

St.George™

THE BRIGHTER SIDE

CITY OF ST. GEORGE

FY 2026-2027

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, 2025



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, 2025.

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.

THIS PAGE INTENTIONALLY LEFT BLANK



TABLE OF CONTENTS

EXECUTIVE SUMMARY & CITY OVERVIEW
Mayor, City Council, & City Officials 9-10
Organization Chart 11
City Manager's Budget Message 12
Community Profile & Demographics 36
Key City Statistics 41

BUSINESS PLAN
Priority Areas 43
Business Plan Overview 44
Business Plan Development Process 45
Vision, Mission, Values, & Goals 46
Business Plan in Action 47

BUDGET & POLICIES OVERVIEW
Budget Process and Guide 67
Budget Calendar 70
Organization of Budget Document 71
Fund Structure 73
Financial Policies 76
Bond Rating Information 81

COMBINED FINANCIAL STATEMENTS OVERVIEW
FY 2026 Combined Fund Balances 85
FY 2026 Combined Fund Summary 87
Department Matrix 93

GENERAL FUND
General Fund Overview 95
General Fund Highlights 96
General Fund - Fund Summary 98
General Fund – Property Tax Overview 99
General Fund – Sales Tax Overview 100
General Fund – Revenue Detail 101
General Fund – Expense Detail 103
General Fund – 5 Year Historical 105
General Government 106
- Mayor & City Council 107
- City Manager 111
  - City Manager 113
  - Budget & Financial Planning 115
  - Elections 117
- Human Resources 119

TABLE OF CONTENTS

Economic Development & Communications 123
Economic Development 125
Communications 127
Finance 129
Finance 131
Motor Pool 133
Legal Services 135
Operations 139
Technology Services 141
Facilities Services 144
Fleet Services 147

Public Safety 150
Police 151
Police 153
Dispatch Services 156
Drug Task Force 158
Fire 162
Airport 168
Airport 171
Public Works 174
Public Works Administration 177
Streets 179
Engineering 182
Community Development 184
Development Services 187
Code Enforcement 189
Planning Commission 191
Golf 194
Golf Courses Combined 197
Golf Administration 198
Red Hills Golf 200
Southgate Golf 202
St. George Golf Club 204
Sunbrook Golf 206
Parks & Community Services 208
Parks 211
Parks Design & Planning 214
Nature Center & Youth Programs 216
Softball Programs 218

TABLE OF CONTENTS

Sports Field Maintenance 220
Special Events & Programs 222
Youth & Adult Sports 224
Pickleball & Tennis 226
Recreation Administration 228
Exhibits & Collections 230
Community Arts 232
Opera House 234
Historic Courthouse 236
Parks & Community Services Admin 238
Recreation Center 240
Marathon 242
Community Center 244
Electric Theater 246
Cemetery 248
Swimming Pool 250
Sand Hollow Aquatic Center 252
Debt Service & Transfers 254

ALL OTHER FUNDS

All Other Funds Overview 257
All Other Funds Highlights 258
All Other Funds - Fund Summary 260
All Other Funds – Expense by Fund 261
All Other Funds – 5 Year Historical 263
Enterprise Funds 264
Water Services 265
Wastewater Collection 273
Regional Wastewater Treatment 277
Energy Services 281
Refuse Collection 290
Municipal Building Authority 292
Drainage Utility 294
Airport 296
Capital Projects Funds 302
General Capital Projects 303
Economic Development Projects 305
Park Impact 307
Fire Impact 309
Police Impact 311
Public Works Capital Projects 313

TABLE OF CONTENTS

Street Impact 317
Drainage Impact 319
Transportation Improvement 321
Recreation General Obligation Project Fund 323
Other Funds 328
Switchpoint Resource Center 329
2009 Airport Bond Debt Service 331
Recreation Bond Debt Service 333
Special Assessment Debt Service 335
Dixie Center Operations 337
Airport PFC Boarding Fees 339
Community Develop. Block Grant 341
Police Drug Seizures 343
Self-Insurance Fund 345
Public Transit System 347
Transit Tax 351
Health Insurance Fund 353
Housing Fund 355
Perpetual Care 357
American Rescue Plan Grant 359
Johnson Dinosaur Discovery Site 361
Museum Permanent Acquisition 363
Recreation, Arts, & Parks (RAP) Tax 365
2007 Sales Tax Road Bond 367
Economic & Development Agency Funds 370
Dixie Center EDA 371
Fort Pierce CDA 1 373
Fort Pierce CDA 2 375
Central Business Dist. CDA 377
Millcreek CDA 379
Tech Ridge CDA 381

APPENDIX
Authorized Full-Time Positions 385
New Full-Time Positions 386
Capital Projects 387
General Fund Schedule of Changes 403
Transfers 406
Glossary 410

St.George



EXECUTIVE SUMMARY & CITY OVERVIEW

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.

Mayor



JIMMIE HUGHES

COUNCIL MEMBERS



STEVE KEMP



DANNIELLE LARKIN



NATALIE LARSEN



MICHELLE TANNER



AUSTIN ANDERSON

Set Policy & Direction

Enact Law

Adopt Budget

6-member Mayor & Council

City Administration

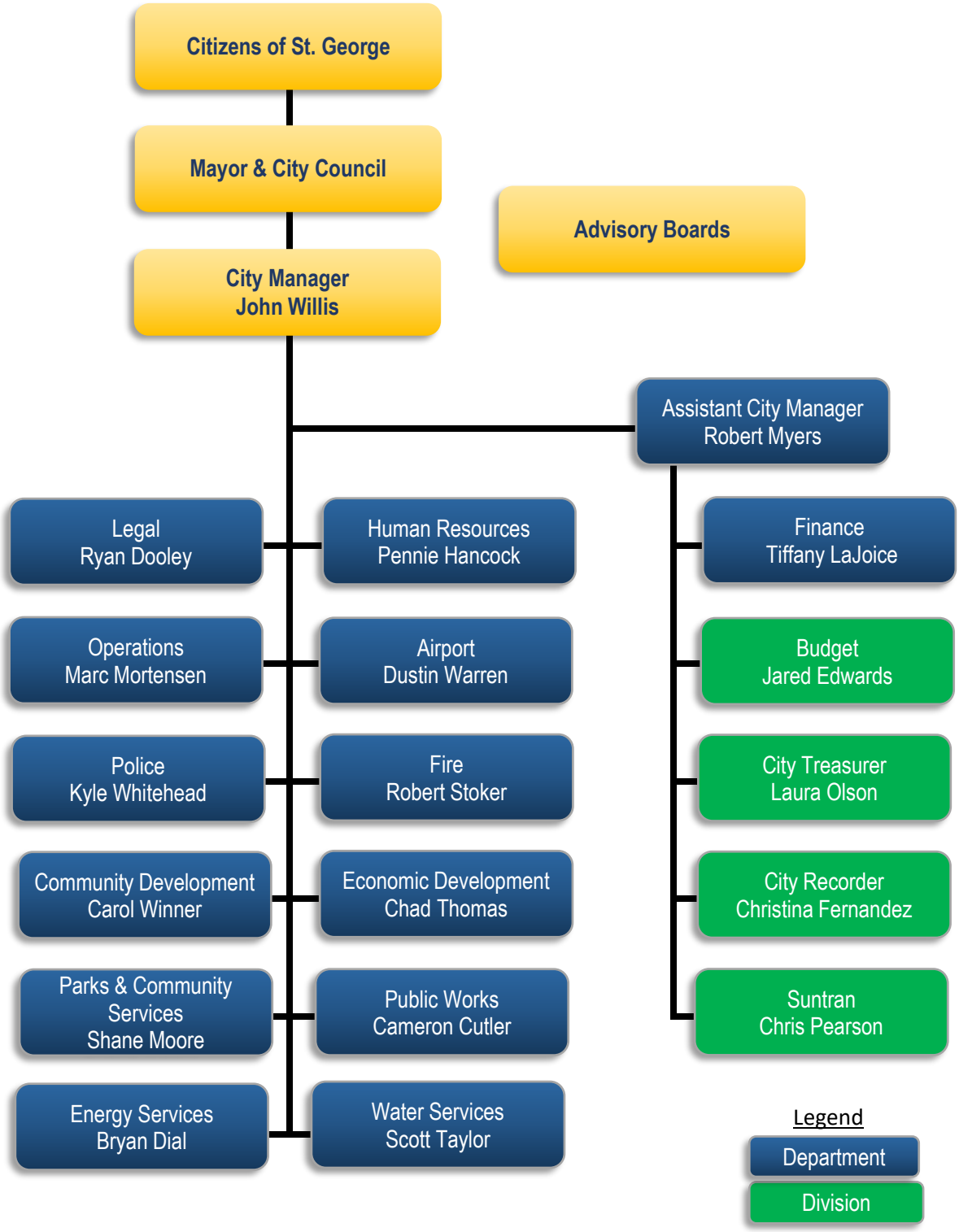
The City Manager is under the direction of the Mayor and City Council, acting as the liaison between the City departments and the Mayor and City Council.

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.

St.George
THE BRIGHTER SIDE

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
Tiffany LaJoice	Finance Director
Robert Stoker	Fire Chief
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



May 7, 2026

To the Honorable Mayor and Members of the City Council:

It is my privilege to submit the City of St. George FY 2027 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 expect. Developed in alignment with the City Council's priorities outlined in the FY 2027 Business Plan, this budget reflects a commitment to strategic planning, targeted investment, and strong financial stewardship. Staff have worked diligently to develop a balanced budget that advances the Council's priorities for FY 2027.

Major investments in this year's budget are aligned with the City Council's priorities identified in the FY 2027 Business Plan and are focused on delivering measurable results across key service areas. These investments include enhancements in public safety through staffing, technology, and equipment; significant utility, transportation, and infrastructure projects necessary to support critical services and expansion of the parks and trails system funded by the 2023 voter-approved General Obligation Bond.

The budget also advances targeted initiatives in financial stability and operational excellence, along with workforce development and customer service—strengthening internal capabilities through process improvement, employee development, and enhanced service delivery. Together, these investments position the City to effectively serve a growing and vibrant community into the future.

The FY 2027 Adopted Budget does not include a property tax increase. Targeted fee adjustments are adopted in select areas to keep pace with rising service costs while ensuring the City remains on strong financial footing.

The following pages provide a detailed overview of the adopted budget and service priorities for the year ahead. On behalf of our staff, I am proud to present the FY 2027 Adopted Budget to the City Council for your consideration and look forward to your feedback.

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 February—now in its fourth year—where staff and Council collaborated to identify the strategic objectives and measurable outcomes that would define success in FY 2027. This work culminated in a Budget Retreat held in March – where staff identified the cost of the proposed business plan and received further direction from the City Council in refining a business plan for FY 2027.

Out of this process came the FY 2027 Business Plan—a 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 2027 Business Plan is the foundation of what the city will be working to achieve during FY 2027 and 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 2027.

Economy

The national and state economies have continued to demonstrate resilience over the past year. Labor markets remain strong, with unemployment nationally at 4.3% and 3.8% in Utah. Inflation has begun to trend upward again, reaching 3.3% as of March and continues to remain above the Federal Reserve's 2% target. GDP growth slowed in Q4 2025 to approximately 0.5% but is expected to rebound in early 2026, with estimates near 2%. While these indicators point to general economic stability, the outlook has become increasingly uncertain over the past few months, in part due to geopolitical instability with conflict in the Middle East, and its impact on global markets.

The Federal Reserve implemented multiple rate cuts during 2025 but has held the federal funds rate steady at approximately 3.75% so far this year. Despite adjustments last year, interest rates remain elevated relative to prior years and continue to affect interest-sensitive sectors such as housing and auto sales, placing additional pressure on household finances.

Locally, St. George continues to experience steady growth, with multiple large-scale developments underway, including the recent opening of a second Costco, which will continue to support economic activity and local revenues.

Economic conditions will have a direct impact on the revenue the City will generate in the coming year to provide services. As a result, staff developed revenue estimates conservatively for FY 2027. While the economy continues to show underlying strength, the level of uncertainty remains elevated and the budget reflects a measured approach given the current environment.

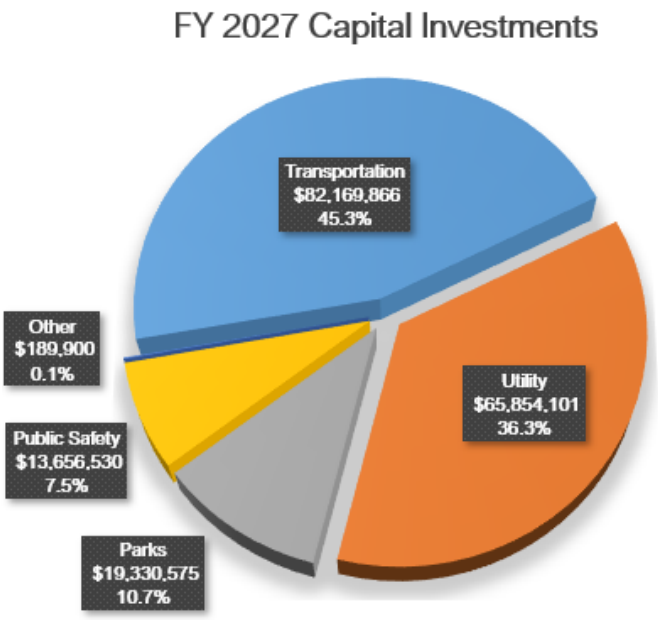
Capital Investment

A defining theme in the FY 2027 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 has been 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. While some of these factors have begun to ease challenges continue to persist in this area.



To keep up with the infrastructure needs of the community the FY 2027 Adopted Budget includes a total of $178.1 million in capital investments (projects and equipment) across all city funds which is roughly 33% of the city's combined budget making capital investment the second largest area of expense for FY 2027.

Included in this investment is $82.2 million dedicated to transportation and airport infrastructure. Major projects include the 1450 South extension to Crosby Way (George Washington Blvd) which is currently under construction with the bridge breaking ground earlier this year, A new interchange on Southern Parkway (Exit 5) is anticipated to be under construction, along with a major stretch of the SR-7 Trail and the northern portion of gap canyon. At the airport, the new air traffic control tower is anticipated to be complete this fall followed by the completion of the reconstruction of a significant portion of Taxiway A. 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 $62.3 million in critical utility infrastructure. Major projects include the continuation of the Graveyard Wash Reservoir which earlier this year received final permitting from the Army Core of Engineers paving the way for the project to begin this fall, a major regional wastewater line will be replaced in the South Bloomington area, along with the replacement of several major water tanks. Additionally, there are multiple sewer line rehabilitation efforts, and improvements at the regional wastewater treatment plant, such as 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.

$19.2 million is budget for parks and recreation capital investments. These include projects funded by the 2023 General Obligation Bond, such as the completion of major improvements to the Dixie Sunbowl which is anticipated to open this September, beginning construction of the Curly Hollow regional park, Lizard Wash park, and expansion of Thunder Junction. 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 2027 Adopted Budget includes the addition of 12 new full-time positions, all of which are funded entirely outside of the General Fund and supported through alternative funding sources.

New positions this year are focused on maintaining service levels, supporting core operations, and addressing increased service demands across the organization. These additions include one position in Public Works to support ongoing street maintenance; and three positions in Parks & Community Services to enhance parks maintenance and expand revenue opportunities through sponsorships.

Additional positions include one in General Government to support project oversight and improve operational efficiency; three in Utilities to support the maintenance of the City's water infrastructure; two at the Airport to maintain service levels in response to increased traffic and expanded service hours; and two in SunTran to support fleet maintenance.

A summary of these position additions is provided below:

Service Category	# of New FT Positions
General Government	1
Parks & Community Services	3
Public Works	1
Airport	2
Utilities	3
Suntran (Fleet Services)	2
Total	12

Funding Source



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 remain competitive in Utah's tight labor market, the City conducts regular compensation benchmarking. Based on current market conditions and early findings, the FY 2027 Adopted Budget includes funding for targeted pay and benefit adjustments to ensure the City remains well-positioned to attract and retain talent and continue to be 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.

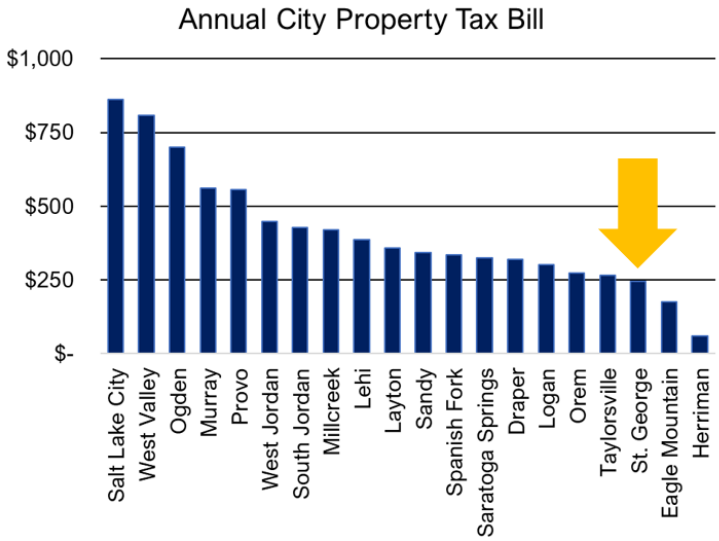
St. George also provides a distinct mix of services that are typically not delivered by municipal governments. As the regional hub for Washington County—and because of our distance from the urban centers along the Wasatch Front—the City operates and maintains several critical services typically not provided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

- 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 2027, these regional services account for $159.6 million, or 30% 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, golf, and administrative functions.

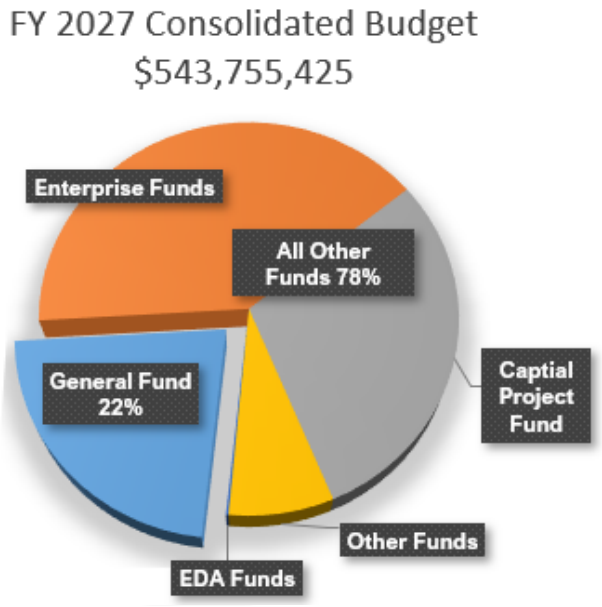
All Other Funds account for the City's enterprise and capital operations, which include services like electric, water, sewer and the regional airport; major infrastructure projects such as roadways and utility lines; capital facility improvements; and economic development activities. These services are 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 2027 the total combined Adopted Budget is $543,755,425, which is an increase of $19.5 million or 3.7% from the FY 2026 Budget.

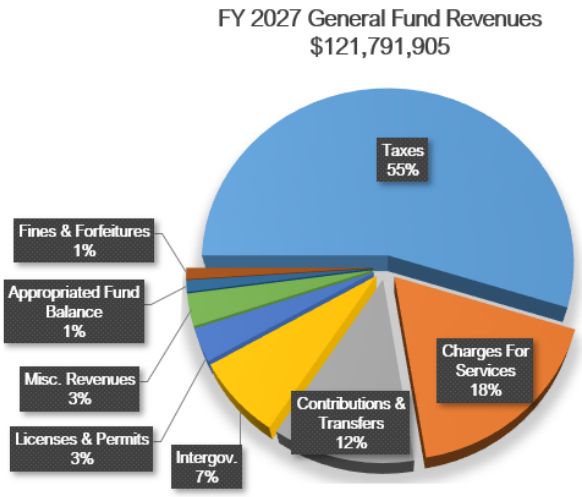
The largest portion of the city's FY 2027 budget is in "All Other Funds" which totals 78% of the total Budget. The balance of the adopted budget (22%) is in the City's General Fund. The chart to the right illustrates the overall budget and how it is allocated. The major changes in the budget for FY 2027 are addressed throughout the remainder of this section.

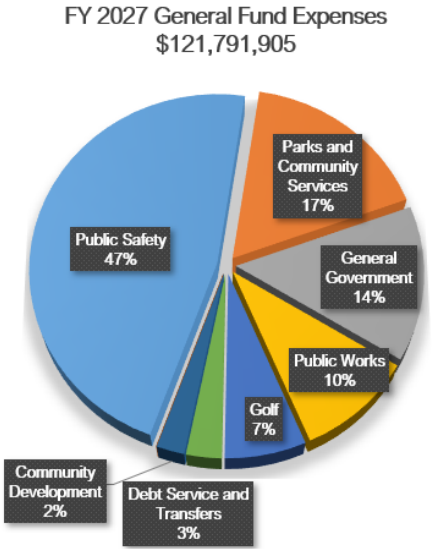


General Fund

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, 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 2027 Adopted Budget for the General Fund is $121,791,905 which is an increase of $653 thousand or 0.5% from the FY 2026 Budget. The charts below show an overview of the FY 2027 General Fund Budget and Funding Sources:



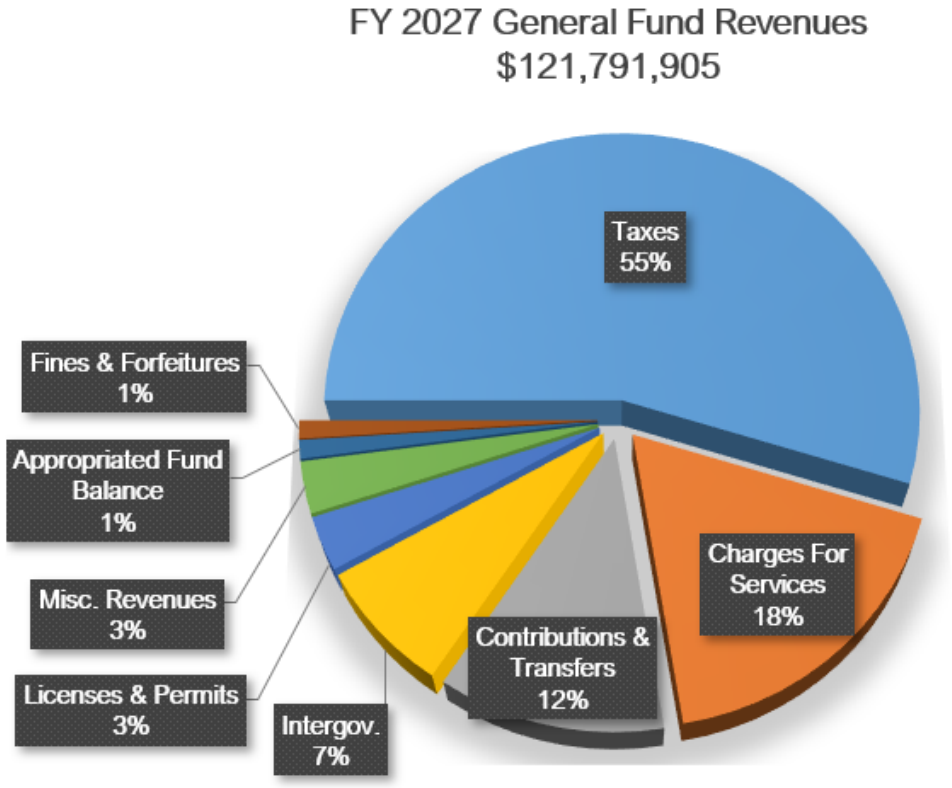


General Fund Revenues

General Fund Revenues for FY 2027 total $121,791,905, which represents an increase of $653 thousand or 0.5% from the FY 2026 Adopted Budget, the chart below provides an overview of estimated revenues for the General Fund by major category and the areas of change.

