supplies	1,201	1,400	1,400	1,000	1,400	1,400
55-5525-2410 - Credit Card Discounts	58,895	40,000	40,000	45,577	40,000	40,000
55-5525-2421 - Auto Tee-Time System	9,000	9,000	9,000	9,630	12,500	12,500
55-5525-2431 - Golf Cart Leases	51,341	51,341	51,341	88,013	51,341	51,341
55-5525-2460 - Small Tools	47,821	50,500	50,500	44,600	52,000	52,000
55-5525-2470 - Gas, Oil, & Grease	24,298	24,000	24,000	24,000	24,000	24,000
55-5525-2480 - Golf Cart Parts	1,906	2,600	2,600	10,000	6,000	6,000
55-5525-2500 - Equip Supplies & Maintenance	0	0	0	1,241	0	0
55-5525-2510 - Pump Repairs	22,782	16,000	16,000	15,653	16,000	16,000
55-5525-2600 - Buildings And Grounds	5,805	5,000	5,000	7,000	6,000	6,000
55-5525-2611 - Electric & Garbage	4,060	6,000	6,000	4,500	6,000	6,000
55-5525-2622 - Sand, Soil & Gravel	13,717	17,000	17,000	17,000	17,000	17,000
55-5525-2630 - Janitorial & Bldg. Supplies	9,388	10,000	10,000	10,000	10,000	10,000
55-5525-2640 - Fertilizer, Seed, Etc.	127,223	140,000	140,000	140,000	144,000	144,000
55-5525-2650 - Trees And Shrubs	0	500	500	0	500	500
55-5525-2670 - Fuel	548	500	500	200	500	500
55-5525-2680 - Fleet Maintenance	3,262	3,000	3,000	3,000	3,000	3,000
55-5525-2700 - Special Departmental Supplies	5,527	6,000	6,000	15,009	7,200	7,200
55-5525-2702 - Irrigation Supplies	18,254	20,000	20,000	2,000	20,000	20,000
55-5525-2703 - Merchandise Cost Of Goods Sold	87,370	60,000	60,000	110,000	70,000	70,000
55-5525-2800 - Telephone	5,788	4,600	4,600	7,200	4,600	4,600
55-5525-2900 - Rent Of Property & Equipment	1,401	4,000	4,000	1,600	4,000	4,000
55-5525-2910 - Power Bills	53,159	54,000	54,000	68,000	54,000	54,000
55-5525-3100 - Professional & Tech. Services	1,130	1,000	1,000	1,000	1,000	1,000
55-5525-4500 - Uniforms	839	1,000	1,000	500	1,000	1,000
55-5525-5100 - Insurance And Surety Bonds	15,282	18,496	18,496	16,519	22,579	22,579
55-5525-5401 - Lease Payments	0	0	0	0	0	179,311
Materials & Supplies Total	**571,417**	**548,687**	**548,687**	**644,992**	**577,370**	**756,681**
55-5525-7300 - Improvements	39,163	0	0	518	0	0
55-5525-7400 - Equipment Purchases	93,888	68,200	68,200	62,000	215,000	0
Capital Outlays Total	**133,050**	**68,200**	**68,200**	**62,518**	**215,000**	**0**
Grand Total	**1,671,125**	**1,629,285**	**1,629,285**	**1,648,021**	**1,905,553**	**1,864,930**

FY 2025-26 Budget
General Fund - St. George Golf Course

Department Overview

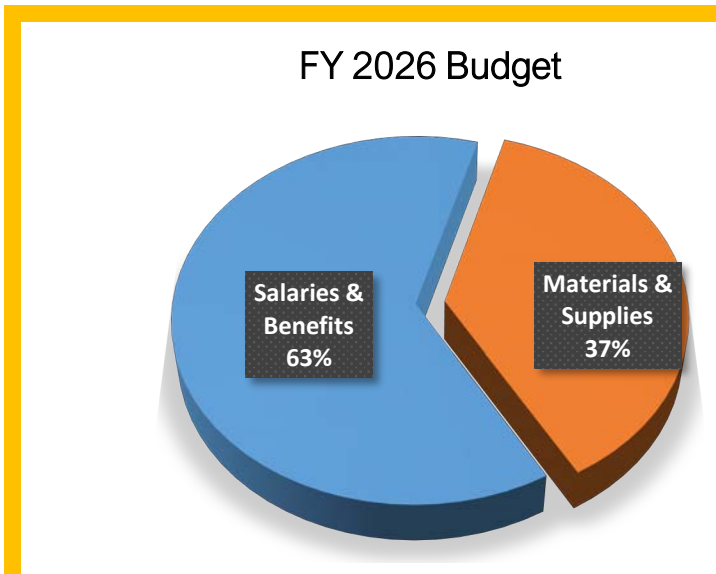
St. George Golf Club is an 18-hole golf course and is the hidden gem of southwestern Utah golf. The St. George Golf Club opened in 1976 by a private developer and was later given to the city due to bankruptcy of the private developer. Prior to its operation by St. George City, this course was called Bloomington Hills. During those years, it struggled to mature. Over the past several years, St. George Golf Club has become one of the outstanding golf courses in Utah. The appeal of St. George Golf Club is its beautiful terrain bordering the Ft. Pierce Wash.

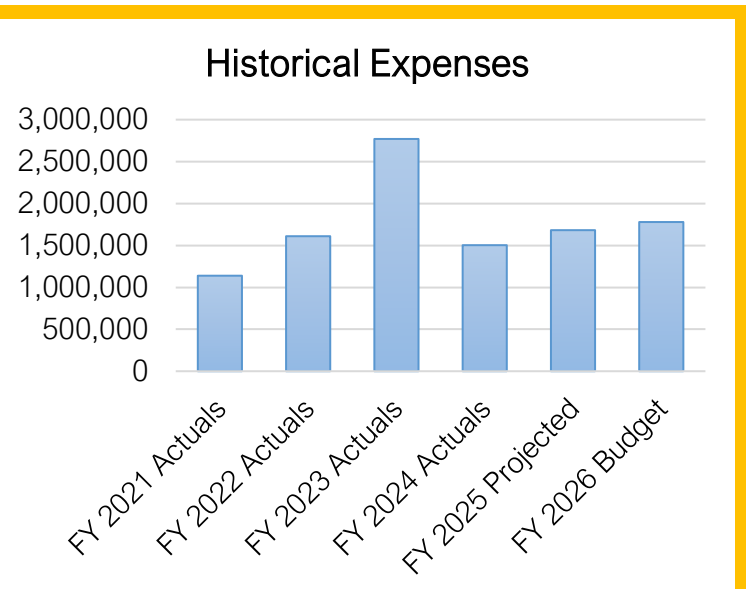
Department Position Overview

		Authorized FT	
Golf Course Assistant Superintendent	Head Golf Pro	2022	8
Golf Course Maintenance Worker (4)		2023	8
Golf Course Mechanic		2024	8
Golf Course Superintendent		2025	9
Assistant Golf Pro		2026	9

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	829,897	957,341	962,165	1,005,308	1,115,982	153,817
Materials & Supplies	331,530	432,510	433,173	482,777	662,973	229,800
Capital Outlays	1,608,152	113,051	149,000	193,875	0	-149,000
Transfers	0	0	0	0	0	0
Grand Total	**2,769,579**	**1,502,902**	**1,544,338**	**1,681,960**	**1,778,955**	**234,617**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**	
Sod Cutter	7,000	-	
Road into St. George Golf Club Maintenance Building	22,000	-	Funded in FY 2025
Tractor	40,000	-	Lease Agreement
Toro Greens Mower (2)	84,000	-	Lease Agreement
Spray Rig (St. George)	90,000	-	Lease Agreement
Toro Fairway Reel Master (St. George)	91,000	-	Lease Agreement
Rebuild equipment tent/building (St. George)	115,000	-	Funded in FY 2025
Grand Total	**449,000**	**-**	

FY 2025-26 Budget
General Fund - St George Golf Club - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
55-5550-1100 - Salaries & Wages Full/Time	496,629	539,062	539,062	560,219	649,467	649,467
55-5550-1200 - Salaries & Wages Part/Time	104,936	82,000	82,000	100,000	82,000	82,000
55-5550-1205 - Pro-Shop Part Time	84,188	63,000	63,000	62,000	63,000	63,000
55-5550-1300 - Fica	50,285	52,331	52,331	53,528	60,778	60,778
55-5550-1310 - Insurance Benefits	136,564	142,518	142,518	136,356	172,962	167,545
55-5550-1320 - Retirement Benefits	84,738	83,254	83,254	93,205	93,192	93,192
Salaries & Benefits Total	**957,341**	**962,165**	**962,165**	**1,005,308**	**1,121,399**	**1,115,982**
55-5550-2100 - Subscriptions & Memberships	1,495	1,495	1,495	1,495	1,800	1,800
55-5550-2300 - Travel & Training	123	500	500	314	500	500
55-5550-2400 - Office Supplies	596	500	500	500	750	750
55-5550-2410 - Credit Card Discounts	42,494	26,000	26,000	42,000	26,000	26,000
55-5550-2421 - Auto Tee-Time System	9,000	9,000	9,000	9,630	12,500	12,500
55-5550-2431 - Golf Cart Leases	49,711	49,711	49,711	85,219	49,711	49,711
55-5550-2460 - Small Tools	34,076	36,000	36,000	19,689	39,000	39,000
55-5550-2470 - Gas, Oil, & Grease	25,239	18,000	18,000	14,000	18,000	18,000
55-5550-2480 - Golf Cart Parts	2,636	2,000	2,000	4,000	4,000	4,000
55-5550-2500 - Equip Supplies & Maintenance	8,525	6,700	6,700	7,200	7,500	7,500
55-5550-2510 - Pump Repairs	0	0	0	0	10,000	10,000
55-5550-2600 - Buildings And Grounds	4,350	4,000	4,000	4,000	5,500	5,500
55-5550-2611 - Electric & Garbage	3,026	4,000	4,000	2,084	4,000	4,000
55-5550-2622 - Sand, Soil & Gravel	16,322	20,000	20,000	20,000	25,000	25,000
55-5550-2630 - Janitorial & Bldg. Supplies	6,906	7,000	7,000	7,000	7,000	7,000
55-5550-2640 - Fertilizer, Seed, Etc.	101,120	129,000	129,000	129,000	135,600	135,600
55-5550-2650 - Trees And Shrubs	363	1,000	1,000	930	1,000	1,000
55-5550-2670 - Fuel	1,162	1,100	1,100	3,100	1,100	1,100
55-5550-2680 - Fleet Maintenance	4,338	3,000	3,000	2,000	3,000	3,000
55-5550-2700 - Special Departmental Supplies	342	1,500	1,500	1,527	2,100	2,100
55-5550-2702 - Irrigation Supplies	26,495	40,000	40,000	27,800	40,000	40,000
55-5550-2703 - Merchandise Cost Of Goods Sold	56,481	36,000	36,000	60,000	46,000	46,000
55-5550-2704 - Snackbar Cost Of Goods Sold	1,698	0	0	0	0	0
55-5550-2800 - Telephone	5,535	4,500	4,500	6,500	7,200	7,200
55-5550-2900 - Rent Of Property & Equipment	0	1,000	1,000	1,000	1,500	1,500
55-5550-2910 - Power Bills	14,949	13,500	13,500	17,500	13,500	13,500
55-5550-3100 - Professional & Tech. Services	945	500	500	900	500	500
55-5550-4500 - Uniforms	1,259	1,000	1,000	1,000	1,000	1,000
55-5550-5100 - Insurance And Surety Bonds	13,323	16,167	16,167	14,389	19,901	19,901
55-5550-5401 - Lease Payments	0	0	0	0	0	179,311
Materials & Supplies Total	**432,510**	**433,173**	**433,173**	**482,777**	**483,662**	**662,973**
55-5550-7300 - Improvements	3,406	10,000	10,000	10,000	137,000	0
55-5550-7400 - Equipment Purchases	109,646	139,000	183,875	183,875	312,000	0
Capital Outlays Total	**113,051**	**149,000**	**193,875**	**193,875**	**449,000**	**0**
Grand Total	**1,502,902**	**1,544,338**	**1,589,213**	**1,681,960**	**2,054,061**	**1,778,955**

FY 2025-26 Budget
General Fund - Sunbrook Golf Course

Department Overview

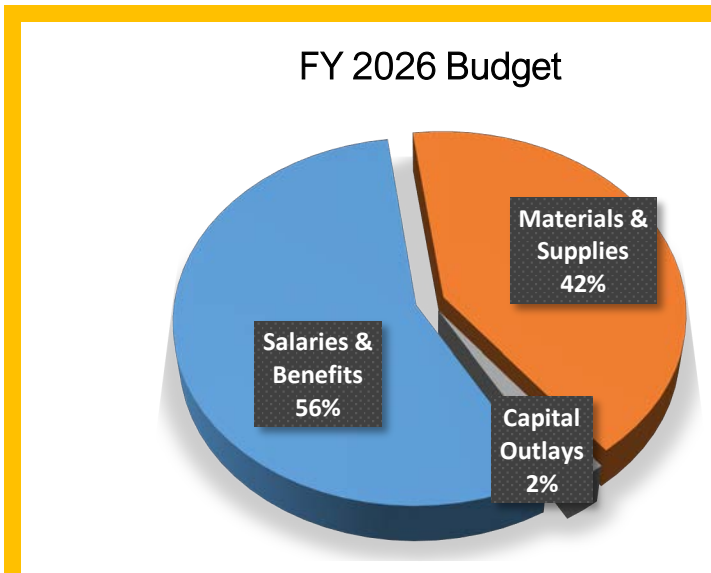
Sunbrook is an 27-hole course located off of Dixie Drive. Sunbrook Golf Club opened the original 18 holes in 1990 by a private developer. The city later acquired the course after bankruptcy of the private developer. The course is a premier course with scenic views and features championship holes.Sunbrook was rated by Golf Digest as one of the best golf courses in Utah. This rating is a result of a number of elements including scenery, challenge, quality, and service.

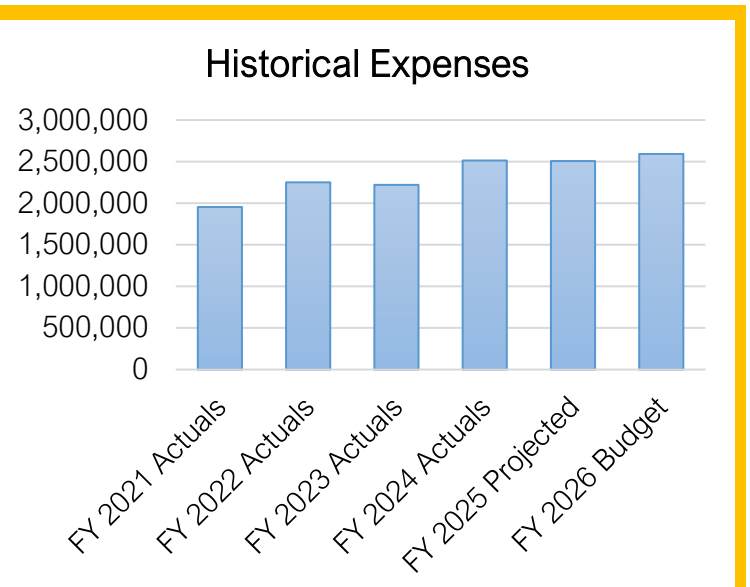
Department Position Overview

		Authorized FT	
Golf Course Assistant Superintendent	Head Golf Pro	2022	12
Golf Course Maintenance Worker (5)	Assistant Golf Pro	2023	12
Golf Course Maintenance Technician (2)		2024	12
Golf Course Mechanic		2025	12
Golf Course Superintendent		2026	12

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,200,434	1,312,764	1,343,289	1,302,673	1,456,789	113,500
Materials & Supplies	771,732	972,621	867,763	1,078,547	1,075,512	207,749
Capital Outlays	248,789	228,395	106,000	126,100	60,000	-46,000
Debt Service	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	2,220,955	2,513,780	2,317,052	2,507,320	2,592,301	275,249





FY 2025-26 Budget
General Fund - Sunbrook Golf Course

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted	
#9 Ponds on Woodbridge	10,000	-	Funded in FY 2025
Linx Irrigation software upgrade	14,000	-	Funded in FY 2025
Sunbrook Woodbridge piers replacement	16,000	-	Funded in FY 2025
Bermuda Sod (Sunbrook)	25,000	-	
(2) Utility Vehicles	32,000	-	Lease Agreement
Sunbrook Snack Bar area remodel	45,000	-	
Sunbrook pump station redesign (Golf portion, remainder to b	60,000	60,000	
Toro Greens Mower (Sunbrook)	65,000	-	Lease Agreement
Three (3) Fairway Mowers (Sunbrook)	92,000	-	Lease Agreement
Two (2) Sidewinder Mowers (Sunbrook)	94,000	-	Lease Agreement
Grand Total	**453,000**	**60,000**	

FY 2025-26 Budget
General Fund - Sunbrook Golf Course - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
55-5575-1100 - Salaries & Wages Full/Time	707,170	764,682	764,682	758,763	838,889	838,889
55-5575-1200 - Salaries & Wages Part/Time	185,538	170,000	170,000	168,000	170,000	170,000
55-5575-1205 - Pro-Shop Part Time	78,348	65,000	65,000	33,000	65,000	65,000
55-5575-1300 - Fica	73,620	76,475	76,475	77,644	82,154	82,154
55-5575-1310 - Insurance Benefits	139,787	146,858	146,858	135,672	181,860	177,888
55-5575-1320 - Retirement Benefits	128,301	120,274	120,274	129,594	122,858	122,858
Salaries & Benefits Total	**1,312,764**	**1,343,289**	**1,343,289**	**1,302,673**	**1,460,761**	**1,456,789**
55-5575-2100 - Subscriptions & Memberships	1,655	1,800	1,800	1,800	2,000	2,000
55-5575-2300 - Travel & Training	0	2,500	2,500	2,500	2,500	2,500
55-5575-2400 - Office Supplies	1,383	2,000	2,000	2,000	2,000	2,000
55-5575-2410 - Credit Card Discounts	77,664	40,000	40,000	60,000	40,000	40,000
55-5575-2421 - Auto Tee-Time System	9,000	9,000	9,000	9,630	12,500	12,500
55-5575-2431 - Golf Cart Leases	89,643	89,643	89,643	153,674	89,643	89,643
55-5575-2460 - Small Tools	84,277	75,000	75,000	64,991	77,250	77,250
55-5575-2470 - Gas, Oil, & Grease	45,118	35,000	35,000	30,000	37,000	37,000
55-5575-2480 - Golf Cart Parts	7,966	5,000	5,000	15,000	8,000	8,000
55-5575-2500 - Equip Supplies & Maintenance	10,801	9,000	9,000	15,000	10,000	10,000
55-5575-2510 - Pump Repairs	24,719	15,000	15,000	28,000	0	0
55-5575-2600 - Buildings And Grounds	6,295	5,000	5,000	6,500	5,000	5,000
55-5575-2611 - Electric & Garbage	15,266	11,000	11,000	15,000	11,000	11,000
55-5575-2622 - Sand, Soil & Gravel	15,014	22,000	22,000	15,616	22,000	22,000
55-5575-2630 - Janitorial & Bldg. Supplies	12,442	15,000	15,000	12,000	15,000	15,000
55-5575-2640 - Fertilizer, Seed, Etc.	201,886	205,000	205,000	205,000	211,800	211,800
55-5575-2650 - Trees And Shrubs	549	1,500	1,500	1,342	1,500	1,500
55-5575-2670 - Fuel	2,902	2,400	2,400	2,200	2,400	2,400
55-5575-2680 - Fleet Maintenance	10,748	6,000	6,000	6,000	6,000	6,000
55-5575-2700 - Special Departmental Supplies	4,593	5,300	5,300	5,300	6,200	6,200
55-5575-2702 - Irrigation Supplies	34,899	38,000	38,000	50,000	40,000	40,000
55-5575-2703 - Merchandise Cost Of Goods Sold	191,493	125,000	125,000	220,000	140,000	140,000
55-5575-2800 - Telephone	7,524	7,000	7,000	7,000	7,000	7,000
55-5575-2900 - Rent Of Property & Equipment	841	2,500	2,500	1,906	2,500	2,500
55-5575-2910 - Power Bills	91,762	110,000	110,000	120,000	110,000	110,000
55-5575-3100 - Professional & Tech. Services	1,228	1,200	1,200	2,500	1,200	1,200
55-5575-4500 - Uniforms	2,479	2,000	2,000	2,600	2,500	2,500
55-5575-5100 - Insurance And Surety Bonds	20,477	24,920	24,920	22,988	31,207	31,207
55-5575-5400 - Lease Payments	0	0	0	0	0	179,312
Materials & Supplies Total	**972,621**	**867,763**	**867,763**	**1,078,547**	**896,200**	**1,075,512**
55-5575-7300 - Improvements	50,161	30,000	30,000	50,100	111,000	60,000
55-5575-7400 - Equipment Purchases	178,233	76,000	76,000	76,000	342,000	0
Capital Outlays Total	**228,395**	**106,000**	**106,000**	**126,100**	**453,000**	**60,000**
Grand Total	**2,513,780**	**2,317,052**	**2,317,052**	**2,507,320**	**2,809,961**	**2,592,301**

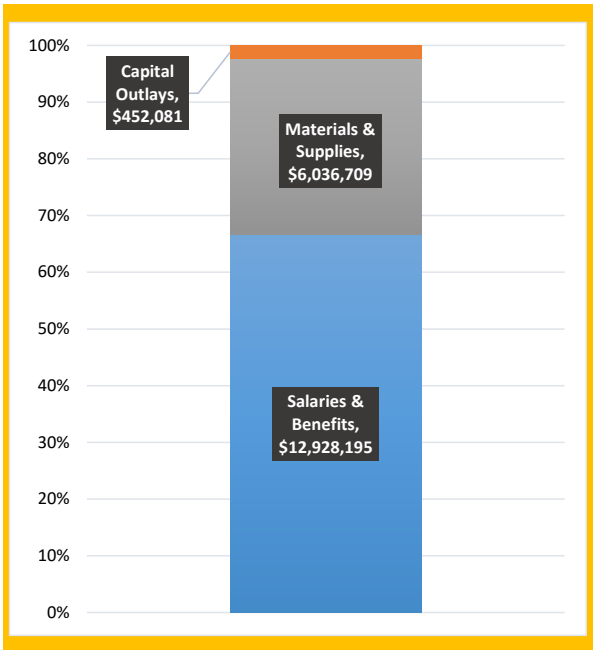
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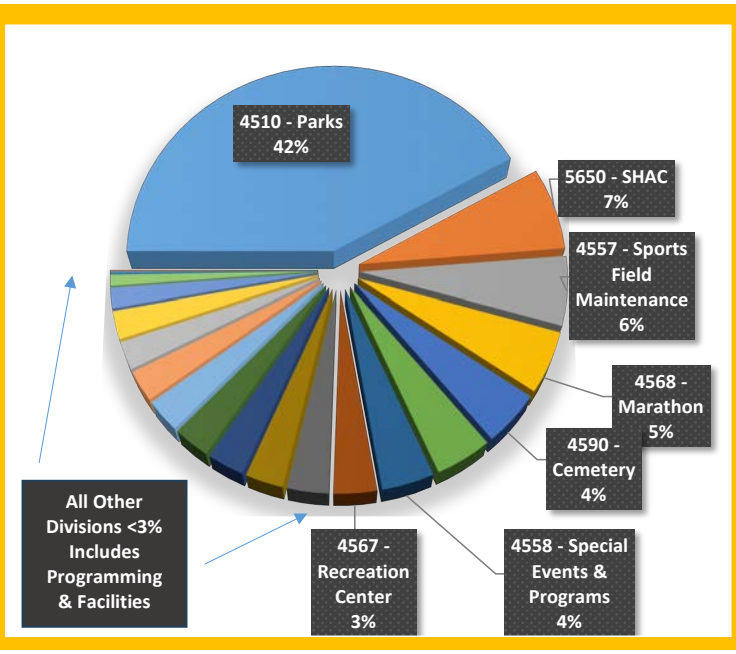
FY 2025-26 Budget
General Fund - Parks and Community Services

Service Area Overview

The Parks & Community Services in the General Fund is comprised of several divisions which provide community and neighborhood parks; paved and natural trails; recreation facilities and programs for adults, youth, and our all-abilities community; arts facilities, programs and events; convention facilities and special events; maintenance of parks, trails, and city right of ways; graffiti clean-up; and other quality-of-life services and amenities which foster positive health and well-being of our citizens.

Departments	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4510 - Parks	7,814,074	7,816,533	7,885,515	8,119,807	303,274	3.9%	56.00
4511 - Design	4,236,343	581,849	581,849	605,956	24,107	4.1%	4.00
4555 - Nature Center & Youth Programs	370,525	589,333	589,333	547,817	-41,516	-7.0%	2.00
4556 - Softball Programs	400,532	458,551	458,551	452,479	-6,072	-1.3%	1.00
4557 - Sports Field Maintenance	717,712	1,120,442	1,140,787	1,113,645	-6,797	-0.6%	7.00
4558 - Special Events & Programs	611,779	663,138	663,138	768,124	104,986	15.8%	1.00
4559 - Youth and Adult Sports Programs	432,789	438,075	438,075	540,501	102,426	23.4%	2.00
4560 - Tennis & Pickleball	439,684	538,001	616,401	527,269	-10,732	-2.0%	1.00
4561 - Recreation	497,720	818,362	827,356	834,193	15,831	1.9%	4.00
4562 - Exhibits and Collections	305,793	321,501	321,501	329,407	7,906	2.5%	1.00
4563 - Community Arts	390,891	433,669	433,669	453,403	19,734	4.6%	2.00
4564 - Historic Opera House	29,884	41,826	41,826	39,381	-2,445	-5.8%	-
4565 - Historic Courthouse	16,406	27,682	27,682	18,228	-9,454	-34.2%	-
4566 - Parks & Community Services Admini	500,793	497,321	504,372	555,614	58,293	11.7%	3.00
4567 - Recreation Center	796,677	612,607	612,607	631,501	18,894	3.1%	1.00
4568 - Marathon	861,672	911,464	919,924	1,001,173	89,709	9.8%	1.00
4569 - Community Center	3,797	2,790	2,790	2,410	-380	-13.6%	-
4570 - Electric Theater	139,403	144,563	144,563	182,352	37,789	26.1%	1.00
4590 - Cemetery	662,824	651,462	651,462	865,887	214,425	32.9%	5.00
5600 - Swimming Pool	480,074	623,746	750,746	495,551	-128,195	-20.6%	0.58
5650 - Sand Hollow Aquatic Center	1,240,686	1,185,646	1,516,546	1,332,287	146,641	12.4%	1.42
Grand Total	**20,950,059**	**18,478,561**	**19,128,693**	**19,416,985**	**938,424**	**5.1%**	**94.00**





FY 2025-26 Budget
General Fund - Parks & Community Services

Department Overview

The Parks & Community Services Department's mission is to actively improve quality of life for St. George residents. We strive to enhance the community by providing safe and well maintained parks; community arts and events; and recreation programs for all ages and abilities.

Department's Responsibilities

1. Maintain and improve all city parks and facilities.
2. Maintain and improve sports fields and cemeteries.
3. Manager and curate the St. George Art Museum
4. Manage and maintain the city's swimming pools and recreation center
5. Maintain, improve and develop city wide trail system.
6. Provide recreation leagues and opportunities.
7. Sponsor world class events.
8. Maintain the city's urban forest.

Council Goals We Achieve

☑ Be Great at the Basics	☑ Deliver Exceptional Experiences	☐ Support & Sustain a Strong Economy
☑ Encourage Community & Connection	☐ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

To provide recreational programing that supports the mental and physical health of our community.	To provide parks, trails and recreation facilities that increase the community's quality of life.	To increase cultural and visual arts and provide community events that foster community inclusion.

FY 2025-26 Budget
General Fund - Parks & Community Services

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Youth Involvement and Registration Numbers	5,904	6,181	10% increase based on population growth
Miles of paved trails	72	81	Completed Trail System
Marathon participants	8,483	9,000	9,000

Top Three Accomplishments During FY 2025

Playground replacments for Middleton Park, Royal Oaks Park, Christensen Park,Sycamore Park, Springs Park, and Mathis Park. New construction of the Fossil Falls Park. Shades and bleachers for Bloomington Park. Sandtown Park Trail Perimeter and New Bathrooms, Tonaquint Cemetery Expansion. Redwood Tree Park improvements.

Trails Connections: Pioneer Park Interpretive Trail, Airport Parkway Trail, Halfway Wash trail, Rim Rock Trail, Black Hills Trail, Virgin River South Trai l-Bloomington Park to I-15.

City Pool Deck Replacment, Lights and Artificial Turf at Little Vally Park.

Related General Fund Budgets

- Parks (4510)
- Parks Planning (4511)
- Nature Center (4555)
- Softball Prog. (4556)
- Youth & Adult Sports (4559)
- Rec Admin (4561)
- Tennis & Pickleball (4560)
- Exhibits & Collect (4562)
- Comm. Art (4563)
- Historic Opera House (4564)
- Historic Court House (4565)
- Park Admin (4566)
- Rec Center (4567)
- Sports Field maint (4557)
- Marathon (4568)
- Commun Center (4569)
- Electric Theater (4570)
- Cemetery (4590)
- Swimming Pool (5600)
- SHAC (5650)
- Special Events (4558)

FY 2025-26 Budget
General Fund - Parks

Department Overview

The Parks Division is the largest division in Parks & Community Services and is responsible for keeping the parks and other City facilities safe, clean, attractive, and available to the public. Parks maintains over 49 city parks, over 60 miles of trails, 4 splash pads, and over 150 sections of public rights-of-way (road medians and roundabouts); manages the City's greenhouse and tree farms; maintains the landscape for all city facilities; and provides support to the many community events held throughout the year in the City such as the Marathon and Arts Festival. Their mission statement is to provide aesthetic, safe, and functional facilities that support the recreational and visual needs of the community.

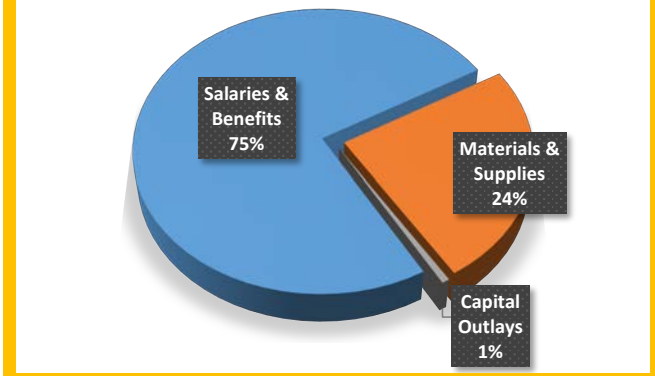
Department Position Overview

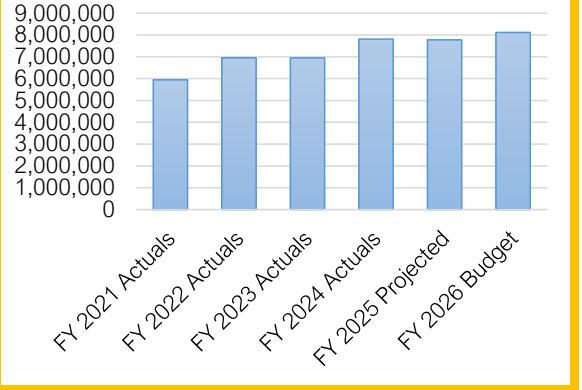
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Administrative Professional	Parks Maintenance Worker (36)	2022	59.5
Assistant Director - Parks	Parks Manager	2023	58
Parks Assistant Manager	Parks Supervisor (4)	2024	59
Parks Crew Leader (10)	Parks Warehouse Inventory Worker III	2025	55
Parks Maintenance Mechanic		2026	56

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	4,721,285	5,294,156	5,524,492	5,574,708	6,077,495	553,003
Materials & Supplies	1,581,336	1,748,484	1,977,041	1,828,150	1,992,312	15,271
Capital Outlays	650,563	771,434	315,000	375,211	50,000	-265,000
Grand Total	**6,953,184**	**7,814,074**	**7,816,533**	**7,778,069**	**8,119,807**	**303,274**





FY 2025-26 Budget
General Fund - Parks

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted	
Hidden Valley Splash Pad Vault	16,000	-	Funded in FY 2025
40' X 80' Tent	20,000	-	Funded in FY 2025
Southgate Pump Station	20,000	-	
Small mower replacement #5010	25,000	-	Funded in FY 2025
Sunriver Bike Trail Netting	36,347	-	Funded in FY 2025
Rebuild Amiad Filter For Southgate Pump Station	46,000	-	
New Work Truck (3)	150,000	50,000	Funded (1) by RAP Tax Fund
Replacement Truck (2)	134,000	-	
Mobile LED Screen Trailer	152,880	-	Moved to RAP Tax Fund
Grand Total	**600,227**	**50,000**	

FY 2025-26 Budget
General Fund - Parks - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4510-1100 - Salaries & Wages Full/Time	3,046,159	3,099,837	3,107,437	3,160,000	3,587,694	3,500,652
10-4510-1200 - Salaries & Wages Part/Time	720,924	919,270	919,270	900,000	1,089,270	919,270
10-4510-1210 - Overtime Pay	201	0	0	0	0	0
10-4510-1263 - Part-Time Wages Thunder Junction	197	0	0	0	0	0
10-4510-1300 - Fica	279,753	307,460	308,042	303,000	357,791	338,126
10-4510-1310 - Insurance Benefits	713,691	711,496	711,618	681,208	876,772	805,465
10-4510-1320 - Retirement Benefits	533,231	486,429	486,896	530,500	526,419	513,982
Salaries & Benefits Total	**5,294,156**	**5,524,492**	**5,533,263**	**5,574,708**	**6,437,946**	**6,077,495**
10-4510-2100 - Subscriptions & Memberships	1,307	1,700	1,700	1,700	1,700	1,700
10-4510-2200 - Ordinances & Publications	150	200	200	332	200	200
10-4510-2300 - Travel & Training	18,998	18,500	18,500	19,500	21,740	21,740
10-4510-2313 - Training Materials	320	500	500	0	500	500
10-4510-2400 - Office Supplies	6,408	10,720	10,720	7,100	10,720	10,720
10-4510-2410 - Credit Card Discounts	9,472	8,500	8,500	7,819	8,500	8,500
10-4510-2420 - Furniture	1,043	2,000	2,000	1,000	2,000	2,000
10-4510-2430 - Computer Software	198	1,740	1,740	6,000	7,623	7,623
10-4510-2500 - Equip Supplies & Maintenance	36,740	29,000	29,000	29,000	29,000	29,000
10-4510-2510 - Pump Repairs	25,852	25,000	25,000	33,000	30,000	25,000
10-4510-2520 - Small Tools	26,282	26,250	26,250	28,000	31,788	31,788
10-4510-2530 - Safety Expenses	32,214	32,000	32,000	31,335	44,840	44,840
10-4510-2600 - Buildings And Grounds	252,718	248,800	248,800	250,180	253,800	248,800
10-4510-2611 - Electric & Garbage	78,946	71,720	71,720	71,720	75,450	75,450
10-4510-2620 - Sand, Soil & Gravel	38,772	58,000	58,000	58,000	58,000	58,000
10-4510-2630 - Janitorial & Bldg. Supplies	61,445	87,500	87,500	85,729	91,700	87,500
10-4510-2640 - Fertilizer, Seed, Etc.	125,712	153,500	153,500	120,500	153,500	153,500
10-4510-2650 - Trees And Shrubs	38,734	50,000	50,000	50,000	60,000	50,000
10-4510-2670 - Fuel	142,742	180,000	180,000	135,967	160,000	160,000
10-4510-2680 - Fleet Maintenance	107,704	105,000	105,000	105,000	105,000	105,000
10-4510-2691 - Site Furnishings	63,886	95,320	95,320	90,547	95,320	75,320
10-4510-2702 - Irrigation Supplies	87,584	80,000	80,000	80,000	84,000	80,000
10-4510-2733 - Backflow Program	2,893	3,000	3,000	3,000	3,000	3,000
10-4510-2761 - Asphalt Maintenance	170,884	270,000	270,000	200,000	270,000	260,000
10-4510-2800 - Telephone	36,676	30,000	30,000	35,511	31,500	31,500
10-4510-2900 - Rent Of Property & Equipment	16,159	15,000	15,000	12,579	15,000	15,000
10-4510-2910 - Power Bills	194,456	183,300	183,300	194,000	192,000	192,000
10-4510-3000 - Shade Tree Board	461	1,200	1,200	1,200	1,200	1,200
10-4510-3100 - Professional & Tech. Services	54,859	52,670	52,670	45,596	52,670	52,670
10-4510-4500 - Uniforms	20,972	23,350	23,350	15,281	23,350	23,350
10-4510-5100 - Insurance And Surety Bonds	93,900	112,571	112,571	108,554	136,411	136,411
Materials & Supplies Total	**1,748,484**	**1,977,041**	**1,977,041**	**1,828,150**	**2,050,512**	**1,992,312**
10-4510-7300 - Improvements	363,681	0	0	0	118,347	0
10-4510-7400 - Equipment Purchases	407,753	315,000	375,211	375,211	481,880	50,000
Capital Outlays Total	**771,434**	**315,000**	**375,211**	**375,211**	**600,227**	**50,000**
Grand Total	**7,814,074**	**7,816,533**	**7,885,515**	**7,778,069**	**9,088,685**	**8,119,807**

FY 2025-26 Budget
General Fund - Parks Design

Department Overview

Parks Design is responsible for the design and project management of new parks, trails, and other open space recreational facilities within the City of St. George. The City has set a goal to have one neighborhood park within a 1/2 mile walking-distance of every household. The City is also constructing a regional trail system and sports field complexes. Design staff are integral in formulating designs and working with the community and developers in achieving these goals.

Department Position Overview

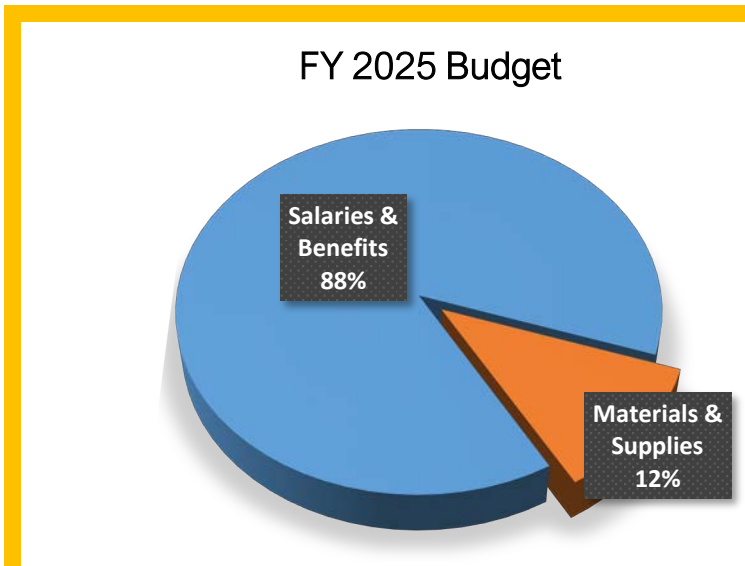
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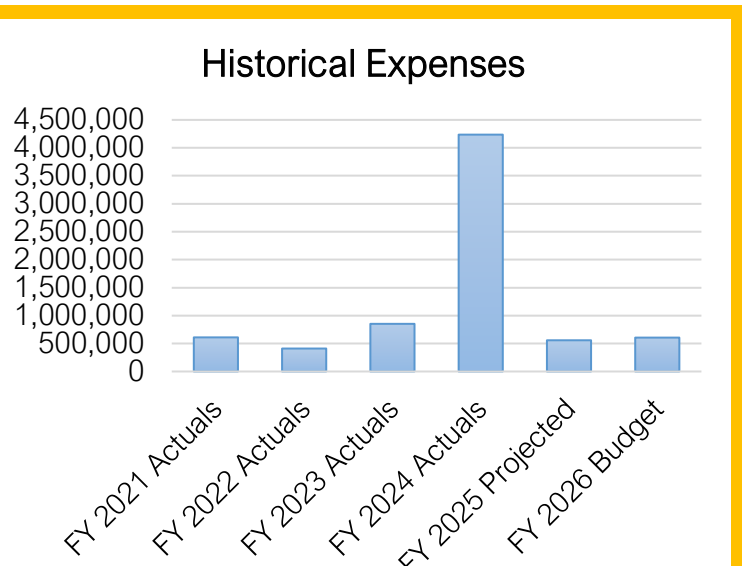
Landscape Architect (3)
Parks Planner (1)

2022	6
2023	4
2024	4
2025	4
2026	4

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	336,643	492,051	512,168	504,486	536,080	23,912
Materials & Supplies	46,344	34,937	69,681	53,448	69,876	195
Capital Outlays	469,006	3,709,355	0	0	0	0
Grand Total	**851,993**	**4,236,343**	**581,849**	**557,934**	**605,956**	**24,107**





Summary of Capital Outlay

No capital requests for FY 2026.

FY 2025-26 Budget
General Fund - Design - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4511-1100 - Salaries & Wages Full/Time	319,758	339,110	339,110	330,294	353,492	353,492
10-4511-1200 - Salaries & Wages Part/Time	24,621	25,200	25,200	28,557	25,800	25,800
10-4511-1300 - Fica	25,310	27,870	27,870	26,663	29,016	29,016
10-4511-1310 - Insurance Benefits	67,757	65,572	65,572	66,182	76,766	74,600
10-4511-1320 - Retirement Benefits	54,606	54,416	54,416	52,790	53,172	53,172
Salaries & Benefits Total	**492,051**	**512,168**	**512,168**	**504,486**	**538,246**	**536,080**
10-4511-2100 - Subscriptions & Memberships	3,248	1,395	1,395	1,850	1,515	1,515
10-4511-2200 - Ordinances & Publications	0	3,100	3,100	0	2,400	2,400
10-4511-2300 - Travel & Training	5,362	15,760	15,760	15,760	16,500	16,500
10-4511-2400 - Office Supplies	712	5,118	5,118	3,445	5,256	5,256
10-4511-2420 - Furniture	0	1,000	1,000	0	1,027	1,027
10-4511-2430 - Computer Software	6,632	11,885	11,885	14,225	14,225	11,885
10-4511-2500 - Equip Supplies & Maintenance	2,859	6,574	6,574	2,568	6,568	6,568
10-4511-2670 - Fuel	1,817	1,500	1,500	1,200	1,200	1,200
10-4511-2680 - Fleet Maintenance	3,596	1,500	1,500	301	1,500	1,500
10-4511-2700 - Special Departmental Supplies	0	0	0	3,000	0	0
10-4511-2800 - Telephone	1,307	2,400	2,400	1,286	1,800	1,800
10-4511-3100 - Professional & Tech. Services	6,599	15,000	15,000	5,513	15,000	15,000
10-4511-4500 - Uniform	0	1,000	1,000	1,000	1,000	1,000
10-4511-5100 - Insurance And Surety Bonds	2,805	3,449	3,449	3,300	4,225	4,225
Materials & Supplies Total	**34,937**	**69,681**	**69,681**	**53,448**	**72,216**	**69,876**
10-4511-7300 - Improvements	3,709,355	0	0	0	0	0
Capital Outlays Total	**3,709,355**	**0**	**0**	**0**	**0**	**0**
Grand Total	**4,236,343**	**581,849**	**581,849**	**557,934**	**610,462**	**605,956**

FY 2025-26 Budget
General Fund - Nature Center

Department Overview

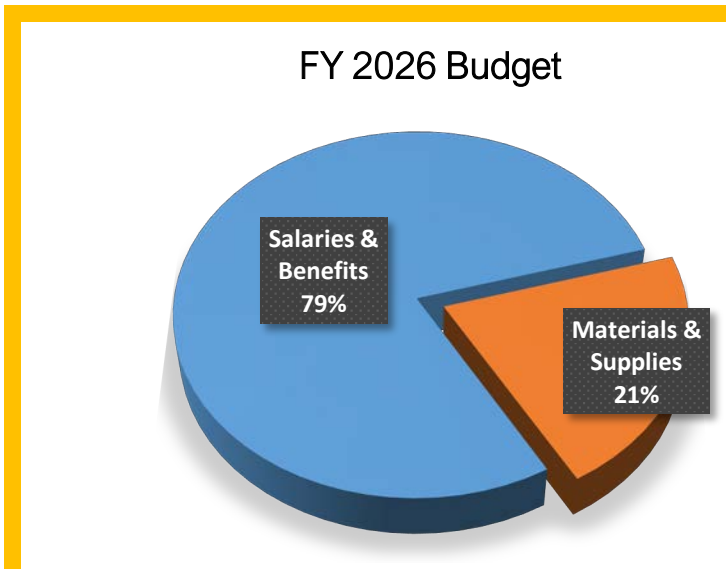
The Tonaquint Nature Center is a recreational facility situated in a natural and undisturbed environment. The facility includes a pond inhabited by many species of fowl and other small wildlife; a trail system, and arboretum. Personnel strive to increase the understanding, appreciation and knowledge of natural resources while promoting environmental responsibility for our actions for the future generations' welfare. This area's main focus is camps and programs for teens and children aimed to meet the needs and wants of the St. George citizens and surrounding communities. This division also accounts for the St. George Carousal and Thunder Junction train.

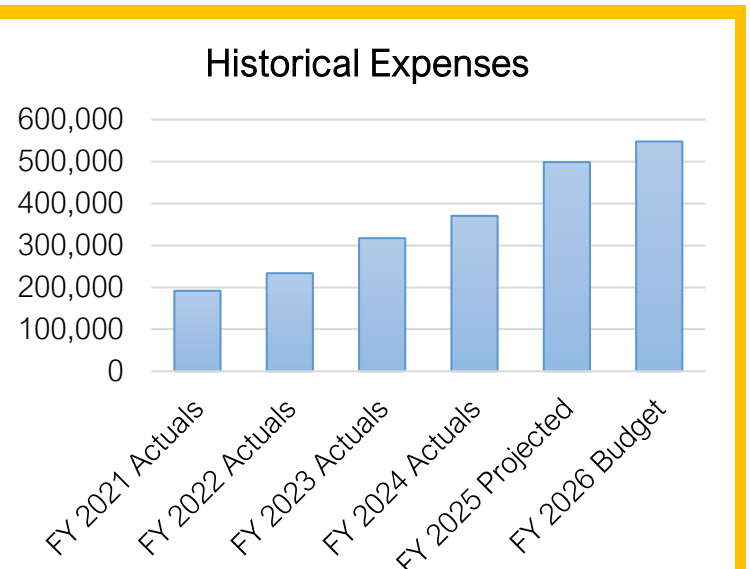
Department Position Overview

	Authorized FT	
Recreation Supervisor	2022	1
Recreation Coordinator	2023	1
	2024	1
	2025	2
	2026	2

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	261,753	301,297	505,121	412,693	432,067	-73,054
Materials & Supplies	55,495	69,228	84,212	85,925	115,750	31,538
Capital Outlays	0	0	0	0	0	0
Grand Total	**317,248**	**370,525**	**589,333**	**498,618**	**547,817**	**-41,516**





Summary of Capital Outlay

No capital requests in FY 2026.

FY 2025-26 Budget
General Fund - Nature Center & Youth Programs - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4555-1100 - Salaries & Wages Full/Time	49,179	101,178	101,178	137,826	99,910	99,910
10-4555-1200 - Salaries & Wages Part/Time	1,780	127,000	127,000	20,841	20,000	20,000
10-4555-1262 - Part-Time Wages Carousel	25,756	34,000	34,000	33,353	39,000	39,000
10-4555-1263 - Part-Time Wages Thunder Junction	180,337	155,000	155,000	164,874	202,000	202,000
10-4555-1300 - Fica	19,571	31,914	31,914	22,329	27,610	27,610
10-4555-1310 - Insurance Benefits	17,083	40,661	40,661	20,486	30,259	29,370
10-4555-1320 - Retirement Benefits	7,591	15,368	15,368	12,984	14,177	14,177
Salaries & Benefits Total	**301,297**	**505,121**	**505,121**	**412,693**	**432,956**	**432,067**
10-4555-2100 - Subscriptions & Memberships	0	100	100	25	230	230
10-4555-2200 - Ordinances & Publications	246	2,800	2,800	2,800	3,700	3,700
10-4555-2300 - Travel & Training	0	1,500	1,500	2,600	4,670	4,670
10-4555-2400 - Office Supplies	545	1,862	1,862	1,862	1,000	1,000
10-4555-2600 - Buildings And Grounds	152	0	0	0	0	0
10-4555-2700 - Special Departmental Supplies	15,362	10,000	10,000	10,000	14,100	14,100
10-4555-2800 - Telephone	1,510	1,500	1,500	465	1,200	1,200
10-4555-2900 - Rent Of Property & Equipment	0	150	150	150	300	300
10-4555-3100 - Professional & Tech. Services	1,214	1,300	1,300	3,500	7,750	7,750
10-4555-4562 - Carousel Expenses	2,570	5,000	5,000	4,523	6,500	6,500
10-4555-4563 - Thunder Junction Train Expenses	47,529	60,000	60,000	60,000	76,300	76,300
10-4555-2430 - Computer Software	99	0	0	0	0	0
Materials & Supplies Total	**69,228**	**84,212**	**84,212**	**85,925**	**115,750**	**115,750**
Grand Total	**370,525**	**589,333**	**589,333**	**498,618**	**548,706**	**547,817**

FY 2025-26 Budget
General Fund - Softball Program

Department Overview

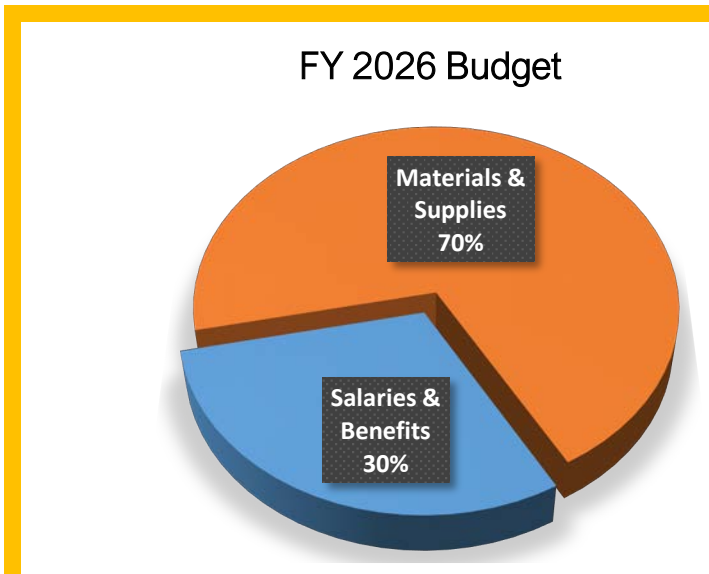
Softball Programs is a program within the Recreation Division. The program coordinator is responsible for the creation, promotion, and management of both softball leagues and softball tournaments at the City's Canyons Complex, Little Valley Fields Complex, and Bloomington Park fields. League events include both a spring and fall league with men, women, and co-ed divisions with a participation of approximately 270 teams. Softball tournaments are held throughout the year with a projection of hosting approximately 15 tournaments, with about 725 teams participating annually.

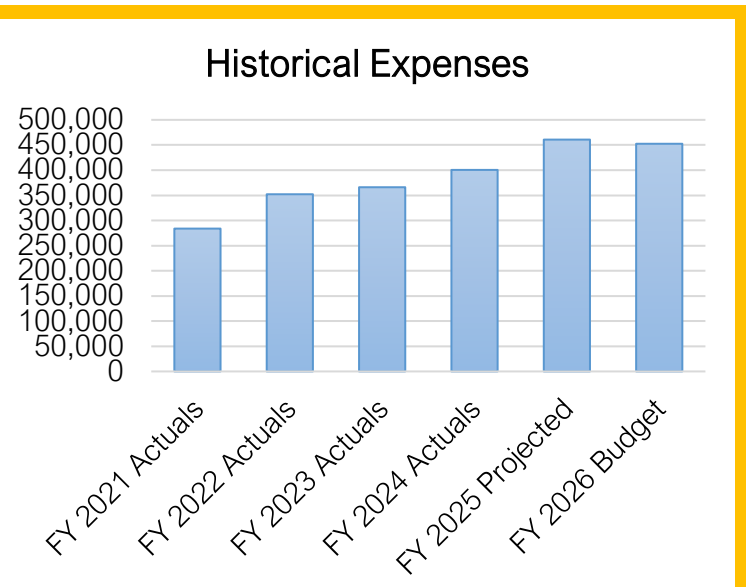
Department Position Overview

	Authorized FT	
Recreation Supervisor	2022	1
	2023	1
	2024	1
	2025	1
	2026	1

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	129,370	134,657	142,587	144,587	135,932	-6,655
Materials & Supplies	236,717	265,876	315,964	316,169	316,547	583
Capital Outlays	0	0	0	0	0	0
Grand Total	**366,086**	**400,532**	**458,551**	**460,756**	**452,479**	**-6,072**





Summary of Capital Outlay

There are no capital requests for this year.

FY 2025-26 Budget
General Fund - Softball Programs - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4556-1100 - Salaries & Wages Full/Time	64,046	66,314	66,314	68,170	51,804	51,804
10-4556-1200 - Salaries & Wages Part/Time	36,351	48,855	48,855	48,855	51,355	51,355
10-4556-1300 - Fica	7,632	8,810	8,810	7,380	7,892	7,892
10-4556-1310 - Insurance Benefits	12,848	8,535	8,535	12,508	18,129	17,530
10-4556-1320 - Retirement Benefits	13,780	10,073	10,073	7,674	7,351	7,351
Salaries & Benefits Total	**134,657**	**142,587**	**142,587**	**144,587**	**136,531**	**135,932**
10-4556-2200 - Ordinances & Publications	857	3,840	3,840	3,840	3,840	3,840
10-4556-2500 - Equip Supplies & Maintenance	31,500	32,420	32,420	32,420	32,420	32,420
10-4556-2600 - Buildings And Grounds	193	0	0	0	0	0
10-4556-2700 - Special Departmental Supplies	29,821	37,303	37,303	37,303	37,303	37,303
10-4556-2800 - Telephone	1,035	2,400	2,400	2,400	2,438	2,438
10-4556-3100 - Professional & Tech. Services	196,571	228,481	228,481	228,481	228,481	228,481
10-4556-5090 - Team Registrations	5,170	10,625	10,625	10,625	10,625	10,625
10-4556-5100 - Insurance And Surety Bonds	728	895	895	1,100	1,440	1,440
Materials & Supplies Total	**265,876**	**315,964**	**315,964**	**316,169**	**316,547**	**316,547**
Grand Total	**400,532**	**458,551**	**458,551**	**460,756**	**453,078**	**452,479**

FY 2025-26 Budget
General Fund - Sports Field Maintenance

Department Overview

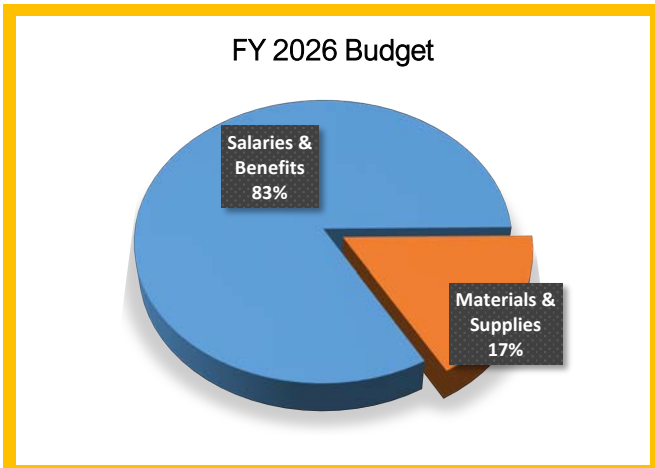
The Sports Field Maintenance Division maintains City-owned athletic fields including the Canyons Softball Complex, Little Valley Softball & Soccer Complex, Bloomington Park, and other facilities. Personnel strive to have City fields in such great condition that each player feels they are playing at a major league type facility.

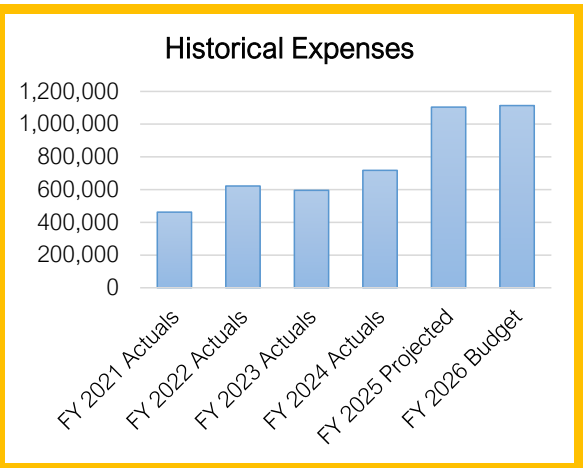
Department Position Overview

	Authorized FT	
Parks Maintenance Worker (3)	2022	3
Sports Field Crew Leader (2)	2023	3
Administrative Professional III	2024	3
Parks Assistant Manager	2025	7
	2026	7

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	349,257	452,231	881,522	841,778	926,027	44,505
Materials & Supplies	135,116	176,239	173,920	177,142	187,618	13,698
Capital Outlays	111,190	89,243	65,000	85,345	0	-65,000
Grand Total	**595,564**	**717,712**	**1,120,442**	**1,104,265**	**1,113,645**	**-6,797**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted
2002 Ford F-250 Replacement # 7154	35,000	-
Engineering for Canyons Softball Pavilion covers	40,000	-
ABI Force Infield Laser Groomer	52,000	-
Replacement sprayer for 7134	55,000	-
Grand Total	**182,000**	**-**

FY 2025-26 Budget
General Fund - Sports Field Maintenance - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4557-1100 - Salaries & Wages Full/Time	138,365	397,631	397,631	376,550	418,128	418,128
10-4557-1200 - Salaries & Wages Part/Time	218,380	271,873	271,873	270,000	331,873	285,000
10-4557-1300 - Fica	26,820	51,217	51,217	42,972	57,373	53,788
10-4557-1310 - Insurance Benefits	44,986	99,108	99,108	91,899	112,838	108,428
10-4557-1320 - Retirement Benefits	23,680	61,693	61,693	60,357	60,683	60,683
Salaries & Benefits Total	**452,231**	**881,522**	**881,522**	**841,778**	**980,895**	**926,027**
10-4557-2200 - Ordinances & Publications	650	0	0	0	0	0
10-4557-2300 - Travel & Training	277	800	800	2,017	2,500	2,500
10-4557-2400 - Office Supplies	221	200	200	0	0	0
10-4557-2500 - Equip Supplies & Maintenance	10,572	10,000	10,000	10,000	13,000	10,000
10-4557-2600 - Buildings And Grounds	125,045	117,000	117,000	117,000	126,000	123,500
10-4557-2670 - Fuel	7,901	8,000	8,000	7,900	8,000	8,000
10-4557-2680 - Fleet Maintenance	14,017	15,000	15,000	17,800	18,000	15,000
10-4557-2700 - Special Departmental Supplies	250	300	300	300	500	500
10-4557-2800 - Telephone	40	1,500	1,500	1,500	1,500	1,500
10-4557-2900 - Rent Of Property & Equipment	0	1,000	1,000	1,000	3,000	1,500
10-4557-2910 - Power Bills	3,090	3,000	3,000	3,000	3,000	3,000
10-4557-3100 - Professional & Tech. Services	1,267	1,250	1,250	1,500	1,500	1,500
10-4557-5100 - Insurance And Surety Bonds	12,909	15,870	15,870	15,125	20,618	20,618
Materials & Supplies Total	**176,239**	**173,920**	**173,920**	**177,142**	**197,618**	**187,618**
10-4557-7300 - Improvements	0	15,000	15,000	15,000	40,000	0
10-4557-7400 - Equipment Purchases	89,243	50,000	70,345	70,345	142,000	0
Capital Outlays Total	**89,243**	**65,000**	**85,345**	**85,345**	**182,000**	**0**
Grand Total	**717,712**	**1,120,442**	**1,140,787**	**1,104,265**	**1,360,513**	**1,113,645**

FY 2025-26 Budget
General Fund - Special Events & Programs

Department Overview

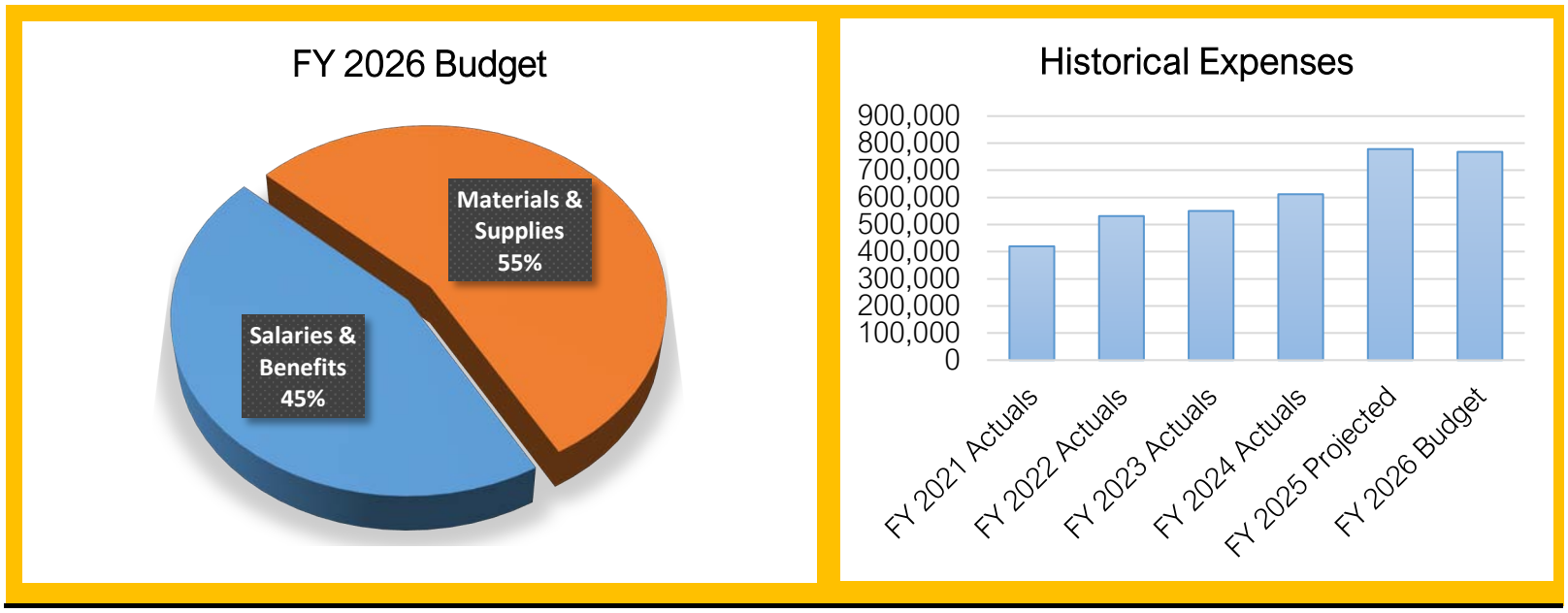
Special Events is a program within the Recreation Division which provides many community events for citizens of all ages. Events include running races, skate boarding, skim boarding, rugby, 4th of July activities and many more fun events. One of the Division's goals is to provide a broad range of events.

Department Position Overview

	Authorized FT	
Recreation Supervisor	2022	1
	2023	1
	2024	1
	2025	1
	2026	1

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	221,606	268,196	267,095	339,893	346,554	79,459
Materials & Supplies	328,504	343,583	388,655	431,092	421,570	32,915
Capital Outlays	0	0	7,388	7,388	0	-7,388
Grand Total	**550,111**	**611,779**	**663,138**	**778,373**	**768,124**	**104,986**



Summary of Capital Outlay

No capital requests for FY 2026.

FY 2025-26 Budget
General Fund - Special Events & Programs - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4558-1100 - Salaries & Wages Full/Time	84,895	88,766	88,766	88,184	96,471	96,471
10-4558-1200 - Salaries & Wages Part/Time	137,537	135,799	135,799	200,995	196,524	196,524
10-4558-1210 - Overtime Pay	1,144	0	0	0	0	0
10-4558-1300 - Fica	17,171	17,180	17,180	22,473	22,414	22,414
10-4558-1310 - Insurance Benefits	11,851	10,286	10,286	13,342	15,739	15,739
10-4558-1320 - Retirement Benefits	15,598	15,064	15,064	14,899	15,406	15,406
Salaries & Benefits Total	**268,196**	**267,095**	**267,095**	**339,893**	**346,554**	**346,554**
10-4558-2200 - Ordinances & Publications	12,914	21,979	21,979	15,630	21,779	21,779
10-4558-2300 - Travel & Training	281	4,600	4,600	1,191	4,600	4,600
10-4558-2430 - Computer Software	99	0	0	222	0	0
10-4558-2700 - Special Departmental Supplies	198,000	195,306	195,306	242,160	225,700	225,700
10-4558-2800 - Telephone	0	0	0	-206	0	0
10-4558-2900 - Rent Of Property & Equipment	13,733	16,800	16,800	19,323	17,160	17,160
10-4558-3100 - Professional & Tech. Services	91,234	92,661	92,661	96,947	93,742	93,742
10-4558-4581 - Fourth Of July Fireworks	25,443	55,000	55,000	55,000	55,000	55,000
10-4558-5100 - Insurance And Surety Bonds	1,878	2,309	2,309	825	3,589	3,589
Materials & Supplies Total	**343,583**	**388,655**	**388,655**	**431,092**	**421,570**	**421,570**
10-4558-7400 - Equipment Purchases	0	7,388	7,388	7,388	0	0
Capital Outlays Total	**0**	**7,388**	**7,388**	**7,388**	**0**	**0**
Grand Total	**611,779**	**663,138**	**663,138**	**778,373**	**768,124**	**768,124**

FY 2025-26 Budget
General Fund - Youth & Adult Sports

Department Overview

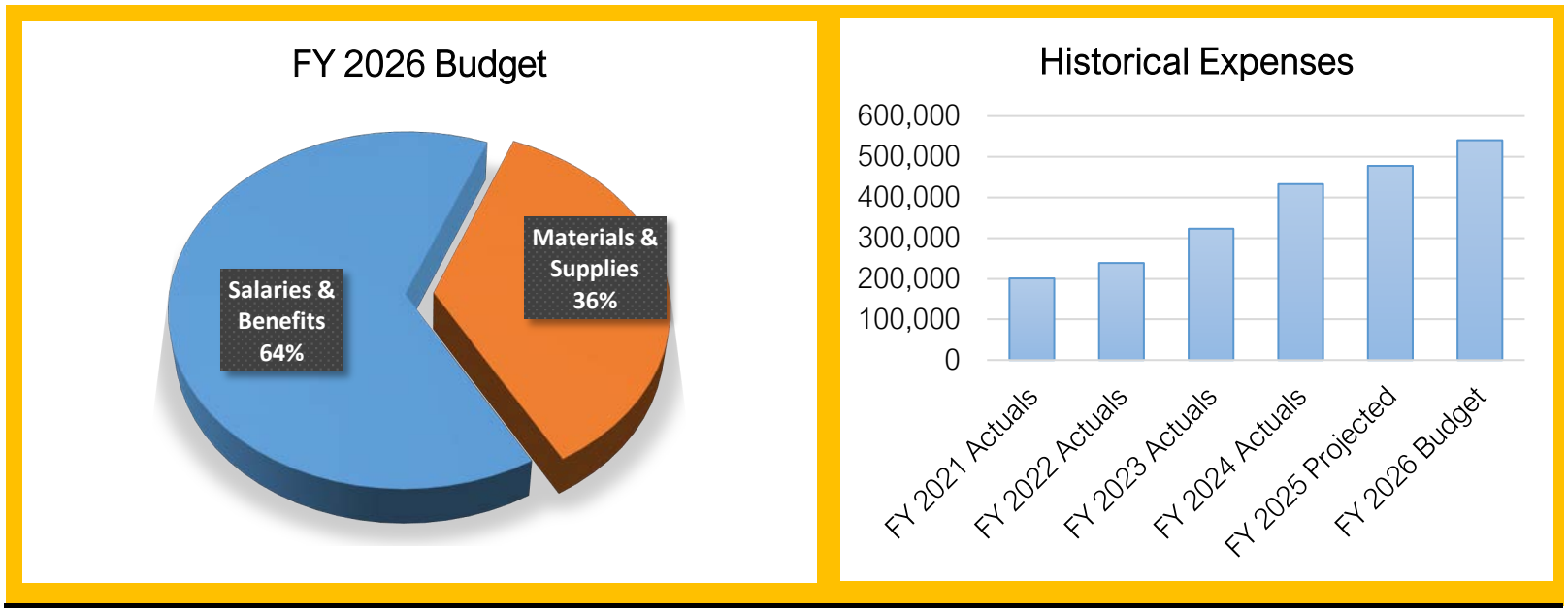
The Youth & Adults Sports are programs within the Recreation Division responsible for creating, promoting, and administering youth and adults sports such as soccer, basketball, baseball, softball, and flag football. They provide programs not otherwise provided by local community businesses or volunteer organizations. Its mission is to provide a safe and high quality program for the youth and adults of St. George. The Division works hard to keep costs down and affordable for the majority of citizens. During FY 2023 Adult Sports was shifted from the Pickleball & Tennis division into the Youth Sports division, which was renamed "Youth and Adult Sports".

Department Position Overview

	Authorized FT	
Recreation Supervisor (2)	2022	1
	2023	2
	2024	2
	2025	2
	2026	2

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	227,822	284,227	313,960	319,367	348,146	34,186
Materials & Supplies	95,175	148,562	124,115	158,159	192,355	68,240
Capital Outlays	0	0	0	0	0	0
Grand Total	**322,997**	**432,789**	**438,075**	**477,526**	**540,501**	**102,426**



Summary of Capital Outlay

No capital requests in FY 2026.

FY 2025-26 Budget
General Fund - Youth and Adult Sports Programs - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4559-1100 - Salaries & Wages Full/Time	88,455	109,082	109,082	103,855	114,703	114,703
10-4559-1200 - Salaries & Wages Part/Time	149,111	149,896	149,896	149,896	160,193	160,193
10-4559-1300 - Fica	18,078	19,812	19,812	20,923	21,030	21,030
10-4559-1310 - Insurance Benefits	14,523	18,601	18,601	30,767	37,133	35,944
10-4559-1320 - Retirement Benefits	14,060	16,569	16,569	13,926	16,276	16,276
Salaries & Benefits Total	**284,227**	**313,960**	**313,960**	**319,367**	**349,335**	**348,146**
10-4559-2200 - Ordinances & Publications	4,725	9,700	9,700	9,700	8,700	8,700
10-4559-2300 - Travel & Training	1,806	0	0	0	0	0
10-4559-2430 - COMPUTER SOFTWARE	5,233	5,540	5,540	5,540	21,000	21,000
10-4559-2500 - Equip Supplies & Maintenance	4,555	6,700	6,700	6,727	7,650	7,650
10-4559-2690 - Special Supplies - Youth	4,848	5,650	5,650	5,642	7,350	7,350
10-4559-2700 - Special Departmental Supplies	82,874	85,070	85,070	86,471	96,425	96,425
10-4559-2800 - Telephone	654	0	0	1,029	1,200	1,200
10-4559-3100 - Professional & Tech. Services	41,768	8,875	8,875	41,950	46,650	46,650
10-4559-5100 - Insurance And Surety Bonds	2,098	2,580	2,580	1,100	3,380	3,380
Materials & Supplies Total	**148,562**	**124,115**	**124,115**	**158,159**	**192,355**	**192,355**
Grand Total	**432,789**	**438,075**	**438,075**	**477,526**	**541,690**	**540,501**

FY 2025-26 Budget
General Fund - Tennis & Pickleball

Department Overview

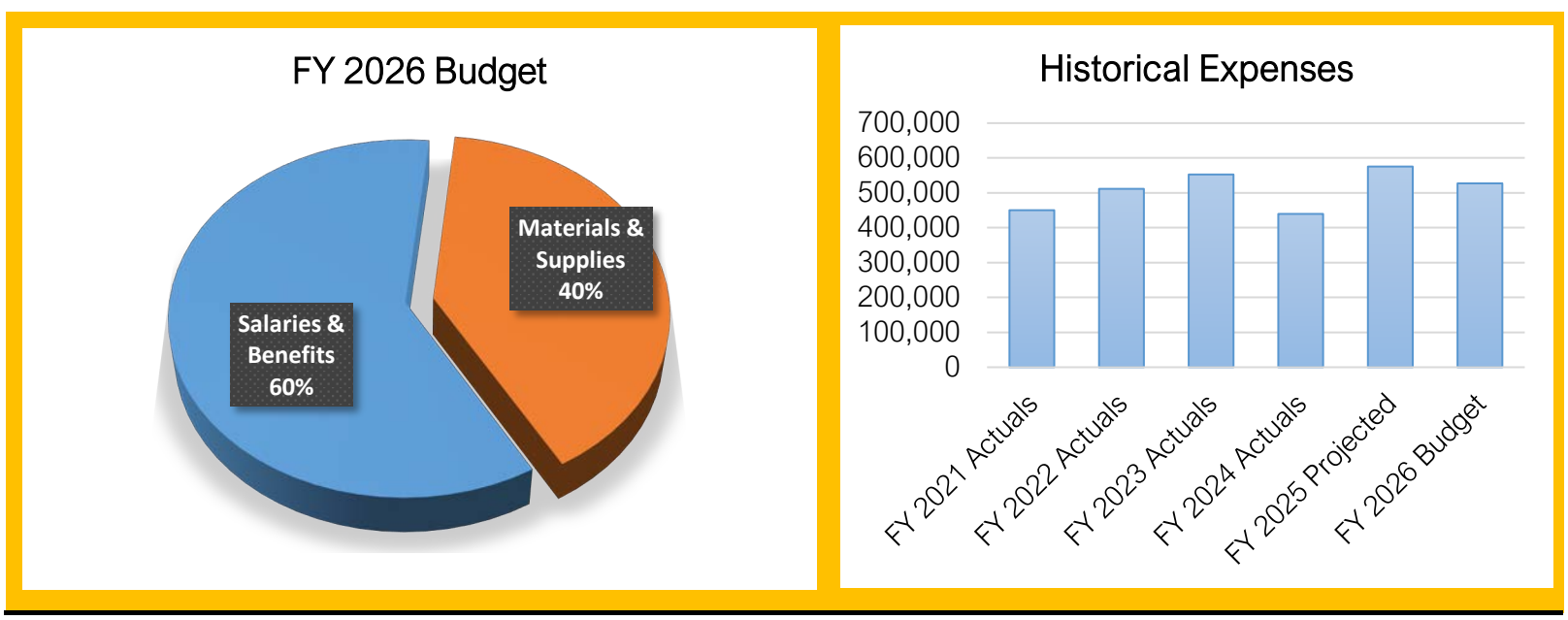
This division accounts for pickleball and tennis programs within the Recreation Division and is responsible for the creation, promotion, and administration of both sports. As part of the Recreation Division staff strive to create safe and high quality sports programs. During FY 2023 Adult Sports was shifted from this division into the Youth Sports division, which was renamed "Youth and Adult Sports"

Department Position Overview

	Authorized FT	
Assistant Recreation Manager / Head pro	2022	1
	2023	1
	2024	1
	2025	1
	2026	1

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	227,861	249,448	329,393	282,272	316,446	-12,947
Materials & Supplies	173,343	190,235	208,608	293,245	210,823	2,215
Capital Outlays	151,500	0	0	0	0	0
Grand Total	**552,704**	**439,684**	**538,001**	**575,517**	**527,269**	**-10,732**



Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**
Little Valley Pickleball Office Renovation	80,000	-
Grand Total	**80,000**	**-**

FY 2025-26 Budget
General Fund - Tennis & Pickleball - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4560-1100 - Salaries & Wages Full/Time	81,568	87,029	87,029	86,702	93,833	93,833
10-4560-1200 - Salaries & Wages Part/Time	118,537	184,500	184,500	145,000	164,000	164,000
10-4560-1300 - Fica	14,794	20,772	20,772	15,504	19,724	19,724
10-4560-1310 - Insurance Benefits	21,609	23,872	23,872	21,167	26,382	25,574
10-4560-1320 - Retirement Benefits	12,941	13,220	13,220	13,899	13,315	13,315
Salaries & Benefits Total	**249,448**	**329,393**	**329,393**	**282,272**	**317,254**	**316,446**
10-4560-2100 - Subscriptions & Memberships	1,332	2,832	2,832	2,832	3,859	3,859
10-4560-2200 - Ordinances & Publications	1,936	11,150	11,150	11,150	11,000	11,000
10-4560-2300 - Travel & Training	3,972	4,220	4,220	4,220	5,420	5,420
10-4560-2400 - Office Supplies	0	0	0	257	0	0
10-4560-2430 - Computer Software	16,003	23,400	23,400	19,591	7,345	7,345
10-4560-2500 - Equip Supplies & Maintenance	35,945	29,150	29,150	29,150	29,000	29,000
10-4560-2700 - Special Departmental Supplies	81,044	107,700	107,700	107,700	115,300	115,300
10-4560-2712 - Tennis Program - Supplies & Concessions	3,354	0	0	0	0	0
10-4560-2716 - Pickleball Supplies & Concessions	10	0	0	0	0	0
10-4560-2900 - Rent Of Property & Equipment	7,816	5,500	5,500	17,200	22,000	22,000
10-4560-3100 - Professional & Tech. Services	28,355	22,715	22,715	20,000	16,899	16,899
10-4560-4245 - Tennis & Pickleball Donation Expenses	8,890	0	78,400	80,320	0	0
10-4560-5100 - Insurance And Surety Bonds	1,579	1,941	1,941	825	0	0
Materials & Supplies Total	**190,235**	**208,608**	**287,008**	**293,245**	**210,823**	**210,823**
10-4560-7300 - Improvements	0	0	0	0	80,000	0
Capital Outlays Total	**0**	**0**	**0**	**0**	**80,000**	**0**
Grand Total	**439,684**	**538,001**	**616,401**	**575,517**	**608,077**	**527,269**

FY 2025-26 Budget
General Fund - Recreation Administration

Department Overview

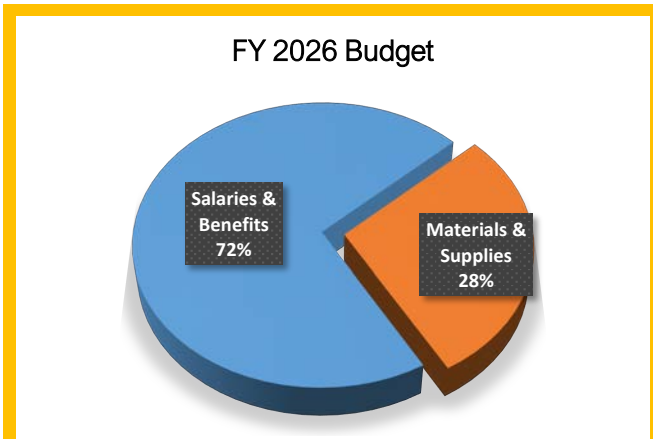
The Recreation Administration Division is responsible for the general supervision, administrative support, long-range planning, and short-term project coordination of all City recreation programs and facilities. This includes the Recreation Center, Outdoor Recreation, Adult Sports, Youth Sports, Softball Programs, Tennis and Pickleball, Aquatics and Programs. The Recreation Administration Division manages costs associated with utilities, buildings, vehicles, staff training, new program development and implementation. It is also responsible for division-wide marketing, public relations and community education partnership. In FY 2025 this division will now also account for Outdoor Recreation programming that was moved from the St. George Recreation Center budget.

