



# Notice of Adoption of Fiscal Year 2024-2025 Budget Transfer from Enterprise Funds

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**Purpose:** Notification of adoption of the proposed fiscal year 2024-2025 budget and transfers from Enterprise (Business-type) Funds to Other Funds.

**Background:** The City of St. George, Utah held its public hearings on June 20, 2024 to review and take public comment regarding the fiscal year 2023-2024 a budget amendment and the proposed fiscal year 2024-2025 budget and transfers from Enterprise (Business-type) Funds to Other Funds. On June 20, 2024, the Council approved the adoption of the fiscal year 2024-2025 budget, including the transfer from the Enterprise Funds to Other Funds.

The City of St. George General Fund provides administrative and overhead services to the enterprise (business-type) funds. These services include utility billing, payment collection and customer service functions, as well as indirect costs for human resources, legal, technology, fleet maintenance and other administrative services. The City calculates the 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 considers 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. By participating with the other funds, the City is saving costs by combining like projects with the different funds. For fiscal year 2024-2025, the transfers are budgeted as follows:

Fund	Transfers for Administrative and Overhead	Transfer of Costs Not Associated to the Enterprise Fund	Transfer for Capital Projects*	Percent of Enterprise Fund's Expenditure Budget
Electric Fund	\$2,650,000	\$ 0	\$1,695,512	5.4%
Water Fund	\$2,250,000	\$ 0	\$93,273	4.1%
Wastewater Collection	\$ 262,000	\$ 0	\$9,096	4.9%
Regional Wastewater Treatment	\$ 945,000	\$ 0	\$40,899	4.1%
Refuse Collection	\$ 450,000	\$ 0	\$ 0	5.0%
Drainage Fund	\$ 80,000	\$ 0	\$6,947,660	98.9%
Total to the General Fund	\$6,637,000	\$ 0	\$1,285,660	
Total to Other Funds			\$7,500,780	

\*Specific capital projects information 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	General Capital Project Fund	\$1,695,512
New City Hall contribution to fund share of the facility that will support utility customers and operations	Water Fund	General Capital Project Fund	\$93,273
New City Hall contribution to fund share of the facility that will support utility customers and operations	Wastewater Fund	General Capital Project Fund	\$9,096
New City Hall contribution to fund share of the facility that will support utility customers and operations	Wastewater Treatment Fund	General Capital Project Fund	\$40,899
Replacement sweeper truck, VacCon truck and new track hoe with fecon head for Stormwater Maintenance Program to comply with the Clean Water Act	Drainage Fund	General Fund	\$1,285,660
Virgin River Right of Way Acquisition	Drainage Fund	Public Works Capital Projects Fund	\$62,000
Fort Pierce Wash Maintenance	Drainage Fund	Public Works Capital Projects Fund	\$200,000
Large Storm Drainpipe Improvements	Drainage Fund	Public Works Capital Projects Fund	\$2,000,000
Red Hills Sediment & Virgin River Streambank Project	Drainage Fund	Public Works Capital Projects Fund	\$1,300,000
Foremaster Culvert Project	Drainage Fund	Public Works Capital Projects Fund	\$2,100,000
<b>Total Transfers for Capital Projects</b>			<b>\$8,786,440</b>

For questions or comments regarding this public notice, please contact the following individuals at 435-627-4000.

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