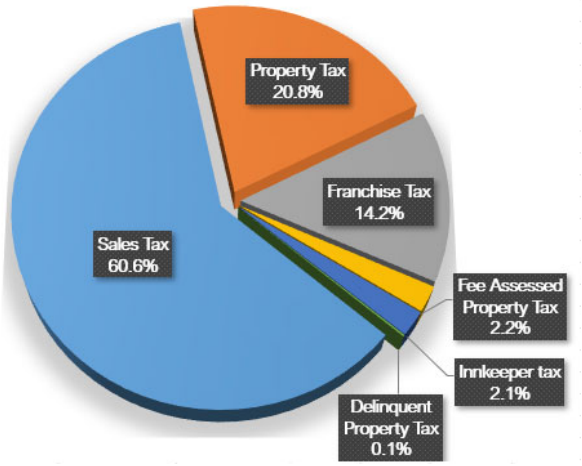
Revenue Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Year-End Estimate	FY 2027 Budget	$ Diff to FY 2026 Budget	% Diff to FY 2026 Budget
Taxes	64,165,792	64,742,451	65,140,821	66,727,487	1,985,036	3.1%
Charges For Services	23,951,912	23,628,216	26,332,112	21,483,746	-2,144,470	-9.1%
Contributions & Transfers	13,841,563	12,673,130	13,241,326	14,454,469	1,781,339	14.1%
Intergovernmental	7,762,950	8,306,449	7,800,629	9,079,135	772,686	9.3%
Licenses & Permits	3,798,847	3,204,500	3,900,500	3,817,500	613,000	19.1%
Miscellaneous Revenue	7,519,737	3,178,000	4,388,913	3,650,568	472,568	14.9%
Appropriated Fund Balance	-	4,100,000	12,010,450	1,310,000	-2,790,000	-68.0%
Fines & Forfeitures	1,486,309	1,306,000	1,266,700	1,269,000	-37,000	-2.8%
Grand Total	**122,527,109**	**121,138,746**	**134,081,451**	**121,791,905**	**653,159**	**0.5%**

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 2027.



The Taxes category is the largest source of revenue in the General Fund. Revenue from this category is estimated at $66.7 million for FY 2027. This category represents 55% 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 61% of the tax category and equates to 33% 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 tax for its General Fund.



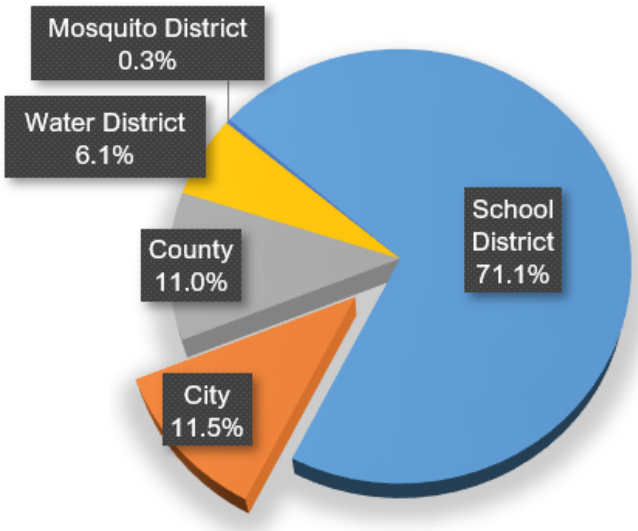
During FY 2026, sales tax has generally shown moderate growth this fiscal year. As of the April sales tax distribution report, collections in total for the year reflected up 1.8% or $449k from the prior year and ahead of the original budget estimate for FY 2026 by 1.5% or $384k.

Economic activity has continued to demonstrate resilience, even amid elevated interest rates and broader national uncertainty. However, economic conditions have become more uncertain due to ongoing geopolitical tensions, including the conflict in the Middle East.

Locally, Southern Utah continues to experience steady growth, with new developments—such as the recent opening of Costco—helping to support economic activity and the regional tax base. While these local factors remain positive, sales tax growth has moderated compared to prior years, and the broader economic environment will continue to be an important consideration in forecasting revenues for the coming year.

Given the current economic conditions and collection trends, staff is conservatively estimating General Fund sales tax revenue for FY 2026 to total $39.4 million—an increase of $589 thousand or 1.5% from the prior year. For FY 2027, we are forecasting total collections of $40.4 million which is an increase of $947 thousand or 2.4% over the FY 2026 year-end estimate.

Property tax is the second largest source in the taxes category. Based on the FY 2026 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 2027 Budget does not adopt a property tax increase. The City adopted the Certified Tax Rate of 0.000665, which is up from last year's rate by 0.000002 or 0.3 percent. This tax rate 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 was provided to the City in early June. The only growth anticipated in the FY 2027 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 2026 year-end collections are estimated at $13.3 million which is in line with the Adopted Budget. Based on anticipated growth from new construction, staff forecasts total collections for FY 2027 at $13.8 million which is an increase of $522k or 3.9% from the FY 2026 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 collection trend in FY 2026, we are estimating FY 2026 year-end collections to total $9.46 million which is an increase of $37k or 0.4% from FY 2025 actual collections. For FY 2027 collections, staff is currently conservatively estimating these at $9.5 million which is up $40k or 0.4% from the FY 2026 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 2026 collections are estimated to total $1.37 million by year-end, which is up $46k or 3.5% from the Adopted Budget. For FY 2027 total collections are conservatively estimated at $1.4 million, which is up $27k or 2.0% from the 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 2026 year-end collections are currently estimated at $3.9 million which is an increase of $696k or 21.7% from the Adopted Budget. Looking forward to FY 2027 total collections are estimated at $3.8 million which is a decrease of $83k or -2.1% from the current year-end estimate but an increase of $613k or 19.1% from the FY 2026 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 permitting activity running slightly ahead of the prior year in number of permit issues and overall higher total valuations. 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 $3.0 million by the end of fiscal year 2026. For FY 2027 staff is estimating collections at $2.9 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 2026 total revenue in this category is estimated at $7.8 million which is down by $500k or -6.1% from the Adopted Budget. For FY 2027 total collections are estimated at $9.1 million which is up $772k or 9.3% from the FY 2026 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 2026 revenues are estimated at $6.2 million which is an increase of $186k or 3.1% from FY 2025 actuals. FY 2027 is estimated at $6.4 million which is an increase of $185k or 3.0% from the FY 2026 year-end estimate based upon anticipated growth in state collections and the city's share based on increases in population and road lane miles. The Class C Road funds were the driver of the overall increase in estimated revenues for FY 2027 from the FY 2026 Adopted Budget.

State & Federal grants are the other major source of revenue in this category. For FY 2026 and FY 2027 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 2026 total grant receipts in the General Fund are anticipated to total $1.4 million which is down -$1.1 million from the FY 2026 Adopted Budget. The public safety technology grant ($1.1 million) received from the Federal government through the appropriations process is now anticipated to be received during FY 2027, which is the driver of this change. For FY 2027 total grant receipts in the General fund are anticipated to total $2.5 million which is in line with the FY 2026 Adopted 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), and school resource officer fees. This category accounts for 20% of all revenue in the General Fund and is estimated at $26.3 million for FY 2026 which is up $2.7 million or 11.4% from the Adopted Budget. For FY 2027 total collections are estimated at $21.5 million which is down -$4.8 million or -18% from the FY 2026 year-end estimate. Below are some of the major highlights from this category:

The St. George Airport continues to break records nearly each month with the amount of traffic going in and out of the airport this fiscal year. Staff currently anticipate $5.3 million in revenue for FY 2026 at year-end and based on growth in demand seen this fiscal year at the airport. For FY 2027 the Airport has been moved out of the General Fund into the new Airport Fund within the Enterprise Fund grouping. This change is the primary driving factor of the overall decrease seen in the Charges for Service category in FY 2027 as compared to FY 2026.

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 2026 staff anticipate collections to total $9.1 million which is up $493k or 5.7% from budget. For FY 2027 staff anticipate another strong year of play coupled with policy changes that will bring total collections to an estimated $9.7 million.

Total charges for service from Parks & Community Service programs, facilities and events are estimated at $6.1 million by FY 2026 year-end this is up $110k from the adopted budget. The driver of this increase was the St. George Marathon which saw record participation numbers during last fall's event. For FY 2027 total charges for services in this area are estimated at $6.15 million which is up $90k from FY 2026 year-end. The driver of this increase is the St. George Marathon reflecting the rate increases adopted in FY 2026 which went into effect this spring in advance of the FY 2027 event.

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. Revenue for these cost sharing agreements and telecom fee are estimated at $4.9 million for FY 26

and $4.5 million in FY 27. Both years will reflect a decrease from the FY 2026 Adopted. This is due in part to Washington City and Washington County withdrawing from the School Resource Officer agreement and the planned draw down of dispatch reserves to adjust the reserve to a more appropriate level.

Fines & Forfeitures consists mostly of court fines and traffic school fees. This category accounts for 1% of all revenue in the General Fund. Collections from this source are anticipated to be just short of the original budget estimate coming in at $1.26 million in FY 2026. For FY 2027, staff estimate $1.27 million in total revenue. Effective May 2025 there was a change to code that expanded the use of compensatory service in lieu of fines for eligible offenses and increased the service credit from $10 to $12 per hour. This change is the primary reason why revenues have dropped from the level seen during FY 2025.

Contributions & Transfers accounts for the transfers from other funds for reimbursements to the General Fund for providing administrative and overhead support, providing operations associated with another fund, providing one-time equipment purchases and projects associated with another fund 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 12% of all revenue in the General Fund. Below is an overview of this year's planned transfers.

	FY 2026 Adopted Budget	FY 2026 Year-End Estimate	$ Diff from Adopted	FY 2027 Budget	$ Diff from Adopted
Operational Reimbursements	7,562,529	7,565,364	2,835	9,835,805	2,273,276
One-time Equipment & Project	3,685,012	4,250,373	565,361	3,268,655	(416,357)
Unbilled Utilities	1,425,589	1,425,589	-	1,350,009	(75,580)
Total Transfers	**12,673,130**	**13,241,326**	**568,196**	**14,454,469**	**1,781,339**

For FY 2026, total transfers are estimated at $13.2 million which is an increase of $568k from the Adopted Budget. The major increase reflected in FY 2026 is due to rollover equipment purchases from FY 2025 that were received and reimbursed during FY 2026.

For FY 2027, total transfers are estimated at $14.5 million which is an increase of $1.8 million from the FY 2026 Adopted Budget. Major changes include:

- Operational reimbursements increased $2.3 million from the FY 2026 Adopted Budget due to other funds being asked to participate at more appropriate levels for the overhead support, programs and operations that belong to these other funds paid for in the General Fund. Below is a list of the major highlights:
    - $677,116 increase to the RAP Tax Fund to reimburse for 40% of the Art Museum, 40% of the Electric Theater and pay for one park maintenance crew and one sport field maintenance crew.
    - $451,432 increase to the Drainage Utility Fund to reimburse for 100% of the storm water program management and 80% of the maintenance cost.
    - $350,000 increase to the Utility funds based on inflationary costs in providing overhead support to these funds.
    - $317,961 increase to the TIF Fund to reimburse for 30% of transportation system maintenance costs.

  - $298,387 for an indirect cost charge to the Airport for overhead support.
- One-time equipment and project reimbursements will vary year to year based on the projects and equipment purchases proposed in the next year budget. For FY 2027 the majority of these purchases that will be reimbursed are associated with equipment for public safety street maintenance, drainage system maintenance and the parks system.

Miscellaneous Revenue includes several miscellaneous revenues that do not fit into any of the other revenue categories. This category accounts for 3% of all revenue in the General Fund and is estimated at $4.4 million for FY 2026 which is up $1.2 million from the Adopted Budget. For FY 2027 total collections are estimated at $3.6 million which is up $472k from the FY 2026 budget.

The majority of the increase estimated in FY 2026 is due to interest income exceeding the original budget estimate by $960k with total collections estimated at $3.1 million. The increase is driven entirely by the performance of the city's investments held in the Utah Public Treasurer Investment Fund (PTIF). Beginning in 2022 the Federal Reserve raised the Fed Rate from nearly 0% to 5.5%. While multiple rate cuts have occurred since this time the Fed Rate remains elevated at 3.75%. This higher rate has dramatically increased the interest earnings on the city's investments coupled with higher saving balances as the city had built these up in support of major capital investments. For FY 2027 staff estimates interest income at $2.1 million due to a sizeable portion of the PTIF balance being spent down with the completion of the new city hall and new fire station #1 and to account for rate cuts that happened throughout the later half of CY 2025.

For FY 2027 the majority of the increase in miscellaneous revenue is from estimated sponsorship collections with the addition of the new sponsorship manager position and a true-up of the reimbursement cost from Intermountain for police presence at the hospital.

Appropriated Fund Balance includes the use of reserves towards one-time expenditures. This category reflects 1% of revenues in the FY 2027 budget.

FY 2026 is estimated to total $12 million which is a significant increase from the original budget. This change is due to the transfer of the Airport from the General Fund into the new Airport Fund within the Enterprise fund grouping. This will allow for the transfer of the portion of the General Fund restricted to the Airport to be moved into the new fund. Starting in FY 2027 all activity at the Airport will be recorded in this new fund.

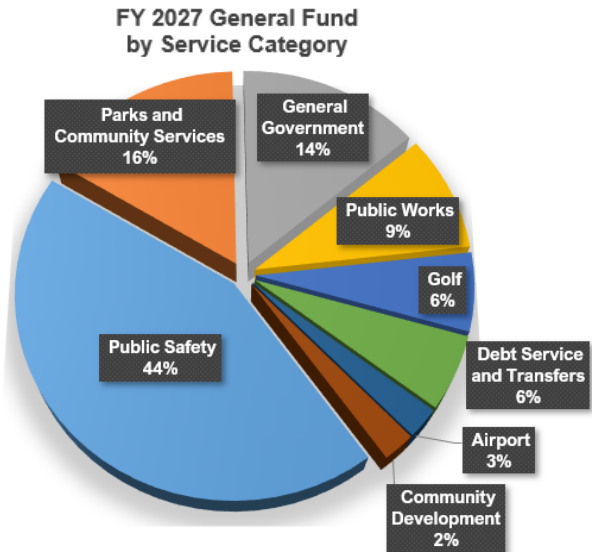
Fund balance in FY 2027 will be used as follows:

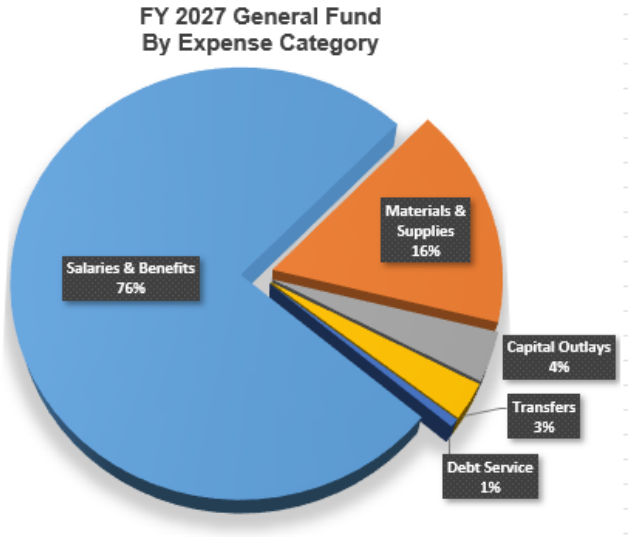
- $1.25 million is proposed as a draw down from restricted Dispatch Reserves as part of a planned reduction to reduce the 911 dispatch bills of participating entities. This planned reduction is to reduce the restricted fund balance back down to a needed level to support future capital investment. This balance has grown over the past few years as dispatch costs have come in significantly below budget due in large part to vacant positions.
- $60 thousand is proposed as a draw down from the Golf reserve for design work for the Sunbrook pump station 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, golf, administration and support, and city leadership.

General Fund Expenses for FY 2027 total $121,791,905, which represents an increase of $653 thousand or 0.5% from the FY 2026 Adopted Expense Budget. The below charts and tables show an overview of the General Fund by Expense Category and by Service Category:





Category	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Year-End Estimate	FY 2027 Budget	$ Diff to Adopted	% Diff to Adopted
Public Safety	49,676,137	52,907,259	54,379,581	57,059,594	4,152,335	7.8%
Parks and Community Services	18,761,373	19,416,985	19,318,215	20,804,024	1,387,039	7.1%
General Government	16,179,002	17,240,282	16,975,051	17,307,323	67,041	0.4%
Public Works	10,891,084	11,208,662	11,626,425	12,014,229	805,567	7.2%
Golf	7,226,456	7,514,823	8,090,583	8,210,637	695,814	9.3%
Debt Service and Transfers	9,083,759	7,157,535	18,033,686	3,562,092	(3,595,443)	-50.2%
Community Development	2,543,908	2,817,760	2,859,078	2,834,006	16,246	0.6%
Airport	2,289,847	2,875,440	2,798,832	-	(2,875,440)	-100.0%
Grand Total	**116,651,565**	**121,138,746**	**134,081,451**	**121,791,905**	**653,159**	**0.5%**
Salaries & Benefits	78,350,367	87,885,710	87,271,757	92,706,853	4,821,143	5.5%
Materials & Supplies	17,966,003	20,200,894	20,784,051	20,230,501	29,607	0.1%
Capital Outlays	9,889,337	5,026,885	7,124,235	4,592,555	(434,330)	-8.6%
Transfers	9,683,759	7,264,657	18,140,808	3,499,521	(3,765,136)	-51.8%
Debt Service	762,100	760,600	760,600	762,475	1,875	0.2%
Grand Total	**116,651,565**	**121,138,746**	**134,081,451**	**121,791,905**	**653,159**	**0.5%**

Salaries & Benefits accounts for 76% of the FY 2027 General Fund Budget and includes the salary and benefit cost for 628 full-time employees (70% of the total city workforce – there are 901 total full-time employees across all funds) and 450 part-time and seasonal employees. The FY 2027 Budget for this category totals $92.7 million and is an increase of $4.8 million or 5.5% from the FY 2026 Adopted Budget. Below is a highlight of the major increases for the FY 2027 budget:

- (5) New Positions totaling just over $315 thousand:
  - Parks & Community Services:
    - (2) Parks Maintenance Workers (reimbursed by the RAP Tax fund)
    - (1) Sponsorship Manager (reimbursed through sponsorship revenue)
  - General Government:
    - (1) Construction Manager (reimbursed through capital projects)
  - Public Works:
    - (1) Equipment Operator (reimbursed by the TIF fund)

- Compensation adjustments for competitive pay and merit for employees totaling $5.4 Million.

- Health Insurance Increase totaling $700k.

- FY 2027 reflects the transition of the Airport into a separate enterprise fund, which removed approximately -$1.8 million in expenses from the General Fund in this category.

Materials & Supplies accounts for 17% of the FY 2027 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 2027 Budget for this category totals $20.2 million and is an increase of $29 thousand or 0.1% from the Adopted Budget.

FY 2027 reflects the transition of the Airport into a separate enterprise fund, which removed approximately -$1.0 million in expenses from the General Fund in this category. In addition, FY 2027 is a non-election year, resulting in a further reduction of -$261,000 compared to the FY 2026 Adopted Budget.

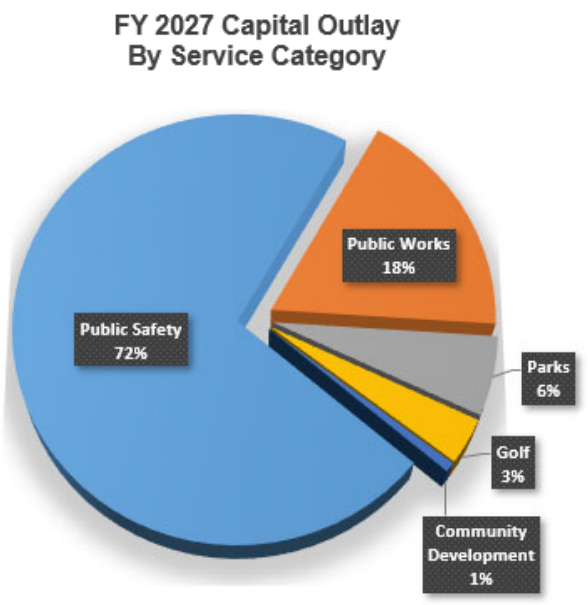
Excluding these changes, materials and supplies costs across all other departments increased by $1.2 million, or 5.9%. This growth is primarily driven by inflationary pressures and increased service demands. Key changes include:

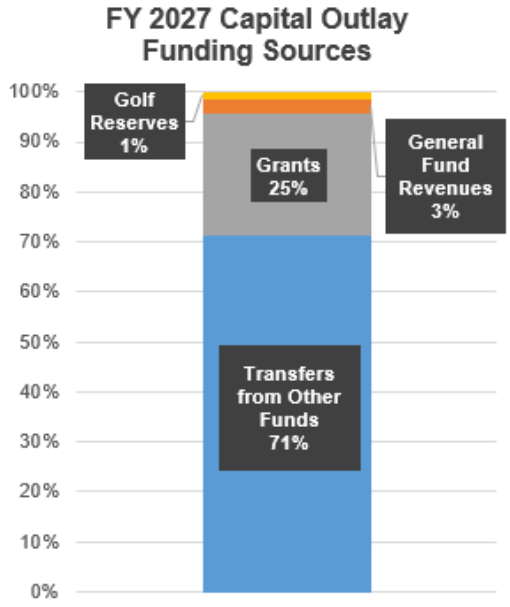
- Marathon saw an increase of $159k due to changes planned as part of the 50th anniversary of this key event for the community including a total prize purse of $100,000. The overall increase for Marathon was fully offset by the additional revenue the FY 2027 event is estimated to generate.

- An increase of $132k is proposed in Facilities driven in part by expanded service demands associated with new facilities, including the opening of City Hall and Fire Station #1.

- 9-11 Dispatch saw an overall increase of $114k in part due to reflecting the planned use of UCA funds for training, software, and equipment in FY 2027.

Capital Outlays accounts for 3.77% 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 2027 Budget for capital outlay totals $4.59 million, which is a decrease of -$434 thousand or -8% from the Adopted Budget. The charts on the following page show a break-out of General Fund Capital Outlay in the FY 2027 Budget by service category and funding source.





Major Capital Outlay expenses included in the General Fund for FY 2027 are shown below. The majority of capital outlay requests are funded from grants or transfers from other funds (94%), while only 6% is funded directly by the General Fund. Below is a highlight of the major capital included in the FY 2026 budget:

- $1,134,000 for technology purchases for Police
- $833,924 for (13) vehicle replacements for Police
- $761,000 for fire apparatus equipment for Fire
- $492,827 for heavy equipment (Vacuum Sweeper and Dump Truck) for Public Works
- $420,498 for replacement fire apparatus (year 2 payment) for Fire

Total FY 2027 Capital Outlay requests from the Departments originally totaled $10.5 million. Out of all the capital requests made by city departments, $5.9 million had to be cut from the FY 2027 General Fund to balance the budget.

Transfers & Debt Service accounts for 2.88% of the General Fund Budget in FY 2027 are adopted at $3.5 million.

FY 2026 reflects a $14.1 million transfer to reflect the transition of the Airport into a separate enterprise fund. This transfer will move all the estimated restricted portion of the General Fund fund balance by the end of FY 2026 for the Airport into the new Airport Fund.