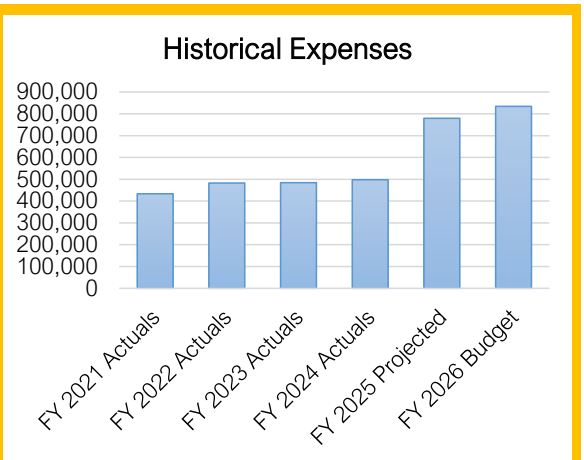
Department Position Overview

	Authorized FT	
Assistant Parks Director	2022	2
Outdoor Recreation Coordinator	2023	2
Outdoor Recreation Supervisor	2024	2
Recreation Manager	2025	4
	2026	4

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	272,583	303,735	570,008	549,526	596,478	26,470
Materials & Supplies	175,616	183,086	248,354	230,011	237,715	-10,639
Capital Outlays	36,130	10,900	0	0	0	0
Grand Total	**484,328**	**497,720**	**818,362**	**779,537**	**834,193**	**15,831**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted	
City of St George Events Trailer	12,500	-	Funded in FY 2025
1995 Ford Taurus Replacement with SUV Equinox	32,000	-	
Grand Total	**44,500**	**-**	

FY 2025-26 Budget
General Fund - Recreation - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4561-1100 - Salaries & Wages Full/Time	194,458	323,774	331,567	310,000	338,906	333,956
10-4561-1200 - Salaries & Wages Part/Time	18,888	27,000	27,000	27,000	28,350	28,350
10-4561-1300 - Fica	15,756	32,637	33,234	28,000	34,042	33,663
10-4561-1310 - Insurance Benefits	41,578	59,677	59,802	59,677	75,823	73,249
10-4561-1320 - Retirement Benefits	33,055	51,071	51,550	49,000	50,306	49,515
10-4561-1230 - Salaries & Wages Part/Time Outdoor Recreati	0	75,849	75,849	75,849	77,745	77,745
Salaries & Benefits Total	**303,735**	**570,008**	**579,002**	**549,526**	**605,172**	**596,478**
10-4561-2100 - Subscriptions & Memberships	1,640	3,570	3,570	3,570	1,625	1,625
10-4561-2200 - Ordinances & Publications	18,251	19,500	19,500	19,500	21,000	21,000
10-4561-2300 - Travel & Training	16,089	18,600	18,600	18,600	21,750	21,750
10-4561-2400 - Office Supplies	10,249	16,500	16,500	7,500	7,500	7,500
10-4561-2410 - Credit Card Discounts	492	6,000	6,000	778	0	0
10-4561-2430 - Computer Software	6,912	8,820	8,820	10,000	7,320	7,320
10-4561-2500 - Equip Supplies & Maintenance	2,312	16,400	16,400	16,400	16,400	16,400
10-4561-2600 - Buildings And Grounds	1,865	3,500	3,500	3,500	3,500	3,500
10-4561-2670 - Fuel	6,642	8,000	8,000	8,000	8,000	8,000
10-4561-2680 - Fleet Maintenance	9,550	9,500	9,500	9,500	15,000	9,500
10-4561-2700 - Special Departmental Supplies	1,790	1,500	1,500	2,000	2,500	2,500
10-4561-2800 - Telephone	6,760	8,150	8,150	8,150	8,150	8,150
10-4561-2910 - Power Bills	52,807	59,000	59,000	55,556	59,000	59,000
10-4561-3100 - Professional & Tech. Services	30,572	43,969	43,969	43,969	44,000	44,000
10-4561-4582 - Recreation - Special Events	4,690	7,250	7,250	7,250	7,250	7,250
10-4561-4610 - Program Development	4,558	5,000	5,000	5,000	7,500	5,000
10-4561-5100 - Insurance And Surety Bonds	7,907	9,370	9,370	7,013	11,495	11,495
10-4561-2705 - Special Departmental Supplies Outdoor Recre	0	3,725	3,725	3,725	3,725	3,725
Materials & Supplies Total	**183,086**	**248,354**	**248,354**	**230,011**	**245,715**	**237,715**
10-4561-7400 - Equipment Purchases	10,900	0	0	0	44,500	0
Capital Outlays Total	**10,900**	**0**	**0**	**0**	**44,500**	**0**
Grand Total	**497,720**	**818,362**	**827,356**	**779,537**	**895,387**	**834,193**

FY 2025-26 Budget
General Fund - Exhibits and Collections

Department Overview

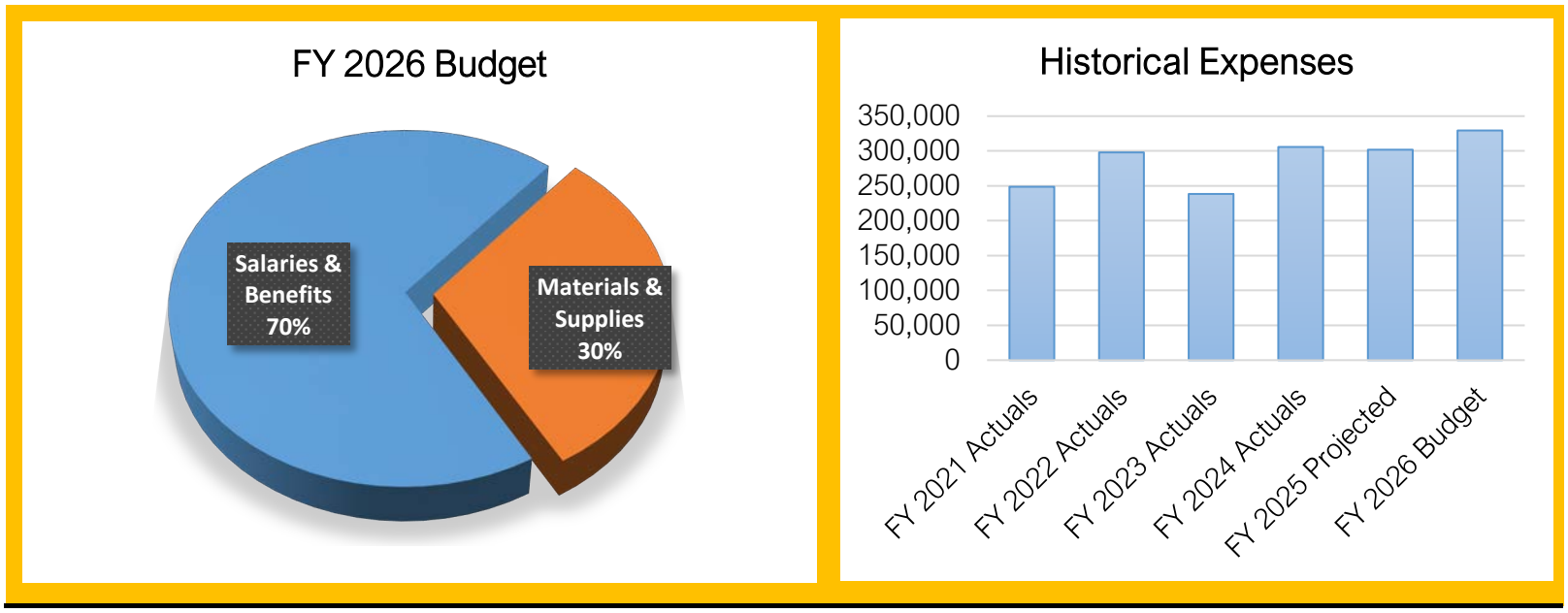
Exhibits & Collections is a function of the Community Arts Division. Services include the management and procurement of art and artifacts for display at the City's art museum, known as the Pioneer Center for the Arts. The Division's mission is to educate all visitors through quality exhibitions from all periods, cultures, and media, as well as to collect, conserve, inventory, exhibit, and interpret art and artifacts from Utah and the West.

Department Position Overview

	Authorized FT	
Art Museum Manager & Curator	2022	1
	2023	1
	2024	1
	2025	1
	2026	1

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	148,177	187,599	222,103	212,220	229,014	6,911
Materials & Supplies	90,214	83,694	99,398	89,631	100,393	995
Capital Outlays	0	34,501	0	0	0	0
Grand Total	**238,391**	**305,793**	**321,501**	**301,851**	**329,407**	**7,906**



Summary of Capital Outlay

No capital requests in FY 2026.

FY 2025-26 Budget
General Fund - Exhibits and Collections - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4562-1100 - Salaries & Wages Full/Time	49,404	66,217	66,217	67,629	73,155	73,155
10-4562-1200 - Salaries & Wages Part/Time	112,118	110,000	110,000	111,761	120,000	120,000
10-4562-1300 - Fica	12,197	13,481	13,481	13,655	14,776	14,776
10-4562-1310 - Insurance Benefits	6,566	22,347	22,347	8,332	10,989	10,702
10-4562-1320 - Retirement Benefits	7,312	10,058	10,058	10,843	10,381	10,381
Salaries & Benefits Total	**187,599**	**222,103**	**222,103**	**212,220**	**229,301**	**229,014**
10-4562-2100 - Subscriptions & Memberships	1,035	898	898	525	1,470	1,470
10-4562-2200 - Ordinances & Publications	7,611	23,150	23,150	20,560	17,150	17,150
10-4562-2300 - Travel & Training	5,246	5,050	5,050	4,181	5,050	5,050
10-4562-2400 - Office Supplies	5,396	2,500	2,500	2,258	2,500	2,500
10-4562-2410 - Credit Card Discounts	4,565	4,000	4,000	3,117	4,000	4,000
10-4562-2500 - Equip Supplies & Maintenance	426	2,250	2,250	2,900	2,250	2,250
10-4562-2600 - Buildings And Grounds	1,297	1,000	1,000	3,584	7,000	7,000
10-4562-2700 - Special Departmental Supplies	33,019	29,600	29,600	25,136	31,600	31,600
10-4562-2753 - Museum Gift Store	10,373	16,000	16,000	9,852	16,000	16,000
10-4562-2800 - Telephone	1,871	1,600	1,600	2,706	0	0
10-4562-3100 - Professional & Tech. Services	5,549	5,550	5,550	6,800	5,000	5,000
10-4562-5100 - Insurance And Surety Bonds	7,108	7,800	7,800	6,695	8,373	8,373
10-4562-2430 - Computer Software	198	0	0	1,317	0	0
Materials & Supplies Total	**83,694**	**99,398**	**99,398**	**89,631**	**100,393**	**100,393**
10-4562-7400 - Equipment Purchases	34,501	0	0	0	0	0
Capital Outlays Total	**34,501**	**0**	**0**	**0**	**0**	**0**
Grand Total	**305,793**	**321,501**	**321,501**	**301,851**	**329,694**	**329,407**

FY 2025-26 Budget
General Fund - Community Arts

Department Overview

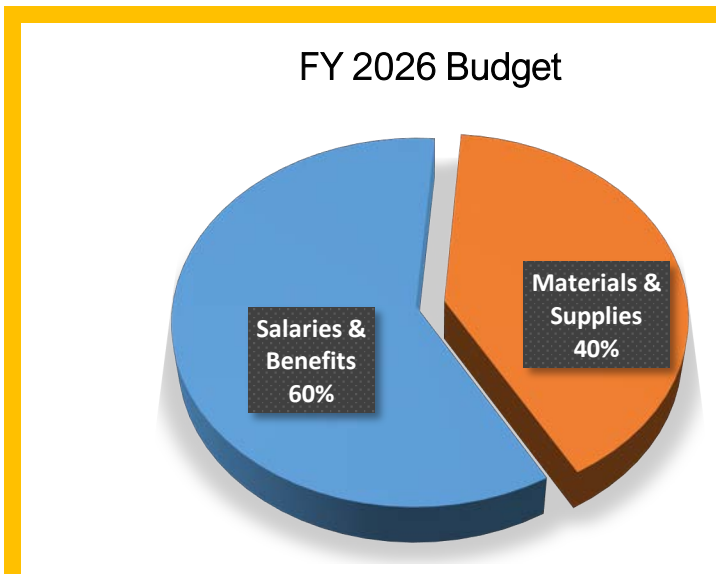
The Community Arts Division is responsible for the general supervision, administrative support, long-range planning, and short-term project coordination all Community Art programs and facilities. This includes the Pioneer Center for the Arts, St. George Opera House, Arts Festival, Celebrity Concert Series, Electric Theater, and other cultural or art events. The division strives to foster, encourage, and promote the arts in the City of St. George for the purpose of enriching and improving the lives of its residents and visitors through the creation, advocacy, and facilitation of arts programming.

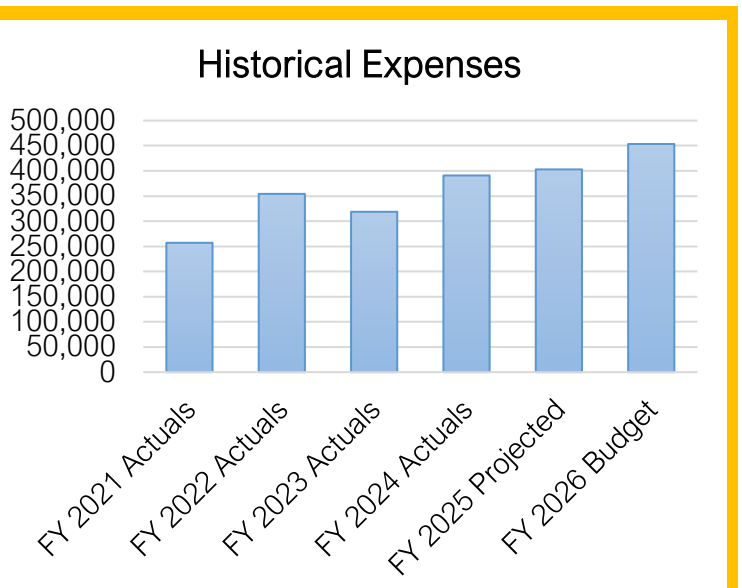
Department Position Overview

	Authorized FT	
Community Arts Administrator	2022	2
Administrative Professional III	2023	2
	2024	2
	2025	2
	2026	2

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	156,177	231,373	258,008	262,908	270,262	12,254
Materials & Supplies	141,383	159,419	175,661	140,018	183,141	7,480
Capital Outlays	21,126	100	0	0	0	0
Grand Total	**318,687**	**390,891**	**433,669**	**402,926**	**453,403**	**19,734**





Summary of Capital Outlay

No capital requests in FY 2026.

FY 2025-26 Budget
General Fund - Community Arts - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4563-1100 - Salaries & Wages Full/Time	119,384	132,523	132,523	120,985	131,597	131,597
10-4563-1200 - Salaries & Wages Part/Time	52,630	60,000	60,000	81,000	70,000	70,000
10-4563-1300 - Fica	12,986	14,728	14,728	12,837	15,423	15,423
10-4563-1310 - Insurance Benefits	27,575	30,627	30,627	29,273	35,749	34,569
10-4563-1320 - Retirement Benefits	18,797	20,130	20,130	18,813	18,673	18,673
Salaries & Benefits Total	**231,373**	**258,008**	**258,008**	**262,908**	**271,442**	**270,262**
10-4563-2100 - Subscriptions & Memberships	913	500	500	500	785	785
10-4563-2200 - Ordinances & Publications	4,598	8,100	8,100	6,691	8,000	8,000
10-4563-2300 - Travel & Training	4,474	7,200	7,200	5,639	7,200	7,200
10-4563-2400 - Office Supplies	3,112	3,000	3,000	2,860	3,000	3,000
10-4563-2500 - Equip Supplies & Maintenance	803	1,650	1,650	812	1,650	1,650
10-4563-2600 - Buildings And Grounds	703	3,500	3,500	3,000	3,500	3,500
10-4563-2670 - Fuel	319	1,500	1,500	277	1,000	1,000
10-4563-2680 - Fleet Maintenance	1,510	3,500	3,500	6,850	4,000	4,000
10-4563-2690 - Special Supplies - Youth	966	2,000	2,000	1,850	2,000	2,000
10-4563-2700 - Special Departmental Supplies	25,481	7,500	7,500	7,495	5,500	5,500
10-4563-2711 - Historic St. George Live	1,026	7,000	7,000	7,597	7,000	7,000
10-4563-2800 - Telephone	2,853	1,300	1,300	2,788	1,500	1,500
10-4563-3100 - Professional & Tech. Services	37,487	29,500	29,500	21,906	34,500	34,500
10-4563-5100 - Insurance And Surety Bonds	3,588	4,411	4,411	3,850	5,506	5,506
10-4563-6200 - Arts Grants	29,994	35,000	35,000	16,218	35,000	35,000
10-4563-6210 - Outdoor Sculpture Program	34,091	55,000	55,000	45,685	55,000	55,000
10-4563-6301 - Conservation Assessment Progrm	7,500	5,000	5,000	6,000	8,000	8,000
Materials & Supplies Total	**159,419**	**175,661**	**175,661**	**140,018**	**183,141**	**183,141**
10-4563-7400 - Equipment Purchases	100	0	0	0	0	0
Capital Outlays Total	**100**	**0**	**0**	**0**	**0**	**0**
Grand Total	**390,891**	**433,669**	**433,669**	**402,926**	**454,583**	**453,403**

FY 2025-26 Budget
General Fund - Historic Opera House

Department Overview

The Historic St. George Opera House and Social Hall are part of the Pioneer Center for the Arts Complex and are managed through the Community Arts Division. The facilities are offered to the public and non-profit groups to rent for social occasions such as weddings, receptions, performances, dances, and fundraising activities.

Department Position Overview

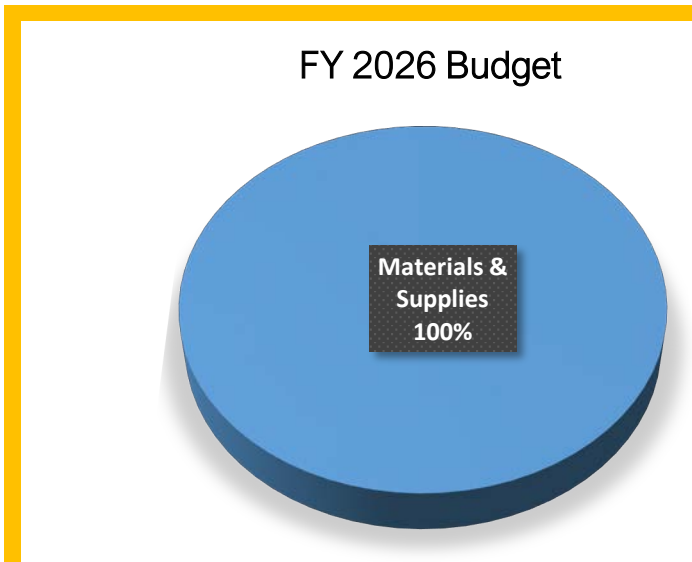
There are no full-time positions funded in this division.

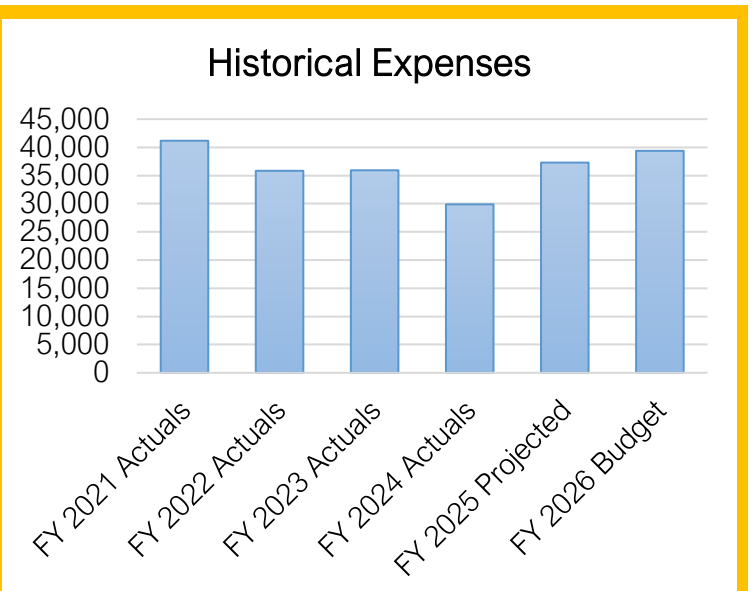
Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	0	0	0	0
Materials & Supplies	35,933	29,884	41,826	37,293	39,381	-2,445
Capital Outlays	0	0	0	0	0	0
Grand Total	**35,933**	**29,884**	**41,826**	**37,293**	**39,381**	**-2,445**





Summary of Capital Outlay

There are no capital requests for this year.

FY 2025-26 Budget
General Fund - Historic Opera House - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4564-2500 - Equip Supplies & Maintenance	0	500	500	158	500	500
10-4564-2600 - Buildings And Grounds	3,702	5,500	5,500	5,913	6,000	6,000
10-4564-2910 - Power Bills	25,432	35,000	35,000	30,424	32,000	32,000
10-4564-5100 - Insurance And Surety Bonds	751	826	826	798	881	881
Materials & Supplies Total	**29,884**	**41,826**	**41,826**	**37,293**	**39,381**	**39,381**
Grand Total	**29,884**	**41,826**	**41,826**	**37,293**	**39,381**	**39,381**

FY 2025-26 Budget
General Fund - Historic CourtHouse

Department Overview

The Pioneer Courthouse on the corner of 100 East and St. George Blvd. was built by the same craftsmen who worked on the St. George Tabernacle. Work on the Courthouse began in 1867 and completed in 1870. The original building was 36 by 40 feet and 3-stories high, and included a jail in the basement. Folklore has it that the cupola was designed to hang criminals, though no hangings ever occurred in the building. The building is currently used as a tourism information center and various civic meetings are also held in the upstairs "Courthouse Chambers."

Department Position Overview

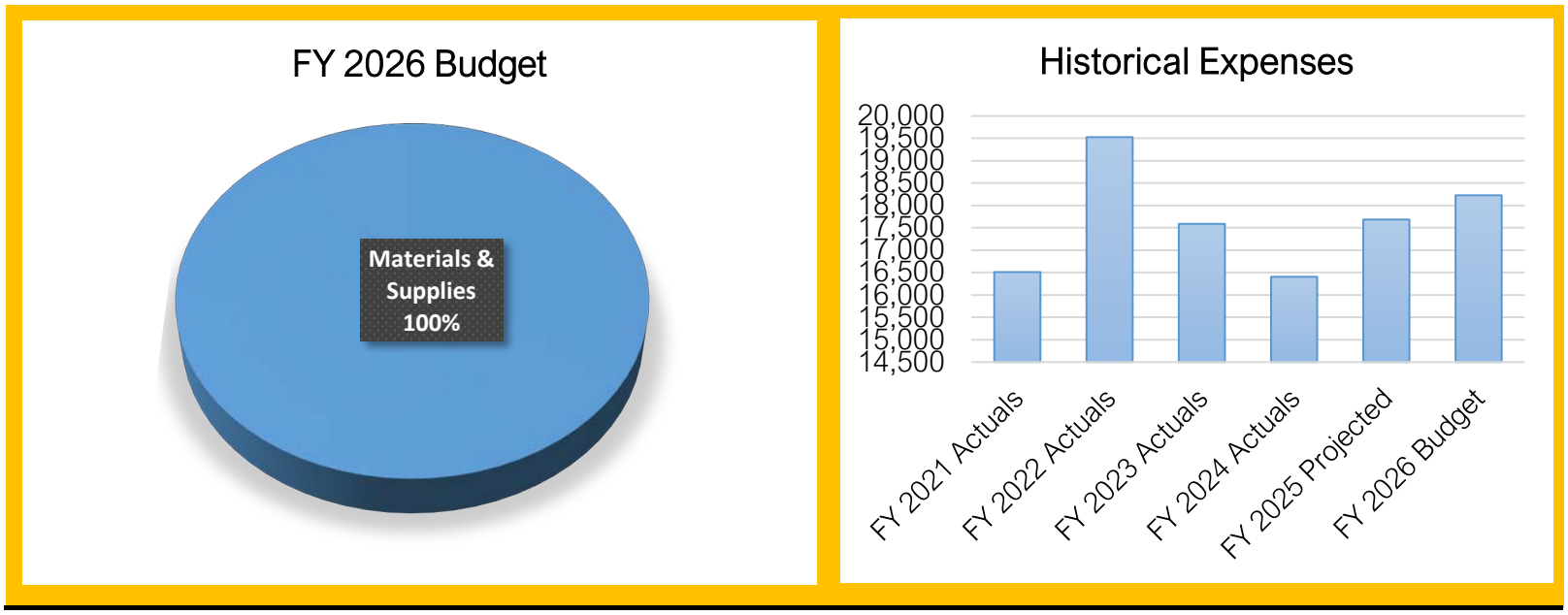
There are no full-time positions funded in this division.

Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	17,589	16,406	27,682	17,686	18,228	-9,454
Capital Outlays	0	0	0	0	0	0
Grand Total	**17,589**	**16,406**	**27,682**	**17,686**	**18,228**	**-9,454**



Summary of Capital Outlay

There are no capital requests for this year.

FY 2026-26 Budget
General Fund - Historic Courthouse - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4565-2600 - Buildings And Grounds	0	5,000	5,000	27	500	500
10-4565-2910 - Power Bills	15,786	22,000	22,000	17,000	17,000	17,000
10-4565-5100 - Insurance And Surety Bonds	620	682	682	659	728	728
Materials & Supplies Total	**16,406**	**27,682**	**27,682**	**17,686**	**18,228**	**18,228**
Grand Total	**16,406**	**27,682**	**27,682**	**17,686**	**18,228**	**18,228**

FY 2025-26 Budget
General Fund - Parks Administration

Department Overview

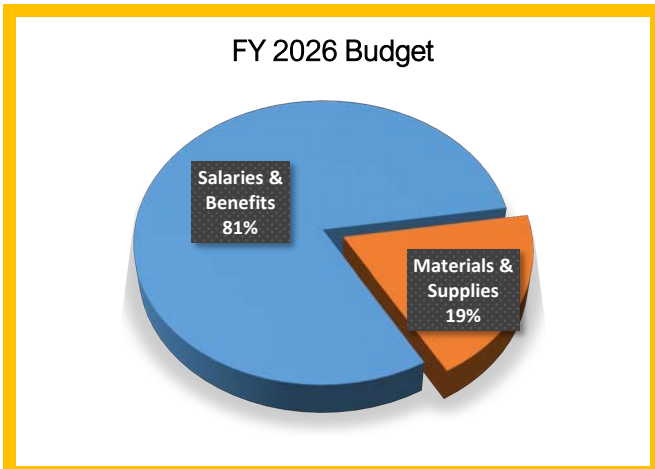
Parks & Community Services Administration is responsible for the general supervision, administrative support, long-range planning, and short-term project coordination of all the Leisure Services divisions which includes Parks, Design, Recreation, Community Arts, Cemetery, and Pools and all of their secondary divisions and programs. Leisure Services Administration is also involved in setting goals, budgets, ordinances, and policies and procedures which affect all aspects of the community's leisure service programs and facilities.

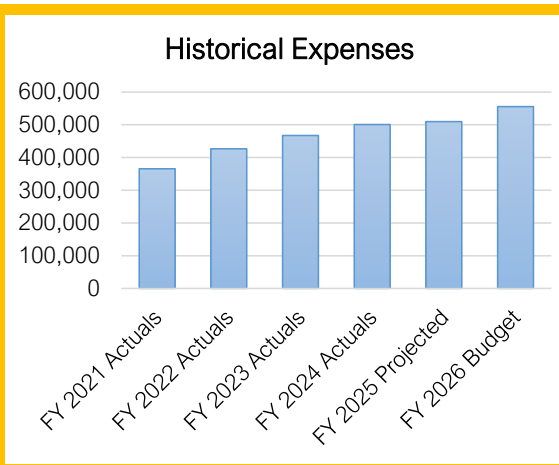
Department Position Overview

	Authorized FT	
Administrative Professional III	2022	3
Parks & Community Services Director	2023	3
Recreation Supervisor	2024	3
	2025	3
	2026	3

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	377,799	400,863	405,540	421,217	449,036	43,496
Materials & Supplies	89,543	99,930	91,781	88,589	106,578	14,797
Capital Outlays	0	0	0	0	0	0
Grand Total	**467,342**	**500,793**	**497,321**	**509,806**	**555,614**	**58,293**





Summary of Capital Outlay

There are no capital requests for this year.

FY 2025-26 Budget
General Fund - Parks & Community Services Administration - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4566-1100 - Salaries & Wages Full/Time	252,346	261,187	266,774	269,997	297,120	289,731
10-4566-1200 - Salaries & Wages Part/Time	31,191	29,700	29,700	29,700	32,000	32,000
10-4566-1300 - Fica	21,917	22,253	22,679	23,876	25,178	24,613
10-4566-1310 - Insurance Benefits	50,941	50,143	50,233	52,344	60,535	58,812
10-4566-1320 - Retirement Benefits	44,468	42,257	43,205	45,300	45,060	43,880
Salaries & Benefits Total	**400,863**	**405,540**	**412,591**	**421,217**	**459,893**	**449,036**
10-4566-2100 - Subscriptions & Memberships	480	1,610	1,610	1,384	825	825
10-4566-2300 - Travel & Training	2,432	4,000	4,000	5,500	5,500	5,500
10-4566-2400 - Office Supplies	294	1,200	1,200	510	1,200	1,200
10-4566-2410 - Credit Card Discounts	1,634	3,000	3,000	805	0	0
10-4566-2430 - Computer Software	198	0	0	0	0	0
10-4566-2500 - Equip Supplies & Maintenance	4,827	5,300	5,300	4,750	5,200	5,200
10-4566-2600 - Buildings And Grounds	2,411	3,450	3,450	2,086	3,450	3,450
10-4566-2670 - Fuel	0	300	300	0	300	300
10-4566-2680 - Fleet Maintenance	0	500	500	0	500	500
10-4566-2700 - Special Departmental Supplies	40	1,750	1,750	3,716	5,000	5,000
10-4566-2800 - Telephone	1,960	1,950	1,950	1,929	1,950	1,950
10-4566-3100 - Professional & Tech. Services	457	582	582	134	0	0
10-4566-4560 - Arts Festival	83,457	66,000	66,000	66,400	80,000	80,000
10-4566-5100 - Insurance And Surety Bonds	1,740	2,139	2,139	1,375	2,653	2,653
Materials & Supplies Total	**99,930**	**91,781**	**91,781**	**88,589**	**106,578**	**106,578**
Grand Total	**500,793**	**497,321**	**504,372**	**509,806**	**566,471**	**555,614**

FY 2025-26 Budget
General Fund - Recreation Center

Department Overview

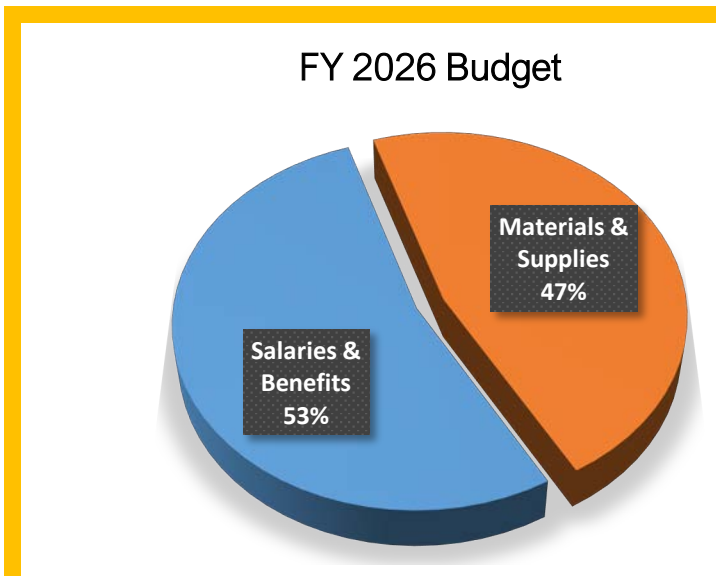
The St. George Recreation Center provides a quality recreation and fitness experience for the citizens and visitors of our community. The facility offers a variety of activities that include fitness and exercise, racquetball, basketball, volleyball, aerobics, various classes, and other opportunities in a clean, wholesome, family oriented environment, for all ages. In the FY 2025 budget the Outdoor Recreation program was shifted to the Recreation Administration division.

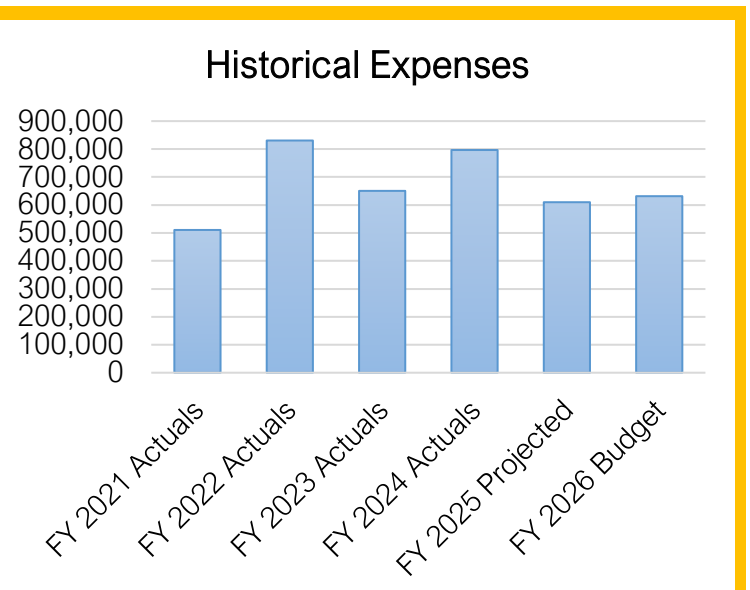
Department Position Overview

	Authorized FT	
Recreation Coordinator	2022	2
	2023	3
	2024	3
	2025	1
	2026	1

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	381,149	444,408	318,195	325,476	336,767	18,572
Materials & Supplies	235,275	274,667	294,412	284,453	294,734	322
Capital Outlays	34,072	77,603	0	0	0	0
Grand Total	**650,495**	**796,677**	**612,607**	**609,929**	**631,501**	**18,894**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**	
Spin Bike Replacement & Bike Parts	5,000	-	Funded in FY 2025
Cardio and Weight Equipment Replacement	30,000	-	
Grand Total	**35,000**	**-**	

FY 2025-26 Budget
General Fund - Recreation Center - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4567-1100 - Salaries & Wages Full/Time	178,614	69,331	69,331	72,500	78,935	78,935
10-4567-1200 - Salaries & Wages Part/Time	140,847	199,000	199,000	199,000	208,950	208,950
10-4567-1230 - Salaries & Wages Part/Time Outdoor Recrea	39,767	0	0	0	0	0
10-4567-1300 - Fica	27,266	20,528	20,528	22,526	22,024	22,024
10-4567-1310 - Insurance Benefits	29,125	17,571	17,571	16,000	15,657	15,657
10-4567-1320 - Retirement Benefits	28,788	11,765	11,765	15,450	11,201	11,201
Salaries & Benefits Total	**444,408**	**318,195**	**318,195**	**325,476**	**336,767**	**336,767**
10-4567-2200 - Ordinances & Publications	5,092	7,625	7,625	7,475	7,625	7,625
10-4567-2300 - Travel & Training	2,000	0	0	38	0	0
10-4567-2400 - Office Supplies	2,854	3,200	3,200	3,200	3,200	3,200
10-4567-2410 - Credit Card Discounts	32,876	27,500	27,500	28,523	27,500	27,500
10-4567-2430 - Computer Software	326	100	100	100	1,000	1,000
10-4567-2500 - Equip Supplies & Maintenance	4,774	8,330	8,330	8,300	12,972	12,972
10-4567-2505 - Equip Supplies & Maintenance Outdoor Recr	8,627	0	0	0	0	0
10-4567-2600 - Buildings And Grounds	5,964	8,990	8,990	8,990	8,770	8,770
10-4567-2700 - Special Departmental Supplies	17,281	17,150	17,150	17,150	17,421	17,421
10-4567-2705 - Special Departmental Supplies Outdoor Recr	2,970	0	0	0	0	0
10-4567-2800 - Telephone	1,362	890	890	946	890	890
10-4567-2910 - Power Bills	27,815	37,800	37,800	37,800	37,800	37,800
10-4567-3100 - Professional & Tech. Services	132,236	146,901	146,901	146,901	146,904	146,904
10-4567-5100 - Insurance And Surety Bonds	30,490	35,926	35,926	25,030	30,652	30,652
Materials & Supplies Total	**274,667**	**294,412**	**294,412**	**284,453**	**294,734**	**294,734**
10-4567-7300 - Improvements	18,681	0	0	0	0	0
10-4567-7400 - Equipment Purchases	58,922	0	0	0	35,000	0
Capital Outlays Total	**77,603**	**0**	**0**	**0**	**35,000**	**0**
Grand Total	**796,677**	**612,607**	**612,607**	**609,929**	**666,501**	**631,501**

FY 2025-26 Budget
General Fund - Marathon

Department Overview

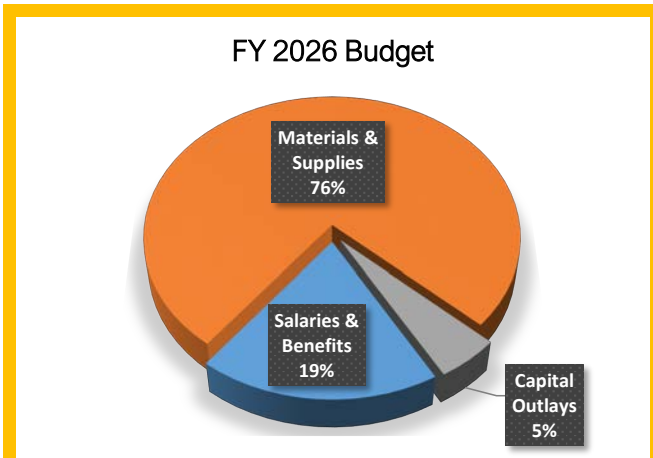
The City hosts the annual St. George Marathon administered through the Leisure Services Department. The event is held the first weekend of October and is open to a maximum of approximately 7,000 runners. The St. George Marathon is almost 50-years old and is rated as one of the most scenic and fastest marathons in the USA. It attracts participants from all over the United States and other countries and is also a Boston-marathon qualifier.

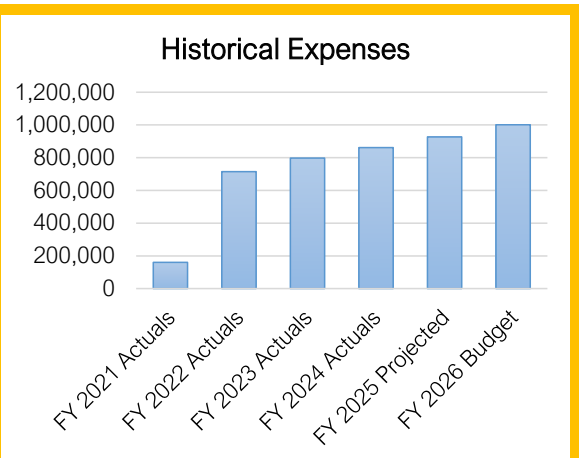
Department Position Overview

	Authorized FT	
Assistant Parks Director	2022	1
	2023	1
	2024	1
	2025	1
	2026	1

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	138,530	148,459	171,523	179,026	189,286	17,763
Materials & Supplies	617,151	699,936	739,941	747,730	761,887	21,946
Capital Outlays	41,882	13,277	0	0	50,000	50,000
Grand Total	**797,563**	**861,672**	**911,464**	**926,756**	**1,001,173**	**89,709**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**
St. George Marathon 50th Anniversary Rebrand	50,000	50,000
Grand Total	**50,000**	**50,000**

FY 2025-26 Budget
General Fund - Marathon - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4568-1100 - Salaries & Wages Full/Time	97,366	100,403	107,775	107,638	118,795	114,071
10-4568-1200 - Salaries & Wages Part/Time	7,116	25,000	25,000	25,000	25,000	25,000
10-4568-1300 - Fica	7,711	9,594	10,159	8,928	11,001	10,639
10-4568-1310 - Insurance Benefits	20,637	21,275	21,393	20,205	24,262	23,389
10-4568-1320 - Retirement Benefits	15,630	15,251	15,656	17,255	16,857	16,187
Salaries & Benefits Total	**148,459**	**171,523**	**179,983**	**179,026**	**195,915**	**189,286**
10-4568-2100 - Subscriptions & Memberships	754	2,000	2,000	1,975	2,000	2,000
10-4568-2200 - Ordinances & Publications	13,346	10,000	10,000	9,838	10,000	10,000
10-4568-2300 - Travel & Training	37,426	60,000	60,000	55,150	55,000	55,000
10-4568-2400 - Office Supplies	19,842	18,100	18,100	17,969	18,100	18,100
10-4568-2500 - Equip Supplies & Maintenance	37,357	33,000	33,000	32,573	33,000	33,000
10-4568-2600 - Buildings And Grounds	12,182	13,250	13,250	13,644	13,500	13,500
10-4568-2670 - Fuel	1,236	1,500	1,500	500	1,000	1,000
10-4568-2700 - Special Departmental Supplies	229,907	230,000	230,000	229,312	230,200	230,200
10-4568-2713 - Comestibles	31,890	26,550	26,550	26,840	26,100	26,100
10-4568-2800 - Telephone	1,613	1,509	1,509	1,466	1,509	1,509
10-4568-2900 - Rent Of Property & Equipment	186,541	199,500	199,500	219,917	212,150	212,150
10-4568-3100 - Professional & Tech. Services	78,438	85,000	85,000	82,721	94,500	94,500
10-4568-3200 - Promotional Materials	48,057	57,875	57,875	55,000	62,575	62,575
10-4568-5100 - Insurance And Surety Bonds	1,348	1,657	1,657	825	2,253	2,253
Materials & Supplies Total	**699,936**	**739,941**	**739,941**	**747,730**	**761,887**	**761,887**
10-4568-7300 - Improvements	10,824	0	0	0	50,000	50,000
10-4568-7400 - Equipment Purchases	2,453	0	0	0	0	0
Capital Outlays Total	**13,277**	**0**	**0**	**0**	**50,000**	**50,000**
Grand Total	**861,672**	**911,464**	**919,924**	**926,756**	**1,007,802**	**1,001,173**

FY 2025-26 Budget
General Fund - Community Center

Department Overview

The Community Center is jointly funded by the City and Washington County. It is available for rental by community groups and its primary tenant is the American Legion. The City has the responsibility to operate the facility.

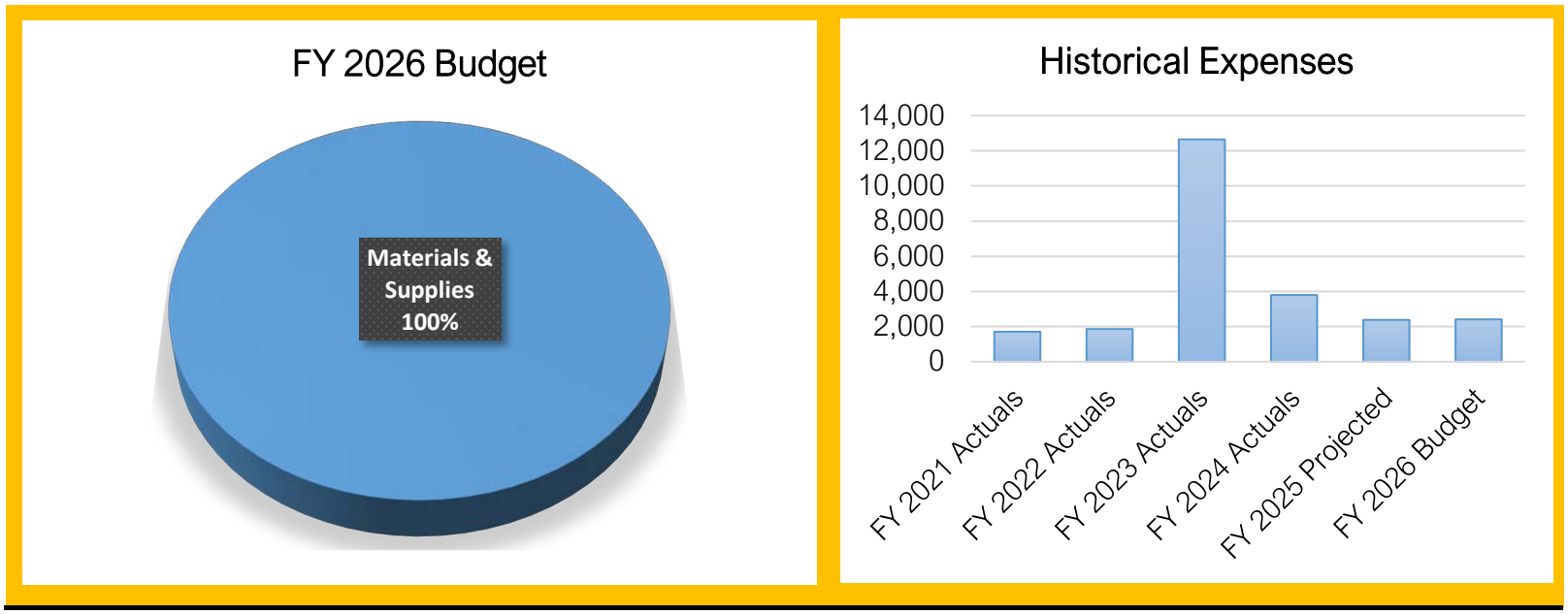
Department Position Overview

There are no full-time positions funded in this division.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	12,648	3,797	2,790	2,381	2,410	-380
Capital Outlays	0	0	0	0	0	0
Grand Total	**12,648**	**3,797**	**2,790**	**2,381**	**2,410**	**-380**



Summary of Capital Outlay

There are no capital requests for this year.

FY 2025-26 Budget
General Fund - Community Center - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4569-2500 - Equip Supplies & Maintenance	124	0	0	0	0	0
10-4569-2910 - Power Bills	3,408	2,500	2,500	2,100	2,100	2,100
10-4569-5100 - Insurance And Surety Bonds	264	290	290	281	310	310
Materials & Supplies Total	**3,797**	**2,790**	**2,790**	**2,381**	**2,410**	**2,410**
Grand Total	**3,797**	**2,790**	**2,790**	**2,381**	**2,410**	**2,410**

FY 2025-26 Budget
General Fund - Electric Theater

Department Overview

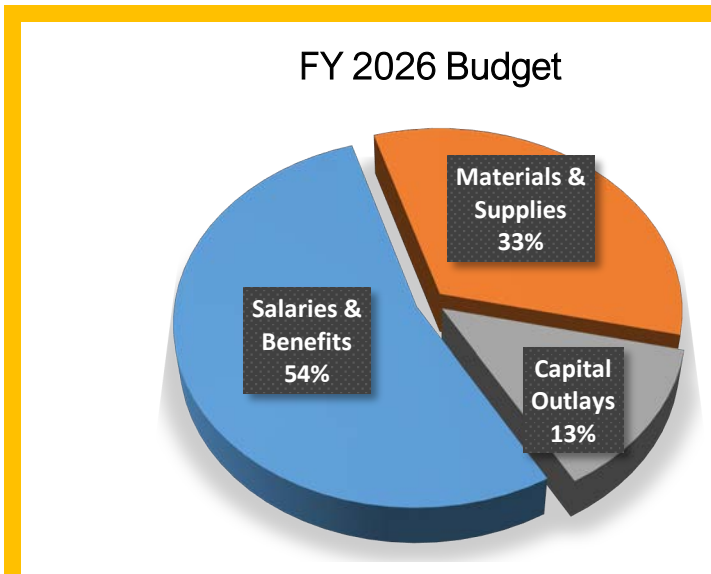
The Electric Theater was originally built in 1911. The City purchased the facility in 2013 and restored and remodeled it in 2015. The Electric Theater serves as an anchor facility within the historic downtown arts district to support artists, both performing and visual, and to facilitate a diverse program of quality art education that enriches our community.

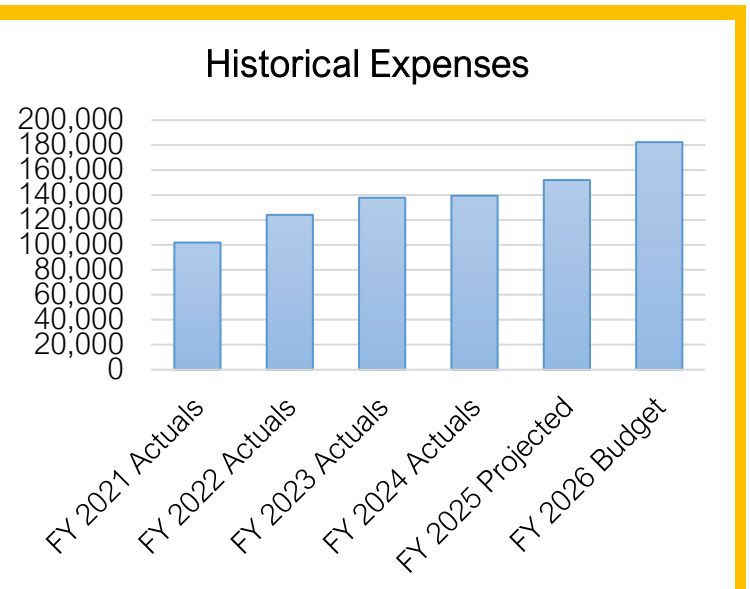
Department Position Overview

	Authorized FT	
Technical Theater Coordinator	2022	1
	2023	1
	2024	1
	2025	1
	2026	1

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	80,712	88,815	91,005	92,555	97,699	6,694
Materials & Supplies	51,878	45,883	53,558	59,433	60,772	7,214
Capital Outlays	5,231	4,705	0	0	23,881	23,881
Grand Total	**137,821**	**139,403**	**144,563**	**151,988**	**182,352**	**37,789**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**	
Electric Theater Man Lift	11,000	-	Funded in FY 2025
DCP Theater Upgrades	23,881	23,881	Funded by RAP Tax Fund
Grand Total	**34,881**	**23,881**	

FY 2025-26 Budget
General Fund - Electric Theater - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4570-1100 - Salaries & Wages Full/Time	62,358	66,795	66,795	65,404	70,194	70,194
10-4570-1300 - Fica	4,896	5,110	5,110	5,101	5,370	5,370
10-4570-1310 - Insurance Benefits	9,936	8,954	8,954	10,808	12,174	12,174
10-4570-1320 - Retirement Benefits	11,624	10,146	10,146	11,242	9,961	9,961
Salaries & Benefits Total	**88,815**	**91,005**	**91,005**	**92,555**	**97,699**	**97,699**
10-4570-2100 - Subscriptions & Memberships	150	1,120	1,120	1,082	1,125	1,125
10-4570-2200 - Ordinances & Publications	140	1,500	1,500	750	1,000	1,000
10-4570-2300 - Travel & Training	3,689	4,000	4,000	3,964	4,000	4,000
10-4570-2400 - Office Supplies	1,549	1,200	1,200	202	1,000	1,000
10-4570-2430 - Computer Software	99	0	0	0	0	0
10-4570-2500 - Equip Supplies & Maintenance	888	3,950	3,950	3,350	4,650	4,650
10-4570-2600 - Buildings And Grounds	4,784	4,200	4,200	3,776	4,200	4,200
10-4570-2700 - Special Departmental Supplies	4,662	4,000	4,000	3,705	4,000	4,000
10-4570-2800 - Telephone	1,772	1,100	1,100	2,155	1,100	1,100
10-4570-2910 - Power Bills	17,479	18,000	18,000	22,939	25,000	25,000
10-4570-3100 - Professional & Tech. Services	8,439	12,000	12,000	15,130	12,000	12,000
10-4570-5100 - Insurance And Surety Bonds	2,232	2,488	2,488	2,380	2,697	2,697
Materials & Supplies Total	**45,883**	**53,558**	**53,558**	**59,433**	**60,772**	**60,772**
10-4570-7300 - Improvements	209	0	0	0	0	0
10-4570-7400 - Equipment Purchases	4,496	0	0	0	34,881	23,881
Capital Outlays Total	**4,705**	**0**	**0**	**0**	**34,881**	**23,881**
Grand Total	**139,403**	**144,563**	**144,563**	**151,988**	**193,352**	**182,352**

FY 2025-26 Budget
General Fund - Cemetery

Department Overview

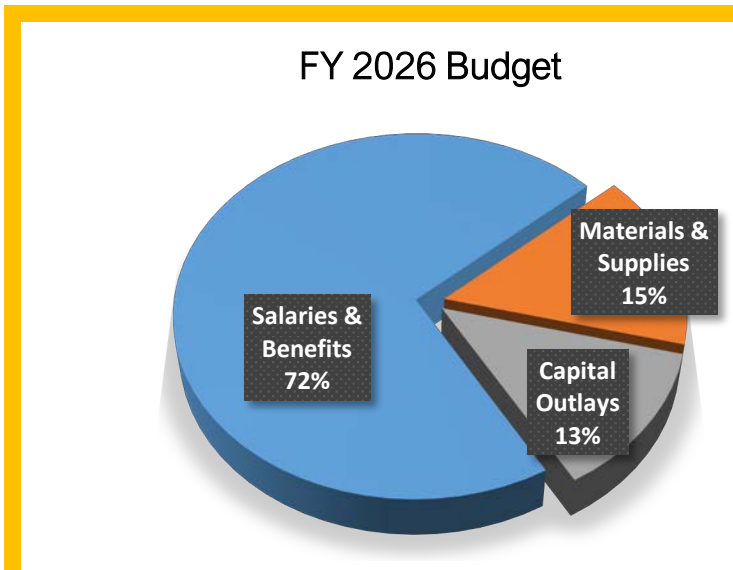
The Cemetery Division is part of the Parks & Community Services Department and managed by the Cemetery Sexton. The City operates two cemeteries - the Downtown Cemetery and the Tonaquint Cemetery. Responsibilities include sales of burial plots, grounds maintenance, grave digging, and gravesite maintenance. Personnel strive to provide compassionate, courteous, and professional service to bereaved families and to provide a well-maintained environment.

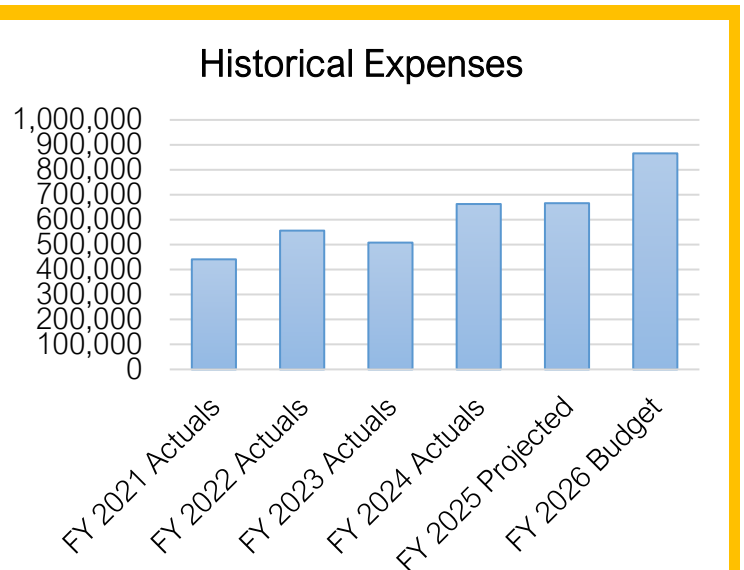
Department Position Overview

	Authorized FT	
Administrative Professional I	2022	4
Parks Recreation Manager	2023	5
Parks Maintenance Worker (2)	2024	5
Parks Crew Leader	2025	5
	2026	5

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	386,499	479,011	526,832	534,783	621,399	94,567
Materials & Supplies	100,178	110,200	124,630	131,370	134,488	9,858
Capital Outlays	21,513	73,612	0	0	110,000	110,000
Grand Total	**508,190**	**662,824**	**651,462**	**666,153**	**865,887**	**214,425**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**	
Wright 36" Stand On Mower	10,000	-	Funded in FY 2025
Grasshopper Mower	25,000	-	
JCB Backhoe	110,000	110,000	Funded by Perpetual Care Fd
Grand Total	**145,000**	**110,000**	

FY 2025-26 Budget
General Fund - Cemetery - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4590-1100 - Salaries & Wages Full/Time	260,468	280,953	280,953	284,617	309,057	309,057
10-4590-1200 - Salaries & Wages Part/Time	78,427	104,255	104,255	104,255	145,957	145,957
10-4590-1300 - Fica	25,638	29,469	29,469	27,295	34,808	34,808
10-4590-1310 - Insurance Benefits	66,711	66,780	66,780	69,485	87,330	84,825
10-4590-1320 - Retirement Benefits	47,767	45,375	45,375	49,131	46,752	46,752
Salaries & Benefits Total	**479,011**	**526,832**	**526,832**	**534,783**	**623,904**	**621,399**
10-4590-2100 - Subscriptions & Memberships	80	0	0	68	0	0
10-4590-2300 - Travel & Training	2,019	2,250	2,250	2,250	1,950	1,950
10-4590-2400 - Office Supplies	3,252	3,800	3,800	6,100	3,800	3,800
10-4590-2410 - Credit Card Discounts	7,612	7,500	7,500	7,500	7,500	7,500
10-4590-2500 - Equip Supplies & Maintenance	4,157	5,300	5,300	5,300	5,300	5,300
10-4590-2600 - Buildings And Grounds	41,110	40,500	40,500	40,500	43,500	43,500
10-4590-2640 - Fertilizer, Seed, Etc.	7,794	7,500	7,500	7,500	9,000	9,000
10-4590-2670 - Fuel	10,499	13,000	13,000	13,000	13,500	13,500
10-4590-2680 - Fleet Maintenance	10,458	15,000	15,000	19,247	15,000	15,000
10-4590-2700 - Special Departmental Supplies	0	1,000	1,000	1,000	1,000	1,000
10-4590-2800 - Telephone	2,911	3,000	3,000	3,000	3,000	3,000
10-4590-2900 - Rent Of Property & Equipment	0	1,000	1,000	1,000	1,000	1,000
10-4590-2910 - Power Bills	4,189	4,700	4,700	5,192	5,200	5,200
10-4590-3100 - Professional & Tech. Services	2,149	3,000	3,000	3,000	4,000	4,000
10-4590-4500 - Uniforms	2,241	2,700	2,700	2,700	3,100	3,100
10-4590-5100 - Insurance And Surety Bonds	11,729	14,380	14,380	13,602	17,638	17,638
10-4590-2430 - Computer Software	0	0	0	411	0	0
Materials & Supplies Total	**110,200**	**124,630**	**124,630**	**131,370**	**134,488**	**134,488**
10-4590-7300 - Improvements	8,345	0	0	0	0	0
10-4590-7400 - Equipment Purchases	65,267	0	0	0	145,000	110,000
Capital Outlays Total	**73,612**	**0**	**0**	**0**	**145,000**	**110,000**
Grand Total	**662,824**	**651,462**	**651,462**	**666,153**	**903,392**	**865,887**

FY 2025-26 Budget
General Fund - Swimming Pool

Department Overview

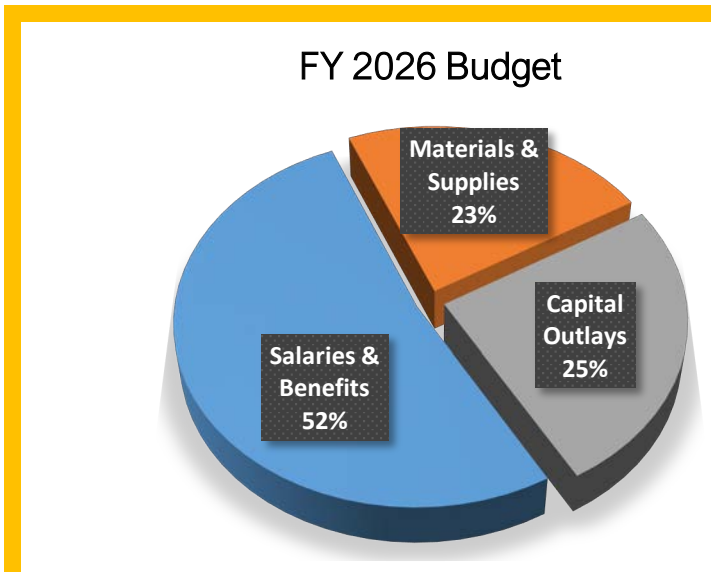
The City Swimming Pool is under the direction of the Parks & Community Services Department and is an outdoor pool and hydro tube facility which operates seasonally from Memorial Day through Labor Day each year. Facility personnel are responsible for admissions, maintenance, safety, and other daily operating activities. Facility programs include swimming lessons, party rentals, and other community events such as dive-in movies.

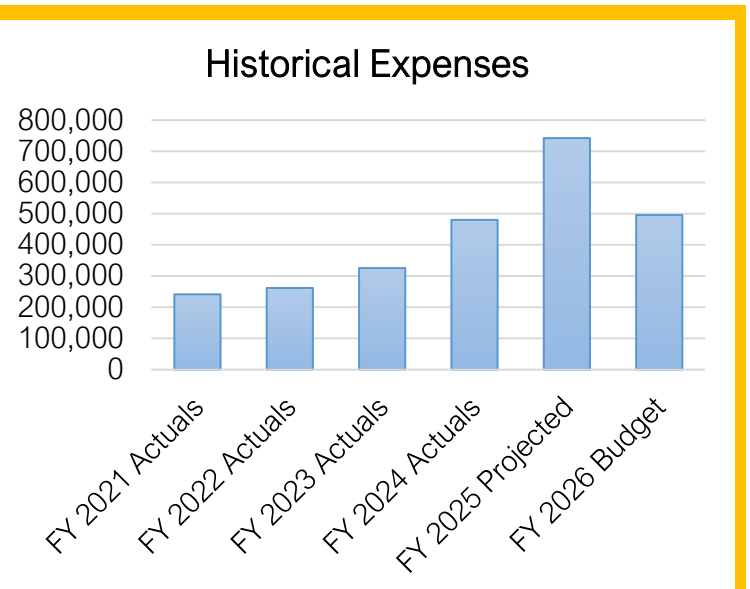
Department Position Overview

	Authorized FT	
Recreation Assistant Manager (25%)	2022	0.58
Lead Aquatics Maintenance Operator (33%)	2023	0.58
	2024	0.58
	2025	0.58
	2026	0.58

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	197,227	211,096	245,488	237,739	257,960	12,472
Materials & Supplies	102,248	88,167	108,258	107,649	112,091	3,833
Capital Outlays	26,171	180,811	270,000	397,000	125,500	-144,500
Grand Total	**325,646**	**480,074**	**623,746**	**742,388**	**495,551**	**-128,195**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted	
Purchase Replacement Pump and Motor for Hydro tube	10,000	-	
Slide Stairs Restoration @ City Pool	22,500	75,500	Funded by RAP Tax Fund
City Pool Electrical Panel replacement and controls	50,000	50,000	Funded by RAP Tax Fund
Grand Total	**82,500**	**125,500**	

FY 2025-26 Budget
General Fund - Swimming Pool - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-5600-1100 - Salaries & Wages Full/Time	37,431	40,193	40,193	39,707	42,370	42,370
10-5600-1200 - Salaries & Wages Part/Time	142,410	168,790	168,790	168,790	177,230	177,230
10-5600-1210 - Overtime Pay	185	1,000	1,000	1,000	1,000	1,000
10-5600-1300 - Fica	13,497	16,064	16,064	10,916	16,877	16,877
10-5600-1310 - Insurance Benefits	11,294	13,013	13,013	10,800	14,531	14,131
10-5600-1320 - Retirement Benefits	6,280	6,428	6,428	6,526	6,352	6,352
Salaries & Benefits Total	**211,096**	**245,488**	**245,488**	**237,739**	**258,360**	**257,960**
10-5600-2200 - Ordinances & Publications	2,122	4,590	4,590	4,590	4,875	4,875
10-5600-2400 - Office Supplies	817	1,705	1,705	1,905	1,955	1,955
10-5600-2410 - Credit Card Discounts	2,766	3,400	3,400	3,400	1,700	1,700
10-5600-2500 - Equip Supplies & Maintenance	5,063	8,300	8,300	8,300	8,300	8,300
10-5600-2600 - Buildings And Grounds	5,180	9,100	9,100	9,100	9,600	9,600
10-5600-2670 - Fuel	137	1,500	1,500	1,000	1,000	1,000
10-5600-2700 - Special Departmental Supplies	26,729	29,750	29,750	29,750	33,500	33,500
10-5600-2752 - Concessions	18,417	23,000	23,000	21,000	23,000	23,000
10-5600-2800 - Telephone	1,151	1,400	1,400	1,400	1,400	1,400
10-5600-2910 - Power Bills	23,246	22,000	22,000	23,150	22,000	22,000
10-5600-3100 - Professional & Tech. Services	1,618	2,500	2,500	2,500	2,500	2,500
10-5600-5100 - Insurance And Surety Bonds	921	1,013	1,013	1,528	1,761	1,761
10-5600-2680 - Fleet Maintenance	0	0	0	26	500	500
Materials & Supplies Total	**88,167**	**108,258**	**108,258**	**107,649**	**112,091**	**112,091**
10-5600-7300 - Improvements	180,811	270,000	397,000	397,000	72,500	125,500
10-5600-7400 - Equipment Purchases	0	0	0	0	10,000	0
Capital Outlays Total	**180,811**	**270,000**	**397,000**	**397,000**	**82,500**	**125,500**
Grand Total	**480,074**	**623,746**	**750,746**	**742,388**	**452,951**	**495,551**

FY 2025-26 Budget
General Fund - Sand Hollow Aquatic Center

Department Overview

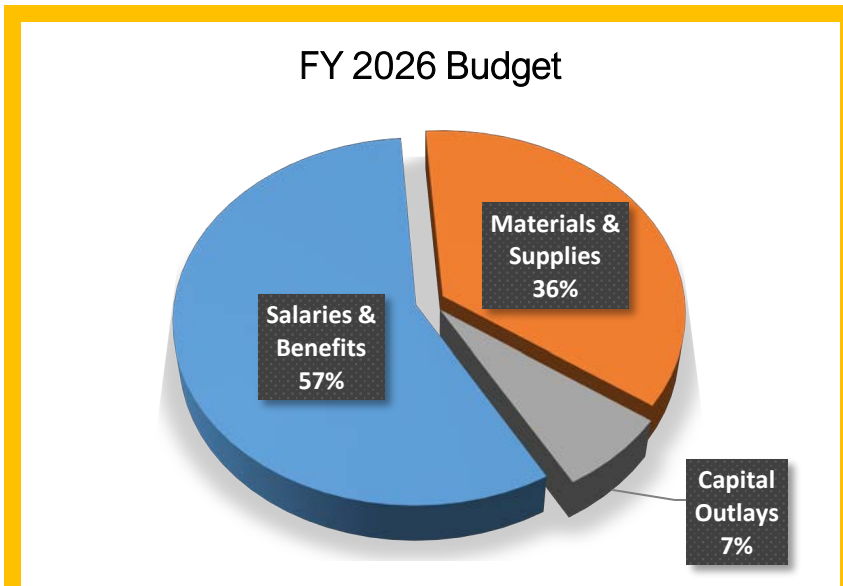
The Sand Hollow Aquatics Center (SHAC) is an indoor, state-of-the art, year-round aquatic facility which includes a 25m by 25yd competition and diving pool and a 5,800 square foot leisure pool. The leisure pool has a zero depth entry area, interactive children's water fun toys, a water walk (lily pads), and water slides. Facility personnel are responsible for admissions, maintenance, safety, and other daily operating activities. Facility programs include swimming lessons, party rentals, water aerobics, swimming competitions, and other community events such as dive-in movies.

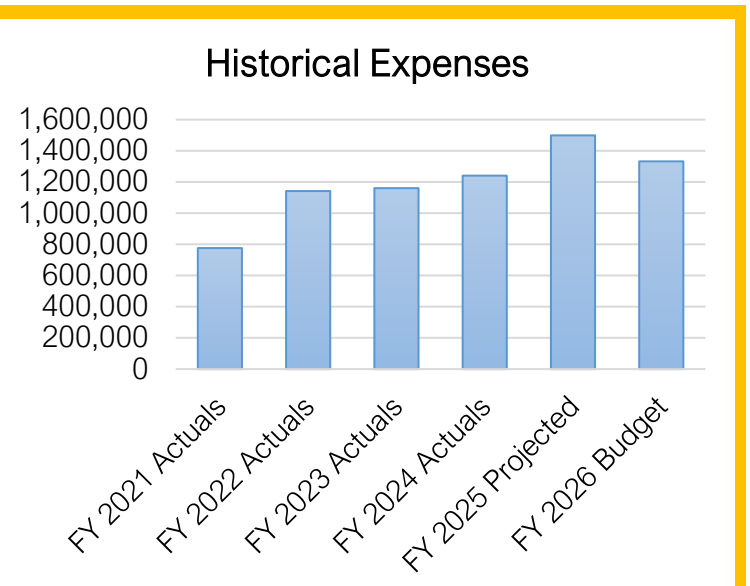
Department Position Overview

	Authorized FT	
Recreation Assistant Manager (75%)	2022	1.42
Lead Aquatics Maintenance Operator (67%)	2023	1.42
	2024	1.42
	2025	1.42
	2026	1.42

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	632,591	674,743	718,761	707,233	761,547	42,786
Materials & Supplies	396,864	431,191	466,885	460,649	478,040	11,155
Capital Outlays	131,011	134,752	0	330,900	92,700	92,700
Grand Total	**1,160,466**	**1,240,686**	**1,185,646**	**1,498,782**	**1,332,287**	**146,641**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**	
HVAC Controls for Sand Hollow Aquatic Center	20,000	-	
Sand Hollow Aquatic Center Dome Maintenance Inspection ar	25,000	25,000	
Slide Repairs	-	20,000	Funded by RAP Tax Fund
UV Light Replacement	-	47,700	Funded by RAP Tax Fund
Re-Paint Deck Walls at SHAC	45,000	-	
Grand Total	**90,000**	**92,700**	

FY 2025-26 Budget
General Fund - Sand Hollow Aquatic Center - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-5650-1100 - Salaries & Wages Full/Time	95,854	103,008	103,008	101,607	108,597	108,597
10-5650-1200 - Salaries & Wages Part/Time	489,193	515,703	515,703	515,703	547,274	547,274
10-5650-1210 - Overtime Pay	294	2,000	2,000	2,000	2,000	2,000
10-5650-1300 - Fica	44,071	47,484	47,484	42,560	50,326	50,326
10-5650-1310 - Insurance Benefits	29,415	34,264	34,264	28,754	38,258	37,251
10-5650-1320 - Retirement Benefits	15,916	16,302	16,302	16,609	16,099	16,099
Salaries & Benefits Total	**674,743**	**718,761**	**718,761**	**707,233**	**762,554**	**761,547**
10-5650-2100 - Subscriptions & Memberships	0	200	200	200	200	200
10-5650-2200 - Ordinances & Publications	3,953	6,700	6,700	6,700	6,700	6,700
10-5650-2400 - Office Supplies	4,239	4,750	4,750	4,750	4,750	4,750
10-5650-2410 - Credit Card Discounts	12,973	12,600	12,600	13,100	6,300	6,300
10-5650-2500 - Equip Supplies & Maintenance	17,861	23,225	23,225	23,225	23,225	23,225
10-5650-2600 - Buildings And Grounds	25,265	62,450	62,450	62,450	62,450	76,450
10-5650-2670 - Fuel	2,078	2,500	2,500	2,500	2,500	2,500
10-5650-2680 - Fleet Maintenance	1,997	2,500	2,500	2,500	2,500	2,500
10-5650-2700 - Special Departmental Supplies	72,803	58,611	58,611	58,611	63,200	63,200
10-5650-2752 - Concessions	38,599	41,650	41,650	41,650	39,250	39,250
10-5650-2800 - Telephone	1,708	2,500	2,500	2,500	2,000	2,000
10-5650-2910 - Power Bills	232,779	233,000	233,000	233,000	233,000	233,000
10-5650-3100 - Professional & Tech. Services	7,549	5,000	5,000	5,000	5,000	5,000
10-5650-5100 - Insurance And Surety Bonds	9,388	11,199	11,199	4,463	12,965	12,965
Materials & Supplies Total	**431,191**	**466,885**	**466,885**	**460,649**	**464,040**	**478,040**
10-5650-7300 - Improvements	134,752	0	0	0	90,000	92,700
10-5650-7400 - Equipment Purchases	0	0	330,900	330,900	0	0
Capital Outlays Total	**134,752**	**0**	**330,900**	**330,900**	**90,000**	**92,700**
Grand Total	**1,240,686**	**1,185,646**	**1,516,546**	**1,498,782**	**1,316,594**	**1,332,287**

FY 2025-26 Budget
General Fund - Debt Service & Transfers

Department Overview

The Debt Service and transfer department is used to account for expenses not associated to any individual departments. This budget includes the annual transfers to recognize unbilled utility services for all divisions in the General Fund, annual transfers to the General Capital Project Fund (GCPF), an estimate for the annual sick leave benefit program and an estimate for market & merit adjustments.

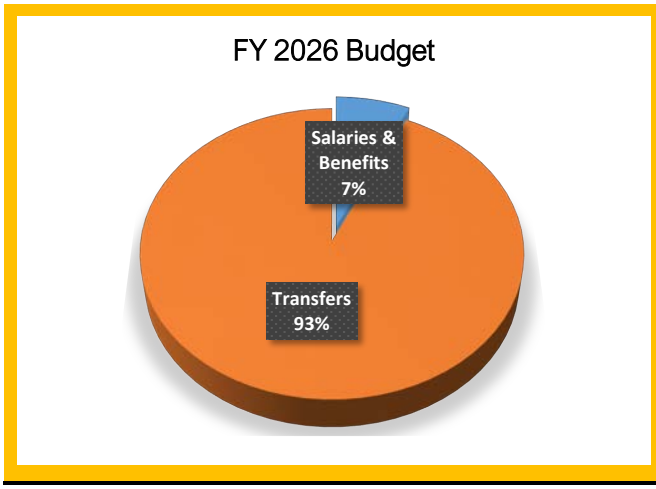
Department Position Overview

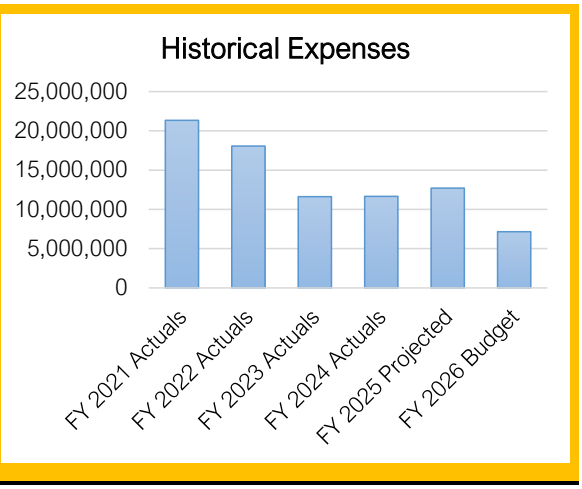
There are no positions funded in this division

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	478,903	478,903	492,878	13,975
Materials & Supplies	0	0	0	0	0	0
Transfers	11,621,937	11,660,287	3,702,070	12,229,046	6,664,657	2,962,587
Grand Total	**11,621,937**	**11,660,287**	**4,180,973**	**12,707,949**	**7,157,535**	**2,976,562**





Summary of Capital Outlay

There are no capital outlay requests this fiscal year.

FY 2025-26 Budget
General Fund - Transfers To Other Funds - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
10-4810-1100 - SALARIES & WAGES FULL/TIME	0	463,178	0	463,178	265,000	423,914
10-4810-1200 - Salaries & Wages Part/Time	0	0	273,602	0	0	0
10-4810-1300 - FICA	0	13,005	0	13,005	20,273	32,976
10-4810-1310 - INSURANCE BENEFITS	0	2,720	0	2,720	4,240	35,988
Salaries & Benefits Total	**0**	**478,903**	**273,602**	**478,903**	**289,513**	**492,878**
10-4810-9100 - Transfers To Other Funds	10,500,000	2,358,170	2,155,818	10,803,457	1,740,341	5,239,068
10-4810-9200 - Unbilled Utilities Provided To This Dept	1,160,287	1,343,900	1,343,900	1,425,589	1,343,900	1,425,589
Transfers Total	**11,660,287**	**3,702,070**	**3,499,718**	**12,229,046**	**3,084,241**	**6,664,657**
Grand Total	**11,660,287**	**4,180,973**	**3,773,320**	**12,707,949**	**3,373,754**	**7,157,535**



ALL OTHER FUNDS

St.George

FY 2025-26 Budget
All Other Funds Overview

40+ Separate Funds (Business Units)

Restricted Budgets	Pays for utilities, infrastructure and other restricted purposes	Paid by charges to customers, impact fees, grants, debt, and other restricted revenues

All Other Fund Services

- ☑ Electric Power Service
- ☑ Water and Sewer System Maintenance
- ☑ Sewer Treatment Plant
- ☑ Refuse Collection (pass through)
- ☑ Drainage system maintenance
- ☑ Suntran Bus Service
- ☑ Major Infrastructure projects:
  - Streets
  - Utility and Drainage
  - City Facility & Airport
  - Parks
- ☑ Other Restricted Purposes

Quick Facts

3 major departments / 40+ Funds

Each fund exists to serve a specific purpose and has dedicated revenues that are restricted towards paying for the costs of achieving that specific purpose.