The FY 2027 budget includes the following items in this category:

- $762,475 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.
- $811,250 for the annual transfer to the General Capital Project Fund to help pay for future major capital projects.
- $737,992 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.
- $1,350,009 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.

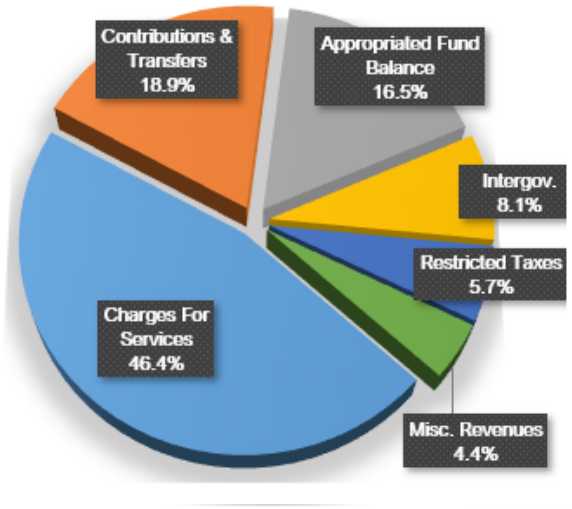
St.George™

All Other Funds

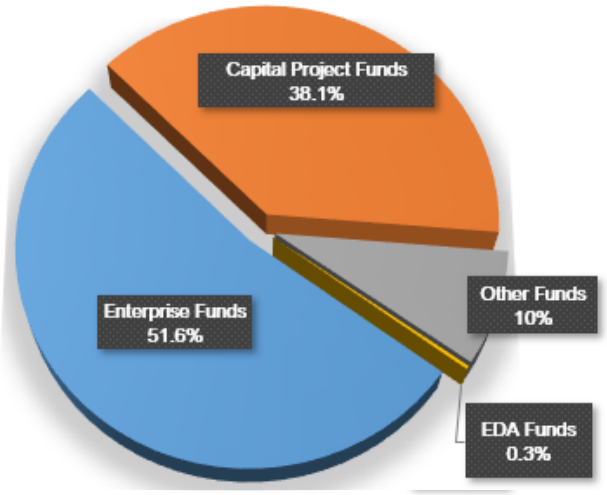
All Other Funds includes over 40 separate funds (business units) that are used to pay for the City's enterprise operations such as airport, electric, water and sewer service, major infrastructure projects including new roads, utility lines, parks and City facilities, economic development activities and 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 2027 total $421,963,520, which represents an increase of $18.8 million or 4.7% from the FY 2026 Adopted Budget. The charts below show an overview of All Other Funds by funding sources and expenses by fund category.

FY 2027 All Other Funds - Funding Sources
$421,963,520



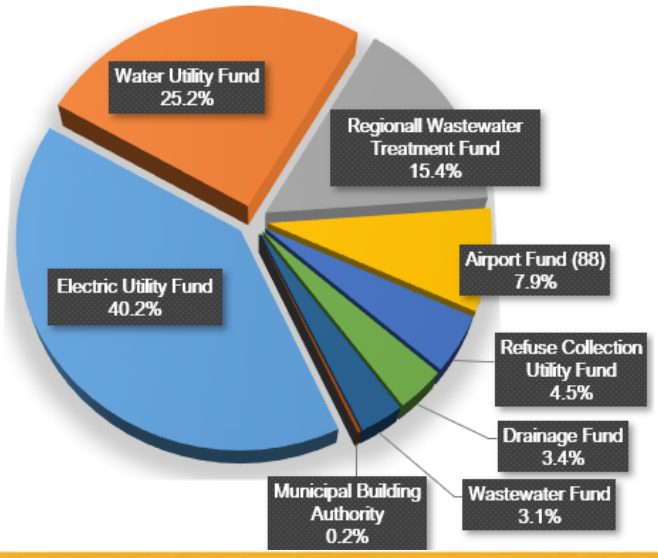
FY 2027 All Other Funds - Expenses
$421,963,520



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 the Water Services, Wastewater Collection, Regional Wastewater, Energy, Refuse Collection, Municipal Building Authority, Drainage Utility, and Airport. The Enterprise Funds combined in the FY 2027 budget total $218,120,578 which is a decrease of -$7.4 million from the FY 2026 Adopted Budget. FY 2027 reflets the movement of the airport fund from capital projects to enterprise funds due to the shift of operations from the General Fund. This fund is seeing a major reduction in cost of -$17

FY 2027 Enterprise Funds
$218,120,578



million from FY 2026 due to a reduction in capital budget as most of the airport tower was completed in FY 2026.

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

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.



Two rate adjustments are adopted for FY 2027. The first is a passthrough of a wholesale water rate increase of 12 cents per thousand gallons ($0.12/1,000 gallons). $0.11 from the Washington County Water Conservancy District and $0.01 from the Public Water System Fee (SB80-Water Fee Amendments). The second is a $0.80 increase to the 3/4" inside city residential monthly base rate of $22.75 to $23.55. Details for other water services increases may be found on the St. George City Master Fee Schedule. The adopted FY2027 budget for the Water Dept. is $55,033,316.

The following significant projects are included in the adopted FY 2027 Budget:

- $9,000,000 for reservoir in the Graveyard Wash for the secondary irrigation system;
- $4,100,000 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 $23.85 per month which is comprised of $7.70 for the local rate; and $16.15 for the regional rate. We are not proposing a rate increase in FY 2027. Commercial customers pay a commensurate rate calculated based upon their water usage. The total FY 2027 budget for WWC is $6,701,327.

Major projects for FY 2027 include:

- $2,000,000 Sun river Lift Station Upsizing;
- $400,000 for Local Main Line 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 2027 there are no adopted increases for the energy rates. The FY 2027 adopted budget is $87,664,861.

Major projects for FY 2027 will provide redundancy and system reliability, and are necessary to support increased demand due to growth:

- $2,000,000 for an AMI Metering
- $1,000,000 for MGF 1 Rebuild

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 38,297 residential customers for solid waste, of which approximately 28,770 also participate in the BluCan curbside recycling program. The total budget for FY 2027 is $9,884,689.

Drainage Utility – Fund 59

The purpose of this fund 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. FY 2027 reflects a adopted rate increase from $7 to $8 per ERV (Equivalent Residential Account). 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. Starting in FY 2027 this fund will have a $3,500,000 expense to reimburse the construction of drainage utility infrastructure at Paseo and Viviano developments. The total FY 2027 budget of this fund is 7,477,511.

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 12.7 million gallons of wastewater per day (MGD). The regional portion of the residential sewer rate is increasing by $2 from $14.15 to $16.15 in the FY 2027 budget. The total FY 2027 budget for the WWTP is $33,533,058.

Major projects in the FY 2027 budget include:

- $14,293,000 Bloomington Parallel Interceptor Project;
- $3,400,000 Waste Water Treatment Lab and Admin. Building;
- $2,750,000 for rehabilitation of clarifiers at the Wastewater Treatment Plant;
- $1,400,001 Seegmiller Marsh/1450 S Sewer Line Replacement.

Airport Fund – Fund 88

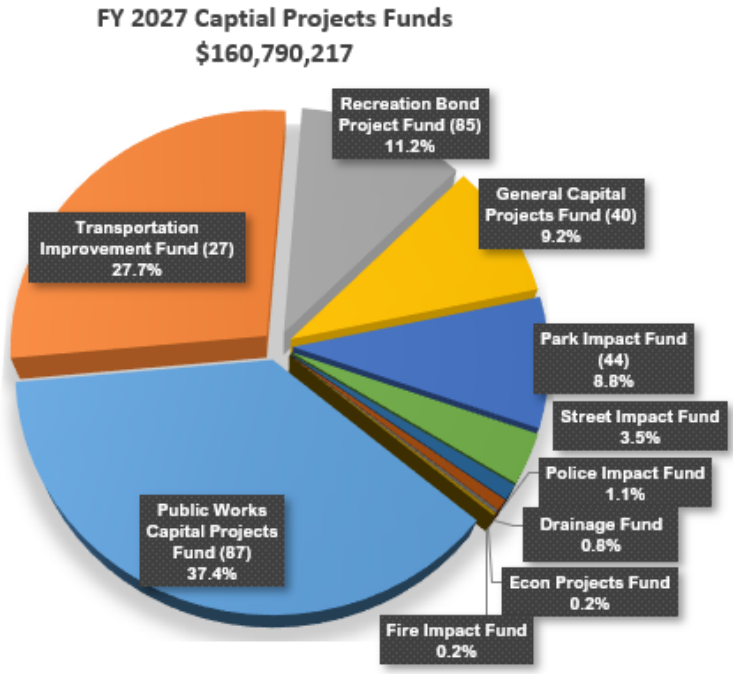
Fund 88 now contains the budget for both the Airport operational and capital accounts and for significant airport improvement projects anticipated to extend over multiple fiscal years. These requirements are primarily funded by FAA Airport Improvement Program (AIP) grants and the City's Passenger Facility Charge (PFC) funds as the City's matching source to the federal grant, along with user charges at the airport. The budget for FY 2027 is $17,280,606. This includes the Reconstruction of Taxiway A Phase III, Air Traffic Control Tower, Parallel Taxiway-A, and West GA Taxi Lanes Projects.

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 2027 budget of $545,210 includes debt service payments for the city hall parking structure.

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 FY2027 budget total $160,790,217 which is up $23.7 million from the FY 2026 Adopted Budget.



The FY 2027 budget increase for the Capital Projects Funds is primarily driven by a rise in major capital projects, particularly in transportation infrastructure. This includes carryforward projects such as the George Washington Bridge project, as well as new projects like the Exit 5 interchange on Southern Hills Parkway. Additionally, the budget reflects a significant increase in internal transfers to support projects within the Public Works Capital Projects Fund and the Recreation G.O. Bond Fund.

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. 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 2027's expense budget totals $44,528,544.

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.

FY2027 expenditures total is $14,761,213. Major projects and/or transfers included from this fund for FY 2027 are:

- $8,400,000 for Police Dept. remodel and Expansion.
- $3,500,000 for the Animal Shelter construction.
- $2,180,138 in transfers for General Fund 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 FY 2027 budget is $14,171,718. 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 2027 the total budget is adopted at $5,560,000. Most expenses planned in this budget are transfers 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 2027 the total budget is adopted at $18,014,575 and includes the below major projects:

- $7,336,730 for Curly Hollow Park;
- $4,556,200 for Thunder Junction Park Phase 2;
- $4,167,205 for Lizard Wash Park;
- $1,550,790 for Dixie Sunbowl.

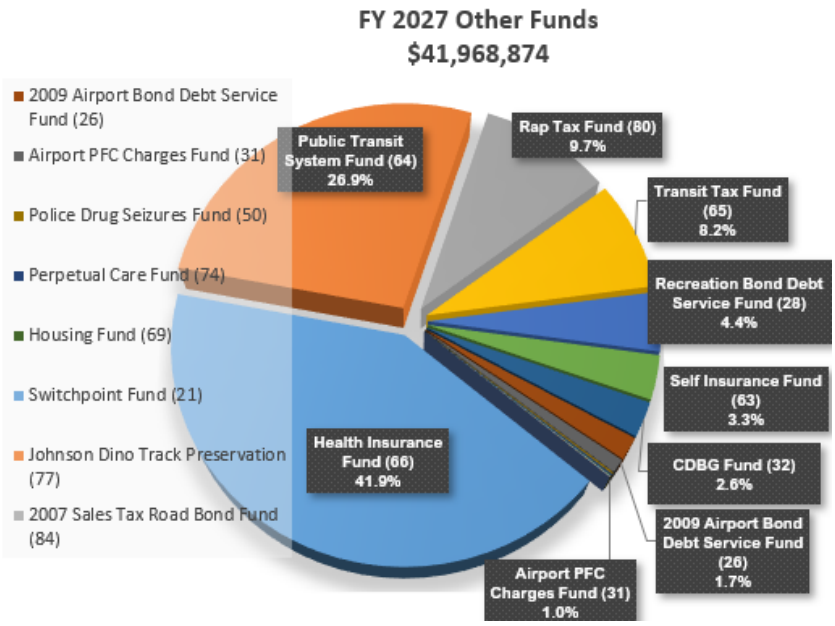
Public Works Capital Project – Fund 87
Money is transferred here from multiple other funds to pay for multi-year projects for new and replacement street and drainage system improvements. These funds include the Transportation Improvement Fund (27), Street Impact Fund (45), Drainage Impact Fund (47), Drainage Utility Fund (59), General Fund (10), and Transit Tax Fund (65). The budget for FY 2027 for this fund is $60,167,300 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 2027:

- $21,000,000 for the construction of 1450 S extension to Crosby Way (George Washington Blvd).
- $11,000,000 for Southern Parkway (Exit 5 Interchange).
- $7,800,000 for SR-7 Trail.
- $6,500,000 for Gap Canyon Parkway.
- $3,200,000 for Pavement Management.
- $3,000,000 for Traffic Signals, Intersection and Road Improvements.

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 2027, the total budget for Other Funds is $41,968,874 representing an overall increase of $2.9 million compared to the FY 2026 Adopted Budget.



The major changes for the FY 2027 include a $3.2 million increase in the Health Insurance fund due to rising insurance costs and a $1.6 million increase to Transit Tax Fund.

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 $702,300 for FY 2027.

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 2027 debt payment is $1,841,000 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 2027 Available grant funds are expected to be higher than FY26. The FY 2027 budget is

$1,086,752. The major projects in FY 2027 are the replacement of playground tiles at Vernon Worthen Park and the repair of various sidewalks and driveway bridges.

Self-Insurance – Fund 63

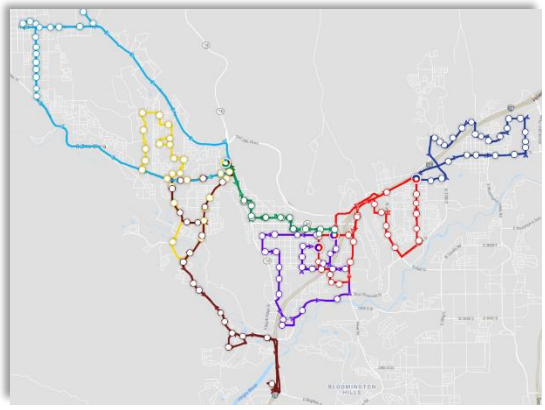
This fund handles insurance premiums for the City's liability, property, and cyber insurance coverages. It also serves as a fund for those claims not covered by our insurance policies. Assessments are made to the various departments based on a formula of coverages. Estimated expenditures for FY 2027 are $1,371,074 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 2027 the budget is $17,588,955 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. The City provides fixed route, paratransit, Zion route, and commuter transit throughout St. George and surrounding communities. 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 2027's total budget is $11,306,280 and reflects funding for the third year of the Zion Route including $5.6 million for a new Transit Center Site and Building.



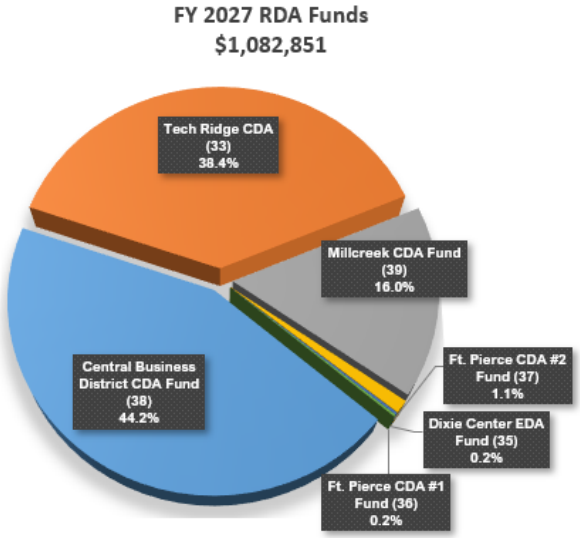
Recreation, Arts, and Parks (RAP) Tax – Fund 80

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 2027 budget totals $4,072,593. For FY 2027 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 2027 Adopted Budget is $1,082,851, which is a -$456 thousand decrease from FY 2026.

The change in FY 2027 is largely due to the -$702 thousand decrease to the Millcreek CDA Fund (39) resulting from the completion of the 3050 East sidewalk capital project in FY 2026.



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 2027 budget for this fund is $478,200.

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 expense budget for FY 2027 is $172,895.

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 and job creation on Tech Ridge. The FY 2027 budget for this fund is $415,956.

Conclusion

It is with great pride that City staff present the Fiscal Year 2027 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.

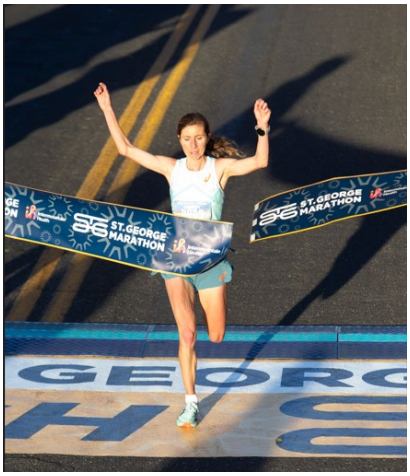


St. George is a picturesque valley surrounded by impressive sandstone cliffs and is just a short drive away from the amazing Zion National Park which attracts over 4 million visitors annually. The regional backdrop has clear blue skies, clean air, and a friendly business environment.

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.



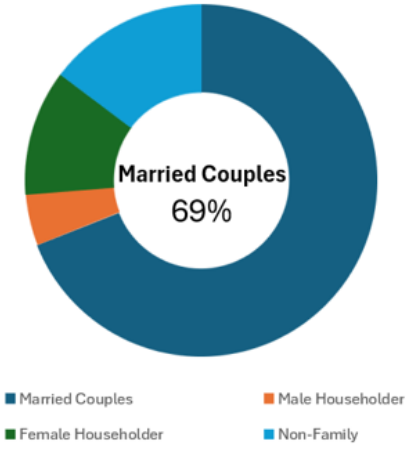
Every year since 1977, the City has hosted the St. George Marathon, administered through the Parks and Community Services Department. Often referred to as the City's "Signature Event," the marathon welcomes approximately 8,000 runners for the full and half marathon races. The St. George Marathon attracts runners from across the United States and numerous other countries and serves as a Boston Marathon qualifier. Over the years, it has earned recognition as one of the "fastest," "most scenic," and "top 10" marathons in the United States. The event is expected to welcome 10,000 runners to its 50th edition on October 3, 2026.



This national recognition continues to increase the number of out-of-state visitors to the City's golf courses. In addition, St. George, Utah, was ranked the No. 2 golf getaway destination in the country by *USA TODAY*.

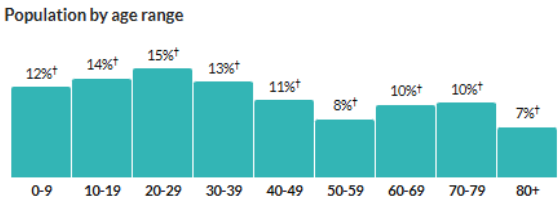
The 2020 Census showed that Utah led the nation in population growth at 18.4% from 2010 to 2020, compared to 7.4% nationally. While growth has moderated in recent years, the St. George area remains one of the fastest-growing regions in the country. As the fifth-largest city in Utah, St. George has an estimated population of approximately 115,000, with Washington County exceeding 220,000 residents. St. George was ranked the #1 best-performing small metropolitan area in the United States in the Milken Institute's 2026 Best-Performing Cities report, driven by strong job growth and expansion in the high-tech sector.

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.



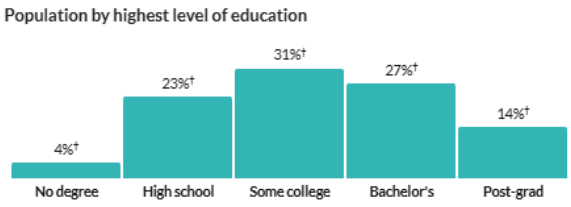
St. George has around 38,560 households, which have an average of 2.7 persons per household and of which 69% are married couples. In 2023, St. George was listed as #10 in the Best Cities for Families by Livability.com due to its low utility rates, low cost of living indexes, high percentage of kids, 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 54% of the City's population is under the age of 40; and 41% are under the age of 30. St. George has a higher median age at 37.2 compared to the State of Utah at 32.5.



Approximately 72.5% of the population 25 years and over have attained some level of higher education, compared to 71.3% for the state of Utah. The percentage with a Bachelor's degree or higher is 41.4%, compared to 37.5% 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 (21); Bachelor's Degrees (58); Master's Degrees (10); 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 43,429 of which 10,376 are online, and outside of its boundaries. St. George makes up around 60% 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 400 physicians; over 2,700 employees; and 300 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 August, 2026. Out of 57 hospitals evaluated in Utah, U.S. U.S. News & World Report has recognized SGRH as a high-performing hospital acro ss multiple procedures and conditions. Healthgrades has awarded SGRH the Outstanding Patient Experience Award for multiple consecutive years (2023–2025), as well as the Surgical Care Excellence Award in 2025. The hospital has also been recognized among the top 50 and top 100 hospitals nationally in select specialty categories.

Approximately 7,500 businesses are located within St. George. WalletHub published an article on April 13, 2026, ranking St. George as #1 of the 2026's Best Small Cities to Start a Business.

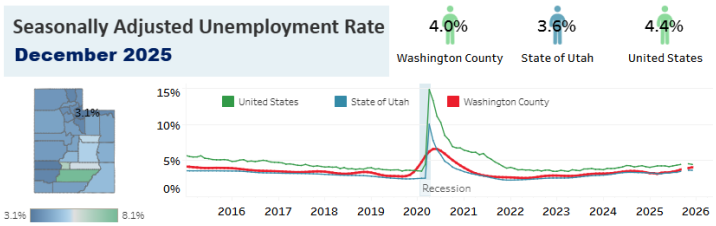
Well-known businesses which the city provides services to include SkyWest Airlines (headquarters), IHC Hospital (St. George Regional Hospital), Family Dollar Distribution Center, Amazon, Costco, and many other industrial, retail, hospitality (hotels/motels), and professional services.

ST. GEORGE - MAJOR EMPLOYERS

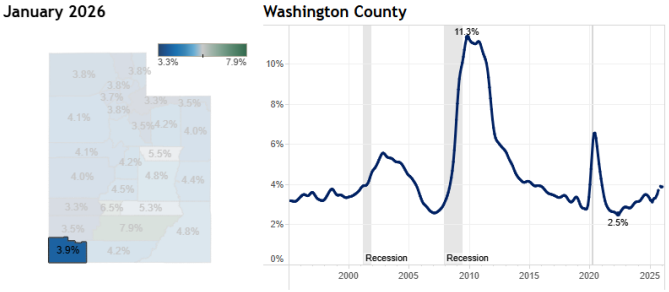
EMPLOYER	INDUSTRY	EMPLOYEES
Intermountain Health Care(1)	Health Care	4,000-4,999
Washington County School District(1)	Public Education	3,000-3,999
Utah Tech University	Higher Education	2,000-2,999
Wal-Mart (1)	Warehouse & Supercenters	2,000-2,999
City of St. George	Local Government	1,000-1,999
The Home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

Source: City St. George 2025 Audited Financial Statements

St. George is the largest city and regional hub of Washington County and accounts for the majority 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 February 2025 and February 2026, Washington County saw a 3.5% Year-to-Year Change in Nonfarm Jobs, representing an increase of 3,094 jobs.



For January 2026, the unemployment rate for Washington County is 3.2%, down slightly from January 2025 at 3.9%. January 2026's unemployment rate of 3.2% still reflects a persistently tight labor market.



Source: U.S. Bureau of Labor Statistics and Utah Dept of Workforce Services (for seasonal adjustment). Updated 4/13/2026 Next update: 4/27/26. October 2025 data unavailable due to the 2025 lapse in federal appropriations.

Washington County Labor Statistics				
Year	**Labor Force**	**Employment**	**Unemployment**	**Unemployment Rate**
2010	56,776	50,821	5,955	10.50%
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%
2024	94,040	90,898	3,142	3.30%

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. For 2024, St. George reported a total of $4,367,079,964 in Federal Adjusted Gross Income (AGI), ranking 6th of 131 cities (with 1000 or more returns) in the state of Utah in this category. The 2024 average AGI per return was $95,627, ranking 93rd in the State.

In 2024, the median household income of the 69.8k households in St. George, UT grew to $80,632 from the previous year's value of $76,411.

Median Household Income			
Year	**St. George**	**Washington County**	**Utah**
2014	$48,250	$50,169	$63,380
2015	$52,165	$54,398	$66,260
2016	$52,850	$54,876	$67,480
2017	$58,316	$55,518	$69,790
2018	$61,974	$57,069	$77,070
2019	$64,008	$64,388	$84,520
2020	$67,580	$71,904	$83,990
2021	$69,074	$63,639	$87,650
2022	$71,976	$75,572	$95,800
2023	$72,870	$78,094	$101,200
2024	$80,632	$86,715	$104,000

Source: U.S. Census Bureau

St.George
THE BRIGHTER SIDE

KEY CITY STATISTICS

	FY27	FY26	FY25	FY24	FY23
Citywide					
FT Staff	901	888	867	846	811
Public Safety					
Police Officers	154	154	153	144	137
Fire Fighters	83	83	79	79	67
Calls for Service (Police)	TBD	TBD	35,291	40,673	34,801
Average Priority Response Time (Police	TBD	TBD	7.41	7.50	8.33
Emergency Calls for Service (Fire)	TBD	TBD	9,169	8,750	8,926
Average Response Time (Fire)	TBD	TBD	8.00	7.55	9.37
Public Works					
Paved Roadway Miles***	490	483	475	472.62	472.5
Traffic Signals***	78	75	69	69	66
Airport					
Airport Enplanements	TBD	TBD	192,534	157,543	150,236
Utilities					
Power Customers*	TBD	35,077	34,437	34,052	33,325
Peak Energy Load (MW)*	TBD	213.54	223.49	211	209
Water Connections	TBD	38,265	36,779	35,962	34,980
Miles of Waterline*	TBD	904	888	875	863
Miles of Sewer line*	TBD	565	556	547	540
Parks					
Parks*	TBD	51	51	51	50
Park Acres*	TBD	582	582	582	577
Miles of Paved Trails*	TBD	89	72	64.5	63.50
Miles of Unpaved Trails*	TBD	201	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

St.George



BUSINESS PLAN



- Community Safety and Security.
- Financial Stability & Resiliency
- Preserve & Improve Public Infrastructure & Transportation
- Maintain & Improve Core Municipal Services
- Maintain a Highly Qualified Workforce
- Strengthen Communication with Citizens, Businesses & Stakeholders.
- Maintain the Integrity of Existing Neighborhoods Including Completing the General Plan Updates.
- Preserve & Expand Existing Businesses & Attract New Business
- Develop & Improve City's Recreational Trails & Opportunities

FY 2027 Business Plan Overview

The FY 2027 Business Plan for the City of St. George is a strategic framework designed to support the city's long-term growth, vibrancy, and exceptional quality of life. The plan translates the City Council's vision into clear priorities, objectives, and strategies, ensuring that limited resources are directed toward the outcomes that matter most to residents and businesses while preserving the character and livability that defines the community.

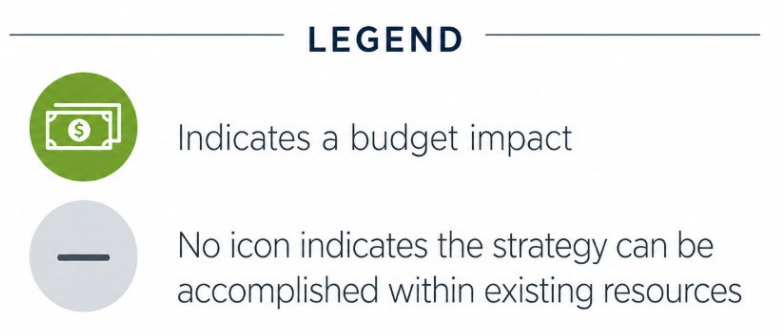
At its core, the Business Plan aligns organizational efforts around Council direction by providing a clear roadmap for departments to follow throughout the fiscal year. It connects daily operations and long-term initiatives to specific, purpose-driven outcomes, ensuring that services are delivered efficiently and in a manner that reflects community priorities.

The plan also strengthens the City's budget process by shifting the focus from a discussion of expenditures to one centered on policy direction, service delivery, and results. By linking each proposed investment to defined objectives and strategies, the Business Plan enhances transparency, supports informed decision-making, and reinforces accountability across the organization.

In addition, the Business Plan serves as a performance management tool. Through regular progress updates, staff and the City Council can monitor key initiatives, evaluate effectiveness, and make adjustments as needed. This ongoing feedback loop ensures the city remains responsive, results-oriented, and aligned with the community's evolving needs.

Ultimately, the FY 2027 Business Plan provides a shared framework to ensure that every dollar invested and every action taken delivers measurable value to the residents and businesses of St. George.

The Business Plan provides a direct link to the budget by identifying which strategies have a budget impact and which will be accomplished within existing resources. This distinction is illustrated below and will be used throughout the Business Plan section of this document.



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 worked to develop a set of proposed objectives and supporting strategies intended to "move the needle" on the Council's stated priorities.

In February, the City Council and city staff convened for a full-day goals retreat to review and select the proposed objectives and strategies preferred by the Council to achieve their priorities. 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 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 2027 Business Plan directly informs the recommendations in the FY 2027 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.

Business Plan

Community Safety and Security.

Objective 1: Reduce in-progress call response times and improve emergency response efficiency.

Strategy	Review and adjust staffing schedules and deployment patterns (as needed) to better align sworn staffing with peak call volumes and high-demand periods.
Strategy	Implement the updated call prioritization policy and monitor its impact on call handling and in-progress call response times.
Strategy	Partner with SUU to complete a staffing and workload analysis to identify data-driven opportunities to improve deployment efficiency and reduce in-progress call times.

Objective 2: Reduce traffic accidents at major intersections.

Strategy	Continue to focus traffic enforcement efforts on top five high-collision intersections.
Strategy	Collaborate with partner agencies and institutions to support coordinated traffic safety and accident reduction initiatives.
Strategy	Continue targeted public education and outreach on roadway safety through social media and other communication channels.
Strategy	Install red light tattle tale lights at 10 locations. [100 S Bluff, 100 S 1000 E, 700 S River Rd, 850 N 3050 E, 3000 E George Washington Blvd, I15 Exit 6 SB, 3000 E Mall Dr, Snow Canyon Pkwy and Bluff, Riverside Dr and River Rd, Sunset Blvd and Bluff].

Business Plan

Community Safety and Security.

Objective 3: Enhance safety and security on trails and in parks.

	Strategy	Identify safety and security issues on trails and in parks and implement appropriate mitigation measures.
	Strategy	Deploy cameras and other security technology in prioritized park and trail locations to support deterrence and investigations [Year 1 - Town Square and Vernon Worthen].
	Strategy	Continue removal of illegal encampments and coordinate with community partners to connect individuals with shelter and services.
	Strategy	Continue to utilize volunteers to support park and trail monitoring and identifying issues.
	Strategy	Pursue grant funding and external resources to support park and trail safety initiatives.

Business Plan



Financial Stability & Resiliency

Objective 1: Maintain a low property tax rate.

Strategy	Complete evaluation of FY 2027 fees to ensure proper cost recovery for services.
Strategy	Evaluate a Fire/EMS sales tax as an additional funding source for fire services.
Strategy	Evaluate a Transit Utility Fee (TUF) as an additional funding source for street maintenance.
Strategy	Complete year 4 of the managed competition program.
Strategy	Implement the St. George Operational Excellence Program.
Strategy	Complete in-depth evaluation of FY 2027 budget requests to ensure the most efficient and effective use of resources.
Strategy	Explore fees related to fire service [ex. excessive fire alarms, lift assistance, motor vehicle accident clean-up].
Strategy	Continue evaluation of impact fees to ensure new growth pays for itself.
Strategy	Evaluate cost recovery from partner governments to ensure appropriate sharing of service costs.

Business Plan



Financial Stability & Resiliency

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

Strategy	Complete year 3 of the expanded social media campaign focused on the City's budget and finances.
Strategy	Hold the third annual budget open house for the FY 2027 budget.
Strategy	Complete year 3 of the Budget in Brief and year 2 of the Popular Annual Financial Report.
Strategy	Complete a benchmark analysis of the City's tax rates for the FY 2027 budget.
Strategy	Expand public feedback opportunities on the FY 2028 budget through a short survey available on the city website and via QR code at key locations throughout the city.
Strategy	Implement enhancements to the City's public-facing Business Plan Dashboard.

Objective 3: Strengthen the City's long-term financial capacity and financial systems to support growth and capital investment.

Strategy	Strengthen the Electric utility's credit profile.
Strategy	Evaluate financial system and process automation improvements, specifically the Accounts Payable process in FY 2027, to improve efficiency.
Strategy	Establish a committee to prioritize and recommend projects funded by existing RDA fund balances based on adopted master plans and City Council–identified needs, and to present those recommendations to the RDA Board.

Business Plan



Preserve & Improve Public Infrastructure & Transportation

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

	Strategy	Implementation of Water and Wastewater Master Plans: Begin construction of Graveyard Wash Reservoir. Begin construction of Virgin River Sewer Outfall line. Complete construction of SGRWRF Laboratory and Pretreatment Building. Complete construction of Stone Cliff, Industrial, and Country Club water tanks. Begin construction of Millcreek Sewer Lift Station and outfall line replacement. Begin construction of Sun River Sewer Lift Station Replacement project.
	Strategy	Evaluate alternatives to expand capacity of the wastewater reuse plant.
	Strategy	Update the Electric System Master Plan for new technologies.
	Strategy	Continue the AMI program implementation for Energy Services (Year 2).
	Strategy	Complete design and start construction of the Downtown Substation.
	Strategy	Modernize the SCADA Network (two-year program).
	Strategy	Complete pre-development for added capacity at the Millcreek Generation Facility.

Business Plan

Preserve & Improve Public Infrastructure & Transportation

Objective 2: Improve transportation safety and system performance through targeted infrastructure investments and system analysis.

Strategy	Determine locations for new warranted traffic signals and install 1 to 3 signals pending results of studies.
Strategy	Replace aging lighting on Runway 01/19 to LED to improve safety and efficiency of services.
Strategy	Continue analysis of street maintenance conditions through ranking program.
Strategy	Complete the construction of the Air Traffic Control Tower.

Objective 3: Strengthen infrastructure resilience and lifecycle planning to ensure long-term service reliability.

Strategy	Optimize staffing levels to create additional pump station maintenance crew.
Strategy	Prepare replacement plan for major sewer and water transmission lines.
Strategy	Institute a 2-3 year distribution pole integrity testing cycle.
Strategy	Map and manage the city fiber network in GIS.
Strategy	Design and repair aging storm drain infrastructure as funding is available.
Strategy	Complete analysis of the city's long term street maintenance needs and cost.

Business Plan

Maintain & Improve Core Municipal Services

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

	Strategy	Explore AI-based tools to assist with non-emergency call handling and responses to frequently asked questions.
$	Strategy	Integrate (8) additional ALPR cameras throughout the city.
	Strategy	Explore predictive analytics and data mining tools to better identify crime trends and inform resource allocation decisions.
$	Strategy	Purchase (2) additional indoor and (2) outdoor drones to help with police operations.
$	Strategy	Purchase grinder attachment for a skid steer for paint stripe removal and pavement milling.
$	Strategy	Implement THOR Phase I for Police Department.
$	Strategy	Purchase of apparatus for the new Fire Station #2.
$	Strategy	Replace EMS Equipment and PPE Gear for Fire.
	Strategy	Migrate City Asset Management software.

Business Plan

Maintain & Improve Core Municipal Services

Objective 2: Invest in essential facilities to support quality services.

Strategy	Complete police evidence expansion.
Strategy	Begin remodel and improvements for police department campus.
Strategy	Construct a new animal shelter.
Strategy	Hire a construction manager to help with project oversight and management for major capital projects.
Strategy	Complete Fire Station #2 design.

Business Plan

Maintain & Improve Core Municipal Services

Objective 3: Enhance services through investments in staffing. [CONTINUED]

$	Strategy	Continue to pursue grant for (1) full-time ICAC Detective.
$	Strategy	Hire one (1) Streets equipment operator to help in keeping up with concrete and roadside work.
	Strategy	Evaluate the need to expand the Fire Department overtime callback program.
$	Strategy	Add (2) Master Technicians to help efficiently maintain the city's fleet.
$	Strategy	Add (1) Assistant Human Resources Director to support efficient and effective operations.
	Strategy	Complete evaluation of reserve/volunteer firefighter program and present recommendation to City Council.

Business Plan

Maintain a Highly Qualified Workforce

Objective 1: Strengthen employee engagement, recognition, and internal culture.

Strategy	Program employee-focused events at the new City Hall to support cross-department collaboration and reinforce City culture.
Strategy	Continue Year 2 of the Be Brighter Employee Recognition Program.
Strategy	Implement a quarterly Team Recognition award through the Be Brighter Committee.
Strategy	Implement a SGPD leadership academy.
Strategy	Continue fundamentals program to reinforce the organization's culture.
Strategy	Implement a comprehensive onboarding process that includes a tour to introduce new leaders to the city, reinforce the city's culture, create inter-departmental relationships, and educate.

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

Strategy	Continue investment in employee training to support skill development, job knowledge, and leadership.
Strategy	Continue the monthly citywide supervisor training program to strengthen management capabilities and information sharing.
Strategy	Expand training at the Airport including Part 139 Live Fire Training, certifications, and basic life support.
Strategy	Implement training module in Neogov to help track and record city wide training.

Business Plan

Maintain a Highly Qualified Workforce

Objective 3: Improve the City's customer service experience through clear standards, training, and response systems.

Strategy	Establish clear, organization-wide customer service expectations for how the City responds to the public.
Strategy	Develop a customer service training program for City employees, with appropriate training for frontline staff, supervisors, and managers.
Strategy	Continue and strengthen the City's issue reporting system to support timely, consistent response and resolution of public questions and issues.
Strategy	Use the Be Brighter Committee to reinforce positive customer service behaviors.

Objective 4: Maintain competitive pay, benefits, and workforce support.

Strategy	Fund and implement a market and merit adjustment for FY 2027 to attract and retain qualified employees.
Strategy	Continue to evaluate the benefits package to ensure competitiveness.
Strategy	Explore child daycare support options to assist employees with childcare needs as part of recruitment, retention, and workforce support efforts.
Strategy	Explore bunk-room facilities for water and wastewater treatment on-call operations to support recruitment, retention, and operational readiness.

Business Plan

Strengthen Communication

Objective 1: Strengthen external communication and transparency with residents, businesses, and stakeholders.

Strategy	Implement an agenda management system to improve the efficiency and accuracy of agenda preparation and enhance public transparency through searchable agendas and linked videos.
Strategy	Enhance information shared on sgcityutah.gov using Qualtrics analytics, implement a “How Can I Help” menu, and conduct monthly website content audits.
Strategy	Continue quarterly airport open houses to provide updates to tenants and stakeholders.
Strategy	Continue monthly airport stakeholder meetings (Car Rentals, FBOs, TSA, and SkyWest).
Strategy	Coordinate with public safety partners on emergency communication activities, including participation in Washington County PIO meetings and semi-annual interdepartmental coordination meetings.
Strategy	Implement the Energy Services communications plan (including 2-4 community events).
Strategy	Explore opportunities to increase public transparency, including publishing public safety statistics through the City’s website and social media.
Strategy	Utilize the ECHO Unit to continue community outreach efforts.
Strategy	Continue to engage with community groups and utilize FOCUS teams to hold small-group meetings.
Strategy	Implement a citizen engagement program.

Business Plan

Strengthen Communication

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

Strategy	Conduct monthly Public Information Team meetings to draw out key events and initiatives.
Strategy	Produce a video-centric State of the City address annually.
Strategy	Craft six Mayor's Messages for use on the city website and in local and regional publications annually.
Strategy	Maintain a social media content calendar for main City accounts to guide promotional timelines and coordination.
Strategy	Maintain a centralized spreadsheet identifying key users and administrators for all City social media platforms.

Objective 3: Increase employee awareness and build organizational confidence in City values.

Strategy	Continue to produce a City Manager Message on a quarterly basis.
Strategy	Promote the city at work series internally to city staff through citywide email.
Strategy	Produce and deliver 3 annual trainings to city employees and the City Council through Public Information Team.

Business Plan

Maintain the Integrity of Existing Neighborhoods Including Completing the General Plan Updates.

Objective 1: Work to achieve the General Plan.

Strategy	Prioritize department specific General Plan Action items, provide a list to the city departments, and have departments tie back general plan projects into the business plan for FY 2028.
Strategy	Explore, present, and implement possible incentives for Residential Plus areas (e.g., mixed-use or density bonus).

Objective 2: Amend and modernize development codes and review processes to streamline regulations and approvals.

Strategy	Explore and propose amendments to the residential planned development code to simplify and provide additional development options.
Strategy	Explore and propose amendments to the commercial planned development code to simplify requirements and expand administrative approvals.
Strategy	Explore and propose options to amend the accessory structure code to simplify and add more flexibility.
Strategy	Transition planning applications from Citizenserve to CityInspect to streamline application intake, tracking, and review workflows.
Strategy	Develop and publish plain-language guides for key planning and development procedures to improve clarity and reduce applicant confusion.
Strategy	Publish information on active planning and development cases on the City website to improve transparency and public understanding of development activity.

Business Plan

Maintain the Integrity of Existing Neighborhoods Including Completing the General Plan Updates.

Objective 3: Implement the Downtown Area Plan (residential).

Strategy	Present and propose amendments to the ordinance to implement the downtown area plan.
Strategy	Work with department heads to prioritize department-specific Downtown Area Plan action items and include in the business plan for FY 2028.
Strategy	Identify and present a list of priority projects from the Downtown Area Plan and recently updated Active Transportation Master Plan.

Objective 4: Implement the Downtown Area Plan (commercial) to enhance placemaking, economic development, and support multi-modal transportation.

Strategy	Present and propose amendments to the ordinance to implement the downtown area plan.
Strategy	Work with department heads to prioritize department-specific Downtown Area Plan action items and include in the business plan for FY 2028.
Strategy	Identify priority projects from the Downtown Area Plan and recently updated Transit Master Plan and include in the business plan for FY 2028.
Strategy	Design Main Street related improvements in the Downtown Area Plan based on direction from the City Council.

Business Plan



Preserve & Expand Existing Businesses & Attract New Business

Objective 1: Strengthen Support for Local and Small Businesses.

Strategy	Continued investment as a Platinum Investor in the St. George Area Chamber of Commerce.
Strategy	Establish a Downtown St. George Business Advisory Board.
Strategy	Continue to 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	Continued investment in farmers' markets to nurture small businesses, strengthen community ties, and foster economic opportunity.

Objective 2: Reduce regulatory and licensing barriers to support business formation and growth.

Strategy	Explore, present, and implement updates to the Mobile Business License requirements to improve clarity and consistency.
Strategy	Explore options to reduce or streamline requirements for the For Hire Vehicle Services License.

Business Plan



Preserve & Expand Existing Businesses & Attract New Business

Objective 3: Improve opportunities for local businesses to work with the city.

Strategy	Continued engagement with the Chamber, American General Contractors Association, and other local business events to educate on the City's procurement process and bidding requirements.
Strategy	Evaluate the Development Staff Review process to ensure it supports a consistent, customer focused, and business-friendly approach.
Strategy	Share findings and engage community stakeholders on the results of the Business Pulse Survey.
Strategy	Evaluate and implement a buy-local section into the City's procurement manual that requires at least one local bid for purchases $5,000 to $49,999 when available.

Business Plan

Develop & Improve City's Recreational Trails & Opportunities

Objective 1: Strengthen trail connectivity and safety across the City's trail system.

	Strategy	Coordinate trail planning with SunTran routes to improve access to the trail system.
$	Strategy	Complete design and begin construction of the Seegmiller Canal Trail.
$	Strategy	Complete construction of Middleton Wash Trail Phase 1 to expand north–south connectivity.
	Strategy	Adopt standardized, easy-to-understand trail etiquette and speed limit signage for consistent use across the trail system.
	Strategy	Identify and prioritize high-conflict and high-use trail locations for future installation of etiquette and speed limit signage.
$	Strategy	Begin phased installation of trail etiquette and speed limit signage at prioritized locations, as funding and capacity allow.
	Strategy	Implement targeted trail safety messaging, including a social media campaign, to support proper trail use and reinforce new signage.

Objective 2: Increase park and recreation system sustainability through revenue, external funding, and maintenance capacity.

	Strategy	Evaluate and create a plan to maintain parks and trails long term.
$	Strategy	Hire (2) parks maintenance workers to maintain service levels across a growing parks and trails system.
	Strategy	Pursue grant funding, including UORG and TRT grants, to support park and recreation projects.
	Strategy	Expand revenue-generating programming at Thunder Junction to support operations and capital needs.

Business Plan

Develop & Improve City's Recreational Trails & Opportunities

Objective 2: Increase park and recreation system sustainability through revenue, external funding, and maintenance capacity [CONTINUED].

Strategy	Continue to grow races and special events to increase park and recreation-related revenue.
Strategy	Plan and host fundraising efforts to support priority park projects, including Thunder Junction Phase 2.
Strategy	Add a dedicated Sponsorship Manager position.

Objective 3: Successfully deliver the 50th St. George Marathon as a milestone community and regional event in FY 2027.

Strategy	Create commemorative merchandise to celebrate the 50th anniversary.
Strategy	Develop a comprehensive traffic and security plan to accommodate increased participant and spectator volume.
Strategy	Enhance coordination with public safety, and emergency services to ensure a safe and efficient event.
Strategy	Implement targeted marketing and community outreach to promote this milestone event.
Strategy	Expand volunteer recruitment, staff training, and operations to support the increased scale of the 50th St. George marathon.

St.George



BUDGET & POLICIES OVERVIEW

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 Assistant 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 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 900 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.