250.5 Full-Time Employees (28% of total city workforce)

Charges for service to customers is by far the largest funding source for all other funds, paying for 46% of the combined budget.

FY 2025-26 Budget
All Other Fund Highlights - Top 3 Council Priorities

Public Safety Investments

Police & Dispatch

- ☑ Police Headquarters remodel project
- ☑ Design costs for the Animal Shelter project

Fire

- ☑ Design for new fire station in Tonnaquint

Public Infrastructure and Transportation Investments

Public Works

- ☑ Continuation of the 1450 S Extension to Crosby Way (George Washington Blvd) project
- ☑ Continuation of the SR-7 Trail project
- ☑ Gap Caynon Parkway

Airport

- ☑ Air Traffic Control Tower project
- ☑ Reconstruction of Parallel Taxiway A
- ☑ Terminal Expansion Design

Utilities

- ☑ Continuation of the Graveyard Reservoir project
- ☑ Multiple water tank replacement projects
- ☑ Multiple water and sewer line replacement projects
- ☑ Final year of the AMI metering project for water service and first year for electric service
- ☑ Continuation of the Riverside Dr. Sewer Main Replacement project
- ☑ Trailblazer Substation
- ☑ Waste Water Treatment Lab and Admin Building projects

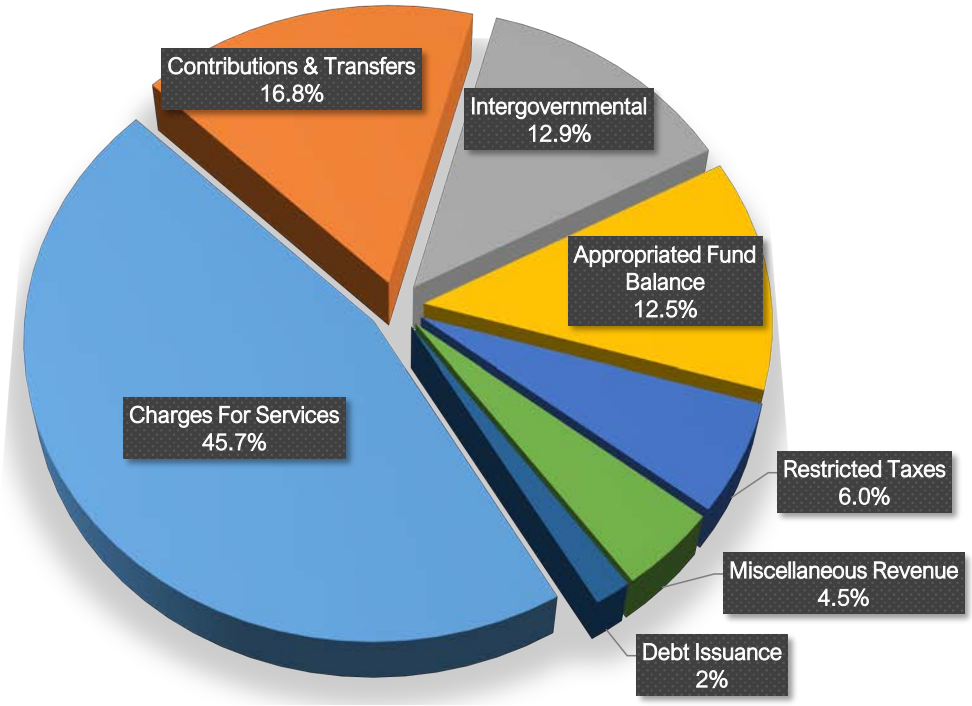
Core Municipal Service Investments

Utilities

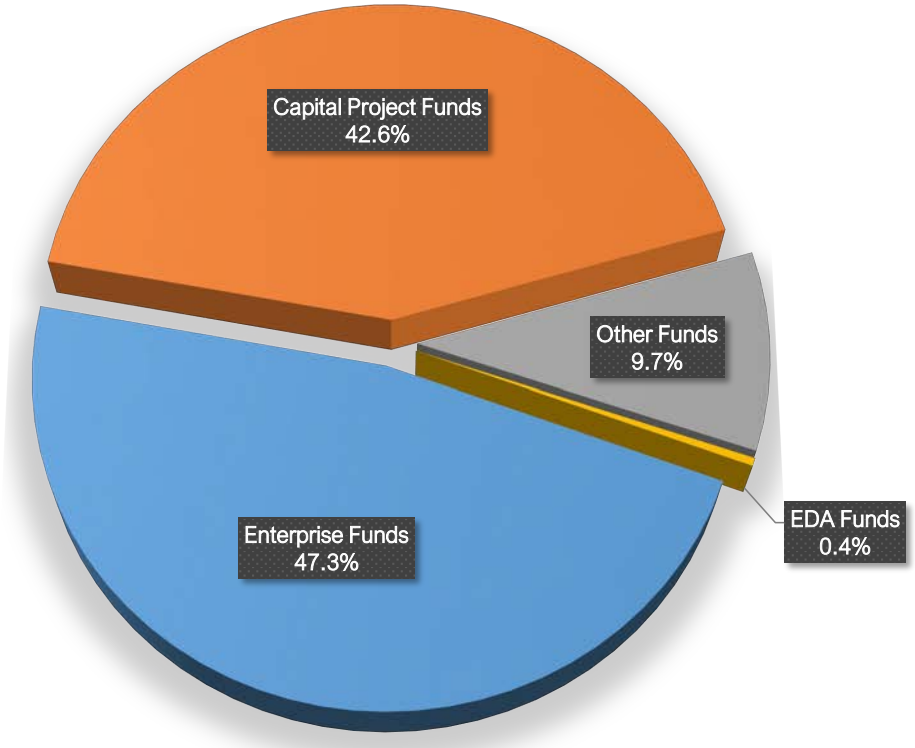
- ☑ (2) new full-time positions
- ☑ Employee compensation increases
- ☑ Sewer Combination Clearner replacement
- ☑ Vacuum Truck replacement
- ☑ (2) Crane Truck replacements
- ☑ Multiple work truck replacements

FY 2025-26 Budget
All Other Funds Overview

Revenue



Expenses



FY 2025-26 Budget
All Other Funds - Combined Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projection	FY 2026 Budget	$ Diff	% Diff
Revenue						
Charges For Services	176,767,565	171,840,017	175,259,429	184,220,314	12,380,297	7.2%
Appropriated Fund Balance	0	97,727,781	17,803,597	50,398,133	-47,329,648	-48.4%
Contributions & Transfers	48,371,662	71,965,604	49,599,173	67,605,907	-4,359,697	-6.1%
Intergovernmental	42,648,350	39,617,740	24,778,369	52,152,890	12,535,150	31.6%
Restricted Taxes	23,544,081	22,857,363	24,381,833	24,121,265	1,263,902	5.5%
Miscellaneous Revenue	20,078,388	11,247,309	21,209,512	18,090,123	6,842,814	60.8%
Debt Issuance	25,445,181	0	6,598,305	6,527,500	6,527,500	#DIV/0!
Revenue Total	**336,855,227**	**415,255,814**	**319,630,218**	**403,116,132**	**-12,139,682**	**-2.9%**
Expenses by Service						
Capital Project Funds	91,414,294	192,521,250	127,544,557	171,807,925	-20,713,325	-10.8%
EDA Funds	483,109	732,109	2,391,678	1,539,055	806,946	110.2%
Enterprise Funds	142,714,728	191,407,773	158,948,436	190,772,197	-635,576	-0.3%
Other Funds	34,480,602	30,594,682	30,745,547	38,996,955	8,402,273	27.5%
Expense Total	**269,092,733**	**415,255,814**	**319,630,218**	**403,116,132**	**-12,139,682**	**-2.9%**
Expenses by Category						
Capital (Projects & Equipment)	94,641,587	200,485,341	133,215,873	186,172,168	-14,313,173	-7.1%
Operations	113,605,004	121,683,265	122,668,675	134,814,872	13,131,607	10.8%
Transfers	54,299,910	82,252,310	51,383,272	73,013,107	-9,239,203	-11.2%
Debt Service	6,546,232	10,834,898	12,362,398	9,115,985	-1,718,913	-15.9%
Expense Total	**269,092,733**	**415,255,814**	**319,630,218**	**403,116,132**	**-12,139,682**	**-2.9%**

FY 2025-26 Budget
All Other Funds - Expense by Fund

Expense by Fund	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projection	FY 2026 Budget	$ Diff	% Diff
Enterprise Funds						
Electric Utility Fund	72,309,833	80,574,008	78,684,543	87,712,630	7,138,622	8.9%
Water Utility Fund	37,309,553	57,188,770	43,106,686	57,595,867	407,097	0.7%
Regional Wastewater Treatment Fund	12,330,473	23,849,779	12,009,401	26,120,434	2,270,655	9.5%
Refuse Collection Utility Fund (57)	8,400,681	9,037,500	8,935,151	9,476,474	438,974	4.9%
Wastewater Collection Utility Fund	3,419,157	5,486,781	3,689,925	4,813,575	-673,206	-12.3%
Drainage Utility Fund (59)	2,932,324	7,715,935	7,421,913	4,463,437	-3,252,498	-42.2%
Municipal Building Authority Fund (43)	6,012,707	7,555,000	5,100,817	589,780	-6,965,220	-92.2%
Enterprise Funds Total	**142,714,728**	**191,407,773**	**158,948,436**	**190,772,197**	**-635,576**	**-0.3%**
Capital Project Funds						
Public Works Capital Projects Fund (87)	24,991,883	65,735,300	34,576,651	50,825,300	-14,910,000	-22.7%
Regional Airport Capital Projects Fund (88)	21,894,317	17,703,932	9,246,862	34,749,868	17,045,936	96.3%
Transportation Improvement Fund (27)	16,842,426	42,280,000	16,360,543	31,210,000	-11,070,000	-26.2%
Recreation Bond Project Fund (85)	267,938	13,658,162	11,841,449	20,234,168	6,576,006	48.1%
General Capital Projects Fund (40)	10,295,133	35,487,104	39,730,132	14,630,231	-20,856,873	-58.8%
Street Impact Fund (45)	4,428,403	7,960,000	5,091,796	9,360,000	1,400,000	17.6%
Park Impact Fund (44)	5,624,572	6,401,031	6,510,238	8,386,668	1,985,637	31.0%
Police Dept Impact Fund (49)	301,592	45,100	35,979	1,410,100	1,365,000	
Fire Dept Impact Fund (48)	5,027,452	1,910,100	1,900,979	450,000	-1,460,100	-76.4%
Economic Development Projects Fund (41)	329,465	520,521	1,681,863	331,590	-188,931	-36.3%
Drainage Impact Fund (47)	1,411,115	820,000	568,065	220,000	-600,000	-73.2%
Capital Project Funds Total	**91,414,294**	**192,521,250**	**127,544,557**	**171,807,925**	**-20,713,325**	**-10.8%**
Other Funds						
Health Insurance Fund (66)	11,216,622	12,548,850	15,110,126	14,394,623	1,845,773	14.7%
Public Transit System Fund (64)	6,657,107	9,499,709	6,057,821	11,551,477	2,051,768	21.6%
Rap Tax Fund (80)	3,721,098	2,891,435	3,820,708	5,427,279	2,535,844	87.7%
Recreation Bond Debt Service Fund (28)	1,842,773	1,841,033	1,841,033	1,840,250	-783	0.0%
Transit Tax Fund (65)	500,368	594,893	575,556	1,811,296	1,216,403	204.5%
Self Insurance Fund (63)	681,993	1,237,729	1,317,800	1,372,908	135,179	10.9%
Airport PFC Charges Fund (31)	1,795,797	204,632	277,862	1,222,450	1,017,818	497.4%
2009 Airport Bond Debt Service Fund (26)	702,873	701,400	699,800	701,900	500	0.1%
Community Development Block Grant Fund (	1,421,784	635,012	609,812	311,689	-323,323	-50.9%
Perpetual Care Fund (74)	54,221	351,500	350,663	261,500	-90,000	-25.6%
Police Drug Seizures Fund (50)	27,965	45,500	46,972	50,500	5,000	11.0%
Housing Fund (69)	10,368	10,960	10,960	21,059	10,099	92.1%
Switchpoint Fund (21)	18,528	9,960	9,910	20,059	10,099	101.4%
Johnson Dino Track Preservation (77)	5,534	7,403	5,882	7,465	62	0.8%
Spec. Assessment Debt Service Fund (29)	368	1,000	663	1,000	0	0.0%
2007 Sales Tax Road Bond Fund (84)	737	1,000	1,000	1,000	0	0.0%
Museum Permanent Acquisition Fund (79)	368	5,500	387	500	-5,000	-90.9%
American Rescue Plan Grant Fund (75)	3,921,757	4,166	7,142	0	-4,166	
Dixie Center Operations Fund (30)	1,900,339	3,000	1,450	0	-3,000	
Other Funds Total	**34,480,602**	**30,594,682**	**30,745,547**	**38,996,955**	**8,402,273**	**27.5%**

FY 2025-26 Budget
All Other Funds - Expense by Fund

Expense by Fund	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Projection	FY 2026 Budget	$ Diff	% Diff
EDA Funds						
Millcreek CDA Fund (39)	20,187	176,791	168,762	875,375	698,584	395.1%
Tech Ridge CDA (33)	0	307,073	306,883	422,015	114,942	37.4%
Central Business District CDA Fund (38)	206,967	235,745	1,731,887	228,955	-6,790	-2.9%
Ft. Pierce CDA #2 Fund (37)	6,922	8,500	7,387	8,710	210	2.5%
Dixie Center EDA Fund (35)	232,060	2,000	176,372	2,000	0	0.0%
Ft. Pierce CDA #1 Fund (36)	16,972	2,000	387	2,000	0	0.0%
EDA Funds Total	**483,109**	**732,109**	**2,391,678**	**1,539,055**	**806,946**	**110.2%**
Grand Total	**269,092,733**	**415,255,814**	**319,630,218**	**403,116,132**	**-12,139,682**	**-2.9%**

FY 2025-26 Budget
All Other Funds - Combined Fund Summary - 5 Year History

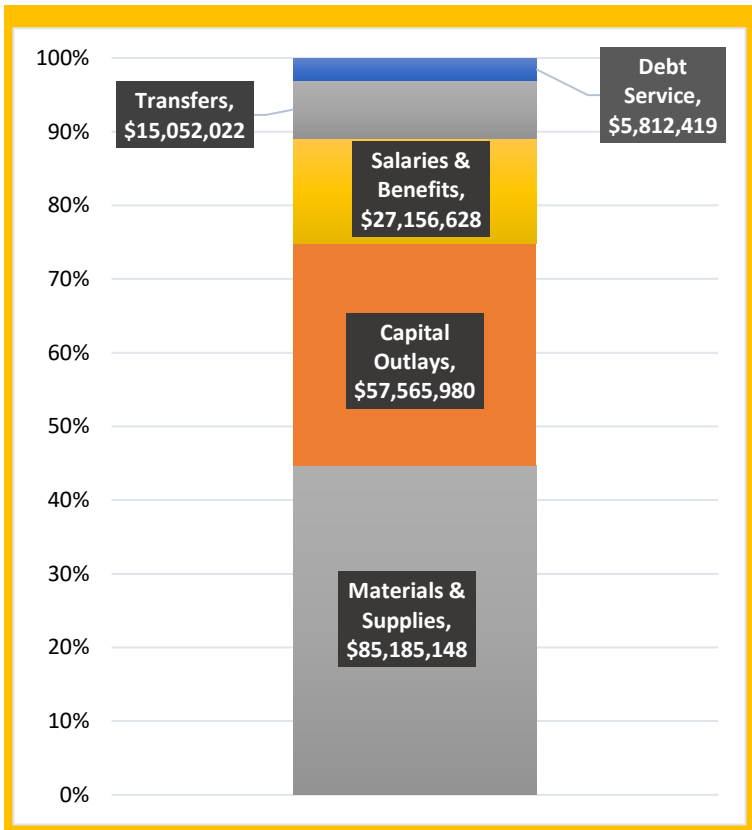
Category	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals
Revenue					
Charges For Services	130,798,067	140,426,310	149,764,542	148,518,920	176,767,565
Contributions & Transfers	20,828,368	41,901,586	40,275,866	45,071,015	48,371,662
Debt Issuance	0	0	0	0	25,445,181
Intergovernmental	19,930,358	8,847,506	11,632,019	34,548,854	42,648,350
Miscellaneous Revenue	8,559,818	9,699,857	3,308,034	22,842,099	20,078,388
Restricted Taxes	15,190,485	20,232,452	22,892,867	23,334,282	23,544,081
Taxes	677,825	1,093,224	1,258,202	0	0
Revenue Total	**195,984,920**	**222,200,935**	**229,131,529**	**274,315,171**	**336,855,227**
Expenses by Service					
Capital Project Funds	38,076,660	42,193,291	47,817,402	63,765,154	91,414,294
EDA Funds	4,944,011	2,435,919	1,792,495	494,553	483,109
Enterprise Funds	137,625,372	134,635,684	144,685,154	150,745,330	142,714,728
Other Funds	13,010,201	10,950,680	13,064,857	24,003,070	34,480,602
Expense Total	**193,656,244**	**190,215,574**	**207,359,908**	**239,008,107**	**269,092,733**
Expenses by Category					
Capital (Projects & Equipment)	70,339,135	56,265,460	62,701,131	59,029,378	94,641,587
Debt Service	9,791,501	11,191,093	10,948,270	11,716,261	6,546,232
Operations	86,664,853	91,331,475	100,503,231	120,027,196	113,605,004
Transfers	26,860,754	31,427,546	33,207,277	48,235,272	54,299,910
Expense Total	**193,656,244**	**190,215,574**	**207,359,908**	**239,008,107**	**269,092,733**

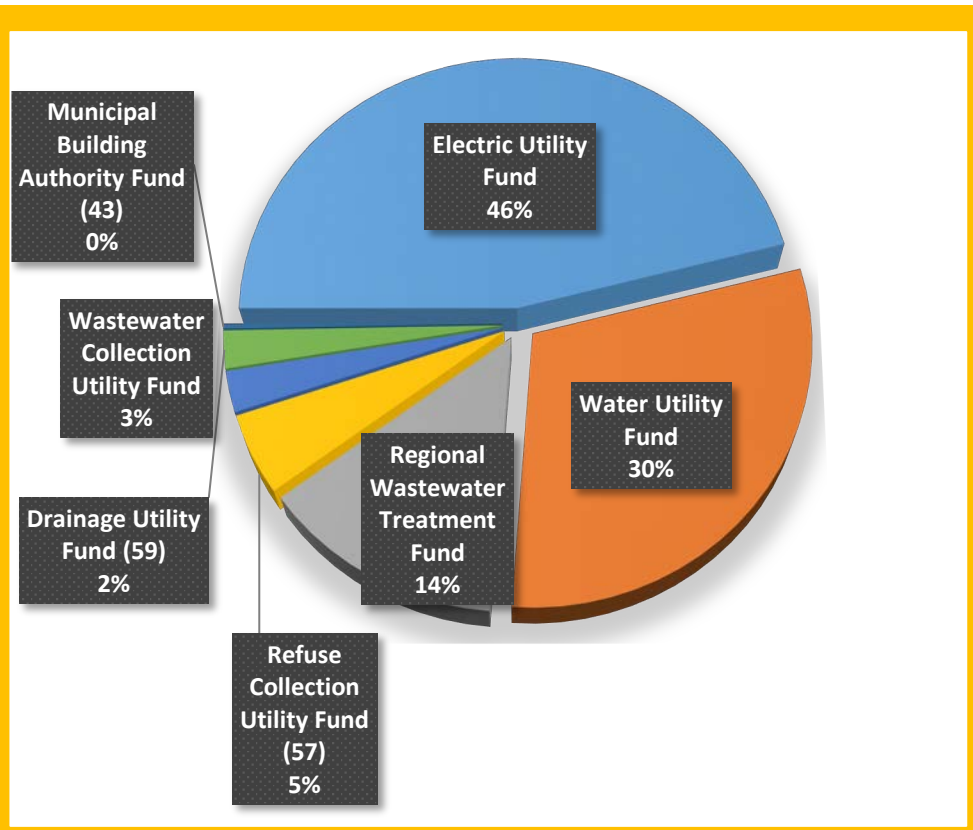
FY 2025-26 Budget
Enterprise Funds

Service Area Overview

Enterprise Funds are used to account for activities that operate similar to a private business (business-type activities) and charge a fee to the users that pays for the service provided. The City's Enterprise Funds are comprised of departments which allow St. George the bare necessities of living and working in this great city. The goal of these Enterprise Funds are to provide quality services to our citizen in a timely, reliable, and affordable manner by maintaining equipment, employing professionals, and managing resources prudently.

Departments	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
Water Utility Fund	37,309,553	57,188,770	57,188,770	57,595,867	407,097	0.7%	71.40
Wastewater Collection Utility Fund	3,419,157	5,486,781	5,598,135	4,813,575	-673,206	-12.3%	22.00
Regional Wastewater Treatment Fund	12,330,473	23,849,779	23,849,779	26,120,434	2,270,655	9.5%	28.00
Electric Utility Fund	72,309,833	80,574,008	83,462,860	87,712,630	7,138,622	8.9%	89.60
Refuse Collection Utility Fund (57)	8,400,681	9,037,500	9,037,500	9,476,474	438,974	4.9%	-
Municipal Building Authority Fund (43)	6,012,707	7,555,000	7,555,000	589,780	-6,965,220	-92.2%	-
Drainage Utility Fund (59)	2,932,324	7,715,935	8,073,697	4,463,437	-3,252,498	-42.2%	-
Grand Total	**142,714,728**	**191,407,773**	**194,765,741**	**190,772,197**	**-635,576**	**-0.3%**	**211.00**





FY 2025-26 Budget
Enterprise Funds - Water Department

Department Overview

Our mission is to effectively and efficiently manage and optimize the complete water cycle for the City of St. George. This cycle begins with the source of both drinking and irrigation water, treatment of water to meet regulations, distribution and conservation of the water, collection of the wastewater and treatment so the water can be reused and returned to the beginning of the cycle or to the environment. Our greatest concerns are providing water of high enough quality and quantity to enhance the health, environment, and enjoyment of the community.

Department's Responsibilities

1. Produce and distribute high quality safe drinking water.
2. Effectively and efficiently collect and convey wastewater.
3. Treat wastewater so that it is safe to the environment.
4. Provide irrigation water to customers and city facilities.
5. Develop plans to expand and improve infrastructure.
6. Educate and encourage customers to conserve water.

Council Goals We Achieve

☑ Be Great at the Basics	☑ Deliver Exceptional Experiences	☐ Support & Sustain a Strong Economy
☐ Encourage Community & Connection	☐ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

Provide safe, reliable drinking water, wastewater collections, and wastewater treatment to our customers by effectively and efficiently operating and maintaining our water and sewer infrastructure.	Expand the secondary irrigation and reuse infrastructure, including the reuse source production.	Provide a safe working environment for our field operators by ensuring compliance with all safety procedures and regulations.

FY 2025-26 Budget
Enterprise Funds - Water Department

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Water Distribution Infrastructure Condition	3.01 breaks per 100 miles	2.97 breaks / 100 miles of pipe	< 5 breaks per 100 miles
Wastewater Collections Maintenance Benchmark	161 miles sewer cleaned	150 miles sewer cleaned	200 miles sewer cleaned
Full Time Employee Benchmark- MGD of wastewater processed per employee	0.46	0.52	0.50

Top Three Accomplishments During FY 2025

Completion of the St. George Regional Water Reclamation Facility construction, expanding the treatment capacity from 17 million gallons per day to 25 million gallons per day.

Construction of the Hidden Valley Irrigation Tank Replacement Project.

Installation of 15,000 AMI metering endpoints.

Related Budgets

Water Utility Fund (51 & 81)

Wastewater Collection Fund (52 & 82)

Regional Wastewater Treatment Plant Fund (62 & 86)

FY 2025-26 Budget
Enterprise Funds - Water Utility Fund

Department Overview

The Water Utility Fund is to assure an adequate supply of potable water for the citizens of St. George. The fund is responsible for the maintenance of culinary water distribution lines, storage tanks, and secondary water (irrigation) systems. The Department's focus is on Water Rights, Water Quality, Asset Management, System Mapping, and Water Modeling. The Water Utility Fund currently services approximately 32,000 residential and non-residential customers.

Department Position Overview

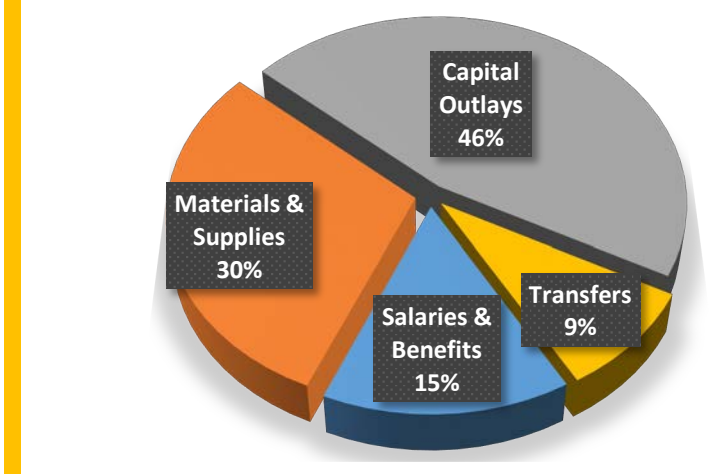
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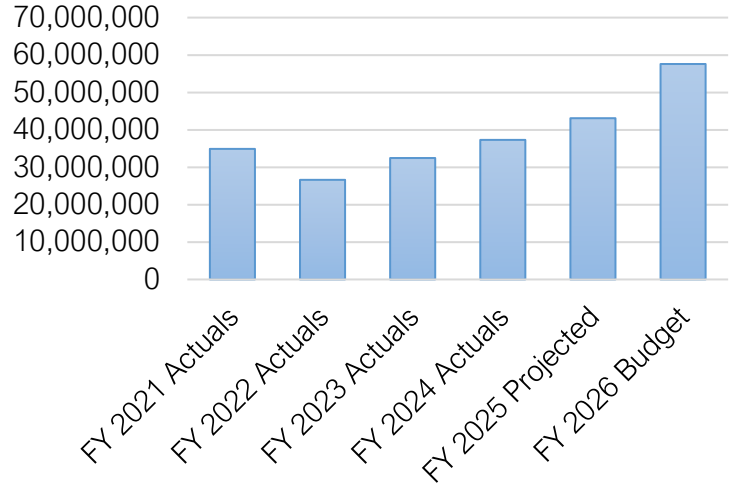
Admin. Prof III (2)
Back Flow Clerk II
Energy & Water Customer Service Manager (40%)
Engineer III - Water Services (4)
Ferc Regulatory Compliance Coordinator
Gis Analyst I - Water Services (2)
Gis Analyst II - Water
Irrigation Manager
Scada Computer Network Technician (2)
Scada Field Technician (2)
Scada Operator II - Water
Scada Specialist
Water Engineering Inspector (3)
Water Manager
Water Safety Officer
Water Services Asst. Director
Water Services Inv. Specialist
Water Services Operator II (9)
Water Services Operator Iii (4)
Water Services Operator Iv (15)
Water Services Operator Iv - Irrigation (5)
Water Services Superintendent
Water Services Supervisor (8)
Water Services Treatment Chief Operator
Water Source & Treatment Plant Op Iv (3)

2022	63.5
2023	65.4
2024	65.4
2025	70.4
2026	71.4

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	5,709,116	6,673,233	7,849,033	7,264,347	8,522,805	673,772
Materials & Supplies	12,314,513	12,691,481	13,195,214	16,315,935	17,252,200	4,056,986
Capital Outlays	7,040,290	10,417,092	31,098,450	14,539,066	26,634,000	-4,464,450
Debt Service	1,590,714	20,780	0	0	0	0
Transfers	5,808,098	7,506,968	5,046,073	4,987,338	5,186,862	140,789
Grand Total	**32,462,731**	**37,309,553**	**57,188,770**	**43,106,686**	**57,595,867**	**407,097**





FY 2025-26 Budget
Enterprise Funds - Water Utility Fund

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted	Division
Gunlock Wells	800,000	800,000	Source of Supply
Millcreek Wells	505,000	505,000	Source of Supply
The Ledges Wells	165,000	165,000	Source of Supply
GMC 1500 Replacement #4212	75,000	75,000	Source of Supply
Snow Canyon Wells	50,000	50,000	Source of Supply
Sewer Combination Cleaner Replacement #4246	50,000	50,000	Irrigation
(I4)Graveyard Reservoir	9,000,000	9,000,000	Irrigation
Skid Steer loader Replacement #4142	150,000	150,000	Irrigation
(SC25)SGWRF Reuse Facility to Reuse Storage Pond.	10,000	10,000	Irrigation
(SC26) 24-inch Pipe from Future Reuse pond to Reuse Transmission	30,000	30,000	Irrigation
(SC30) 18-inch Desert Canyons Transmission Line	243,000	243,000	Irrigation
(SC41) 24-inch Desert Canyons Tank Feed Line	600,000	600,000	Irrigation
(SP10) SGWRF Reuse Pond Pump Station	50,000	50,000	Irrigation
(SP7) Commerce Drive Settling Pond Desert Canyons Pump Station	100,000	100,000	Irrigation
(SS2) 2.6 MG Commerce Drive Settling Pond	75,000	75,000	Irrigation
(SS4) 1.5 MG Stone cliff Storage Tank	1,500,000	1,500,000	Irrigation
(SS6) Reuse Facility Storage Pond	150,000	150,000	Irrigation
12" Irrigation Line Realignment Desert Color PKWY & S.PKWY Exit	240,000	240,000	Irrigation
East City Springs Pump Station	50,000	50,000	Irrigation
Entrada Pump Station	10,000	10,000	Irrigation
George Washington BLVD Phase II	150,000	150,000	Irrigation
Graveyard Pump Station	10,000	10,000	Irrigation
Moore's Well	15,000	15,000	Irrigation
New Meter Pits	30,000	30,000	Irrigation
Reduced Pressure Zone Assemblies	20,000	20,000	Irrigation
Sandberg Pump Station	30,000	30,000	Irrigation
Sun River Golf Service line upgrade, and meter replacement	50,000	50,000	Irrigation
Sunbrook Pump Station	10,000	10,000	Irrigation
Air Monitors	30,000	30,000	Transmission & Distribution
AMI metering	1,000,000	1,000,000	Transmission & Distribution
C11 Riverside to Hilton Dr. Transmission Line	2,147,000	2,147,000	Transmission & Distribution
C28 Southern Parkway Loop	500,000	500,000	Transmission & Distribution
Cathodic Pipeline Protection	10,000	10,000	Transmission & Distribution
Crane Truck Replacement #1004	250,000	250,000	Transmission & Distribution
Excavator Replacement # 3078	260,000	260,000	Transmission & Distribution
Industrial Tank	2,500,000	2,500,000	Transmission & Distribution
Meter / Endpoint / Register	150,000	150,000	Transmission & Distribution
Pressure Reducing Station Rebuild	50,000	50,000	Transmission & Distribution
Regional Pipeline Payment	722,000	722,000	Transmission & Distribution
Replace Chlorinator Units	15,000	15,000	Transmission & Distribution
S3 Northern Gap Tank	250,000	250,000	Transmission & Distribution
S4 Country Club Tank Replacement	3,000,000	3,000,000	Transmission & Distribution
S5 Airport Redevelopment (Tech Ridge) Tank	50,000	50,000	Transmission & Distribution
Scada System	10,000	10,000	Transmission & Distribution
Skid steer	90,000	90,000	Transmission & Distribution
Skyline Pump Station	50,000	50,000	Transmission & Distribution
Snow Canyon 16" Water Line Replacement	500,000	500,000	Transmission & Distribution
Spare Pumps & Motors	15,000	15,000	Transmission & Distribution
Stone Cliff Lower Pump Station	250,000	250,000	Transmission & Distribution
Utility Line Locate Machine	20,000	20,000	Transmission & Distribution
Vacuum Truck Replacement #3152	370,000	370,000	Transmission & Distribution

FY 2025-26 Budget
Enterprise Funds - Water Utility Fund

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted	Division
Waterline replacement - City Center	50,000	50,000	Transmission & Distribution
GPS Tablet	3,500	-	Transmission & Distribution
Building Renovation	125,000	125,000	Shop & Maintenance
Chip Seal - Yard	5,000	5,000	Shop & Maintenance
Water Services Engineer/Project Manager Vehicle	47,000	47,000	Administration
Grand Total	**26,637,500**	**26,634,000**	

FY 2025-26 Budget
Water Utility Fund - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
51-7001 - Tap Water Revenues	30,094,930	30,160,000	30,160,000	32,500,000	33,000,000	33,000,000
51-7110 - Penalties	124,310	140,000	140,000	137,400	140,000	140,000
51-7130 - Connection Fees	57,098	60,000	60,000	57,400	60,000	60,000
51-7190 - Santa Clara - Snow Canyon Line	237,069	300,000	300,000	303,000	310,000	310,000
51-7200 - Ivins - Snow Canyon Line	829,309	900,000	900,000	830,000	855,000	855,000
51-7210 - Wcwcd Kayenta Connection	91,586	85,000	85,000	95,000	100,000	100,000
51-7570 - Service Account - Labor	545,383	575,000	575,000	600,000	600,000	600,000
81-7131 - Water Impact Fees	3,044,211	2,900,000	2,900,000	2,228,600	3,000,000	3,000,000
Charges For Services Total	**35,023,897**	**35,120,000**	**35,120,000**	**36,751,400**	**38,065,000**	**38,065,000**
Contributions & Transfers						
51-7003 - Unbilled Water Provided To Other City Facilities	1,132,508	1,320,000	1,320,000	1,384,807	1,320,000	1,384,807
51-8200 - Transfers From Other Funds	345,499	0	0	0	0	0
51-8210 - Unbilled Utilities Provided To This Dept	1,099,460	1,382,800	1,382,800	1,259,258	1,382,800	1,259,258
Contributions & Transfers Total	**2,577,467**	**2,702,800**	**2,702,800**	**2,644,065**	**2,702,800**	**2,644,065**
Intergovernmental						
51-3100 - Federal Grants	0	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
51-3400 - State Grants	0	7,500,000	7,500,000	1,100,000	7,500,000	7,500,000
Intergovernmental Total	**0**	**9,000,000**	**9,000,000**	**2,600,000**	**9,000,000**	**9,000,000**
Miscellaneous Revenue						
51-6100 - Interest Earnings	1,439,687	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
51-6400 - Sale Of Property	103,938	20,000	20,000	45,000	45,000	45,000
51-6900 - Miscellaneous Sundry Revenues	16,064	15,000	15,000	20,405	18,000	18,000
51-7630 - Property Sales	0	2,500	2,500	0	0	0
51-8100 - Contributions From Others	25,066	0	0	0	240,000	240,000
51-8400 - Insurance Claim Proceeds	11,689	0	0	8,408	0	0
81-6100 - Interest Earnings	0	0	0	32,000	16,700	16,700
51-7120 - Excess Surcharge Admin Revenue	40,566	75,000	75,000	130,000	130,000	130,000
Miscellaneous Revenue Total	**1,637,008**	**1,512,500**	**1,512,500**	**1,635,813**	**1,849,700**	**1,849,700**
Appropriated Fund Balance						
51-8800 - Appropriated Fund Balance	0	8,853,470	8,853,470	-524,592	0	6,037,102
Appropriated Fund Balance Total	**0**	**8,853,470**	**8,853,470**	**-524,592**	**0**	**6,037,102**
Revenue Total	**39,238,372**	**57,188,770**	**57,188,770**	**43,106,686**	**51,617,500**	**57,595,867**
Expense						
Salaries & Benefits						
51-1100 - Salaries & Wages Full/Time	4,626,551	5,382,461	5,382,461	4,985,254	5,912,523	5,838,076
51-1210 - Overtime Pay	92,610	119,000	119,000	115,000	119,000	119,000
51-1300 - Fica	348,895	420,861	420,861	376,054	461,417	455,722
51-1310 - Insurance Benefits	887,383	1,053,347	1,053,347	926,080	1,258,979	1,222,962
51-1320 - Retirement Benefits	717,793	873,364	873,364	861,959	897,609	887,045
Salaries & Benefits Total	**6,673,233**	**7,849,033**	**7,849,033**	**7,264,347**	**8,649,528**	**8,522,805**
Materials & Supplies						
51-2100 - Subscriptions & Memberships	5,581	19,250	19,250	56,746	52,250	52,250
51-2200 - Ordinances & Publications	0	2,500	2,500	500	1,500	1,500
51-2300 - Travel & Training	53,022	70,200	70,200	48,685	87,490	87,490
51-2351 - Training	1,080	0	0	0	0	0
51-2400 - Office Supplies	23,789	45,500	45,500	36,831	30,500	30,500
51-2410 - Credit Card Discounts	234,147	0	0	215,663	225,000	225,000
51-2430 - Computer Software	97,485	45,485	45,485	17,321	60,225	60,225

FY 2025-26 Budget
Water Utility Fund - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
51-2500 - Equip Supplies & Maintenance	189,426	167,000	167,000	165,317	167,000	167,000
51-2600 - Buildings And Grounds	17,645	43,500	43,500	34,500	28,500	28,500
51-2670 - Fuel	166,099	183,000	183,000	138,645	184,000	184,000
51-2680 - Fleet Maintenance	129,246	141,500	141,500	156,801	161,500	161,500
51-2700 - Special Departmental Supplies	114,402	133,000	133,000	96,337	130,000	130,000
51-2800 - Telephone	28,645	34,000	34,000	30,652	35,000	35,000
51-2805 - AMI METERING CELLULAR SERVICES	53,459	80,000	80,000	91,019	120,000	120,000
51-2900 - Rent Of Property & Equipment	38,728	37,000	37,000	30,062	37,000	37,000
51-2910 - Power Bills	138,338	170,000	170,000	174,783	185,000	185,000
51-3100 - Professional & Tech. Services	54,166	112,700	112,700	177,237	119,000	119,000
51-3120 - Lab Services	25,753	40,000	40,000	31,818	40,000	40,000
51-3121 - Irrigation	0	134,000	134,000	158,203	262,500	262,500
51-3390 - Conservation Program	0	60,000	60,000	10,000	60,000	60,000
51-4500 - Uniforms	20,066	29,500	29,500	23,104	32,000	32,000
51-4840 - Tools And Accessories	36,013	33,000	33,000	31,000	33,000	33,000
51-4880 - Gunlock Well Expense	169	7,500	7,500	504	7,500	7,500
51-4900 - City Creek Expense	2,364	5,000	5,000	0	5,000	5,000
51-4910 - Quail Creek Water Purchases	9,694,875	9,660,000	9,660,000	12,650,000	13,000,000	13,000,000
51-4920 - Distrubution Repair Materials	919,459	1,000,000	1,000,000	1,043,426	1,200,000	1,200,000
51-4925 - Gunlock Wtp O & M	106,073	138,000	138,000	138,000	148,000	148,000
51-4930 - Mill Creek Expense	0	5,000	5,000	0	5,000	5,000
51-4950 - The Ledges Wells O & M	1,241	5,000	5,000	18,473	5,000	5,000
51-4960 - Irrigation O & M	0	0	0	69	0	0
51-4965 - Pump Station O & M	45,057	55,000	55,000	35,000	55,000	55,000
51-4980 - General Reservoir/Well Exp.	9,617	15,000	15,000	5,376	15,000	15,000
51-4981 - Storage Tank Maintenance	14,886	32,500	32,500	21,774	44,500	44,500
51-4990 - Snow Canyon Maintenance	1,814	5,000	5,000	0	5,000	5,000
51-5010 - Water Rights Purchases	0	30,000	30,000	25,000	30,000	30,000
51-5100 - Insurance And Surety Bonds	112,735	132,539	132,539	121,349	143,695	143,695
51-5200 - Claims Paid	0	2,500	2,500	0	0	0
51-5600 - Bad Debt Expense	74,527	75,000	75,000	85,000	90,000	90,000
51-6100 - Sundry Charges	2,022	1,500	1,500	2,200	2,500	2,500
51-6250 - Water Shares Assessments	279,546	444,540	444,540	444,540	444,540	444,540
Materials & Supplies Total	**12,691,481**	**13,195,214**	**13,195,214**	**16,315,935**	**17,252,200**	**17,252,200**
Capital Outlays						
51-7256 - Commerce Dr Pond & Pump Station (Ss2) (Sp7)	0	150,000	150,000	150,000	175,000	175,000
51-7257 - Stone Cliff Storage Tank 1.5 Mg (Ss4)	50,300	1,800,000	1,800,000	300,000	1,500,000	1,500,000
51-7258 - Desert Canyon Trans Line &Tank (Sc39) (Sc41) (Ss5)	0	850,000	850,000	850,000	600,000	600,000
51-7261 - Dist Lines Little Valley (Sc17) (Sc18) (Sc20)	0	364,000	364,000	364,000	0	0
51-7262 - Graveyard Wash Reservoir (I4)	345,499	9,000,000	9,000,000	100,000	9,000,000	9,000,000
51-7263 - Desert Canyon Transmission Line 18-In (Sc30)	0	0	0	0	243,000	243,000
51-7264 - DESERT CANYON TRANSMISSION LINE WEST 18-IN (S	345,060	250,000	250,000	250,000	0	0
51-7265 - (SC3) Ledges 12-inch Distribution (Upsize)	0	287,500	287,500	0	0	0
51-7267 - (SC31) 12" Desert Canyons Transmission Line	102,294	0	0	0	0	0
51-7269 - Snow Canyon 16" Water line Replacement	0	175,000	175,000	0	500,000	500,000
51-7294 - Ami Metering System	1,041,409	2,650,000	2,650,000	5,500,000	1,000,000	1,000,000
51-7297 - Tech Ridge Pump Station (P3)	74,238	0	0	0	0	0
51-7298 - County Club Tank Replacement (S4)	750	2,041,000	2,041,000	200,000	3,000,000	3,000,000
51-7300 - Improvements	680,663	1,707,000	1,707,000	441,000	1,055,000	1,055,000
51-7400 - Equipment Purchases	675,049	319,000	319,000	384,000	1,070,500	1,067,000
51-7414 - Snow Canyon Wells	36,478	250,000	250,000	250,000	50,000	50,000
51-7415 - Gunlock Wells	61,267	700,000	700,000	200,000	800,000	800,000
51-7416 - Millcreek Wells	16,463	50,000	50,000	5,000	505,000	505,000
51-7417 - City Creek Wells	372,176	200,000	200,000	200,000	75,000	75,000

FY 2025-26 Budget
Water Utility Fund - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
51-7418 - The Ledges Wells	5,422	100,000	100,000	50,000	165,000	165,000
51-7419 - Scada System	33,797	10,000	10,000	16,000	10,000	10,000
51-7424 - Distribution System	2,128,138	3,696,500	3,696,500	1,500,000	6,309,000	6,309,000
51-7426 - Storage Tanks	0	625,000	625,000	0	0	0
51-7428 - Pipe Yard	15,421	30,000	30,000	30,000	130,000	130,000
51-7534 - Ridge Top Tank And Pump Station	0	1,189,000	1,189,000	0	50,000	50,000
51-7535 - Industrial Tank	68,280	0	0	0	0	0
51-7536 - Gap Tank	313,511	1,922,000	1,922,000	25,000	250,000	250,000
51-7539 - Entrada Storage Pond	0	0	0	460,000	0	0
51-7542 - Stone Cliff Tank Line	0	150,000	150,000	150,000	150,000	150,000
51-7545 - Foremaster Ridge Transmission	0	300,000	300,000	300,000	0	0
51-7547 - Little Valley Pump Station (Sp6)	103,897	800,000	800,000	1,892,237	0	0
51-7548 - Hidden Valley Tank Replacement (Ss1)	3,476,348	0	0	0	0	0
51-7549 - Ledges 12" Transmission Line (Sc1)	0	531,050	531,050	0	0	0
51-7551 - Fossil Ridge Line (Sc10)	4,315	0	0	0	0	0
51-7552 - 2780 E Dist Line (Sc13)	265,977	0	0	0	0	0
51-7553 - 1450 S Little Valley Line (Sc14)	200,340	0	0	0	0	0
51-7554 - 3000 E 2450 S Horseman Line (Sc19)	0	560,000	560,000	530,429	0	0
51-7555 - 3000 E Dist Line (Sc21)	0	82,000	82,000	82,000	0	0
51-7556 - Little Valley Pump Station Dist Line (Sc42)	0	62,400	62,400	62,400	0	0
51-7562 - Dixie Dr Pump Station (P4)	0	183,000	183,000	183,000	0	0
51-7563 - Gap Zone Control Valve (S2)	0	64,000	64,000	64,000	0	0
Capital Outlays Total	**10,417,092**	**31,098,450**	**31,098,450**	**14,539,066**	**26,637,500**	**26,634,000**
Debt Service						
51-8214 - Interest on Subscription Agreements	959	0	0	0	0	0
51-9501 - Amortization Expense	19,822	0	0	0	0	0
Debt Service Total	**20,780**	**0**	**0**	**0**	**0**	**0**
Transfers						
51-9100 - Transfers To Other Funds	5,275,000	2,343,273	2,343,273	2,343,273	2,542,797	2,542,797
51-9120 - Unbilled Utilities Provided To Other Departments	1,132,508	1,320,000	1,320,000	1,384,807	1,320,000	1,384,807
51-9200 - Unbilled Utilities Provided To This Dept	1,099,460	1,382,800	1,382,800	1,259,258	1,382,800	1,259,258
Transfers Total	**7,506,968**	**5,046,073**	**5,046,073**	**4,987,338**	**5,245,597**	**5,186,862**
Expense Total	**37,309,553**	**57,188,770**	**57,188,770**	**43,106,686**	**57,784,825**	**57,595,867**

FY 2025-26 Budget
Enterprise Funds - Wastewater Collection Fund

Department Overview

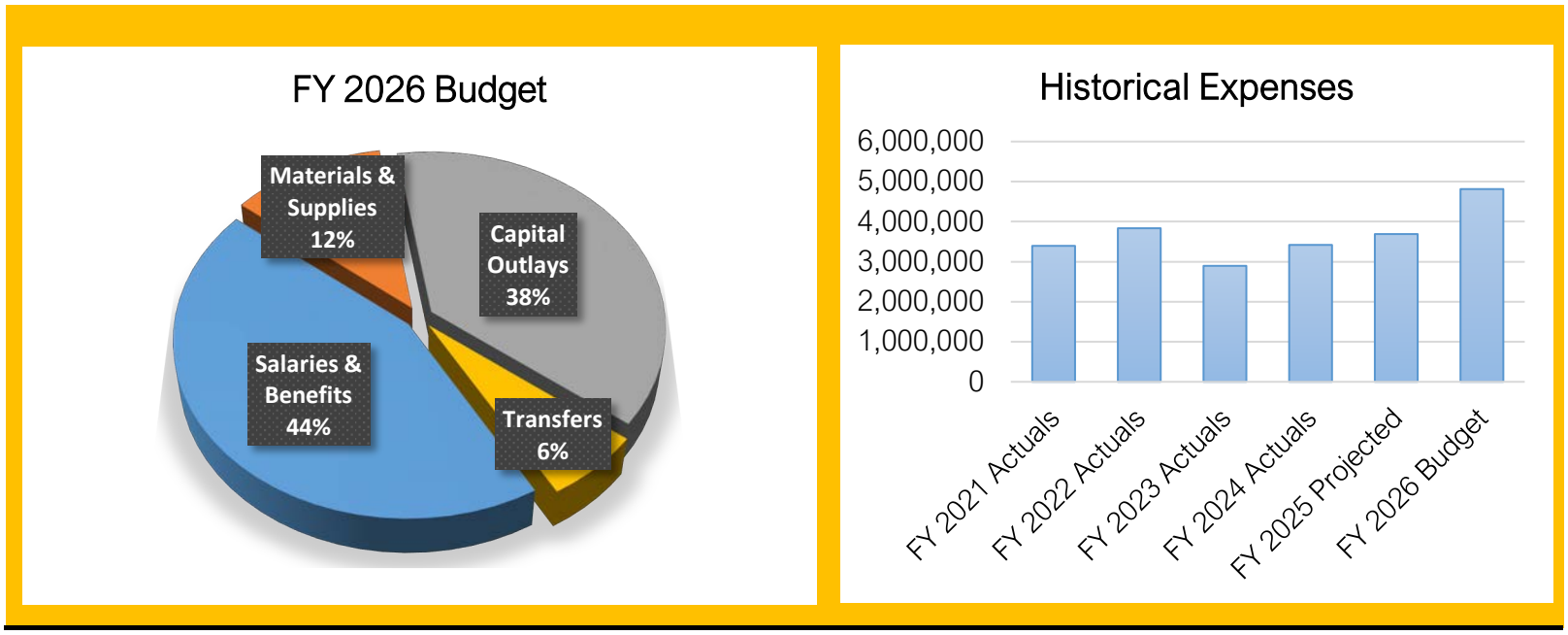
The Wastewater Collection Fund is responsible for installing and maintaining all sewer collection lines and connections. Because the division functions very effectively, often the work done goes without notice by the majority of customers

Department Position Overview

		Authorized FT	
Wastewater Manager	WW Superintendent	2022	18
WW Collection Operator I (5)		2023	18
WW Collection Operator III (4)		2024	20
WW Collection Supervisor (2)		2025	22
WW Collections Operator Iv (7)		2026	22
WW Inspector (2)			

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,374,525	1,460,255	2,118,075	1,560,227	2,124,093	6,018
Materials & Supplies	446,446	456,974	559,843	485,481	563,913	4,070
Capital Outlays	853,783	925,507	2,515,000	1,351,354	1,823,000	-692,000
Transfers	221,542	576,420	293,863	292,863	302,569	8,706
Grand Total	**2,896,296**	**3,419,157**	**5,486,781**	**3,689,925**	**4,813,575**	**-673,206**



FY 2025-26 Budget
Enterprise Funds - Wastewater Collection Fund

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted
Acceptance of PUD Sewer systems	50,000	50,000
Backhoe Forks	6,000	6,000
Backup generation at Sewer Lift Stations	75,000	75,000
Fall Protection	6,000	6,000
IBAK CCTV Retermination Kit	11,000	11,000
Lateral camera and locator	15,000	15,000
Ledges E-0ne valve replacement	20,000	20,000
Lift station pump rebuilds/replacement	35,000	35,000
Lift Station Wet Well Rehabilitation	20,000	20,000
Local Main Line Rehabilitation	400,000	400,000
Local Manhole Rehabilitation	120,000	120,000
GMC 1500 Replacement #4212	65,000	65,000
Scada System Maintenance	10,000	10,000
Sewer Combination Cleaner Replacement #4246	550,000	550,000
Sewer line extension to service customer on septic systems	150,000	150,000
Skid Steer loader Replacement #4142	90,000	90,000
Sun River Lift Station Upsizing	150,000	150,000
Superintendent Truck	50,000	50,000
Grand Total	**1,823,000**	**1,823,000**

FY 2025-26 Budget
Wastewater Collection Utility Fund - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
52-7300 - Sewer Fees	5,009,897	5,800,000	5,800,000	5,100,000	5,300,000	5,300,000
52-7570 - Service Account - Labor	87,738	100,000	100,000	105,000	110,000	110,000
82-4411 - Wastewater Impact Fees	198,064	175,000	175,000	160,000	200,000	200,000
Charges For Services Total	**5,295,699**	**6,075,000**	**6,075,000**	**5,365,000**	**5,610,000**	**5,610,000**
Contributions & Transfers						
52-7004 - Unbilled Sewer City Facilities	21,670	22,767	22,767	21,767	22,767	21,767
Contributions & Transfers Total	**21,670**	**22,767**	**22,767**	**21,767**	**22,767**	**21,767**
Miscellaneous Revenue						
52-6100 - Interest Earnings	546,870	350,000	350,000	460,000	460,000	460,000
52-6400 - Sale Of Property	24,904	0	0	25,000	25,000	25,000
52-6900 - Miscellaneous Sundry Revenues	2,203	0	0	116	0	0
52-8100 - Contributions From Others	6,915	0	0	0	0	0
82-6100 - Interest Earnings	0	0	0	9,000	4,500	4,500
Miscellaneous Revenue Total	**580,892**	**350,000**	**350,000**	**494,116**	**489,500**	**489,500**
Appropriated Fund Balance						
52-8800 - Appropriated Fund Balance	0	-960,986	-849,632	-2,190,958	0	-1,307,692
Appropriated Fund Balance Total	**0**	**-960,986**	**-849,632**	**-2,190,958**	**0**	**-1,307,692**
Revenue Total	**5,898,261**	**5,486,781**	**5,598,135**	**3,689,925**	**6,122,267**	**4,813,575**
Expense						
Salaries & Benefits						
52-1100 - Salaries & Wages Full/Time	1,031,493	1,486,521	1,486,521	1,075,060	1,482,476	1,482,476
52-1210 - Overtime Pay	6,855	5,000	5,000	8,806	10,000	10,000
52-1300 - Fica	78,350	114,102	114,102	82,283	114,176	114,176
52-1310 - Insurance Benefits	182,065	274,674	274,674	203,510	301,813	294,129
52-1320 - Retirement Benefits	161,493	237,778	237,778	190,568	223,312	223,312
Salaries & Benefits Total	**1,460,255**	**2,118,075**	**2,118,075**	**1,560,227**	**2,131,777**	**2,124,093**
Materials & Supplies						
52-2100 - Subscriptions & Memberships	712	1,700	1,700	1,200	1,710	1,710
52-2200 - Ordinances & Publications	0	1,000	1,000	1,000	1,000	1,000
52-2300 - Travel & Training	16,199	15,950	15,950	17,160	20,470	20,470
52-2400 - Office Supplies	1,046	16,000	16,000	8,100	9,000	9,000
52-2410 - Credit Card Discounts	40,291	35,000	35,000	25,711	35,000	35,000
52-2430 - Computer Software	14,899	36,493	36,493	38,493	40,000	40,000
52-2450 - Safety Equipment	11,589	14,000	14,000	10,000	10,000	10,000
52-2500 - Equip Supplies & Maintenance	22,921	20,000	20,000	25,000	25,000	25,000
52-2600 - Buildings And Grounds	8,791	6,000	6,000	5,264	6,000	6,000
52-2670 - Fuel	68,898	75,000	75,000	51,885	70,000	70,000
52-2680 - Fleet Maintenance	99,068	90,000	90,000	88,932	90,000	90,000
52-2700 - Special Departmental Supplies	56,464	75,000	75,000	55,000	75,000	75,000
52-2762 - Lift Stations	4,674	12,000	12,000	10,321	12,000	12,000
52-2800 - Telephone	6,002	9,000	9,000	5,169	9,000	9,000
52-2900 - Rent Of Property & Equipment	0	5,000	5,000	0	5,000	5,000
52-2910 - Power Bills	10,365	12,000	12,000	10,790	12,000	12,000
52-3100 - Professional & Tech. Services	10,604	20,000	20,000	35,854	20,000	20,000
52-4500 - Uniforms	6,774	8,000	8,000	9,000	10,000	10,000
52-4922 - General System Maintenance	44,149	60,000	60,000	50,000	60,000	60,000
52-5100 - Insurance And Surety Bonds	20,999	25,700	25,700	24,602	30,733	30,733
52-5200 - Claims Paid	0	10,000	10,000	0	10,000	10,000
52-5600 - Bad Debt Expense	12,528	12,000	12,000	12,000	12,000	12,000
Materials & Supplies Total	**456,974**	**559,843**	**559,843**	**485,481**	**563,913**	**563,913**

FY 2025-26 Budget
Wastewater Collection Utility Fund - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Expense						
Capital Outlays						
52-7200 - Building Purchases Or Const.	12,149	0	0	0	0	0
52-7300 - Improvements	464,505	1,775,000	1,775,000	500,000	1,026,000	1,026,000
52-7400 - Equipment Purchases	445,643	732,000	843,354	843,354	787,000	787,000
52-7419 - Scada System	3,211	8,000	8,000	8,000	10,000	10,000
Capital Outlays Total	**925,507**	**2,515,000**	**2,626,354**	**1,351,354**	**1,823,000**	**1,823,000**
Transfers						
52-9100 - Transfers To Other Funds	554,750	271,096	271,096	271,096	280,802	280,802
52-9120 - Unbilled Utilities Provided To Other Departments	21,670	22,767	22,767	21,767	22,767	21,767
Transfers Total	**576,420**	**293,863**	**293,863**	**292,863**	**303,569**	**302,569**
Expense Total	**3,419,157**	**5,486,781**	**5,598,135**	**3,689,925**	**4,822,259**	**4,813,575**

FY 2025-26 Budget
Enterprise Funds - Regional Wastewater Treatment Plant Fund

Department Overview

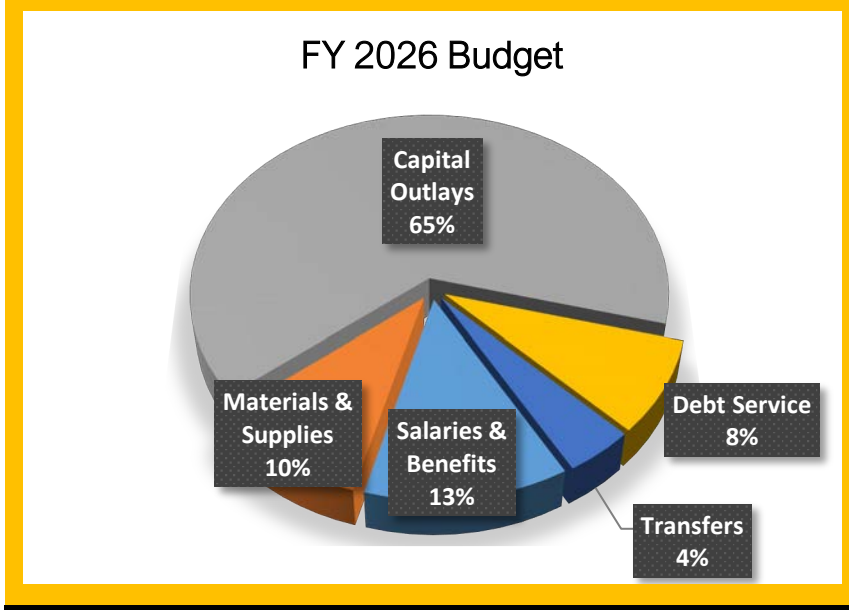
The Regional Wastewater Treatment Plant treats sewage from St. George, Washington City, Santa Clara, and Ivins. The facility currently processes about 12 million gallons each day. The plant utilizes an oxidation ditch/extended aeration process that uses physical and biological processes to clean the water. The facility has a 97-98% removal of the contaminants in the water.

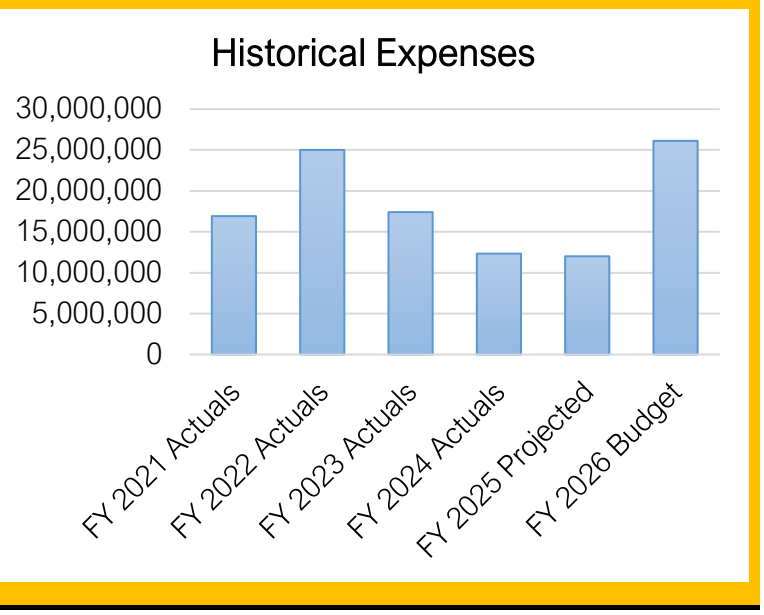
Department Position Overview

		Authorized FT	
Biosolids Coordinator	WW Instrumentation & Controls Tech I (2)	2022	25
Lab Technician I (2)	WW Plant Operator I (6)	2023	27
Laboratory Manager	WW Plant Operator IV (6)	2024	27
Pretreatment Coordinator	WW Plant Superintendent	2025	27
Pretreatment Specialist	WW Plant Supervisor (2)	2026	28
Water Services Director	WWTP Environmental Compliance Officer		
WW Instrumentation Control Supervisor	Pretreatment Specialist/Technician (2)		

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	2,314,192	2,934,284	3,062,950	3,151,537	3,294,559	231,609
Materials & Supplies	2,744,555	2,303,276	2,726,497	2,573,747	2,657,219	-69,278
Capital Outlays	9,176,968	3,477,617	14,803,000	3,034,800	16,864,200	2,061,200
Debt Service	2,188,250	1,264,250	2,188,000	2,188,000	2,189,500	1,500
Transfers	980,831	2,351,046	1,069,332	1,061,317	1,114,956	45,624
Grand Total	17,404,796	12,330,473	23,849,779	12,009,401	26,120,434	2,270,655





FY 2025-26 Budget
Enterprise Funds - Regional Wastewater Treatment Plant Fund

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted
Articulating boom lift	50,000	50,000
Backup Gravity Thickener Transfer Pump-4inch	30,000	30,000
Backup Screw Pump Lower Bearing	40,000	40,000
Bloomington Parallel Interceptor Project R21	1,000,000	1,000,000
Clarifiers 1-4 Rehabilitation	2,750,000	2,750,000
Duperon Washer Compactor Gearbox	11,000	11,000
Employee Golf Cart Replacement	24,000	24,000
Enaqua UV Lamps	71,000	71,000
General Plant Slide Gate Actuators	23,000	23,000
Influent Splitting Structure Gate Actuators	45,000	45,000
Odor Control Media replacement	40,000	40,000
RAS 1 Building 10 inch Plug Valves	7,500	7,500
RAS 1 Building RAS Pump Replacement	45,000	45,000
RAS 2 Building RAS Pump Replacement	51,000	51,000
RAS Building 2 Flow meter Replacements	12,000	12,000
Regional Manhole Rehabilitation	120,000	120,000
Reuse Chlorine Water Champ Mixer	30,000	30,000
Reuse Submersible and Peristaltic Pumps	24,000	24,000
Reuse Turbine Pump	40,000	40,000
Riverside Dr. Sewer Main Replacement R11 Reach 1	4,000,000	4,000,000
Santa Clara/Ivins Outfall Line Rehabilitation	400,000	400,000
Seegmiller Marsh/1450 S Sewer Line Replacement R14 Reach 1	1,684,200	1,684,200
Solids Building AC/Air Handling System	21,000	21,000
Solids Building Generator Fuel Tank	21,000	21,000
Solids Building Water Softener Replacement	27,500	27,500
Solids Processing Centrifuge Rebuild costs	150,000	150,000
South Woodsview Circle Sewer Line Replacement R7	2,000,000	2,000,000
Treatment Plant Road Replacement	40,000	40,000
Utility Water Pump replacement	50,000	50,000
VFD Replacement for Utility Water pumps	10,000	10,000
Waste Water Treatment Lab and Admin building	4,000,000	4,000,000
Wastewater Samplers	9,000	9,000
Water Reuse Motors	38,000	38,000
Grand Total	16,864,200	16,864,200

FY 2025-26 Budget
Regional Wastewater Treatment Fund - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
62-7300 - Sewer Fees	9,524,282	9,500,000	9,500,000	9,800,000	10,000,000	11,000,000
62-7310 - Washington Sewer Fees	2,855,888	2,275,000	2,275,000	2,200,000	2,500,000	2,450,000
62-7320 - Santa Clara Sewer Fees	515,414	475,000	475,000	530,000	550,000	600,000
62-7330 - Ivins Sewer Fees	782,113	750,000	750,000	815,000	855,000	910,000
86-4412 - Regional Impact Fees	1,992,894	1,800,000	1,800,000	1,450,000	2,000,000	2,000,000
86-4421 - Impact Fees - Washington	1,252,908	900,000	900,000	900,000	1,000,000	1,000,000
86-4432 - Impact Fees - Santa Clara	116,510	175,000	175,000	125,000	150,000	150,000
86-4440 - Impact Fees - Ivins	452,524	225,000	225,000	200,000	250,000	250,000
62-7060 - Waste Hauler Fees	0	0	0	85,000	88,000	88,000
62-7062 - Pretreatment Permitting & Inspections	0	0	0	2,000	2,000	2,000
62-7064 - Water Testing Lab	0	0	0	12,750	12,750	12,750
Charges For Services Total	**17,492,532**	**16,100,000**	**16,100,000**	**16,119,750**	**17,407,750**	**18,462,750**
Contributions & Transfers						
62-7004 - Unbilled Sewer City Facilities	40,958	43,033	43,033	41,143	43,033	41,143
62-8210 - Unbilled Utilities Provided To This Dept	39,838	40,400	40,400	34,275	40,000	34,275
Contributions & Transfers Total	**80,796**	**83,433**	**83,433**	**75,418**	**83,033**	**75,418**
Miscellaneous Revenue						
62-6100 - Interest Earnings	2,527,466	2,000,000	2,000,000	2,300,000	2,300,000	2,300,000
62-6200 - Rents And Royalties	6,000	6,000	6,000	6,000	6,000	6,000
62-6400 - Sale Of Property	44,480	3,500	3,500	0	0	0
62-6900 - Miscellaneous Sundry Revenues	104,406	55,000	55,000	12,000	12,000	12,000
62-8100 - Contributions From Others	9,821	0	0	0	0	0
Miscellaneous Revenue Total	**2,692,173**	**2,064,500**	**2,064,500**	**2,318,000**	**2,318,000**	**2,318,000**
Appropriated Fund Balance						
62-8800 - Appropriated Fund Balance	0	5,601,846	5,601,846	-6,503,767	0	5,264,266
Appropriated Fund Balance Total	**0**	**5,601,846**	**5,601,846**	**-6,503,767**	**0**	**5,264,266**
Revenue Total	**20,265,501**	**23,849,779**	**23,849,779**	**12,009,401**	**19,808,783**	**26,120,434**
Expense						
Salaries & Benefits						
62-1100 - Salaries & Wages Full/Time	2,040,626	2,077,722	2,077,722	2,197,319	2,273,620	2,273,620
62-1210 - Overtime Pay	48,792	70,000	70,000	48,277	60,000	60,000
62-1300 - Fica	151,055	164,299	164,299	164,201	178,522	178,522
62-1310 - Insurance Benefits	398,349	419,167	419,167	380,221	458,709	444,618
62-1320 - Retirement Benefits	295,462	331,762	331,762	361,519	337,799	337,799
Salaries & Benefits Total	**2,934,284**	**3,062,950**	**3,062,950**	**3,151,537**	**3,308,650**	**3,294,559**
Materials & Supplies						
62-2100 - Subscriptions & Memberships	485	400	400	500	750	750
62-2300 - Travel & Training	34,232	17,852	17,852	27,301	30,050	30,050
62-2400 - Office Supplies	6,670	31,000	31,000	20,000	20,000	20,000
62-2410 - Credit Card Discounts	75,422	60,000	60,000	48,598	60,000	60,000
62-2430 - Computer Software	7,096	26,493	26,493	14,874	26,493	26,493
62-2450 - Safety Equipment	18,303	41,000	41,000	20,500	30,200	30,200
62-2500 - Equip Supplies & Maintenance	396,330	368,000	368,000	520,213	364,000	364,000
62-2600 - Buildings And Grounds	41,960	35,000	35,000	26,125	20,000	20,000
62-2670 - Fuel	48,008	45,000	45,000	40,860	45,000	45,000
62-2680 - Fleet Maintenance	45,944	40,000	40,000	45,000	45,000	45,000

FY 2025-26 Budget
Regional Wastewater Treatment Fund - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
62-2700 - Special Departmental Supplies	62,984	85,900	85,900	230,900	139,060	139,060
62-2715 - Outfall Line Maintenance	99,415	80,000	80,000	100,000	100,000	100,000
62-2724 - Motor Shop	1,651	0	0	0	0	0
62-2800 - Telephone	5,149	9,000	9,000	6,055	8,000	8,000
62-2900 - Rent Of Property & Equipment	654	8,000	8,000	8,000	8,000	8,000
62-2910 - Power Bills	569,903	546,000	546,000	553,000	606,000	606,000
62-3100 - Professional & Tech. Services	55,061	122,000	122,000	53,600	82,000	82,000
62-3120 - Lab Services	57,711	66,300	66,300	69,340	69,840	69,840
62-3160 - Pre-Treatment	20,006	20,000	20,000	22,694	22,000	22,000
62-3170 - Biosolids Landfill Operation	330,148	410,575	410,575	307,894	410,575	410,575
62-3180 - Polymer	183,084	368,000	368,000	157,246	200,000	200,000
62-4500 - Uniforms	18,644	13,750	13,750	21,216	19,000	19,000
62-4935 - Reuse Plant O & M	131,425	234,200	234,200	181,956	240,400	240,400
62-5100 - Insurance And Surety Bonds	69,311	78,027	78,027	76,875	87,851	87,851
62-5600 - Bad Debt Expense	23,681	20,000	20,000	21,000	23,000	23,000
Materials & Supplies Total	**2,303,276**	**2,726,497**	**2,726,497**	**2,573,747**	**2,657,219**	**2,657,219**
Capital Outlays						
62-7300 - Improvements	475,533	12,218,200	12,218,200	1,000,000	14,994,200	9,310,000
62-7366 - Phase Ii Expansion	2,112,393	0	0	250,000	0	0
62-7400 - Equipment Purchases	434,516	1,584,800	1,584,800	1,584,800	870,000	870,000
62-7427 - Water Reuse Project	18,027	0	0	0	0	0
62-7970 - Riverside Dr Line Replacement (R11-1)	0	0	0	0	0	4,000,000
62-7971 - Ft Pierce Replacement (R16-4)	20,682	0	0	0	0	0
62-7972 - Entrada Line Replacement (R1)	395,250	0	0	0	0	0
62-7973 - Seegmiller Marsh-1450 S (R14-1)	0	0	0	0	0	1,684,200
62-7974 - Virgin River/Bloomington Sewer Interceptor (R19)	21,216	1,000,000	1,000,000	200,000	1,000,000	1,000,000
Capital Outlays Total	**3,477,617**	**14,803,000**	**14,803,000**	**3,034,800**	**16,864,200**	**16,864,200**
Debt Service						
62-8100 - Principal On Bonds	0	970,000	970,000	970,000	1,020,000	1,020,000
62-8200 - Interest On Bonds	1,264,250	1,218,000	1,218,000	1,218,000	1,169,500	1,169,500
Debt Service Total	**1,264,250**	**2,188,000**	**2,188,000**	**2,188,000**	**2,189,500**	**2,189,500**
Transfers						
62-9100 - Transfers To Other Funds	2,270,250	985,899	985,899	985,899	1,039,538	1,039,538
62-9120 - Unbilled Utilities Provided To Other Departments	40,958	43,033	43,033	41,143	43,033	41,143
62-9200 - Unbilled Utilities Provided To This Dept	39,838	40,400	40,400	34,275	40,400	34,275
Transfers Total	**2,351,046**	**1,069,332**	**1,069,332**	**1,061,317**	**1,122,971**	**1,114,956**
Expense Total	**12,330,473**	**23,849,779**	**23,849,779**	**12,009,401**	**26,142,540**	**26,120,434**

FY 2025-26 Budget
Enterprise Funds - Energy Department

Department Overview

The Energy Services Department is dedicated to ensuring our community has access to an efficient and modern electric system tailored to their needs. We actively engage with our customers to deliver the reliable service they deserve. We are here to address inquiries, resolve issues, and provide valuable advice to enhance their experience.

Department's Responsibilities

1. Provide street lighting.
2. Install underground and overhead electric lines.
3. Net metering program (solar).
4. Energy generation for the community.
5. Maintain energy substations and transmission lines.
6. GIS for electric system.
7. Read water and power meters.
8. Design electric system.

Council Goals We Achieve

☑ Be Great at the Basics	☐ Deliver Exceptional Experiences	☐ Support & Sustain a Strong Economy
☑ Encourage Community & Connection	☐ Maintain Financial Strength	☑ Sustain Organizational Excellence

Department's Top Three Goals

To supply reliable electric service to our community.	To plan for future energy procurement in as environmental friendly way as possible.	To provide affordable electric service to our community.

FY 2025-26 Budget
Enterprise Funds - Energy Department

Department Performance Measures	FY 23/24 Actual	FY 24/25 Estimate	Target / Goal
Outage restoration times in percentage	98.90	99.00	99.50
Monthly model reviews with resource group in percentage	50.00	70.00	100.00
Monthly meeting and trainings with Operations group in percentage	30.00	70.00	100.00

Top Three Accomplishments During FY 2025

Capacitor Bank Automation across the electric system.

Installation of upgraded steel poles on Riverside Drive.

Completion of phase I of the Green Valley Ring Bus.

Related Budgets

Electric Utility Fund (53 & 83)

FY 2025-26 Budget
Enterprise Funds - Electric Utility Fund

Department Overview

Energy Services provides electric power to approximately 31,000 City residential and business meters. This is done through construction and maintenance of an extensive transmission and distribution systems. There are 17 distribution substations, 7 transmission substations, and approximately 900 miles of transmission distribution lines. The Department also owns and operates three generation facilities with a capacity of approximately 100 MW of capacity and is also responsible for the operation and maintenance of the 138 kV system which is shared ownership with Utah Associated Municipal Power Systems (UAMPS).

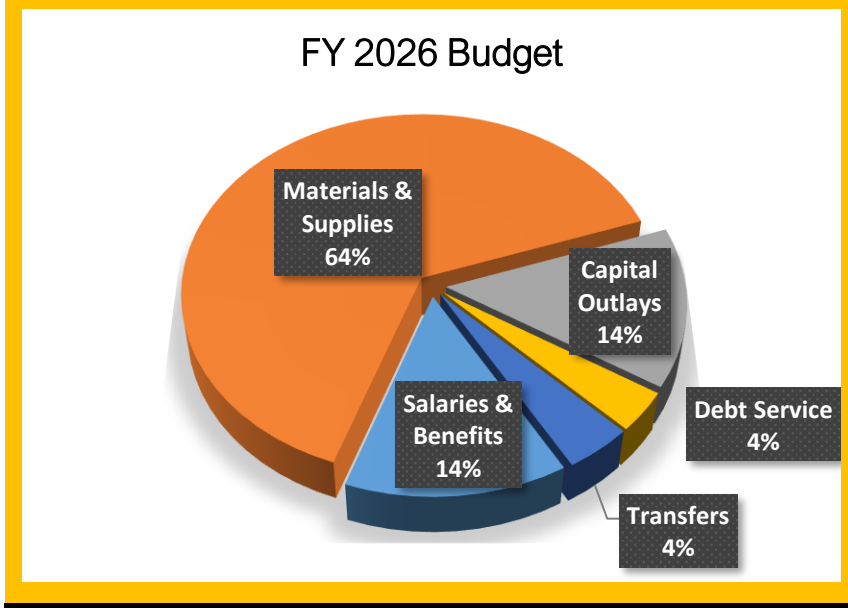
Department Position Overview

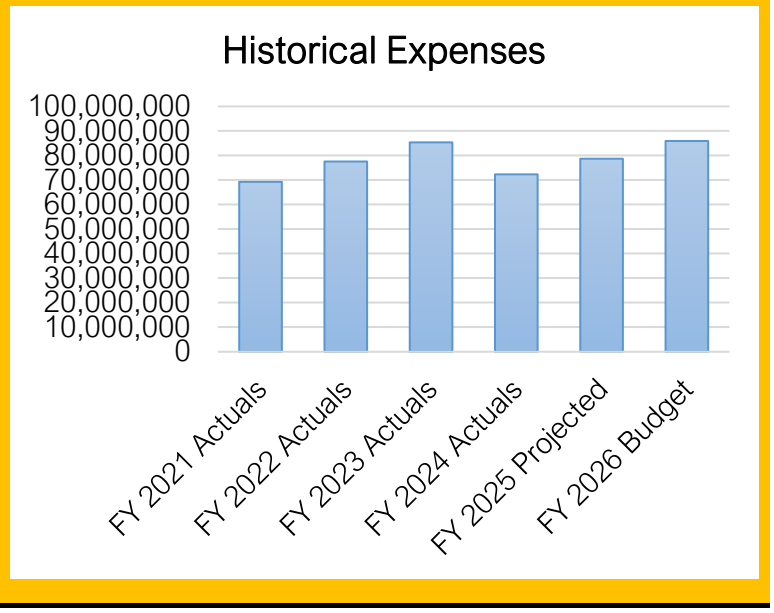
Authorized FT

Admin. Prof III (2)	Energy Scada Supervisor	2022	74.6
Apprentice Line worker I, II & III (16)	Energy Substation Supervisor (2)	2023	74.6
Apprentice System Control Operator	Energy Substation/ Scada Superintendent	2024	75.6
Chief Energy Services Engineer	Engineer I, II, and III - Power (3)	2025	75.6
Energy/Water Customer Service Mgr. (60%)	Gis/Asset Management Field Technician	2026	75.6
Energy Data Analyst I	Journeyman Energy Generation (5)		
Energy Distribution Superintendent (2)	Journeyman Energy Scada (4)	Parks Supervisor - Energy	
Energy Engineering Field Supervisor	Journeyman Energy Substation (2)	Line Crew Supervisor (7)	
Energy Generation Manager	Journeyman Lineworker (8)	Gis Analyst III	
Energy Gis Analyst I	Journeyman System Control Operator (4)	Energy Services Director	
Energy Inspections & Underground Loc I (2)	Pole Attachment Program Coordinator	Energy Usage Analyst	
Energy Inventory Specialist	System Control Operations Manager		
Energy Resource Manager	System Control Operations Supervisor		

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	8,400,835	9,249,142	10,801,401	9,717,441	11,792,365	990,964
Materials & Supplies	61,983,262	52,618,280	53,100,195	51,751,840	55,218,170	2,117,975
Capital Outlays	6,696,099	3,512,307	6,480,500	7,142,468	12,201,000	5,720,500
Debt Service	4,347,941	1,557,308	4,340,000	4,340,000	3,078,919	-1,261,081
Transfers	3,911,951	5,372,796	5,851,912	5,732,794	3,609,198	-2,242,714
Grand Total	**85,340,088**	**72,309,833**	**80,574,008**	**78,684,543**	**85,899,652**	**5,325,644**





FY 2025-26 Budget
Enterprise Funds - Electric Utility Fund - Utility Billing

Department Overview

The Utility Billing Division budget accounts for all activity of the Utility Billing/CSR Division. This is a division of the Finance Department. This division was moved into the Electric Utility fund in FY 2026. The Electric Utility Fund pays for 40% of the overall cost of this division with the remaining 60% of cost shared by the other Enterprise Funds.