FISCAL YEAR 2026-27 BUDGET TIMELINE

December 11 (Thursday)	Distribute City Council Survey
December 15 (Monday)	**Budget Kickoff:** Hold Budget Training Open Operating and Capital Budgets in Cleargov Distribute Budget Memo and Related Forms
December 18 (Thursday)	City Council Survey Due
January 2 (Friday)	Distribute City Council Survey Results & Business Plan Worksheet
January 16 (Friday)	**Budget Items due to Budget Team:** Business Plan Worksheets
January 23 (Friday)	**Budget Items due to Budget Team:** New position requests Soft close for Capital Budget
February 5 (Thursday)	City Council Goals Retreat
February 9 to 13	Meet with City Recorder to discuss Master Fee Schedule
February 20 (Friday)	**Budget Items due to Budget Team:** Operating and Capital Budget Entry in Cleargov Master Fee Schedule Changes General Fund Revenue Surveys Department Goals
March 4 (Wednesday)	General Fund Revenue Estimate Finalized
March 13 (Friday)	Present Draft Budget to the City Manager
March 13 to April 3	City Manager Budget Review Meetings (*None, week of 23rd*)
March 26 (Thursday)	City Council Budget Retreat
April 15 (Wednesday)	Proposed Budget Finalized
April 24 (Friday)	Deliver Proposed Budget to Departments in Cleargov
May 7 (Thursday)	Present Proposed Budget to City Council
May 21 (Thursday)	City Council Budget Work Meeting (All Day)
May 28 (Thursday)	City Council Tentatively Adopts Budget and Sets Public Hearing Dates
June 4 (Thursday)	First Public Hearing on Final Budget & Budget Open House
June 18 (Thursday)	Public Hearings for Enterprise Fund Transfers and Unbilled Utilities Second Public Hearing for Final Budget Public Hearing for Current Year Budget Amendments Adoption of Tax rate and Final Budget
July 17 (Friday)	Transmit Adopted Budget 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):

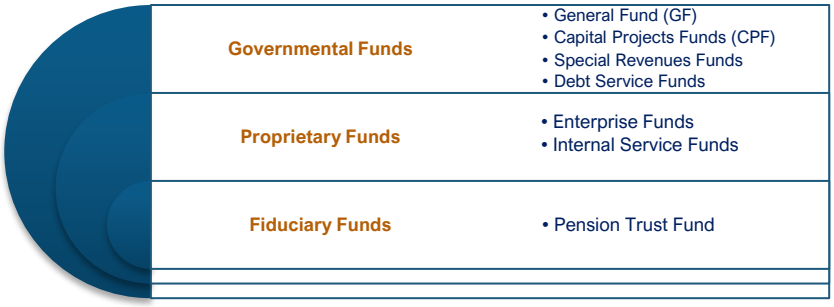
- Mission statement
- Services provided.
- Alignment with council priorities.
- Accomplishments achieved.
- Goals and related objectives.
- Performance metrics and measurements.

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 to 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 include 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>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>• 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
• 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 CDA #1
• Ft. Pierce CDA #2
• Dixie Center EDA
• Central Business Dist. CDA
• Millcreek CDA
• Tech Ridge 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="2">FIDUCIARY FUNDS</th></tr>
<tr><th colspan="2">Enterprise Funds</th><th>Internal Service Fund</th><th colspan="2">Pension Trust Fund</th></tr>
<tr>
<td colspan="2">MAJOR FUNDS:
• Water Services
• Energy Services
• Regional Wastewater Plant
• Airport
MINOR FUNDS:
• Solid Waste
• Municipal Building Authority
• Drainage Utility
• Wastewater Collection</td>
<td>MAJOR FUNDS:
• Health Insurance

MINOR FUNDS:
• Self-Insurance</td>
<td colspan="2">• The City's contributions for employees' Retirement are 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="5">[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/CDA/EDA/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 to fund economic incentives and improvements to create business-friendly environments.
FUNDING SOURCES	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 customer usage and may be based on 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 benefited 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 Devl. & Code Enforcement Economic Vitality & Housing Devl. Golf Courses Public Works Admin./Engineering Streets 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 Airport	General Capital Projects Economic Devl. 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 Devl. 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 $2.30 billion below the legal debt limits as of June 30, 2025.

Legal Debt Margin Calculation for Fiscal Year 2025	
Fair market value of taxable property	$ 29,930,366,001
Debt limit:	
General obligtion 4%	$ 1,197,214,640
Water, Sewer & electric 4%	1,197,214,640
Total debt limit	$ 2,394,429,280
Debt applicable to limit:	
General obligation bonds	$ 13,025,000
Sewer and electric bonds	71,995,000
less: amt set aside for repayment of debt	(10,564)
Total net debt applicable to limit	85,009,436
Legal debt margin	$ 2,309,419,844

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
General Obligation Bonds	2024	AA+	
Sales Tax Revenue Bonds	2023	AAA	
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	2027	2028	2029	2030	2031	2032	2033	2034	2035
Governmental Funds									
G.O. Bonds (Parks & Rec) - 2023	$1,839,000	$844,500	$846,500	$847,500	$847,500	$846,500	$844,500	$846,500	$847,250
Franchise Tax Bonds (Bridge)	$762,475	$759,500	$761,763	$0	$0	$0	$0	$0	$0
Excise Tax Bonds (Airport)	$697,800	$697,400	$696,200	$699,200	$696,200	$697,400	$697,600	$696,800	$0
Capital Leases (Golf)[1]	$378,513	$378,513	$378,513	$378,513	$0	$0	$0	$0	$0
New Golf Equipment Lease - Account 5400's	$529,685	$529,685	$529,685	$529,685	$0	$0	$0	$0	$0
CIB - Parking Structure Lease Revenue Bonds (MBA)	$633,912	$634,912	$634,632	$634,107	$634,335	$543,585	$543,255	$543,645	$543,720
City Hall Sales Tax Bonds Series 2023 (CPF)	$596,075	$597,575	$598,575	$599,075	$599,075	$598,575	$597,575	$600,950	$598,700
Total Governmental Funds	**$5,437,460**	**$4,442,085**	**$4,445,868**	**$3,688,080**	**$2,777,110**	**$2,686,060**	**$2,682,930**	**$2,687,895**	**$1,989,670**
Proprietary Funds									
Electric Bonds	$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	$2,188,500	$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	**$5,270,419**	**$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)	**$10,707,879**	**$9,707,504**	**$9,714,287**	**$8,951,749**	**$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 FY2026 Estimated and FY2027 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	$34,565,211	$121,138,746	28.5%

St.George



COMBINED FINANCIAL STATEMENTS OVERVIEW

FY 2026-27 Budget
Estimated Fund Balances

Fund Name	Beginning Balance as of 7.1.2025	FY 2026 Estimated Revenues	FY 2026 Estimated Expenses	Estimated Ending Balance	FY 2027 Estimated Revenues	FY 2027 Budgeted Expenses	Estimated Ending Balance
Major Funds							
10 - General Fund (restricted + unrestricted)	53,105,792	122,071,001	134,081,451	41,095,342	120,481,905	121,791,905	39,785,342
27 - Transportation Improvement Fund	41,040,953	16,600,000	13,922,319	43,718,634	14,300,000	44,528,544	13,490,090
40 - Capital Equip Project Fund	41,459,268	3,772,429	20,005,545	25,226,152	3,062,602	14,761,213	13,527,541
51 - Water Utility & 81 - Impact Fund	26,168,953	45,463,661	46,166,372	25,466,242	52,319,772	55,033,316	22,752,698
53 - Electric Utility & 83 - Impact Fund	20,103,487	89,553,183	80,625,888	29,030,782	92,710,666	87,664,861	34,076,587
62 - Wastewater Treatment & 86 - Impact Fund	58,504,818	22,189,168	16,193,899	64,500,087	21,709,041	33,533,058	52,676,070
66 - Health Insurance Fund	4,568,512	15,166,906	15,046,906	4,688,512	17,697,955	17,588,955	4,797,512
80 - RAP Tax Fund	3,725,336	3,670,000	3,894,358	3,500,978	3,440,000	4,072,593	2,868,385
87 - Public Works Capital Projects Fund	5,840,572	34,598,430	34,163,645	6,275,357	60,167,300	60,167,300	6,275,357
Total Major Funds	254,517,691	353,084,778	364,100,383	243,502,086	385,889,241	439,141,745	190,249,582
Non-Major Funds							
21 - Community Resource Fund	583	9,965	9,965	583	20,074	20,074	583
26 - 2009 Airport Bond Debt Service Fund	121,791	702,500	701,121	123,170	701,200	702,300	122,070
28 - Recreation Bond Debt Service	56,867	1,840,250	1,840,250	56,867	1,839,000	1,841,000	54,867
29 - Spec. Assessment Debt Service	222,329	5,000	406	226,923	1,000	1,000	226,923
30 - Dixie Center Operations Fund	718,079	27,000	811	744,268	20,000	1,000	763,268
31 - Airport PFC Fund	1,079,632	854,752	752,056	1,182,328	848,000	423,443	1,606,885
32 - Community Development Block Grant Fund	39,395	986,243	665,576	360,062	1,086,752	1,086,752	360,062
33 - Tech Ridge CDA	764,735	393,100	375,000	782,835	417,000	415,956	783,879
35 - Dixie Center Area EDA Fund	1,807,188	70,500	406	1,877,282	60,000	2,000	1,935,282
36 - Ft. Pierce CDA #1	3,934,274	150,000	406	4,083,868	125,000	2,000	4,206,868
37 - Ft. Pierce CDA #2	964,756	295,000	11,050	1,248,706	302,000	11,800	1,538,906
38 - Central Business District CDA Fund	919,063	470,000	460,000	929,063	478,200	478,200	929,063
39 - Millcreek CDA Fund	3,213,749	690,000	878,375	3,025,374	687,000	172,895	3,539,479
41 - Economic Development Projects Fund	11,111,655	387,500	1,383,970	10,115,185	306,000	335,867	10,085,318
43 - Municipal Building Authority	1,902,085	1,434,702	2,261,476	1,075,311	633,912	545,210	1,164,013
44 - Park Impact Capital Projects	18,072,706	3,550,000	5,018,419	16,604,287	3,550,000	14,171,718	5,982,569
45 - Street Impact Capital Projects	12,504,634	5,300,000	10,020,000	7,784,634	2,200,000	5,560,000	4,424,634
47 - Drainage Impact Fund	1,365,686	1,125,000	20,000	2,470,686	540,000	1,220,000	1,790,686
48 - Fire Impact Fund	6,584,272	830,000	450,000	6,964,272	790,000	330,000	7,424,272
49 - Police Impact Fund	1,460,784	415,000	10,100	1,865,684	358,000	1,701,000	522,684
50 - Police Drug Seizures	491,455	22,500	50,500	463,455	22,500	50,500	435,455
52 - Wastewater Collection & 82 - Impact Fund	22,935,928	6,759,767	4,341,562	25,354,133	6,742,770	6,701,327	25,395,576

FY 2026-27 Budget
Estimated Fund Balances

Fund Name	Beginning Balance as of 7.1.2025	FY 2026 Estimated Revenues	FY 2026 Estimated Expenses	Estimated Ending Balance	FY 2027 Estimated Revenues	FY 2027 Budgeted Expenses	Estimated Ending Balance
57 - Refuse Collection Utility Fund	524,800	9,433,000	9,381,300	576,500	9,917,200	9,884,689	609,011
59 - Drainage Utility	7,977,032	6,045,000	4,740,380	9,281,652	6,390,000	7,477,511	8,194,141
63 - Self Insurance Fund	345,136	1,438,121	1,352,281	430,976	1,432,049	1,371,074	491,951
64 - Public Transit System (Suntran)	1,128,552	5,395,151	5,395,151	1,128,552	4,395,191	4,395,191	1,128,552
64 - Public Transit System (Zion)	17,000,312	4,754,313	4,754,313	17,000,312	2,220,000	6,911,089	12,309,223
65 - Transit Tax Fund	21,775,017	4,780,000	1,909,751	24,645,266	4,550,000	3,424,755	25,770,511
69 - Housing Program Fund	322,125	12,500	10,465	324,160	10,000	20,674	313,486
74 - Perpetual Care Fund	614,059	591,000	360,500	844,559	160,000	50,500	954,059
75 - ARPA Grant Fund	138,958	34,889	173,847	0	0	0	0
77 - Johnson Dino Track Preservation Fund	22,308	1,000	7,465	15,843	1,000	7,474	9,369
79 - Museum Permanent Acquisition Fund	79,696	11,000	500	90,196	13,000	500	102,696
84 - Sales Tax Bond Fund	423,862	16,000	1,000	438,862	10,000	1,000	447,862
85 - Recreation Bond Project Fund	12,664,243	11,410,666	19,033,152	5,041,757	17,687,603	18,014,575	4,714,785
88 - Airport Fund	32,857,714	40,674,525	31,584,034	41,948,205	18,543,392	17,280,606	43,210,991
Total Non-Major Funds	186,145,460	110,915,944	107,955,588	189,105,816	87,057,843	104,613,680	171,549,979
Total All Funds	**440,663,151**	**464,000,722**	**472,055,971**	**432,607,902**	**472,947,084**	**543,755,425**	**361,799,561**

***Revenue totals do not include "Appropriation of Fund Balance".**

FY 2026-27 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	66,727,487	0	0	0	0	0	0	0
Charges For Services	21,483,746	0	0	39,670,000	88,382,563	19,602,000	16,965,401	0
Contributions & Transfers	14,454,469	0	3,051,802	2,769,772	2,745,703	89,041	0	160,000
Intergovernmental	9,079,135	0	0	7,500,000	0	0	0	160,000
Licenses & Permits	3,817,500	0	0	0	0	0	0	0
Miscellaneous Revenue	3,650,568	500,000	10,800	2,380,000	1,582,400	2,018,000	732,554	120,000
Appropriated Fund Balance	1,310,000	30,228,544	11,698,611	2,713,544	-5,045,805	11,824,017	-109,000	632,593
Fines & Forfeitures	1,269,000	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	**121,791,905**	**44,528,544**	**14,761,213**	**55,033,316**	**87,664,861**	**33,533,058**	**17,588,955**	**4,072,593**
Expense								
Operations	112,937,354	150,000	10,000	26,958,386	67,716,426	6,697,574	17,588,955	254,000
Capital (Projects & Equipment)	4,592,555	100,000	11,975,000	22,593,500	12,915,000	23,475,601	0	870,000
Transfers	3,499,521	44,278,544	2,180,138	5,481,430	3,951,516	1,171,383	0	2,948,593
Debt Service	762,475	0	596,075	0	3,081,919	2,188,500	0	0
Expense Total	**121,791,905**	**44,528,544**	**14,761,213**	**55,033,316**	**87,664,861**	**33,533,058**	**17,588,955**	**4,072,593**

FY 2026-27 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	800,000	0
Contributions & Transfers	53,202,739	20,074	0	0	0	0	0	0
Intergovernmental	7,670,000	0	0	0	0	0	0	1,086,752
Licenses & Permits	0	0	0	0	0	0	0	0
Miscellaneous Revenue	-705,439	0	701,200	0	1,000	20,000	48,000	0
Appropriated Fund Balance	0	0	1,100	2,000	0	-19,000	-424,557	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	1,839,000	0	0	0	0
Revenue Total	**60,167,300**	**20,074**	**702,300**	**1,841,000**	**1,000**	**1,000**	**423,443**	**1,086,752**
Expense								
Operations	127,300	20,074	4,500	2,000	1,000	1,000	3,000	174,863
Capital (Projects & Equipment)	60,040,000	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	420,443	911,889
Debt Service	0	0	697,800	1,839,000	0	0	0	0
Expense Total	**60,167,300**	**20,074**	**702,300**	**1,841,000**	**1,000**	**1,000**	**423,443**	**1,086,752**

FY 2026-27 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	633,912
Intergovernmental	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Miscellaneous Revenue	7,000	60,000	125,000	22,000	25,000	90,000	306,000	0
Appropriated Fund Balance	-1,044	-58,000	-123,000	-290,200	0	-514,105	29,867	-88,702
Fines & Forfeitures	0	0	0	0	0	0	0	0
Debt Issuance	0	0	0	0	0	0	0	0
Restricted Taxes	410,000	0	0	280,000	453,200	597,000	0	0
Revenue Total	**415,956**	**2,000**	**2,000**	**11,800**	**478,200**	**172,895**	**335,867**	**545,210**
Expense								
Operations	406,956	2,000	2,000	2,000	142,500	152,000	85,867	2,000
Capital (Projects & Equipment)	0	0	0	0	0	0	0	0
Transfers	9,000	0	0	9,800	15,501	20,895	250,000	0
Debt Service	0	0	0	0	320,199	0	0	543,210
Expense Total	**415,956**	**2,000**	**2,000**	**11,800**	**478,200**	**172,895**	**335,867**	**545,210**

FY 2026-27 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	300,000	0	6,230,000	9,915,200
Contributions & Transfers	0	0	0	0	0	0	22,770	0
Intergovernmental	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Miscellaneous Revenue	350,000	200,000	40,000	240,000	58,000	22,500	490,000	2,000
Appropriated Fund Balance	10,621,718	3,360,000	680,000	-460,000	1,343,000	28,000	-41,443	-32,511
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	**14,171,718**	**5,560,000**	**1,220,000**	**330,000**	**1,701,000**	**50,500**	**6,701,327**	**9,884,689**
Expense								
Operations	60,000	50,000	20,000	0	1,000	30,500	2,997,857	9,375,700
Capital (Projects & Equipment)	175,000	100,000	0	330,000	0	20,000	3,370,000	0
Transfers	13,936,718	5,410,000	1,200,000	0	1,700,000	0	333,470	508,989
Debt Service	0	0	0	0	0	0	0	0
Expense Total	**14,171,718**	**5,560,000**	**1,220,000**	**330,000**	**1,701,000**	**50,500**	**6,701,327**	**9,884,689**

FY 2026-27 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	6,340,000	0	1,120,036	0	0	150,000	0	0
Contributions & Transfers	0	0	1,515,602	0	0	0	0	0
Intergovernmental	0	0	3,279,553	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Miscellaneous Revenue	50,000	1,432,049	700,000	750,000	10,000	10,000	0	1,000
Appropriated Fund Balance	1,087,511	-60,975	4,691,089	-1,125,245	10,674	-109,500	0	6,474
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	3,800,000	0	0	0	0
Revenue Total	**7,477,511**	**1,371,074**	**11,306,280**	**3,424,755**	**20,674**	**50,500**	**0**	**7,474**
Expense								
Operations	110,000	1,371,074	5,645,114	20,000	600	500	0	7,474
Capital (Projects & Equipment)	3,500,000	0	5,660,000	1,500,000	0	0	0	0
Transfers	3,867,511	0	1,166	1,904,755	20,074	50,000	0	0
Debt Service	0	0	0	0	0	0	0	0
Expense Total	**7,477,511**	**1,371,074**	**11,306,280**	**3,424,755**	**20,674**	**50,500**	**0**	**7,474**

FY 2026-27 Budget
Combined Fund Summary

Category	Museum Permanent Acquisition Fund (79)	2007 Sales Tax Road Bond Fund (84)	Recreation Bond Project Fund (85)	Airport Fund (88)	Grand Total	% of Total
Revenue						
Taxes	0	0	0	0	66,727,487	12%
Charges For Services	0	0	0	0	217,208,946	40%
Contributions & Transfers	0	0	15,237,603	420,443	94,323,930	17%
Intergovernmental	0	0	2,400,000	12,118,033	43,293,473	8%
Licenses & Permits	0	0	0	0	3,817,500	1%
Miscellaneous Revenue	13,000	10,000	50,000	6,004,916	22,127,548	4%
Appropriated Fund Balance	-12,500	-9,000	326,972	-1,262,786	70,808,341	13%
Fines & Forfeitures	0	0	0	0	1,269,000	0%
Debt Issuance	0	0	0	0	0	0%
Restricted Taxes	0	0	0	0	24,179,200	4%
Revenue Total	**500**	**1,000**	**18,014,575**	**17,280,606**	**543,755,425**	**100%**
Expense						
Operations	500	1,000	2,000	3,027,870	256,162,944	47%
Capital (Projects & Equipment)	0	0	18,012,575	13,954,349	183,183,580	34%
Transfers	0	0	0	298,387	94,379,723	17%
Debt Service	0	0	0	0	10,029,178	2%
Expense Total	**500**	**1,000**	**18,014,575**	**17,280,606**	**543,755,425**	**100%**

FY 2026-27 Budget
Department Matrix

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

St.George



GENERAL FUND

FY 2026-27 Budget
General Fund Overview

Total Expenditures
$121,791,905

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 Golf Courses
- ☑ Administration & Support

Quick Facts

12 Departmental budgets and over 50 divisional budgets

628 Full-Time Employees (70% of total city workforce)

Sales tax is by far the largest funding source for the General Fund, paying for 33% 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 2026-27 Budget
General Fund Highlights - Top 3 Council Priorities

Public Safety Investments

Police & Dispatch
- ☑ Employee compensation increases
- ☑ (13) replacement vehicles (Reimbursed from GCPF)
- ☑ Continued investment in new equipment

Fire
- ☑ Employee compensation increases
- ☑ Replacement fire apparatus (year 2 payment)
- ☑ Personnel protective gear replacement (Reimbursed from GCPF)
- ☑ Continued investment in new equipment (Reimbursed from GCPF)

Financial Stability and Resiliency

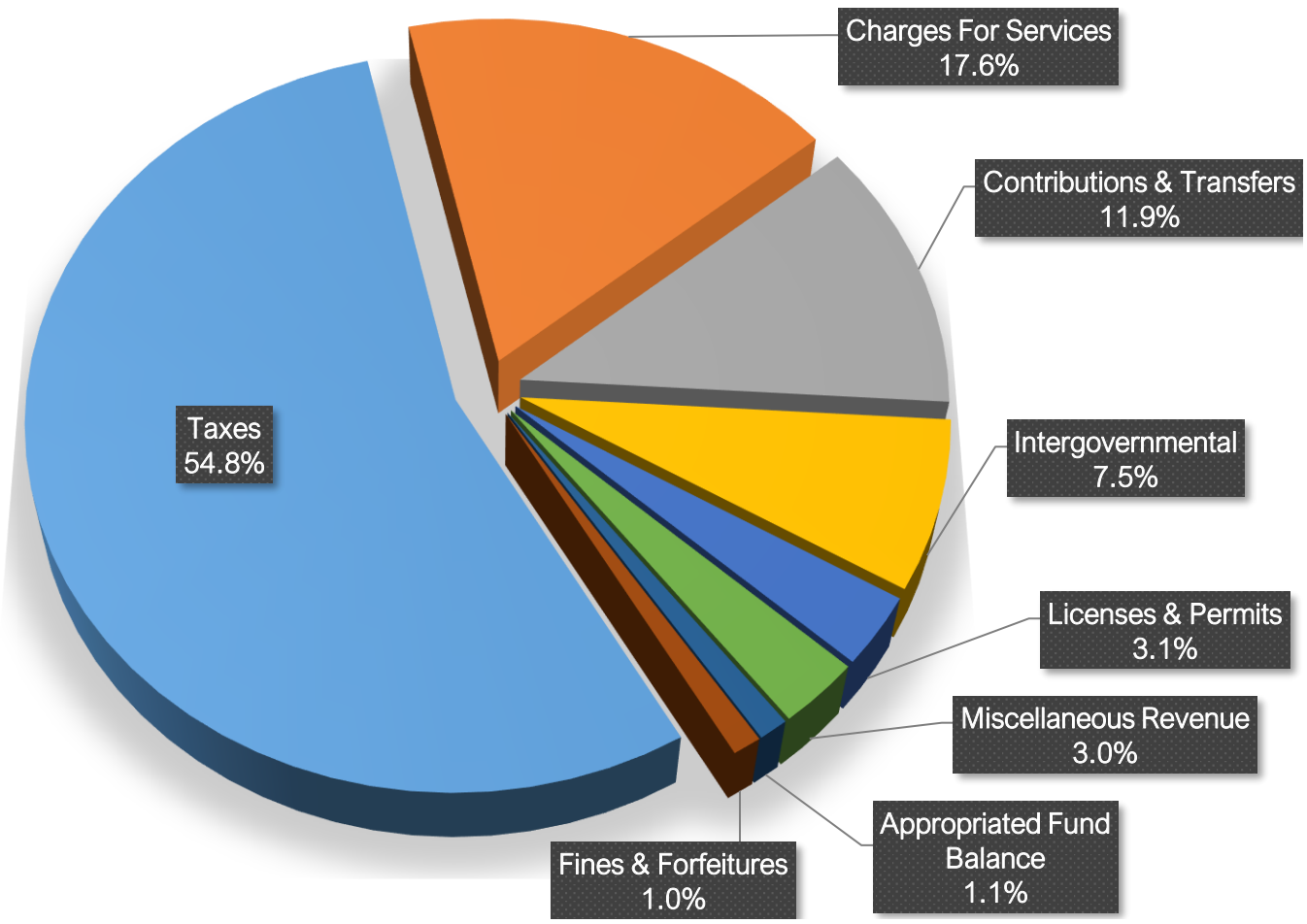
City Manager
- ☑ Complete evaluation of FY 2027 fees to ensure proper cost recovery for services
- ☑ Implement the St. George Operational Excellence Program
- ☑ Complete year 4 of the managed competition program