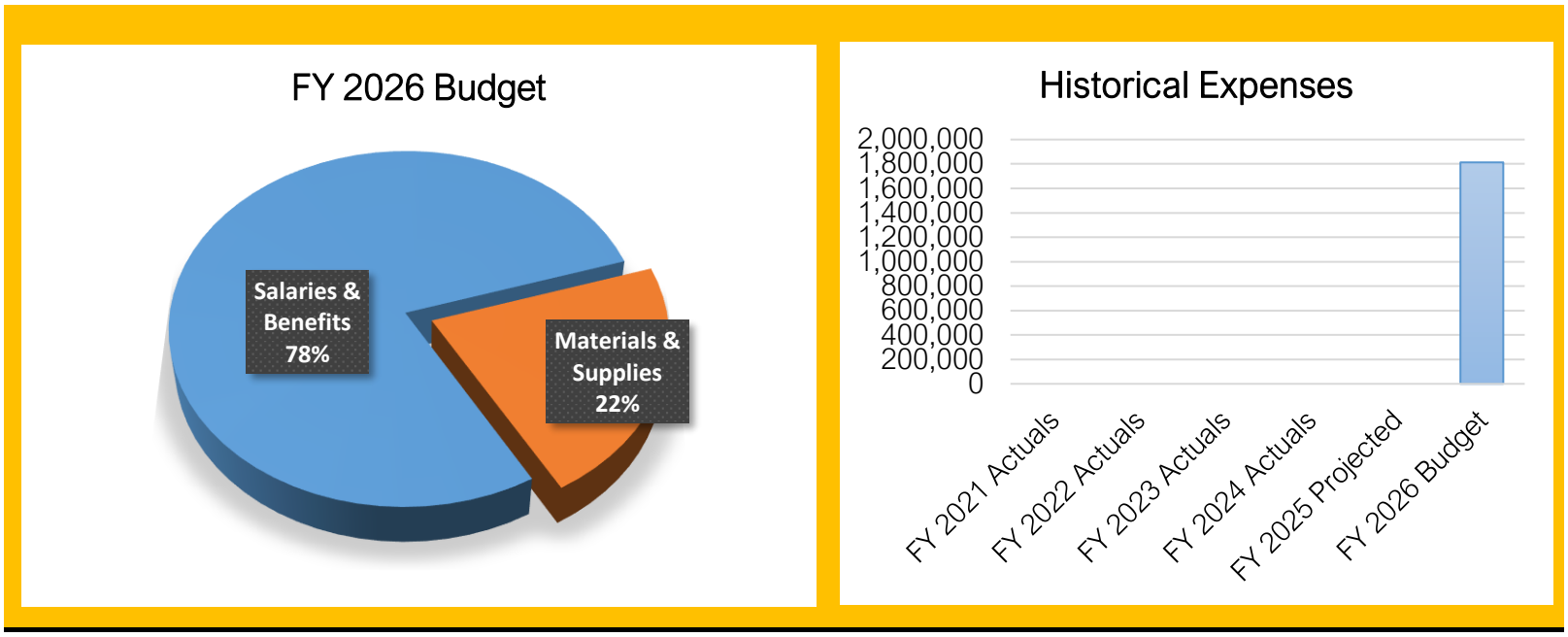
Department Position Overview

		Authorized FT	
Utility Division Manager	CSR/Utilities Clerk (6)	2022	*0
Utility Billing Supervisor (1)	Utility Billing Specialist (3)	2023	*0
CSR/Utilities Manager (1)	Collections Officer (2)	2024	*0
		2025	*0
		2026	14

*Division was previously accounted for in the General Fund.

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	0	0	1,422,806	1,422,806
Materials & Supplies	0	0	0	0	390,172	390,172
Capital Outlays	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**0**	**0**	**0**	**0**	**1,812,978**	**1,812,978**



Summary of Capital Outlay

There are no capital requests for FY 2026.

FY 2025-26 Budget
Enterprise Funds - Electric Utility Fund

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted
5310-7300-01 Generation Upgrades	100,000	100,000
GMC 1500 Replacement #4212	10,000	10,000
5310-7300-03 Chiller Critical Spare Parts	20,000	20,000
Sewer Combination Cleaner Replacement #4246	60,000	60,000
5310-7300-05 CEMS Critical Spare Parts	6,000	6,000
Skid Steer loader Replacement #4142	15,000	15,000
5310-7300-07 Generator Spare Parts	8,000	8,000
5310-7300-08 MC-2 Micronet Controls Spare Parts	15,000	15,000
5310-7300-09 Cat Generator Controls Upgrade	5,000	5,000
5310-7300-10 Cat Diesel Heaters	10,000	10,000
5310-7300-11 DCS Controls Replace	15,000	15,000
5310-7300-12 Gas Chromatographs Spare Parts	5,000	5,000
5310-7300-13 MC-2 Catalysts Replacement	725,000	725,000
5310-7300-15 Air Compressor Replace	50,000	50,000
5310-7300-16 MC-1 Generator Fan Upgrade	130,000	130,000
5310-7300-17 Relocation of Fuel Lines	80,000	80,000
5310-7300-18 Hydro Metrics Monitor	17,000	17,000
5310-7400-01 Controls Replacement	5,000	5,000
5310-7400-02 Control System Upgrades	3,000	3,000
5310-7400-03 DCS Main Frame Components	5,000	5,000
5310-7400-04 AC Replacement	15,000	15,000
5310-7400-05 High Torque Tools	3,000	3,000
5310-7434-01 Rebuild Cylinder Heads	30,000	30,000
5310-7434-02 Emission Treatment for Red Rock Generation	15,000	15,000
5313-10-NEW UTU Transmission	200,000	200,000
5313-11-NEW UTU Distribution Circuits	150,000	150,000
5313-1-NEW Ledges/Trails Transmission	125,000	125,000
5313-2-NEW Ledges/Trails Sub	125,000	125,000
5313-4-NEW UTU Trailblazer Sub	2,500,000	2,500,000
5313-5-NEW-02 UAMPS Transmission Projects	50,000	50,000
5313-7299 Bluff St Power Relocation	955,000	955,000
5313-72NEW 400 East I-15 Transmission Realignment	800,000	800,000
5313-7300-01 AMI Metering	500,000	500,000
5313-7300-02 URD Circuit Upgrades	300,000	300,000
5313-7300-06 Insulator Change Out	130,000	130,000
5313-7400-001 Digger Derrick Replacement #1250	360,000	360,000
5313-7400-02 Crew Trucks Replacements #1230 & 108	300,000	300,000
5313-7400-09 Material Handler	150,000	150,000
5313-7400-10 Tilt Deck	17,000	17,000
5313-7400-11 Crane Replacement #1008	300,000	300,000
5313-7400-12 Service Trailer	32,000	32,000
5313-7400-13 Radios	170,000	170,000
5313-7441 Single Phase Transformers	200,000	200,000
5313-7442-02 Transmission with Underbuild	70,000	70,000
5313-7442-03 Tonaquint Upgrade	50,000	50,000
5313-7444-01 RTAC	10,000	10,000
5313-7444-03 Transformer Repair Parts	80,000	80,000
5313-7444-04 Raptor Protection	5,000	5,000
5313-7444-07 Control Upgrades	50,000	50,000
5313-7444-08 Substation Shop Equipment	5,000	5,000
5313-7444-09 ICON Equipment	140,000	140,000
5313-7444-15 Replace Battery Banks	30,000	30,000
5313-7445 Street Lights	20,000	20,000
5313-7462-01 Meters	270,000	270,000

FY 2025-26 Budget
Enterprise Funds - Electric Utility Fund

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted
5313-7463 Dist Capacitors & Upgrades	135,000	135,000
5313-7464 O/H & U/G Conductor Upsize Due to Growth	100,000	100,000
5313-7466 Wood Poles	10,000	10,000
5313-7467 Yard Improvements	100,000	100,000
5313-7468-01 3 Phase Transformers yard stock	125,000	125,000
5313-7468-03 Switchgear	400,000	400,000
5313-7473 Substation Fiber Optics	30,000	30,000
5313-7482 Circuits from Canyon View	650,000	650,000
5313-7485 Slick Rock Substation	300,000	300,000
5313-7487 East Access Road	100,000	100,000
5313-7491 Slick Rock Circuits	150,000	150,000
5313-7492 Slick Rock Transmission	200,000	200,000
5313-7-NEW Circuit Upgrade on Warrior Way	390,000	390,000
5313-9-NEW-01 Gunlock Cast Iron Poles (Phase 1)	50,000	50,000
5313-7400 Bucket Truck	350,000	-
5316-7400-01 Field Ops and Specialty Equipment	20,000	20,000
Grand Total	12,551,000	12,201,000

FY 2025-26 Budget
Electric Utility Fund - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
53-7110 - Penalties	347,520	300,000	300,000	360,342	300,000	300,000
53-7400 - Wholesale Sales - Energy	989,567	1,200,000	1,200,000	406,706	856,299	856,299
53-7410 - Wholesale Sales - Gas	1,529,050	58,692	58,692	66,598	58,960	58,960
53-7500 - Small Commercial Electric	9,279,031	9,312,129	9,312,129	9,312,129	8,896,681	8,896,681
53-7510 - Residental Sales	34,691,850	36,277,252	36,277,252	36,277,252	38,675,182	38,675,182
53-7520 - Large Commercial Electric	25,163,948	27,144,713	27,144,713	27,144,713	30,770,923	30,770,923
53-7530 - Street Lighting	48,560	51,578	51,578	48,452	51,578	51,578
53-7540 - Sales To Governmental Units	1,248,586	1,300,000	1,300,000	1,338,725	1,300,000	1,300,000
53-7570 - Service Account - Labor	493,545	350,000	350,000	464,598	400,000	400,000
53-7600 - Pole Attachment Agreements	38,564	45,000	45,000	75,710	75,000	75,000
53-7640 - Connection Fees	508,959	400,000	400,000	679,536	450,000	450,000
83-7641 - Electric Impact Fees	2,746,799	3,000,000	3,000,000	2,872,555	2,750,000	2,750,000
Charges For Services Total	**77,085,979**	**79,439,364**	**79,439,364**	**79,047,316**	**84,584,623**	**84,584,623**
Contributions & Transfers						
53-7550 - Unbilled Energy Provided To Other City Facilities	1,159,753	1,444,600	1,444,600	1,330,055	1,444,600	1,330,055
53-8200 - Transfers From Other Funds	0	0	0	0	0	1,087,470
53-8210 - Unbilled Utilities Provided To This Dept	54,259	61,800	61,800	57,227	61,800	57,227
Contributions & Transfers Total	**1,214,012**	**1,506,400**	**1,506,400**	**1,387,282**	**1,506,400**	**2,474,752**
Intergovernmental						
53-3100 - Federal Grants	221,242	0	1,000,000	999,976	0	0
53-3400 - State Grants	0	0	80,000	0	0	0
Intergovernmental Total	**221,242**	**0**	**1,080,000**	**999,976**	**0**	**0**
Miscellaneous Revenue						
53-6100 - Interest Earnings	288,982	150,000	150,000	723,592	200,000	200,000
53-6200 - Rents And Royalties	2,400	2,400	2,400	2,400	2,400	2,400
53-6400 - Sale Of Property	37,652	0	0	19,470	0	0
53-6703 - Payments From Interfund Note	0	254,600	254,600	254,600	101,000	101,000
53-6900 - Miscellaneous Sundry Revenues	65,635	100,000	100,000	94,471	100,000	100,000
53-7630 - Property Sales	36,184	30,000	30,000	3,095	30,000	30,000
53-8305 - Contributions From Others	35,468	0	0	0	1,755,000	1,755,000
53-8400 - Insurance Claim Proceeds	53,720	0	0	43,246	0	0
Miscellaneous Revenue Total	**520,039**	**537,000**	**537,000**	**1,140,874**	**2,188,400**	**2,188,400**
Appropriated Fund Balance						
53-8800 - Appropriated Fund Balance	0	-908,756	900,096	-3,890,905	0	-1,535,145
Appropriated Fund Balance Total	**0**	**-908,756**	**900,096**	**-3,890,905**	**0**	**-1,535,145**
Revenue Total	**79,041,272**	**80,574,008**	**83,462,860**	**78,684,543**	**88,279,423**	**87,712,630**
Expense						
Salaries & Benefits						
53-1100 - Salaries & Wages Full/Time	6,570,096	7,608,062	7,608,062	6,834,537	8,346,755	9,200,202
53-1200 - Salaries & Wages Part/Time	0	15,000	15,000	0	15,000	165,000
53-1210 - Overtime Pay	133,157	106,000	106,000	175,096	106,000	106,500
53-1300 - Fica	494,019	591,274	591,274	519,986	647,789	724,592
53-1310 - Insurance Benefits	1,100,795	1,286,012	1,286,012	1,040,954	1,493,402	1,667,591
53-1320 - Retirement Benefits	951,075	1,195,053	1,195,053	1,146,868	1,225,658	1,351,286
Salaries & Benefits Total	**9,249,142**	**10,801,401**	**10,801,401**	**9,717,441**	**11,834,604**	**13,215,171**

FY 2025-26 Budget
Electric Utility Fund - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Materials & Supplies						
53-2100 - Subscriptions & Memberships	23,242	47,400	47,400	36,463	46,100	46,100
53-2200 - Ordinances & Publications	0	1,000	1,000	0	1,000	1,000
53-2300 - Travel & Training	93,789	80,000	80,000	84,654	87,500	87,500
53-2351 - Training	81,697	70,700	70,700	64,167	59,500	59,500
53-2400 - Office Supplies	9,573	10,000	10,000	9,971	10,000	10,000
53-2410 - Credit Card Discounts	553,974	500,000	500,000	589,680	600,000	600,000
53-2430 - Computer Software	95,303	104,152	104,152	128,340	137,699	194,849
53-2500 - Equip Supplies & Maintenance	30,552	41,000	41,000	32,248	31,000	31,000
53-2531 - Transformer Repairs	0	5,000	5,000	0	5,000	5,000
53-2540 - Diesel Maintenance	15,273	23,800	23,800	21,398	25,800	25,800
53-2551 - Hydro Expense	3,983	2,500	2,500	2,410	2,500	2,500
53-2570 - Uamps Blmington Generation	20,401	25,000	25,000	13,265	25,000	25,000
53-2580 - Millcreek Gen. Facility	558,596	325,621	325,621	298,252	360,300	360,300
53-2590 - Sunsmart O & M	272	5,000	5,000	3,000	5,000	5,000
53-2600 - Buildings And Grounds	65,163	85,500	85,500	50,500	85,500	85,500
53-2670 - Fuel	85,867	120,000	120,000	72,593	120,000	120,000
53-2680 - Fleet Maintenance	130,067	120,000	120,000	147,442	150,000	150,000
53-2800 - Telephone	40,607	51,510	51,510	44,768	51,500	51,500
53-2910 - Power Bills	301	0	0	235	0	0
53-3100 - Professional & Tech. Services	202,984	496,344	496,344	258,128	446,900	446,900
53-3300 - Public Relations	2,054	8,000	8,000	8,685	9,000	9,000
53-4500 - Uniforms	38,440	49,080	49,080	40,739	51,080	51,080
53-4810 - Diesel Fuel Purchased	166,353	80,000	80,000	20,000	20,000	20,000
53-4830 - Natural Gas Purchases	6,458,065	7,924,933	7,924,933	6,995,171	7,649,859	7,649,859
53-4831 - Elec/Transmission Purchased	42,233,451	41,702,959	41,702,959	41,550,294	43,889,382	43,889,382
53-4840 - Tools And Accessories	111,780	127,200	127,200	105,571	119,000	119,000
53-4850 - Street Lighting	30,826	50,000	50,000	54,635	50,000	50,000
53-4923 - Distrubution Repair & Maint.	447,144	400,000	400,000	400,729	420,000	420,000
53-5100 - Insurance And Surety Bonds	374,176	408,496	408,496	413,050	443,550	451,892
53-5200 - Claims Paid	0	0	0	0	10,000	10,000
53-5300 - Interest Expense	95,141	30,000	30,000	38,220	50,000	50,000
53-5400 - Lease Payments	473,935	50,000	50,000	58,000	50,000	50,000
53-5600 - Bad Debt Expense	169,845	150,000	150,000	198,660	200,000	200,000
53-6100 - Sundry Charges	5,425	5,000	5,000	10,572	6,000	6,000
53-2302 - Training	0	0	0	0	0	12,600
53-2401 - Office Supplies	0	0	0	0	0	302,000
53-2501 - Equip Supplies & Maintenance	0	0	0	0	0	6,600
53-2701 - Special Departmental Supplies	0	0	0	0	0	3,480
Materials & Supplies Total	**52,618,280**	**53,100,195**	**53,100,195**	**51,751,840**	**55,218,170**	**55,608,342**
Capital Outlays						
53-7299 - Bluff St Power Relocation (Udot)	0	0	0	0	955,000	955,000
53-7300 - Improvements	946,157	1,808,000	1,888,000	1,203,725	2,591,000	2,591,000
53-7400 - Equipment Purchases	177,824	344,500	344,500	302,377	1,730,000	1,380,000
53-7434 - Diesel Plant	28,626	45,000	45,000	15,354	45,000	45,000
53-7441 - Single Phase Transformers	28,583	50,000	50,000	70,450	200,000	200,000
53-7442 - Transmission	0	170,000	170,000	109,742	1,095,000	1,095,000
53-7444 - Substations	235,970	615,000	865,000	651,106	2,945,000	2,945,000
53-7445 - Street Light Improvements	19,926	20,000	20,000	20,000	20,000	20,000
53-7462 - Meters	0	270,000	270,000	71,099	270,000	270,000
53-7463 - Dist Capacitors & Upgrades Due To Growth	374,837	120,000	120,000	69,676	135,000	135,000
53-7464 - O/H & U/G Conductor Upsize Due To Growth	0	0	0	0	100,000	100,000
53-7466 - Wood Poles	0	10,000	10,000	62,990	60,000	60,000
53-7467 - Yard Improvements (Additional Extension)	0	200,000	200,000	200,000	100,000	100,000
53-7468 - Padmounted Switchgear And Transformers	654,330	550,000	550,000	537,810	525,000	525,000
53-7472 - Line To Canyon View Substation	15,354	0	0	0	0	0

FY 2025-26 Budget
Electric Utility Fund - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
53-7473 - Substation Fiber Optic Projects	7,115	30,000	30,000	29,762	30,000	30,000
53-7474 - Green Valley Sub Upgrade	67,188	0	0	0	0	0
53-7476 - Green Valley Sub Ring Bus 138 Kv	509,069	150,000	840,000	237,623	0	0
53-7482 - Circuit From Canyon View	55,246	0	0	0	650,000	650,000
53-7484 - Millcreek Battery	381,149	0	1,868,852	1,868,082	0	0
53-7485 - Slick Rock Substation	10,932	1,200,000	1,200,000	1,202,712	300,000	300,000
53-7486 - Underground Circuit at Dino Crossing	0	175,000	175,000	116,960	0	0
53-7487 - East Access Road	0	200,000	200,000	200,000	100,000	100,000
53-7301 - Slick Rock Transmission	0	200,000	0	0	150,000	150,000
53-7302 - Upgrade Red Cliffs	0	173,000	0	0	200,000	200,000
53-7491 - Slick Rock Circuits	0	0	150,000	0	150,000	150,000
53-7492 - Slick Rock Transmission	0	0	200,000	0	200,000	200,000
53-7497 - Upgrade Red Cliffs	0	0	173,000	173,000	0	0
53-NEW1 - Slick Rock Circuits	0	150,000	0	0	0	0
Capital Outlays Total	**3,512,307**	**6,480,500**	**9,369,352**	**7,142,468**	**12,551,000**	**12,201,000**
Debt Service						
53-8100 - Principal On Bonds	0	2,888,000	2,888,000	2,888,000	1,740,000	1,740,000
53-8200 - Interest On Bonds	1,556,801	1,452,000	1,452,000	1,452,000	1,338,919	1,338,919
53-8214 - Interest on Subscription Agreement	508	0	0	0	0	0
Debt Service Total	**1,557,308**	**4,340,000**	**4,340,000**	**4,340,000**	**3,078,919**	**3,078,919**
Transfers						
53-9100 - Transfers To Other Funds	4,150,000	4,345,512	4,345,512	4,345,512	2,947,424	2,221,916
53-9120 - Unbilled Utilities Provided To Other Deptartments	1,159,753	1,444,600	1,444,600	1,330,055	1,444,600	1,330,055
53-9200 - Unbilled Utilities Provided To This Dept	54,259	61,800	61,800	57,227	61,800	57,227
53-9501 - Amortization Expense	8,784	0	0	0	0	0
Transfers Total	**5,372,796**	**5,851,912**	**5,851,912**	**5,732,794**	**4,453,824**	**3,609,198**
Expense Total	**72,309,833**	**80,574,008**	**83,462,860**	**78,684,543**	**87,136,517**	**87,712,630**

FY 2025-26 Budget
Enterprise Funds - Refuse Collection Fund

Department Overview

The City contracts with Washington County Solid Waste District (WCSWD) to collect and dispose solid waste, and curbside recycling was added in 2016, for residential citizens. WCSWD supplies solid waste containers and schedules pick-up dates. The City bills and collects monthly payments for solid waste services and curbside recycling as part of the utility billings for electric, water, and wastewater and therefore citizens receive only one unified billing which enhances their payment convenience and options for method of payment. A fraction of the monthly fees are kept by the City for their billing services, and the remainder is remitted to WCSWD.

Department Position Overview

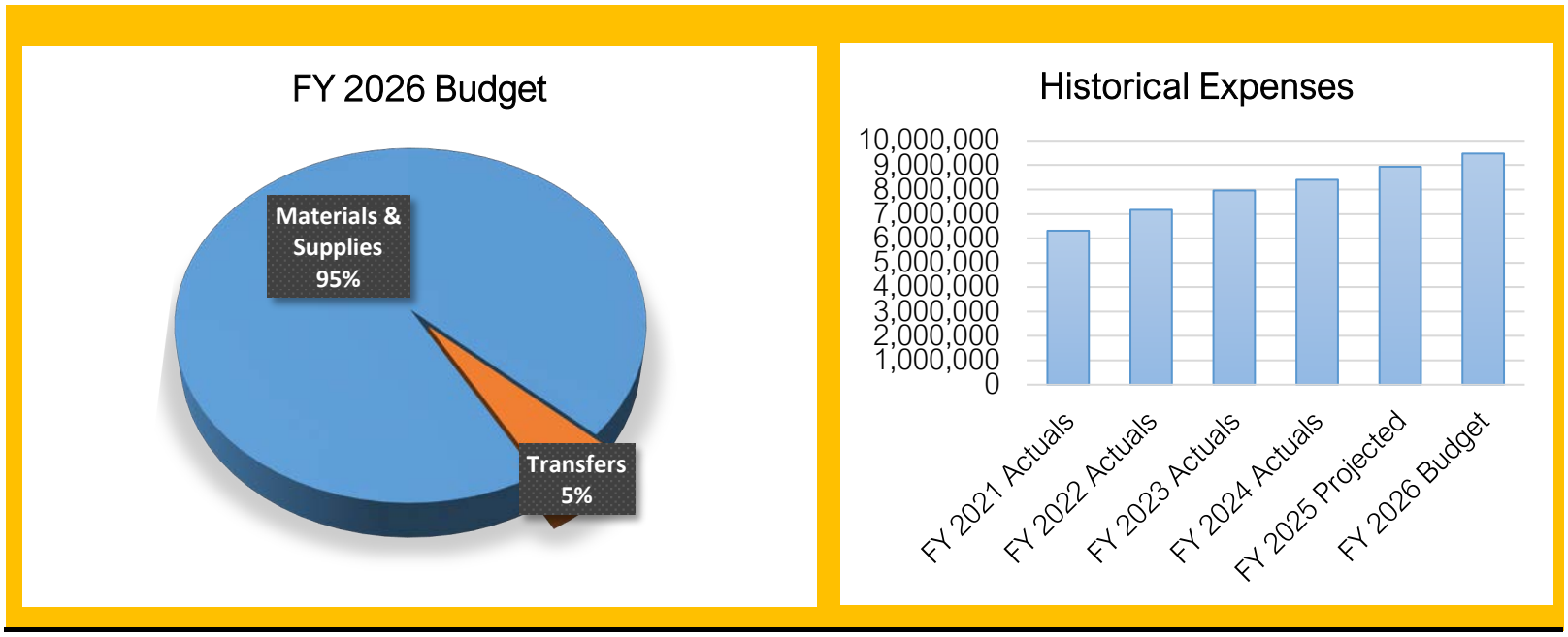
There are no positions funded in this department.

Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	7,602,609	8,000,681	8,587,500	8,485,151	9,001,474	413,974
Transfers	360,000	400,000	450,000	450,000	475,000	25,000
Grand Total	**7,962,609**	**8,400,681**	**9,037,500**	**8,935,151**	**9,476,474**	**438,974**



Summary of Capital Outlay

There are no capital project requests this year.

FY 2025-26 Budget
Refuse Collection Utility Fund (57) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
57-4431 - Refuse Collection Fees	6,519,583	6,900,000	6,900,000	6,847,870	0	7,190,263
57-4460 - Recycling Collection Fees	1,969,782	2,140,000	2,140,000	2,130,070	0	2,300,476
Charges For Services Total	**8,489,365**	**9,040,000**	**9,040,000**	**8,977,940**	**0**	**9,490,739**
Miscellaneous Revenue						
57-6100 - Interest Earnings	54,045	2,000	2,000	30,000	0	30,000
Miscellaneous Revenue Total	**54,045**	**2,000**	**2,000**	**30,000**	**0**	**30,000**
Appropriated Fund Balance						
57-8800 - Appropriated Fund Balance	0	-4,500	-4,500	-72,789	0	-44,265
Appropriated Fund Balance Total	**0**	**-4,500**	**-4,500**	**-72,789**	**0**	**-44,265**
Revenue Total	**8,543,410**	**9,037,500**	**9,037,500**	**8,935,151**	**0**	**9,476,474**
Expense						
Materials & Supplies						
57-2410 - Credit Card Discounts	68,232	88,000	88,000	75,000	88,000	88,000
57-3100 - Professional & Tech. Services	737	1,500	1,500	1,326	1,500	1,500
57-5600 - Bad Debt Expense	21,223	23,000	23,000	23,000	23,000	23,000
57-6303 - Payments To Solid Waste Dist.	7,910,489	8,475,000	8,475,000	8,385,825	8,475,000	8,888,974
Materials & Supplies Total	**8,000,681**	**8,587,500**	**8,587,500**	**8,485,151**	**8,587,500**	**9,001,474**
Transfers						
57-9100 - Transfers To Other Funds	400,000	450,000	450,000	450,000	475,000	475,000
Transfers Total	**400,000**	**450,000**	**450,000**	**450,000**	**475,000**	**475,000**
Expense Total	**8,400,681**	**9,037,500**	**9,037,500**	**8,935,151**	**9,062,500**	**9,476,474**

FY 2025-26 Budget
Enterprise Funds - Municipal Building Authority Fund

Department Overview

The St. George Municipal Building Authority (MBA) was created in 1993 and is an enterprise fund used to account for lease purchase bonds issued for construction of various projects throughout the City, that will be owned by this fund and leased to other funds. The other funds make lease payments equal to the debt service on the related bonds. The major project in this fund is the City Hall Parking Structure project.

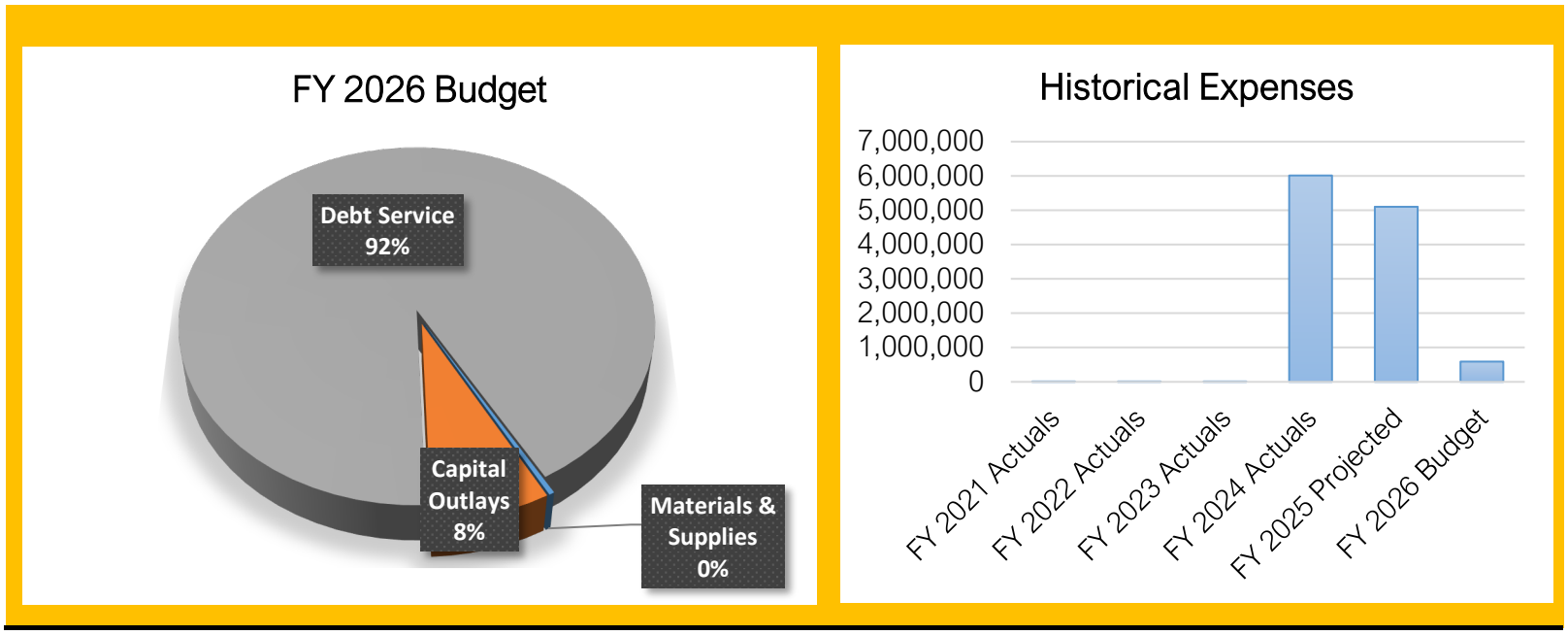
Department Position Overview

There are no positions funded in this department.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	693	142,157	0	817	2,000	2,000
Capital Outlays	0	5,870,550	7,555,000	5,100,000	43,780	-7,511,220
Debt Service	0	0	0	0	544,000	544,000
Transfers	0	0	0	0	0	0
Grand Total	**693**	**6,012,707**	**7,555,000**	**5,100,817**	**589,780**	**-6,965,220**



Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**
City Hall Parking Structure	43,780	43,780
Grand Total	**43,780**	**43,780**

FY 2025-26 Budget
Municipal Building Authority Fund (43) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Contributions & Transfers						
43-8200 - Transfers From Other Funds	771,500	0	0	0	0	634,702
Contributions & Transfers Total	**771,500**	**0**	**0**	**0**	**0**	**634,702**
Miscellaneous Revenue						
43-6100 - Interest Earnings	355,073	1,200	1,200	191,410	0	1,200
Miscellaneous Revenue Total	**355,073**	**1,200**	**1,200**	**191,410**	**0**	**1,200**
Appropriated Fund Balance						
43-8800 - Appropriated Fund Balance	0	7,553,800	7,553,800	4,909,407	0	-46,122
Appropriated Fund Balance Total	**0**	**7,553,800**	**7,553,800**	**4,909,407**	**0**	**-46,122**
Revenue Total	**1,126,573**	**7,555,000**	**7,555,000**	**5,100,817**	**0**	**589,780**
Expense						
Materials & Supplies						
43-2200 - Ordinances & Publications	9	0	0	0	0	0
43-3100 - Professional & Tech. Services	772	0	0	817	0	2,000
43-3112 - Bond Issuance Costs	141,377	0	0	0	0	0
Materials & Supplies Total	**142,157**	**0**	**0**	**817**	**0**	**2,000**
Capital Outlays						
43-7593 - City Facilities Parking	5,870,550	7,555,000	7,555,000	5,100,000	43,780	43,780
Capital Outlays Total	**5,870,550**	**7,555,000**	**7,555,000**	**5,100,000**	**43,780**	**43,780**
Debt Service						
43-8100 - Principal On Bonds	0	0	0	0	194,000	194,000
43-8200 - Interest On Bonds	0	0	0	0	350,000	350,000
Debt Service Total	**0**	**0**	**0**	**0**	**544,000**	**544,000**
Expense Total	**6,012,707**	**7,555,000**	**7,555,000**	**5,100,817**	**587,780**	**589,780**

FY 2025-26 Budget
Enterprise Funds - Drainage Utility Fund

Department Overview

In June 2003, the City adopted the Drainage Utility Fee whereby residential and non-residential customers pay a monthly drainage fee per Equivalent Residential Units (ERU) which are determined based on the amount of non-pervious surface. The Drainage Utility fee is used for planning, designing, constructing and maintaining the City storm water system. These funds are often combined with Drainage Impact funds to meet capital storm water improvement needs of the City. The City's objective is to provide a city-wide system with a capacity of at least a ten-year storm.

Department Position Overview

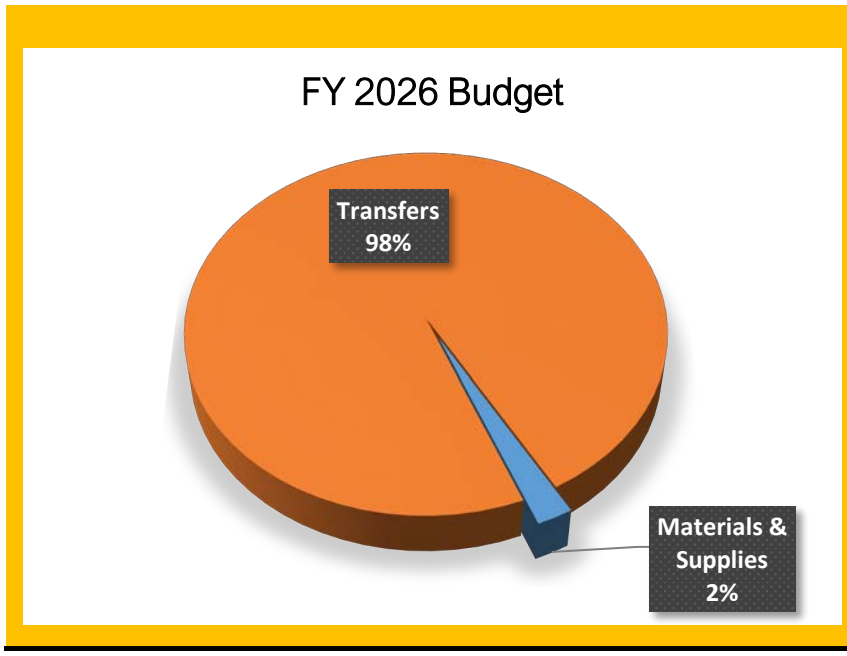
There are no positions funded in this department.

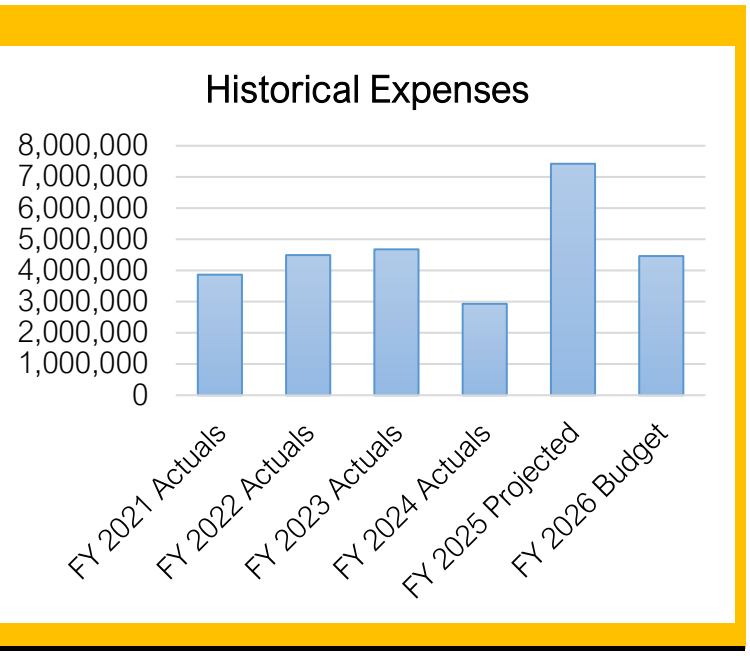
Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	103,882	89,374	84,000	96,800	100,000	16,000
Capital Outlays	0	0	0	0	0	0
Transfers	4,574,235	2,842,950	7,631,935	7,325,113	4,363,437	-3,268,498
Grand Total	**4,678,116**	**2,932,324**	**7,715,935**	**7,421,913**	**4,463,437**	**-3,252,498**





Summary of Capital Outlay

Capital projects for this fund are accounted for in the Public Works Capital Project Fund. The Transfer-out reflected in this fund is to pay for the projects planned for FY 2026 budgeted for in the Public Works Capital Project Fund (87) as detailed in that section of this year's budget.

FY 2025-26 Budget
Drainage Utility Fund (59) - Line Item Budget

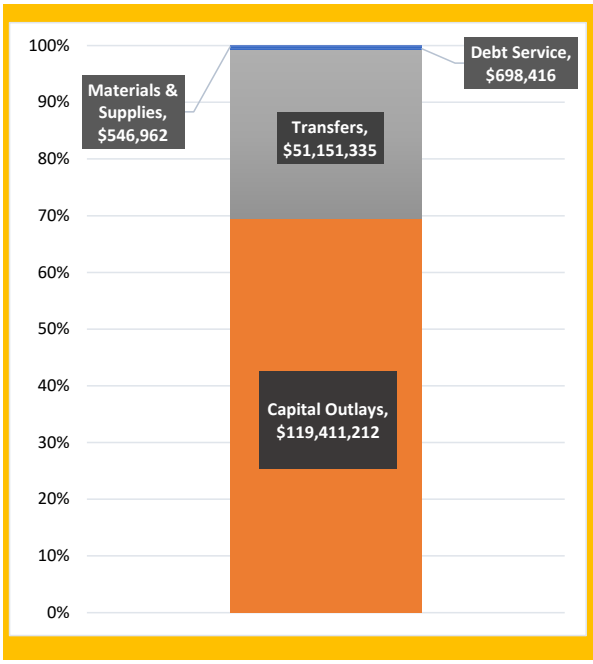
Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
59-7301 - Drainage Fees	5,437,121	5,400,000	5,400,000	5,500,000	5,600,000	5,600,000
Charges For Services Total	**5,437,121**	**5,400,000**	**5,400,000**	**5,500,000**	**5,600,000**	**5,600,000**
Miscellaneous Revenue						
59-6100 - Interest Earnings	280,619	40,000	40,000	300,000	150,000	150,000
Miscellaneous Revenue Total	**280,619**	**40,000**	**40,000**	**300,000**	**150,000**	**150,000**
Appropriated Fund Balance						
59-8800 - Appropriated Fund Balance	0	2,275,935	2,633,697	1,621,913	0	-1,286,563
Appropriated Fund Balance Total	**0**	**2,275,935**	**2,633,697**	**1,621,913**	**0**	**-1,286,563**
Revenue Total	**5,717,740**	**7,715,935**	**8,073,697**	**7,421,913**	**5,750,000**	**4,463,437**
Expense						
Materials & Supplies						
59-2410 - Credit Card Discounts	41,850	25,000	25,000	33,000	35,000	35,000
59-3100 - Professional & Tech. Services	33,958	50,000	50,000	50,000	50,000	50,000
59-5600 - Bad Debt Expense	13,567	9,000	9,000	13,800	15,000	15,000
Materials & Supplies Total	**89,374**	**84,000**	**84,000**	**96,800**	**100,000**	**100,000**
Transfers						
59-9100 - Transfers To Other Funds	2,842,950	7,631,935	7,989,697	7,325,113	4,156,382	4,363,437
Transfers Total	**2,842,950**	**7,631,935**	**7,989,697**	**7,325,113**	**4,156,382**	**4,363,437**
Expense Total	**2,932,324**	**7,715,935**	**8,073,697**	**7,421,913**	**4,256,382**	**4,463,437**

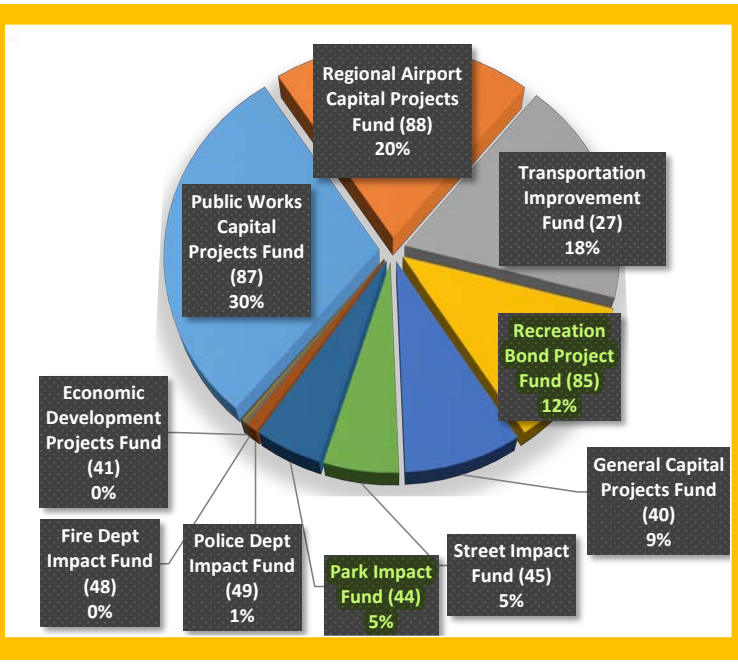
FY 2025-26 Budget
Capital Project Funds

Service Area Overview

Capital Projects Funds (CPF) are used to account for the resources used to acquire, construct, and improve major capital facilities, other than those financed by Enterprise Funds. These funds are typically multi-year projects which carryover from year-to-year until the individual project is completed. The principal source of revenue for these funds comes from impact fees paid on new construction, grants, developer contributions and bond proceeds.

Departments	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
General Capital Projects Fund (40)	10,295,133	35,487,104	37,687,104	14,630,231	-20,856,873	-58.8%	-
Economic Development Projects Fund (41)	329,465	520,521	1,776,521	331,590	-188,931	-36.3%	-
Regional Airport Capital Projects Fund (88)	21,894,317	17,703,932	17,703,932	34,749,868	17,045,936	96.3%	-
Park Impact Fund (44)	5,624,572	6,401,031	7,551,610	8,386,668	1,985,637	31.0%	-
Fire Dept Impact Fund (48)	5,027,452	1,910,100	1,910,100	450,000	-1,460,100	-76.4%	-
Police Dept Impact Fund (49)	301,592	45,100	45,100	1,410,100	1,365,000	3026.6%	-
Public Works Capital Projects Fund (87)	24,991,883	65,735,300	66,623,228	50,825,300	-14,910,000	-22.7%	-
Street Impact Fund (45)	4,428,403	7,960,000	7,960,000	9,360,000	1,400,000	17.6%	-
Drainage Impact Fund (47)	1,411,115	820,000	820,000	220,000	-600,000	-73.2%	-
Transportation Improvement Fund (27)	16,842,426	42,280,000	42,280,000	31,210,000	-11,070,000	-26.2%	-
Recreation Bond Project Fund (85)	267,938	13,658,162	14,139,299	20,234,168	6,576,006	48.1%	-
Grand Total	**91,414,294**	**192,521,250**	**198,496,894**	**171,807,925**	**-20,713,325**	**-10.8%**	**-**





FY 2025-26 Budget
Capital Project Funds - General Capital Project Fund

Department Overview

The General Capital Projects Fund is for funding large one-time capital projects that usually span multiple fiscal years. At the end of each fiscal year, a portion of surplus revenues in the General Fund are transferred into this fund for future allocations which primarily support new projects or significant repair and replacement projects for General Fund departments.

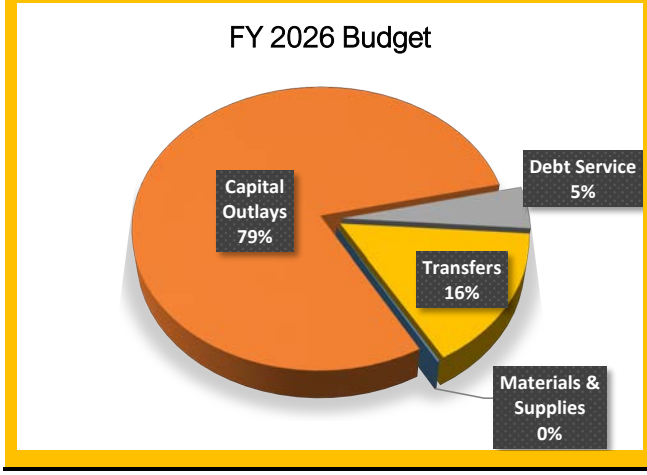
Department Position Overview

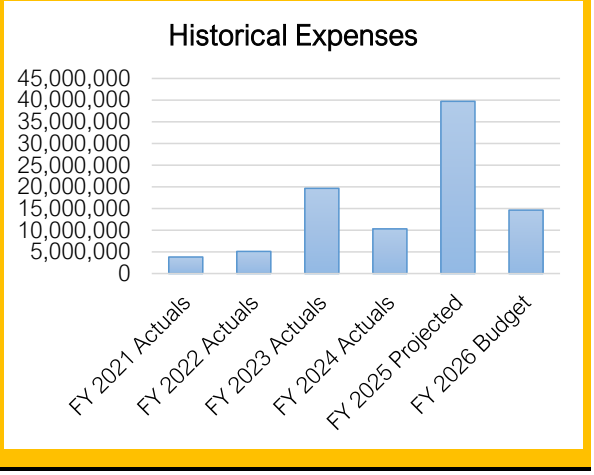
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	5,701	197,479	442	9,357	20,472	20,030
Capital Outlays	5,646,808	7,087,033	31,620,532	36,654,645	11,636,676	-19,983,856
Debt Service	237,221	226,678	837,730	837,730	698,416	-139,314
Transfers	13,766,000	2,783,942	3,028,400	2,228,400	2,274,667	-753,733
Grand Total	**19,655,730**	**10,295,133**	**35,487,104**	**39,730,132**	**14,630,231**	**-20,856,873**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted	
Dixie Academy Roof	820,000	-	Seeking grant funding
Art Museum HVAC Replacement	-	135,000	
Old City Hall / Police Campus Remodel	3,500,000	3,500,000	Partial funding Police Impact
City Hall	6,426,676	7,926,676	Partial funding RAP Tax Fund
Animal Shelter	3,740,000	75,000	
Grand Total	**14,486,676**	**11,636,676**	

FY 2025-26 Budget
General Capital Projects Fund (40) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Contributions & Transfers						
40-8200 - Transfers From Other Funds	15,900,000	4,496,950	4,294,598	12,942,237	1,000,000	4,499,200
Contributions & Transfers Total	**15,900,000**	**4,496,950**	**4,294,598**	**12,942,237**	**1,000,000**	**4,499,200**
Miscellaneous Revenue						
40-6100 - Interest Earnings	407,221	0	0	205,078	0	0
40-6200 - Rents And Royalties	12,070	10,800	10,800	10,800	0	10,800
40-6400 - Sale Of Property	1,495,722	0	0	0	0	0
Miscellaneous Revenue Total	**1,915,013**	**10,800**	**10,800**	**215,878**	**0**	**10,800**
Debt Issuance						
40-6700 - Sale Of Bonds	10,000,000	0	0	0	0	0
40-6903 - Premium on Bonds Sold	169,599	0	0	0	0	0
Debt Issuance Total	**10,169,599**	**0**	**0**	**0**	**0**	**0**
Appropriated Fund Balance						
40-8800 - Appropriated Fund Balance	0	30,979,354	33,381,706	26,572,017	0	10,120,231
Appropriated Fund Balance Total	**0**	**30,979,354**	**33,381,706**	**26,572,017**	**0**	**10,120,231**
Revenue Total	**27,984,611**	**35,487,104**	**37,687,104**	**39,730,132**	**1,000,000**	**14,630,231**
Expense						
Materials & Supplies						
40-3100 - Professional & Tech. Services	19,929	0	0	8,930	0	20,000
40-3112 - Bond Issuance Costs	177,109	0	0	0	0	0
40-5100 - Insurance And Surety Bonds	402	442	442	427	472	472
40-2300 - Travel & Training	40	0	0	0	0	0
Materials & Supplies Total	**197,479**	**442**	**442**	**9,357**	**472**	**20,472**
Capital Outlays						
40-7100 - Land Purchases	0	0	2,200,000	2,200,000	0	0
40-7300 - Improvements	169,593	0	0	381,478	820,000	135,000
40-7595 - City Hall Expansion - Phase 2	0	150,000	150,000	150,000	3,500,000	3,500,000
40-7958 - New City Hall Downtown	3,675,731	21,704,653	21,704,653	23,927,599	6,426,676	7,926,676
40-7962 - Fire Station Hq Replacement	2,613,018	6,714,824	6,714,824	7,050,568	0	0
40-7963 - Wells Fargo ATM Relocation	540,786	0	0	0	0	0
40-7964 - Animal Shelter Expansion	0	181,055	181,055	75,000	3,740,000	75,000
40-7782 - Tonaquint Cemetery Expansion	87,904	2,870,000	2,870,000	2,870,000	0	0
Capital Outlays Total	**7,087,033**	**31,620,532**	**33,820,532**	**36,654,645**	**14,486,676**	**11,636,676**
Debt Service						
40-8100 - Principal On Bonds	0	390,780	390,780	390,780	259,216	259,216
40-8205 - Interest On Notes	30,123	0	0	0	0	0
40-8200 - Interest On Bonds	196,555	446,950	446,950	446,950	439,200	439,200
Debt Service Total	**226,678**	**837,730**	**837,730**	**837,730**	**698,416**	**698,416**
Transfers						
40-9100 - Transfers To Other Funds	2,783,942	3,028,400	3,028,400	2,228,400	5,373,968	2,274,667
Transfers Total	**2,783,942**	**3,028,400**	**3,028,400**	**2,228,400**	**5,373,968**	**2,274,667**
Expense Total	**10,295,133**	**35,487,104**	**37,687,104**	**39,730,132**	**20,559,532**	**14,630,231**

FY 2025-26 Budget
Capital Project Funds - Economic Development Capital Project Fund

Department Overview

The Economic Development Project Fund was the former industrial park capital project fund which was converted to an economic development fund to be used for the accumulation of assets to attract industry, purchase property, and to provide a source of funds for City participation in activities or projects which support economic growth throughout the City.

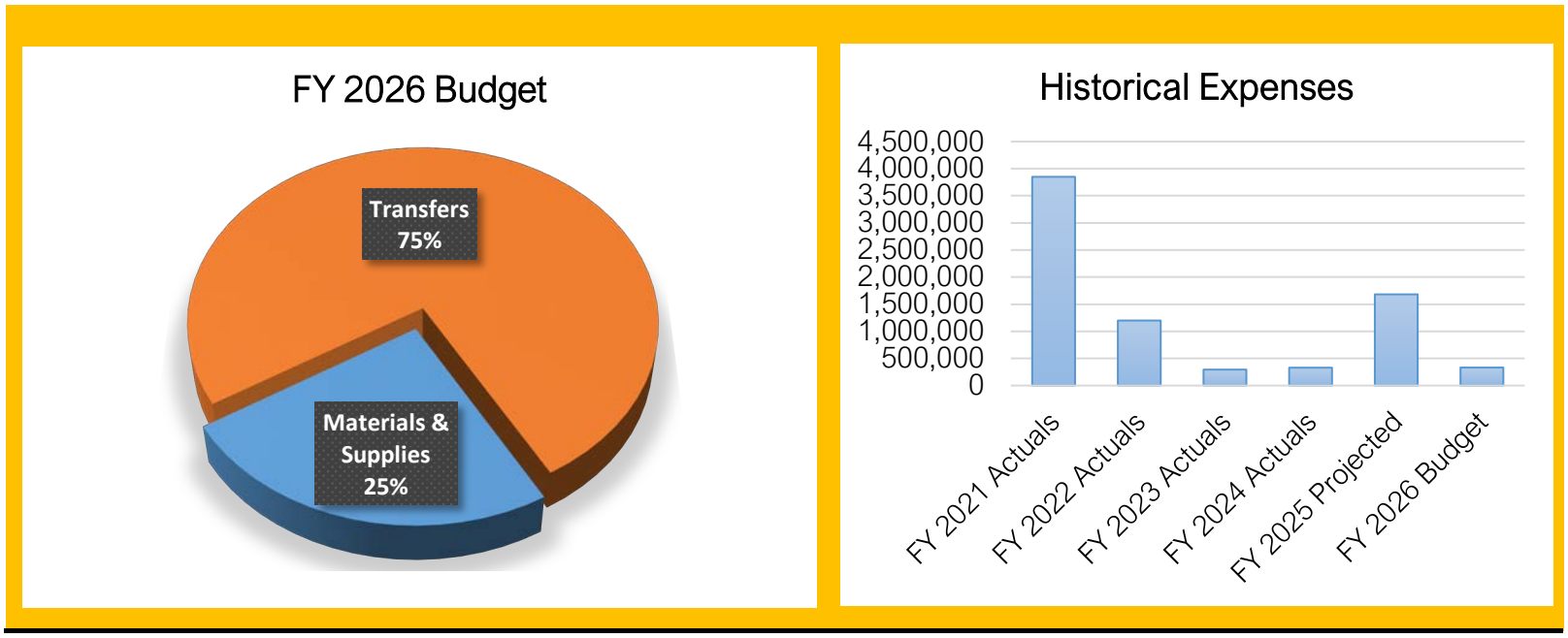
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	43,685	79,465	270,521	175,863	81,590	-188,931
Capital Outlays	0	0	0	1,256,000	0	0
Debt Service	0	0	0	0	0	0
Transfers	250,000	250,000	250,000	250,000	250,000	0
Grand Total	**293,684**	**329,465**	**520,521**	**1,681,863**	**331,590**	**-188,931**



Summary of Capital Outlay

There are no capital projects in this fund this fiscal year.

FY 2025-26 Budget
Economic Development Projects Fund (41) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Contributions & Transfers						
41-8200 - Transfers From Other Funds	1,000,000	0	0	0	0	0
41-8300 - Contributions From Private	0	10,000	10,000	0	0	0
Contributions & Transfers Total	**1,000,000**	**10,000**	**10,000**	**0**	**0**	**0**
Miscellaneous Revenue						
41-6100 - Interest Earnings	235,871	101,200	101,200	235,000	0	235,000
41-6200 - Rents And Royalties	134,178	73,650	73,650	107,550	0	0
41-6400 - Sale Of Property	0	0	0	2,130,000	0	0
41-6703 - Payments From Interfund Note	0	72,500	72,500	1,600,000	0	0
41-8305 - Contributions from Others	2,100,000	0	0	0	0	0
Miscellaneous Revenue Total	**2,470,050**	**247,350**	**247,350**	**4,072,550**	**0**	**235,000**
Appropriated Fund Balance						
41-8800 - Appropriated Fund Balance	0	263,171	1,519,171	-2,390,687	0	96,590
Appropriated Fund Balance Total	**0**	**263,171**	**1,519,171**	**-2,390,687**	**0**	**96,590**
Revenue Total	**3,470,050**	**520,521**	**1,776,521**	**1,681,863**	**0**	**331,590**
Expense						
Materials & Supplies						
41-2935 - Privilege Property Taxes	13,919	19,000	19,000	31,990	19,000	0
41-3100 - Professional & Tech. Services	44,618	180,500	180,500	112,887	10,500	20,500
41-5100 - Insurance And Surety Bonds	928	1,021	1,021	986	1,090	1,090
41-6100 - Sundry Charges	20,000	30,000	30,000	30,000	30,000	20,000
41-6205 - Refresh Downtown Storefront Grants	0	40,000	40,000	0	40,000	40,000
Materials & Supplies Total	**79,465**	**270,521**	**270,521**	**175,863**	**100,590**	**81,590**
Capital Outlays						
41-7200 - Building Purchases Or Const.	0	0	1,256,000	1,256,000	0	0
Capital Outlays Total	**0**	**0**	**1,256,000**	**1,256,000**	**0**	**0**
Transfers						
41-9100 - Transfers To Other Funds	250,000	250,000	250,000	250,000	250,000	250,000
Transfers Total	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**
Expense Total	**329,465**	**520,521**	**1,776,521**	**1,681,863**	**350,590**	**331,590**

FY 2025-26 Budget
Capital Project Funds - Airport Capital Projects Fund

Department Overview

The Regional Airport Capital Projects Fund (CPF) primarily accounted for revenues and expenditures for construction of the regional airport which officially opened on January 12, 2011 and is now known as the St. George Regional Airport or SGU. Construction was funded through federal grants, local sources, and other contributions and was a multi-year project until all grant funds and expenditures were realized in Fiscal Year 2015. SGU is an incredible facility and asset to St. George City and Washington County and its operations continue to be budgeted in the General Fund. This fund currently accounts for property transactions associated with the old airport site and significant construction projects at the St. George Regional Airport.

Department Position Overview

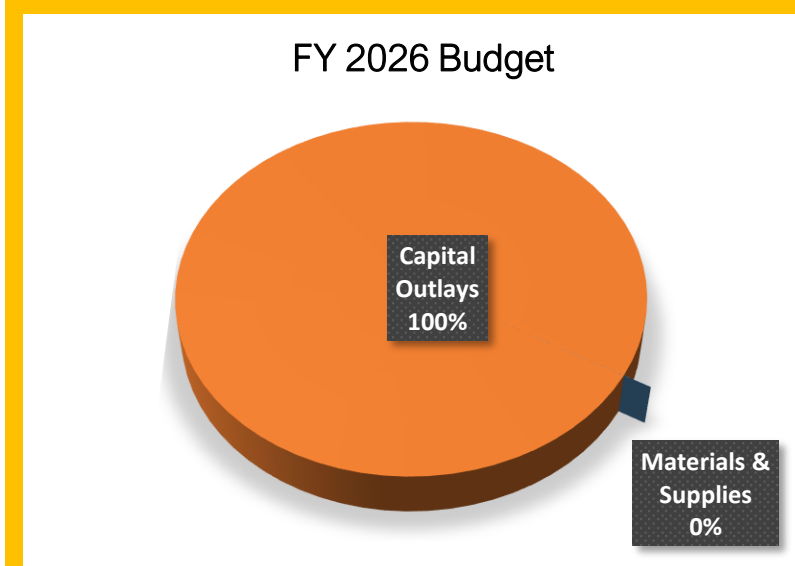
There are no full-time positions are funded in this budget.

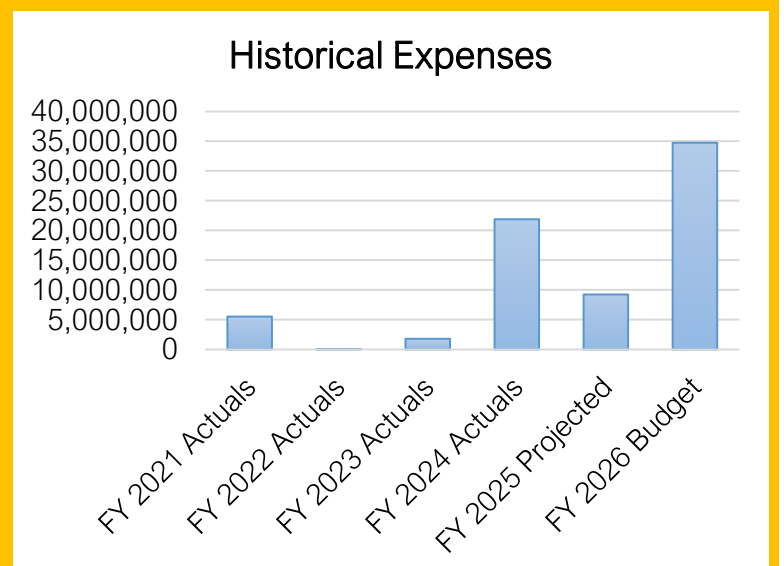
Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	683	13,657	2,500	3,922	2,500	0
Capital Outlays	1,759,528	21,880,661	17,701,432	9,242,940	34,747,368	17,045,936
Debt Service	0	0	0	0	0	0
Transfers	40,000	0	0	0	0	0
Grand Total	**1,800,211**	**21,894,317**	**17,703,932**	**9,246,862**	**34,749,868**	**17,045,936**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted	
Terminal Expansion Design	3,500,000	3,500,000	
Airport Pavement Maintenance	1,800,000	-	Completed in FY 2025
Air Traffic Control Tower	17,000,000	17,000,000	
Construct West GA Taxi lanes	947,368	947,368	
Reconstruct Parallel Taxiway A	3,000,000	13,300,000	
Grand Total	**26,247,368**	**34,747,368**	

FY 2025-26 Budget
Regional Airport Capital Projects Fund (88) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Contributions & Transfers						
88-8200 - Transfers From Other Funds	1,793,335	201,632	201,632	275,281	0	4,719,450
Contributions & Transfers Total	**1,793,335**	**201,632**	**201,632**	**275,281**	**0**	**4,719,450**
Intergovernmental						
88-3100 - Federal Grants	18,730,843	2,000,000	2,000,000	2,676,937	2,000,000	15,030,418
88-3400 - State Grants	10,000,000	15,500,000	15,500,000	6,294,644	0	15,000,000
Intergovernmental Total	**28,730,843**	**17,500,000**	**17,500,000**	**8,971,581**	**2,000,000**	**30,030,418**
Miscellaneous Revenue						
88-6100 - Interest Earnings	61,302	36,000	36,000	320,000	0	36,000
88-6200 - Rents And Royalties	21,640	0	0	0	0	0
Miscellaneous Revenue Total	**82,941**	**36,000**	**36,000**	**320,000**	**0**	**36,000**
Appropriated Fund Balance						
88-8800 - Appropriated Fund Balance	0	-33,700	-33,700	-320,000	0	-36,000
Appropriated Fund Balance Total	**0**	**-33,700**	**-33,700**	**-320,000**	**0**	**-36,000**
Revenue Total	**30,607,119**	**17,703,932**	**17,703,932**	**9,246,862**	**2,000,000**	**34,749,868**
Expense						
Materials & Supplies						
88-3100 - Professional & Tech. Services	13,657	2,500	2,500	3,922	2,500	2,500
Materials & Supplies Total	**13,657**	**2,500**	**2,500**	**3,922**	**2,500**	**2,500**
Capital Outlays						
88-7100 - Land Purchases	0	0	0	1,750	0	0
88-7300 - Improvements	4,724,904	17,701,432	0	0	7,447,368	0
88-7071 - TERMINAL EXPANSION PROJECT	0	0	0	1,800,000	0	3,500,000
88-7072 - AIRPORT PARKWAY EXTENSION PROJECT	474,708	0	0	2,002,473	0	0
88-7073 - AIRPORT TERMINAL REMODEL PROJECT	446,221	0	0	492,171	0	0
88-7074 - AIRPORT TAXIWAY AND APRON EXPANSION	16,048,217	0	0	104,954	0	0
88-7075 - AIRPORT PAVEMENT MAINT - FOG SEAL RUNWAY (A	2,850	0	1,375,895	2,144,851	1,800,000	0
88-7076 - RECONSTRUCT PARALLEL TAXIWAY A	0	0	825,537	696,741	0	13,300,000
88-7077 - AIR TRAFFIC CONTROL TOWER	183,761	0	15,500,000	2,000,000	17,000,000	17,000,000
88-7301 - Reconstruct West Taxilanes	0	0	0	0	0	947,368
Capital Outlays Total	**21,880,661**	**17,701,432**	**17,701,432**	**9,242,940**	**26,247,368**	**34,747,368**
Expense Total	**21,894,317**	**17,703,932**	**17,703,932**	**9,246,862**	**26,249,868**	**34,749,868**

FY 2025-26 Budget
Capital Project Funds - Park Impact Fund

Department Overview

The Park Impact fund is a Capital Projects fund. The Park Impact Fee is collected for the purpose of allocating costs of future park, trail, and recreational facility project costs to new development (growth) that will be constructed to serve new developments. The Park Impact fee is only assessed to residential developments and is collected at the time a building permit is issued.

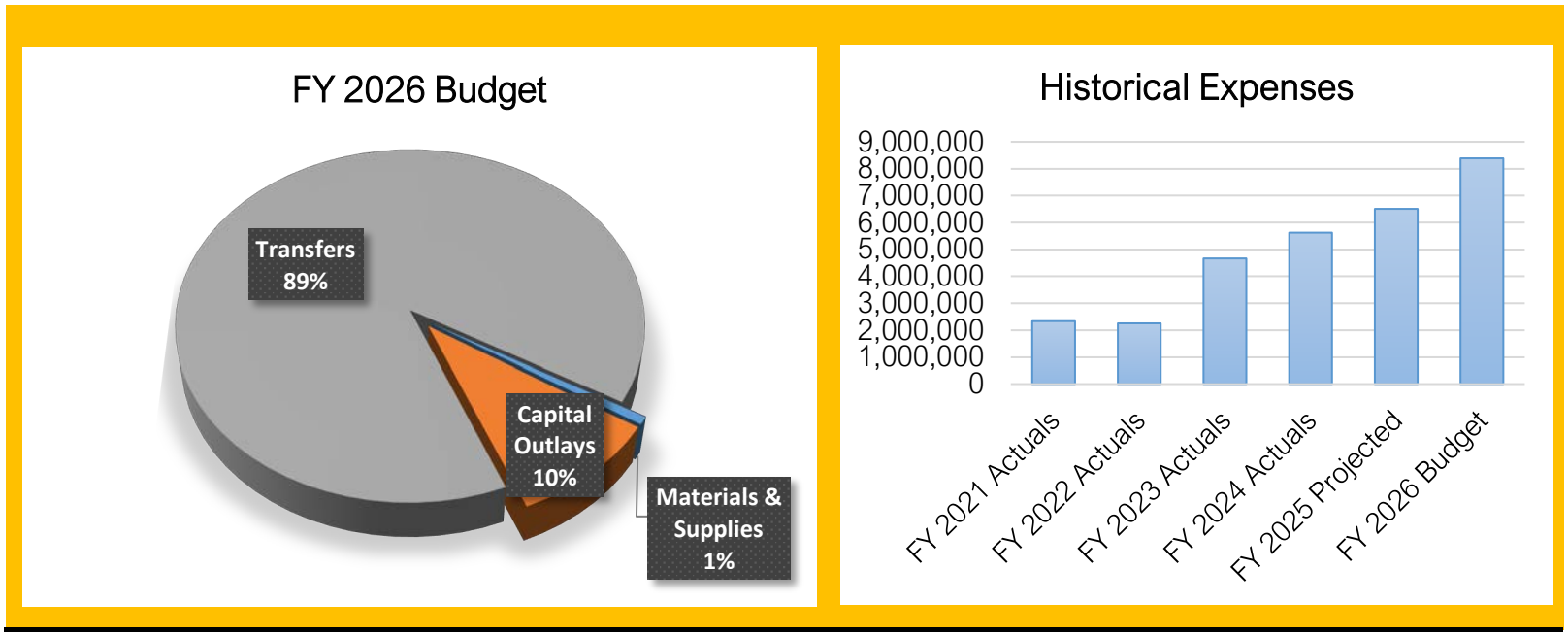
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	19,883	2,125	60,000	6,478	60,000	0
Capital Outlays	4,489,429	5,522,447	1,467,869	2,365,616	820,000	-647,869
Debt Service	0	0	0	0	0	0
Transfers	158,419	100,000	4,873,162	4,138,144	7,506,668	2,633,506
Grand Total	**4,667,731**	**5,624,572**	**6,401,031**	**6,510,238**	**8,386,668**	**1,985,637**



Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**
Land purchase	100,000	100,000
Fire House Skate Park	200,000	200,000
Paseo and Viviano Landscape	180,000	180,000
Hidden Valley Park	30,000	30,000
3000 East Sidewalk Widening	310,000	310,000
Grand Total	**820,000**	**820,000**

FY 2025-26 Budget
Park Impact Fund (44) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
44-4350 - Park Impact Fees	5,650,902	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
Charges For Services Total	**5,650,902**	**3,200,000**	**3,200,000**	**3,200,000**	**3,200,000**	**3,200,000**
Intergovernmental						
44-3400 - State Grants	0	325,000	325,000	325,000	0	0
Intergovernmental Total	**0**	**325,000**	**325,000**	**325,000**	**0**	**0**
Miscellaneous Revenue						
44-6100 - Interest Earnings	743,379	350,000	350,000	700,000	350,000	350,000
Miscellaneous Revenue Total	**743,379**	**350,000**	**350,000**	**700,000**	**350,000**	**350,000**
Appropriated Fund Balance						
44-8800 - Appropriated Fund Balance	0	2,526,031	3,676,610	2,285,238	0	4,836,668
Appropriated Fund Balance Total	**0**	**2,526,031**	**3,676,610**	**2,285,238**	**0**	**4,836,668**
Revenue Total	**6,394,281**	**6,401,031**	**7,551,610**	**6,510,238**	**3,550,000**	**8,386,668**
Expense						
Materials & Supplies						
44-3100 - Professional & Tech. Services	2,125	60,000	60,000	6,478	60,000	60,000
Materials & Supplies Total	**2,125**	**60,000**	**60,000**	**6,478**	**60,000**	**60,000**
Capital Outlays						
44-7100 - Land Purchases	419,342	100,000	100,000	100,000	100,000	100,000
44-7300 - Improvements	0	0	0	0	690,000	690,000
44-7398 - Curly Hollow - Tonaquint Regional Park	27,169	0	0	0	0	0
44-7629 - Hidden Valley Park - Impact Fee Reimb.	58,337	30,000	30,000	30,000	30,000	30,000
44-7783 - Lizard Wash Park	72,978	0	0	0	0	0
44-7784 - Southern Hills Park	87,750	0	0	0	0	0
44-7785 - Rim Rock Trail	24,202	0	0	0	0	0
44-7787 - Virgin River Trl S - Bloomington To I-15	737,604	250,000	1,061,041	1,061,041	0	0
44-7788 - Fossil Falls Community Park	1,282,944	0	0	0	0	0
44-7791 - Virgin River Trl S River Rd-Mall Dr Bridge	32,788	1,087,869	1,087,869	1,087,869	0	0
44-7797 - Halfway Wash Trail Extension To Red Cliff Desert	461,844	0	86,706	86,706	0	0
44-7907 - Las Colinas Neighborhood	5,840	0	0	0	0	0
44-7908 - Little Valley Park - Phase 6	2,311,651	0	0	0	0	0
Capital Outlays Total	**5,522,447**	**1,467,869**	**2,365,616**	**2,365,616**	**820,000**	**820,000**
Transfers						
44-9100 - Transfers To Other Funds	100,000	4,873,162	5,125,994	4,138,144	0	7,506,668
Transfers Total	**100,000**	**4,873,162**	**5,125,994**	**4,138,144**	**0**	**7,506,668**
Expense Total	**5,624,572**	**6,401,031**	**7,551,610**	**6,510,238**	**880,000**	**8,386,668**

FY 2025-26 Budget
Capital Project Funds - Fire Impact Fund

Department Overview

The Fire/EMS Impact fund is used to account for impact fees collected for the purpose of allocating costs of Fire/EMS infrastructure (fire stations and certain fire trucks) to new development (growth) that will be incurred to serve new developments. The Fire/EMS Impact fee is assessed to both commercial (based on square footage) and residential developments (based on density) and is collected at the time a building permit is issued.

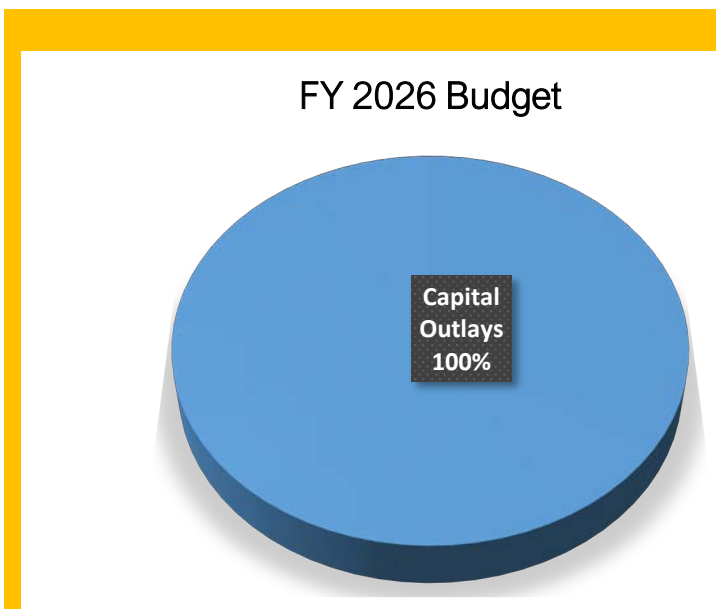
Department Position Overview

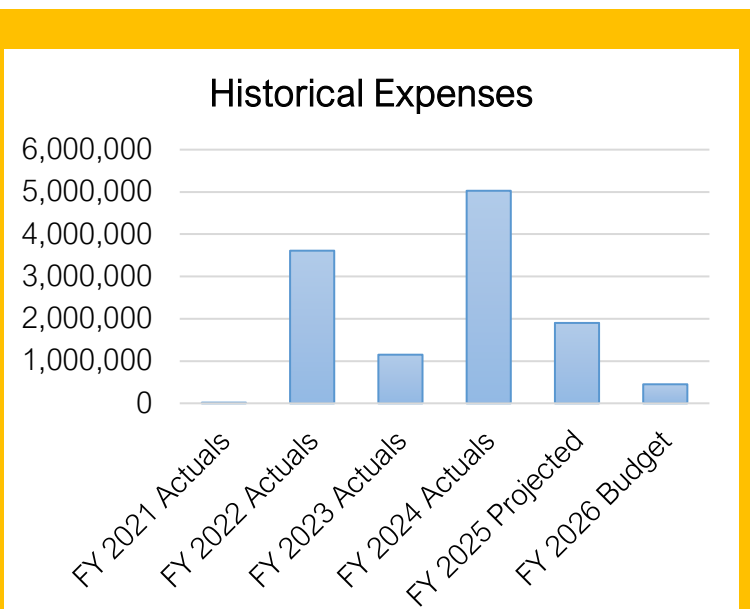
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	683	737	10,100	979	0	-10,100
Capital Outlays	1,149,144	5,026,716	1,900,000	1,900,000	450,000	-1,450,000
Debt Service	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**1,149,827**	**5,027,452**	**1,910,100**	**1,900,979**	**450,000**	**-1,460,100**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**
Fire Station #2	8,000,000	450,000
Grand Total	**8,000,000**	**450,000**

FY 2025-26 Budget
Fire Dept Impact Fund (48) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
48-4451 - Fire Dept Impact Fees	1,256,890	550,000	550,000	550,000	0	550,000
Charges For Services Total	**1,256,890**	**550,000**	**550,000**	**550,000**	**0**	**550,000**
Miscellaneous Revenue						
48-6100 - Interest Earnings	462,473	100,000	100,000	280,000	0	280,000
Miscellaneous Revenue Total	**462,473**	**100,000**	**100,000**	**280,000**	**0**	**280,000**
Appropriated Fund Balance						
48-8800 - Appropriated Fund Balance	0	1,260,100	1,260,100	1,070,979	0	-380,000
Appropriated Fund Balance Total	**0**	**1,260,100**	**1,260,100**	**1,070,979**	**0**	**-380,000**
Revenue Total	**1,719,363**	**1,910,100**	**1,910,100**	**1,900,979**	**0**	**450,000**
Expense						
Materials & Supplies						
48-3100 - Professional & Tech. Services	737	10,100	10,100	979	0	0
Materials & Supplies Total	**737**	**10,100**	**10,100**	**979**	**0**	**0**
Capital Outlays						
48-7200 - Building Purchases Or Const.	5,026,716	1,900,000	1,900,000	1,900,000	8,000,000	450,000
Capital Outlays Total	**5,026,716**	**1,900,000**	**1,900,000**	**1,900,000**	**8,000,000**	**450,000**
Expense Total	**5,027,452**	**1,910,100**	**1,910,100**	**1,900,979**	**8,000,000**	**450,000**

FY 2025-26 Budget
Capital Project Funds - Police Impact Fund

Department Overview

The Police Impact fund is used to account for fees collected for the purpose of allocating costs of Police infrastructure (police stations or satellite stations) to new development (growth) that will be incurred to serve new developments. The Police Impact fee is assessed to both commercial (based on square footage) and residential developments (based on density) and is collected at the time a building permit is issued. Police Impact fee collections were used to pay the Municipal Building Authority annual lease payments for the Police Dept. building constructed in 1996 and also participate in construction costs for fire stations which are used as police satellite stations.