Public Infrastructure and Transportation Investments

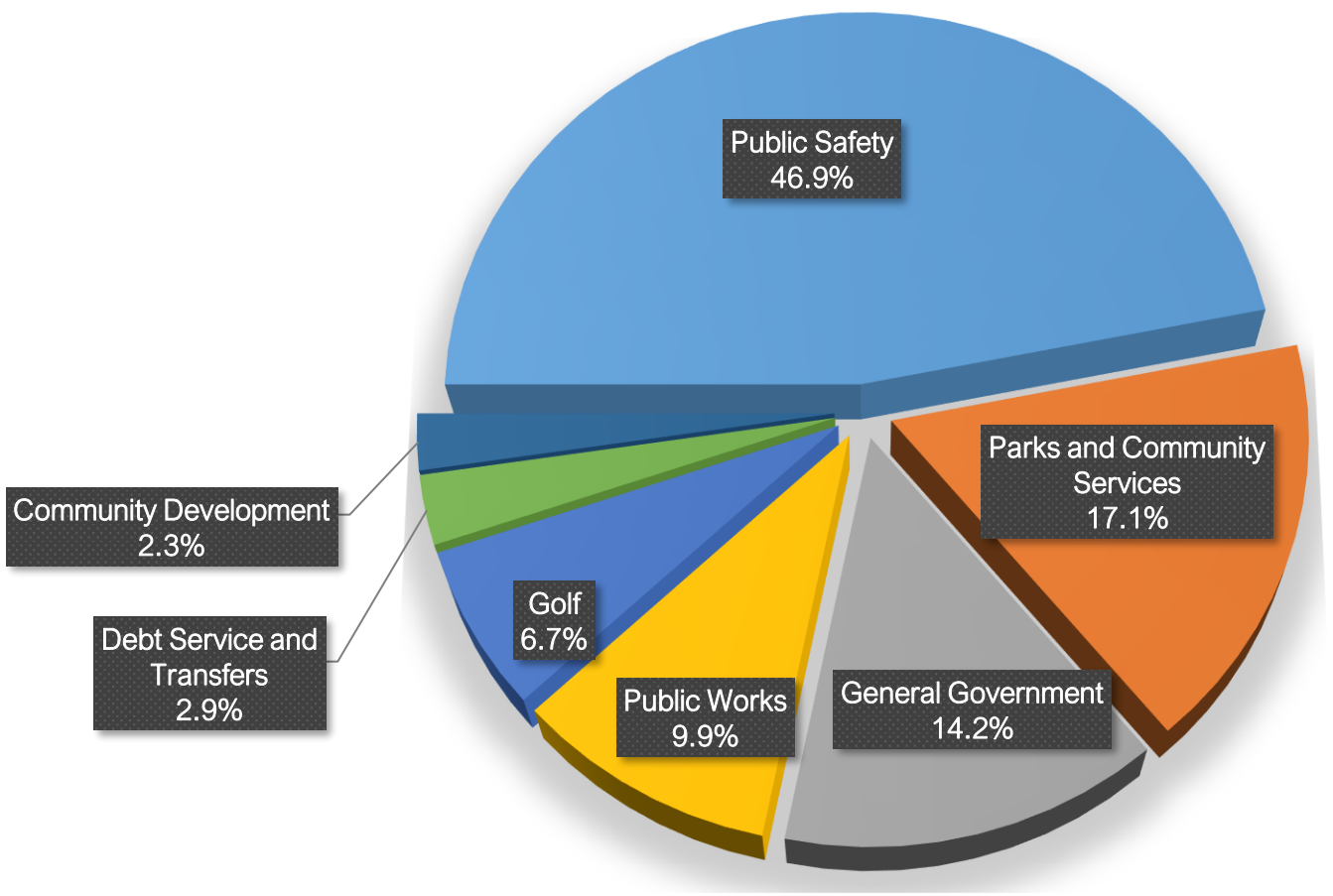
Public Works
- ☑ Continued funding levels for Pavement Management and Hazardous Sidewalk Programs

FY 2026-27 Budget
General Fund Overview

Revenue



Expenses

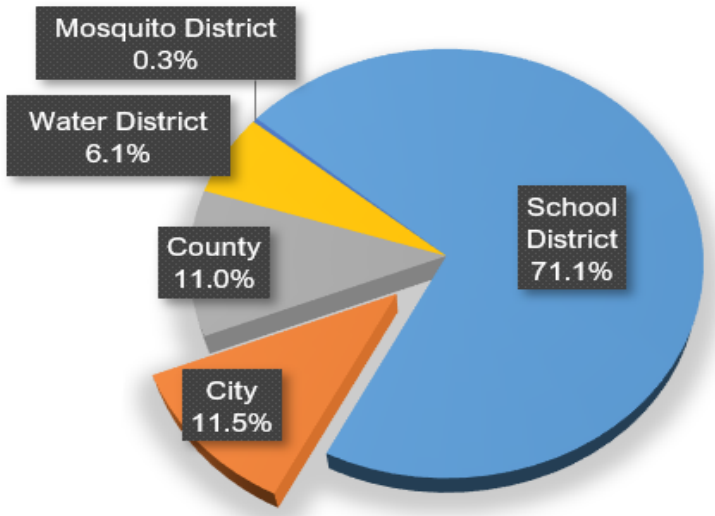


FY 2026-27 Budget
General Fund - Fund Summary

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Projection	FY 2027 Budget	$ Diff	% Diff
Revenue						
Taxes	64,165,792	64,742,451	65,140,821	66,727,487	1,985,036	3.1%
Charges For Services	23,951,912	23,628,216	26,332,112	21,483,746	-2,144,470	-9.1%
Contributions & Transfers	13,841,563	12,673,130	13,241,326	14,454,469	1,781,339	14.1%
Intergovernmental	7,762,950	8,306,449	7,800,629	9,079,135	772,686	9.3%
Appropriated Fund Balance	0	4,100,000	12,010,450	1,310,000	-2,790,000	-68.0%
Licenses & Permits	3,798,847	3,204,500	3,900,500	3,817,500	613,000	19.1%
Miscellaneous Revenue	7,519,737	3,178,000	4,388,913	3,650,568	472,568	14.9%
Fines & Forfeitures	1,486,309	1,306,000	1,266,700	1,269,000	-37,000	-2.8%
Revenue Total	**122,527,109**	**121,138,746**	**134,081,451**	**121,791,905**	**653,159**	**0.5%**
Expenses by Service						
Public Safety	49,676,137	52,907,259	54,379,581	57,059,594	4,152,335	7.8%
Parks and Community Services	18,761,373	19,416,985	19,318,215	20,804,024	1,387,039	7.1%
General Government	16,179,002	17,240,282	16,975,051	17,307,323	67,041	0.4%
Public Works	10,891,084	11,208,662	11,626,425	12,014,229	805,567	7.2%
Golf	7,226,456	7,514,823	8,090,583	8,210,637	695,814	9.3%
Debt Service and Transfers	9,083,759	7,157,535	18,033,686	3,562,092	-3,595,443	-50.2%
Airport	2,289,847	2,875,440	2,798,832	0	-2,875,440	-100.0%
Community Development	2,543,908	2,817,760	2,859,078	2,834,006	16,246	0.6%
Expense Total	**116,651,565**	**121,138,746**	**134,081,451**	**121,791,905**	**653,159**	**0.5%**
Expenses by Category						
Operations	96,316,370	108,086,604	108,055,808	112,937,354	4,850,750	4.5%
Transfers	9,683,759	7,264,657	18,140,808	3,499,521	-3,765,136	-51.8%
Capital (Projects & Equipment)	9,889,337	5,026,885	7,124,235	4,592,555	-434,330	-8.6%
Debt Service	762,100	760,600	760,600	762,475	1,875	0.2%
Expense Total	**116,651,565**	**121,138,746**	**134,081,451**	**121,791,905**	**653,159**	**0.5%**

FY 2026-27 Budget
General Fund - Property Tax Overview

Total Property Tax Levy



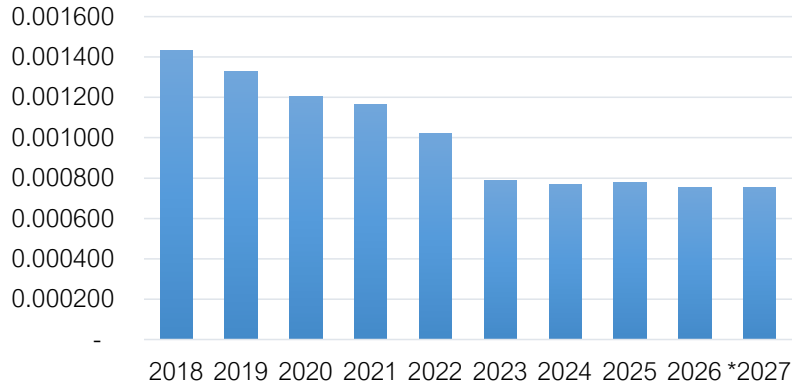
The city receives only 11.5% of the property taxes you pay each year. The majority goes to other taxing entities

The average primary homeowner pays $212.94 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

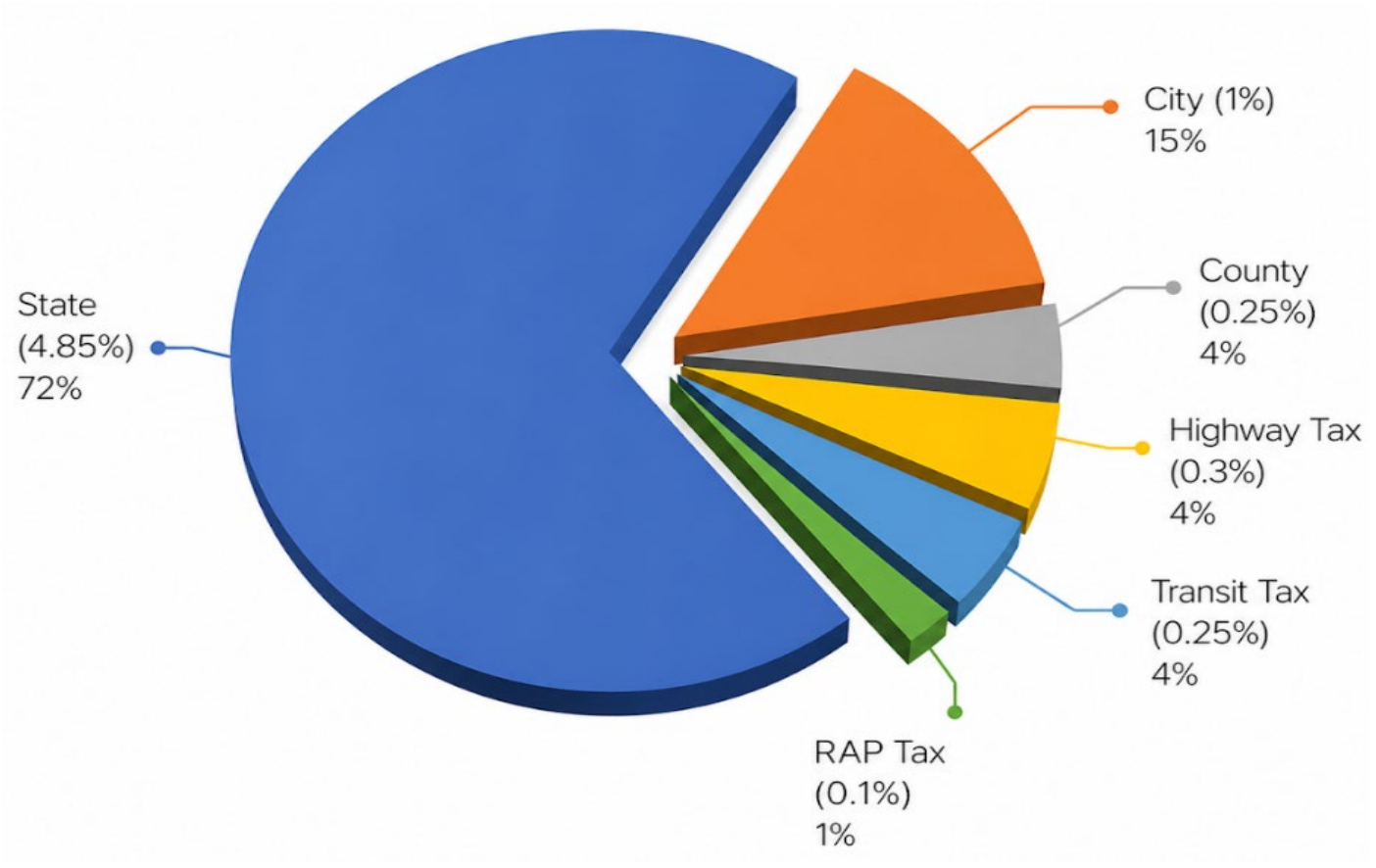
Fiscal Year	Property Tax Rate	% Change
2018	0.001432	
2019	0.001328	-7.3%
2020	0.001207	-9.1%
2021	0.001163	-3.6%
2022	0.001020	-12.3%
2023	0.000789	-22.6%
2024	0.000770	-2.4%
2025	0.000779	1.2%
2026	0.000754	-3.2%
*2027	0.000752	-0.3%



*The Certified Tax Rate is provided by the Utah Tax Commission and Washington County in early June 2026. The FY 2027 budget proposes adoption of the Certified Tax Rate, which is the tax rate that if adopted would raise the same amount of property tax revenue for the city as the prior year budget (excluding new growth).

FY 2026-27 Budget
General Fund - Sales Tax Overview

Total Sales Tax Levy



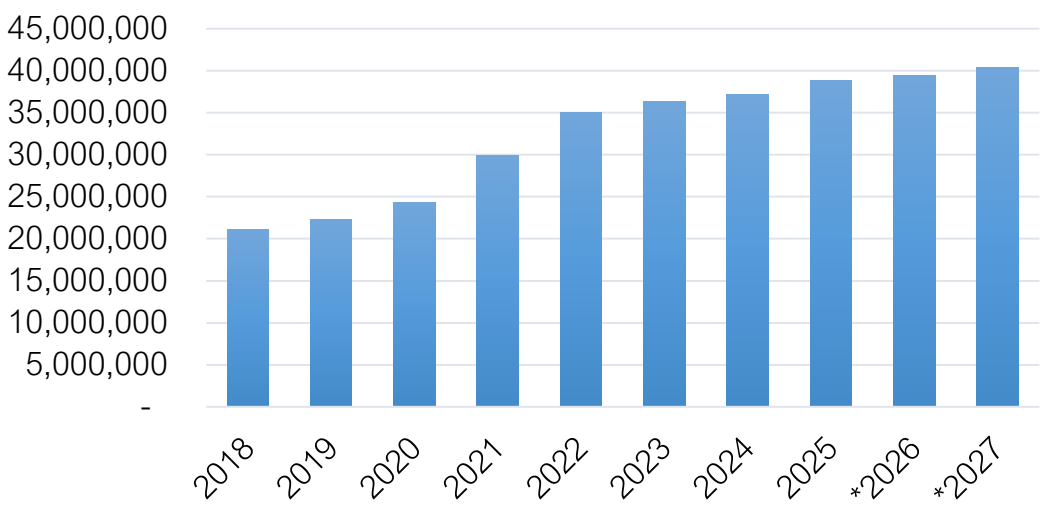
The Total Sales Tax Rate in St. George is 6.75%. The City receives only 15% of the total collection to provide General Fund Services.

Sales tax is by far the largest source of funding for General Fund Services. In the FY 2027 budget 33% of General Fund expenses are paid for by sales tax.

Approximately 30% of the sales tax collected in St. George comes from tourism activity.

Historical Sales Tax Collections - 10 Years

Fiscal Year	General Fund Collection	% Change
2018	21,067,521	
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	38,892,900	4.8%
*2026	39,482,362	1.5%
*2027	40,429,774	2.4%



**Estimated total collection amount.*

FY 2026-27 Budget
General Fund - Revenue Detail

Revenue Source	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Projection	FY 2027 Budget	$ Diff	% Diff
Revenue						
Taxes						
SALES TAX	38,892,900	38,829,992	39,482,362	40,429,774	1,599,782	4.1%
PROPERTY TAX	12,884,330	13,327,459	13,327,459	13,849,713	522,254	3.9%
FRANCHISE TAX	9,422,929	9,760,000	9,460,000	9,500,000	-260,000	-2.7%
FEE ASSESSED PROPERTY TAX	1,434,531	1,400,000	1,400,000	1,450,000	50,000	3.6%
INNKEEPER TAX	1,327,924	1,325,000	1,371,000	1,398,000	73,000	5.5%
DELINQUENT PROPERTY TAX	203,177	100,000	100,000	100,000	0	0.0%
Taxes Total	**64,165,792**	**64,742,451**	**65,140,821**	**66,727,487**	**1,985,036**	**3.1%**
Charges For Services						
GOLF	8,556,312	8,593,000	9,086,939	9,711,000	1,118,000	13.0%
RECREATION FEES	2,344,737	2,386,000	2,326,184	2,385,000	-1,000	0.0%
E911 TELECOM FEES	1,848,668	1,861,000	1,861,000	1,860,000	-1,000	-0.1%
DISPATCH SERVICES	1,523,428	1,699,037	1,699,037	1,471,656	-227,381	-13.4%
MARATHON	1,043,449	1,110,000	1,300,000	1,380,000	270,000	24.3%
RESOURCE OFFICER CONTRIB.	1,135,527	1,246,245	1,065,736	1,141,290	-104,955	-8.4%
PLANNING & ENGINEERING FEES	993,822	675,500	876,500	824,000	148,500	22.0%
RECREATION FACILITIES RENTALS	555,905	525,000	525,000	525,000	0	0.0%
AQUATIC CENTER	496,863	530,000	475,000	500,000	-30,000	-5.7%
CEMETERY	390,005	580,000	580,000	485,000	-95,000	-16.4%
RECREATION CENTER	369,916	375,000	375,000	375,000	0	0.0%
ARTS FACILITIES	210,115	197,500	232,500	246,500	49,000	24.8%
REUSE CENTER FEES	239,846	233,300	236,300	246,300	13,000	5.6%
SWIMMING POOL	139,234	138,000	138,000	138,000	0	0.0%
ARTS FESTIVAL	110,513	112,000	112,000	120,000	8,000	7.1%
SPECIAL POLICE SERVICES	79,498	73,000	74,000	75,000	2,000	2.7%
AIRPORT	3,914,076	3,293,634	5,368,916	0	-3,293,634	-100.0%
Charges For Services Total	**23,951,912**	**23,628,216**	**26,332,112**	**21,483,746**	**-2,144,470**	**-9.1%**
Contributions & Transfers						
TRANSFERS FROM OTHER FUNDS	13,841,563	12,673,130	13,241,326	14,454,469	1,781,339	14.1%
Contributions & Transfers Total	**13,841,563**	**12,673,130**	**13,241,326**	**14,454,469**	**1,781,339**	**14.1%**
Intergovernmental						
CLASS C ROAD FUNDS	5,988,422	5,600,000	6,175,000	6,360,000	760,000	13.6%
FEDERAL GRANTS	360,433	1,352,475	355,746	1,463,071	110,596	8.2%
STATE GRANTS	1,201,478	1,153,974	1,061,974	1,056,064	-97,910	-8.5%
STATE LIQUOR FUND	212,617	200,000	207,909	200,000	0	0.0%
Intergovernmental Total	**7,762,950**	**8,306,449**	**7,800,629**	**9,079,135**	**772,686**	**9.3%**
Licenses & Permits						
BUILDING PERMITS	2,919,742	2,405,500	3,005,500	2,905,500	500,000	20.8%
BUSINESS LICENSES	853,260	775,000	871,000	890,000	115,000	14.8%
DOG LICENSES	25,095	24,000	24,000	22,000	-2,000	-8.3%
MISCELLANEOUS	750	0	0	0	0	0.0%
Licenses & Permits Total	**3,798,847**	**3,204,500**	**3,900,500**	**3,817,500**	**613,000**	**19.1%**
Miscellaneous Revenue						
INTEREST INCOME	4,831,536	2,120,000	3,080,000	2,120,000	0	0.0%
MISCELLANEOUS	1,833,265	564,000	673,913	917,304	353,304	62.6%
CONTRIB. FROM OTHER GOVT.	237,978	190,000	288,500	270,264	80,264	42.2%
PROPERTY SALES	181,430	150,000	150,000	150,000	0	0.0%

FY 2026-27 Budget
General Fund - Revenue Detail

Revenue Source	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Projection	FY 2027 Budget	$ Diff	% Diff
Revenue						
MARATHON	81,671	60,000	74,000	82,000	22,000	36.7%
GOLF	198,865	64,000	64,000	64,000	0	0.0%
SPECIAL POLICE SERVICES	62,775	21,000	46,500	35,000	14,000	66.7%
RECREATION FEES	84,205	6,000	6,000	6,000	0	0.0%
ARTS FACILITIES	8,011	3,000	6,000	6,000	3,000	100.0%
Miscellaneous Revenue Total	**7,519,737**	**3,178,000**	**4,388,913**	**3,650,568**	**472,568**	**14.9%**
Fines & Forfeitures						
COURT FINES & OTHER FINES	1,486,309	1,306,000	1,266,700	1,269,000	-37,000	-2.8%
Fines & Forfeitures Total	**1,486,309**	**1,306,000**	**1,266,700**	**1,269,000**	**-37,000**	**-2.8%**
Appropriated Fund Balance						
APPROPRIATED FUND BALANCE	0	4,100,000	12,010,450	1,250,000	-2,850,000	-69.5%
GOLF	0	0	0	60,000	60,000	0.0%
Appropriated Fund Balance Total	**0**	**4,100,000**	**12,010,450**	**1,310,000**	**-2,790,000**	**-68.0%**
Revenue Total	**122,527,109**	**121,138,746**	**134,081,451**	**121,791,905**	**653,159**	**0.5%**