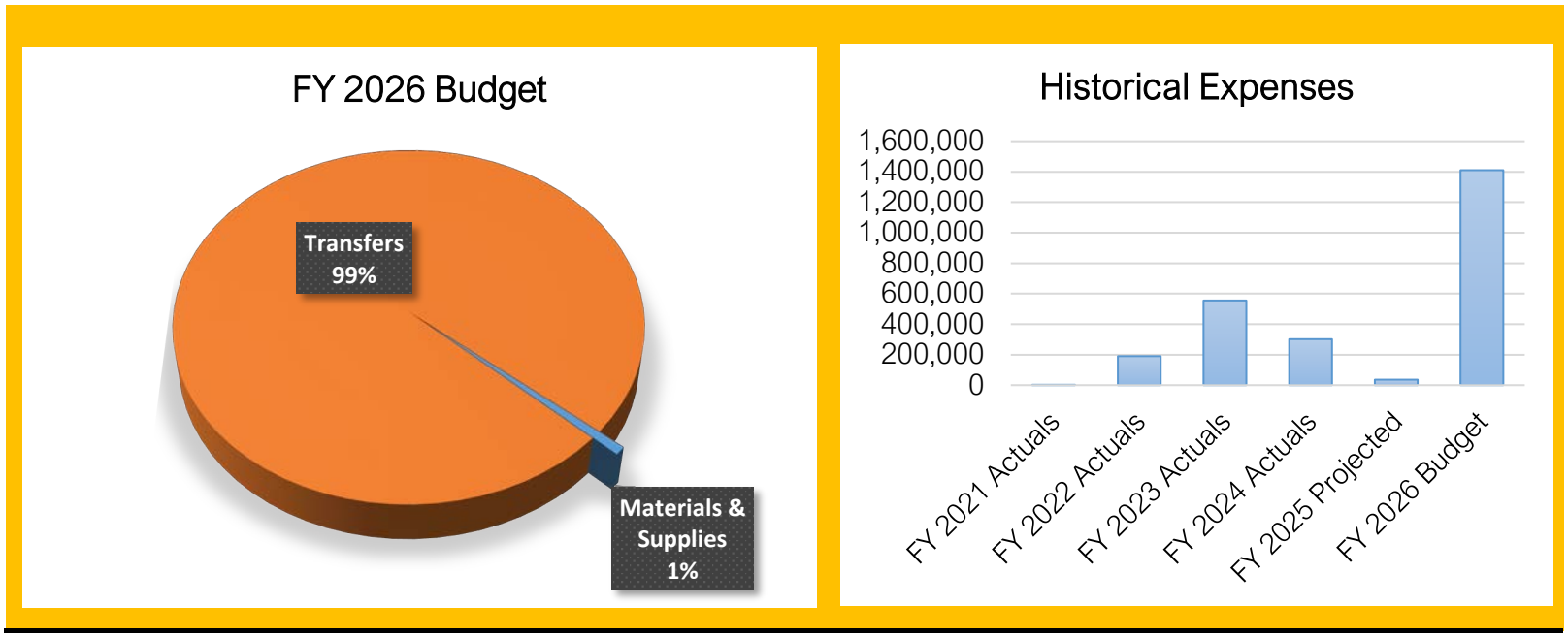
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	683	737	10,100	979	10,100	0
Capital Outlays	4,767	300,855	35,000	35,000	0	-35,000
Transfers	550,000	0	0	0	1,400,000	1,400,000
Grand Total	**555,449**	**301,592**	**45,100**	**35,979**	**1,410,100**	**1,365,000**



Summary of Capital Outlay

No capital requests for FY 2026.

FY 2025-26 Budget
Police Dept Impact Fund (49) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
49-4452 - Police Dept Impact Fees	424,526	190,000	190,000	200,000	0	200,000
Charges For Services Total	**424,526**	**190,000**	**190,000**	**200,000**	**0**	**200,000**
Miscellaneous Revenue						
49-6100 - Interest Earnings	69,745	48,000	48,000	58,000	0	58,000
Miscellaneous Revenue Total	**69,745**	**48,000**	**48,000**	**58,000**	**0**	**58,000**
Appropriated Fund Balance						
49-8800 - Appropriated Fund Balance	0	-192,900	-192,900	-222,021	0	1,152,100
Appropriated Fund Balance Total	**0**	**-192,900**	**-192,900**	**-222,021**	**0**	**1,152,100**
Revenue Total	**494,270**	**45,100**	**45,100**	**35,979**	**0**	**1,410,100**
Expense						
Materials & Supplies						
49-3100 - Professional & Tech. Services	737	10,100	10,100	979	10,100	10,100
Materials & Supplies Total	**737**	**10,100**	**10,100**	**979**	**10,100**	**10,100**
Capital Outlays						
49-7200 - Building Purchases Or Const.	300,855	35,000	35,000	35,000	0	0
Capital Outlays Total	**300,855**	**35,000**	**35,000**	**35,000**	**0**	**0**
Transfers						
49-9100 - Transfers To Other Funds	0	0	0	0	0	1,400,000
Transfers Total	**0**	**0**	**0**	**0**	**0**	**1,400,000**
Expense Total	**301,592**	**45,100**	**45,100**	**35,979**	**10,100**	**1,410,100**

FY 2025-26 Budget
Capital Project Funds - Public Works Capital Projects Fund

Department Overview

The Public Works Capital Projects Fund accounts for the vast majority of significant Public Works improvement projects. Funding sources include transfers from the Transportation Improvement Fund, Street Impact fee Fund, Drainage Impact fee Fund, Drainage Utility Fund, Developer Participation, Other Government Contributions, the General Fund, state and federal grants.

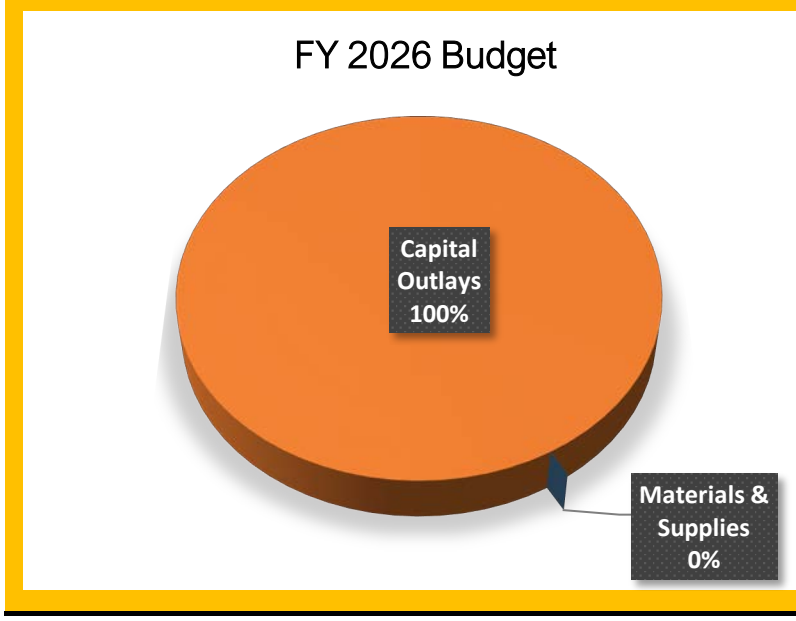
Department Position Overview

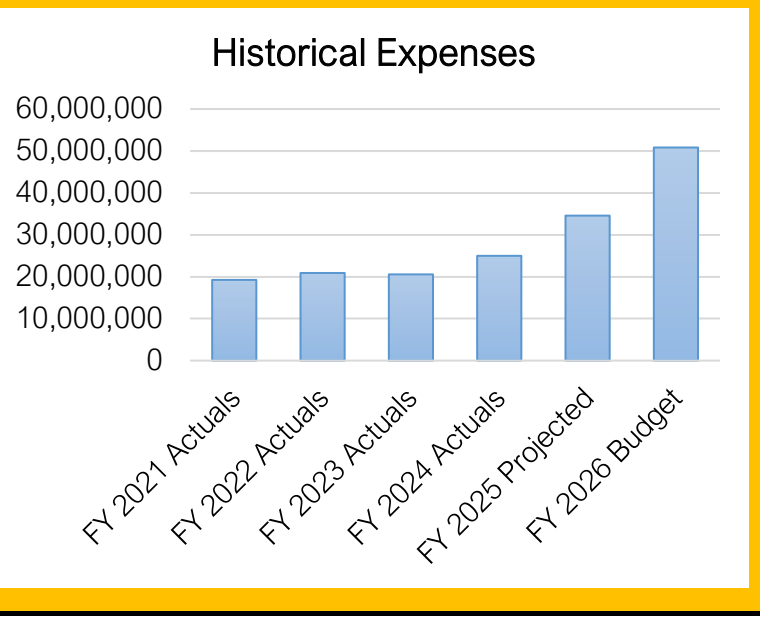
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	2,048	2,210	2,300	2,320	2,300	0
Capital Outlays	20,560,877	24,989,673	65,733,000	34,574,331	50,823,000	-14,910,000
Debt Service	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	20,562,925	24,991,883	65,735,300	34,576,651	50,825,300	-14,910,000





FY 2025-26 Budget
Capital Project Funds - Public Works Capital Projects Fund

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted
Virgin River ROW Acquisition	248,000	248,000
Downtown Roadway Improvements	500,000	500,000
Developer Matching (Drainage)	200,000	200,000
Developer Matching (Streets)	1,800,000	1,800,000
Pavement Management	3,700,000	3,700,000
Traffic Signals	2,800,000	2,800,000
East Access Road	690,000	690,000
Bluff Street Corridor	1,775,000	1,775,000
Southern Parkway	1,000,000	1,000,000
Halfway Wash Culvert	500,000	500,000
Intersection & Roadway Improvements	800,000	800,000
Fort Pearce Wash Maintenance	200,000	200,000
Bicycle and Pedestrian Improvements	10,000	10,000
WCFCA Maintenance Projects	100,000	100,000
Large Storm Drain Rehab	2,000,000	2,000,000
1450 S Extension to Crosby Way	30,000,000	20,000,000
3000 E Widening - Mall Dr to 1580	70,000	70,000
Red Hills Sediment Removal	1,000,000	1,000,000
ATMS Conduit Installation	200,000	200,000
Gap Canyon Parkway	4,500,000	4,500,000
Santa Clara River Maintenance	430,000	430,000
SR-7 Trail	8,300,000	8,300,000
Grand Total	60,823,000	50,823,000

FY 2025-26 Budget
Public Works Capital Projects Fund (87) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Contributions & Transfers						
87-8200 - Transfers From Other Funds	24,501,837	56,607,000	56,607,000	27,048,596	52,142,000	42,642,000
Contributions & Transfers Total	**24,501,837**	**56,607,000**	**56,607,000**	**27,048,596**	**52,142,000**	**42,642,000**
Intergovernmental						
87-3100 - Federal Grants	0	0	147,928	0	0	0
87-8101 - Contributions From Other Governments	269,280	9,126,000	9,866,000	7,525,736	8,181,000	8,181,000
Intergovernmental Total	**269,280**	**9,126,000**	**10,013,928**	**7,525,736**	**8,181,000**	**8,181,000**
Miscellaneous Revenue						
87-8308 - Contributions From Private	109,442	0	0	0	0	0
87-6400 - Sale of Property	17,276	0	0	0	0	0
Miscellaneous Revenue Total	**126,718**	**0**	**0**	**0**	**0**	**0**
Appropriated Fund Balance						
87-8800 - Appropriated Fund Balance	0	2,300	2,300	2,319	2,300	2,300
Appropriated Fund Balance Total	**0**	**2,300**	**2,300**	**2,319**	**2,300**	**2,300**
Revenue Total	**24,897,835**	**65,735,300**	**66,623,228**	**34,576,651**	**60,325,300**	**50,825,300**
Expense						
Materials & Supplies						
87-3100 - Professional & Tech. Services	2,210	2,300	2,300	2,320	2,300	2,300
Materials & Supplies Total	**2,210**	**2,300**	**2,300**	**2,320**	**2,300**	**2,300**
Capital Outlays						
87-7040 - Roads & Bridges - River Road Bridge	6,106,094	4,825,000	4,825,000	3,900,000	0	0
87-7121 - Virgin River Row Acquisition	0	248,000	248,000	0	248,000	248,000
87-7300 - Improvements	0	0	0	0	500,000	500,000
87-7301 - Developer Matching (Drainage)	490,077	300,000	300,000	53,064	200,000	200,000
87-7302 - Developer Matching	1,690,972	2,100,000	2,100,000	1,595,000	1,800,000	1,800,000
87-7315 - Pavement Management	2,608,554	3,000,000	3,000,000	3,600,000	3,700,000	3,700,000
87-7317 - Traffic Signal	1,077,035	1,400,000	1,400,000	1,517,327	2,800,000	2,800,000
87-7320 - Tech Ridge Roads, Util. & Other Infrastructure	29,093	5,750,000	5,750,000	4,600,000	690,000	690,000
87-7322 - Bluff Street Corridor	0	0	0	0	1,775,000	1,775,000
87-7323 - Southern Parkway, Phase Ii	0	3,100,000	3,100,000	500,000	1,000,000	1,000,000
87-7389 - Halfway Wash Culvert Repair @ Dix Dr/540 N	0	0	0	0	500,000	500,000
87-7669 - Intersection & Road Improvements	936,699	600,000	747,928	1,375,144	800,000	800,000
87-7679 - Fort Pierce Wash Maintenance	24,259	200,000	200,000	150,000	200,000	200,000
87-7685 - Bicycle & Pedestrian Improvements	7,990	10,000	10,000	16,796	10,000	10,000
87-7695 - Wcfca Misc Maintenance Projects	0	0	740,000	70,000	100,000	100,000
87-7699 - 3000 E Widening - 1580 S To Seegmiller	8,806,905	5,400,000	5,400,000	3,297,000	0	0
87-7720 - Large Storm Drain Rehabilitation	334,603	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
87-7722 - 1450 E Extension To Riverside	71,136	0	0	0	0	0
87-7725 - 1450 S Extension To Crosby Way	852,083	20,000,000	20,000,000	700,000	30,000,000	20,000,000
87-7726 - 3000 E Widening - Mall Dr To 1580	101,307	0	0	130,000	70,000	70,000

FY 2025-26 Budget
Public Works Capital Projects Fund (87) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
87-7727 - Bluff & Main St Pedestrian Underpass (Udot)	12,459	0	0	0	0	0
87-7728 - Foremaster Culvert Project (Udot)	229,030	2,100,000	2,100,000	2,100,000	0	0
87-7729 - Red Hills Sediment & Virgin River Streambank -Nrcs	1,092,875	5,200,000	5,200,000	3,500,000	1,000,000	1,000,000
87-7731 - Atms Conduit Installation	200,000	200,000	200,000	200,000	200,000	200,000
87-7732 - Gap Canyon Pkwy	20,540	3,000,000	3,000,000	600,000	4,500,000	4,500,000
87-7733 - Santa Clara River Maintenance	83,701	0	0	170,000	430,000	430,000
87-7734 - New Trails	214,261	6,300,000	6,300,000	4,500,000	8,300,000	8,300,000
Capital Outlays Total	**24,989,673**	**65,733,000**	**66,620,928**	**34,574,331**	**60,823,000**	**50,823,000**
Expense Total	**24,991,883**	**65,735,300**	**66,623,228**	**34,576,651**	**60,825,300**	**50,825,300**

FY 2025-26 Budget
Capital Project Funds - Street Impact Fund

Department Overview

The Street Impact fund is a Capital Projects fund. Street Impact fees are collected for the purpose of allocating costs of future roadways to new development (growth) that will be constructed to serve new developments. The Street Impact fee is assessed to both commercial (based on trip ends) and residential developments (based on density) and is collected at the time a building permit is issued.

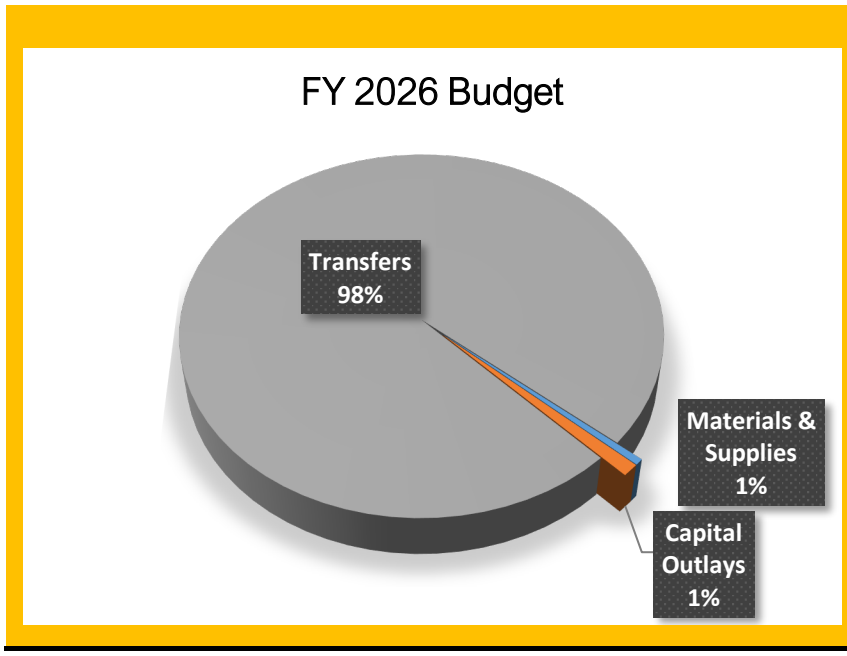
Department Position Overview

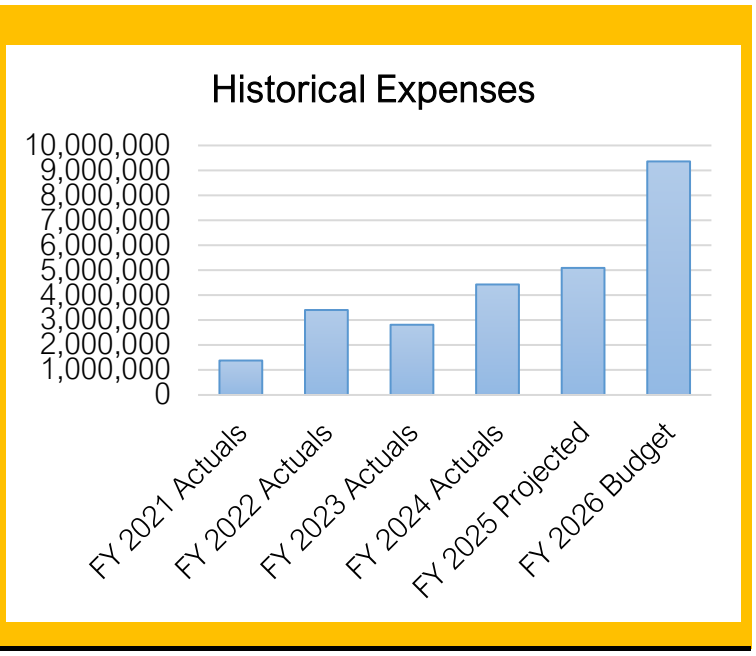
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	45,693	17,287	50,000	30,000	50,000	0
Capital Outlays	13,005	6,212	100,000	150,000	100,000	0
Transfers	2,754,968	4,404,904	7,810,000	4,911,796	9,210,000	1,400,000
Grand Total	**2,813,666**	**4,428,403**	**7,960,000**	**5,091,796**	**9,360,000**	**1,400,000**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**
Miscellaneous roadway safety and capacity projects	100,000	100,000
Grand Total	**100,000**	**100,000**

The majority of capital projects for this fund are accounted for in the Public Works Capital Project Fund. The Transfer-out reflected in this fund is to pay for the projects planned for FY 2025 budgeted for in the Public Works Capital Project Fund (87) as detailed in that section of this year's budget.

FY 2025-26 Budget
Street Impact Fund (45) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
45-4430 - Street Impact Fees	4,986,164	2,000,000	2,000,000	4,000,000	2,000,000	2,000,000
Charges For Services Total	**4,986,164**	**2,000,000**	**2,000,000**	**4,000,000**	**2,000,000**	**2,000,000**
Miscellaneous Revenue						
45-6100 - Interest Earnings	661,215	100,000	100,000	600,000	200,000	200,000
Miscellaneous Revenue Total	**661,215**	**100,000**	**100,000**	**600,000**	**200,000**	**200,000**
Appropriated Fund Balance						
45-8800 - Appropriated Fund Balance	0	5,860,000	5,860,000	491,796	7,010,000	7,160,000
Appropriated Fund Balance Total	**0**	**5,860,000**	**5,860,000**	**491,796**	**7,010,000**	**7,160,000**
Revenue Total	**5,647,380**	**7,960,000**	**7,960,000**	**5,091,796**	**9,210,000**	**9,360,000**
Expense						
Materials & Supplies						
45-3100 - Professional & Tech. Services	17,287	50,000	50,000	30,000	50,000	50,000
Materials & Supplies Total	**17,287**	**50,000**	**50,000**	**30,000**	**50,000**	**50,000**
Capital Outlays						
45-7300 - Improvements	6,212	100,000	100,000	150,000	100,000	100,000
Capital Outlays Total	**6,212**	**100,000**	**100,000**	**150,000**	**100,000**	**100,000**
Transfers						
45-9100 - Transfers To Other Funds	4,404,904	7,810,000	7,810,000	4,911,796	9,210,000	9,210,000
Transfers Total	**4,404,904**	**7,810,000**	**7,810,000**	**4,911,796**	**9,210,000**	**9,210,000**
Expense Total	**4,428,403**	**7,960,000**	**7,960,000**	**5,091,796**	**9,360,000**	**9,360,000**

FY 2025-26 Budget
Capital Project Funds - Drainage Impact Fund

Department Overview

The Drainage Impact fund is a Capital Projects fund. The Drainage Impact fee is collected for the purpose of allocating costs of storm drain infrastructure to new development (growth) that will be constructed to serve new developments. The Drainage Impact fee is assessed to both commercial (based on square footage) and residential developments (based on density) and is collected at the time a building permit is issued.

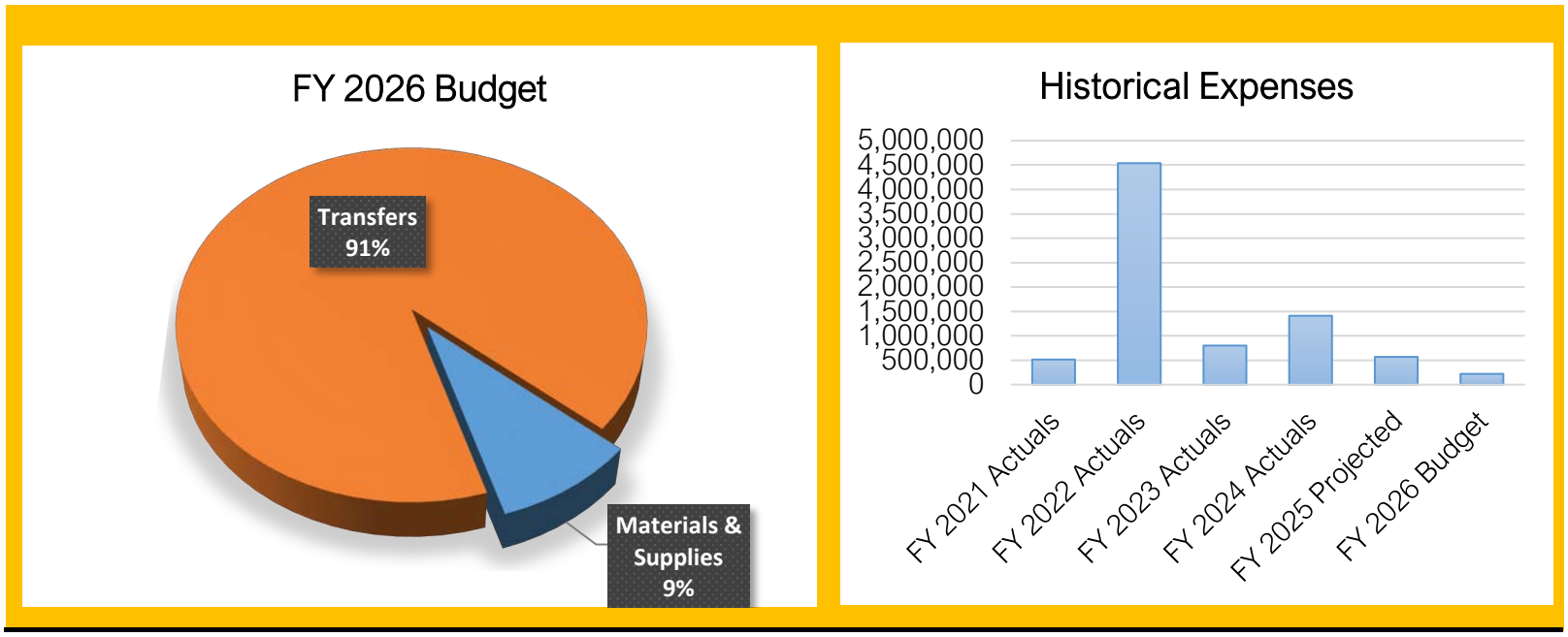
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	683	737	20,000	15,000	20,000	0
Capital Outlays	0	0	0	0	0	0
Transfers	799,084	1,410,378	800,000	553,065	200,000	-600,000
Grand Total	**799,767**	**1,411,115**	**820,000**	**568,065**	**220,000**	**-600,000**



Summary of Capital Outlay

The capital projects for this fund are accounted for in the Public Works Capital Project Fund. The Transfer-out reflected in this fund is to pay for the projects planned for FY 2026 budgeted for in the Public Works Capital Project Fund (87) as detailed in that section of this year's budget.

FY 2025-26 Budget
Drainage Impact Fund (47) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
47-4450 - Drainage Impact Fee	1,411,789	500,000	500,000	750,000	500,000	500,000
Charges For Services Total	**1,411,789**	**500,000**	**500,000**	**750,000**	**500,000**	**500,000**
Miscellaneous Revenue						
47-6100 - Interest Earnings	100,422	20,000	20,000	65,000	40,000	40,000
Miscellaneous Revenue Total	**100,422**	**20,000**	**20,000**	**65,000**	**40,000**	**40,000**
Appropriated Fund Balance						
47-8800 - Appropriated Fund Balance	0	300,000	300,000	-246,935	0	-320,000
Appropriated Fund Balance Total	**0**	**300,000**	**300,000**	**-246,935**	**0**	**-320,000**
Revenue Total	**1,512,212**	**820,000**	**820,000**	**568,065**	**540,000**	**220,000**
Expense						
Materials & Supplies						
47-3100 - Professional & Tech. Services	737	20,000	20,000	15,000	20,000	20,000
Materials & Supplies Total	**737**	**20,000**	**20,000**	**15,000**	**20,000**	**20,000**
Transfers						
47-9100 - Transfers To Other Funds	1,410,378	800,000	800,000	553,065	200,000	200,000
Transfers Total	**1,410,378**	**800,000**	**800,000**	**553,065**	**200,000**	**200,000**
Expense Total	**1,411,115**	**820,000**	**820,000**	**568,065**	**220,000**	**220,000**

FY 2025-26 Budget
Capital Project Funds - Transportation Improvement Fund

Department Overview

The Transportation Improvement Fund (TIF) is a Special Revenue fund used to account for revenues restricted as to their use for specific purposes either by statute or by City Policy. In 1998, voters authorized a 1/4 cent sales tax, also known as the Highway Option Sales Tax, to be used for transportation-related improvements. The City of St. George invoked the Highway Option Sales tax on January 1, 1999 and in 2007, the State Legislature passed an increase from .25% to .30% on non-food items while deleting the tax on food items.

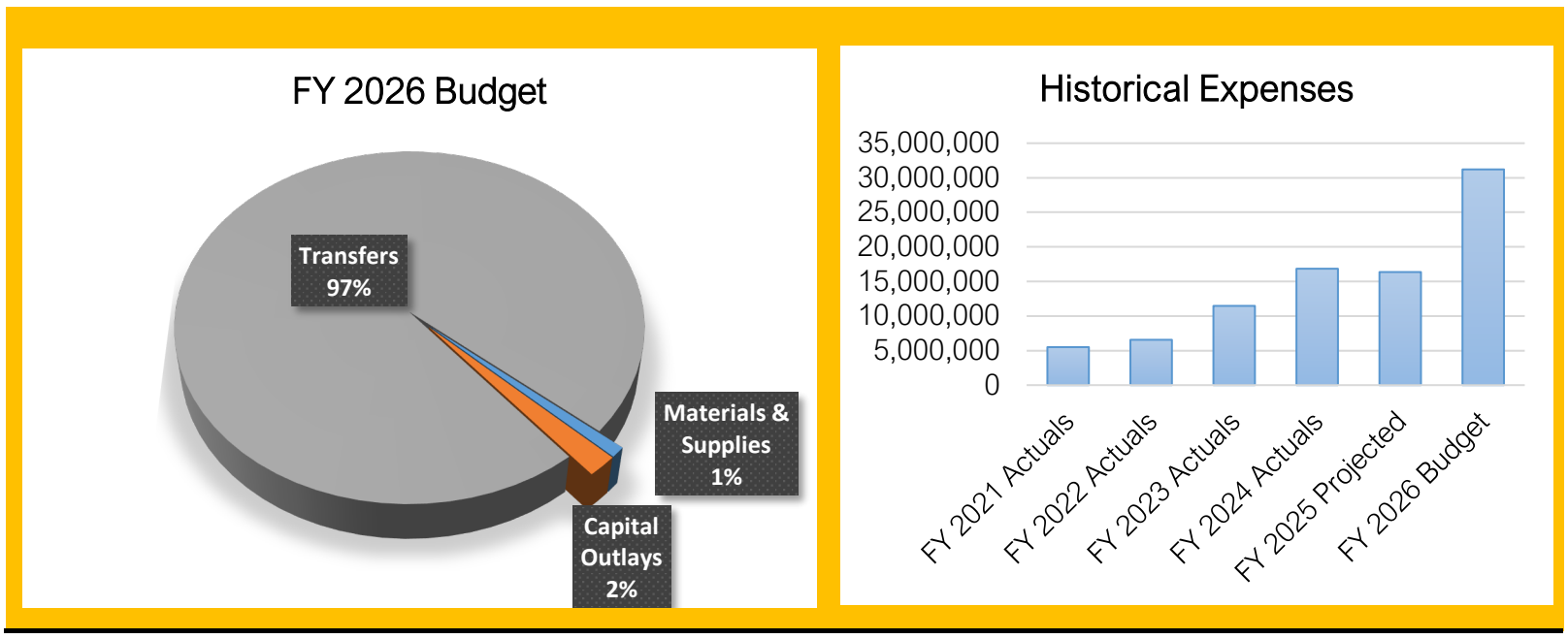
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	126,584	58,453	180,000	100,000	300,000	120,000
Capital Outlays	4,747	50,051	100,000	50,000	600,000	500,000
Transfers	11,334,834	16,733,922	42,000,000	16,210,543	30,310,000	-11,690,000
Grand Total	**11,466,165**	**16,842,426**	**42,280,000**	**16,360,543**	**31,210,000**	**-11,070,000**



Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**
Streets Yard Bay Building	-	500,000
Miscellaneous roadway safety improvements	100,000	100,000
Grand Total	**100,000**	**600,000**

The majority of capital projects for this fund are accounted for in the Public Works Capital Project Fund. The Transfer-out reflected in this fund is to pay for the projects planned for FY 2026 budgeted for in the Public Works Capital Project Fund (87) as detailed in that section of this year's budget.

FY 2025-26 Budget
Transportation Improvement Fund (27) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
27-6100 - Interest Earnings	1,890,499	500,000	500,000	1,600,000	700,000	700,000
Miscellaneous Revenue Total	**1,890,499**	**500,000**	**500,000**	**1,600,000**	**700,000**	**700,000**
Restricted Taxes						
27-1301 - Highway Sales Taxes	11,501,171	10,800,000	10,800,000	11,200,000	11,000,000	11,000,000
27-1303 - Transportation Sales Tax	3,317,906	2,800,000	2,800,000	3,000,000	2,800,000	2,800,000
Restricted Taxes Total	**14,819,077**	**13,600,000**	**13,600,000**	**14,200,000**	**13,800,000**	**13,800,000**
Revenue Total	**16,709,576**	**14,100,000**	**14,100,000**	**15,800,000**	**14,500,000**	**14,500,000**
Expense						
Materials & Supplies						
27-3100 - Professional & Tech. Services	58,453	180,000	180,000	100,000	300,000	300,000
Materials & Supplies Total	**58,453**	**180,000**	**180,000**	**100,000**	**300,000**	**300,000**
Capital Outlays						
27-7300 - Improvements	50,051	100,000	100,000	50,000	100,000	600,000
Capital Outlays Total	**50,051**	**100,000**	**100,000**	**50,000**	**100,000**	**600,000**
Transfers						
27-9100 - Transfers To Other Funds	16,733,922	42,000,000	42,000,000	16,210,543	40,350,000	30,310,000
Transfers Total	**16,733,922**	**42,000,000**	**42,000,000**	**16,210,543**	**40,350,000**	**30,310,000**
Expense Total	**16,842,426**	**42,280,000**	**42,280,000**	**16,360,543**	**40,750,000**	**31,210,000**

FY 2025-26 Budget
Capital Project Funds - Recreation General Obligation Project Fund

Department Overview

The Recreation General Obligation Project fund is a Capital Projects fund. In November 2023 voters approved the 2023 Trails, Parks and Recreation General Obligation Bond in the amount of $29 million for 33 different trail, park and park facility improvements. The debt for this approval will be issued in two separate tranches with the first $15 million approved in April 2024 and the second tranche planned for in 2027.

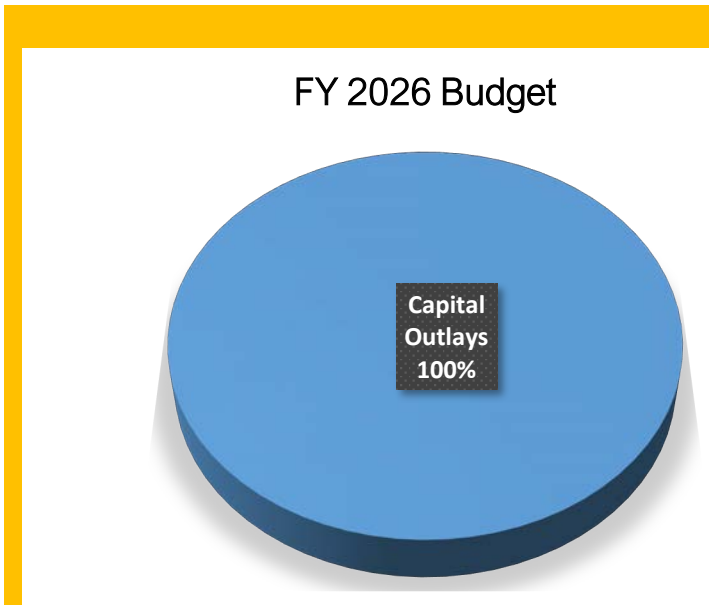
Department Position Overview

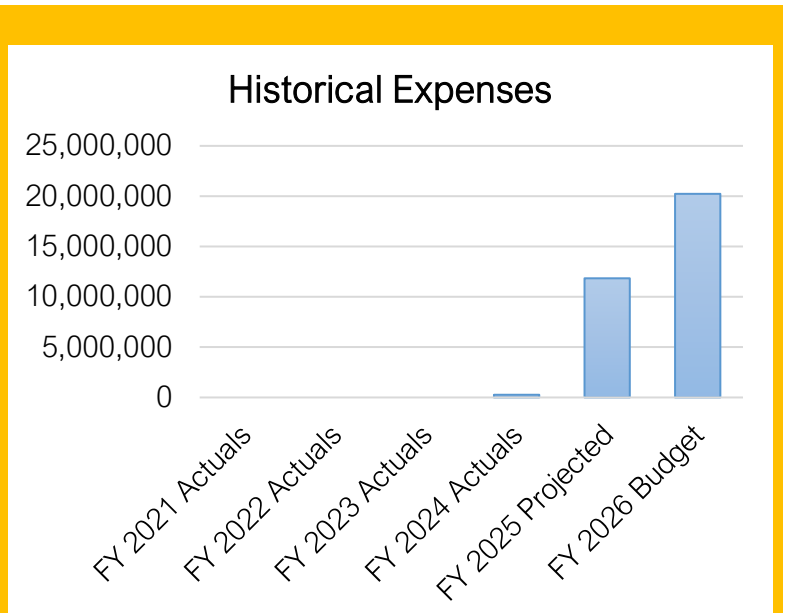
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	0	260,888	0	0	0	0
Capital Outlays	0	7,050	13,658,162	11,841,449	20,234,168	6,576,006
Grand Total	**0**	**267,938**	**13,658,162**	**11,841,449**	**20,234,168**	**6,576,006**





FY 2025-26 Budget
Capital Project Funds - Recreation General Obligation Project Fund

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Proposed
The Fields at Little Valley	-	317,000
Fort Pierce Wash Trail	2,375,000	-
Middleton Wash Trail	600,000	600,000
Virgin River South Trail - Sun River Clubhouse	1,000,000	-
Canyons Softball Complex	1,200,000	1,200,000
Seegmiller Trail	300,000	-
Dixie Sunbowl	9,200,000	8,900,000
Curly Hollow Park	6,500,000	5,327,168
Vernon Worthen Park	1,156,010	1,125,000
Thunder Junction Phase II	4,700,000	150,000
Santa Clara River Trail	2,800,000	-
Lizard Wash Park	5,900,000	150,000
Southern Hills Park	2,500,000	2,465,000
Grand Total	**38,231,010**	**20,234,168**

FY 2025-26 Budget
Recreation Bond Project Fund (85) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Contributions & Transfers						
85-8200 - Transfers From Other Funds	0	5,823,162	6,075,994	4,693,144	0	8,456,668
Contributions & Transfers Total	**0**	**5,823,162**	**6,075,994**	**4,693,144**	**0**	**8,456,668**
Intergovernmental						
85-3400 - State Grants	0	350,000	350,000	550,000	0	750,000
Intergovernmental Total	**0**	**350,000**	**350,000**	**550,000**	**0**	**750,000**
Miscellaneous Revenue						
85-8100 - Contributions from Others	750,000	1,000,000	1,000,000	0	0	4,500,000
85-6100 - Interest Earnings	80,518	0	0	500,000	0	50,000
Miscellaneous Revenue Total	**830,518**	**1,000,000**	**1,000,000**	**500,000**	**0**	**4,550,000**
Debt Issuance						
85-6700 - Sale Of Bonds	14,235,000	0	0	6,598,305	0	6,527,500
85-6903 - Premium On Bonds Sold	1,040,583	0	0	0	0	0
Debt Issuance Total	**15,275,583**	**0**	**0**	**6,598,305**	**0**	**6,527,500**
Appropriated Fund Balance						
85-8800 - Appropriated Fund Balance	0	6,485,000	6,713,305	-500,000	0	-50,000
Appropriated Fund Balance Total	**0**	**6,485,000**	**6,713,305**	**-500,000**	**0**	**-50,000**
Revenue Total	**16,106,101**	**13,658,162**	**14,139,299**	**11,841,449**	**0**	**20,234,168**
Expense						
Materials & Supplies						
85-3112 - Bond Issuance Costs	260,888	0	0	0	0	0
Materials & Supplies Total	**260,888**	**0**	**0**	**0**	**0**	**0**
Capital Outlays						
85-7300 - Improvements	0	0	0	0	2,200,000	0
85-7224 - BOOTS COX PARK	0	700,000	700,000	700,000	0	0
85-7225 - CHRISTENSEN PARK	0	450,000	450,000	300,000	0	0
85-7226 - DESERT VISTA PARK	2,850	750,000	750,000	747,150	0	0
85-7227 - DIXIE HERITAGE PARK	0	400,000	400,000	0	0	0
85-7228 - THE FIELDS AT LITTLE VALLEY	3,000	730,000	730,000	730,000	0	317,000
85-7229 - FORT PEARCE WASH TRAIL	0	250,000	250,000	250,000	2,375,000	0
85-7230 - REDWOOD TREE PARK	0	500,000	500,000	500,000	0	0
85-7231 - SANDTOWN PARK	0	500,000	500,000	100,000	0	0
85-7232 - SYCAMORE PARK	0	400,000	400,000	400,000	0	0
85-7233 - MIDDLETON WASH TRAIL	0	0	125,000	125,000	600,000	600,000
85-730x - SEEGMILLER TRAIL	0	0	0	0	300,000	0
85-0xxx - Canyons Softball Complex	0	0	0	0	0	1,200,000

FY 2025-26 Budget
Recreation Bond Project Fund (85) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
85-7396 - DIXIE SUNBOWL	0	300,000	300,000	300,000	9,200,000	8,900,000
85-7398 - CURLY HOLLOW PARK	0	1,000,000	1,172,832	1,172,832	6,500,000	5,327,168
85-7399 - VERNON WORTHEN	0	125,000	125,000	125,000	1,156,010	1,125,000
85-7588 - THUNDER JUNCTION PH II	0	300,000	300,000	300,000	4,700,000	150,000
85-7598 - BLACK HILL TRAIL	0	900,000	900,000	600,000	0	0
85-7608 - SPRINGS PARK PHASE 2	0	1,800,000	1,800,000	800,000	0	0
85-7626 - MIDDLETON PARK IMPROVEMENTS	0	360,000	360,000	360,000	0	0
85-7628 - LAS COLINAS PARK	0	2,500,000	2,545,000	2,500,000	0	0
85-7640 - SANTA CLARA RIVER TRAIL	1,200	200,000	200,000	200,000	2,800,000	0
85-7783 - LIZARD WASH PARK	0	100,000	328,305	328,305	5,900,000	150,000
85-7784 - SOUTHERN HILLS PARK	0	0	35,000	35,000	2,500,000	2,465,000
85-7785 - RIM ROCK TRAIL	0	1,268,162	1,268,162	1,268,162	0	0
85-7900 - SAND HOLLOW WASH TRAIL	0	125,000	0	0	0	0
Capital Outlays Total	**7,050**	**13,658,162**	**14,139,299**	**11,841,449**	**38,231,010**	**20,234,168**
Expense Total	**267,938**	**13,658,162**	**14,139,299**	**11,841,449**	**38,231,010**	**20,234,168**

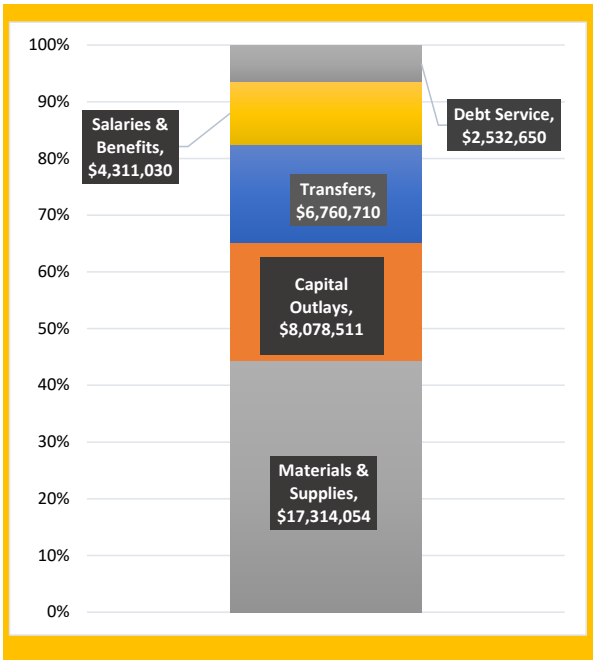
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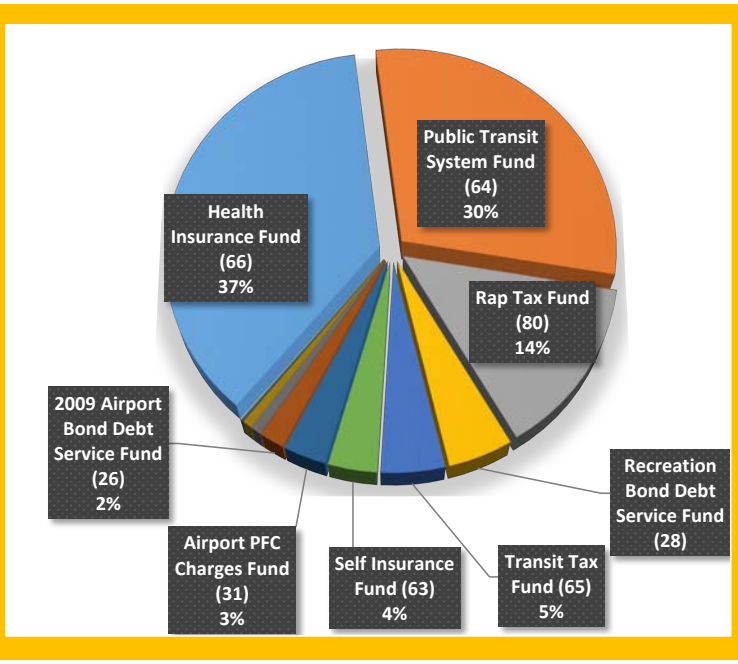
FY 2025-26 Budget
Other Funds

Service Area Overview

The Other Funds includes Special Revenue Funds, Debt Service Funds, Fiduciary Funds and other various activities that do not fit into one of the other major categories. These types of funds account for revenues and resources that are legally restricted at the federal, state, or local level for specific business purposes for which these resources can be used. Funding sources for these funds vary from federal grants (Public Transit System - Suntran) to a small portion of the sales tax (RAP Tax, Transit Tax), with the funding source being based entirely upon the specific business purpose for each fund.

Departments	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
Switchpoint Fund (21)	18,528	9,960	9,960	20,059	10,099	101.4%	-
2009 Airport Bond Debt Service Fund (26)	702,873	701,400	701,400	701,900	500	0.1%	-
Recreation Bond Debt Service Fund (28)	1,842,773	1,841,033	1,841,033	1,840,250	-783	0.0%	-
Spec. Assessment Debt Service Fund (29)	368	1,000	1,000	1,000	0	0.0%	-
Dixie Center Operations Fund (30)	1,900,339	3,000	3,000	0	-3,000	-100.0%	-
Airport PFC Charges Fund (31)	1,795,797	204,632	204,632	1,222,450	1,017,818	497.4%	-
Community Development Block Grant Func	1,421,784	635,012	635,012	311,689	-323,323	-50.9%	-
Police Drug Seizures Fund (50)	27,965	45,500	45,500	50,500	5,000	11.0%	-
Self Insurance Fund (63)	681,993	1,237,729	1,237,729	1,372,908	135,179	10.9%	-
Public Transit System Fund (64)	6,657,107	9,499,709	9,499,709	11,551,477	2,051,768	21.6%	39.50
Transit Tax Fund (65)	500,368	594,893	594,893	1,811,296	1,216,403	204.5%	-
Health Insurance Fund (66)	11,216,622	12,548,850	12,548,850	14,394,623	1,845,773	14.7%	-
Housing Fund (69)	10,368	10,960	10,960	21,059	10,099	92.1%	-
Perpetual Care Fund (74)	54,221	351,500	351,500	261,500	-90,000	-25.6%	-
American Rescue Plan Grant Fund (75)	3,921,757	4,166	4,166	0	-4,166	-100.0%	-
Johnson Dino Track Preservation (77)	5,534	7,403	7,403	7,465	62	0.8%	-
Museum Permanent Acquisition Fund (79)	368	5,500	5,500	500	-5,000	-90.9%	-
Rap Tax Fund (80)	3,721,098	2,891,435	3,515,050	5,427,279	2,535,844	87.7%	-
2007 Sales Tax Road Bond Fund (84)	737	1,000	1,000	1,000	0	0.0%	-
Grand Total	**34,480,602**	**30,594,682**	**31,218,297**	**38,996,955**	**8,402,273**	**27.5%**	**39.50**





FY 2025-26 Budget
Other Funds - Switchpoint Fund

Department Overview

Switchpoint Community Resource Center opened in August 2014 and is designed to assist our community's homeless population. Switchpoint is equipped to accommodate up to 64 individuals with temporary housing and its goal is to provide its patrons with the support, job sets, and social skills needed to transition individuals' lives to help them be marketable, employed, housed, and equipped with the skills necessary to regain stability in their life. Switchpoint's motto is "It Takes All of Us" and the facility also provides onsite case workers, workforce services, food pantry, and other supporting services. Effective beginning Fiscal Year 2017, the operations of Switchpoint will be fully independent from the City and operated by the Friends of Switchpoint, a non-profit organization. The City retains ownership of the building and leases the property to Friends of Switchpoint.

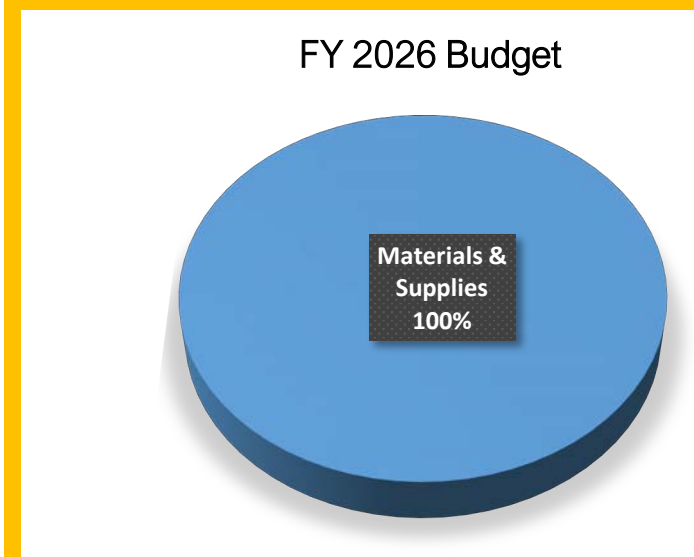
Department Position Overview

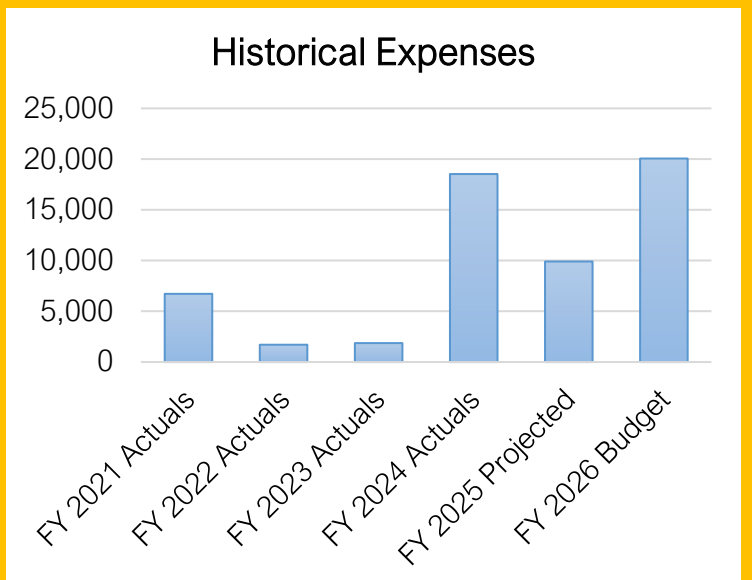
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	0	0	0	0
Materials & Supplies	1,867	18,528	9,960	9,910	20,059	10,099
Capital Outlays	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**1,867**	**18,528**	**9,960**	**9,910**	**20,059**	**10,099**





Summary of Capital Outlay

This fund has no projects proposed this fiscal year.

FY 2025-26 Budget
Switchpoint Fund (21) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Contributions & Transfers						
21-8200 - Transfers From Other Funds	10,000	9,960	9,960	9,960	9,960	20,059
Contributions & Transfers Total	**10,000**	**9,960**	**9,960**	**9,960**	**9,960**	**20,059**
Miscellaneous Revenue						
21-8400 - Insurance Claim Proceeds	8,992	0	0	0	0	0
21-6900 - Miscellaneous Sundry Revenues	0	0	0	18	0	0
Miscellaneous Revenue Total	**8,992**	**0**	**0**	**18**	**0**	**0**
Appropriated Fund Balance						
21-8800 - Appropriated Fund Balance	0	0	0	-68	0	0
Appropriated Fund Balance Total	**0**	**0**	**0**	**-68**	**0**	**0**
Revenue Total	**18,992**	**9,960**	**9,960**	**9,910**	**9,960**	**20,059**
Expense						
Materials & Supplies						
21-2600 - Buildings And Grounds	16,833	7,500	7,500	7,500	7,401	17,500
21-3100 - Professional & Tech. Services	368	1,000	1,000	1,000	1,000	1,000
21-5100 - Insurance And Surety Bonds	1,327	1,460	1,460	1,410	1,559	1,559
Materials & Supplies Total	**18,528**	**9,960**	**9,960**	**9,910**	**9,960**	**20,059**
Expense Total	**18,528**	**9,960**	**9,960**	**9,910**	**9,960**	**20,059**

FY 2025-26 Budget
Other Funds - Airport Bond Debt Service

Department Overview

In Fiscal Year 2010, in recognition of the economic and community benefits of the Replacement Airport, Washington County agreed to participate with the Replacement Airport's construction funding by committing a portion of their Tourism, Recreation, Culture, and Convention (TRCC) taxes in the amount of $700,000 annually over a 25-year period. The City then pledged this revenue stream to secure bond financing for the Replacement Airport project. The bonds were originally issued under the Build America Bonds (BAB) program whereby the City will receive a percentage of interest payments back from the Federal Government. The bonds were refinanced in FY2018 as Excise Tax Revenue Bonds. This fund is used to reflect annual receipts and the corresponding debt service.

Department Position Overview

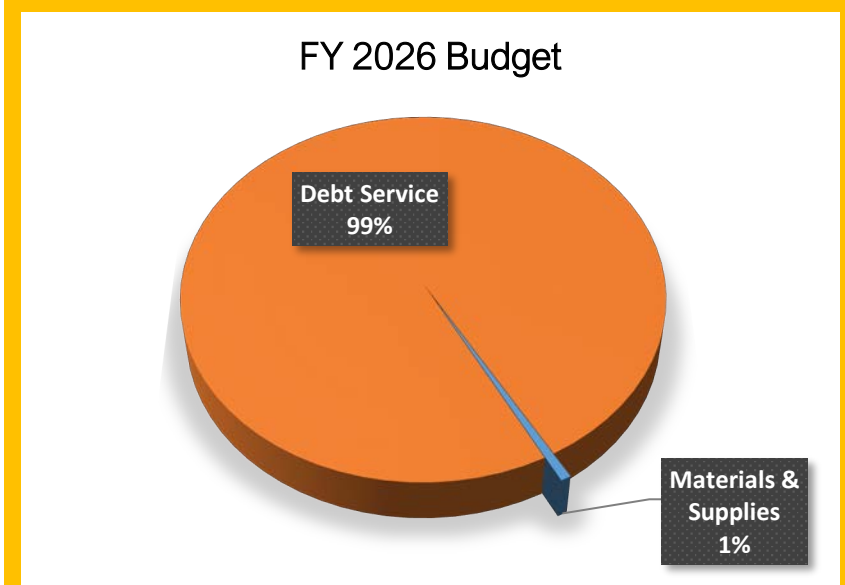
There are no full-time positions are funded in this budget.

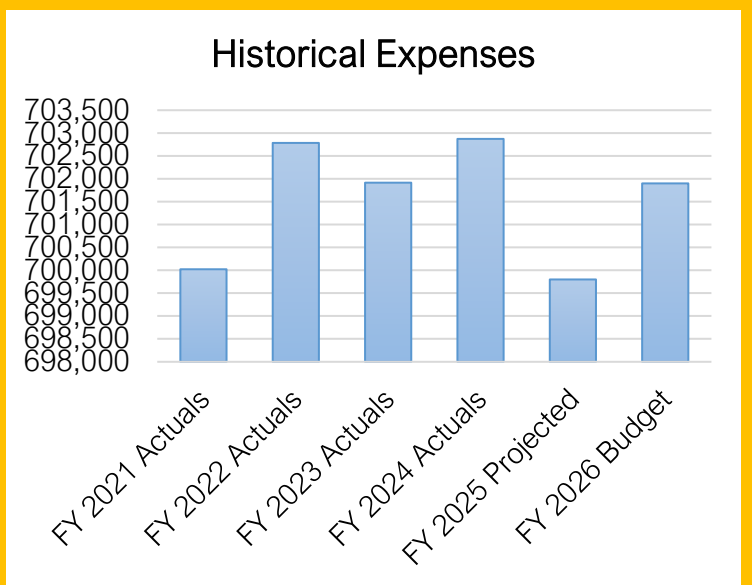
Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	5,116	3,473	5,200	3,600	4,500	-700
Capital Outlays	0	0	0	0	0	0
Debt Service	696,800	699,400	696,200	696,200	697,400	1,200
Transfers	0	0	0	0	0	0
Grand Total	**701,916**	**702,873**	**701,400**	**699,800**	**701,900**	**500**





Summary of Capital Outlay

This fund has no projects proposed this fiscal year.

FY 2025-26 Budget
2009 Airport Bond Debt Service Fund (26) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
26-6100 - Interest Earnings	11,106	1,200	1,200	5,000	0	1,200
26-8301 - Washington Co Trcc Taxes	700,000	700,000	700,000	700,000	0	700,000
Miscellaneous Revenue Total	**711,106**	**701,200**	**701,200**	**705,000**	**0**	**701,200**
Appropriated Fund Balance						
26-8800 - Appropriated Fund Balance	0	200	200	-5,200	0	700
Appropriated Fund Balance Total	**0**	**200**	**200**	**-5,200**	**0**	**700**
Revenue Total	**711,106**	**701,400**	**701,400**	**699,800**	**0**	**701,900**
Expense						
Materials & Supplies						
26-3100 - Professional & Tech. Services	3,473	5,200	5,200	3,600	5,200	4,500
Materials & Supplies Total	**3,473**	**5,200**	**5,200**	**3,600**	**5,200**	**4,500**
Debt Service						
26-8100 - Principal On Bonds	455,000	470,000	470,000	470,000	490,000	490,000
26-8200 - Interest On Bonds	244,400	226,200	226,200	226,200	207,400	207,400
Debt Service Total	**699,400**	**696,200**	**696,200**	**696,200**	**697,400**	**697,400**
Expense Total	**702,873**	**701,400**	**701,400**	**699,800**	**702,600**	**701,900**

FY 2025-26 Budget
Other Funds - Recreation Bond Debt Service Fund

Department Overview

State Law (59-2-911) allows taxing agencies to add a tax levy for the purpose of paying debt service payments and providing for a sinking fund in relation to voter authorized indebtedness. The revenues collected from the levy can only be used for the purpose which the levy was made. In 1996, citizens voted for the issuance of General Obligation Bonds ($18 million total) for the purpose of constructing recreational facilities. The final debt payment was made on the 1996 G.O. bond during FY 2024. For FY 2025 and going forward this fund will be used to track debt service payments for the 2023 Trails, Parks, and Recreation G.O. bond approved by voters in November 2023. The Recreation Bond Debt Service Fund is used to account for the accumulation of resources and payment of the G.O. Bonds.

Department Position Overview

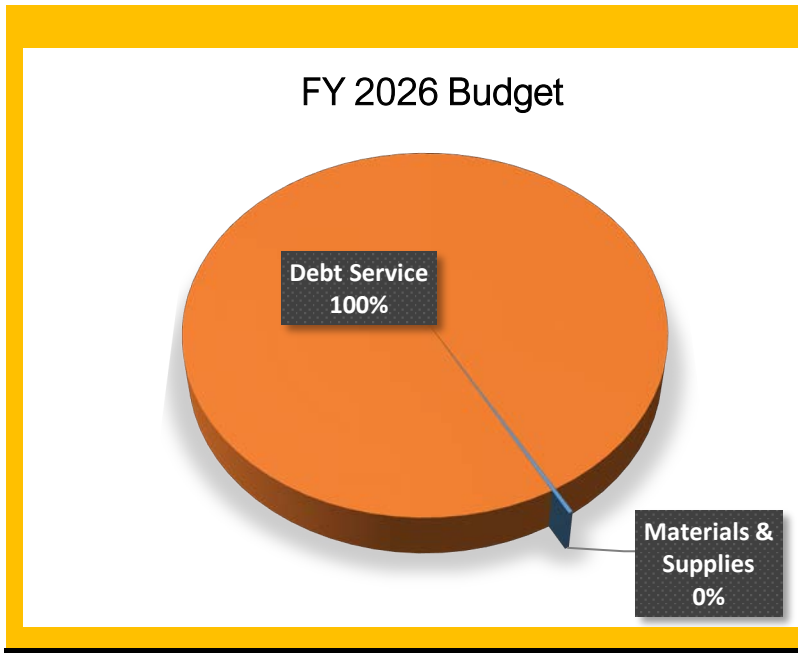
There are no full-time positions are funded in this budget.

Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	1,566	1,673	5,000	5,000	5,000	0
Debt Service	1,790,900	1,841,100	1,836,033	1,836,033	1,835,250	-783
Transfers	0	0	0	0	0	0
Grand Total	1,792,466	1,842,773	1,841,033	1,841,033	1,840,250	-783





Summary of Capital Outlay

There are no capital projects proposed in this fund.

FY 2025-26 Budget
Recreation Bond Debt Service Fund (28) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
28-6100 - Interest Earnings	5,409	0	0	0	0	0
Miscellaneous Revenue Total	**5,409**	**0**	**0**	**0**	**0**	**0**
Appropriated Fund Balance						
28-8800 - Appropriated Fund Balance	0	5,000	5,000	5,000	0	0
Appropriated Fund Balance Total	**0**	**5,000**	**5,000**	**5,000**	**0**	**0**
Restricted Taxes						
28-1100 - Current Property Taxes	1,841,100	1,836,033	1,836,033	1,836,033	1,840,250	1,840,250
Restricted Taxes Total	**1,841,100**	**1,836,033**	**1,836,033**	**1,836,033**	**1,840,250**	**1,840,250**
Revenue Total	**1,846,509**	**1,841,033**	**1,841,033**	**1,841,033**	**1,840,250**	**1,840,250**
Expense						
Materials & Supplies						
28-3100 - Professional & Tech. Services	1,673	5,000	5,000	5,000	5,000	5,000
Materials & Supplies Total	**1,673**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**
Debt Service						
28-8100 - Principal On Bonds	1,805,000	1,210,000	1,210,000	1,210,000	1,225,000	1,225,000
28-8200 - Interest On Bonds	36,100	626,033	626,033	626,033	610,250	610,250
Debt Service Total	**1,841,100**	**1,836,033**	**1,836,033**	**1,836,033**	**1,835,250**	**1,835,250**
Expense Total	**1,842,773**	**1,841,033**	**1,841,033**	**1,841,033**	**1,840,250**	**1,840,250**

FY 2025-26 Budget
Other Funds - Special Assessment Debt Service Fund

Department Overview

The Special Assessment Debt Service fund is used to account for collections and accumulation of assessment payments from property owners assessed in a Special Improvement District (SID). The assessments collected are then passed through for the annual debt service principal and interest payments on the SIDs.

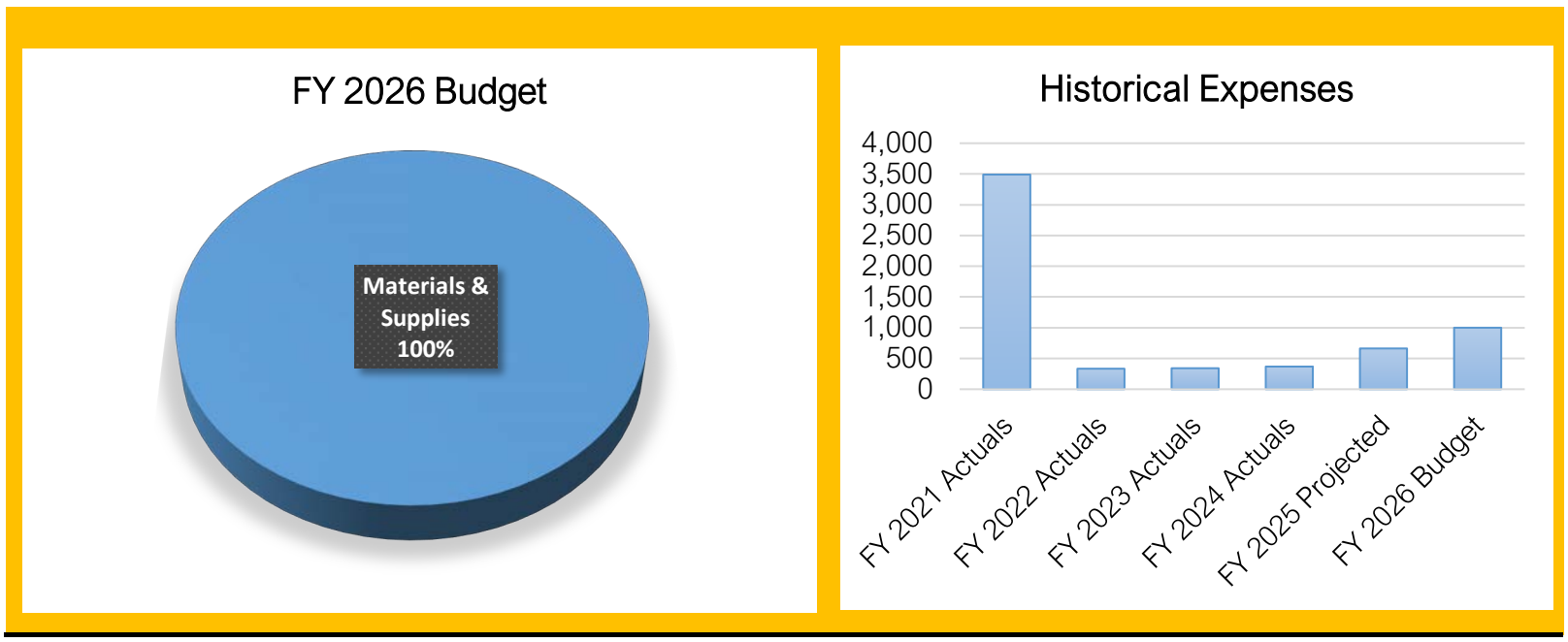
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	341	368	1,000	663	1,000	0
Debt Service	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**341**	**368**	**1,000**	**663**	**1,000**	**0**



Summary of Capital Outlay

This fund has no projects proposed this fiscal year.

FY 2025-26 Budget
Spec. Assessment Debt Service Fund (29) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
29-6100 - Interest Earnings	7,858	4,300	4,300	6,000	0	1,000
Miscellaneous Revenue Total	**7,858**	**4,300**	**4,300**	**6,000**	**0**	**1,000**
Appropriated Fund Balance						
29-8800 - Appropriated Fund Balance	0	-3,300	-3,300	-5,337	0	0
Appropriated Fund Balance Total	**0**	**-3,300**	**-3,300**	**-5,337**	**0**	**0**
Revenue Total	**7,858**	**1,000**	**1,000**	**663**	**0**	**1,000**
Expense						
Materials & Supplies						
29-3100 - Professional & Tech. Services	368	1,000	1,000	663	1,000	1,000
Materials & Supplies Total	**368**	**1,000**	**1,000**	**663**	**1,000**	**1,000**
Expense Total	**368**	**1,000**	**1,000**	**663**	**1,000**	**1,000**

FY 2025-26 Budget
Other Funds - Dixie Center Fund

Department Overview

In January 1997, the City and Washington County formed the Washington County Intergovernmental Agency (WCIA) partnership to acquire, construct, equip, operate, and maintain the Dixie Convention Center. The County's participation was 62% and The City's participation was 38%. In FY 2024 WCIA was dissolved and this operation was taken over by Washington County.

Department Position Overview

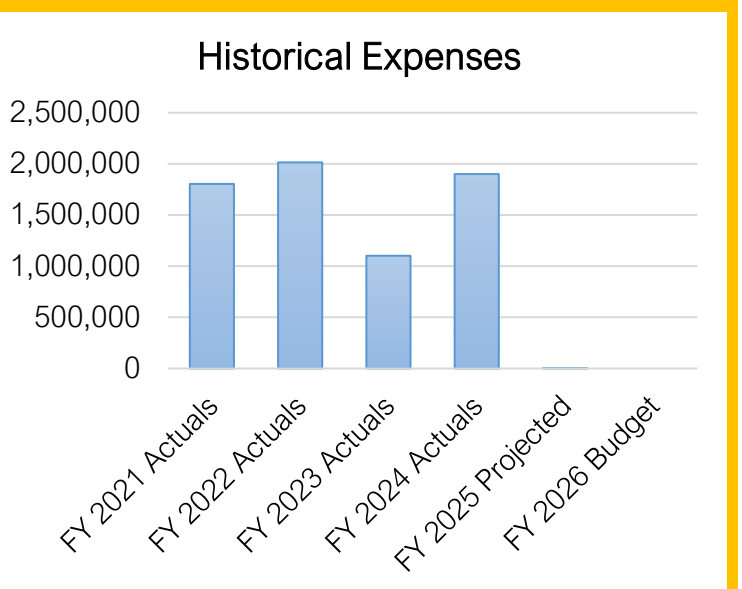
There are no full-time positions are funded in this budget.

Authorized FT

2022	13
2023	13.3
2024	13.3
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,094,979	645,864	0	0	0	0
Materials & Supplies	6,964	4,475	3,000	1,450	0	-3,000
Capital Outlays	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Transfers	0	1,250,000	0	0	0	0
Grand Total	**1,101,943**	**1,900,339**	**3,000**	**1,450**	**0**	**-3,000**



Summary of Capital Outlay

This fund has no projects proposed this fiscal year.

FY 2025-26 Budget
Dixie Center Operations Fund (30) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Intergovernmental						
30-8303 - Contributions - Wash County	533,364	0	0	0	0	0
Intergovernmental Total	**533,364**	**0**	**0**	**0**	**0**	**0**
Miscellaneous Revenue						
30-6100 - Interest Earnings	99,421	36,500	36,500	36,500	0	0
Miscellaneous Revenue Total	**99,421**	**36,500**	**36,500**	**36,500**	**0**	**0**
Appropriated Fund Balance						
30-8800 - Appropriated Fund Balance	0	-33,500	-33,500	-35,050	0	0
Appropriated Fund Balance Total	**0**	**-33,500**	**-33,500**	**-35,050**	**0**	**0**
Revenue Total	**632,785**	**3,000**	**3,000**	**1,450**	**0**	**0**
Expense						
Salaries & Benefits						
30-1100 - Salaries & Wages Full/Time	422,761	0	0	0	0	0
30-1200 - Salaries & Wages Part/Time	43,554	0	0	0	0	0
30-1210 - Overtime Pay	6,928	0	0	0	0	0
30-1300 - Fica	35,118	0	0	0	0	0
30-1310 - Insurance Benefits	77,089	0	0	0	0	0
30-1320 - Retirement Benefits	60,414	0	0	0	0	0
Salaries & Benefits Total	**645,864**	**0**	**0**	**0**	**0**	**0**
Materials & Supplies						
30-2670 - Fuel	122	0	0	0	0	0
30-2680 - Fleet Maintenance	162	0	0	290	0	0
30-3100 - Professional & Tech. Services	1,950	3,000	3,000	1,160	0	0
30-5100 - Insurance And Surety Bonds	2,242	0	0	0	0	0
Materials & Supplies Total	**4,475**	**3,000**	**3,000**	**1,450**	**0**	**0**
Transfers						
30-9100 - Transfers To Other Funds	1,250,000	0	0	0	0	0
Transfers Total	**1,250,000**	**0**	**0**	**0**	**0**	**0**
Expense Total	**1,900,339**	**3,000**	**3,000**	**1,450**	**0**	**0**

FY 2025-26 Budget
Other Funds - Airport PFC Fund

Department Overview

The Airport Passenger Facility Charge (PFC) Program allows the collection of PFC fees for every enplaned passenger at commercial airports controlled by public agencies. Airports use these fees to fund FAA-authorized projects that enhance safety, security, or capacity; reduce noise; or increase air carrier competition. Participation in the PFC Program is done through an application process in which the FAA determines the maximum amount of fees that can be collected under each Application Number. The bulk of the funding included in this budget is for transfers to the General Fund or Regional Airport Capital Project Fund as the City's match to Federal grants for improvements to the airport.

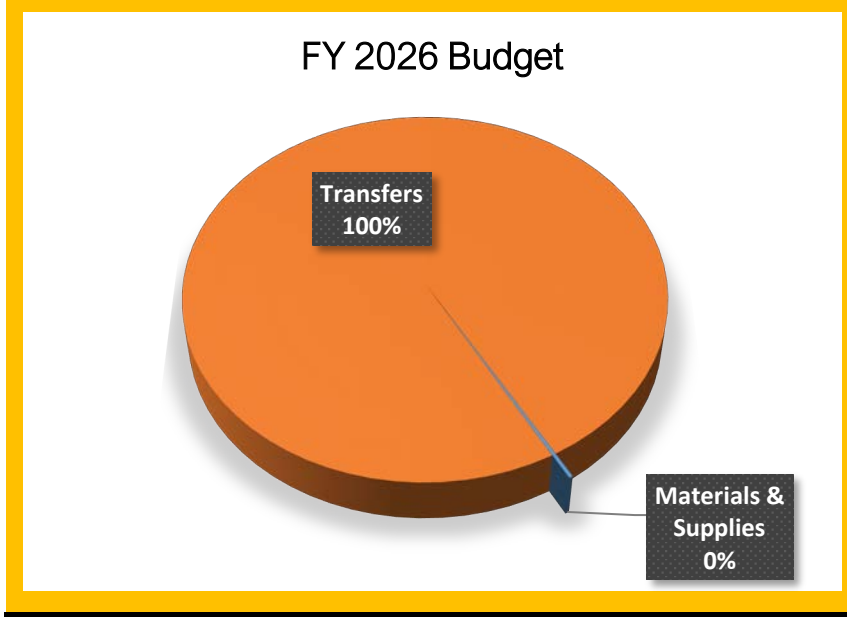
Department Position Overview

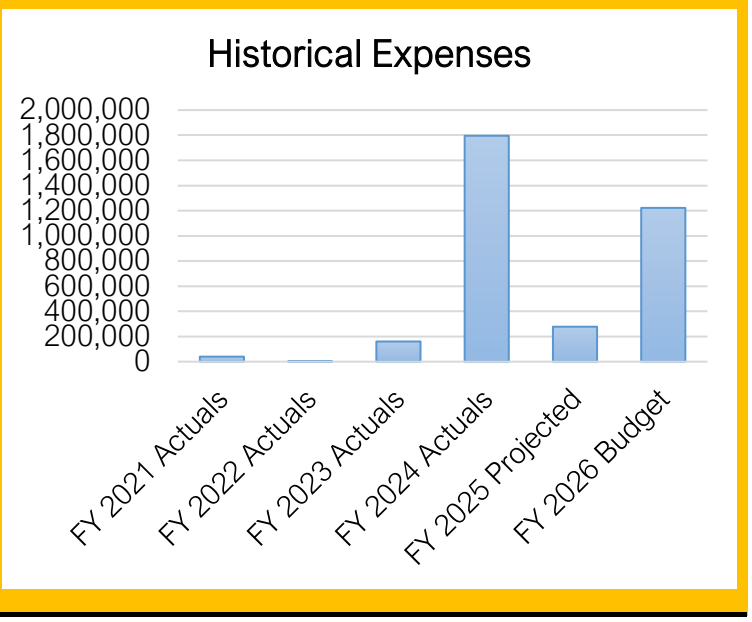
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	2,494	2,462	3,000	2,581	3,000	0
Capital Outlays	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Transfers	157,837	1,793,335	201,632	275,281	1,219,450	1,017,818
Grand Total	160,331	1,795,797	204,632	277,862	1,222,450	1,017,818





Summary of Capital Outlay

The capital projects for this fund are accounted for in the Airport Capital Project Fund. The Transfer-out reflected in this fund is to pay for the projects planned for FY 2026 budgeted for in the Airport Capital Project Fund (88) as detailed in that section of this year's budget.

FY 2025-26 Budget
Airport PFC Charges Fund (31) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
31-7810 - Airport Pfc Fees	567,405	525,000	525,000	580,000	570,000	580,000
Charges For Services Total	**567,405**	**525,000**	**525,000**	**580,000**	**570,000**	**580,000**
Miscellaneous Revenue						
31-6100 - Interest Earnings	93,167	40,000	40,000	30,000	30,000	30,000
Miscellaneous Revenue Total	**93,167**	**40,000**	**40,000**	**30,000**	**30,000**	**30,000**
Appropriated Fund Balance						
31-8800 - Appropriated Fund Balance	0	-360,368	-360,368	-332,138	0	612,450
Appropriated Fund Balance Total	**0**	**-360,368**	**-360,368**	**-332,138**	**0**	**612,450**
Revenue Total	**660,573**	**204,632**	**204,632**	**277,862**	**600,000**	**1,222,450**
Expense						
Materials & Supplies						
31-3100 - Professional & Tech. Services	2,462	3,000	3,000	2,581	3,000	3,000
Materials & Supplies Total	**2,462**	**3,000**	**3,000**	**2,581**	**3,000**	**3,000**
Transfers						
31-9100 - Transfers To Other Funds	1,793,335	201,632	201,632	275,281	0	1,219,450
Transfers Total	**1,793,335**	**201,632**	**201,632**	**275,281**	**0**	**1,219,450**
Expense Total	**1,795,797**	**204,632**	**204,632**	**277,862**	**3,000**	**1,222,450**

FY 2025-26 Budget
Other Funds - Community Development Block Grant Fund

Department Overview

The Community Development Block Grant (CDBG) program allocates annual grants to larger cities and urban counties to develop viable communities by providing decent housing, a suitable living environment, and opportunities to expand economic opportunities, principally for low- and moderate-income persons. The City of St. George became an entitlement city in 2004 when it was designated as a Metropolitan Planning Organization (MPO). Programs are funded through a specific application process and approved by the Mayor and City Council. The annual federal allocation is generally around $500,000 to $600,000; however unused funding is carried over to subsequent years.

Department Position Overview

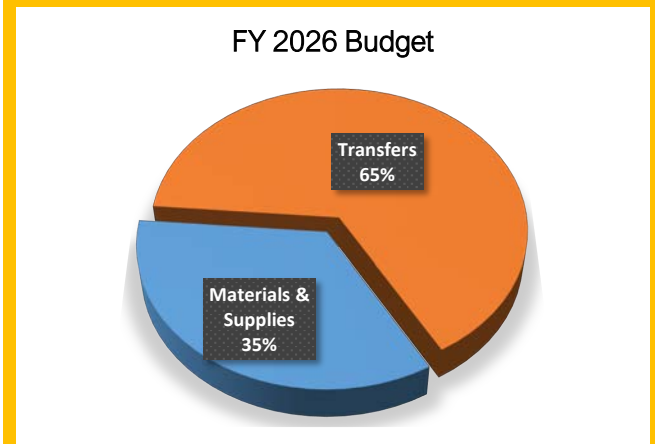
There are no full-time positions are funded in this budget.

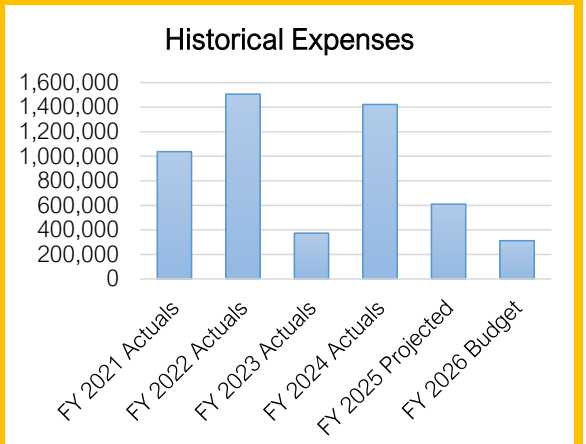
Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	168,668	90,395	89,000	99,300	107,975	18,975
Debt Service	0	0	0	0	0	0
Transfers	204,428	1,331,389	546,012	510,512	203,714	-342,298
Grand Total	**373,096**	**1,421,784**	**635,012**	**609,812**	**311,689**	**-323,323**





Summary of Capital Outlay

For FY 2024, FY 2025, and FY 2026 CDBG funds are planned for the purchase of a replacement fire engine for station #1.

FY 2025-26 Budget
Community Development Block Grant Fund (32) - Line Item Budget

Account Number	FY 2023 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Intergovernmental						
32-3100 - Federal Grants	1,363,865	634,012	634,012	608,812	796,431	986,243
Intergovernmental Total	**1,363,865**	**634,012**	**634,012**	**608,812**	**796,431**	**986,243**
Miscellaneous Revenue						
32-6100 - Interest Earnings	32,460	1,000	1,000	1,000	1,000	0
32-6921 - Assistance Repayments	10,000	0	0	0	0	0
Miscellaneous Revenue Total	**42,460**	**1,000**	**1,000**	**1,000**	**1,000**	**0**
Appropriated Fund Balance						
32-8800 - Appropriated Fund Balance	0	0	0	0	0	-674,554
Appropriated Fund Balance Total	**0**	**0**	**0**	**0**	**0**	**-674,554**
Revenue Total	**1,406,326**	**635,012**	**635,012**	**609,812**	**797,431**	**311,689**
Expense						
Materials & Supplies						
32-3100 - Professional & Tech. Services	934	6,000	6,000	6,000	6,000	13,000
32-6000 - Cdbg Activities	89,460	83,000	83,000	93,300	83,000	94,975
Materials & Supplies Total	**90,395**	**89,000**	**89,000**	**99,300**	**89,000**	**107,975**
Transfers						
32-9100 - Transfers To Other Funds	1,331,389	546,012	546,012	510,512	216,175	203,714
Transfers Total	**1,331,389**	**546,012**	**546,012**	**510,512**	**216,175**	**203,714**
Expense Total	**1,421,784**	**635,012**	**635,012**	**609,812**	**305,175**	**311,689**

FY 2025-26 Budget
Other Funds - Police Seizure Fund

Department Overview

As the Washington County Drug/Gang Task Force collects monies for crime-related activities, they place it in this account. The money is then either returned to the owner or forfeited. All forfeited funds are sent to the State of Utah. Returned funds are generally programmed to fund one-time capital expenditures.

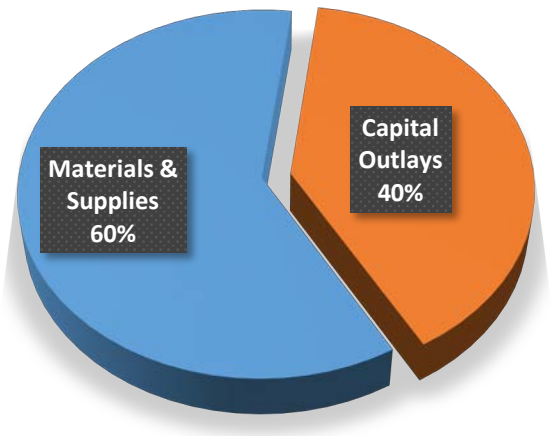
Department Position Overview

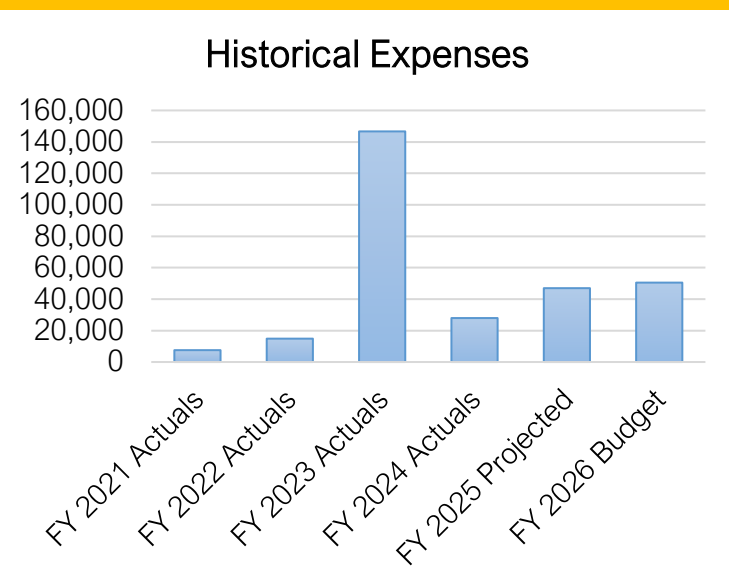
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	12,511	19,417	20,500	21,972	30,500	10,000
Capital Outlays	134,156	8,548	25,000	25,000	20,000	-5,000
Transfers	0	0	0	0	0	0
Grand Total	**146,667**	**27,965**	**45,500**	**46,972**	**50,500**	**5,000**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**
Public safety equipment	20,000	20,000
Grand Total	**20,000**	**20,000**

FY 2025-26 Budget
Police Drug Seizures Fund (50) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
50-6100 - Interest Earnings	21,820	16,000	16,000	20,000	0	0
50-6401 - Drug Seizure Forfeitures	50,335	0	0	49,700	0	0
50-6601 - Drug Task Force Seizures	9,934	20,000	20,000	20,000	20,000	20,000
50-6702 - Task Force Restitution Received	4,562	2,500	2,500	1,500	2,500	2,500
50-6400 - Sale of Property	15,037	0	0	0	0	0
Miscellaneous Revenue Total	**101,688**	**38,500**	**38,500**	**91,200**	**22,500**	**22,500**
Appropriated Fund Balance						
50-8800 - Appropriated Fund Balance	0	7,000	7,000	-44,228	0	28,000
Appropriated Fund Balance Total	**0**	**7,000**	**7,000**	**-44,228**	**0**	**28,000**
Revenue Total	**101,688**	**45,500**	**45,500**	**46,972**	**22,500**	**50,500**
Expense						
Materials & Supplies						
50-2300 - Travel & Training	7,441	0	0	0	0	0
50-2312 - Task Force Travel & Train	1,642	5,000	5,000	5,000	10,000	10,000
50-2412 - Task Force Office Supplies	0	500	500	1,972	500	500
50-2714 - Task Force Spec Dept Supplies	7,685	10,000	10,000	10,000	10,000	10,000
50-3100 - Professional & Tech. Services	2,650	5,000	5,000	5,000	10,000	10,000
Materials & Supplies Total	**19,417**	**20,500**	**20,500**	**21,972**	**30,500**	**30,500**
Capital Outlays						
50-7400 - Equipment Purchases	8,548	25,000	25,000	25,000	20,000	20,000
Capital Outlays Total	**8,548**	**25,000**	**25,000**	**25,000**	**20,000**	**20,000**
Expense Total	**27,965**	**45,500**	**45,500**	**46,972**	**50,500**	**50,500**

FY 2025-26 Budget
Other Funds - Self Insurance Fund

Department Overview

The Self Insurance Fund is used as an internal service fund whereby the City's departments and divisions are billed for their share of liability and property insurance. Liability insurance is allocated based upon the number of Full-Time "Equivalent" Employees and vehicles per department; and property insurance is billed based upon the proportionate share of property value covered. Miscellaneous claims are also paid from this fund.

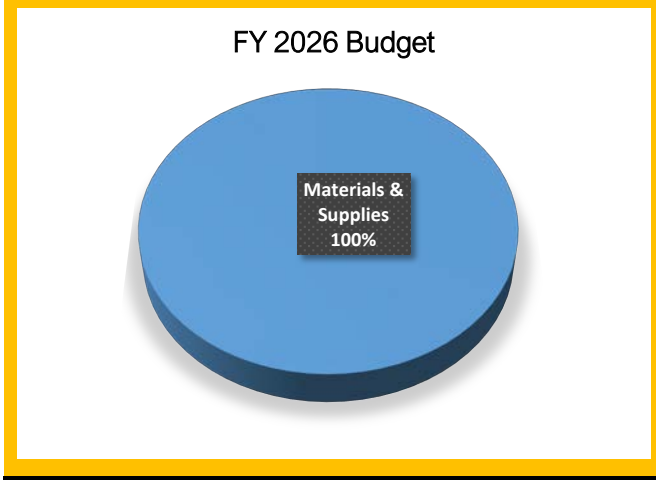
Department Position Overview

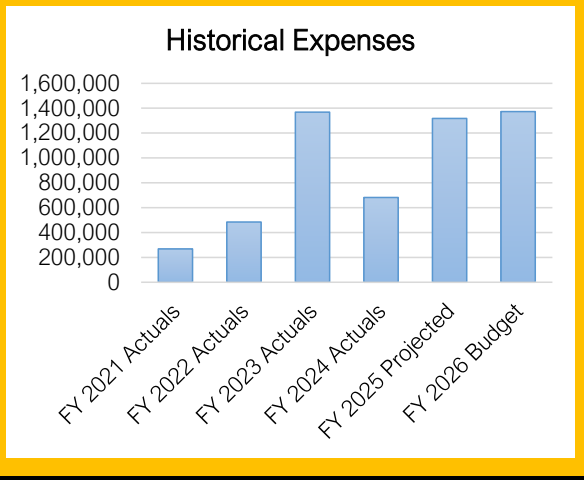
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	1,368,448	681,993	1,237,729	1,317,800	1,372,908	135,179
Grand Total	**1,368,448**	**681,993**	**1,237,729**	**1,317,800**	**1,372,908**	**135,179**





Summary of Capital Outlay

This fund has no projects proposed this fiscal year.

FY 2025-26 Budget
Self Insurance Fund (63) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
63-6100 - Interest Earnings	14,632	3,500	3,500	12,200	0	9,000
63-6110 - Insurance Assessments	648,599	1,265,167	1,265,167	1,139,393	0	1,416,823
Miscellaneous Revenue Total	**663,231**	**1,268,667**	**1,268,667**	**1,151,593**	**0**	**1,425,823**
Appropriated Fund Balance						
63-8800 - Appropriated Fund Balance	0	-30,938	-30,938	166,207	0	-52,915
Appropriated Fund Balance Total	**0**	**-30,938**	**-30,938**	**166,207**	**0**	**-52,915**
Revenue Total	**663,231**	**1,237,729**	**1,237,729**	**1,317,800**	**0**	**1,372,908**
Expense						
Materials & Supplies						
63-3100 - Professional & Tech. Services	737	2,000	2,000	2,000	2,000	2,000
63-5200 - Claims Paid	370,368	400,000	400,000	563,500	450,000	400,000
63-5301 - Premiums Paid	310,889	835,729	835,729	752,300	970,908	970,908
Materials & Supplies Total	**681,993**	**1,237,729**	**1,237,729**	**1,317,800**	**1,422,908**	**1,372,908**
Expense Total	**681,993**	**1,237,729**	**1,237,729**	**1,317,800**	**1,422,908**	**1,372,908**

FY 2025-26 Budget
Other Funds - Public Transit Fund

Department Overview

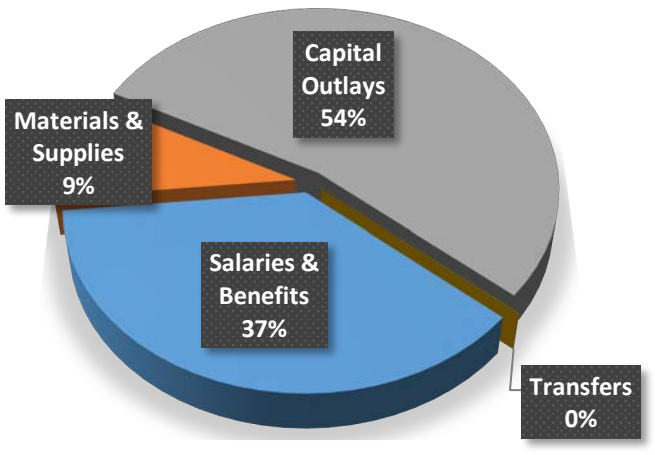
The City's public transit system, SunTran, is a division in the Public Works Department. SunTran buses provide 40-minute route service on 7 routes and over 160 bus stops throughout St. George, Ivins, and Washington City, from Monday through Saturday. SunTran also provides paratransit bus services. Starting in FY 2024 / FY 2025 this fund will also account for service as part of the Zion route. A large portion of SunTran's funding is through Federal grants due to the City being designated as a Metropolitan Planning Organization (MPO) area in 2004. Additional revenues are through rider fares, advertising fees, grant-match funding through the Transportation Improvement Fund, and Ivins and Washington City's reimbursement of costs and funding for repair and replacement. The Zion Route is funded through Washington County's portion of the Transit Tax, a state grant and farebox revenue. Division 6400 accounts for all non-Zion routes and division 6450 accounts for the Zion route.

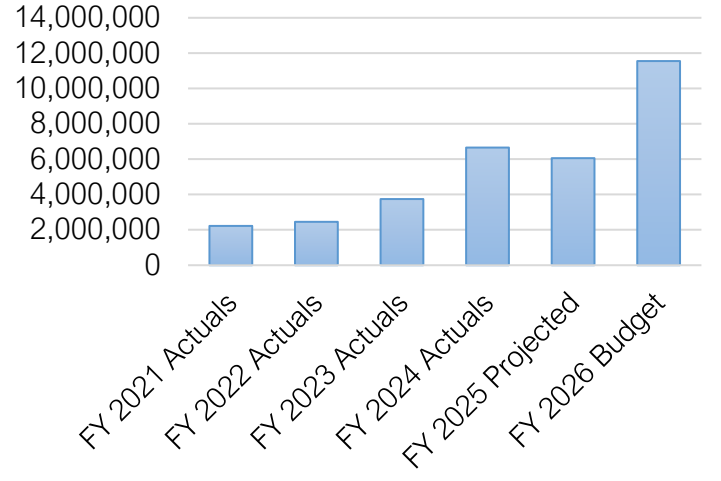
Department Position Overview

		Authorized FT	
Master Technician (2.5)	Suntran Supervisor	2023	25.5
Administrative Professional II	Suntran Shift Supervisor	2024	25.5
Advertising Manager	Suntran Paratransit Supervisor	2025	38.5
Grants Program Manager	Transit Operator (28)	2025	39.5
Transit Manager		2026	39.5
Transit Superintendent (2)			

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	2,002,928	2,139,857	3,424,792	2,983,700	4,311,030	886,238
Materials & Supplies	730,730	883,781	1,023,417	799,248	1,064,024	40,607
Capital Outlays	1,008,002	3,632,424	5,050,000	2,273,450	6,175,000	1,125,000
Transfers	1,857	1,045	1,500	1,423	1,423	-77
Grand Total	**3,743,517**	**6,657,107**	**9,499,709**	**6,057,821**	**11,551,477**	**2,051,768**





FY 2025-26 Budget
Other Funds - Public Transit Fund

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted
Bus Stop and System Improvements (Local)	50,000	50,000
HVAC Repair	75,000	75,000
Bus Stop and System Improvements (Zion)	50,000	50,000
Transit Center Site and Building	6,000,000	6,000,000
Grand Total	**6,175,000**	**6,175,000**

FY 2025-26 Budget
Public Transit System Fund (64) - Suntran - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
64-5121 - Fare Box Revenues	160,191	260,000	260,000	164,993	160,000	160,000
64-5131 - Transit Fees	45,669	40,500	40,500	39,700	40,000	40,000
64-5141 - Advertising Fees	311,858	385,000	260,000	363,100	320,000	320,000
64-5160 - Ivins Route Operations	102,908	203,573	203,573	200,000	203,573	203,573
64-5170 - Ivins Route Equipment Replmnt	7,930	23,218	23,218	20,000	23,218	23,218
64-5182 - Washington Route Operations	195,747	203,573	203,573	203,573	203,573	203,573
64-5184 - Washington Route Equipment Replmnt	23,218	23,218	23,218	23,218	23,218	23,218
Charges For Services Total	**847,521**	**1,139,082**	**1,014,082**	**1,014,584**	**973,582**	**973,582**
Intergovernmental						
64-3100 - Federal Grants	1,650,660	1,328,562	1,328,562	1,331,021	1,515,465	1,655,229
64-3400 - State Grants	0	0	100,000	0	0	0
64-8101 - Contributions From Other Governments	0	1,200,000	0	0	0	0
Intergovernmental Total	**1,650,660**	**2,528,562**	**1,428,562**	**1,331,021**	**1,515,465**	**1,655,229**
Miscellaneous Revenue						
64-6100 - Interest Earnings	14,624	810,000	10,000	7,000	10,000	10,000
64-6400 - Sale Of Property	0	6,000	6,000	0	0	0
64-8400 - Insurance Claim Proceeds	15,414	0	0	0	0	0
Miscellaneous Revenue Total	**30,038**	**816,000**	**16,000**	**7,000**	**10,000**	**10,000**
Contributions & Transfers						
64-8200 - Transfers From Other Funds	500,000	500,000	500,000	500,000	1,291,820	1,416,403
64-8210 - Unbilled Utilities Provided To This Dept	1,045	1,500	1,500	1,423	1,000	1,423
Contributions & Transfers Total	**501,045**	**501,500**	**501,500**	**501,423**	**1,292,820**	**1,417,826**
Appropriated Fund Balance						
64-8800 - Appropriated Fund Balance	0	4,514,565	204,846	549,808	141,662	0
Appropriated Fund Balance Total	**0**	**4,514,565**	**204,846**	**549,808**	**141,662**	**0**
Revenue Total	**3,029,263**	**9,499,709**	**3,164,990**	**3,403,836**	**3,933,529**	**4,056,637**
Expense						
Salaries & Benefits						
64-1100 - Salaries & Wages Full/Time	1,378,928	1,541,171	1,541,171	1,726,258	1,833,450	1,959,346
64-1200 - Salaries & Wages Part/Time	116,888	140,000	140,000	130,000	320,000	320,000
64-1210 - Overtime Pay	1,548	4,000	4,000	2,000	4,000	4,000
64-1300 - Fica	111,299	128,915	128,915	139,111	165,044	174,675
64-1310 - Insurance Benefits	291,242	351,076	351,076	300,940	367,315	381,503
64-1320 - Retirement Benefits	239,953	240,911	240,911	286,068	261,151	279,016
Salaries & Benefits Total	**2,139,857**	**2,406,073**	**2,406,073**	**2,584,377**	**2,950,960**	**3,118,540**
Materials & Supplies						
64-2100 - Subscriptions & Memberships	300	1,000	1,000	0	1,000	1,000
64-2300 - Travel & Training	7,274	10,000	10,000	7,000	10,000	10,000
64-2400 - Office Supplies	1,341	1,500	1,500	1,500	1,500	1,500
64-2410 - Credit Card Discounts	3,477	10,000	10,000	3,000	10,000	10,000
64-2430 - Computer Software	198	20,000	20,000	20,000	20,000	20,000
64-2450 - Safety Equipment	0	300	300	0	300	300
64-2500 - Equip Supplies & Maintenance	4,631	4,500	4,500	6,000	5,000	5,000
64-2600 - Buildings And Grounds	11,837	10,000	10,000	8,500	10,000	10,000

FY 2025-26 Budget
Public Transit System Fund (64) - Suntran - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
64-2670 - Fuel	253,528	290,000	290,000	250,000	270,000	270,000
64-2680 - Fleet Maintenance	217,532	220,000	220,000	210,000	210,000	210,000
64-2700 - Special Departmental Supplies	5,603	10,000	10,000	6,500	8,000	8,000
64-2741 - Advertising Expenses	27,298	28,000	28,000	28,000	28,000	28,000
64-2800 - Telephone	1,275	1,800	1,800	1,500	1,800	1,800
64-2900 - Rent Of Property & Equipment	55,668	49,060	49,060	4,819	24,300	24,300
64-2910 - Power Bills	17,213	18,000	18,000	16,000	20,000	20,000
64-3100 - Professional & Tech. Services	5,752	9,000	9,000	9,000	9,000	159,000
64-4500 - Uniforms	900	2,500	2,500	2,600	2,600	2,600
64-5100 - Insurance And Surety Bonds	17,941	21,757	21,757	41,217	30,174	30,174
Materials & Supplies Total	**631,767**	**707,417**	**707,417**	**615,636**	**661,674**	**811,674**
Capital Outlays						
64-7300 - Improvements	0	50,000	50,000	50,000	50,000	50,000
64-7400 - Equipment Purchases	605,404	0	0	152,400	75,000	75,000
Capital Outlays Total	**605,404**	**50,000**	**50,000**	**202,400**	**125,000**	**125,000**
Transfers						
64-9200 - Unbilled Utilities Provided To This Dept	1,045	1,500	1,500	1,423	0	1,423
Transfers Total	**1,045**	**1,500**	**1,500**	**1,423**	**0**	**1,423**
Expense Total	**3,378,073**	**3,164,990**	**3,164,990**	**3,403,836**	**3,737,634**	**4,056,637**

FY 2025-26 Budget
Public Transit System Fund (64) - Zion Route - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
64-5142 - Advertising Fees (Zion Route)	0	0	125,000	103,175	100,000	100,000
64-5122 - Fare Box Revenues (Zion Route)	0	0	160,000	14,026	20,000	20,000
Charges For Services Total	**0**	**0**	**285,000**	**117,201**	**120,000**	**120,000**
Intergovernmental						
64-8104 - Contributions From Other Governments (Zion Ro	3,279,034	0	1,200,000	1,709,101	2,000,000	1,000,000
Intergovernmental Total	**3,279,034**	**0**	**1,200,000**	**1,709,101**	**2,000,000**	**1,000,000**
Miscellaneous Revenue						
64-6101 - Interest Earnings (Zion Route)	845,730	0	800,000	827,683	800,000	800,000
Miscellaneous Revenue Total	**845,730**	**0**	**800,000**	**827,683**	**800,000**	**800,000**
Appropriated Fund Balance						
64-8801 - Appropriated Fund Balance (Zion Route)	0	0	4,049,719	0	4,653,155	5,574,840
Appropriated Fund Balance Total	**0**	**0**	**4,049,719**	**0**	**4,653,155**	**5,574,840**
Revenue Total	**4,124,764**	**0**	**6,334,719**	**2,653,985**	**7,573,155**	**7,494,840**
Expense						
Salaries & Benefits						
64-1100 - Salaries & Wages Full/Time	0	542,007	542,007	289,439	682,272	682,272
64-1200 - Salaries & Wages Part/Time	0	116,480	116,480	22,510	207,147	207,147
64-1210 - Overtime Pay	0	2,000	2,000	0	2,000	2,000
64-1300 - Fica	0	50,528	50,528	16,330	68,194	68,194
64-1310 - Insurance Benefits	0	225,374	225,374	40,355	145,471	140,710
64-1320 - Retirement Benefits	0	82,330	82,330	30,689	92,167	92,167
Salaries & Benefits Total	**0**	**1,018,719**	**1,018,719**	**399,323**	**1,197,251**	**1,192,490**
Materials & Supplies						
64-2300 - Travel & Training	0	2,000	2,000	2,000	2,000	2,000
64-2400 - Office Supplies	0	500	500	300	500	500
64-2410 - Credit Card Discounts	0	10,000	10,000	0	10,000	10,000
64-2450 - Safety Equipment	0	100	100	0	100	100
64-2500 - Equip Supplies & Maintenance	0	2,000	2,000	4,500	4,000	4,000
64-2600 - Buildings And Grounds	0	1,000	1,000	0	1,000	1,000
64-2670 - Fuel	0	120,000	120,000	80,000	120,000	120,000
64-2680 - Fleet Maintenance	0	100,000	100,000	20,000	40,000	40,000
64-2700 - Special Departmental Supplies	0	5,000	5,000	2,500	5,000	5,000
64-2741 - Advertising Expenses	0	15,000	15,000	20,000	20,000	20,000
64-2800 - Telephone	0	1,000	1,000	0	1,000	1,000
64-2900 - Rent Of Property & Equipment	0	17,200	17,200	10,000	17,550	17,550
64-2910 - Power Bills	0	6,000	6,000	3,312	6,000	6,000
64-3100 - Professional & Tech. Services	252,014	35,000	35,000	40,000	24,000	24,000
64-4500 - Uniforms	0	1,200	1,200	1,000	1,200	1,200
Materials & Supplies Total	**252,014**	**316,000**	**316,000**	**183,612**	**252,350**	**252,350**
Capital Outlays						
64-7300 - Improvements	0	5,000,000	5,000,000	2,000,000	6,050,000	6,050,000
64-7400 - Equipment Purchases	3,027,020	0	0	71,050	0	0
Capital Outlays Total	**3,027,020**	**5,000,000**	**5,000,000**	**2,071,050**	**6,050,000**	**6,050,000**
Expense Total	**3,279,034**	**6,334,719**	**6,334,719**	**2,653,985**	**7,499,601**	**7,494,840**

FY 2025-26 Budget
Other Funds - Transit Tax Fund

Department Overview

The Transit Tax Fund is a Special Revenue fund used to account for revenues restricted as to their use for specific purposes either by statute or by City Policy. In 2019, Washington County invoked the 1/4 Cent Transportation tax which is comprised of 0.05% to the County, 0.10% to the City for Transportation projects, and 0.10% to the City for our Transit system. This fund accounts for the 0.10% Transit portion of the tax.

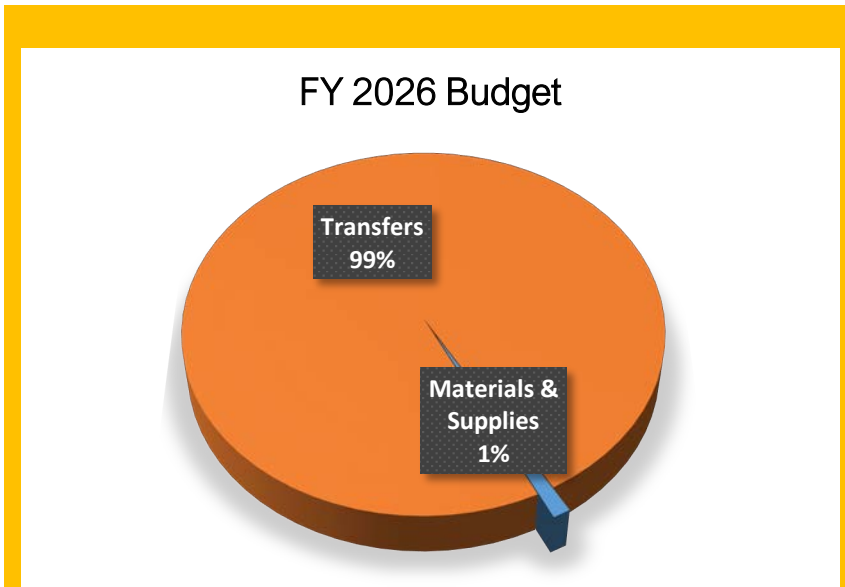
Department Position Overview

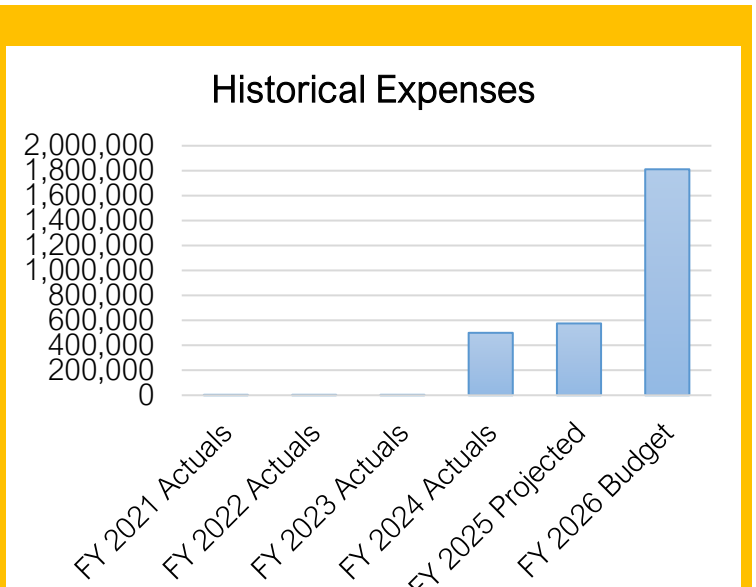
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	2,043	368	20,000	663	20,000	0
Capital Outlays	0	0	0	0	0	0
Transfers	0	500,000	574,893	574,893	1,791,296	1,216,403
Grand Total	**2,043**	**500,368**	**594,893**	**575,556**	**1,811,296**	**1,216,403**





Summary of Capital Outlay

The capital projects for this fund are accounted for in the Public Works Capital Project Fund. The Transfer-out reflected in this fund is to pay for the projects planned for FY 2026 budgeted for in the Public Works Capital Project Fund (87) as detailed in that section of this year's budget.

FY 2025-26 Budget
Transit Tax Fund (65) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
65-6100 - Interest Earnings	783,866	700,000	700,000	918,000	850,000	850,000
Miscellaneous Revenue Total	**783,866**	**700,000**	**700,000**	**918,000**	**850,000**	**850,000**
Appropriated Fund Balance						
65-8800 - Appropriated Fund Balance	0	-3,905,107	-3,905,107	-4,280,244	791,820	-2,938,704
Appropriated Fund Balance Total	**0**	**-3,905,107**	**-3,905,107**	**-4,280,244**	**791,820**	**-2,938,704**
Restricted Taxes						
65-1304 - Transit District Sales Tax	3,832,005	3,800,000	3,800,000	3,937,800	3,900,000	3,900,000
Restricted Taxes Total	**3,832,005**	**3,800,000**	**3,800,000**	**3,937,800**	**3,900,000**	**3,900,000**
Revenue Total	**4,615,871**	**594,893**	**594,893**	**575,556**	**5,541,820**	**1,811,296**
Expense						
Materials & Supplies						
65-3100 - Professional & Tech. Services	368	20,000	20,000	663	20,000	20,000
Materials & Supplies Total	**368**	**20,000**	**20,000**	**663**	**20,000**	**20,000**
Transfers						
65-9100 - Transfers To Other Funds	500,000	574,893	574,893	574,893	574,893	1,791,296
Transfers Total	**500,000**	**574,893**	**574,893**	**574,893**	**574,893**	**1,791,296**
Expense Total	**500,368**	**594,893**	**594,893**	**575,556**	**594,893**	**1,811,296**

FY 2025-26 Budget
Other Funds - Health Insurance Fund

Department Overview

The Health Insurance Fund is used as an internal service fund to account for the city's self-funded medical and ancillary plans for city employees. Funding for these benefits is provided through bi-weekly payroll deductions from employees and contributions from the City based on the health insurance rates adopted by the City each year. FY 2024 will be the first year for this fund as the City has transitioned from a fully-insured plan to a self-funded plan. This transition provides more control over annual rate increases and health insurance costs to the City and employees.

Department Position Overview

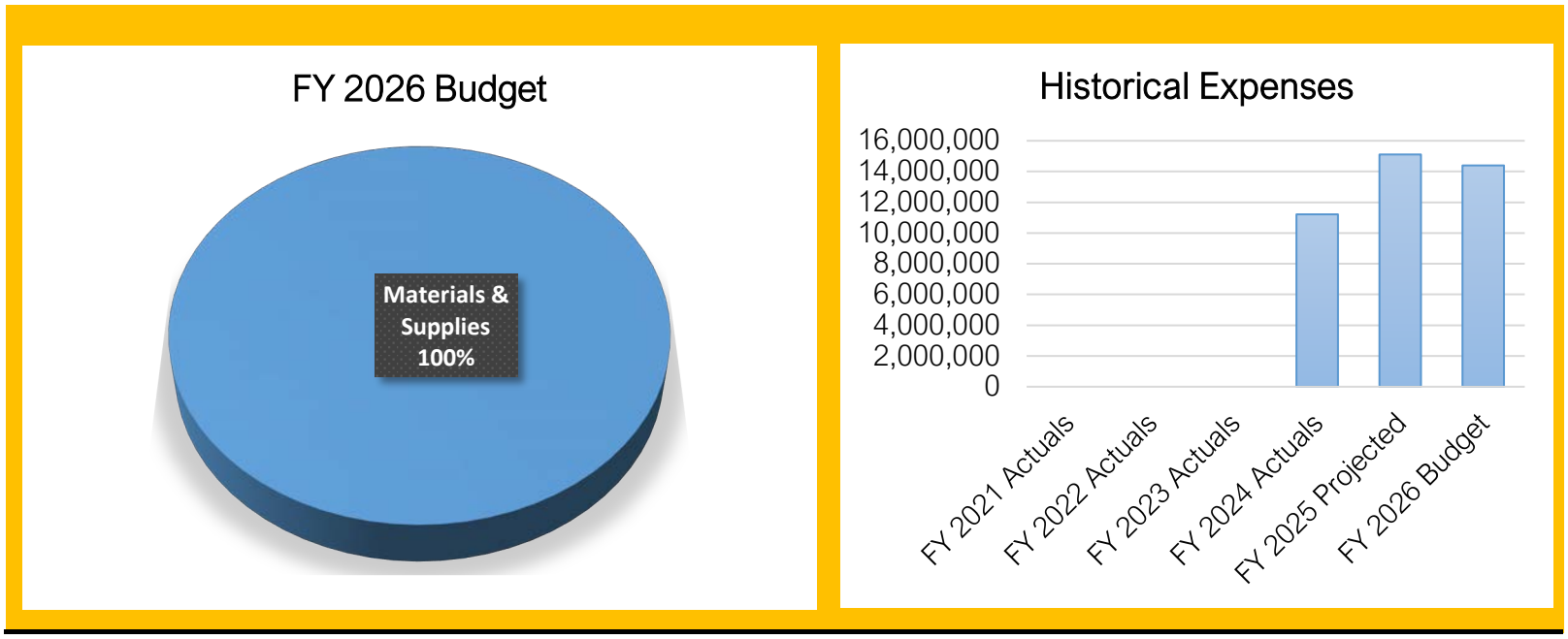
There are no full-time positions are funded in this budget.

Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	0	11,216,622	12,548,850	15,110,126	14,394,623	1,845,773
Grand Total	**0**	**11,216,622**	**12,548,850**	**15,110,126**	**14,394,623**	**1,845,773**



Summary of Capital Outlay

This fund has no projects proposed this fiscal year.

FY 2025-26 Budget
Health Insurance Fund (66) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
66-4900 - MEDICAL CITY CONTRIBUTION	10,472,573	10,946,702	10,946,702	11,392,195	0	12,473,113
66-4901 - MEDICAL EMPLOYEE CONTRIBUTION	618,254	768,590	768,590	739,495	0	845,573
66-4902 - DENTAL CITY CONTRIBUTION	115,952	0	0	0	0	0
66-4903 - DENTAL EMPLOYEE CONTRIBUTION	602,237	0	726,279	734,548	0	754,934
66-4909 - MEDICAL CITY RESERVE CONTRIBUTION	760,572	726,279	0	0	0	0
66-4904 - Medical Cobra Contributions	29,802	0	0	0	0	0
66-4905 - Dental Cobra Contributions	5,415	0	0	0	0	0
Charges For Services Total	**12,604,807**	**12,441,571**	**12,441,571**	**12,866,238**	**0**	**14,073,620**
Miscellaneous Revenue						
66-6100 - INTEREST EARNINGS	240,107	115,000	115,000	224,000	0	115,000
66-6120 - STOP-LOSS AGGREGATE REVENUE	206,901	207,984	207,984	540,000	0	250,000
66-6125 - MEDICAL PHARMACY REBATES	0	0	0	12,677	0	0
Miscellaneous Revenue Total	**447,008**	**322,984**	**322,984**	**776,677**	**0**	**365,000**
Appropriated Fund Balance						
66-8800 - APPROPRIATED FUND BALANCE	0	-215,705	-215,705	1,467,211	0	-43,997
Appropriated Fund Balance Total	**0**	**-215,705**	**-215,705**	**1,467,211**	**0**	**-43,997**
Revenue Total	**13,051,814**	**12,548,850**	**12,548,850**	**15,110,126**	**0**	**14,394,623**
Expense						
Materials & Supplies						
66-2730 - WELLNESS PROGRAM	10,203	185,094	185,094	55,000	185,094	70,000
66-5310 - MEDICAL CLAIMS	6,479,193	8,548,903	8,548,903	11,130,000	8,548,903	10,171,560
66-5315 - MEDICAL ADMINISTRATIVE FIXED FEES	286,171	290,478	290,478	300,725	290,478	1,020,853
66-5320 - MEDICAL PHARMACY CLAIMS	2,097,538	2,011,817	2,011,817	2,062,182	2,011,917	1,313,713
66-5325 - STOP-LOSS FIXED PREMIUMS	735,910	799,733	799,733	826,897	799,733	1,062,563
66-5329 - MEDICAL IBNR	945,000	0	0	0	0	0
66-5330 - DENTAL CLAIMS	542,629	631,681	631,681	650,111	631,681	670,497
66-5335 - DENTAL ADMINISTRATIVE FIXED FEES	80,977	81,144	81,144	84,437	81,144	84,437
66-3100 - PROFESSIONAL & TECH. SERVICES	0	0	0	774	0	1,000
66-5339 - Dental IBNR	39,000	0	0	0	0	0
Materials & Supplies Total	**11,216,622**	**12,548,850**	**12,548,850**	**15,110,126**	**12,548,950**	**14,394,623**
Expense Total	**11,216,622**	**12,548,850**	**12,548,850**	**15,110,126**	**12,548,950**	**14,394,623**

FY 2025-26 Budget
Other Funds - Housing Funds

Department Overview

This fund is used to account for use of the 20% contribution from the Fort Pierce EDA #1 Fund and Fort Pierce EDA #2 Fund, which were required to use 20% of the tax increment received to fund affordable housing projects within the City. This fund no longer receives this contribution as both EDA districts expired and the associated funds were closed. This fund now accounts for the use of the fund balance built up over the years from these contributions.

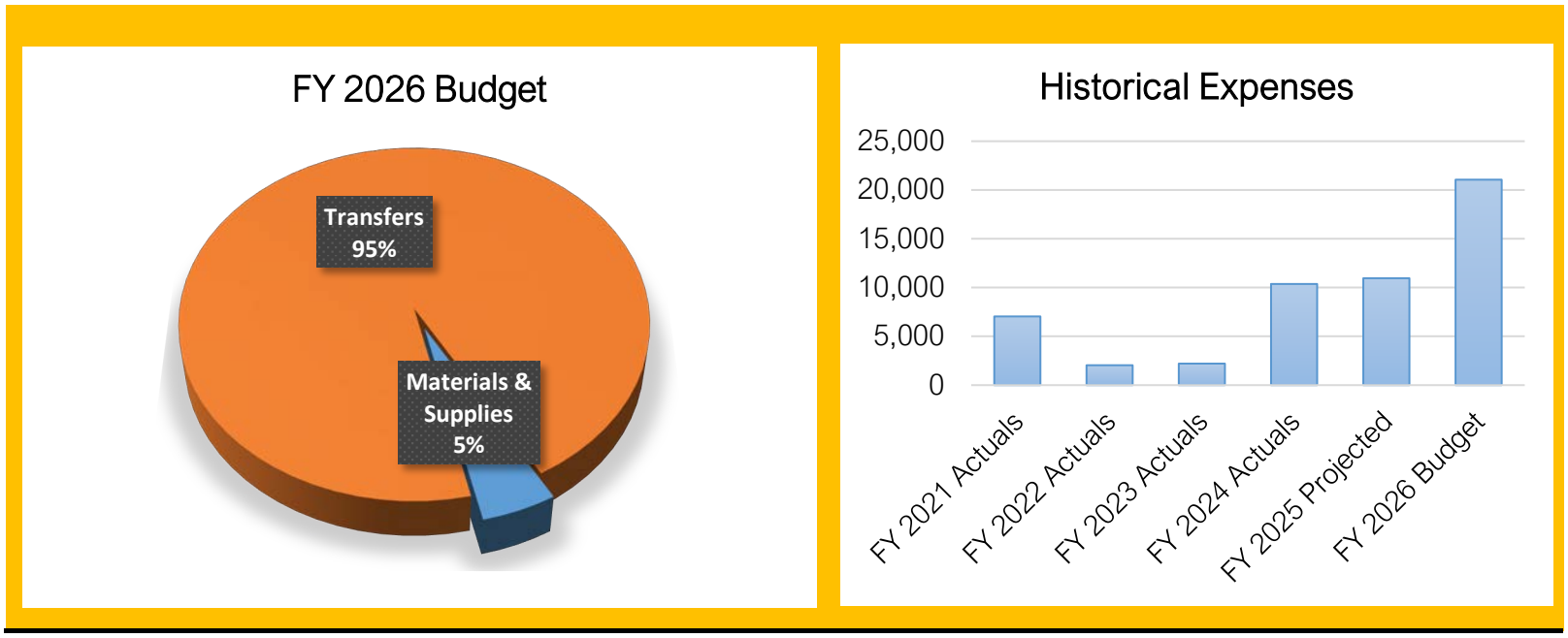
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	341	368	1,000	1,000	1,000	0
Capital Outlays	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Transfers	1,867	10,000	9,960	9,960	20,059	10,099
Grand Total	**2,208**	**10,368**	**10,960**	**10,960**	**21,059**	**10,099**



Summary of Capital Outlay

This fund has no projects proposed this fiscal year.

FY 2025-26 Budget
Housing Fund (69) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
69-6100 - Interest Earnings	16,503	3,000	3,000	3,000	0	4,000
Miscellaneous Revenue Total	**16,503**	**3,000**	**3,000**	**3,000**	**0**	**4,000**
Appropriated Fund Balance						
69-8800 - Appropriated Fund Balance	0	7,960	7,960	7,960	0	17,059
Appropriated Fund Balance Total	**0**	**7,960**	**7,960**	**7,960**	**0**	**17,059**
Revenue Total	**16,503**	**10,960**	**10,960**	**10,960**	**0**	**21,059**
Expense						
Materials & Supplies						
69-3100 - Professional & Tech. Services	368	1,000	1,000	1,000	1,000	1,000
Materials & Supplies Total	**368**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
Transfers						
69-9100 - Transfers To Other Funds	10,000	9,960	9,960	9,960	9,960	20,059
Transfers Total	**10,000**	**9,960**	**9,960**	**9,960**	**9,960**	**20,059**
Expense Total	**10,368**	**10,960**	**10,960**	**10,960**	**10,960**	**21,059**

FY 2025-26 Budget
Other Funds - Perpetual Care Fund

Department Overview

The Perpetual Care fund is a fiduciary fund whereby citizens pay a one-time fee for ongoing cemetery maintenance fees at the time they purchase a burial plot. The fee is reserved for those functions which support the management and maintenance of the City's cemeteries.

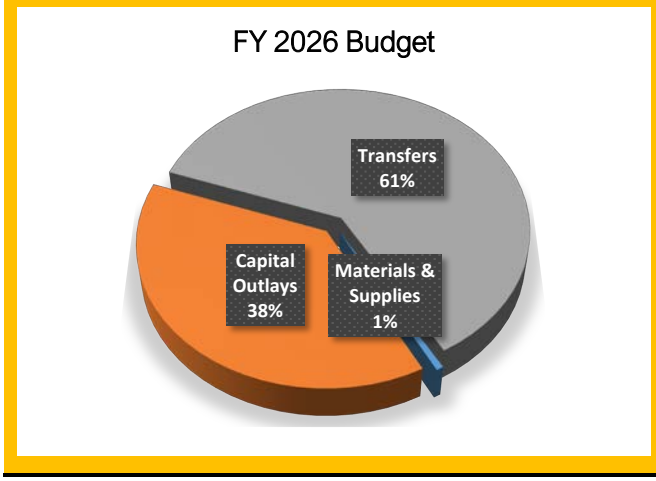
Department Position Overview

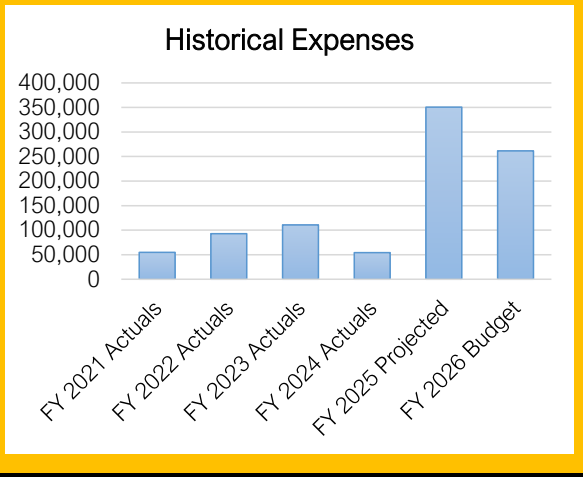
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	341	368	1,500	663	1,500	0
Capital Outlays	60,300	3,853	0	0	100,000	100,000
Transfers	50,000	50,000	350,000	350,000	160,000	-190,000
Grand Total	**110,642**	**54,221**	**351,500**	**350,663**	**261,500**	**-90,000**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted
Improvements to downtown cemetery	-	100,000
Grand Total	**-**	**100,000**

FY 2025-26 Budget
Perpetual Care Fund (74) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Charges For Services						
74-4821 - Perpetual Care Fees	192,970	120,000	120,000	160,000	120,000	160,000
74-4825 - Perpetual Care Fees - Downtown	0	0	0	60,000	50,000	50,000
Charges For Services Total	**192,970**	**120,000**	**120,000**	**220,000**	**170,000**	**210,000**
Miscellaneous Revenue						
74-6100 - Interest Earnings	31,740	10,000	10,000	30,000	10,000	10,000
Miscellaneous Revenue Total	**31,740**	**10,000**	**10,000**	**30,000**	**10,000**	**10,000**
Appropriated Fund Balance						
74-8800 - Appropriated Fund Balance	0	221,500	221,500	100,663	0	41,500
Appropriated Fund Balance Total	**0**	**221,500**	**221,500**	**100,663**	**0**	**41,500**
Revenue Total	**224,710**	**351,500**	**351,500**	**350,663**	**180,000**	**261,500**
Expense						
Materials & Supplies						
74-3100 - Professional & Tech. Services	368	1,500	1,500	663	1,500	1,500
Materials & Supplies Total	**368**	**1,500**	**1,500**	**663**	**1,500**	**1,500**
Capital Outlays						
74-7300 - Improvements	3,853	0	0	0	0	100,000
Capital Outlays Total	**3,853**	**0**	**0**	**0**	**0**	**100,000**
Transfers						
74-9100 - Transfers To Other Funds	50,000	350,000	350,000	350,000	50,000	160,000
Transfers Total	**50,000**	**350,000**	**350,000**	**350,000**	**50,000**	**160,000**
Expense Total	**54,221**	**351,500**	**351,500**	**350,663**	**51,500**	**261,500**

FY 2025-26 Budget
Other Funds - American Rescue Plan Grant Fund

Department Overview

The American Rescue Plan (ARP) was approved by the Federal Government in 2021 as a coronavirus rescue package designed to facilitate the recovery from the devastating economic and health effects of the COVID19 pandemic. Funds allocated to local governments are allocated based upon a CDBG formula and funds can primarily be used towards lost revenues, water, sewer, and broadband infrastructure.

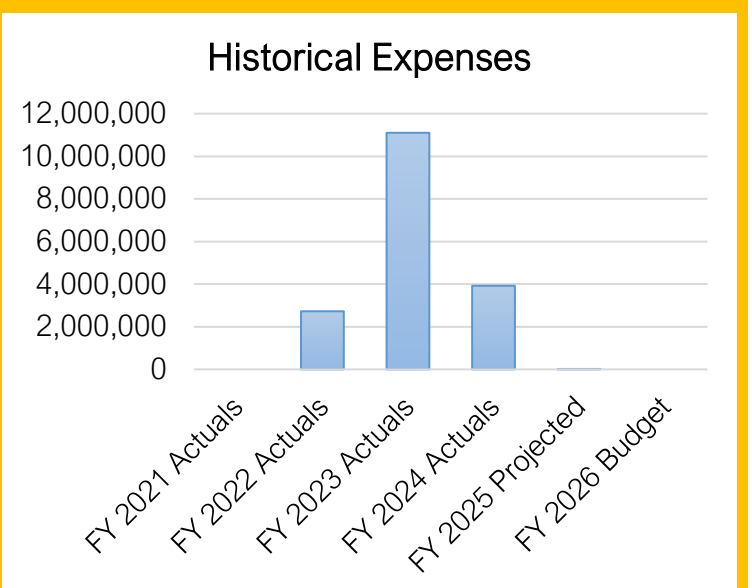
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	0	0	0	0
Materials & Supplies	10,692,624	4,225	4,166	7,142	0	-4,166
Capital Outlays	0	0	0	0	0	0
Transfers	408,638	3,917,532	0	0	0	0
Grand Total	**11,101,261**	**3,921,757**	**4,166**	**7,142**	**0**	**-4,166**



Summary of Capital Outlay

This fund has no projects proposed this fiscal year.

FY 2025-26 Budget
American Rescue Plan Grant Fund (75) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Intergovernmental						
75-3100 - Federal Grants	3,921,757	4,166	4,166	7,142	0	0
Intergovernmental Total	**3,921,757**	**4,166**	**4,166**	**7,142**	**0**	**0**
Revenue Total	**3,921,757**	**4,166**	**4,166**	**7,142**	**0**	**0**
Expense						
Materials & Supplies						
75-3100 - Professional & Tech. Services	4,225	4,166	4,166	7,142	0	0
Materials & Supplies Total	**4,225**	**4,166**	**4,166**	**7,142**	**0**	**0**
Transfers						
75-9100 - Transfers To Other Funds	3,917,532	0	0	0	0	0
Transfers Total	**3,917,532**	**0**	**0**	**0**	**0**	**0**
Expense Total	**3,921,757**	**4,166**	**4,166**	**7,142**	**0**	**0**

FY 2025-26 Budget
Other Funds - Johnson Dino Track Preservation Fund

Department Overview

In February 2000, Dr. Sheldon Johnson discovered dinosaur tracks at farmland owned by the Johnson Family. The discovery was significant to the citizens and scientific community and lead to the construction of the Johnson Dinosaur Discovery Site building funded by local, state, and federal funding and also through public donations. The mission of the Dinosaur Discovery Site at Johnson Farm is to research, preserve, and exhibit the fossil resources and story for the benefit, education, and enjoyment of the community, the general public, and the scientific world. In Fiscal Year 2011, the City Council authorized turning the full operations responsibilities of the museum to the Dinosaur Ah!Torium Foundation. However, ownership of the site and building remains the City's and therefore the existing fund balance is retained to fund future capital outlays.

Department Position Overview

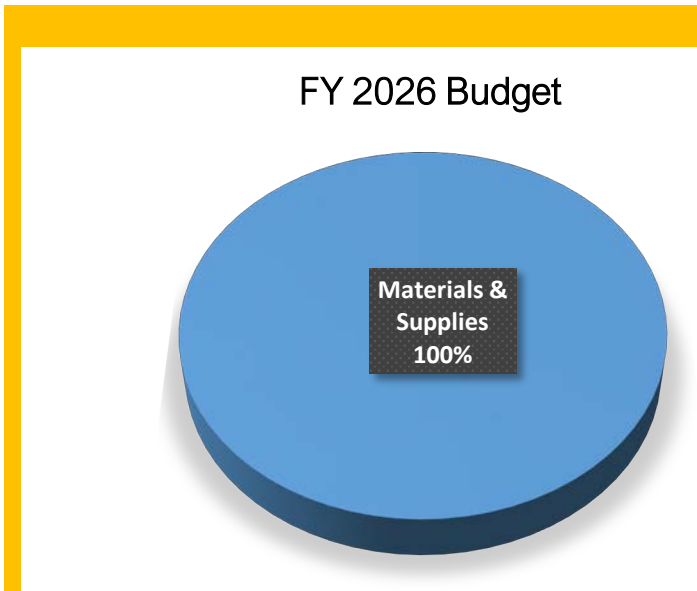
There are no full-time positions are funded in this budget.

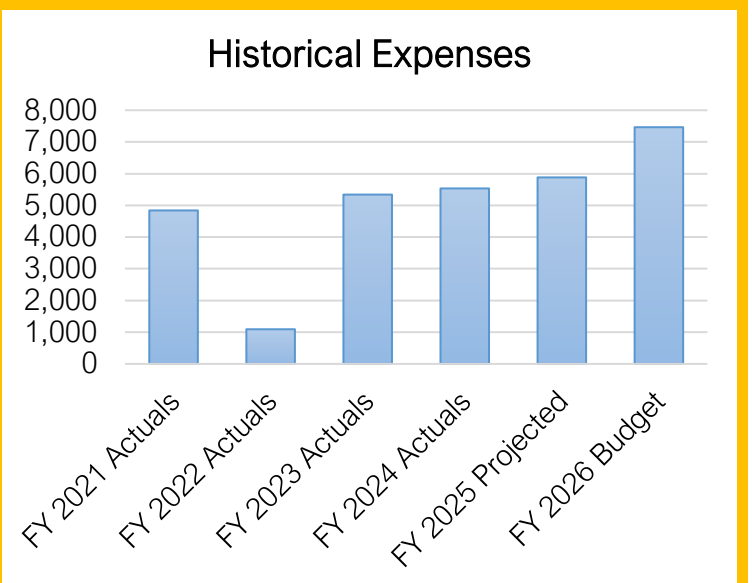
Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	0	0	0	0
Materials & Supplies	5,339	5,534	7,403	5,882	7,465	62
Capital Outlays	0	0	0	0	0	0
Grand Total	5,339	5,534	7,403	5,882	7,465	62





Summary of Capital Outlay

This fund has no projects proposed this fiscal year.

FY 2025-26 Budget
Johnson Dino Track Preservation (77) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
77-6100 - Interest Earnings	1,394	1,000	1,000	1,200	0	1,000
Miscellaneous Revenue Total	**1,394**	**1,000**	**1,000**	**1,200**	**0**	**1,000**
Appropriated Fund Balance						
77-8800 - Appropriated Fund Balance	0	6,403	6,403	4,682	0	6,465
Appropriated Fund Balance Total	**0**	**6,403**	**6,403**	**4,682**	**0**	**6,465**
Revenue Total	**1,394**	**7,403**	**7,403**	**5,882**	**0**	**7,465**
Expense						
Materials & Supplies						
77-2600 - Buildings And Grounds	4,345	5,500	5,500	4,000	5,500	5,500
77-3100 - Professional & Tech. Services	368	1,000	1,000	387	1,000	1,000
77-5100 - Insurance And Surety Bonds	821	903	903	1,495	965	965
Materials & Supplies Total	**5,534**	**7,403**	**7,403**	**5,882**	**7,465**	**7,465**
Expense Total	**5,534**	**7,403**	**7,403**	**5,882**	**7,465**	**7,465**

FY 2025-26 Budget
Other Funds - Museum Permanent Acquisition Fund

Department Overview

Upon City Council approval, the City appropriates funding for the purpose of purchasing art and artifacts for the City's permanent collection which is displayed at the Pioneer Center for the Arts Museum and at City-owned office buildings.

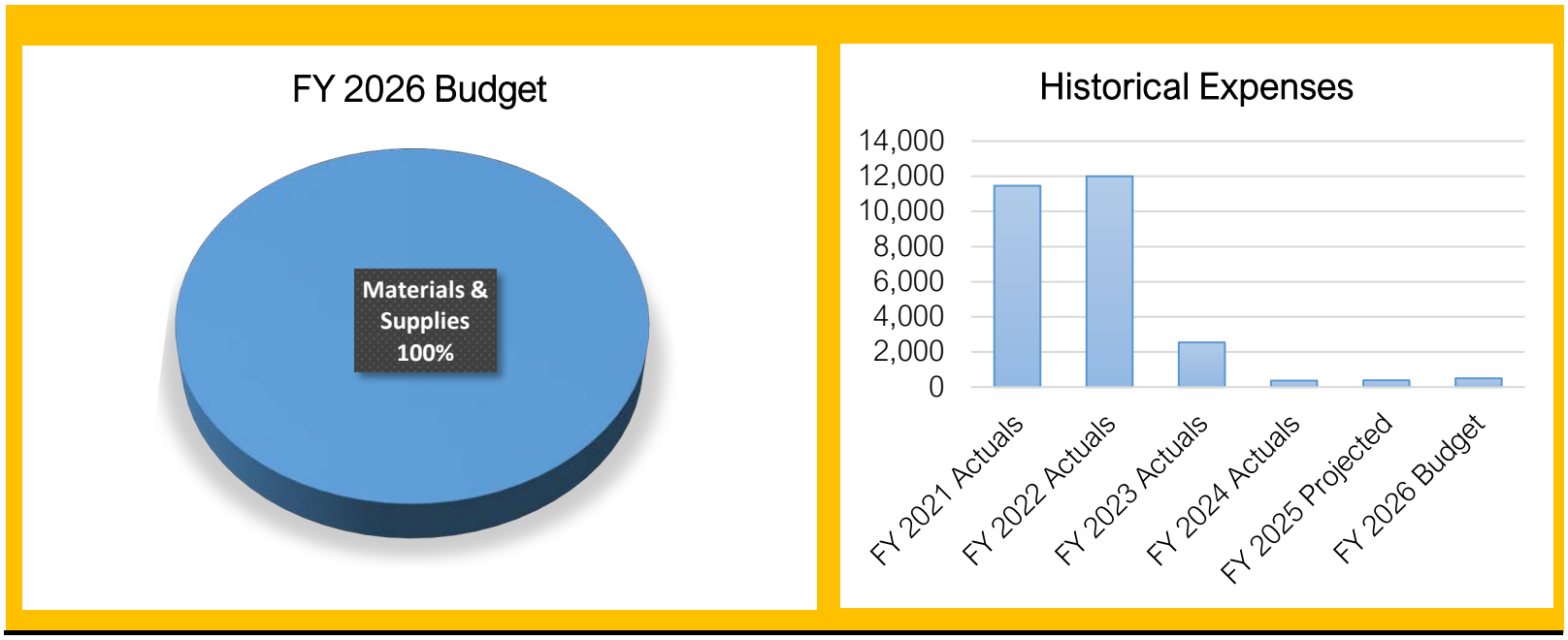
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	341	368	500	387	500	0
Capital Outlays	2,201	0	5,000	0	0	-5,000
Grand Total	**2,543**	**368**	**5,500**	**387**	**500**	**-5,000**



Summary of Capital Outlay

There are no capital requests for FY 2026.

FY 2025-26 Budget
Museum Permanent Acquisition Fund (79) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
79-6100 - Interest Earnings	3,620	1,900	1,900	3,000	0	3,000
79-8307 - Permanent Acquistion Donations	8,553	6,000	6,000	8,000	0	8,000
Miscellaneous Revenue Total	**12,173**	**7,900**	**7,900**	**11,000**	**0**	**11,000**
Appropriated Fund Balance						
79-8800 - Appropriated Fund Balance	0	-2,400	-2,400	-10,613	0	-10,500
Appropriated Fund Balance Total	**0**	**-2,400**	**-2,400**	**-10,613**	**0**	**-10,500**
Revenue Total	**12,173**	**5,500**	**5,500**	**387**	**0**	**500**
Expense						
Materials & Supplies						
79-3100 - Professional & Tech. Services	368	500	500	387	500	500
Materials & Supplies Total	**368**	**500**	**500**	**387**	**500**	**500**
Capital Outlays						
79-7432 - Permanent Collection Acquistin/Purchase	0	5,000	5,000	0	0	0
Capital Outlays Total	**0**	**5,000**	**5,000**	**0**	**0**	**0**
Expense Total	**368**	**5,500**	**5,500**	**387**	**500**	**500**

FY 2025-26 Budget
Other Funds - Recreation, Arts, and Parks Tax Fund

Department Overview

The Recreation, Arts, & Parks (RAP) Tax is a 1/10 of 1% sales tax on non-food items. Proceeds can be used on publicly-owned and operated athletic fields and parks, trails, playgrounds, etc. It can also be used to support and help develop cultural organizations to advance and preserve art, music, theater, dance, etc. The voters approved the RAP tax during 2014 for a 10-year term which expires March 31, 2025 (unless reapproved by voters in 2024). Funds have historically been used to cover bond commitments on the 2015 bonds issued for large-cost park and trail system improvements such as Little Valley Pickleball Courts, Snake Hollow Bike Park, Worthen Park Reconstruction, the Little Valley Soccer Fields, the Missing Link Trail project, in addition to community art commitments and other park system improvements.

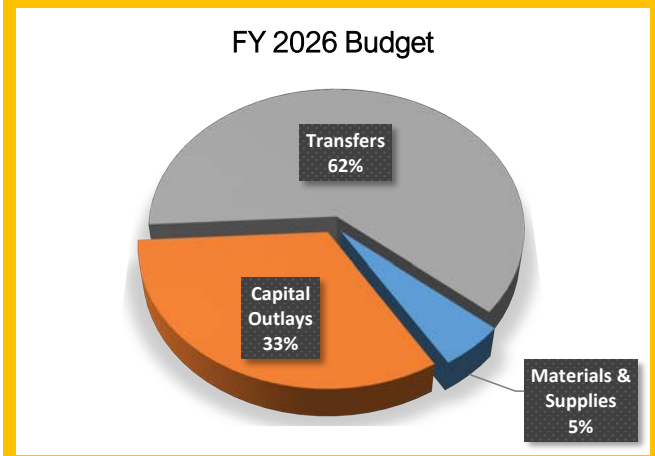
Department Position Overview

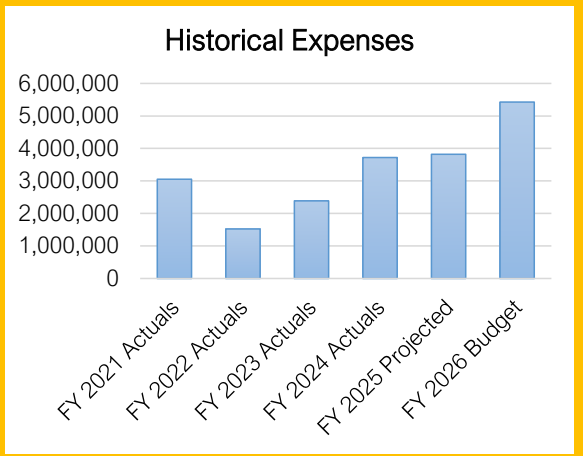
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	278,366	278,473	279,000	279,000	279,000	0
Capital Outlays	429,273	1,922,992	338,000	1,204,373	1,783,511	1,445,511
Debt Service	864,436	864,216	864,435	864,435	0	-864,435
Transfers	815,684	655,418	1,410,000	1,472,900	3,364,768	1,954,768
Grand Total	**2,387,759**	**3,721,098**	**2,891,435**	**3,820,708**	**5,427,279**	**2,535,844**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted
JC Snow Park Roller Rink	1,230,631	1,230,631
Mobile LED Screen Trailer	-	152,880
SR- 18 Trails Interchange Pedestrian Bridge Project	400,000	400,000
Grand Total	**1,630,631**	**1,783,511**

FY 2025-26 Budget
Rap Tax Fund (80) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Intergovernmental						
80-3400 - State Grants	0	150,000	150,000	150,000	500,000	500,000
80-8101 - Contributions From Other Governments	1,212,110	0	35,000	0	50,000	50,000
Intergovernmental Total	**1,212,110**	**150,000**	**185,000**	**150,000**	**550,000**	**550,000**
Miscellaneous Revenue						
80-6100 - Interest Earnings	236,444	120,000	120,000	180,000	120,000	120,000
Miscellaneous Revenue Total	**236,444**	**120,000**	**120,000**	**180,000**	**120,000**	**120,000**
Appropriated Fund Balance						
80-8800 - Appropriated Fund Balance	0	596,435	1,185,050	570,708	0	1,757,279
Appropriated Fund Balance Total	**0**	**596,435**	**1,185,050**	**570,708**	**0**	**1,757,279**
Restricted Taxes						
80-1302 - Rap Sales Tax	2,861,377	2,025,000	2,025,000	2,920,000	2,980,000	3,000,000
Restricted Taxes Total	**2,861,377**	**2,025,000**	**2,025,000**	**2,920,000**	**2,980,000**	**3,000,000**
Revenue Total	**4,309,931**	**2,891,435**	**3,515,050**	**3,820,708**	**3,650,000**	**5,427,279**
Expense						
Materials & Supplies						
80-3100 - Professional & Tech. Services	3,473	4,000	4,000	4,000	4,000	4,000
80-6200 - Arts Grants	275,000	275,000	275,000	275,000	275,000	275,000
Materials & Supplies Total	**278,473**	**279,000**	**279,000**	**279,000**	**279,000**	**279,000**
Capital Outlays						
80-7300 - Improvements	485,017	268,000	313,348	268,000	0	152,880
80-7397 - Snake Hollow Bike Park	4,260	70,000	70,000	0	0	0
80-7864 - Pioneer Park Interpretive Trail	658,538	0	0	801,600	0	0
80-7865 - Royal Oaks Playground Replacement	320,970	0	33,367	47,773	0	0
80-7866 - Mathis Park Playground Replacement	334,182	0	0	0	0	0
80-7867 - BLOOMINGTON HILLS SOUTH PARK	7,740	0	0	0	0	0
80-7574 - Town Square Improvements	112,284	0	87,000	87,000	0	0
80-7301 - RAP Tax Projects	0	0	0	0	1,630,631	1,630,631
Capital Outlays Total	**1,922,992**	**338,000**	**503,715**	**1,204,373**	**1,630,631**	**1,783,511**
Debt Service						
80-8100 - Principal On Bonds	827,000	845,000	845,000	845,000	0	0
80-8200 - Interest On Bonds	37,216	19,435	19,435	19,435	0	0
Debt Service Total	**864,216**	**864,435**	**864,435**	**864,435**	**0**	**0**
Transfers						
80-9100 - Transfers To Other Funds	655,418	1,410,000	1,867,900	1,472,900	360,000	3,364,768
Transfers Total	**655,418**	**1,410,000**	**1,867,900**	**1,472,900**	**360,000**	**3,364,768**
Expense Total	**3,721,098**	**2,891,435**	**3,515,050**	**3,820,708**	**2,269,631**	**5,427,279**

FY 2025-26 Budget
Other Funds - 2007 Sales Tax Road Bond Fund

Department Overview

In November 2007, the City issued Sales Tax Revenue bonds for $24,775,000 for road and transportation projects. The funds were expended over several years for the Mall Drive Bridge; the Dixie Center secondary access road; towards the City's match for the Southern Parkway and Atkinville Interchange projects; as part of the roads and parking for the Replacement Airport; and other transportation improvement projects. The Replacement Airport was able to return a portion of funds originally reserved for its construction and therefore some funds remain in this fund for additional qualified projects. The bond matured in May 2018 and was payable in semi-annual debt service payments over a ten-year period. This fund accounts for both the construction funding via transfers to other funds, and the debt service payments.

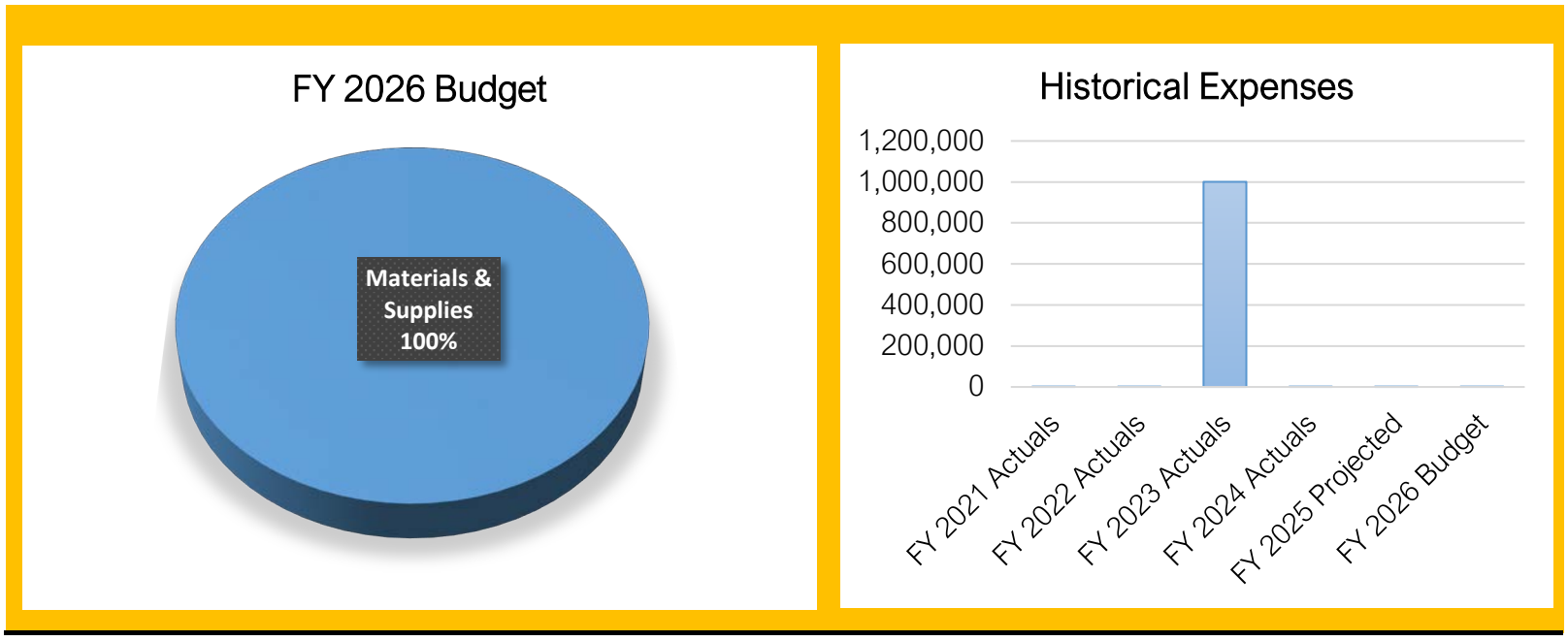
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	683	737	1,000	1,000	1,000	0
Capital Outlays	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Transfers	1,000,000	0	0	0	0	0
Grand Total	**1,000,683**	**737**	**1,000**	**1,000**	**1,000**	**0**



Summary of Capital Outlay

This fund has no projects proposed this fiscal year.

FY 2025-26 Budget
2007 Sales Tax Road Bond Fund (84) - Line Item Budget

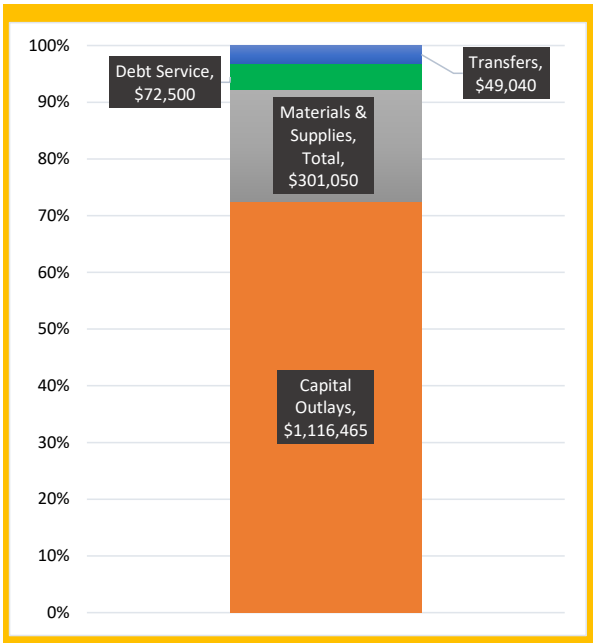
Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
84-6100 - Interest Earnings	25,344	18,408	18,408	20,000	0	10,000
Miscellaneous Revenue Total	**25,344**	**18,408**	**18,408**	**20,000**	**0**	**10,000**
Appropriated Fund Balance						
84-8800 - Appropriated Fund Balance	0	-17,408	-17,408	-19,000	0	-9,000
Appropriated Fund Balance Total	**0**	**-17,408**	**-17,408**	**-19,000**	**0**	**-9,000**
Revenue Total	**25,344**	**1,000**	**1,000**	**1,000**	**0**	**1,000**
Expense						
Materials & Supplies						
84-3100 - Professional & Tech. Services	737	1,000	1,000	1,000	1,000	1,000
Materials & Supplies Total	**737**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**
Expense Total	**737**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**

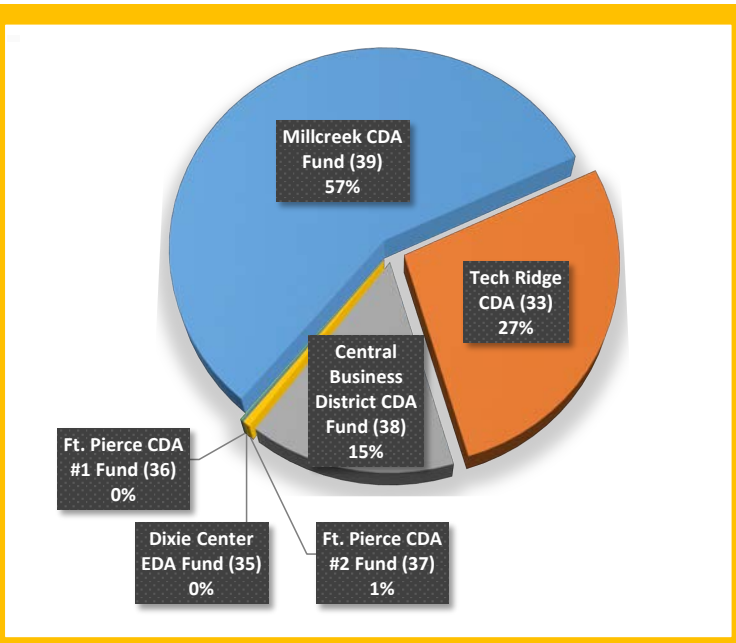
FY 2025-26 Budget
Economic Development Agency Funds

Service Area Overview

Economic Development Agency Funds are funds that operate under the St. George Neighborhood Redevelopment Agency (RDA) and account for revenues and expenditures associated with promoting new capital investment and job creation activities within specific development districts created within the City. The primary funding source for these funds comes from a dedicated portion of tax increment from participating tax entities.

Departments	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
Dixie Center EDA Fund (35)	232,060	2,000	2,000	2,000	0	0.0%	-
Ft. Pierce CDA #1 Fund (36)	16,972	2,000	2,000	2,000	0	0.0%	-
Ft. Pierce CDA #2 Fund (37)	6,922	8,500	8,500	8,710	210	2.5%	-
Central Business District CDA Fund (38)	206,967	235,745	235,745	228,955	-6,790	-2.9%	-
Millcreek CDA Fund (39)	20,187	176,791	176,791	875,375	698,584	395.1%	-
Tech Ridge CDA (33)	0	307,073	307,073	422,015	114,942	37.4%	-
Grand Total	**483,109**	**732,109**	**732,109**	**1,539,055**	**806,946**	**110.2%**	**-**





FY 2025-26 Budget
EDA Funds - Dixie Center EDA

Department Overview

In October 1997, the City Council authorized participation in the I-15 (Dixie Center) Economic Development project which allows the St. George Redevelopment Agency to collect tax increment from the Dixie Center project area. Tax Increment revenues are authorized to be used in funding land acquisition, roadways, and other utility infrastructure improvements which foster economic development. The district was invoked January 1, 2006 and had a twelve-year term. In Fiscal Year 2015-2016, the district was extended an additional 6 years and will mature December 2022. In October 2021 this district was extended an additional two years to December 2024.

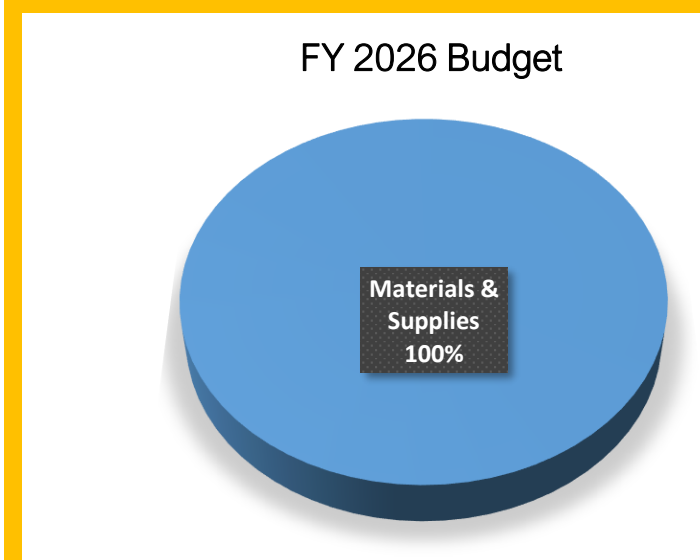
Department Position Overview

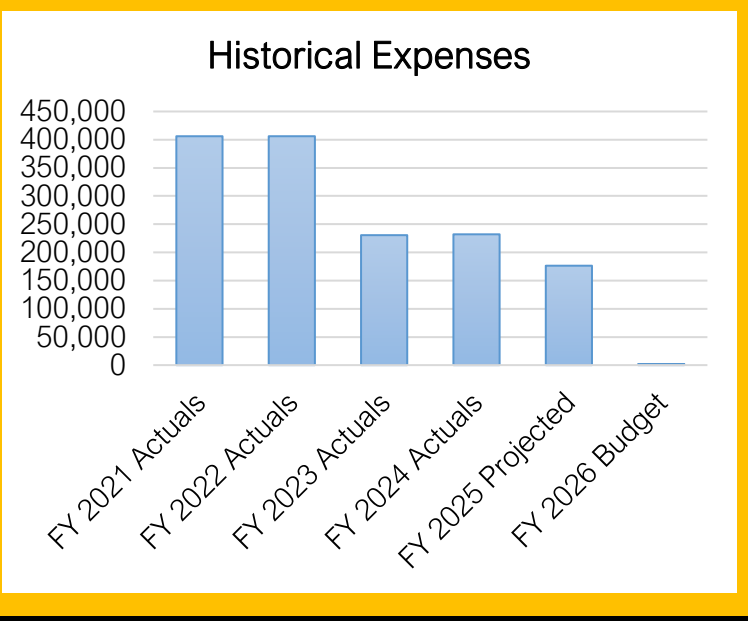
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	212,551	213,930	2,000	387	2,000	0
Capital Outlays	0	0	0	175,985	0	0
Debt Service	0	0	0	0	0	0
Transfers	18,000	18,130	0	0	0	0
Grand Total	230,551	232,060	2,000	176,372	2,000	0





Summary of Capital Outlay

There are no capital projects proposed for this fund this fiscal year.