FY 2026-27 Budget
General Fund - Expense Detail

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Projection	FY 2027 Budget	$ Diff	% Diff
Expense						
General Government						
4110 - Mayor & City Council	834,951	858,593	814,718	863,019	4,426	0.5%
4131 - City Manager	1,117,544	1,357,006	1,479,036	1,413,226	56,220	4.1%
4135 - Human Resources	1,013,262	1,200,175	1,200,175	1,349,878	149,703	12.5%
4137 - Communications & Marketing	600,172	679,589	673,147	712,371	32,782	4.8%
4140 - Budget & Financial Planning	307,554	605,008	606,658	400,523	-204,485	-33.8%
4141 - Administrative Services/Finance	2,774,512	1,164,225	1,184,245	1,293,859	129,634	11.1%
4142 - Technology Services	2,432,752	3,421,087	3,086,563	3,051,890	-369,197	-10.8%
4145 - Legal Services	2,121,439	2,443,360	2,471,360	2,578,485	135,125	5.5%
4160 - Facilities Services	2,823,345	2,802,926	2,818,027	3,030,230	227,304	8.1%
4170 - Elections	172	261,000	250,200	0	-261,000	
4440 - Fleet Maintenance	1,925,607	2,199,062	2,129,895	2,355,065	156,003	7.1%
4445 - Motor Pool	-1,277	0	0	0	0	0.0%
4652 - Economic Development	228,969	248,251	261,027	258,777	10,526	4.2%
General Government Total	**16,179,002**	**17,240,282**	**16,975,051**	**17,307,323**	**67,041**	**0.4%**
Public Safety						
4211 - Police	31,788,260	32,507,066	32,137,433	36,135,378	3,628,312	11.2%
4213 - Police Dispatch	4,420,326	5,246,648	5,272,293	5,322,404	75,756	1.4%
4220 - Fire Department	13,243,732	14,878,460	16,643,770	15,328,312	449,852	3.0%
Task Force	223,819	275,085	326,085	273,500	-1,585	-0.6%
Public Safety Total	**49,676,137**	**52,907,259**	**54,379,581**	**57,059,594**	**4,152,335**	**7.8%**
Airport						
5400 - Airport	2,289,847	2,875,440	2,798,832	0	-2,875,440	-100.0%
Airport Total	**2,289,847**	**2,875,440**	**2,798,832**	**0**	**-2,875,440**	**-100.0%**
Public Works						
4411 - Public Works Administration	384,187	388,031	378,551	386,615	-1,416	-0.4%
4413 - Streets	7,869,437	8,008,127	8,441,272	8,687,042	678,915	8.5%
4450 - Engineering	2,637,460	2,812,504	2,806,602	2,940,572	128,068	4.6%
Public Works Total	**10,891,084**	**11,208,662**	**11,626,425**	**12,014,229**	**805,567**	**7.2%**
Community Development						
4180 - Planning Commission	10,511	12,000	12,000	12,000	0	0.0%
4241 - Code Enforcement	155,564	176,446	175,496	176,927	481	0.3%
4653 - Development Services	2,377,833	2,629,314	2,671,582	2,645,079	15,765	0.6%
Community Development Total	**2,543,908**	**2,817,760**	**2,859,078**	**2,834,006**	**16,246**	**0.6%**
Golf						
Golf	7,226,456	7,514,823	8,090,583	8,210,637	695,814	9.3%
Golf Total	**7,226,456**	**7,514,823**	**8,090,583**	**8,210,637**	**695,814**	**9.3%**
Parks and Community Services						
4510 - Parks	7,944,336	8,119,807	8,117,970	8,977,430	857,623	10.6%
4511 - Design	562,674	605,956	596,324	583,280	-22,676	-3.7%
4555 - Nature Center & Youth Programs	473,464	547,817	545,942	596,101	48,284	8.8%
4556 - Softball Programs	394,180	452,479	452,651	480,660	28,181	6.2%
4557 - Sports Field Maintenance	1,041,135	1,113,645	1,113,645	1,086,925	-26,720	-2.4%
4558 - Special Events & Programs	747,153	768,124	761,777	835,181	67,057	8.7%
4559 - Youth and Adult Sports Programs	477,416	540,501	540,501	525,437	-15,064	-2.8%
4560 - Tennis & Pickleball	586,313	527,269	528,769	562,460	35,191	6.7%

FY 2026-27 Budget
General Fund - Expense Detail

Department	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Projection	FY 2027 Budget	$ Diff	% Diff
Expense						
4561 - Recreation	726,275	834,193	842,258	604,756	-229,437	-27.5%
4562 - Exhibits and Collections	294,510	329,407	332,017	361,836	32,429	9.8%
4563 - Community Arts	407,692	453,403	455,076	496,611	43,208	9.5%
4564 - Historic Opera House	35,484	39,381	39,381	39,390	9	0.0%
4565 - Historic Courthouse	16,926	18,228	18,228	0	-18,228	-100.0%
4566 - Parks & Community Services Adm	542,609	555,614	556,446	748,485	192,871	34.7%
4567 - Recreation Center	540,056	631,501	602,100	946,889	315,388	49.9%
4568 - Marathon	922,953	1,001,173	1,008,989	1,131,301	130,128	13.0%
4569 - Community Center	1,440	2,410	2,410	3,214	804	33.4%
4570 - Electric Theater	146,168	182,352	181,417	172,884	-9,468	-5.2%
4590 - Cemetery	650,030	865,887	883,433	813,969	-51,918	-6.0%
5600 - Swimming Pool	717,421	495,551	486,793	355,960	-139,591	-28.2%
5650 - Sand Hollow Aquatic Center	1,533,137	1,332,287	1,252,088	1,481,255	148,968	11.2%
Parks and Community Services Total	**18,761,373**	**19,416,985**	**19,318,215**	**20,804,024**	**1,387,039**	**7.1%**
Debt Service and Transfers						
4810 - Transfers To Other Funds	9,083,759	7,157,535	18,033,686	3,562,092	-3,595,443	-50.2%
Debt Service and Transfers Total	**9,083,759**	**7,157,535**	**18,033,686**	**3,562,092**	**-3,595,443**	**-50.2%**
Expense Total	**116,651,565**	**121,138,746**	**134,081,451**	**121,791,905**	**653,159**	**0.5%**

FY 2026-27 Budget
General Fund - 5 Year Historical

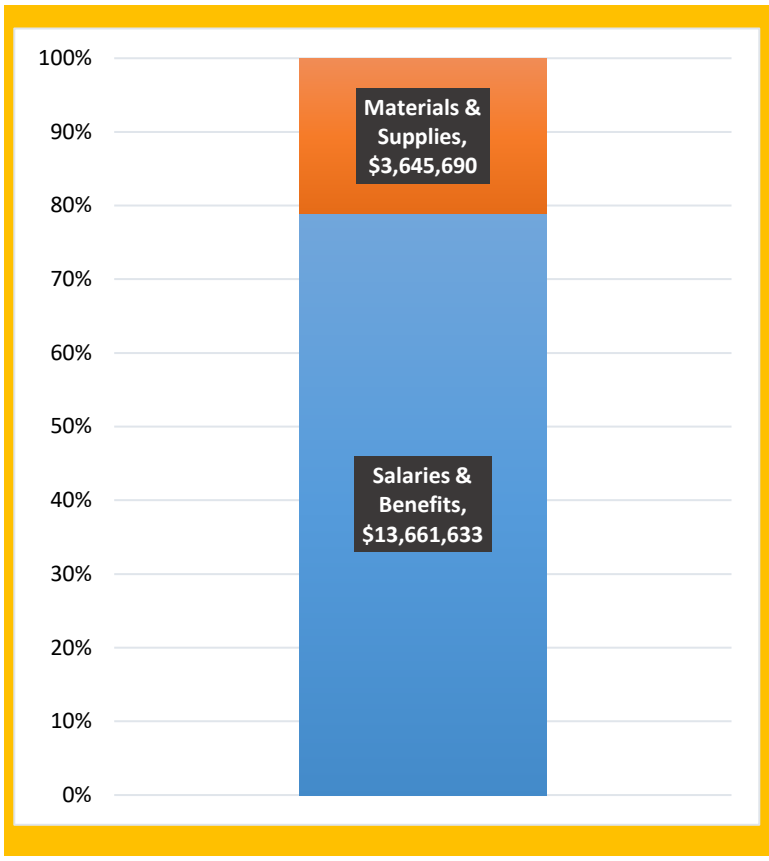
Revenue	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
SALES TAX	29,967,205	35,030,370	36,296,307	37,124,764	38,892,900
TRANSFERS FROM OTHER FUNDS	10,874,570	11,597,491	15,386,194	18,179,751	13,841,563
PROPERTY TAX	10,539,991	11,104,995	11,799,518	12,596,294	12,884,330
FRANCHISE TAX	7,704,889	8,117,834	9,085,101	9,383,774	9,422,929
GOLF	6,059,275	6,744,873	6,795,707	8,063,617	8,755,177
CLASS C ROAD FUNDS	4,123,568	4,456,395	4,830,918	5,088,163	5,988,422
INTEREST INCOME	257,965	437,060	3,800,661	5,029,224	4,831,536
AIRPORT	1,770,257	2,823,122	2,591,685	3,051,928	3,914,076
BUILDING PERMITS	2,814,089	3,200,299	2,136,633	2,860,907	2,919,742
FEDERAL GRANTS	9,144,190	3,680,614	1,963,250	2,400,641	360,433
RECREATION FEES	1,425,539	1,686,979	1,884,842	1,971,611	2,428,941
CONTRIB. FROM OTHER GOVT.	137,314	581,469	180,255	1,846,992	237,978
E911 TELECOM FEES	1,522,471	1,691,390	1,853,853	1,842,749	1,848,668
FEE ASSESSED PROPERTY TAX	1,443,093	1,303,013	1,194,214	1,439,429	1,434,531
DISPATCH SERVICES	1,078,093	1,035,360	1,354,384	1,391,382	1,523,428
INNKEEPER TAX	0	0	1,233,820	1,298,486	1,327,924
COURT FINES & OTHER FINES	966,626	1,027,531	1,245,105	1,290,182	1,486,309
STATE GRANTS	402,780	638,074	1,182,251	1,119,353	1,201,478
MISCELLANEOUS	722,652	730,296	402,563	1,109,380	1,834,015
MARATHON	36,256	737,842	913,672	1,065,489	1,125,119
RESOURCE OFFICER CONTRIB.	707,808	749,770	814,240	1,026,257	1,135,527
BUSINESS LICENSES	703,507	717,157	455,108	786,660	853,260
PLANNING & ENGINEERING FEES	945,919	1,014,943	681,375	767,572	993,822
AQUATIC CENTER	367,440	453,501	495,780	523,574	496,863
RECREATION CENTER	326,125	389,518	402,454	426,449	369,916
CEMETERY	565,005	477,295	389,205	423,095	390,005
RECREATION FACILITIES RENTALS	332,097	287,117	303,271	349,873	555,905
REUSE CENTER FEES	158,901	224,177	195,794	219,072	239,846
STATE LIQUOR FUND	117,250	141,944	189,872	187,697	212,617
ARTS FACILITIES	87,584	158,819	188,059	180,242	218,126
PROPERTY SALES	112,724	120,320	154,037	172,226	181,430
DELINQUENT PROPERTY TAX	197,363	120,921	110,143	141,916	203,177
SWIMMING POOL	154,956	126,975	128,454	126,049	139,234
SPECIAL POLICE SERVICES	160,151	320,514	112,561	76,580	142,273
ARTS FESTIVAL	51,907	47,332	75,556	68,452	110,513
DOG LICENSES	35,880	33,285	26,555	22,635	25,095
RENTAL ORDINANCE	158,410	162,490	50,850	60	0
Total Revenue	**96,173,848**	**102,171,085**	**110,904,248**	**123,652,525**	**122,527,109**
Expenditures by Function					
Airport	2,846,911	3,098,059	2,295,029	2,390,922	2,289,847
Community Development	1,841,366	2,210,891	2,232,516	2,394,181	2,543,908
Debt Service and Transfers	21,341,750	18,066,080	11,621,937	11,660,287	9,083,759
General Government	13,984,310	13,191,584	14,161,652	15,444,016	16,179,002
Golf	5,871,481	6,500,219	7,605,828	6,937,487	7,226,456
Parks and Community Services	12,161,228	15,105,248	15,664,985	20,950,059	18,761,373
Public Safety	26,065,905	31,149,474	36,360,457	45,804,379	49,676,137
Public Works	6,741,457	7,787,610	10,457,358	10,109,960	10,891,084
Total Expense	**90,854,409**	**97,109,163**	**100,399,761**	**115,691,292**	**116,651,565**
Expenditures by Type					
Operations	63,341,588	69,190,919	76,912,274	88,648,835	96,316,370
Capital (Projects & Equipment)	5,412,596	8,487,500	10,504,949	14,020,070	9,889,337
Transfers	21,341,750	18,666,080	12,221,937	12,260,287	9,683,759
Debt Service	758,475	764,665	760,600	762,100	762,100
Total Expense	**90,854,409**	**97,109,163**	**100,399,761**	**115,691,292**	**116,651,565**

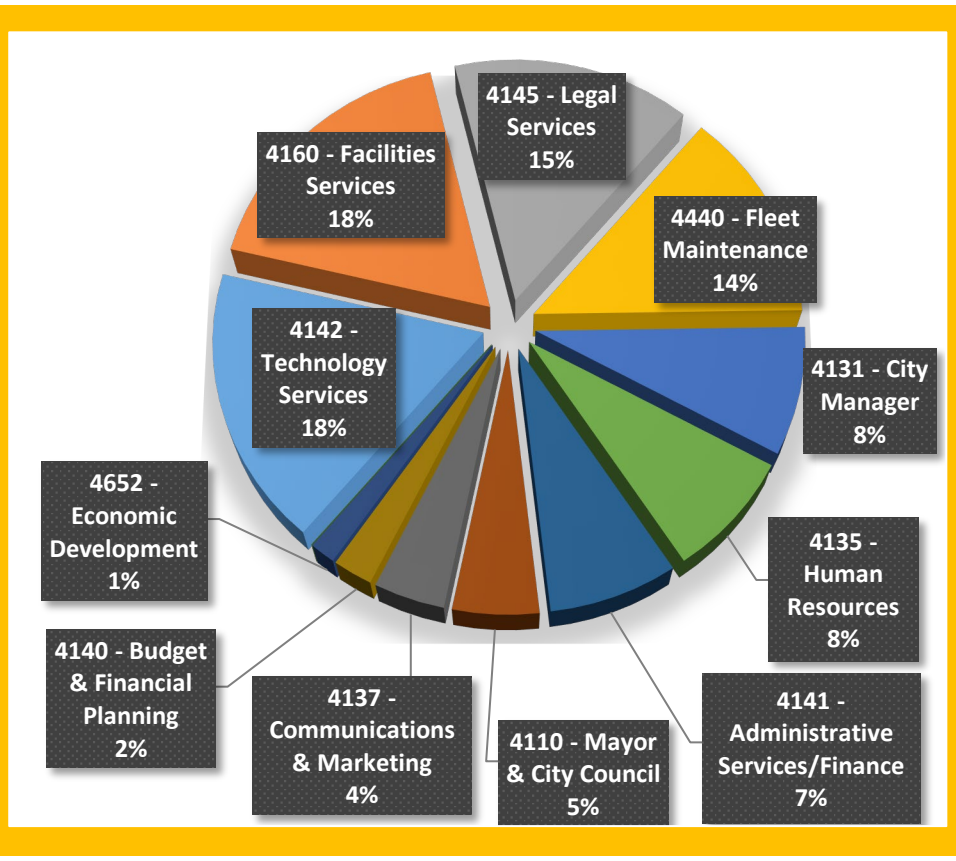
FY 2026-27 Budget
General Fund - General Government

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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4110 - Mayor & City Council	834,951	858,593	858,593	863,019	4,426	0.5%	-
4131 - City Manager	1,117,544	1,357,006	1,418,651	1,413,226	56,220	4.1%	7.00
4170 - Elections	172	261,000	261,000	0	-261,000	-100.0%	-
4135 - Human Resources	1,013,262	1,200,175	1,234,021	1,349,878	149,703	12.5%	7.00
4652 - Economic Development	228,969	248,251	254,982	258,777	10,526	4.2%	1.00
4137 - Communications & Marketing	600,172	679,589	679,818	712,371	32,782	4.8%	3.00
4140 - Budget & Financial Planning	307,554	605,008	611,324	400,523	-204,485	-33.8%	2.00
4141 - Administrative Services/Finance	2,774,512	1,164,225	1,200,016	1,293,859	129,634	11.1%	8.00
4445 - Motor Pool	-1,277	0	0	0	0	0.0%	-
4145 - Legal Services	2,121,439	2,443,360	2,492,055	2,578,485	135,125	5.5%	14.00
4142 - Technology Services	2,432,752	3,421,087	3,433,162	3,051,890	-369,197	-10.8%	13.00
4160 - Facilities Services	2,823,345	2,802,926	2,854,064	3,030,230	227,304	8.1%	17.00
4440 - Fleet Maintenance	1,925,607	2,199,062	2,204,396	2,355,065	156,003	7.1%	17.00
Grand Total	**16,179,002**	**17,240,282**	**17,502,082**	**17,307,323**	**67,041**	**0.4%**	**89.00**





FY 2026-27 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 leadership and direction.
2. Establish vision, guidance, and strategy.
3. Set policies.
4. Adopt of the City's budget.
5. Enact laws.
6. Represent the City in intergovernmental relations.
7. Engage with the community and citizens.

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 2026-27 Budget
General Fund - General Government - Mayor & City Council

Top Three Accomplishments During FY 2026

FY 2026 reflected the second 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: the Middleton Wash Trail, Vernon Worthen Park improvements, and Southern Hills Park. Major progress was made on the Dixie Sunbowl which is anticipated to open in September.

Major facility investments were made during FY 2026 with the completion and grand opening of the new Fire Station #1 in the Downtown and brand new City Hall, parking structure and plaza. 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.

As part of the FY 2026 budget process, the City adopted its first-ever comprehensive Business Plan outlining the priorities of the City Council. This Business Plan identifies nine major priority areas for the community, along with the specific objectives and strategies the City will pursue to achieve them. It represents a significant step forward in aligning the City's budget with Council direction and establishing a clear, results-oriented framework for decision-making and performance management. Meaningful progress is anticipated by the end of the fiscal year, with several key initiatives underway to advance the Plan's objectives.

Related General Fund Budgets

Mayor & City Council (4110)

FY 2026-27 Budget
General Fund - General Government - Mayor & City Council

Department Overview

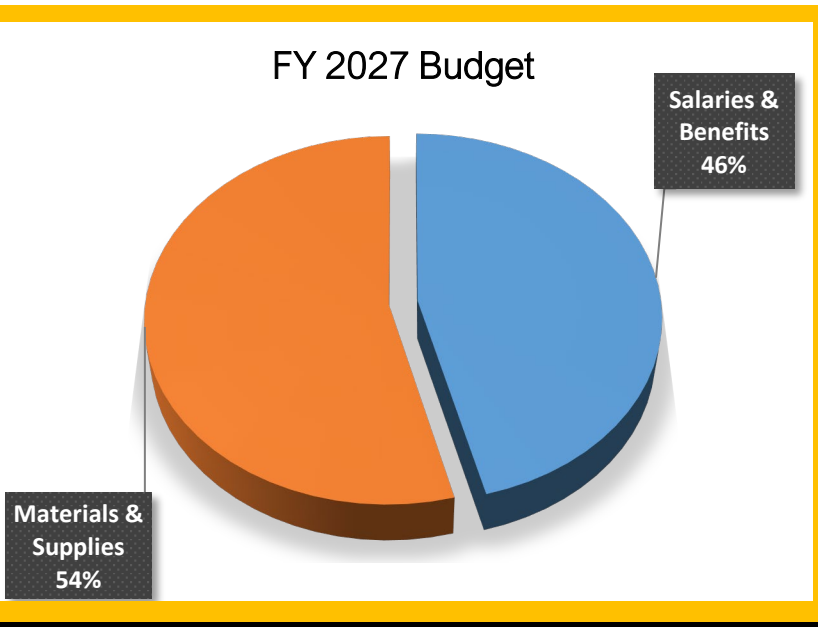
The City of St. George operates under a Six-Member Council form of government, of which one member is the Mayor. The Mayor and Councilmembers are elected at large to serve four-year staggered terms. The Mayor serves as the chairperson of the Council and presides at all council meetings. The Mayor and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

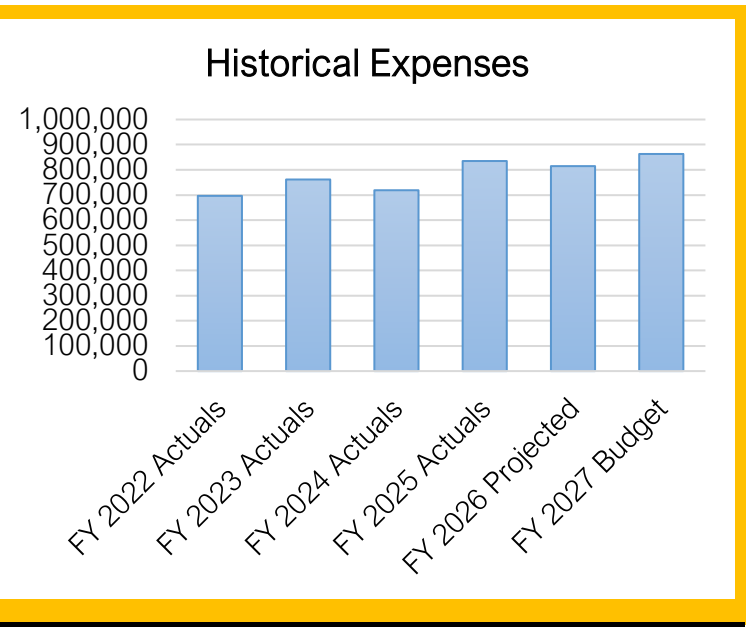
Department Position Overview

	Authorized FT	
There are no full-time positions funded in this department	2023	0
	2024	0
	2025	0
	2026	0
	2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	323,690	333,417	368,380	364,119	396,445	28,065
Materials & Supplies	395,142	501,533	490,213	450,599	466,574	-23,639
Capital Outlays	0	0	0	0	0	0
Grand Total	**718,831**	**834,951**	**858,593**	**814,718**	**863,019**	**4,426**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.		
Grand Total	-	-

FY 2026-27 Budget
General Fund - Mayor & City Council - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4110-1200 - Salaries & Wages Part/Time	188,101	208,280	205,532	207,355	225,966
10-4110-1300 - Fica	13,402	15,932	16,830	15,057	17,287
10-4110-1310 - Insurance Benefits	103,395	114,611	114,800	112,275	123,387
10-4110-1320 - Retirement Benefits	28,520	29,557	31,218	29,432	29,805
Salaries & Benefits Total	**333,417**	**368,380**	**368,380**	**364,119**	**396,445**
10-4110-2100 - Subscriptions & Memberships	110,943	114,473	114,473	117,875	125,748
10-4110-2300 - Travel & Training	28,115	38,000	38,000	38,000	38,000
10-4110-2400 - Office Supplies	64	500	500	500	500
10-4110-2500 - Equip Supplies & Maintenance	12,034	12,500	12,500	12,500	12,500
10-4110-2800 - Telephone	786	1,000	1,000	1,000	1,000
10-4110-2910 - Power Bills	2,796	3,600	3,600	3,600	3,600
10-4110-3100 - Professional & Tech. Services	51,375	61,000	61,000	53,500	61,000
10-4110-5100 - Insurance And Surety Bonds	5,850	7,140	7,140	7,140	7,226
10-4110-6100 - Sundry Charges	232,468	198,000	198,000	126,000	126,000
10-4110-6350 - Dixie Days Expense	57,102	54,000	54,000	90,484	91,000
Materials & Supplies Total	**501,533**	**490,213**	**490,213**	**450,599**	**466,574**
Grand Total	**834,951**	**858,593**	**858,593**	**814,718**	**863,019**

FY 2026-27 Budget
General Fund - General Government - City Manager

Department Overview

The City Manager's Office provides executive leadership and overall management of the organization, ensuring effective implementation of City Council policies and direction. The office serves as the primary liaison between the City Council, City departments, and the community, while providing strategic guidance, operational oversight, and long-range planning. Additional responsibilities include development of the annual budget, management of the City's financial assets, intergovernmental relations, public information and citizen engagement, and oversight of municipal records and the special events process. The City Manager's Office drives transparency, accountability, and the efficient delivery of services to the community.