FY 2025-26 Budget
Dixie Center EDA Fund (35) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Intergovernmental						
35-8101 - Contributions From Other Governments	458,445	0	0	0	0	0
Intergovernmental Total	**458,445**	**0**	**0**	**0**	**0**	**0**
Miscellaneous Revenue						
35-6100 - Interest Earnings	96,849	58,000	58,000	68,000	0	58,000
Miscellaneous Revenue Total	**96,849**	**58,000**	**58,000**	**68,000**	**0**	**58,000**
Appropriated Fund Balance						
35-8800 - Appropriated Fund Balance	0	-56,000	-56,000	108,372	0	-56,000
Appropriated Fund Balance Total	**0**	**-56,000**	**-56,000**	**108,372**	**0**	**-56,000**
Restricted Taxes						
35-1100 - Current Property Taxes	59,572	0	0	0	0	0
Restricted Taxes Total	**59,572**	**0**	**0**	**0**	**0**	**0**
Revenue Total	**614,866**	**2,000**	**2,000**	**176,372**	**0**	**2,000**
Expense						
Materials & Supplies						
35-3100 - Professional & Tech. Services	1,720	2,000	2,000	387	2,000	2,000
35-6203 - Distributions To Taxing Agencies	212,210	0	0	0	0	0
Materials & Supplies Total	**213,930**	**2,000**	**2,000**	**387**	**2,000**	**2,000**
Capital Outlays						
35-7300 - Improvements	0	0	0	175,985	0	0
Capital Outlays Total	**0**	**0**	**0**	**175,985**	**0**	**0**
Transfers						
35-9100 - Transfers To Other Funds	18,130	0	0	0	0	0
Transfers Total	**18,130**	**0**	**0**	**0**	**0**	**0**
Expense Total	**232,060**	**2,000**	**2,000**	**176,372**	**2,000**	**2,000**

FY 2025-26 Budget
EDA Funds - Ft. Pierce CDA #1

Department Overview

This fund was created to promote economic development activity in the Ft. Pierce Business Park. Taxes paid on new developments are used to complete infrastructure improvements and provide economic incentives to attract businesses to the St. George area if they meet requirements established by the City and Washington County Economic Development Agency. This district was invoked January 2008 with a 15-year term expiring December 2022.

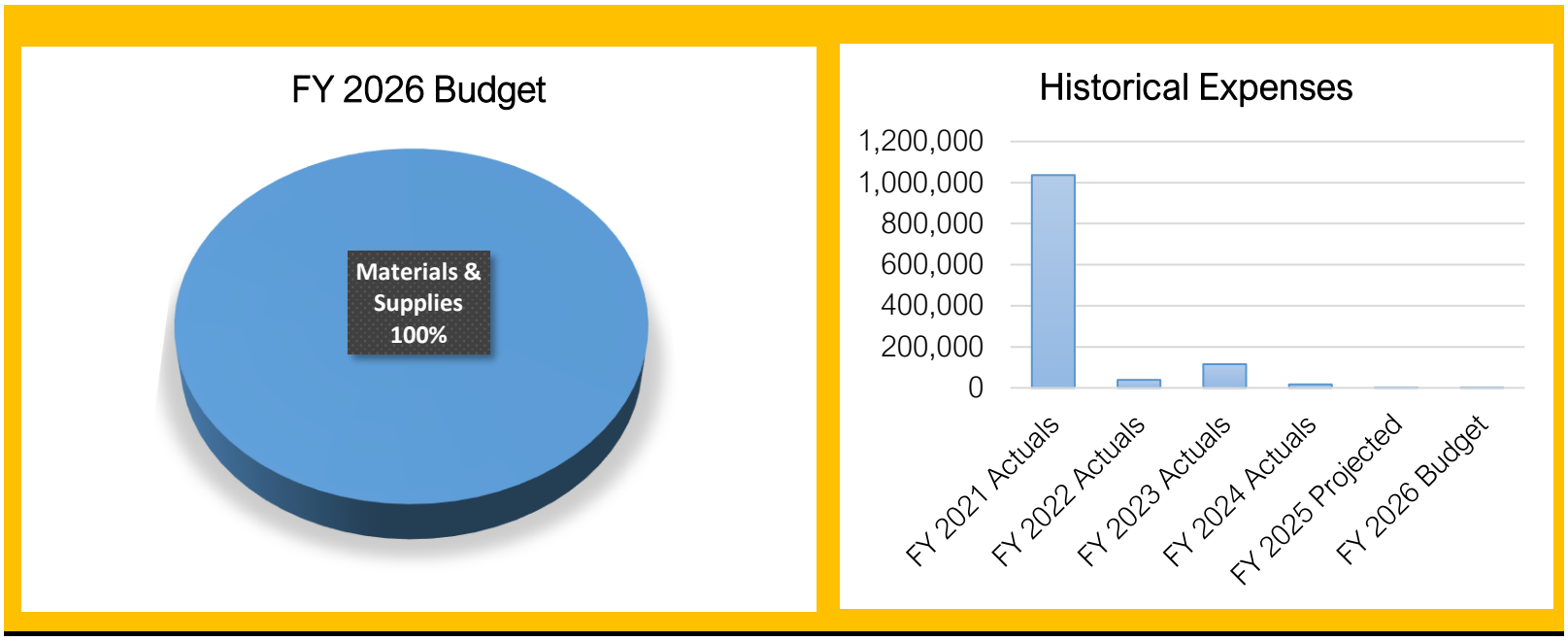
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	85,341	16,972	2,000	387	2,000	0
Capital Outlays	0	0	0	0	0	0
Transfers	30,000	0	0	0	0	0
Grand Total	**115,341**	**16,972**	**2,000**	**387**	**2,000**	**0**



Summary of Capital Outlay

There are no capital projects proposed for this fund this fiscal year.

FY 2025-26 Budget
Ft. Pierce CDA #1 Fund (36) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
36-6100 - Interest Earnings	198,793	122,000	122,000	125,000	0	125,000
Miscellaneous Revenue Total	**198,793**	**122,000**	**122,000**	**125,000**	**0**	**125,000**
Appropriated Fund Balance						
36-8800 - Appropriated Fund Balance	0	-120,000	-120,000	-124,613	0	-123,000
Appropriated Fund Balance Total	**0**	**-120,000**	**-120,000**	**-124,613**	**0**	**-123,000**
Revenue Total	**198,793**	**2,000**	**2,000**	**387**	**0**	**2,000**
Expense						
Materials & Supplies						
36-3100 - Professional & Tech. Services	1,972	2,000	2,000	387	2,000	2,000
36-6201 - Economic Incentives	15,000	0	0	0	0	0
Materials & Supplies Total	**16,972**	**2,000**	**2,000**	**387**	**2,000**	**2,000**
Expense Total	**16,972**	**2,000**	**2,000**	**387**	**2,000**	**2,000**

FY 2025-26 Budget
EDA Funds - Ft. Pierce CDA #2

Department Overview

This fund was created to promote economic development activity in the Ft. Pierce Business Park. Taxes paid on new developments are used to complete infrastructure improvements and provide economic incentives to attract businesses to the St. George area if they meet requirements established by the City and Washington County Economic Development Agency. This district was invoked January 2015 with a 15-year term expiring December 2029. In October 2021 this district was extended an additional two years and will now mature December 2031.

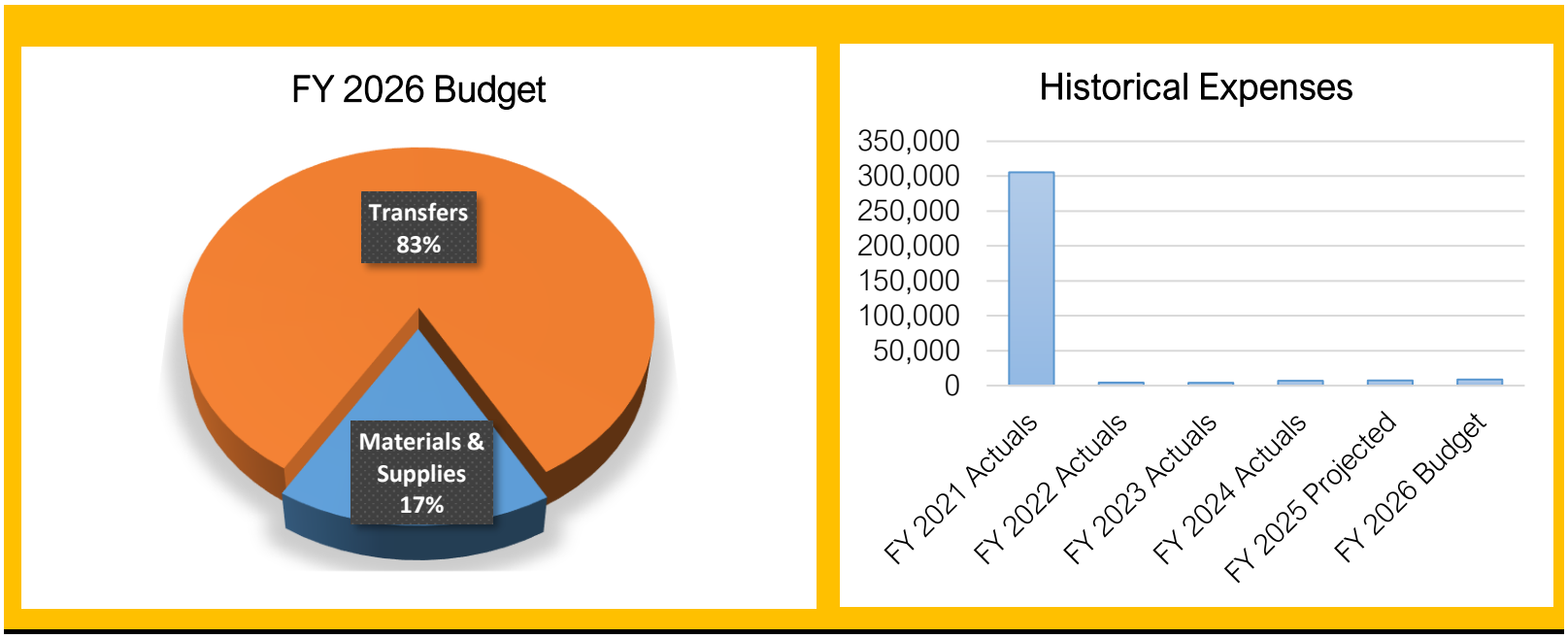
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	341	657	1,500	387	1,500	0
Capital Outlays	0	0	0	0	0	0
Transfers	3,700	6,265	7,000	7,000	7,210	210
Grand Total	**4,041**	**6,922**	**8,500**	**7,387**	**8,710**	**210**



Summary of Capital Outlay

There are no capital projects proposed for this fund this fiscal year.

FY 2025-26 Budget
Ft. Pierce CDA #2 Fund (37) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Intergovernmental						
37-8101 - Contributions From Other Governments	158,490	0	0	0	0	0
Intergovernmental Total	**158,490**	**0**	**0**	**0**	**0**	**0**
Miscellaneous Revenue						
37-6100 - Interest Earnings	21,216	8,500	8,500	22,000	0	22,000
Miscellaneous Revenue Total	**21,216**	**8,500**	**8,500**	**22,000**	**0**	**22,000**
Appropriated Fund Balance						
37-8800 - Appropriated Fund Balance	0	-159,650	-159,650	-214,613	0	-219,290
Appropriated Fund Balance Total	**0**	**-159,650**	**-159,650**	**-214,613**	**0**	**-219,290**
Restricted Taxes						
37-1101 - Current Property Taxes	20,595	159,650	159,650	200,000	0	206,000
Restricted Taxes Total	**20,595**	**159,650**	**159,650**	**200,000**	**0**	**206,000**
Revenue Total	**200,301**	**8,500**	**8,500**	**7,387**	**0**	**8,710**
Expense						
Materials & Supplies						
37-3100 - Professional & Tech. Services	657	1,500	1,500	387	1,500	1,500
Materials & Supplies Total	**657**	**1,500**	**1,500**	**387**	**1,500**	**1,500**
Transfers						
37-9100 - Transfers To Other Funds	6,265	7,000	7,000	7,000	7,000	7,210
Transfers Total	**6,265**	**7,000**	**7,000**	**7,000**	**7,000**	**7,210**
Expense Total	**6,922**	**8,500**	**8,500**	**7,387**	**8,500**	**8,710**

FY 2025-26 Budget
EDA Funds - Central Business CDA

Department Overview

The Central Business District CDA was created during Fiscal Year 2017 to promote economic development activity in the downtown area. Taxes received from new developments and new growth will be used to assist commercial development in completing projects within this District, and also to fund infrastructure improvements in order to attract businesses to St. George's downtown area. This District was invoked to start taking tax increment on January 2021 and beginning FY2021-22. Current activity in this fund reflect the operations of The Inn at St. George hotel acquired by the City during Fiscal Year 2017 and operated through November 2019, at which time it was closed. In October 2021 this district was extended an additional two years.

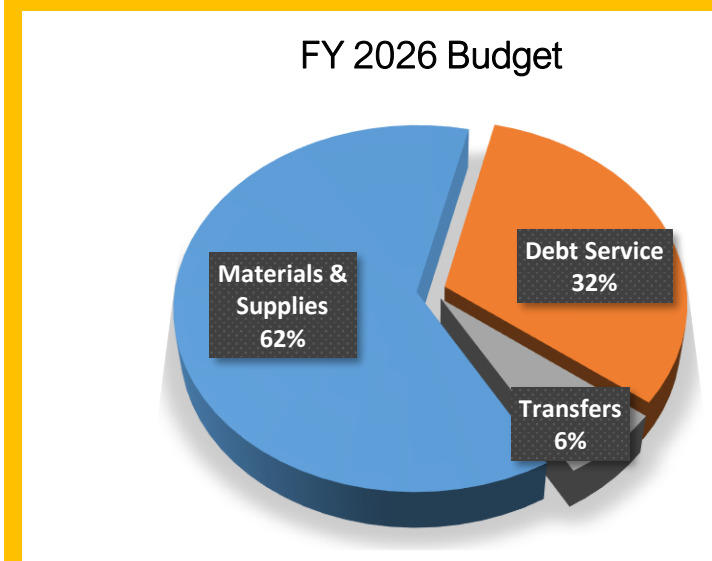
Department Position Overview

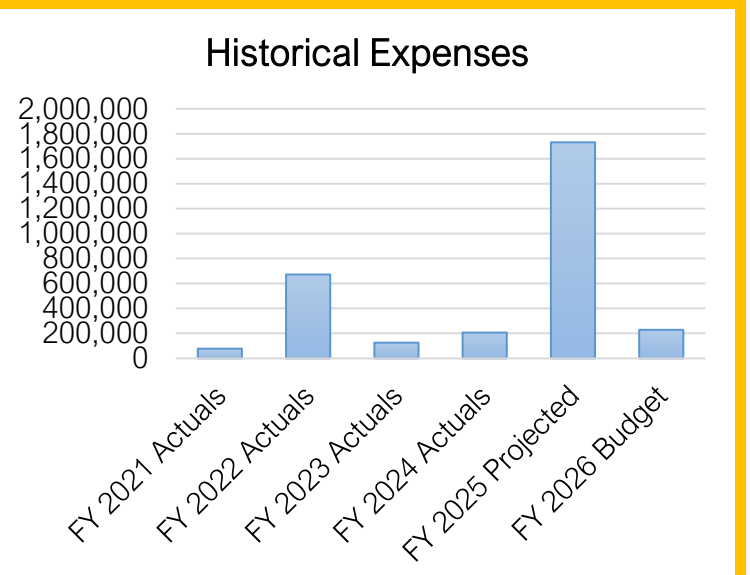
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	110,977	119,792	145,500	117,432	142,000	-3,500
Capital Outlays	0	0	0	0	0	0
Debt Service	0	72,500	72,500	1,600,000	72,500	0
Transfers	15,000	14,675	17,745	14,455	14,455	-3,290
Grand Total	**125,977**	**206,967**	**235,745**	**1,731,887**	**228,955**	**-6,790**





Summary of Capital Outlay

There are no capital projects proposed for this fund this fiscal year.

FY 2025-26 Budget
Central Business District CDA Fund (38) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Intergovernmental						
38-8101 - Contributions From Other Governments	371,570	0	0	0	0	0
Intergovernmental Total	**371,570**	**0**	**0**	**0**	**0**	**0**
Miscellaneous Revenue						
38-6100 - Interest Earnings	29,907	10,000	10,000	30,000	0	30,000
38-6400 - Sale of Property	0	0	0	1,600,000	0	0
Miscellaneous Revenue Total	**29,907**	**10,000**	**10,000**	**1,630,000**	**0**	**30,000**
Appropriated Fund Balance						
38-8800 - Appropriated Fund Balance	0	-281,255	-281,255	-311,113	0	-214,045
Appropriated Fund Balance Total	**0**	**-281,255**	**-281,255**	**-311,113**	**0**	**-214,045**
Restricted Taxes						
38-1101 - Current Property Taxes	48,283	507,000	507,000	413,000	0	413,000
Restricted Taxes Total	**48,283**	**507,000**	**507,000**	**413,000**	**0**	**413,000**
Revenue Total	**449,761**	**235,745**	**235,745**	**1,731,887**	**0**	**228,955**
Expense						
Materials & Supplies						
38-3100 - Professional & Tech. Services	2,299	5,500	5,500	387	5,500	2,000
38-6201 - Economic Incentives	117,493	140,000	140,000	117,045	140,000	140,000
Materials & Supplies Total	**119,792**	**145,500**	**145,500**	**117,432**	**145,500**	**142,000**
Debt Service						
38-8205 - Interest On Notes	72,500	72,500	72,500	1,600,000	72,500	72,500
Debt Service Total	**72,500**	**72,500**	**72,500**	**1,600,000**	**72,500**	**72,500**
Transfers						
38-9100 - Transfers To Other Funds	14,675	17,745	17,745	14,455	17,745	14,455
Transfers Total	**14,675**	**17,745**	**17,745**	**14,455**	**17,745**	**14,455**
Expense Total	**206,967**	**235,745**	**235,745**	**1,731,887**	**235,745**	**228,955**

FY 2025-26 Budget
EDA Funds - Millcreek CDA

Department Overview

The Millcreek CDA was created during Fiscal Year 2017 to promote economic development activity in the Millcreek Industrial Park area. Taxes received from new developments and new growth will be used to assist commercial development in completing projects within this District and to also fund infrastructure improvements in order to attract businesses to the Millcreek Industrial Park. This District was invoked effective January 1, 2019 therefore Fiscal Year 2018-19 was it's first year of receiving tax increment. This district has a 15-year term expiring December 2033.

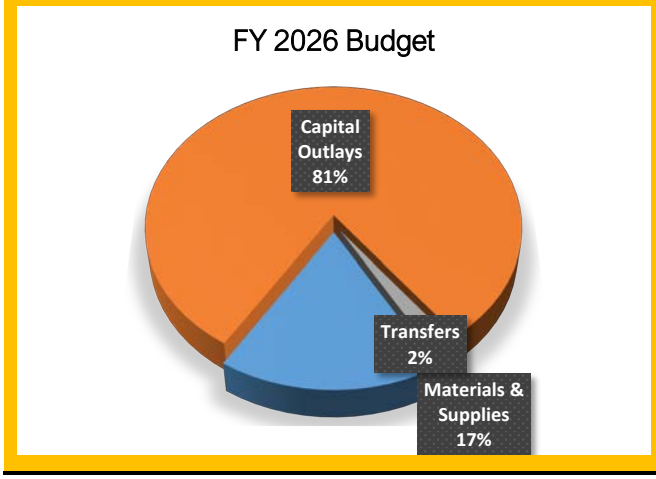
Department Position Overview

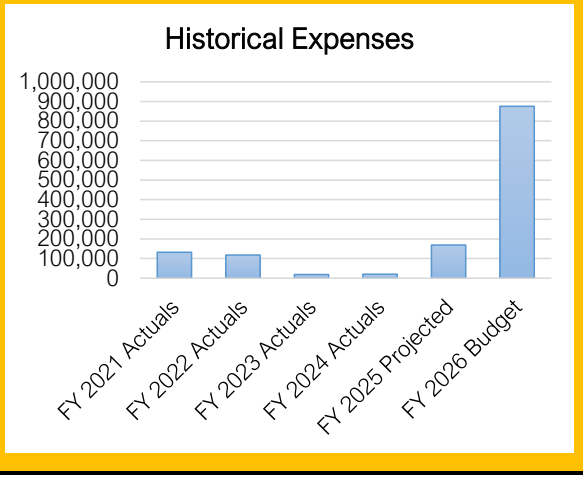
There are no full-time positions are funded in this budget.

Authorized FT	
2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	341	1,392	155,000	150,387	152,000	-3,000
Capital Outlays	0	0	0	0	705,000	705,000
Transfers	18,300	18,795	21,791	18,375	18,375	-3,416
Grand Total	**18,641**	**20,187**	**176,791**	**168,762**	**875,375**	**698,584**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 **Adopted**
Install sidewalk/trail on 3050 East from 750 N to 170 N	-	705,000
Grand Total	**-**	**705,000**

FY 2025-26 Budget
Millcreek CDA Fund (39) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Intergovernmental						
39-8101 - Contributions From Other Governments	477,690	0	0	0	0	0
Intergovernmental Total	**477,690**	**0**	**0**	**0**	**0**	**0**
Miscellaneous Revenue						
39-6100 - Interest Earnings	95,225	40,000	40,000	40,000	0	0
Miscellaneous Revenue Total	**95,225**	**40,000**	**40,000**	**40,000**	**0**	**0**
Appropriated Fund Balance						
39-8800 - Appropriated Fund Balance	0	-485,816	-485,816	-396,238	0	335,375
Appropriated Fund Balance Total	**0**	**-485,816**	**-485,816**	**-396,238**	**0**	**335,375**
Restricted Taxes						
39-1101 - Current Property Taxes	62,073	622,607	622,607	525,000	0	540,000
Restricted Taxes Total	**62,073**	**622,607**	**622,607**	**525,000**	**0**	**540,000**
Revenue Total	**634,987**	**176,791**	**176,791**	**168,762**	**0**	**875,375**
Expense						
Materials & Supplies						
39-3100 - Professional & Tech. Services	1,392	5,000	5,000	387	5,000	2,000
39-6201 - Economic Incentives	0	150,000	150,000	150,000	150,000	150,000
Materials & Supplies Total	**1,392**	**155,000**	**155,000**	**150,387**	**155,000**	**152,000**
Capital Outlays						
39-7300 - Improvements	0	0	0	0	0	705,000
Capital Outlays Total	**0**	**0**	**0**	**0**	**0**	**705,000**
Transfers						
39-9100 - Transfers To Other Funds	18,795	21,791	21,791	18,375	21,791	18,375
Transfers Total	**18,795**	**21,791**	**21,791**	**18,375**	**21,791**	**18,375**
Expense Total	**20,187**	**176,791**	**176,791**	**168,762**	**176,791**	**875,375**

FY 2025-26 Budget
EDA Funds - Tech Ridge CDA

Department Overview

On November 20, 2008, the Redevelopment Agency of the City of St. George (the Agency), adopted a Project Area Plan and a Project Area Budget (the Plan and Budget) for the St. George Airport Community Development Project Area. In December 2021 the City of St. George adopted the Tech Ridge Development Agreement which provided for a master-planned, mixed-use development within the project area that includes 1 million square feet of Class-A office space and mixed retail and residential. This development is anticipated to create 6,000 direct jobs and significantly grow the Technology Sector in Washington County. Due to the change in vision for the project, significant public infrastructure requirement and inflationary impact on cost, the Agency amended the St. George Airport Community Project Area Plan and Project Area Budget documents in November 2023. Key changes included: 1) Renaming the project area to the Tech Ridge Community Development Area, 2) Extending the maximum duration of the CDA through December 31, 2055 (32 years), and 3) Splitting the development into three tranches (phases) that will be triggered at different points and have a collection period of 26 years per tranche, and 4) increase the tax increment cap to $50 million in net present value.

Department Position Overview

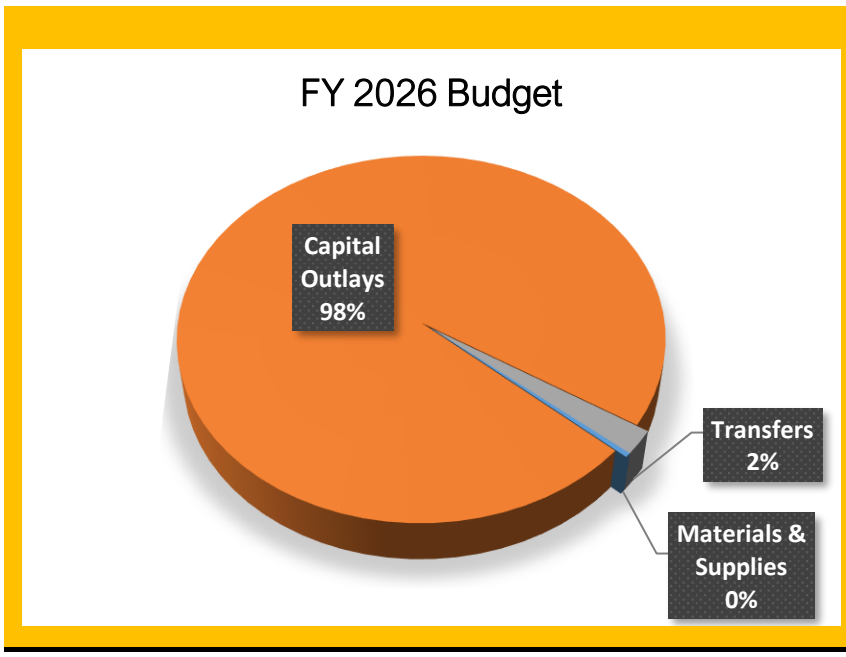
There are no full-time positions are funded in this budget.

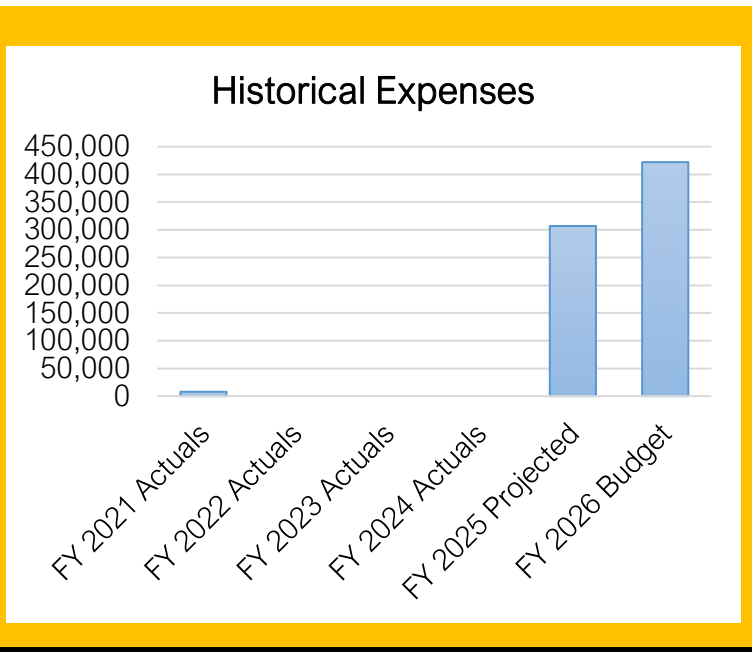
Authorized FT

2022	0
2023	0
2024	0
2025	0
2026	0

Summary of Expenses by Category

Expense Summary	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Projected	FY 2026 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	0	0	577	387	1,550	973
Capital Outlays	0	0	299,396	299,396	411,465	112,069
Transfers	0	0	7,100	7,100	9,000	1,900
Grand Total	**0**	**0**	**307,073**	**306,883**	**422,015**	**114,942**





Summary of Capital Outlay

	FY 2026 Dept. Request	FY 2026 Adopted
Tech Ridge Development Improvements	411,465	411,465
Grand Total	**411,465**	**411,465**

FY 2025-26 Budget
Tech Ridge CDA (33) - Line Item Budget

Account Number	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 12-Month Estimate	FY 2026 Dept Request	FY 2026 Budget
Revenue						
Miscellaneous Revenue						
33-6100 - Interest Earnings	0	0	0	7,000	0	7,000
Miscellaneous Revenue Total	**0**	**0**	**0**	**7,000**	**0**	**7,000**
Appropriated Fund Balance						
33-8800 - Appropriated Fund Balance	0	0	0	-50,117	0	-7,000
Appropriated Fund Balance Total	**0**	**0**	**0**	**-50,117**	**0**	**-7,000**
Restricted Taxes						
33-1100 - Current Property Taxes	0	307,073	0	350,000	422,015	422,015
33-1101 - Current Property Taxes	0	0	307,073	0	0	0
Restricted Taxes Total	**0**	**307,073**	**307,073**	**350,000**	**422,015**	**422,015**
Revenue Total	**0**	**307,073**	**307,073**	**306,883**	**422,015**	**422,015**
Expense						
Materials & Supplies						
33-3100 - Professional & Tech. Services	0	577	577	387	1,550	1,550
Materials & Supplies Total	**0**	**577**	**577**	**387**	**1,550**	**1,550**
Capital Outlays						
33-7300 - Improvements	0	299,396	299,396	299,396	411,465	411,465
Capital Outlays Total	**0**	**299,396**	**299,396**	**299,396**	**411,465**	**411,465**
Transfers						
33-9100 - Transfers To Other Funds	0	7,100	7,100	7,100	9,000	9,000
Transfers Total	**0**	**7,100**	**7,100**	**7,100**	**9,000**	**9,000**
Expense Total	**0**	**307,073**	**307,073**	**306,883**	**422,015**	**422,015**

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APPENDIX

St.George

AUTHORIZED FULL-TIME POSITION LISTING

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
CITY MANAGER	1	4	6	4	4	5	7	4	5	5
HUMAN RESOURCES	4.0	4.0	5.0	5.0	6.0	7.0	7.0	7.0	7.0	7.0
ECONOMIC DEVELOPMENT	2	2	1	1	1	2	2	1	1	1
COMMUNICATIONS & MARKETING	0	0	0	3	3	4	4	3	3	3
BUDGET & FINANCIAL PLANNING	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0	2.0	3.0
FINANCE	22.0	19.0	19.5	19.5	20.5	21.0	21.0	22.0	22.0	8.0
LEGAL SERVICES	11.0	12.0	13.0	13.0	13.0	14*	14.0	14.0	14.0	14.0
TECHNOLOGY SERVICES	15.0	14.0	14.0	12.0	12.0	11.0	12.0	12.0	13.0	13.0
FACILITIES SERVICES	12.0	12.0	12.0	12.0	12.0	12.0	12.7	14.7	15.0	17.0
FLEET MGT	14.5	14.5	14.5	14.5	14.5	16.5	16.5	16.5	16.5	16.5
POLICE	119.0	123.0	133.0	133.0	135.0	146.0	157.0	169.0	178.0	183.0
DISPATCH	38.0	39.0	40.0	40.0	41.0	41.0	44.0	46.0	46.0	46.0
FIRE	33.0	34.0	43.0	46.0	47.0	56.0	68.0	80.0	80.0	85.0
AIRPORT	8.0	8.0	8.0	9.0	9.0	9.0	12.0	13.0	14.0	16.0
PUBLIC WORKS ADM	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
STREETS	34.0	34.0	36.0	36.0	36.0	38.0	41.0	44.0	46.0	46.0
ENGINEERING	7.0	7.0	13.0	14.0	17.0	19.0	18.0	19.0	19.0	19.0
COMMUNITY DEVELOPMENT	21.0	21.0	18.0	19.0	19.0	19.0	18.0	20.0	20.0	20.0
CODE ENFORCEMENT	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
GOLF	35.0	34.0	34.0	35.0	36.0	36.0	36.0	36.0	37.0	37.0
PARKS	52.5	54.5	54.5	56.0	57.5	59.5	58.0	59.0	55.0	56.0
PARKS DESIGN	6.5	6.5	6.5	6.5	6.0	6.0	4.0	4.0	4.0	4.0
RECREATION PROGRAMS (combined)	6.0	7.0	9.0	8.0	7.0	7.0	8.0	8.0	11.0	11.0
SPORTS FIELD MAINTENANCE	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	7.0	7.0
PARKS ADMIN	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
EXHIBITS & COLL	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
COMMUNITY ARTS	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
RECREATION CENTER	1.0	1.0	1.0	1.0	2.0	2.0	3.0	3.0	1.0	1.0
MARATHON	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
ELECTRIC THEATER	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
CEMETERY	3.0	3.0	3.0	3.0	3.0	4.0	5.0	5.0	5.0	5.0
SWIMMING POOL/SHAC	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
TOTAL GENERAL FUND	**460.5**	**468.5**	**499.0**	**506.5**	**517.5**	**554.0**	**587.2**	**619.2**	**635.5**	**637.5**
WASTEWATER COLLECTION	16.0	16.0	17.0	17.0	17.0	18.0	18.0	20.0	22.0	22.0
SEWER TREATMENT (WWTP)	22.0	24.0	25.0	25.0	25.0	25.0	27.0	27.0	27.0	28.0
WATER	52.0	52.0	54.0	58.0	61.0	63.5	65.4	65.4	70.4	71.4
ELECTRIC	58.0	60.0	60.0	65.5	68.0	74.0	74.6	75.6	75.6	89.6
SUNTRAN	22.5	22.5	22.5	23.0	26.0	25.5	25.5	25.5	39.5	39.5
DIXIE CENTER	12.0	13.0	13.0	13.0	13.0	13.0	13.3	13.3	0.0	0.0
TOTAL ENTERPRISE FUNDS	**182.5**	**187.5**	**191.5**	**201.5**	**210.0**	**219.0**	**223.8**	**226.8**	**234.5**	**250.5**
TOTAL ALL FUNDS	**643.0**	**656.0**	**690.5**	**708.0**	**727.5**	**773.0**	**811.0**	**846.0**	**870.0**	**888.0**

FY 2026 Budget
Approved New Positions

Full Fund	Dept. Name	PositionTitle	FTE		
10 - General Fund	Administrative Services	ACCOUNTANT III	1	$	51,285.00
	Administrative Services Total		**1**	**$**	**51,285.00**
	Airport	AIRPORT - BUILDING CUSTODIAN II	1	$	67,419.00
		AIRPORT OPERATIONS SPECIALIST	1	$	86,405.00
	Airport Total		**2**	**$**	**153,824.00**
	Facilities Services	BUILDING CUSTODIAN III	1	$	61,216.00
		FACILITIES MAINTENANCE TECH IV	1	$	79,115.00
	Facilities Services Total		**2**	**$**	**140,331.00**
	Fire	BATTALION CHIEF - ADMIN (80/hrs)	1	$	149,502.00
		BATTALION CHIEF -24/hr (106/hrs)	3	$	448,506.00
		OFFICE MANAGER	1	$	93,146.00
	Fire Total		**5**	**$**	**691,154.00**
	Parks	PARKS MAINTENANCE WORKER I	1	$	72,192.00
	Parks Total		**1**	**$**	**72,192.00**
	Police	ADMINISTRATIVE MANAGER	1	$	130,545.00
		COMMUNITY SERVICES OFFICER	1	$	83,274.00
		POLICE CAPTAIN	1	$	174,661.00
		POLICE LIEUTENANT	1	$	163,721.00
		POLICE OFFICER III	1	$	87,224.00
	Police Total		**5**	**$**	**639,425.00**
10 - General Fund Total			**16**	**$**	**1,748,211.00**
51 - Water Fund	Water Technical Services	ENGINEER III - WATER SERVICES	1	$	117,875.00
	Water Technical Services Total		**1**	**$**	**117,875.00**
51 - Water Fund Total			**1**	**$**	**117,875.00**
62 - Regional WWTP	WW Treatment Plant	PRETREATMENT INSPECTOR I	1	$	94,939.00
	WW Treatment Plant Total		**1**	**$**	**94,939.00**
62 - Regional WWTP Total			**1**	**$**	**94,939.00**
Grand Total			**18**	**$**	**1,961,025.00**

FY 2026 - GENERAL FUND - CAPITAL OUTLAY				
	Action	FY26 Dept. Request	FY 2026 Adopted	$ Change
2026 Aerial Photography/Pictometry	Funded	9,200	9,200	-
2026 Security Camera Replacements	Added to M&S Budget	10,000	-	(10,000)
Email Security	Not Funded	49,980	-	(49,980)
Imprivata Tap n' Go	Not Funded	56,000	-	(56,000)
IP Management Solutions	Not Funded	40,000	-	(40,000)
THOR Phase IV - Police	Grant Funded	500,000	500,000	-
UCS Server Replacement	Funded	64,000	64,000	-
UPS Battery Replacements (Phase II)	Funded	40,000	40,000	-
4142 - Technology Services Total		**769,180**	**613,200**	**(155,980)**
2006 Ford F-250 Replacement #8406	Not Funded	60,000	-	(60,000)
Art Museum HVAC unit replacement	Funded in GCPF	70,000	-	(70,000)
City Facilities Hardwood flooring maintenance (4160 #20)	Funded	15,000	15,000	-
City Hall 55' lift	Not Funded	50,000	-	(50,000)
City Wide HVAC replacement units (4160 #10)	Funded	32,000	32,000	-
Custodial equipment replacement (4160 #21)	Funded	12,000	12,000	-
Dinosaur Discovery Site insulation	Not Funded	87,000	-	(87,000)
Electric Theater Main Stairs Rehab	Funded In FY 2025	5,000	-	(5,000)
Ice Machines and Water fountain and swamp cooler replacements (4160 #12)	Funded	22,000	22,000	-
Kitchen remodel at Dixie Academy Ballroom	Not Funded	20,000	-	(20,000)
Metal Carport for lifts storage	Not Funded	20,000	-	(20,000)
New Carpet for Fire Station 7 or 8	Funded $20,000 In FY 2025	40,000	-	(40,000)
New vehicle for Facilities Coordinator	Not Funded	30,000	-	(30,000)
Pioneer Center for the Arts Roofing Project	Not Funded	120,000	-	(120,000)
Police & Fire Stations Digital Lock upgrade	Funded In FY 2025	20,000	-	(20,000)
Re-carpet Tonaquint Cemetery Building	Funded In FY 2025	9,000	-	(9,000)
Truck for New Facilities Tech (4160 #3)	Funded	65,000	65,000	-
4160 - Facilities Services Total		**677,000**	**146,000**	**(531,000)**
360 Degree "Throw Ball" Camera	Not Funded	7,300	-	(7,300)
Animal Shelter Maintenance - 24	Funded	5,000	5,000	-
Breaching Training Door	Not Funded	13,500	-	(13,500)
Computer Replacement - 25	Funded	50,000	25,000	(25,000)
EBikes for VIPS / Trail Patrol - 20	Funded	6,000	6,000	-
Firearms Range Maintenance	Funded In FY 2025	18,000	-	(18,000)
Glock 43X MOS	Funded In FY 2025	9,000	-	(9,000)
New Personnel - Vehicles	Funded 2	299,600	149,800	(149,800)
Payoff Vehicle Lease (3)	Funded by GCPF	63,000	63,000	-
Replacement Bike Fleet - 16	Funded by GCPF	40,000	40,000	-
Replacement K9	Seeking alternate funding	10,000	-	(10,000)
Simunition Training Gear	Funded In FY 2025	11,500	-	(11,500)
Sniper Rifle	Funded In FY 2025	5,000	-	(5,000)
Speed Trailer	Funded In FY 2025	15,000	-	(15,000)
SWAT Night Vision Equipment / Sniper Optics - 17	Funded partial in FY2025	175,000	78,373	(96,627)
Replacement Vehicle 10 - UTV / VIPS #254	Funded by GCPF	19,000	19,000	-
Replace Vehicles (Asset # 231)	Funded by GCPF	115,000	48,000	(67,000)
Motorcycles (Repl. (2) - 325 & 326) (New - 2)	Funded by GCPF (4)	171,000	136,800	(34,200)
4211 - Police Total		**1,032,900**	**570,973**	**(461,927)**
Computer Replacement - Dispatch	Funded	23,000	23,000	-
4213 - Police Dispatch Total		**23,000**	**23,000**	**-**
(10) Fire equipment for Fire Apparatus	Funded	75,000	75,000	-
(11) IT Equipment - Non THOR	Funded	9,500	9,500	-
(13) VHF Backup and Upgrade to paging system	Funded in GCPF	102,300	102,300	-
(14) Fire Hose for apparatus	Funded	28,000	28,000	-
(15) Existing fire station furnishing replacement	Funded	8,000	8,000	-
(17) Technical Rescue Equipment	Funded	10,000	10,000	-
(18) Station Rehab/ Fire Station 6 remodel (7300)	Funded	10,000	10,000	-
(3) PPE/Turnout/Protective Gear	Funded	261,836	261,836	-

FY 2026 - GENERAL FUND - CAPITAL OUTLAY				
	Action	FY26 Dept. Request	FY 2026 Adopted	$ Change
(4) SCBA/Replacement Self Contained Breathing Apparatus (SCBA) to replace obsolete Honeywell pack.	Funded	246,216	246,216	-
(6) RADIOS- Two way 800Mhz radios for P25 radio compliance	Funded in GCPF	113,515	113,515	-
(19) Apparatus Quint / Ladder Truck (Repl. # 6001)	Funded	2,613,000	900,000	(1,713,000)
Replacement Fire Engine	Funded In FY 2025	1,573,025	-	(1,573,025)
Replacement Fire Ladder Truck	Not Funded	2,613,025	-	(2,613,025)
Pagers	Funded In FY 2025	8,500	-	(8,500)
Fire Hose Tester	Funded In FY 2025	9,196	-	(9,196)
Driveway/ Approach repair	Absorbed in TIF Fund	15,000	-	(15,000)
Thermal Image Camera (TIC)	Funded In FY 2025	47,800	-	(47,800)
Emergency Medical Equipment (EMS)	Funded In FY 2025	59,895	-	(59,895)
Fire Station 6 Apparatus Bay flooring	Not Funded	60,000	-	(60,000)
(7) Administrative Vehicle (New 4)	Funded	344,000	344,000	-
(1) Apparatus Fire Engine / Pumper (Replacement #6019)	Funded by CDBG	91,564	91,564	-
4220 - Fire Department Total		**8,299,372**	**2,199,931**	**(6,099,441)**
Public Works Annual Improvements (Sidewalk)	Absorbed in TIF Fund	50,000	-	(50,000)
4411 - Public Works Administration Total		**50,000**	**-**	**(50,000)**
Asphalt/Concrete Grinder Attachment	Not Funded	50,765	-	(50,765)
Backhoe, 410, 4x4 (2217)	Funded	178,000	178,000	-
Loader, 544 K-11 (2246)	Funded	282,000	282,000	-
Mechanical Sweeper (2263)	Funded	381,700	381,700	-
New Utility Truck	Not Funded	97,000	-	(97,000)
Replacement Oil Distributor Truck	Not Funded	289,000	-	(289,000)
Replacement Truck (2)	Not Funded	140,000	-	(140,000)
Roll Off Dumpster Cans	Funded In FY 2025	16,000	-	(16,000)
Roll-off Truck for Reuse (2222)	Not Funded	233,000	-	(233,000)
Streets Yard Bay Building	Moved to TIF Fund	500,000	-	(500,000)
Replacement 10 Wheel Dump Truck2	Not Funded	214,000	-	(214,000)
4413 - Streets Total		**2,381,465**	**841,700**	**(1,539,765)**
Administrative Vehicle Replacement	Not Funded	32,000	-	(32,000)
John Deere Gator	Funded In FY 2025	13,000	-	(13,000)
Shop Truck	Not Funded	99,000	-	(99,000)
4440 - Fleet Services Total		**144,000**	**-**	**(144,000)**
40'X 80' Tent	Funded In FY 2025	20,000	-	(20,000)
Hidden Valley Splash Pad Vault	Funded In FY 2025	16,000	-	(16,000)
Mobile LED Screen Trailer	Moved to RAP Tax Fund	152,880	-	(152,880)
Rebuild Amiad Filter for Southgate Pump Station	Not Funded	46,000	-	(46,000)
Replacement Truck (2)	Not Funded	134,000	-	(134,000)
Small mower replacement #5010	Funded In FY 2025	25,000	-	(25,000)
Southgate Pump Station	Not Funded	20,000	-	(20,000)
Sunriver Bike Trail Netting	Funded In FY 2025	36,347	-	(36,347)
Work truck for new employee requests (3)	Funded (1) by RAP Tax	150,000	50,000	(100,000)
4510 - Parks Total		**600,227**	**50,000**	**(550,227)**
2002 Ford F-250 Replacement # 7154	Not Funded	35,000	-	(35,000)
ABI Force Infield Laser Groomer	Not Funded	52,000	-	(52,000)
Engineering for Canyons Softball Pavilion Covers	Not Funded	40,000	-	(40,000)
Replacement Sprayer #7134	Not Funded	55,000	-	(55,000)
4557 - Sports Field Maintenance Total		**182,000**	**-**	**(182,000)**
Little Valley Pickleball Office Renovation	Not Funded	80,000	-	(80,000)
4560 - Tennis & Pickleball Total		**80,000**	**-**	**(80,000)**
1995 Ford Taurus Replacement with SUV Equinox	Not Funded	32,000	-	(32,000)
City of St George Events Trailer	Funded In FY 2025	12,500	-	(12,500)
4561 - Recreation Administration Total		**44,500**	**-**	**(44,500)**
Cardio and Weight Equipment Replacement	Not Funded	30,000	-	(30,000)
Spin Bike Replacement & Bike Parts	Funded In FY 2025	5,000	-	(5,000)
4567 - Recreation Center Total		**35,000**	**-**	**(35,000)**

FY 2026 - GENERAL FUND - CAPITAL OUTLAY				
	Action	FY26 Dept. Request	FY 2026 Adopted	$ Change
St. George Marathon 50th Anniversary Rebrand	Funded	50,000	50,000	-
4568 - Marathon Total		**50,000**	**50,000**	**-**
DCP Theater Upgrades	Funded by RAP Tax Fund	23,881	23,881	0
Electric Theater Man Lift	Funded In FY 2025	11,000	-	(11,000)
4570 - Electric Theater Total		**34,881**	**23,881**	**(11,000)**
Grasshopper Mower	Not Funded	25,000	-	(25,000)
Wright 36" Stand On Mower	Funded In FY 2025	10,000	-	(10,000)
JCB Backhoe Replacement # 5300	Funded by Perpetual Care Fund	110,000	110,000	-
4590 - Cemetery Total		**145,000**	**110,000**	**(35,000)**
FOD BOSS Ultimate Sweeper	Funded In FY 2025	8,000	-	(8,000)
License Plate Reader and Ticket Printer Heaters	Funded	85,000	85,000	-
New Airport Operations Truck	Funded In FY 2025	43,000	-	(43,000)
New Parking Exit Lane Structure	Funded	120,000	20,000	(100,000)
5400 - Airport Total		**256,000**	**105,000**	**(151,000)**
Carryall Gas 500 (Range Picker)	Not Funded	18,473	-	(18,473)
Golf cart path improvement (year 3 of 4)	Funded	15,000	15,000	-
New Maintenance Building	Not Funded	300,000	-	(300,000)
Toro Fairway Mower	Not Funded	94,000	-	(94,000)
Toro Rough Mower	Not Funded	92,000	-	(92,000)
5500 - Red Hills Golf Course Total		**519,473**	**15,000**	**(504,473)**
John Deere Greens Mower (2)	Lease Agreement	113,500	-	(113,500)
Range Servant Ball Dispenser	Funded In FY 2025	9,500	-	(9,500)
Rough Mower	Lease Agreement	92,000	-	(92,000)
5525 - Southgate Golf Course Total		**215,000**	**-**	**(215,000)**
Road into St. George Golf Club Maintenance Building	Funded In FY 2025	22,000	-	(22,000)
Sod Cutter	Not Funded	7,000	-	(7,000)
Spray Rig	Lease Agreement	90,000	-	(90,000)
Toro Fairway Reel Master	Lease Agreement	91,000	-	(91,000)
Toro Greens Mower (2)	Lease Agreement	84,000	-	(84,000)
Tractor	Lease Agreement	40,000	-	(40,000)
Rebuild equipment tent/building2	Funded In FY 2025	115,000	-	(115,000)
5550 - St. George Golf Course Total		**449,000**	**-**	**(449,000)**
#9 Ponds on Woodbridge	Funded In FY 2025	10,000	-	(10,000)
(2) Utility Vehicles	Lease Agreement	32,000	-	(32,000)
Bermuda Sod (Sunbrook)	Not Funded	25,000	-	(25,000)
Linx Irrigation software upgrade	Funded In FY 2025	14,000	-	(14,000)
Sunbrook pump station redesign (Golf portion, remainder to be paid by Water Dept.)	Funded	60,000	60,000	-
Sunbrook Snack Bar area remodel	Not Funded	45,000	-	(45,000)
Sunbrook Woodbridge piers replacement	Funded In FY 2025	16,000	-	(16,000)
Three (3) Fairway Mowers (Sunbrook)	Lease Agreement	92,000	-	(92,000)
Toro Greens Mower (Sunbrook)	Lease Agreement	65,000	-	(65,000)
Two (2) Sidewinder Mowers (Sunbrook)	Lease Agreement	94,000	-	(94,000)
5575 - Sunbrook Golf Course Total		**453,000**	**60,000**	**(393,000)**
City Pool Electrical Panel replacement and controls - Pump Control Room	Funded by RAP Tax Fund	50,000	50,000	-
Purchase Replacement Pump and Motor for Hydro tube	Not Funded	10,000	-	(10,000)
Slide Stairs Restoration @ City Pool Copy	Funded by RAP Tax Fund	22,500	75,500	53,000
5600 - Swimming Pool Total		**82,500**	**125,500**	**43,000**
HVAC Controls for Sand Hollow Aquatic Center	Not Funded	20,000	-	(20,000)
Re-paint Deck Walls at SHAC	Not Funded	45,000	-	(45,000)
Sand Hollow Aquatic Center Dome Maintenance Inspection and Cable Tensioning	Funded	25,000	25,000	-
Slide Repairs	Funded by RAP Tax Fund	-	20,000	20,000
UV Light Replacement	Funded by RAP Tax Fund	-	47,700	47,700
5650 - Sand Hollow Aquatic Center Total		**90,000**	**92,700**	**2,700**
Vehicle Replacement	Not Funded	32,000	-	(32,000)
4653 - Development Services Total		**32,000**	**-**	**(32,000)**
Grand Total		**16,645,498**	**5,026,885**	**(11,618,613)**

FY 2026 - GENERAL FUND - 5-YEAR CAPITAL OUTLAY						
	FY 2026 Adopted	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL COST
2026 Aerial Photography/Pictometry	9,200	9,200	9,200	9,200	15,000	51,800
THOR Phase IV - Police	500,000	150,000	150,000	150,000	-	950,000
UCS Server Replacement	64,000	-	-	-	-	64,000
UPS Battery Replacements (Phase II)	40,000	42,000	-	-	-	82,000
4142 - Technology Services Total	**613,200**	**201,200**	**159,200**	**159,200**	**15,000**	**1,147,800**
City Facilities Hardwood flooring maintenance (4160 #20)	15,000	16,000	16,000	17,000	17,000	81,000
City Wide HVAC replacement units (4160 #10)	32,000	32,000	34,000	34,000	34,000	166,000
Custodial equipment replacement (4160 #21)	12,000	12,000	12,000	13,000	12,000	61,000
Ice Machines and Water fountain and swamp cooler replacements (4160 #12)	22,000	22,000	24,000	24,000	24,000	116,000
Truck for New Facilities Tech (4160 #3)	65,000	-	-	-	-	65,000
4160 - Facilities Services Total	**146,000**	**82,000**	**86,000**	**88,000**	**87,000**	**489,000**
Animal Shelter Maintenance - 24	5,000	-	-	-	-	5,000
Computer Replacement - 25	25,000	25,000	-	-	-	50,000
EBikes for VIPS / Trail Patrol - 20	6,000	-	-	-	-	6,000
New Personnel - Vehicles	149,800	-	-	-	-	149,800
Payoff Vehicle Lease (3)	63,000	-	-	-	-	63,000
Replacement Bike Fleet - 16	40,000	-	-	-	-	40,000
SWAT Night Vision Equipment / Sniper Optics - 17	78,373	-	-	-	-	78,373
Replacement Vehicle 10 - UTV / VIPS #254	19,000	-	-	-	-	19,000
Replace Vehicles (Asset # 231)	48,000	-	-	-	-	48,000
Motorcycles (Repl. (2) - 325 & 326) (New - 2)	136,800	-	-	-	-	136,800
4211 - Police Total	**570,973**	**25,000**	**-**	**-**	**-**	**595,973**
Computer Replacement - Dispatch	23,000	-	-	-	-	23,000
4213 - Police Dispatch Total	**23,000**	**-**	**-**	**-**	**-**	**23,000**
(10) Fire equipment for Fire Apparatus	75,000	80,000	80,000	85,000	85,000	405,000
(11) IT Equipment - Non THOR	9,500	7,850	7,625	-	-	24,975
(13) VHF Backup and Upgrade to paging system	102,300	-	-	-	-	102,300
(14) Fire Hose for apparatus	28,000	28,000	28,000	28,000	28,000	140,000
(15) Existing fire station furnishing replacement	8,000	8,000	8,000	8,500	8,500	41,000

FY 2026 - GENERAL FUND - 5-YEAR CAPITAL OUTLAY						
	FY 2026 Adopted	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL COST
(17) Technical Rescue Equipment	10,000	10,000	10,000	10,000	10,000	50,000
(18) Station Rehab/ Fire Station 6 remodel (7300)	10,000	10,000	10,000	10,000	10,000	50,000
(3) PPE/Turnout/Protective Gear	261,836	199,256	215,744	296,416	385,435	1,358,687
(4) SCBA/Replacement Self Contained Breathing Apparatus (SCBA) to replace obsolete Honeywell pack.	246,216	173,541	210,140	231,210	268,330	1,129,437
(6) RADIOS- Two way 800Mhz radios for P25 radio compliance	113,515	114,453	103,806	76,152	82,599	377,010
(19) Apparatus Quint / Ladder Truck (Repl. # 6001)	900,000	213,025	-	-	-	1,113,025
(7) Administrative Vehicle (New 4)	344,000	162,000	-	162,000	-	668,000
(1) Apparatus Fire Engine / Pumper (Replacement #6019)	91,564	-	-	-	-	91,564
4220 - Fire Department Total	**2,199,931**	**1,006,125**	**673,315**	**907,278**	**877,864**	**5,550,998**
Backhoe, 410, 4x4 (2217)	178,000	-	-	-	-	178,000
Loader, 544 K-11 (2246)	282,000	-	-	-	-	282,000
Mechanical Sweeper (2263)	381,700	-	-	-	-	381,700
4413 - Streets Total	**841,700**	**-**	**-**	**-**	**-**	**841,700**
Work truck for new employee requests (3)	50,000	-	-	-	-	50,000
4510 - Parks Total	**50,000**	**-**	**-**	**-**	**-**	**50,000**
St. George Marathon 50th Anniversary Rebrand	50,000	50,000	-	-	-	100,000
4568 - Marathon Total	**50,000**	**50,000**	**-**	**-**	**-**	**100,000**
DCP Theater Upgrades	23,881	-	-	-	-	23,881
4570 - Electric Theater Total	**23,881**	**-**	**-**	**-**	**-**	**23,881**
JCB Backhoe Replacement # 5300	110,000	-	-	-	-	110,000
4590 - Cemetery Total	**110,000**	**-**	**-**	**-**	**-**	**110,000**
License Plate Reader and Ticket Printer Heaters	85,000	-	-	-	-	85,000
New Parking Exit Lane Structure	20,000	-	-	-	-	20,000
5400 - Airport Total	**105,000**	**-**	**-**	**-**	**-**	**105,000**
Golf cart path improvement (year 3 of 4)	15,000	-	-	-	-	15,000
5500 - Red Hills Golf Course Total	**15,000**	**-**	**-**	**-**	**-**	**15,000**
Sunbrook pump station redesign (Golf portion, remainder to be paid by Water Dept.)	60,000	-	-	-	-	60,000
5575 - Sunbrook Golf Course Total	**60,000**	**-**	**-**	**-**	**-**	**60,000**

FY 2026 - GENERAL FUND - 5-YEAR CAPITAL OUTLAY						
	FY 2026 Adopted	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL COST
City Pool Electrical Panel replacement and controls - Pump Control Room	50,000	-	-	-	-	50,000
Slide Stairs Restoration @ City Pool Copy	75,500	-	-	-	-	75,500
5600 - Swimming Pool Total	**125,500**	**-**	**-**	**-**	**-**	**125,500**
Sand Hollow Aquatic Center Dome Maintenance Inspection and Cable Tensioning	25,000	-	-	-	-	25,000
Slide Repairs	20,000	-	-	-	-	20,000
UV Light Replacement	47,700	-	-	-	-	47,700
5650 - Sand Hollow Aquatic Center Total	**92,700**	**-**	**-**	**-**	**-**	**92,700**
Grand Total	**5,026,885**	**1,364,325**	**918,515**	**1,154,478**	**979,864**	**9,330,552**

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY				
	Action	Department Requests	FY 2026 Adopted	$ Change
Improvements (2700)	Funded	100,000	100,000	-
Streets Yard Bay for Vac Truck and Sweepers	Funded	-	500,000	500,000
2700 - Transportation Improvements Total		**100,000**	**600,000**	**500,000**
Tech Ridge Project	Funded	411,465	411,465	-
3300 - Tech Ridge CDA Total		**411,465**	**411,465**	**-**
3050 East Sidewalk/Trail Additon	Funded	-	705,000	705,000
3900 - Millcreek CDA Fund Total		**-**	**705,000**	**705,000**
Animal Shelter	Funded	3,740,000	75,000	(3,665,000)
Art Museum HVAC unit replacement (4160 #5)	Funded	-	135,000	135,000
City Hall	Funded	6,426,676	7,926,676	1,500,000
Dixie Academy Roof	Seeking Grant Funding	820,000	-	(820,000)
Remodel Police HQ & Old City Hall	Funded	3,500,000	3,500,000	-
4000 - Capital Equipment Purchases Total		**14,486,676**	**11,636,676**	**(2,850,000)**
City Hall Parking Structure	Funded	43,780	43,780	-
4300 - Municipal Building Authority Total		**43,780**	**43,780**	**-**
3000 EAST SIDEWALK WIDENING 1140 S. TO 1350 S.	Funded	310,000	310,000	-
Fire House Skate Park	Funded	200,000	200,000	-
Hidden Valley Park Impact	Funded	30,000	30,000	-
Miscellaneous Land Purchase	Funded	100,000	100,000	-
Paseo and Viviano Landscape Project	Funded	180,000	180,000	-
4400 - Park Impact Fund Total		**820,000**	**820,000**	**-**
Improvements (4500)	Funded	100,000	100,000	-
4500 - Street Impact Fund Expenditure Total		**100,000**	**100,000**	**-**
(2) Fire Station 2- Tonaquint	Funded	8,000,000	450,000	(7,550,000)
4800 - Fire Dept Impact Fund Total		**8,000,000**	**450,000**	**(7,550,000)**
Drug Task Force Open Fund Request	Funded	20,000	20,000	-
5000 - Police Seizures Total		**20,000**	**20,000**	**-**
City Creek Wells	Funded	75,000	75,000	-
Gunlock Wells	Funded	800,000	800,000	-
Millcreek Wells	Funded	505,000	505,000	-
Snow Canyon Wells	Funded	50,000	50,000	-
The Ledges Wells	Funded	165,000	165,000	-
5111 - Source Of Supply Total		**1,595,000**	**1,595,000**	**-**
(I1) Upgrade Existing Reuse Facility	Funded	50,000	50,000	-
(I4)Graveyard Reservoir	Funded	9,000,000	9,000,000	-
(SC15) Stone Cliff Tank 12-inch Transmission line	Funded	150,000	150,000	-
(SC25)SGWRF Reuse Facility to Reuse Storage Pond.	Funded	10,000	10,000	-
(SC26) 24-inch Pipe from Future Reuse pond to Reuse Transmission	Funded	30,000	30,000	-
(SC30) 18-inch Desert Canyons Transmission Line	Funded	243,000	243,000	-
(SC41) 24-inch Desert Canyons Tank Feed Line	Funded	600,000	600,000	-
(SP10) SGWRF Reuse Pond Pump Station	Funded	50,000	50,000	-
(SP7) Commerce Drive Settling Pond Desert Canyons Pump Station	Funded	100,000	100,000	-
(SS2) 2.6 MG Commerce Drive Settling Pond	Funded	75,000	75,000	-
(SS4) 1.5 MG Stone cliff Storage Tank	Funded	1,500,000	1,500,000	-
(SS6) Reuse Facility Storage Pond	Funded	150,000	150,000	-
12" Irrigation Line Realignment Desert Color PKWY & Southern PKW	Funded	240,000	240,000	-
East City Springs Pump Station	Funded	50,000	50,000	-
Entrada Pump Station	Funded	10,000	10,000	-
George Washington BLVD Phase II	Funded	150,000	150,000	-
Graveyard Pump Station	Funded	10,000	10,000	-
Moore's Well	Funded	15,000	15,000	-
New Meter Pits	Funded	30,000	30,000	-
Reduced Pressure Zone Assemblies	Funded	20,000	20,000	-
Sandberg Pump Station	Funded	30,000	30,000	-
Sun River Golf Service line upgrade, and meter replacement.	Funded	50,000	50,000	-
Sunbrook Pump Station	Funded	10,000	10,000	-
5113 - Irrigation Division Total		**12,573,000**	**12,573,000**	**-**

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY				
	Action	Department Requests	FY 2026 Adopted	$ Change
Air Monitors	Funded	30,000	30,000	-
AMI metering	Funded	1,000,000	1,000,000	-
C11 Riverside to Hilton Dr. Transmission Line	Funded	2,147,000	2,147,000	-
C28 Southern Parkway Loop	Funded	500,000	500,000	-
Cathodic Pipeline Protection	Funded	10,000	10,000	-
Crane Truck Replacement #1004	Funded	250,000	250,000	-
Excavator Replacement # 3078	Funded	260,000	260,000	-
Industrial Tank	Funded	2,500,000	2,500,000	-
Meter / Endpoint / Register	Funded	150,000	150,000	-
Pressure Reducing Station Rebuild	Funded	50,000	50,000	-
Regional Pipeline Payment	Funded	722,000	722,000	-
Replace Chlorinator Units	Funded	15,000	15,000	-
S3 Northern Gap Tank	Funded	250,000	250,000	-
S4 Country Club Tank Replacement	Funded	3,000,000	3,000,000	-
S5 Airport Redevelopment (Tech Ridge) Tank	Funded	50,000	50,000	-
Scada System	Funded	10,000	10,000	-
Skyline Pump Station	Funded	50,000	50,000	-
Snow Canyon 16'' Water Line Replacement	Funded	500,000	500,000	-
Spare Pumps & Motors	Funded	15,000	15,000	-
Stone Cliff Lower Pump Station	Funded	250,000	250,000	-
Utility Line Locate Machine	Funded	20,000	20,000	-
Vacuum Truck Replacement #3152	Funded	370,000	370,000	-
Waterline replacement - City Center	Funded	50,000	50,000	-
Skid steer	Funded	90,000	90,000	-
GPS Tablet	Moved to operational	3,500	-	(3,500)
5114 - Transmission & Distribution Total		**12,292,500**	**12,289,000**	**(3,500)**
Building Renovation	Funded	125,000	125,000	-
Chip Seal - Yard	Funded	5,000	5,000	-
5115 - Shop And Maintenance Total		**130,000**	**130,000**	**-**
Water Services Engineer/Project Manager Vehicle	Funded	47,000	47,000	-
5118 - Administration & General Exp. Total		**47,000**	**47,000**	**-**
Acceptance of PUD Sewer systems	Funded	50,000	50,000	-
Backhoe Forks	Funded	6,000	6,000	-
Backup generation at Sewer Lift Stations	Funded	75,000	75,000	-
Fall Protection	Funded	6,000	6,000	-
IBAK CCTV Retermination Kit	Funded	11,000	11,000	-
Lateral camera and locator	Funded	15,000	15,000	-
Ledges E-0ne valve replacement	Funded	20,000	20,000	-
Lift station pump rebuilds/replacement	Funded	35,000	35,000	-
Lift Station Wet Well Rehabilitation	Funded	20,000	20,000	-
Local Main Line Rehabilitation	Funded	400,000	400,000	-
Local Manhole Rehabilitation	Funded	120,000	120,000	-
Scada System Maintenance	Funded	10,000	10,000	-
Sewer line extension to service customer on septic systems	Funded	150,000	150,000	-
Sun River Lift Station Upsizing	Funded	150,000	150,000	-
Superintendent Truck	Funded	50,000	50,000	-
Sewer Combination Cleaner Replacement # 4246	Funded	550,000	550,000	-
GMC 1500 Replacement #4212	Funded	65,000	65,000	-
Skid Steer loader Replacement #4142	Funded	90,000	90,000	-
5200 - Wastewater Collection Total		**1,823,000**	**1,823,000**	**-**

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY				
	Action	Department Requests	FY 2026 Adopted	$ Change
5310-7300-01 Generation Upgrades	Funded	100,000	100,000	-
5310-7300-02 Gas Compressor Critical Spare Parts	Funded	10,000	10,000	-
5310-7300-03 Chiller Critical Spare Parts	Funded	20,000	20,000	-
5310-7300-04 GE Spare Parts	Funded	60,000	60,000	-
5310-7300-05 CEMS Critical Spare Parts	Funded	6,000	6,000	-
5310-7300-06 EIT SCR/COR Critical Spare Parts	Funded	15,000	15,000	-
5310-7300-07 Generator Spare Parts	Funded	8,000	8,000	-
5310-7300-08 MC-2 Micronet Controls Spare Parts	Funded	15,000	15,000	-
5310-7300-09 Cat Generator Controls Upgrade	Funded	5,000	5,000	-
5310-7300-10 Cat Diesel Heaters	Funded	10,000	10,000	-
5310-7300-11 DCS Controls Replace	Funded	15,000	15,000	-
5310-7300-12 Gas Chromatographs Spare Parts	Funded	5,000	5,000	-
5310-7300-13 MC-2 Catalysts Replacement	Funded	725,000	725,000	-
5310-7300-15 Air Compressor Replace	Funded	50,000	50,000	-
5310-7300-16 MC-1 Generator Fan Upgrade	Funded	130,000	130,000	-
5310-7300-17 Relocation of Fuel Lines	Funded	80,000	80,000	-
5310-7300-18 Hydro Metrics Monitor	Funded	17,000	17,000	-
5310-7400-01 Controls Replacement	Funded	5,000	5,000	-
5310-7400-02 Control System Upgrades	Funded	3,000	3,000	-
5310-7400-03 DCS Main Frame Components	Funded	5,000	5,000	-
5310-7400-04 AC Replacement	Funded	15,000	15,000	-
5310-7400-05 High Torque Tools	Funded	3,000	3,000	-
5310-7434-01 Rebuild Cylinder Heads	Funded	30,000	30,000	-
5310-7434-02 Emission Treatment for Red Rock Generation	Funded	15,000	15,000	-
5310 - Generation Total		**1,347,000**	**1,347,000**	**-**
5313-10-NEW UTU Transmission	Funded	200,000	200,000	-
5313-11-NEW UTU Distribution Circuits	Funded	150,000	150,000	-
5313-1-NEW Ledges/Trails Transmission	Funded	125,000	125,000	-
5313-2-NEW Ledges/Trails Sub	Funded	125,000	125,000	-
5313-4-NEW UTU Trailblazer Sub	Funded	2,500,000	2,500,000	-
5313-5-NEW-02 UAMPS Transmission Projects	Funded	50,000	50,000	-
5313-7299 Bluff St Power Relocation	Funded	955,000	955,000	-
5313-72NEW 400 East I-15 Transmission Realignment	Funded	800,000	800,000	-
5313-7300-01 AMI Metering	Funded	500,000	500,000	-
5313-7300-02 URD Circuit Upgrades	Funded	300,000	300,000	-
5313-7300-06 Insulator Change Out	Funded	130,000	130,000	-
5313-7400-09 Material Handler	Funded	150,000	150,000	-
5313-7400-10 Tilt Deck	Funded	17,000	17,000	-
5313-7400-12 Service Trailer	Funded	32,000	32,000	-
5313-7400-13 Radios	Funded	170,000	170,000	-
5313-7441 Single Phase Transformers	Funded	200,000	200,000	-
5313-7442-02 Transmission with Underbuild	Funded	70,000	70,000	-
5313-7442-03 Tonaquint Upgrade	Funded	50,000	50,000	-
5313-7444-01 RTAC	Funded	10,000	10,000	-
5313-7444-03 Transformer Repair Parts	Funded	80,000	80,000	-
5313-7444-04 Raptor Protection	Funded	5,000	5,000	-
5313-7444-07 Control Upgrades	Funded	50,000	50,000	-
5313-7444-08 Substation Shop Equipment	Funded	5,000	5,000	-
5313-7444-09 ICON Equipment	Funded	140,000	140,000	-
5313-7444-15 Replace Battery Banks	Funded	30,000	30,000	-
5313-7445 Street Lights	Funded	20,000	20,000	-
5313-7462-01 Meters	Funded	270,000	270,000	-
5313-7464 O/H & U/G Conductor Upsize Due to Growth	Funded	100,000	100,000	-
5313-7466 Wood Poles	Funded	10,000	10,000	-
5313-7467 Yard Improvements	Funded	100,000	100,000	-
5313-7468-01 3 Phase Transformers yard stock	Funded	125,000	125,000	-
5313-7468-03 Switchgear	Funded	400,000	400,000	-
5313-7473 Substation Fiber Optics	Funded	30,000	30,000	-

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY				
	Action	Department Requests	FY 2026 Adopted	$ Change
5313-7482 Circuits from Canyon View	Funded	650,000	650,000	-
5313-7485 Slick Rock Substation	Funded	300,000	300,000	-
5313-7487 East Access Road	Funded	100,000	100,000	-
5313-7491 Slick Rock Circuits	Funded	150,000	150,000	-
5313-7492 Slick Rock Transmission	Funded	200,000	200,000	-
5313-7-NEW Circuit Upgrade on Warrior Way	Funded	390,000	390,000	-
5313-9-NEW-01 Gunlock Cast Iron Poles (Phase 1)	Funded	50,000	50,000	-
5313-7463 Dist. Capacitors & Upgrades	Funded	135,000	135,000	-
5313-7400 Bucket Truck	Not Funded	350,000	-	(350,000)
5313-7400-001 Digger Derrick #1250	Funded	360,000	360,000	-
5313-7400-11 Crane Replacement #1008	Funded	300,000	300,000	-
5313-7400-02 Crew Trucks #1230 & 108	Funded	300,000	300,000	-
5313 - Distribution Total		**11,184,000**	**10,834,000**	**(350,000)**
5316-7400-01 Field Ops and Specialty Equipment	Funded	20,000	20,000	-
5316 - Administrative & General Exp. Total		**20,000**	**20,000**	**-**
Articulating boom lift	Funded	50,000	50,000	-
Backup Gravity Thickener Transfer Pump-4inch	Funded	30,000	30,000	-
Backup Screw Pump Lower Bearing	Funded	40,000	40,000	-
Bloomington Parallel Interceptor Project R21	Funded	1,000,000	1,000,000	-
Clarifiers 1-4 Rehabilitation	Funded	2,750,000	2,750,000	-
Duperon Washer Compactor Gearbox	Funded	11,000	11,000	-
Employee Golf Cart Replacement	Funded	24,000	24,000	-
Enaqua UV Lamps	Funded	71,000	71,000	-
General Plant Slide Gate Actuators	Funded	23,000	23,000	-
Influent Splitting Structure Gate Actuators	Funded	45,000	45,000	-
Odor Control Media replacement	Funded	40,000	40,000	-
RAS 1 Building 10 inch Plug Valves	Funded	7,500	7,500	-
RAS 1 Building RAS Pump Replacement	Funded	45,000	45,000	-
RAS 2 Building RAS Pump Replacement	Funded	51,000	51,000	-
RAS Building 2 Flow meter Replacements	Funded	12,000	12,000	-
Regional Manhole Rehabilitation	Funded	120,000	120,000	-
Reuse Chlorine Water Champ Mixer	Funded	30,000	30,000	-
Reuse Submersible and Peristaltic Pumps	Funded	24,000	24,000	-
Reuse Turbine Pump	Funded	40,000	40,000	-
Riverside Dr. Sewer Main Replacement R11 Reach 1	Funded	4,000,000	4,000,000	-
Santa Clara/Ivins Outfall Line Rehabilitation	Funded	400,000	400,000	-
Seegmiller Marsh/1450 S Sewer Line Replacement R14 Reach 1	Funded	1,684,200	1,684,200	-
Solids Building AC/Air Handling System	Funded	21,000	21,000	-
Solids Building Generator Fuel Tank	Funded	21,000	21,000	-
Solids Building Water Softener Replacement	Funded	27,500	27,500	-
Solids Processing Centrifuge Rebuild costs	Funded	150,000	150,000	-
South Woodsview Circle Sewer Line Replacement R7	Funded	2,000,000	2,000,000	-
Treatment Plant Road Replacement	Funded	40,000	40,000	-
Utility Water Pump replacement	Funded	50,000	50,000	-
VFD Replacement for Utility Water pumps	Funded	10,000	10,000	-
Waste Water Treatment Lab and Admin building	Funded	4,000,000	4,000,000	-
Wastewater Samplers	Funded	9,000	9,000	-
Water Reuse Motors	Funded	38,000	38,000	-
6200 - Regional Wastewater Treatment Total		**16,864,200**	**16,864,200**	**-**
Bus Stop and System Improvements Copy	Funded	50,000	50,000	-
HVAC Repair	Funded	75,000	75,000	-
6400 - Public Transit System Total		**125,000**	**125,000**	**-**
Bus Stop and System Improvements	Funded	50,000	50,000	-
Transit Center Site and Building	Funded	6,000,000	6,000,000	-
6450 - Public Transit Zion Route Total		**6,050,000**	**6,050,000**	**-**

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY				
	Action	Department Requests	FY 2026 Adopted	$ Change
Downtown Cemetery Creamation Area Addition	Funded	-	100,000	100,000
7450 - Perpetual Care Fund Total		-	100,000	100,000
JC Snow Park Roller Rink	Funded	1,230,631	1,230,631	-
Mobile LED Screen Trailer	Funded	-	152,880	152,880
SR- 18 TRAILS INTERCHANGE PEDESTRIAN BRIDGE PROJECT	Funded	400,000	400,000	-
8000 - Rap Tax Fund Total		1,630,631	1,783,511	152,880
Curly Hollow Community Park Phase 1	Funded	6,500,000	5,327,168	(1,172,832)
Dixie Sunbowl Phase 1	Funded	9,200,000	8,900,000	(300,000)
Fort Pierce Wash Trail	Not Funded	2,375,000	-	(2,375,000)
Lizard Wash Park	Funded	5,900,000	150,000	(5,750,000)
Middleton Wash Trail	Funded	600,000	600,000	-
Santa Clara River Trail	Not Funded	2,800,000	-	(2,800,000)
Seegmiller Trail	Not Funded	300,000	-	(300,000)
Southern Hills Park	Funded	2,500,000	2,465,000	(35,000)
The Canyons Softball Complex	Funded	1,200,000	1,200,000	-
The Fields At Little Valley	Funded	-	317,000	317,000
Thunder Junction Park Phase 2	Funded	4,700,000	150,000	(4,550,000)
Vernon Worthen Park Improvements	Funded	1,156,010	1,125,000	(31,010)
Virgin River South Trail - Sun River Clubhouse	Not Funded	1,000,000	-	(1,000,000)
8520 - Recreation Bond Fund Total		38,231,010	20,234,168	(17,996,842)
1450 S Extension to Crosby Way (aka George Washington Blvd)	Funded	30,000,000	20,000,000	(10,000,000)
3000 E Widening - Mall Dr to 1580	Funded	70,000	70,000	-
ATMS Conduit Installation	Funded	200,000	200,000	-
Bicycle & Pedestrian Improvements	Funded	10,000	10,000	-
Bluff Street Corridor - Trail	Funded	1,775,000	1,775,000	-
Developer Matching (Drainage)	Funded	200,000	200,000	-
Developer Matching (Streets)	Funded	1,800,000	1,800,000	-
Downtown Roadway Improvements	Funded	500,000	500,000	-
Fort Pierce Wash Maintenance	Funded	200,000	200,000	-
Gap Canyon Pkwy	Funded	4,500,000	4,500,000	-
Halfway Wash Culvert Repair @ Dixie Dr/540 N	Funded	500,000	500,000	-
Intersection & Road Improvements	Funded	800,000	800,000	-
Large Storm Drain Rehabilitation	Funded	2,000,000	2,000,000	-
Pavement Management	Funded	3,700,000	3,700,000	-
Red Hills Sediment & Virgin River Streambank (NRCS)	Funded	1,000,000	1,000,000	-
Santa Clara River Maintenance	Funded	430,000	430,000	-
Southern Parkway (Exit 5 Interchange)	Funded	1,000,000	1,000,000	-
SR-7 Trail	Funded	8,300,000	8,300,000	-
Tech Ridge Roads, Util & Other Infrastructure	Funded	690,000	690,000	-
Traffic Signal	Funded	2,800,000	2,800,000	-
Virgin River ROW Acquisition	Funded	248,000	248,000	-
WCFCA Misc Maintenance - Virgin River Repair	Funded	100,000	100,000	-
8700 - Public Works Capital Projects Total		60,823,000	50,823,000	(10,000,000)
Air Traffic Control Tower & Equipment	Funded	17,000,000	17,000,000	-
Airport Pavement Maintenance	Completed in FY 2025	1,800,000	-	(1,800,000)
Construct West GA Taxilanes - Phase I & Phase II	Funded	947,368	947,368	-
Expand Terminal Phase II - 100% Design	Funded	3,500,000	3,500,000	-
Reconstruct Taxiway A & A2 Phase II	Funded	3,000,000	13,300,000	10,300,000
8800 - Replacement Airport Total		26,247,368	34,747,368	8,500,000
Grand Total		**214,964,630**	**186,172,168**	**(28,792,462)**

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY						
	FY 2026 Adopted	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL COST
Improvements (2700)	100,000	100,000	100,000	100,000	-	400,000
Streets Yard Bay for Vac Truck and Sweepers	500,000	-	-	-	-	500,000
2700 - Transportation Improvements Total	**600,000**	**100,000**	**100,000**	**100,000**	**-**	**900,000**
Tech Ridge Project	411,465	1	-	-	-	411,466
3300 - Tech Ridge CDA Total	**411,465**	**1**	**-**	**-**	**-**	**411,466**
3050 East Sidewalk/Trail Additon	705,000	-	-	-	-	705,000
3900 - Millcreek CDA Fund Total	**705,000**	**-**	**-**	**-**	**-**	**705,000**
Animal Shelter	75,000	3,740,000	-	-	-	3,815,000
Art Museum HVAC unit replacement (4160 #5)	135,000	-	-	-	-	135,000
City Hall	7,926,676	-	-	-	-	7,926,676
Dixie Academy Roof	-	-	-	-	-	-
Remodel Police HQ & Old City Hall	3,500,000	-	-	-	-	3,500,000
4000 - Capital Equipment Purchases Total	**11,636,676**	**3,740,000**	**-**	**-**	**-**	**15,376,676**
City Hall Parking Structure	43,780	-	-	-	-	43,780
4300 - Municipal Building Authority Total	**43,780**	**-**	**-**	**-**	**-**	**43,780**
3000 EAST SIDEWALK WIDENING 1140 S. TO 1350 S.	310,000	-	-	-	-	310,000
Fire House Skate Park	200,000	-	-	-	-	200,000
Hidden Valley Park Impact	30,000	-	-	-	-	30,000
Miscellaneous Land Purchase	100,000	-	-	-	-	100,000
Paseo and Viviano Landscape Project	180,000	-	-	-	-	180,000
4400 - Park Impact Fund Total	**820,000**	**-**	**-**	**-**	**-**	**820,000**
Improvements (4500)	100,000	100,000	100,000	100,000	100,000	500,000
4500 - Street Impact Fund Expenditure Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**500,000**
(2) Fire Station 2- Tonaquint	450,000	8,000,000	-	-	-	8,450,000
4800 - Fire Dept Impact Fund Total	**450,000**	**8,000,000**	**-**	**-**	**-**	**8,450,000**
Drug Task Force Open Fund Request	20,000	-	-	-	-	20,000
5000 - Police Seizures Total	**20,000**	**-**	**-**	**-**	**-**	**20,000**
City Creek Wells	75,000	50,000	50,000	50,000	50,000	275,000
Gunlock Wells	800,000	50,000	50,000	50,000	50,000	1,000,000
Millcreek Wells	505,000	500,000	50,000	50,000	50,000	1,155,000
Snow Canyon Wells	50,000	50,000	50,000	50,000	50,000	250,000
The Ledges Wells	165,000	100,000	100,000	100,000	100,000	565,000
5111 - Source Of Supply Total	**1,595,000**	**750,000**	**300,000**	**300,000**	**300,000**	**3,245,000**
(I1) Upgrade Existing Reuse Facility	50,000	1	1,554,000	-	-	1,604,001
(I4)Graveyard Reservoir	9,000,000	9,000,000	3,000,000	-	-	21,000,000
(SC15) Stone Cliff Tank 12-inch Transmission line	150,000	1	-	-	-	150,001
(SC25)SGWRF Reuse Facility to Reuse Storage Pond.	10,000	-	300,000	-	-	310,000

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY						
	FY 2026 Adopted	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL COST
(SC26) 24-inch Pipe from Future Reuse pond to Reuse Transmission	30,000	400,000	-	-	-	430,000
(SC30) 18-inch Desert Canyons Transmission Line	243,000	-	4,877,000	-	-	5,120,000
(SC41) 24-inch Desert Canyons Tank Feed Line	600,000	769,000	-	-	-	1,369,000
(SP10) SGWRF Reuse Pond Pump Station	50,000	-	1,116,000	-	-	1,166,000
(SP7) Commerce Drive Settling Pond Desert Canyons Pump Station	100,000	1,000,000	-	-	-	1,100,000
(SS2) 2.6 MG Commerce Drive Settling Pond	75,000	2,014,000	-	-	-	2,089,000
(SS4) 1.5 MG Stone cliff Storage Tank	1,500,000	-	-	-	-	1,500,000
(SS6) Reuse Facility Storage Pond	150,000	-	2,000,000	2,000,000	-	4,150,000
12" Irrigation Line Realignment Desert Color PKWY & Southern PKWY Exit (Costco Wholesale)	240,000	-	-	-	-	240,000
East City Springs Pump Station	50,000	1	1	1	1	50,004
Entrada Pump Station	10,000	8,000	-	-	-	18,000
George Washington BLVD Phase II	150,000	150,000	-	-	-	300,000
Graveyard Pump Station	10,000	-	-	8,000	40,000	58,000
Moore's Well	15,000	-	-	-	-	15,000
New Meter Pits	30,000	20,000	20,000	-	-	70,000
Reduced Pressure Zone Assemblies	20,000	-	-	-	-	20,000
Sandberg Pump Station	30,000	10,000	-	10,000	-	50,000
Sun River Golf Service line upgrade, and meter replacement.	50,000	-	-	-	-	50,000
Sunbrook Pump Station	10,000	-	40,000	-	-	50,000
5113 - Irrigation Division Total	**12,573,000**	**13,371,003**	**12,907,001**	**2,018,001**	**40,001**	**40,909,006**
Air Monitors	30,000	-	-	-	-	30,000
AMI metering	1,000,000	-	-	-	-	1,000,000
C11 Riverside to Hilton Dr. Transmission Line	2,147,000	2,147,000	-	-	-	4,294,000
C28 Southern Parkway Loop	500,000	300,000	-	-	-	800,000
Cathodic Pipeline Protection	10,000	10,000	10,000	10,000	10,000	50,000
Crane Truck Replacement #1004	250,000	-	-	-	-	250,000
Excavator Replacement # 3078	260,000	-	-	-	-	260,000
Industrial Tank	2,500,000	-	-	-	-	2,500,000
Meter / Endpoint / Register	150,000	350,000	350,000	350,000	350,000	1,550,000
Pressure Reducing Station Rebuild	50,000	50,000	50,000	50,000	50,000	250,000
Regional Pipeline Payment	722,000	722,000	722,000	722,000	-	2,888,000
Replace Chlorinator Units	15,000	-	-	-	-	15,000
S3 Northern Gap Tank	250,000	3,000,000	-	-	-	3,250,000
S4 Country Club Tank Replacement	3,000,000	-	-	-	-	3,000,000
S5 Airport Redevelopment (Tech Ridge) Tank	50,000	2,378,000	-	-	-	2,428,000
Scada System	10,000	10,000	10,000	10,000	10,000	50,000
Skyline Pump Station	50,000	-	-	-	-	50,000

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY						
	FY 2026 Adopted	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL COST
Snow Canyon 16" Water Line Replacement	500,000	-	-	-	-	500,000
Spare Pumps & Motors	15,000	-	-	-	-	15,000
Stone Cliff Lower Pump Station	250,000	-	-	-	-	250,000
Utility Line Locate Machine	20,000	-	-	-	-	20,000
Vacuum Truck Replacement #3152	370,000	390,000	-	-	-	760,000
Waterline replacement - City Center	50,000	250,000	250,000	250,000	250,000	1,050,000
Skid steer	90,000	-	-	-	-	90,000
GPS Tablet	-	-	-	-	-	-
5114 - Transmission & Distribution Total	**12,289,000**	**9,607,000**	**1,392,000**	**1,392,000**	**670,000**	**25,350,000**
Building Renovation	125,000	-	-	-	-	125,000
Chip Seal - Yard	5,000	5,000	5,000	5,000	5,000	25,000
5115 - Shop And Maintenance Total	**130,000**	**5,000**	**5,000**	**5,000**	**5,000**	**150,000**
Water Services Engineer/Project Manager Vehicle	47,000	-	-	-	-	47,000
5118 - Administration & General Exp. Total	**47,000**	**-**	**-**	**-**	**-**	**47,000**
Acceptance of PUD Sewer systems	50,000	50,000	50,000	50,000	50,000	250,000
Backhoe Forks	6,000	-	-	-	-	6,000
Backup generation at Sewer Lift Stations	75,000	-	-	-	-	75,000
Fall Protection	6,000	-	-	-	-	6,000
IBAK CCTV Retermination Kit	11,000	-	-	-	-	11,000
Lateral camera and locator	15,000	-	15,000	-	-	30,000
Ledges E-0ne valve replacement	20,000	-	-	-	-	20,000
Lift station pump rebuilds/replacement	35,000	35,000	40,000	40,000	40,000	190,000
Lift Station Wet Well Rehabilitation	20,000	-	-	-	-	20,000
Local Main Line Rehabilitation	400,000	400,000	450,000	450,000	500,000	2,200,000
Local Manhole Rehabilitation	120,000	120,000	120,000	120,000	120,000	600,000
Scada System Maintenance	10,000	10,000	10,000	10,000	10,000	50,000
Sewer line extension to service customer on septic systems	150,000	150,000	150,000	150,000	150,000	750,000
Sun River Lift Station Upsizing	150,000	2,000,000	2,000,000	-	-	4,150,000
Superintendent Truck	50,000	-	-	-	-	50,000
Sewer Combination Cleaner Replacement # 4246	550,000	550,000	-	-	400,000	1,500,000
GMC 1500 Replacement #4212	65,000	-	-	-	-	65,000
Skid Steer loader Replacement #4142	90,000	-	-	-	-	90,000
5200 - Wastewater Collection Total	**1,823,000**	**3,315,000**	**2,835,000**	**820,000**	**1,270,000**	**10,063,000**
5310-7300-01 Generation Upgrades	100,000	200,000	200,000	200,000	200,000	900,000
5310-7300-02 Gas Compressor Critical Spare Parts	10,000	10,000	10,000	10,000	10,000	50,000
5310-7300-03 Chiller Critical Spare Parts	20,000	20,000	20,000	20,000	20,000	100,000
5310-7300-04 GE Spare Parts	60,000	60,000	60,000	60,000	60,000	300,000
5310-7300-05 CEMS Critical Spare Parts	6,000	6,000	6,000	6,000	6,000	30,000

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY						
	FY 2026 Adopted	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL COST
5310-7300-06 EIT SCR/COR Critical Spare Parts	15,000	15,000	15,000	15,000	15,000	75,000
5310-7300-07 Generator Spare Parts	8,000	8,000	8,000	8,000	8,000	40,000
5310-7300-08 MC-2 Micronet Controls Spare Parts	15,000	15,000	15,000	15,000	15,000	75,000
5310-7300-09 Cat Generator Controls Upgrade	5,000	5,000	5,000	5,000	5,000	25,000
5310-7300-10 Cat Diesel Heaters	10,000	1	1	1	1	10,004
5310-7300-11 DCS Controls Replace	15,000	15,000	15,000	15,000	15,000	75,000
5310-7300-12 Gas Chromatographs Spare Parts	5,000	5,000	5,000	5,000	5,000	25,000
5310-7300-13 MC-2 Catalysts Replacement	725,000	1	1	1	1	725,004
5310-7300-15 Air Compressor Replace	50,000	1	1	1	1	50,004
5310-7300-16 MC-1 Generator Fan Upgrade	130,000	1	1	1	1	130,004
5310-7300-17 Relocation of Fuel Lines	80,000	1	1	1	1	80,004
5310-7300-18 Hydro Metrics Monitor	17,000	1	1	1	1	17,004
5310-7400-01 Controls Replacement	5,000	5,000	5,000	5,000	5,000	25,000
5310-7400-02 Control System Upgrades	3,000	3,000	3,000	3,000	3,000	15,000
5310-7400-03 DCS Main Frame Components	5,000	5,000	5,000	5,000	5,000	25,000
5310-7400-04 AC Replacement	15,000	10,000	10,000	10,000	10,000	55,000
5310-7400-05 High Torque Tools	3,000	1	1	1	1	3,004
5310-7434-01 Rebuild Cylinder Heads	30,000	30,000	30,000	1	1	90,002
5310-7434-02 Emission Treatment for Red Rock Generation	15,000	15,000	15,000	1	1	45,002
5310 - Generation Total	**1,347,000**	**427,007**	**427,007**	**382,009**	**382,009**	**2,965,032**
5313-10-NEW UTU Transmission	200,000	1	1	1	1	200,004
5313-11-NEW UTU Distribution Circuits	150,000	1	1	1	1	150,004
5313-1-NEW Ledges/Trails Transmission	125,000	-	1,750,000	-	-	1,875,000
5313-2-NEW Ledges/Trails Sub	125,000	-	1,750,000	-	-	1,875,000
5313-4-NEW UTU Trailblazer Sub	2,500,000	1	1	1	1	2,500,004
5313-5-NEW-02 UAMPS Transmission Projects	50,000	1	1	1	1	50,004
5313-7299 Bluff St Power Relocation	955,000	1	1	1	1	955,004
5313-72NEW 400 East I-15 Transmission Realignment	800,000	1	1	1	1	800,004
5313-7300-01 AMI Metering	500,000	1,500,000	1,500,000	1,500,000	1,500,000	6,500,000
5313-7300-02 URD Circuit Upgrades	300,000	200,000	200,000	200,000	200,000	1,100,000
5313-7300-06 Insulator Change Out	130,000	1	1	1	1	130,004
5313-7400-09 Material Handler	150,000	1	1	1	1	150,004
5313-7400-10 Tilt Deck	17,000	1	1	1	1	17,004
5313-7400-12 Service Trailer	32,000	1	1	1	1	32,004
5313-7400-13 Radios	170,000	1	1	1	1	170,004
5313-7441 Single Phase Transformers	200,000	50,000	50,000	50,000	50,000	400,000
5313-7442-02 Transmission with Underbuild	70,000	70,000	70,000	70,000	70,000	350,000

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY						
	FY 2026 Adopted	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL COST
5313-7442-03 Tonaquint Upgrade	50,000	1	1	1	1	50,004
5313-7444-01 RTAC	10,000	20,000	20,000	20,000	20,000	90,000
5313-7444-03 Transformer Repair Parts	80,000	80,000	80,000	80,000	80,000	400,000
5313-7444-04 Raptor Protection	5,000	1	10,000	1	-	15,002
5313-7444-07 Control Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
5313-7444-08 Substation Shop Equipment	5,000	5,000	5,000	5,000	5,000	25,000
5313-7444-09 ICON Equipment	140,000	5,000	5,000	5,000	5,000	160,000
5313-7444-15 Replace Battery Banks	30,000	10,000	10,000	10,000	10,000	70,000
5313-7445 Street Lights	20,000	20,000	20,000	20,000	20,000	100,000
5313-7462-01 Meters	270,000	270,000	270,000	270,000	270,000	1,350,000
5313-7464 O/H & U/G Conductor Upsize Due to Growth	100,000	1	1	1	1	100,004
5313-7466 Wood Poles	10,000	60,000	60,000	60,000	60,000	250,000
5313-7467 Yard Improvements	100,000	1	200,000	1	1	300,003
5313-7468-01 3 Phase Transformers yard stock	125,000	175,000	175,000	175,000	175,000	825,000
5313-7468-03 Switchgear	400,000	100,000	100,000	100,000	100,000	800,000
5313-7473 Substation Fiber Optics	30,000	15,000	15,000	15,000	15,000	90,000
5313-7482 Circuits from Canyon View	650,000	1	1	1	1	650,004
5313-7485 Slick Rock Substation	300,000	1	1	1	1	300,004
5313-7487 East Access Road	100,000	1	1	1	1	100,004
5313-7491 Slick Rock Circuits	150,000	1	1	1	1	150,004
5313-7492 Slick Rock Transmission	200,000	1	1	1	1	200,004
5313-7-NEW Circuit Upgrade on Warrior Way	390,000	1	1	1	1	390,004
5313-9-NEW-01 Gunlock Cast Iron Poles (Phase 1)	50,000	1	1	1	1	50,004
5313-7463 Dist. Capacitors & Upgrades	135,000	75,000	1	75,000	1	285,002
5313-7400 Bucket Truck	-	-	-	-	-	-
5313-7400-001 Digger Derrick #1250	360,000	-	-	-	-	360,000
5313-7400-11 Crane Replacement #1008	300,000	-	-	-	-	300,000
5313-7400-02 Crew Trucks #1230 & 108	300,000	200,000	200,000	200,000	200,000	1,100,000
5313 - Distribution Total	**10,834,000**	**2,905,022**	**6,540,021**	**2,905,022**	**2,830,022**	**26,014,087**
5316-7400-01 Field Ops and Specialty Equipment	20,000	15,000	15,000	15,000	15,000	80,000
5316 - Administrative & General Exp. Total	**20,000**	**15,000**	**15,000**	**15,000**	**15,000**	**80,000**
Articulating boom lift	50,000	-	-	-	-	50,000
Backup Gravity Thickener Transfer Pump-4inch	30,000	-	-	-	-	30,000
Backup Screw Pump Lower Bearing	40,000	-	-	-	-	40,000
Bloomington Parallel Interceptor Project R21	1,000,000	14,293,000	-	-	-	15,293,000
Clarifiers 1-4 Rehabilitation	2,750,000	2,750,000	-	-	-	5,500,000
Duperon Washer Compactor Gearbox	11,000	-	-	-	-	11,000

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY						
	FY 2026 Adopted	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL COST
Employee Golf Cart Replacement	24,000	14,000	14,000	14,000	-	66,000
Enaqua UV Lamps	71,000	71,000	71,000	71,000	-	284,000
General Plant Slide Gate Actuators	23,000	23,000	23,000	23,000	23,000	115,000
Influent Splitting Structure Gate Actuators	45,000	-	-	-	-	45,000
Odor Control Media replacement	40,000	-	40,000	-	-	80,000
RAS 1 Building 10 inch Plug Valves	7,500	-	-	-	-	7,500
RAS 1 Building RAS Pump Replacement	45,000	-	-	-	-	45,000
RAS 2 Building RAS Pump Replacement	51,000	51,000	-	-	-	102,000
RAS Building 2 Flow meter Replacements	12,000	-	-	-	-	12,000
Regional Manhole Rehabilitation	120,000	120,000	120,000	120,000	120,000	600,000
Reuse Chlorine Water Champ Mixer	30,000	-	-	-	-	30,000
Reuse Submersible and Peristaltic Pumps	24,000	-	-	-	-	24,000
Reuse Turbine Pump	40,000	40,000	-	-	-	80,000
Riverside Dr. Sewer Main Replacement R11 Reach 1	4,000,000	-	-	-	-	4,000,000
Santa Clara/Ivins Outfall Line Rehabilitation	400,000	400,000	400,000	400,000	-	1,600,000
Seegmiller Marsh/1450 S Sewer Line Replacement R14 Reach 1	1,684,200	-	-	-	-	1,684,200
Solids Building AC/Air Handling System	21,000	-	-	-	-	21,000
Solids Building Generator Fuel Tank	21,000	-	-	-	-	21,000
Solids Building Water Softener Replacement	27,500	-	-	-	-	27,500
Solids Processing Centrifuge Rebuild costs	150,000	150,000	150,000	150,000	150,000	750,000
South Woodsview Circle Sewer Line Replacement R7	2,000,000	-	-	-	-	2,000,000
Treatment Plant Road Replacement	40,000	-	-	-	-	40,000
Utility Water Pump replacement	50,000	-	50,000	50,000	-	150,000
VFD Replacement for Utility Water pumps	10,000	-	-	-	-	10,000
Waste Water Treatment Lab and Admin building	4,000,000	300,000	2,000,000	-	-	6,300,000
Wastewater Samplers	9,000	9,000	9,000	9,000	-	36,000
Water Reuse Motors	38,000	-	-	-	-	38,000
6200 - Regional Wastewater Treatment Total	**16,864,200**	**18,221,000**	**2,877,000**	**837,000**	**293,000**	**39,092,200**
Bus Stop and System Improvements Copy	50,000	30,000	30,000	30,000	30,000	170,000
HVAC Repair	75,000	-	-	-	-	75,000
6400 - Public Transit System Total	**125,000**	**30,000**	**30,000**	**30,000**	**30,000**	**245,000**
Bus Stop and System Improvements	50,000	30,000	30,000	30,000	30,000	170,000
Transit Center Site and Building	6,000,000	1	-	-	-	6,000,001
6450 - Public Transit Zion Route Total	**6,050,000**	**30,001**	**30,000**	**30,000**	**30,000**	**6,170,001**
Downtown Cemetery Creamation Area Addition	100,000	-	-	-	-	-
7450 - Perpetual Care Fund Total	**100,000**	**-**	**-**	**-**	**-**	**-**
JC Snow Park Roller Rink	1,230,631	-	-	-	-	1,230,631
Mobile LED Screen Trailer	152,880	-	-	-	-	152,880
SR- 18 TRAILS INTERCHANGE PEDESTRIAN BRIDGE PROJECT	400,000	-	-	-	-	400,000
8000 - Rap Tax Fund Total	**1,783,511**	**-**	**-**	**-**	**-**	**1,783,511**

FY 2026 - ALL OTHER FUNDS - CAPITAL OUTLAY						
	FY 2026 Adopted	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL COST
Curly Hollow Community Park Phase 1	5,327,168	-	-	-	-	5,327,168
Dixie Sunbowl Phase 1	8,900,000	-	-	-	-	8,900,000
Fort Pierce Wash Trail	-	-	-	-	-	-
Lizard Wash Park	150,000	-	-	-	-	150,000
Middleton Wash Trail	600,000	-	-	-	-	600,000
Santa Clara River Trail	-	-	-	-	-	-
Seegmiller Trail	-	-	-	-	-	-
Southern Hills Park	2,465,000	-	-	-	-	2,465,000
The Canyons Softball Complex	1,200,000	-	-	-	-	1,200,000
The Fields At Little Valley	317,000	-	-	-	-	317,000
Thunder Junction Park Phase 2	150,000	-	-	-	-	150,000
Vernon Worthen Park Improvements	1,125,000	-	-	-	-	1,125,000
Virgin River South Trail - Sun River Clubhouse	-	-	-	-	-	-
8520 - Recreation Bond Fund Total	**20,234,168**	**-**	**-**	**-**	**-**	**20,234,168**
1450 S Extension to Crosby Way (aka George Washington Blvd)	20,000,000	15,000,000	-	-	-	35,000,000
3000 E Widening - Mall Dr to 1580	70,000	-	-	-	-	70,000
ATMS Conduit Installation	200,000	200,000	200,000	200,000	200,000	1,000,000
Bicycle & Pedestrian Improvements	10,000	10,000	10,000	10,000	-	40,000
Bluff Street Corridor - Trail	1,775,000	1	-	-	-	1,775,001
Developer Matching (Drainage)	200,000	500,000	500,000	200,000	200,000	1,600,000
Developer Matching (Streets)	1,800,000	600,000	600,000	600,000	600,000	4,200,000
Downtown Roadway Improvements	500,000	1	-	-	-	500,001
Fort Pierce Wash Maintenance	200,000	200,000	200,000	200,000	200,000	1,000,000
Gap Canyon Pkwy	4,500,000	1	-	-	-	4,500,001
Halfway Wash Culvert Repair @ Dixie Dr/540 N	500,000	1	-	-	-	500,001
Intersection & Road Improvements	800,000	200,000	200,000	200,000	200,000	1,600,000
Large Storm Drain Rehabilitation	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Pavement Management	3,700,000	3,200,000	3,400,000	3,400,000	3,600,000	17,300,000
Red Hills Sediment & Virgin River Streambank (NRCS)	1,000,000	-	-	-	-	1,000,000
Santa Clara River Maintenance	430,000	1	-	-	-	430,001
Southern Parkway (Exit 5 Interchange)	1,000,000	1	-	-	-	1,000,001
SR-7 Trail	8,300,000	-	-	-	-	8,300,000
Tech Ridge Roads, Util & Other Infrastructure	690,000	1	-	-	-	690,001
Traffic Signal	2,800,000	400,000	400,000	400,000	-	4,000,000
Virgin River ROW Acquisition	248,000	1	-	-	-	248,001
WCFCA Misc Maintenance - Virgin River Repair	100,000	1	-	-	-	100,001
8700 - Public Works Capital Projects Total	**50,823,000**	**21,310,009**	**6,510,000**	**6,210,000**	**6,000,000**	**90,853,009**
Air Traffic Control Tower & Equipment	17,000,000	5,000,000	-	-	-	22,000,000
Airport Pavement Maintenance	-	-	-	-	-	-
Construct West GA Taxilanes - Phase I & Phase II	947,368	-	-	-	-	947,368
Expand Terminal Phase II - 100% Design	3,500,000	-	-	-	-	3,500,000
Reconstruct Taxiway A & A2 Phase II	13,300,000	-	-	-	-	13,300,000
8800 - Replacement Airport Total	**34,747,368**	**5,000,000**	**-**	**-**	**-**	**39,747,368**
Grand Total	**186,172,168**	**86,926,043**	**34,068,029**	**15,144,032**	**11,965,032**	**334,175,304**

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Schedule of Changes to the General Fund for FY 2026
From Department Request to Adopted Budget

	FY 2026 Request	$ Change	FY 2026 Adopted	% Diff
Revenues				
Changes				
Transfers-In				
RAP Tax Fund transfer to reimburse for projects and 1.5 FTE		418,268		
Perpetual Care Fund transfer for Cemetery Backhoe replacement		110,000		
General Capital Project Fund transfer true-up for Public Safety equipment purchases		(993,678)		
Transit Fund transfer to reimburse for administrative costs		300,000		
Transportation Improvement fund transfer to reimburse for equipment purchases		841,700		
Drainage Utility Fund transfer to true-up reimbursement for stormwater program		250,462		
Enterprise Fund transfer to reimburse for admin costs reduced for Utility Billing change		(1,812,978)		
CDA Fund transfer to reimburse for admin costs true-up		19,595		
Property Tax				
Reduction of property tax based on actuals received		(15,741)		
Grants				
Federal grant for Police Department technology purchases		849,454		
Federal grant for Full-Time ICAC Detective (Police Officer III)		87,224		
Other Changes				
Update to Parks & Community Services revenues		46,700		
Update to Sales Tax estimate		(970,008)		
Use of Airport Restricted Fund Balance for Terminal Expansion Design		3,500,000		
Update to unbilled utilities		81,689		
Total Revenues	**$118,426,059**	**2,712,687**	**$121,138,746**	**2.3%**

Schedule of Changes to the General Fund for FY 2026
From Department Request to Adopted Budget

	FY 2026 Request	$ Change	FY 2026 Adopted	% Diff
Expenses				
Changes				
Operational cuts by service area				
Airport (supply cuts, replace 1 FTE with 2 PT)		(37,024)		
Community Development (reduce third party plan review, true-up training, misc.)		(80,645)		
General Government (eliminate 1 FT, reduce funding 3 FT, reduce PT, misc.)		(337,140)		
Golf (added lease agreement for replacement equipment)		537,934		
Parks & Community Services (Cut 2 FT, reduce PT and miscellaneous materials & supplies)		(445,857)		
Public Safety (reclass 1 FT sworn to civilian, cut 1 FT, reduce PT, shift equipment purchases to FY25)		(356,721)		
Public Works (reduce concrete crushing, part-time funding, and misc.)		(333,509)		
Debt Service (reduce Capital Project Fund transfer)		(1,273)		
		(1,054,235)		
Capital cuts by service area				
Airport		(151,000)		
Community Development		(32,000)		
General Government		(830,980)		
Golf		(1,561,473)		
Parks & Community Services		(892,027)		
Public Safety		(6,561,393)		
Public Works		(1,589,765)		
*See details of capital cuts under Appendix "Capital Projects"		(11,618,638)		
Other Changes				
Health Insurance plan design changes		(354,435)		
Add transfer for use of Restricted Airport Funds for Terminal Expansion design		3,500,000		
Move Utility Billing Division to the Electric Utility Fund		(1,812,978)		
Update to unbilled utilities		81,689		
Public Safety (Full-Time ICAC Detective Police Officer III)		87,224		
Total Expenses	**$132,310,119**	**(11,171,373)**	**$121,138,746**	**-8.4%**
Balance	**($13,884,060)**		**$0**	

TRANSFERS OUT:

		General Fund	GF - Streets	TIF	Airport PFC	CDBG	EDA's/CDA	Capital Proj.	Econ. Devel.	Park Imp.	Street Imp.	Drainage Imp.	Police Imp.	Water	WW	Energy	Solid Waste	Drainage Util.	WWTP	SunTran	Transit	Housing Fund	Perp. Care	RAP Tax	Total
	Description	4810	4413	2700	3100	3200	3300-3800	4000	4100	4400	4500	4700	4900	5100	5200	5300	5700	5900	6200	6400	6500	6900	7450	8000	Out
Transfer for Enterprise share of Admin. & Overhead														1,730,021	192,879	2,024,492	349,685	58,894	703,051						5,059,022
Transfer for Utility Billing														619,979	69,121	-	125,315	21,106	251,949						1,087,470
Transfer for Cemetery Personnel & Operating Exp.																							50,000		50,000
Transfer for City Hall & Parking Structure Debt Service		740,341												192,797	18,802	197,424			84,538						1,233,902
Economic Development Fund	Economic Programs, Events, & Activities								250,000																250,000
Parks G.O. Bond Projects	Dixie Sunbowl Improvements																							700,000	700,000
	Curly Hollow Park									4,577,168															4,577,168
	Southern Hills Park									1,975,000															1,975,000
	The Canyons Softball Complex																							350,000	350,000
	The Fields at Little Valley									317,000															317,000
	Middleton Wash Trail									537,500															537,500
General Capital Fund	Fire Equipment (PPE Gear, SCBA Replacement, BC Vehicles, VHF & Radios)							1,067,867																	1,067,867
	Fire Apparatus (Year 1 of 3 Payment)							900,000																	900,000
	Police Vehicle Replacements							306,800																	306,800
	City Hall / Police Headquarters Remodel												1,400,000												1,400,000
Public Works Capital Fund	Virgin River ROW Acquisition																	62,000							62,000
	Developer Matching (Drainage)			-								200,000													200,000
	Developer Matching (Streets)										1,800,000														1,800,000
	Pavement Management		600,000	3,100,000								-													3,700,000
	Traffic Signal			800,000							2,000,000							-							2,800,000
	Tech Ridge Roads, Utilities & Other Infrastructure			690,000																					690,000
	Bluff Street Corridor			1,775,000																					1,775,000
	Southern Parkway			1,000,000																					1,000,000
	Halfway Wash Culvert Repair																	500,000							500,000
	Intersection & Road Improvements			660,000							100,000														760,000
	Fort Pierce Wash Maintenance																	200,000							200,000
	Bicycle and Pedestrian Improvements										10,000														10,000
	Large Storm Drain Rehab		-															2,000,000							2,000,000
	1450 S Extension to Crosby Way			18,000,000							2,000,000														20,000,000
	3000 E Widening - Mall Drive to 1580																	35,000							35,000
	Red Hills Sediment																	250,000							250,000
	ATMS Conduit Installation			200,000																					200,000
	Gap Caynon Parkway			1,200,000							3,300,000														4,500,000
	SR-7 Trail			1,660,000																					1,660,000
	Downtown Improvements			500,000																					500,000
ARPA Transfer	Graveyard Reservoir Project																								-
TIF Fund	Traffic Planning & Engineering			85,000																					85,000
	PW Inspector (new position Engineering (approved 3/2020)			80,000																					80,000
	Engineer IV position in Engineering (approved 3/20/2020)			100,000																					100,000
	Streets Backhoe Replacement			178,000																					178,000
	Streets Loader Replacement			282,000																					282,000
Drainage Utility Fund	Storm Water Inspection Program (4 FT Inspectors 1 FT Manager)																	544,608							544,608
	Storm Water System Maintenance (24% of Roadside Crew - 13 FT, 2 PT)																	310,129							310,129
	Drainage Street Sweeper Replacement																	381,700							381,700
Park Impact Fund	Design Staff's Architect, Design, and Project Oversight									100,000															100,000
CDBG	Fire Apparatus (final payment)					91,564																			91,564
	40% of CDBG Grant for Personnel/Equip./Admin.					112,150																			112,150
EDA's & CDA's	Reimbursment for Administrative Services (3.5% of Rev)						49,040																		49,040
Airport Capital Fund	Professional Services				2,500																				2,500
	Reconstruct Parallel Taxiway A				1,216,950																				1,216,950
	Terminal Expansion	3,500,000																							3,500,000
General Fund	Estimated Year End Transfer for future capital	1,000,000																							1,000,000
Transit Tax Fund	Admin/Overhead Reimbursement																				300,000				300,000
	Suntran Matching Funds																				1,416,403				1,416,403
	1 FT Concrete Crew (New FY 2025)																				74,893				74,893
Housing Fund	Switchpoint Building R&M, Professional Fees (Audit)																					20,059			20,059
Perpetual Care	Cemetery Tractor																						110,000		110,000
RAP Tax Fund	1 FT Parks Maintenance Worker & Equipment (100%)																							159,500	159,500
	1 New Vehicles for Parks Maintenance Workers																							50,000	50,000
	1 PT Parks Admin																							28,187	28,187
	City Hall Outdoor Enhancements																							1,500,000	1,500,000
	Improvements for the Sand Hollow Aquatic Center & city pool																							193,200	193,200
	Sound system upgrade for the Electric Theather																							23,881	23,881
	Transfer to General Fund for Electric Theater Operations																							75,000	75,000
	Transfer to General Fund for Community Arts Operating Exp.																							35,000	35,000
	Transfer to General Fund for Existing Facilities Maint.																							250,000	250,000
																									-
	TOTALS	**5,240,341**	**600,000**	**30,310,000**	**1,219,450**	**203,714**	**49,040**	**2,274,667**	**250,000**	**7,506,668**	**9,210,000**	**200,000**	**1,400,000**	**2,542,797**	**280,802**	**2,221,916**	**475,000**	**4,363,437**	**1,039,538**	**-**	**1,791,296**	**20,059**	**160,000**	**3,364,768**	**74,723,493**
Unbilled Utility Services - Energy (9200 & 38210)		38,322												1,241,542		50,191			-	-					1,330,055
Unbilled - Energy (53-37550 & 53-5316-9120)																1,330,055									1,330,055
Unbilled Utility Services - Water (9200 & 38210)		1,332,458												15,513		1,959			34,275	602					1,384,807
Unbilled Utility Services - Water (51-37003 & 51-5118-9120)														1,384,807											1,384,807
Unbilled Utility Services - Sewer (9200 & 38210)		54,809												2,203		5,077			-	821					62,910
Unbilled Utility Services - Sewer (52-37004 & 62-37004, 52-5200-9120 & 62-6200-9120)															21,767				41,143						62,910
	TOTALS	**1,425,589**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,644,065**	**21,767**	**1,387,282**	**-**	**-**	**75,418**	**1,423**	**-**	**-**	**-**	**-**	**5,555,544**
	GRAND TOTAL	**6,665,930**	**600,000**	**30,310,000**	**1,219,450**	**203,714**	**49,040**	**2,274,667**	**250,000**	**7,506,668**	**9,210,000**	**200,000**	**1,400,000**	**5,186,862**	**302,569**	**3,609,198**	**475,000**	**4,363,437**	**1,114,956**	**1,423**	**1,791,296**	**20,059**	**160,000**	**3,364,768**	**80,279,037**

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TRANSFERS IN:

		GF Rev.	Switchpoint	Capital Proj.	MBA	Water	Wastewater	Energy	WWTP	SunTran	Recreation	PW Capital Proj.	Airport CPF	Total
	Description	10-3820	2100	4000	4300	5100	5200	5300	6200	6400	8500	8700	8800	In
Transfer for Enterprise share of Admin. & Overhead		5,059,022												5,059,022
Transfer for Utility Billing								1,087,470						1,087,470
Transfer for Cemetery Personnel & Operating Exp.		50,000												50,000
Transfer for City Hall & Parking Structure Debt Service				599,200	634,702									1,233,902
Economic Development Fund	Economic Programs, Events, & Activities	250,000												250,000
Parks G.O. Bond Projects	Dixie Sunbowl Improvements										700,000			700,000
	Curly Hollow Park										4,577,168			4,577,168
	Southern Hills Park										1,975,000			1,975,000
	The Canyons Softball Complex										350,000			350,000
	The Fields at Little Valley										317,000			317,000
	Middleton Wash Trail										537,500			537,500
General Capital Fund	Fire Equipment (PPE Gear, SCBA Replacement, BC Vehicles, VHF & Radios)	1,067,867												1,067,867
	Fire Apparatus (Year 1 of 3 Payment)	900,000												900,000
	Police Vehicle Replacements	306,800												306,800
	City Hall / Police Headquarters Remodel			1,400,000										1,400,000
Public Works Capital Fund	Virgin River ROW Acquisition											62,000		62,000
	Developer Matching (Drainage)											200,000		200,000
	Developer Matching (Streets)											1,800,000		1,800,000
	Pavement Management											3,700,000		3,700,000
	Traffic Signal											2,800,000		2,800,000
	Tech Ridge Roads, Utilities & Other Infrastructure											690,000		690,000
	Bluff Street Corridor											1,775,000		1,775,000
	Southern Parkway											1,000,000		1,000,000
	Halfway Wash Culvert Repair											500,000		500,000
	Intersection & Road Improvements											760,000		760,000
	Fort Pierce Wash Maintenance											200,000		200,000
	Bicycle and Pedestrian Improvements											10,000		10,000
	Large Storm Drain Rehab											2,000,000		2,000,000
	1450 S Extension to Crosby Way											20,000,000		20,000,000
	3000 E Widening - Mall Drive to 1580											35,000		35,000
	Red Hills Sediment											250,000		250,000
	ATMS Conduit Installation											200,000		200,000
	Gap Caynon Parkway											4,500,000		4,500,000
	SR-7 Trail											1,660,000		1,660,000
	Downtown Improvements											500,000		500,000
ARPA Transfer	Graveyard Reservoir Project													-
TIF Fund	Traffic Planning & Engineering	85,000												85,000
	PW Inspector (new position Engineering (approved 3/2020)	80,000												80,000
	Engineer IV position in Engineering (approved 3/20/2020)	100,000												100,000
	Streets Backhoe Replacement	178,000												178,000
	Streets Loader Replacement	282,000												282,000
Drainage Utility Fund	Storm Water Inspection Program (4 FT Inspectors 1 FT Manager)	544,608												544,608
	Storm Water System Maintenance (24% of Roadside Crew - 13 FT, 2 PT)	310,129												310,129
	Drainage Street Sweeper Replacement	381,700												381,700
Park Impact Fund	Design Staff's Architect, Design, and Project Oversight	100,000												100,000
CDBG	Fire Apparatus (final payment)	91,564												91,564
	40% of CDBG Grant for Personnel/Equip./Admin.	112,150												112,150
EDA's & CDA's	Reimbursment for Administrative Services (3.5% of Rev)	49,040												49,040
Airport Capital Fund	Professional Services	-											2,500	2,500
	Reconstruct Parallel Taxiway A												1,216,950	1,216,950
	Terminal Expansion												3,500,000	3,500,000
General Fund	Estimated Year End Transfer for future capital			1,000,000										1,000,000
Transit Tax Fund	Admin/Overhead Reimbursement	300,000												300,000
	Suntran Matching Funds									1,416,403				1,416,403
	1 FT Concrete Crew (New FY 2025)	74,893												74,893
Housing Fund	Switchpoint Building R&M, Professional Fees (Audit)		20,059											20,059
Perpetual Care	Cemetery Tractor	110,000												110,000
RAP Tax Fund	1 FT Parks Maintenance Worker & Equipment (100%)	159,500												159,500
	1 New Vehicles for Parks Maintenance Workers	50,000												50,000
	1 PT Parks Admin	28,187												28,187
	City Hall Outdoor Enhancements			1,500,000										1,500,000
	Improvements for the Sand Hollow Aquatic Center & city pool	193,200												193,200
	Sound system upgrade for the Electric Theather	23,881												23,881
	Transfer to General Fund for Electric Theater Operations	75,000												75,000
	Transfer to General Fund for Community Arts Operating Exp.	35,000												35,000
	Transfer to General Fund for Existing Facilities Maint.	250,000												250,000
														-
	TOTALS	**11,247,541**	**20,059**	**4,499,200**	**634,702**	**-**	**-**	**1,087,470**	**-**	**1,416,403**	**8,456,668**	**42,642,000**	**4,719,450**	**74,723,493**
Unbilled Utility Services - Energy (9200 & 38210)		38,322				1,241,542		50,191						1,330,055
Unbilled - Energy (53-37550 & 53-5316-9120)								1,330,055						1,330,055
Unbilled Utility Services - Water (9200 & 38210)		1,332,458				15,513		1,959	34,275	602				1,384,807
Unbilled Utility Services - Water (51-37003 & 51-5118-9120)						1,384,807								1,384,807
Unbilled Utility Services - Sewer (9200 & 38210)		54,809				2,203		5,077		821				62,910
Unbilled Utility Services - Sewer (52-37004 & 62-37004, 52-5200-9120 & 62-6200-9120)							21,767		41,143					62,910
														-
	TOTALS	**1,425,589**	**-**	**-**	**-**	**2,644,065**	**21,767**	**1,387,282**	**75,418**	**1,423**	**-**	**-**	**-**	**5,555,544**
	GRAND TOTAL	**12,673,130**	**20,059**	**4,499,200**	**634,702**	**2,644,065**	**21,767**	**2,474,752**	**75,418**	**1,417,826**	**8,456,668**	**42,642,000**	**4,719,450**	**80,279,037**

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GLOSSARY

Account A separate financial reporting unit. All budgetary transactions are recorded in accounts.
Accrual Basis of Accounting A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.
Accounting Period A period of time (e.g. one month, one year) where the city determines its financial position and results of operations.
Adjusted Budget The adjusted budget as formally adjusted by the Municipal Council.
Adopted Budget The adopted budget as initially formally approved by the Municipal Council.
American Rescue Plan (ARP) The American Rescue Plan Act (ARPA) was approved by the Federal Government in 2021 as a coronavirus rescue package designed to facilitate the recovery from the devastating economic and health effects of the COVID19 pandemic. Funds allocated to local governments are allocated based upon a CDBG formula and funds can primarily be used towards lost revenues, water, sewer, and broadband infrastructure.
Amortization The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.
Annual Financial Report (AFR) This official annual report, also called the Comprehensive Annual Financial Report, presents the status of the City's finances in a standardized format. The AFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.
Appropriated Fund Balance The amount of Fund Balance that is approved as a financing source to help fund expenditures in the current year's budget.
Appropriation A specific amount of money authorized by the Municipal Council for the purchase of goods or services.
Arbitrage The gain which may be obtained by borrowing funds at a lower (often tax-exempt) rate and investing the proceeds at higher (often taxable) rates.
Assessed Valuation The appraised worth of property as set by a taxing authority through assessments for purposes of ad valorem taxation. The method of establishing assessed valuation varies from state to state, with the method generally specified by state law. For example, in certain jurisdictions the assessed evaluation is equal to the full or market value of the property. In other jurisdictions, the assessed valuation is equal to a percentage of the full market value.
Balanced Budget A budget in which planned funds or revenues available are equal to fund planned expenditures.
Basis Point Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.
Benefits Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.
Bond Covenants A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.
Bond Rating The City uses three of the Nation's primary bond rating services: Moody's Investors Service, Fitch Ratings, and Standard & Poor's. These rating services perform credit analyses to determine the probability of an issuer of debt defaulting partially or fully.
Bonds A security that represents an obligation to pay a specified amount of money on a specific date in the future, typically with periodic principal and interest payments.
Budget Calendar A schedule of key dates which the City follows in the preparation, adoption and administration of the budget.
Budget Highlights Included in the opening section of the budget, provides a summary of most important challenges of the budget year, changes from previous years, and recommendations regarding the financial policy for the upcoming period.

Capital Equipment Physical plant and equipment with an expected life of three years or more.
Capital Expenditures The approved budget for improvements to or acquisition of infrastructure, park development, building, construction or expansion, utility systems, streets or other physical structure with an estimated cost of $5,000 or more and a useful life of three or more years.
Capital Improvement Plan (CIP) A plan for capital expenditures to be incurred each year over a five-year period. Essentially, the plan allows for a systematic evaluation of all potential projects, and specifies funding sources for all approved projects.
Capital Lease An agreement conveying the right to use property, plant or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.
Capitalized Interest When interest cost is added to the cost of an asset and expensed over the useful life of the asset.
Cash-Basis Budgeting Is a budgeting method which focuses on an estimation of cash inflows (incoming sources) and outflows (outgoing uses) over a specified period of time.
Community Development Block Grant (CDBG) One of the longest-running programs of the U.S. Department of Housing and Urban Development that funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.
Consumer Price Index An index of the variation in prices paid by typical consumers for retail goods and other items.
Coronavirus Aid, Relief, and Economic Security Act (CARES Act) a $2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, in response to the economic fallout of the COVID-19 pandemic in the United States.
COVID19 A mild to severe respiratory illness caused by a coronavirus and transmitted by contact with infectious material such as respiratory droplets and characterized by fever, cough, and shortness of breath and may progress to pneumonia and respiratory failure.
Contingency An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year end. This is not the same as fund balance.
Debt Service The amount necessary to pay principal and interest requirements on outstanding obligations for a given year or series of years.
Debt Service Fund The amount necessary to pay principal and interest requirements on outstanding obligations for a given year or series of years.
Defeasance A provision that voids a bond when the borrower puts cash in escrow via a refunding bond issuance sufficient to service the borrower's debt. When a bond issue is defeased the borrower sets aside cash to pay off the bonds, therefore the outstanding debt and cash offset each other on the balance sheet and are removed from the financial statements.
Deficit The excess of liabilities over assets , or expenditures over revenues, in a fund over an accounting period.
Department Administrative subsection of the City that indicates management responsibility for a function or operation.
Depreciation The decrease in value of physical assets due to use and the passage of time.
Designated Funds that have been identified for a specific purpose. This differs from reserved funds, in that there is no legal requirements for funds that have been designated.
Division A subset unit of a department that indicates operations or organizational units created to attain specific functions, objectives, and achievements.
Encumbrances Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.
Enterprise Fund A self-supporting fund designed to account for activities supported by user charges.
Escrow Money or property held in the custody of a third part that is returned only after the fulfillment of specific conditions.

Expenditure The disbursement of appropriated funds to purchase goods and/or service.
Federal Aviation Administration (FAA) The Federal Aviation Administration is a federal agency which regulates all aspects of civil aviation in that nation as well as over its surrounding international waters.
Fiduciary Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension trust funds, investment trust funds, private-purpose trust fund, and agency funds.
Fines and Forfeitures Consists of a variety of fees, fines and forfeitures collected by the State Court System.
Fiscal Year (FY) Any period of 12 consecutive months designated as the budget year. The City's budget year is July 1st and ends June 30th.
Fixed Assets Items owned by the City that cost a considerable amount and has a useful life exceeding three years – e.g., computers, furniture, equipment and vehicles.
Fleet The vehicles owned and operated by the City.
Forfeiture The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.
Franchise Fee Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries.
Full-Time Equivalent Position A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.
Fund A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.
Fund Balance The difference between assets and liabilities reporting in a governmental fund at the end of the fiscal year.
General Fund A governmental fund established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.
General Obligation Bond Bonds for the payment of which the full faith and credit of the issuing government are pledged.
General Obligation Debt that is secured by a pledge of the ad valorem taxing power of the issuer. Also known as a full faith and credit obligation.
Generally Accepted Accounting Principles (GAAP) GAAP refer to a common set of accounting principles, standards, and procedures issued by the Financial Accounting Standards Board (FASB). GAAP is a combination of authoritative standards and the commonly accepted ways of recording and reporting accounting information. Public companies in the U.S. must follow GAAP when compiling financial statements.
General Services Referring to activities, revenues and expenditures that are not assigned to a department.
Governmental Accounting Standards Board (GASB) GASB is the independent organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP). GASB develops and issues accounting standards to promote financial reporting that provides useful information to taxpayers, public officials, investors, and others who use financial reports.
Governmental Funds Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.
Grant A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.
IBNR Incurred But Not Report. This is an estimate of outstanding health claims that will be owed in a future period.
Inflation A rise in price levels caused by an increase in available funds beyond the proportion of available goods.
Infrastructure Public domain fixed assets including roads, bridges, curbs, gutters,

sidewalks, drainage systems, lighting systems and other items that have value only to the City.
Interest Income Revenue associated with the City cash management activities of investing fund balances.
Intergovernmental Revenue Revenue received from or through the Federal, State, or County government.
Interlocal Agreement A contractual agreement between two or more governmental entities.
Lease The difference between assets and liabilities reporting in a governmental fund at the end of the fiscal year.
Mission Statement The statement that identifies the particular purpose and function of a department.
Modified Accrual Basis The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt. The General Fund, Debt Service Funds, Special Revenue Funds, and some Capital Improvement Funds are prepared on the modified accrual basis of accounting except that encumbrances are treated like expenditures.
Municipal Code A collection of laws, rules and regulations that apply to the City and its Citizens.
Municipal Transient Room Tax (MTRT) a tax imposed on businesses which derive revenues from the rent of a suite, room(s), accommodations, or the like, for a period of less than 30 consecutive days (motor courts, motels, hotels, inns, etc.) and which are used by the City for promotion of the City and its facilities, for providing and servicing convention centers and tourist facilities, and for other services which benefit or attract tourists, visitors or travelers.
Objective Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
Operating Budget A budget for general revenues and expenditures such as salaries, utilities, and supplies.
Operating Lease A lease that is paid out of current operating income rather than capitalized.
Ordinance A formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.
Pandemic A global outbreak of a disease. Pandemics happen when a new virus emerges to infect people and can spread between people sustainably. Because there is little to no pre-existing immunity against the new virus, it spreads worldwide.
Passenger Facility Charge (PFC) The Airport Passenger Facility Charge (PFC) Program allows the collection of PFC fees for every enplaned passenger at commercial airports controlled by public agencies. Airports use these fees to fund FAA-authorized projects that enhance safety, security, or capacity; reduce noise; or increase air carrier competition. Participation in the PFC Program is done through an application process in which the FAA determines the maximum amount of fees that can be collected under each Application Number.
Pay-as-You-Go Financing A method of paying for capital projects that relies on current tax and grant revenues rather on debt.
Per Capita A measurement of the proportion of some statistic to an individual resident determined by divided the statistic by the current population.
Performance Budget A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
Permit Revenue Fees imposed on construction-related activities and for the acquisition of other nonbusiness permits.
Present Value The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. To put it another way, a dollar is worth a dollar today, but is worth less than today's dollar tomorrow.
Program Group activities, operations or organizational units directed to attaining specific

objectives and achievements and budgeted as a sub-unit of a department.

Program Goals Program goals describe the purpose or benefit the activity or department plans to provide to the community and/or organizations it serves. Goals identify the end result the activity/department desires to achieve with its planned activities, but goals are often ongoing and may not be achieved in one year.

Program Measures Productivity measures should reflect how well a program is performing its activities to meet the needs of the public and organization. They should measure productivity, effectiveness, efficiency or the impact of a service provided. While activity measures indicate "how much" activity the department is performing, productivity measures identify "how well" the department/activity is performing.

Property Tax A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

Public Hearing The portion of open meetings held to present evidence and provide information on both sides of an issue.

Quality Excellence, as defined by the customer.

Quarterly Report A document that collects quarterly financial information in the major City funds.

Recession A period of temporary economic decline during which trade and industrial activity are reduced and is generally identified by a fall in Gross Domestic Product (GDP), real income, employment, industrial production, and wholesale-retail sales in two successive quarters.

Refunding Retiring an outstanding bond issue at maturity by using money from the sale of a new bond offering. In other words, issuing more bonds to pay off the old bonds that just matured. In an Advance Refunding a new bond issuance is used to pay off another outstanding bond. The new bond will often be issued at a lower rate than the older outstanding bond. Typically, the proceeds from the new bond are invested and when the older bonds become callable they are paid off with the invested proceeds.

Reserves A portion of the fund balance or retained earnings are legally segregated for specific purposes.

Residual Equity Transfers Nonrecurring or nonroutine transfers of equity between funds.

Resolution A legislative act by the City with less legal formality than an ordinance.

Retained Earnings An account in the equity section of the balance sheet reflecting the accumulated earnings of the Proprietary Funds.

Revenue Monies received from all sources (with exception of fund balances) which will be used to fund expenditures in a fiscal year.

Revenue Bonds Bonds whose principal and interest are payable exclusively from a designated revenue source or enterprise fund.

Sales Tax Tax imposed on the taxable sales of all final goods.

Special Assessment A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund A fund used to account for revenues legally restricted to expenditures for a particular purpose.

Tax Supported Bonds Bonds for which the funding used to make annual debt service expenditures is derived from tax revenue of the City's General and Special Revenue Funds.

Taxable Value The assessed value less homestead and other exemptions, if applicable.

Total Bonded Debt For purposes of measuring debt capacity, total bonded debt shall include total outstanding principal for: general obligation bonds of the City, bonds issued for the RDA and EDA projects, all lease appropriation debt to the extent that it is support by tax revenues, this excludes revenue bonds.

Trust and Agency Funds These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organization, other governments and/or other funds.

Truth in Taxation In order to understand property tax in Utah it is necessary to understand a section of Utah Lawn known as "Truth in

Taxation." The County is responsible for administering property taxes and each June it submits to the cities a certified tax rate that would generate the same amount of revenues as the previous year plus any new growth. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property. If the City chooses to adopt a tax rate higher than the certified rate, state law has very specific requirements for newspaper advertisement and public hearing from which the name "Truth in Taxation" is derived.

Unit A subset division of a department that indicates responsibility for a function or operation. Used interchangeably with "division".

Utah Department of Transportation (UDOT) UDOT is the State agency responsible for the transportation system across the state. UDOT plans, designs, builds, and maintains the state highway system and also certain municipal roads which connect to the state highways. UDOT often participates with municipalities to share costs on projects which benefit users of the transportation systems.

Unappropriated Not obligated for specific purposes.

Unassigned Fund Balance Used as a measure of the amount of resources a jurisdiction has available for spending, including its ability to meet special needs and withstand financial emergencies. In these policies, unassigned fund balance means it is neither earmarked nor reserved for other uses. It is available for discretionary spending.

Unbilled Utilities The City has funds that operate as business-type funds, providing water, energy, and sewer collection and treatment services to customers and charging fees based upon consumption (usage) at rates established by the St. George City Council. Most city-owned facilities are charged for these services, but some services are provided at no cost (i.e. "unbilled") to the City departments. For example, the Water Fund provides water and irrigation water to some city parks, landscaping, city facilities, golf courses, and rights-of-way. Similarly, the Electric Fund provides power to city wells and pump stations used by the Water Fund to distribute water to customers.

Undesignated Without a specific purpose.

Unencumbered The portion of an allotment not yet expended or encumbered.

Useful Life The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

User Fees Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of service they are consuming.

Variable Rate Bond or Note A bond or note on which the interest rate is reset periodically. The interest rate is

Variable Rate Bond or Note A bond or note on which the interest rate is reset periodically. The interest rate is reset either by means of an auction or through an index.

Volunteers in Public Safety (VIPS) Volunteers who assist the police department with non-enforcement duties, allowing police officers more time to focus on crime reduction and enforcement.

Working Capital A financial metric which represents operating liquidly available to a business. It is calculated as current assets minus current liabilities.

RESOLUTION NO. 2025-010R

A RESOLUTION OF THE CITY OF ST. GEORGE, UTAH AMENDING AND ADOPTING FEES FOR VARIOUS SERVICES AND RECREATIONAL ACTIVITIES

WHEREAS, the City of St. George has adopted a Master Fee Schedule for various services and recreational activities; and

WHEREAS, the City of St. George has determined the need to amend fees to assist in offsetting the cost of the provision of various services and recreational programs provided by the City; and

WHEREAS, the City of St. George will be adopting a budget for fiscal year 2025-2026 incorporating the fee changes to the Master Fee Schedule which will become effective July 1, 2025.

NOW, THEREFORE, BE IT RESOLVED, that the St. George City Council hereby amends and adopts the following fees per the attached chart marked as Exhibit "A" for the performance of the services and recreational activities enumerated herein which shall become effective July 1, 2025. All other fees heretofore adopted shall continue as adopted.

PASSED AND ADOPTED by the City Council of the City of St. George this 19th day of June, 2025.

CITY OF ST. GEORGE:

Michele Randall, Mayor

ATTEST:

Christina Fernandez, City Recorder

APPROVED AS TO FORM:

City Attorney's Office

Ryan Dooley, City Attorney

VOTING OF CITY COUNCIL:

Councilmember Hughes	aye
Councilmember Larkin	aye
Councilmember Larsen	aye
Councilmember Tanner	aye
Councilmember Kemp	aye

RESOLUTION NO. 2025-011R

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ST. GEORGE, UTAH FOR FINAL ADOPTION OF THE CITY MANAGER RECOMMENDED FY 2025-26 BUDGET

WHEREAS, pursuant to the Uniform Fiscal Procedures Act for Utah Cities (the "Act"), the City of St. George is required to hold a public hearing and adopt a final budget by June 19th with regard to the funds of the City; and

WHEREAS, the FY 2025-26 City Manager Recommended Budget was presented and filed with the City Council and made publicly available through the City's website and City Recorder's Office on the 1st day of May, 2025.

WHEREAS, the City Council held a work meeting on the FY 2025-26 City Manager Recommended Budget on the 14th day of May, 2025.

WHEREAS, the City Council tentatively adopted the FY 2025-26 City Manager Recommended Budget on the 22nd day of May, 2025 and set the public hearing dates as the 5th day of June, 2025 and the 19th day of June, 2025.

WHEREAS, the City Council held public hearings on the FY 2025-26 Budget on the 5th day of June, 2025 and the 19th day of June, 2025.

NOW THEREFORE BE IT RESOLVED, that the City Council of the City of St. George, Utah adopts the FINAL FY 2025-26 budget for the City of St. George, attached hereto as Exhibit "A" including all schedules thereto.

VOTED UPON AND PASSED BY THE CITY COUNCIL OF THE CITY OF ST. GEORGE AT A REGULAR MEETING OF SAID COUNCIL HELD ON THE 19TH DAY OF JUNE, 2025.

ST. GEORGE CITY:

Michele Randall, Mayor

ATTEST:

Christina Fernandez, City Recorder

APPROVED AS TO FORM:
City Attorney's Office

Ryan Dooley, City Attorney

VOTING OF CITY COUNCIL:

Councilmember Hughes	aye
Councilmember Larkin	aye
Councilmember Larsen	aye
Councilmember Tanner	aye
Councilmember Kemp	aye

CITY OF ST. GEORGE
FISCAL YEAR BUDGET 2025-2026
PROPOSED ADJUSTMENTS TO THE RECOMMENDED BUDGET

FUND	DEPARTMENT	DESCRIPTION OF CHANGE	EXPENSE AMOUNT	FUNDING SOURCE	RECOMMENDED BUDGET	FINAL BUDGET
General Fund	City Council	Correction to Council pay	(14,468)	General Fund		
General Fund	Debt Service & Transfers	Transfer to General Capital Project Fund (reduction in estimate for property tax revenue for FY 2026)	(1,273)	General Fund		
General Fund	Police	(1) Full-Time ICAC Detective	87,224	COPs Grant		
		TOTAL CHANGES TO GENERAL FUND	**71,483**		**121,067,263**	**121,138,746**
Perpetual Care Fund	Cemetery	Downtown Cemetery Cremation Area Addition	100,000	Perpetual Care		
Millcreek CDA Fund	Public Works	3050 East Sidewalk/Trail Addition	705,000	Millcreek CDA		
Self Insurance Fund	Legal	Correction to insurance premium estimate	143,383	Insurance Assessments		
CDBG Fund	Community Development	Update to public services and program administration based on final anticipated CDBG grant amount.	17,862	CDBG Grant		
		TOTAL CHANGES TO ALL OTHER FUNDS	**966,245**		**402,149,887**	**403,116,132**
		TOTAL CHANGE	**1,037,728**		**523,217,150**	**524,254,878**

Non-Budgetary Changes

Business Plan Updates:

Page 54 - Update Strategy **from** "Promote local **businesses** through social media…" **to** "Promote local **business** through social media"
Page 48 - Add strategy under objective 3 - "Install sidewalk/trail on 3050 East from 750 N to 170 N"
Page 63 - Add strategy under objective 2 - "Improvements to Downtown Cemetery"

RESOLUTION NO. 2025-012R

A RESOLUTION ADOPTING THE PROPERTY TAX RATE FOR THE 2025 TAX YEAR AND LEVYING TAXES UPON ALL REAL AND PERSONAL PROPERTY WITHIN THE CITY OF ST. GEORGE, UTAH

WHEREAS, the City Council of the City of St. George must adopt the certified tax rate in conjunction with the adoption of the fiscal budget on an annual basis on or before June 22; and

WHEREAS, the certified tax rate is calculated by the Utah Property Tax Commission and Washington County Clerk/Auditor's Office; and

WHEREAS, the certified tax rate has been provided to the city by the Utah Property Tax Commission and Washington County Clerk/Auditor's Office on the 5th day of June, 2025;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of St. George, Utah as follows:

Section 1. Tax Rate and Levy.

A. For the purpose of defraying the necessary and proper expenses of the City of St. George and for maintaining the government thereof, it is hereby determined that the rate of the general property tax to be levied against all real and personal property within the City of St. George made taxable by law for the Fiscal Year 2025-2026, which represents the 2025 Tax Year, is hereby set at 0.000663 for the General Fund and General Purposes, which rate does equal the calculated certified tax rate of 0.000663 determined by the Utah Property Tax Commission and Washington County Clerk/Auditor's Office.

B. There is hereby levied upon all real and personal property within the City of St. George made taxable by law in the Fiscal Year 2025-2026, for the fiscal year of the City of St. George ending June 30, 2026, the tax rate set forth above, on the taxable value of said property, to provide revenue for the City of St. George General Fund and for general City purposes.

C. As required by law, the rate herein above determined and levied, along with all statements and information required by law, shall be reported to the Washington County Clerk/Auditor, State of Utah, and the Utah State Tax Commission.

Section 2. Severability. If any provision of this Resolution is declared invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

Section 3. Effective Date. This Resolution shall take effect immediately upon passage, and shall be deposited and recorded in the office of the City Recorder.

VOTED UPON AND PASSED BY THE CITY COUNCIL OF THE CITY OF ST. GEORGE AT A REGULAR MEETING OF SAID COUNCIL HELD ON THE 19TH DAY OF JUNE, 2025.

ST. GEORGE CITY:

Michele Randall, Mayor

ATTEST:

Christina Fernandez, City Recorder

APPROVED AS TO FORM:

City Attorney's Office

Ryan Dooley, City Attorney

VOTING OF CITY COUNCIL:

Councilmember Hughes	aye
Councilmember Larkin	aye
Councilmember Larsen	aye
Councilmember Tanner	aye
Councilmember Kemp	aye

RESOLUTION NO. 2025-013R

AMENDING THE 2024-2025 FISCAL BUDGET FOR THE CITY OF ST. GEORGE, UTAH.

WHEREAS, pursuant to the Uniform Fiscal Procedures Act for Utah Cities (the "Act"), the City of St. George is required to adopt an annual budget with regard to the funds of the City; and

WHEREAS, the City has complied with the provisions of the Act in adopting a budget and setting and conducting public hearings on such budget.

NOW, THEREFORE, at a regular meeting of the City Council of the City of St. George, Utah, duly called, noticed and held on the 19th day of June, 2025, upon motion duly made and seconded, it is

RESOLVED that the 2024-2025 fiscal budget for the City of St. George thereto is hereby amended. Said amendments are attached hereto as Exhibit "A."

VOTED UPON AND PASSED BY THE CITY COUNCIL OF THE CITY OF ST. GEORGE AT A REGULAR MEETING OF SAID COUNCIL HELD ON THE 19TH DAY OF JUNE, 2025.

ST. GEORGE CITY:

Michele Randall, Mayor

ATTEST:

Christina Fernandez, City Recorder

APPROVED AS TO FORM:
City Attorney's Office

Ryan N Dooley, City Attorney

VOTING OF CITY COUNCIL:

Councilmember Hughes	aye
Councilmember Larkin	aye
Councilmember Larsen	aye
Councilmember Tanner	aye
Councilmember Kemp	aye

RESOLUTION NO. RDA-2025-002R

ADOPTING THE 2025-2026 FISCAL BUDGET FOR THE ST. GEORGE NEIGHBORHOOD REDEVELOPMENT AGENCY.

WHEREAS, pursuant to the Section 17C-1-601.5, Utah Code Annotated, the St. George Neighborhood Redevelopment Agency ("Agency") is required to adopt an annual budget with regard to the funds of the Agency; and

WHEREAS, the City has complied with the provisions of the Act in adopting a budget, and setting and conducting public hearings on such budget.

NOW, THEREFORE, at a regular meeting of the Neighborhood Redevelopment Agency of the City of St. George, Utah, duly called, noticed and held on the 19th day of June, 2025, upon motion duly made and seconded, it is unanimously

RESOLVED that the 2025-2026 fiscal budget for the Neighborhood Redevelopment Agency of St. George, attached hereto as Exhibit "A" including all schedules hereto, is hereby adopted, subject to later amendment.

VOTED UPON AND PASSED BY THE ST. GEORGE NEIGHBORHOOD REDEVELOPMENT AGENCY AT A REGULAR MEETING OF SAID AGENCY HELD ON THE 19TH DAY OF JUNE, 2025.

ST. GEORGE CITY:

Michele Randall, Chairwoman

ATTEST:

Christina Fernandez, Secretary

St. George Seal Redevelopment Agency

APPROVED AS TO FORM:
City Attorney's Office

Ryan Dooley, City Attorney

VOTING OF MEMBERS:

Agency Member Hughes	aye
Agency Member Larkin	aye
Agency Member Larsen	aye
Agency Member Tanner	aye
Agency Member Kemp	aye

RESOLUTION NO. RDA-2025-003R

AMENDING THE 2024-2025 FISCAL BUDGET FOR THE ST. GEORGE NEIGHBORHOOD REDEVELOPMENT AGENCY

WHEREAS, pursuant to the Uniform Fiscal Procedures Act for Utah Cities (the "Act"), the St. George Neighborhood Redevelopment Agency is required to adopt an annual budget with regard to the funds of the City; and

WHEREAS, the St. George Neighborhood Redevelopment Agency has complied with the provisions of the Act in adopting a budget, and setting and conducting public hearings on such budget.

NOW, THEREFORE, at a regular meeting of the Neighborhood Redevelopment Agency of the City of St. George, Utah, duly called, noticed and held on the 19th day of June, 2025, upon motion duly made and seconded, it is unanimously.

RESOLVED that the 2024-2025 fiscal budget for the Neighborhood Redevelopment Agency of the City of St. George thereto, is hereby amended. Said amendments are attached hereto as Exhibit "A."

VOTED UPON AND PASSED BY THE ST. GEORGE NEIGHBORHOOD REDEVELOPMENT AGENCY AT A REGULAR MEETING OF SAID AGENCY HELD ON THE 19TH DAY OF JUNE, 2025

REDEVELOPMENT AGENCY OF THE CITY OF ST. GEORGE:

Michele Randall, Chairwoman

ATTEST:

Christina Fernandez, Secretary

St. George Redevelopment Agency Seal

APPROVED AS TO FORM:
City Attorney's Office

Ryan N Dooley, City Attorney

VOTING OF MEMBERS:

Agency Member Hughes	aye
Agency Member Larkin	aye
Agency Member Larsen	aye
Agency Member Tanner	aye
Agency Member Kemp	aye

Notice of Public Hearing

Purpose: The City of St. George, Utah will hold public hearings to review and take public comment regarding the proposed fiscal year 2025-2026 budget and transfers from Enterprise (Business-type) Funds to Other Funds.

Public Hearing: *Thursday, June 19, 2025 at 5:00 pm. St. George City Hall, 175 E 200 N, St. George, UT 84770*

Background: The City of St. George General Fund provides administrative and overhead services to the enterprise (business-type) funds. These services include human resources, legal, technology, fleet maintenance and other administrative services. The City calculates the estimated costs to provide these services to the enterprise funds; and each enterprise fund transfers their proportionate share of the costs to the General Fund. If these functions were not provided by the General Fund, the enterprise funds would need to hire additional employees and pay the direct personnel, materials and supplies, and equipment costs and/or hire consultants and pay their fees. City Management believes the amount transferred to the General Fund is less than the value of the services received and/or the amount which would be billed by a third party.

The enterprise funds also participate in capital projects and equipment purchases with other funds. The total project costs are expensed in the other funds and each enterprise fund transfers their proportionate share of the costs. Combining with the other funds, the City is saving costs by combining like projects with the different funds. For fiscal year 2025-2026, the transfers are budgeted as follows:

Fund	Transfers for Administrative and Overhead	Transfer for Costs Not Associated to the Enterprise Fund	Transfer for Capital Projects*	% Expenditure Budget
Electric Fund	$2,024,492	$ 0	$197,424	2.5%
Water Fund	$1,730,021	$ 0	$192,797	3.3%
Wastewater Collection	$192,879	$ 0	$18,802	4.4%
Regional WW Treatment	$703,051	$ 0	$84,538	3.0%
Refuse Collection	$349,685	$ 0	$ 0	3.7%
Drainage Fund	$58,894	$ 0	$3,047,000	69.6%
Total to the General Fund	$5,059,022	$ 0	$0	
Total to Other Funds	$0	$0	$3,540,561	

*Specific capital projects is listed on page 2 of this notice.

Transfers for specific capital projects from an enterprise fund in fiscal year 2024-2025 are budgeted as follows:

Specific Capital Project	Enterprise Fund	Fund Receiving Transfer	Budgeted Transfer
New City Hall contribution to fund share of the facility that will support utility customers and operations	Energy Fund, Water Fund, Wastewater Fund, WW Treatment Fund	General Capital Project Fund, Municipal Building Authority Fund	$493,561
Virgin River Right of Way Acquisition	Drainage Fund	Public Works Capital Projects Fund	$62,000
Halfway Wash Culvert Repair	Drainage Fund	Public Works Capital Projects Fund	$500,000
Fort Pierce Wash Maintenance	Drainage Fund	Public Works Capital Projects Fund	$200,000
Large Storm Drain Repair Project	Drainage Fund	Public Works Capital Projects Fund	$2,000,000
3000 E Widening – Mall Drive to 1580	Drainage Fund	Public Works Capital Projects Fund	$35,000
Red Hills Sediment Project	Drainage Fund	Public Works Capital Projects Fund	$250,000
Total Transfers for Capital Projects			$3,540,561

For questions or comments regarding this public notice, please contact the following individuals at 435-627-4000.

Tiffany M. LaJoice, Finance Manager
Robert Myers, Assistant City Manager

St.George

CITY OF ST. GEORGE

ADMINISTRATIVE AND OVERHEAD SERVICES PROVIDED BY THE GENERAL FUND TO ENTERPRISE FUNDS

Accounting of Allocations of Costs for Services Provided

FISCAL YEAR 2025-2026

DESCRIPTION OF ADMIN./OVERHEAD PROVIDED	% ALLOCATED	ALLOCATED AMOUNT	COMMENTS [1]
Direct Personnel Services Provided:			
Support and Administration			
Administrative Services Director	35%	86,305	Financial Reports, Tyler/Incode System Mgt., Dept. Personnel Oversight
Finance Manager	35%	70,581	Financial Reports, Tyler/Incode System Mgt., Bonds Mgt, etc.
City Treasurer	34%	54,749	Supervises Billing, Collections
Asst. Finance Manager	35%	52,375	A/R Invoicing, A/P Oversight, Financial Reports and Bank Recon.
Purchasing Manager	35%	38,597	Procurement, Bidding, Contract Services, Vendor Relations
Purchasing Specialist (2 FT)	35%	59,456	Procurement, Invoice Processing, Vendor Relations
Accounts Payable Tech	35%	32,979	Invoice Processing, Payment and Coding of Vendor Invoices
Assist Ops Director, Customer Support Mgr, Jr Admin.	40%	196,909	Oversight of Tech. Services, Tyler Tech/Incode Utility Software Support
Database Admin. III and Systems Engineer	50%	154,238	City Network/Data Security for Enterprise Funds, Finance, Utilities Data
Webmaster, Web Programmer, Communications Director	35%	164,958	Website, Support to Finance/Util., Online Forms, PIO and Marketing
Parks Maintenance Worker Level II (Avg $ of 1 FT)	100%	68,570	Maintains Grounds at W&P Buildings, City Hall for Utility Customers
IS Techs (2 FT + 1 PT)	65%	159,284	System Oversight/Monitoring/Security, Support to Finance/Util.
GIS Administrator (1 FT + 1 PT)	35%	59,008	Mapping and GIS Support, Assists Enterprise Staff with GIS
City Manager	35%	112,256	Budgeting, Long-term Financial Planning, Policy Review, Advisor
Assistant City Manager	35%	91,016	Budgeting, Long-term Financial Planning, Policy Review, Advisor
Infrastructure			
Development Director	15%	30,161	Development Serv. Oversight, Bldg. Permits, JUC, Liaison w/Developers
City Engineer	25%	58,826	Coordinates Public Utility Infrastructure within the Public Works Dept.
Public Works Director	15%	38,440	Oversight of Utility Drainage and Stormwater
Engineer Associate & Administrative Professional (JUC)	50%	105,652	Representation and Coordination at Joint Utility Commission Meetings
TOTAL SALARIES & BENEFITS DIRECTLY ALLOCATED		**$1,634,362**	
Indirect Personnel, Materials & Supplies, and Capital Outlays Provided:			
Mayor & City Council	30%	258,836	Total Dept. Budget
Administrative Servies	35%	65,968	Materials & Supplies
Budget Office	36%	166,799	Total Dept. Budget
Legal Services	30%	742,348	Total Dept. Budget
Fleet	40%	942,018	Total Dept. Budget
Human Resources	22%	275,833	Total Dept. Budget
Development Services	15%	39,048	Materials & Supplies
Facilities Services (Maint. W&P, Diesel Plant, WWTP, City Offices)	15%	416,525	Total Dept. Budget
Technology Services	50%	629,683	Materials & Supplies
Parks Maint. (Grounds Maint. for W&P, City Offices)	10%	205,051	Materials & Supplies
TOTAL SUPPORTING EXPENSES INDIRECTLY ALLOCATED		**$3,742,108**	
GRAND TOTAL		**$5,376,470**	

BUDGETED TRANSFERS FROM:	DEPT. REQUEST	PROPOSED BUDGET AMOUNT	ADMIN. & OVERHEAD TRANSFERS AS A % OF ENTERPRISE FUND'S TOTAL EXPENDITURE BUDGET
Energy (Electric) Fund[3]	1,924,492	2,024,492	2.3%
Water Fund[3][4]	1,630,021	1,730,021	3.0%
Wastewater Collection[3][4]	192,879	192,879	4.0%
Regional Wastewater Treatment[3][4]	693,051	703,051	2.7%
Refuse Collection[3][4]	324,685	349,685	3.7%
Drainage Utility Fund[2][3][4]	58,894	58,894	1.3%
TOTAL ALLOCATED	**$4,824,022**	**$5,059,022**	**2.7%**
Difference (Underbilling) of Admin./OH and Transfers	($552,448)	($317,448)	

[1] Comments are provided as examples of administrative and overhead services provided but are not all-inclusive.

[2] Does not include direct costs totaling $1,236,437 for the city's stormwater management program and maintanenace of the drainage system.

[3] Does not include transfers for capital projects totaling $3,540,561.

[4] Does not nclude direct costs totaling $1,087,470 for utility billing services provided by the Electric Utility Fund.

Notice of Public Hearing

Purpose: The City of St. George, Utah will hold public hearings to review and take public comment regarding non-reciprocal transfers for unbilled utility services from the Electric, Water, and Sewer Funds to other City Funds.

Public Hearing: *Thursday, June 19, 2025 at 5:00 pm. St. George City Hall, 175 E 200 N, St. George, UT 84770*

Background: The City of St. George has funds that operate as business-type funds, providing water, energy, and sewer collection and treatment services to customers and charging fees based upon consumption (usage) at rates established by the St. George City Council. Most city-owned facilities are charged for these services, but some services are provided at no cost to the City. For example, the Water Fund provides water and irrigation water to some city parks, city facilities, golf courses, and landscaped rights-of-way. Similarly, the Electric Fund provides power to city wells and pump stations used by the Water Fund to distribute water to customers. For the current fiscal year ending June 30, 2025, the total amount of unbilled services is $1,384,806 for water and irrigation, $62,910 for sewer collection and treatment, and $1,330,055 for electricity.

The costs indicated in this notice are already included in the rates utility customers are currently paying, and we estimate that each customer is billed an average of $2.53 per month for these costs. This notice is for informational purposes only and the practice of unbilled utility services does not result in a proposed increase in the water, electric, or sewer rates.

The FY 2025-2026 budget does include proposed rate increases for residential and commercial customers due to increased costs from suppliers and other infrastructure needs. Visit https://sgcityutah.gov for more information.

For the current fiscal year 2024-2025, the amount of unbilled utility services is as follows:

Fund Receiving Service	Unbilled Electricity	Unbilled Water & Irrigation	Unbilled Sewer
General Fund	$ 38,322	$ 1,332,457	$ 54,810
Water Fund	$1,241,542	$ 15,513	$ 2,203
Energy Fund	$ 50,191	$ 1,959	$ 5,076
Regional Wastewater Treatment	$ 0	$ 34,275	$ 0
Public Transit Fund	$ 0	$ 602	$ 821
Total Unbilled Amount	$ 1,330,055	$ 1,384,806	$ 62,910

For next fiscal year 2025-2026, the amount of unbilled utility services are budgeted as follows:

Fund Receiving Service	Unbilled Electricity	Unbilled Water & Irrigation	Unbilled Sewer
General Fund	$ 38,322	$ 1,332,458	$ 54,810
Water Fund	$1,241,542	$ 15,513	$ 2,203
Energy Fund	$ 50,191	$ 1,959	$ 5,076
Regional Wastewater Treatment	$ 0	$ 34,275	$ 0
Public Transit Fund	$ 0	$ 602	$ 821
Total Unbilled Amount	$ 1,330,055	$ 1,384,807	$ 62,910

For questions or comments regarding this public notice, please contact the following individuals at 435-627-4000.

Tiffany M. LaJoice, Finance Manager, Robert Myers, Assistant City Manager,
Bryan Dial, Energy Services Director, Scott B. Taylor, Water Services Director,
and Cameron H. Cutler, Public Works Director