Department's Responsibilities

1. Provide executive leadership and management.
2. Recommend and implement policies.
3. Provide strategy, guidance, and direction.
4. Provides oversight and long-range planning.
5. Liaison between the City Council and City Depts.
6. Maintain and administer municipal records
7. Managed intergovernmental relations and affairs.
8. Development of the annual budget.
9. Manage the city's financial assets.
10. Oversee the special event process.

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 effective implementation of City Council priorities by aligning organizational efforts and resources with the Council's vision and delivering measurable results that support the City's long-term success.	Strengthen service delivery by improving operational efficiency, using data to inform decisions, and fostering a culture of continuous improvement across the organization.	Promote a culture of integrity, accountability, teamwork, and excellence by modeling the City's values in leadership, decision-making, and service to the community.

FY 2026-27 Budget
General Fund - General Government - City Manager

Department Performance Measures	FY 24/25 Actual	FY 25/26 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%	28.00%
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 2026

As part of the FY 2026 budget process, the City adopted its first-ever comprehensive Business Plan outlining the priorities of the City Council. To support transparency and accountability, a public-facing dashboard was implemented to track progress on these priorities. The dashboard is updated monthly and provides residents with clear, accessible insight into how the City is performing in achieving its goals, reinforcing the City's commitment to being accessible and accountable.

Completion of the first year 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 108 "all star" awards and 18 employee of the month awards. City wide the program has received well over 400 nominations since program inception.

Creation and implementation of the brand new "Operational Excellence Program" for the City. This program is focused on teaching employees throughout the organization practical tools to improve processes, reduce inefficiencies, and enhance service delivery. Developed as part of the FY 2026 Business Plan, the program establishes a structured, cohort-based approach to building internal capacity for continuous improvement. The inaugural cohort is scheduled to begin in June, marking the launch of a long-term initiative that will equip staff to drive measurable operational improvements across departments.

Related General Fund Budgets

City Manager (4131)

Elections (4170)

Budget & Financial Planning (4140)

FY 2026-27 Budget
General Fund - General Government - City Manager

Department Overview

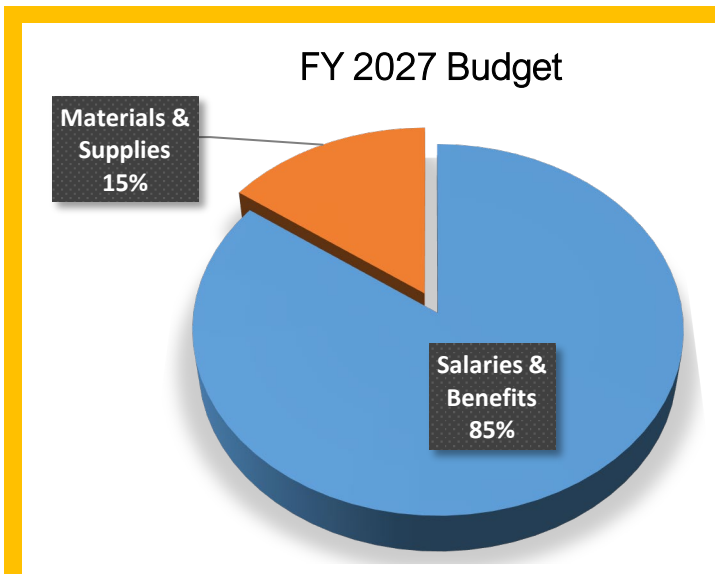
The City Manager's Office provides executive leadership and overall management of the organization, ensuring effective implementation of City Council policies and direction. The office serves as the primary liaison between the City Council, City departments, and the community, while providing strategic guidance, operational oversight, and long-range planning. Additional responsibilities include development of the annual budget, management of the City's financial assets, intergovernmental relations, public information and citizen engagement, and oversight of municipal records and the special events process. The City Manager's Office drives transparency, accountability, and the efficient delivery of services to the community.

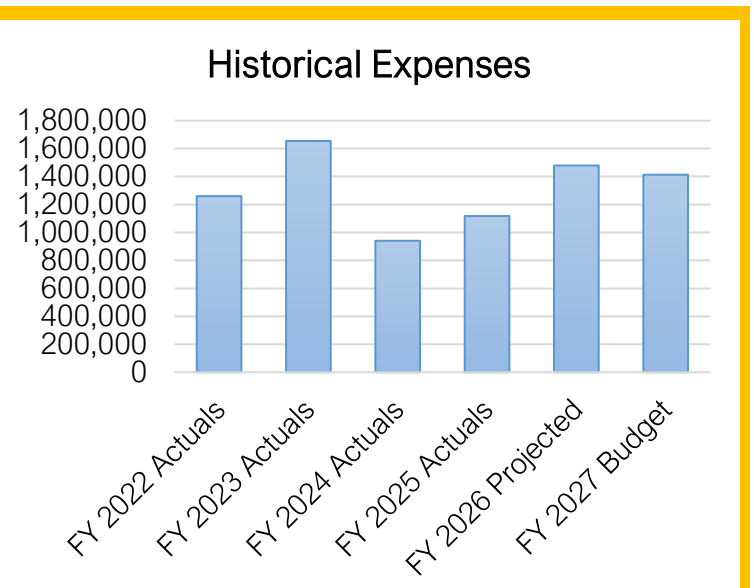
Department Position Overview

		Authorized FT	
City Manager	City Treasurer	2023	7
Assistant City Manager	Special Events Coordinator	2024	4
City Recorder	Construction Manager	2025	4
Executive Assistant		2026	5
		2027	7

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	779,678	946,216	1,142,827	1,268,475	1,201,266	58,439
Materials & Supplies	160,786	171,328	214,179	210,561	211,960	-2,219
Capital Outlays	0	0	0	0	0	0
Grand Total	**940,465**	**1,117,544**	**1,357,006**	**1,479,036**	**1,413,226**	**56,220**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.		
Grand Total	-	-

FY 2026-27 Budget
General Fund - City Manager - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4131-1100 - Salaries & Wages Full/Time	714,191	855,617	906,465	980,000	872,105
10-4131-1200 - Salaries & Wages Part/Time	0	0	0	0	33,007
10-4131-1300 - Fica	47,464	65,455	68,792	59,500	69,242
10-4131-1310 - Insurance Benefits	63,589	89,742	90,440	86,511	102,491
10-4131-1320 - Retirement Benefits	120,972	132,013	138,775	142,464	124,421
Salaries & Benefits Total	**946,216**	**1,142,827**	**1,204,472**	**1,268,475**	**1,201,266**
10-4131-2100 - Subscriptions & Memberships	3,852	5,004	5,004	5,004	4,447
10-4131-2200 - Ordinances & Publications	4	500	500	0	0
10-4131-2300 - Travel & Training	29,055	44,195	44,195	44,195	36,819
10-4131-2400 - Office Supplies	1,952	2,600	2,600	1,752	2,504
10-4131-2430 - Computer Software	1,863	1,160	1,160	1,860	2,625
10-4131-2500 - Equip Supplies & Maintenance	13,890	18,300	18,300	18,300	13,500
10-4131-2700 - Special Departmental Supplies	164	900	900	900	900
10-4131-2710 - Internal Training	82	5,000	1,000	2,000	10,000
10-4131-2800 - Telephone	3,801	4,860	4,860	4,860	4,860
10-4131-3100 - Professional & Tech. Services	104,978	110,200	110,200	110,230	110,268
10-4131-5100 - Insurance And Surety Bonds	3,709	4,460	4,460	4,460	4,537
10-4131-6100 - Sundry Charges	1,689	3,000	7,000	3,000	2,500
10-4131-2734 - Employee Recognition Program	6,289	14,000	14,000	14,000	19,000
Materials & Supplies Total	**171,328**	**214,179**	**214,179**	**210,561**	**211,960**
Grand Total	**1,117,544**	**1,357,006**	**1,418,651**	**1,479,036**	**1,413,226**

FY 2026-27 Budget
General Fund - General Government - Budget & Financial Planning

Department Overview

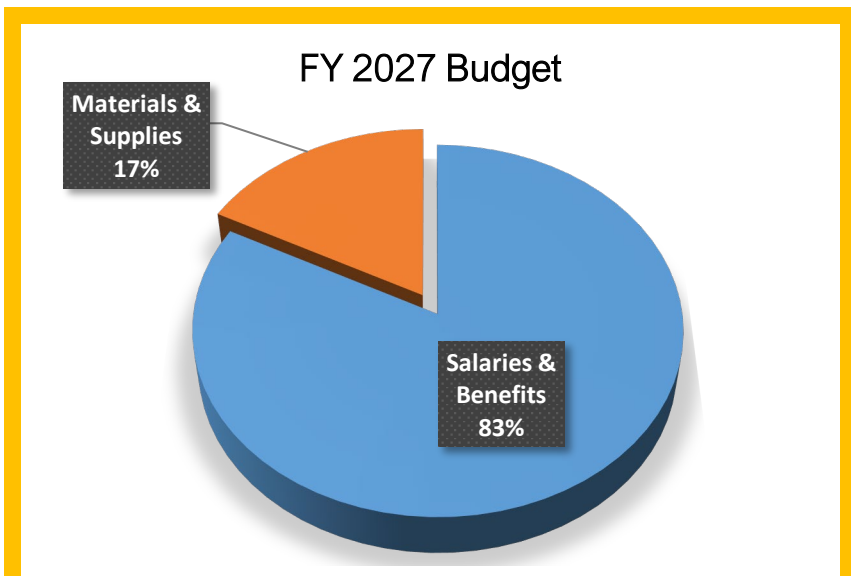
This division manages the strategic development and oversight of the City's annual budget to ensure public funds are used efficiently. The budget team provide the financial analysis and long-range planning necessary to maintain St. George's fiscal health and transparency.

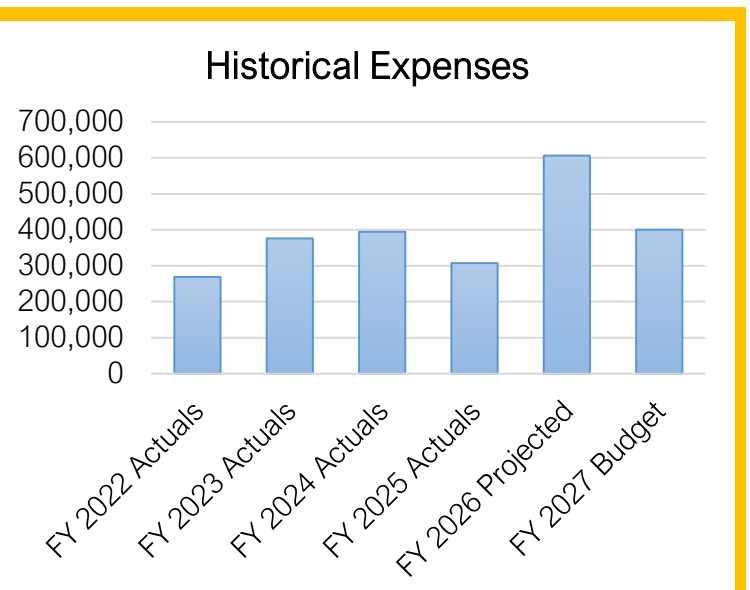
Department Position Overview

	Authorized FT	
Budget Manager	2023	2
Assistant Budget Manager	2024	2
	2025	2
	2026	3
	2027	2

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	347,661	251,242	527,378	527,378	331,400	-195,978
Materials & Supplies	46,955	56,313	77,630	79,280	69,123	-8,507
Capital Outlays	0	0	0	0	0	0
Grand Total	**394,616**	**307,554**	**605,008**	**606,658**	**400,523**	**-204,485**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.		
Grand Total	-	-

FY 2026-27 Budget
General Fund - Budget & Financial Planning - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4140-1100 - Salaries & Wages Full/Time	177,676	350,258	355,302	350,258	230,437
10-4140-1200 - Salaries & Wages Part/Time	0	33,007	33,007	33,007	0
10-4140-1210 - Overtime Pay	436	1,000	1,000	1,000	1,000
10-4140-1300 - Fica	13,135	29,397	29,782	29,397	17,706
10-4140-1310 - Insurance Benefits	30,618	60,097	60,178	60,097	49,935
10-4140-1320 - Retirement Benefits	29,377	53,619	54,425	53,619	32,322
Salaries & Benefits Total	**251,242**	**527,378**	**533,694**	**527,378**	**331,400**
10-4140-2100 - Subscriptions & Memberships	1,729	675	675	675	350
10-4140-2200 - Ordinances & Publications	458	900	900	900	900
10-4140-2300 - Travel & Training	5,008	6,300	6,300	6,300	4,850
10-4140-2400 - Office Supplies	577	1,500	1,500	1,500	1,800
10-4140-2430 - Computer Software	44,146	47,490	47,490	47,490	47,650
10-4140-2500 - Equip Supplies & Maintenance	1,787	0	0	0	0
10-4140-2670 - Fuel	0	0	0	300	300
10-4140-2700 - Special Departmental Supplies	1,418	1,165	1,165	1,165	1,165
10-4140-2800 - Telephone	0	0	0	1,350	1,450
10-4140-3100 - Professional & Tech. Services	89	10,000	10,000	10,000	0
10-4140-5100 - Insurance And Surety Bonds	1,100	9,600	9,600	9,600	10,658
Materials & Supplies Total	**56,313**	**77,630**	**77,630**	**79,280**	**69,123**
Grand Total	**307,554**	**605,008**	**611,324**	**606,658**	**400,523**

FY 2026-27 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

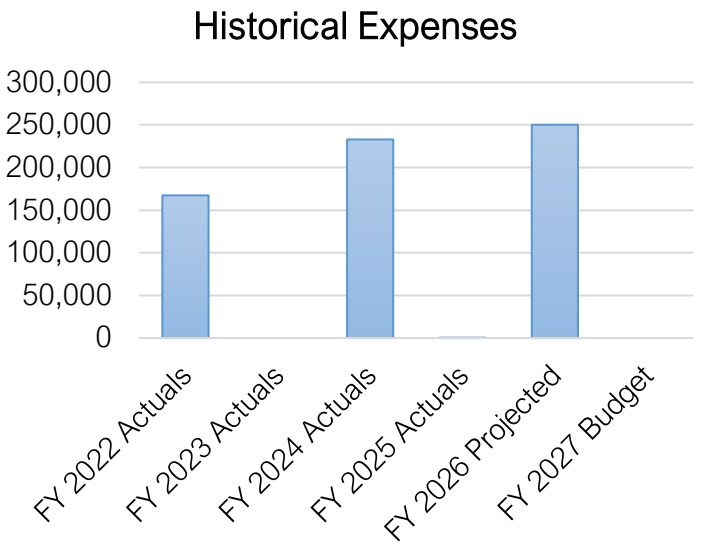
There are no positions funded in this division

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	232,973	172	261,000	250,200	0	-261,000
Grand Total	**232,973**	**172**	**261,000**	**250,200**	**0**	**-261,000**

There is no FY27 budget for the Elections Division, as no election is scheduled.



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.		
Grand Total	-	-

FY 2026-27 Budget
General Fund - Elections - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4170-2700 - Special Departmental Supplies	172	1,000	1,000	200	0
10-4170-3100 - Professional & Tech. Services	0	260,000	260,000	250,000	0
Materials & Supplies Total	**172**	**261,000**	**261,000**	**250,200**	**0**
Grand Total	**172**	**261,000**	**261,000**	**250,200**	**0**

FY 2026-27 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 2026-27 Budget
General Fund - General Government - Human Resources

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
Reduce time to fill open positions	90 Days	70 Days	50-55 Days
Develop and present continuous, relevant training to support all departments.	3 Departments	14 Departments	14 Departments
Number of participants in the City's Wellness Program 4/29/26	335 Participants	460 Participants	550 Participants

Top Three Accomplishments During FY 2026

Led a comprehensive review and modernization of Human Resources policies, ensuring alignment with current best practices and full compliance with evolving state laws. This effort strengthened organizational consistency, reduced legal risk, and improved clarity and accessibility of policies for employees and management.

Successfully completed a full year of supervisor training sessions with strong attendance and engagement. The program covered critical leadership topics, strengthening supervisory skills, promoting consistency in management practices, and supporting effective team leadership across the organization.

Led the successful implementation of NEOGOV, transforming Human Resources operations by improving process efficiency, standardizing workflows, and enhancing data accuracy and reporting. This initiative increased operational effectiveness and supported more responsive and strategic HR services.

Related General Fund Budgets

Human Resources (4135)

FY 2026-27 Budget
General Fund - General Government - Human Resources

Department Overview

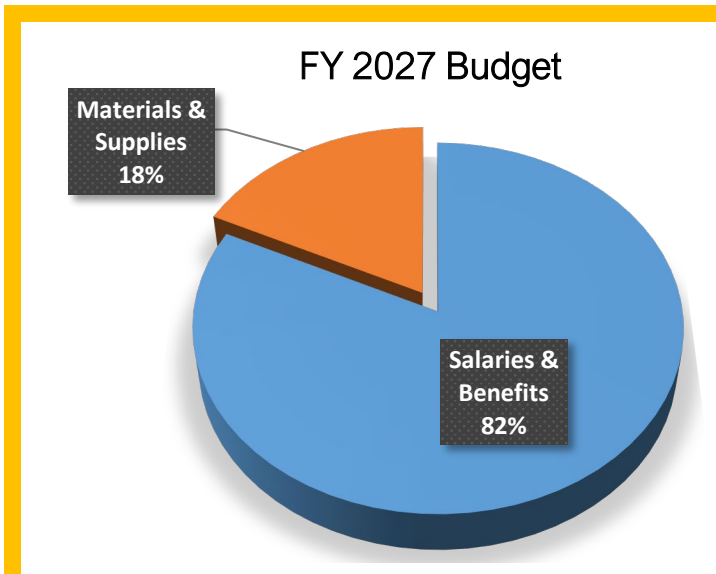
The Human Resources Department is responsible for recruiting, employment, benefits, compensation, payroll, training, and employee relations. They provide these services for almost 900 full-time employees and 450 to 500 part-time employees, depending on hiring needs. The number one goal of the department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

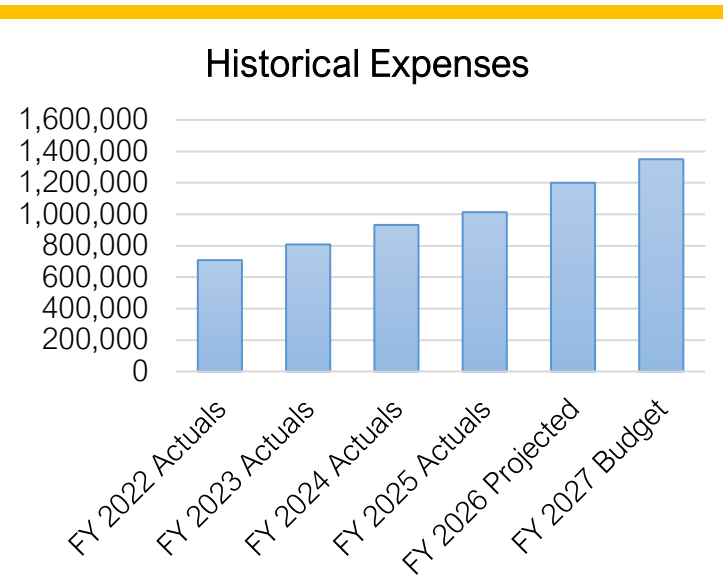
Department Position Overview

		Authorized FT	
Human Resources Director	Human Resource Generalist	2023	7
Assistant Director	Human Resource Coordinator	2024	7
Compensation and Benefit Specialist		2025	7
Payroll Specialist		2026	7
Workforce Planning & Recruitment Specialist		2027	7

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	837,443	822,583	986,928	986,928	1,109,919	122,991
Materials & Supplies	94,754	101,940	213,247	213,247	239,959	26,712
Capital Outlays	0	88,739	0	0	0	0
Grand Total	**932,197**	**1,013,262**	**1,200,175**	**1,200,175**	**1,349,878**	**149,703**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.		
Grand Total	-	-

FY 2026-27 Budget
General Fund - Human Resources - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4135-1100 - Salaries & Wages Full/Time	534,188	630,045	658,594	630,045	747,853
10-4135-1200 - Salaries & Wages Part/Time	20,722	26,208	26,208	26,208	26,208
10-4135-1210 - Overtime Pay	512	1,000	1,000	1,000	1,000
10-4135-1215 - Internships	53,146	58,800	58,800	58,800	58,800
10-4135-1300 - Fica	45,708	54,779	56,455	54,779	63,790
10-4135-1310 - Insurance Benefits	78,802	122,590	122,940	122,590	109,111
10-4135-1320 - Retirement Benefits	89,505	93,506	96,777	93,506	103,157
Salaries & Benefits Total	**822,583**	**986,928**	**1,020,774**	**986,928**	**1,109,919**
10-4135-2100 - Subscriptions & Memberships	1,766	1,500	1,500	1,500	1,500
10-4135-2200 - Ordinances & Publications	0	1,000	1,000	1,000	0
10-4135-2300 - Travel & Training	11,602	10,000	10,000	10,000	10,000
10-4135-2400 - Office Supplies	9,383	8,500	8,500	8,500	10,000
10-4135-2430 - Computer Software	42,820	123,037	123,037	123,037	144,724
10-4135-2500 - Equip Supplies & Maintenance	4,142	5,000	5,000	5,000	5,000
10-4135-2700 - Special Departmental Supplies	6,444	2,000	2,000	2,000	2,500
10-4135-2710 - Internal Training	1,006	3,000	3,000	3,000	6,000
10-4135-2720 - Safety	0	1,500	1,500	1,500	1,500
10-4135-2730 - Wellness Program	978	0	0	0	0
10-4135-2800 - Telephone	1,018	1,500	1,500	1,500	1,500
10-4135-3100 - Professional & Tech. Services	18,796	17,850	17,850	17,850	19,550
10-4135-5100 - Insurance And Surety Bonds	3,984	4,860	4,860	4,860	4,685
10-4135-6100 - Sundry Charges	0	1,500	1,500	1,500	1,000
10-4135-2305 - Tuition Reimbursement Program		32,000	32,000	32,000	32,000
Materials & Supplies Total	**101,940**	**213,247**	**213,247**	**213,247**	**239,959**
10-4135-7400 - Equipment Purchases	88,739	0	0	0	0
Capital Outlays Total	**88,739**	**0**	**0**	**0**	**0**
Grand Total	**1,013,262**	**1,200,175**	**1,234,021**	**1,200,175**	**1,349,878**

FY 2026-27 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 2026-2027 Budget
General Fund - General Government - Economic Development & Communications

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
Major Economic Development Projects in progress	4	3	5
Social media followership (across all 4 main city platforms: FB, IG, Linked In and YouTube)	45,000	46,000	50,000

Top Three Accomplishments During FY 2026

Achieved national recognition for rankings including: The best-performing small city in America and the #1 Best Place to Start a Business.

Achieved a record year on social media:
- 657 Facebook posts (12.8 million views)
- 636 Instagram posts
- 1,293 total FB and IG posts (up 244 from 2024)
- 64 YouTube posts
- 56 Linked In posts
- Facebook page now has 31,351 followers, a year over year increase of 8,760.
- Instagram page now has 12,639 followers, a year over year increase of more than 3,000

Completed the sale of the 100 W property and worked with the selected developer to create a site plan that achieves the City's vision for redevelopment in downtown.

Related General Fund Budgets

Economic Development (4652)

Communications & Marketing (4137)

FY 2026-27 Budget
General Fund - General Government - Economic Development

Department Overview

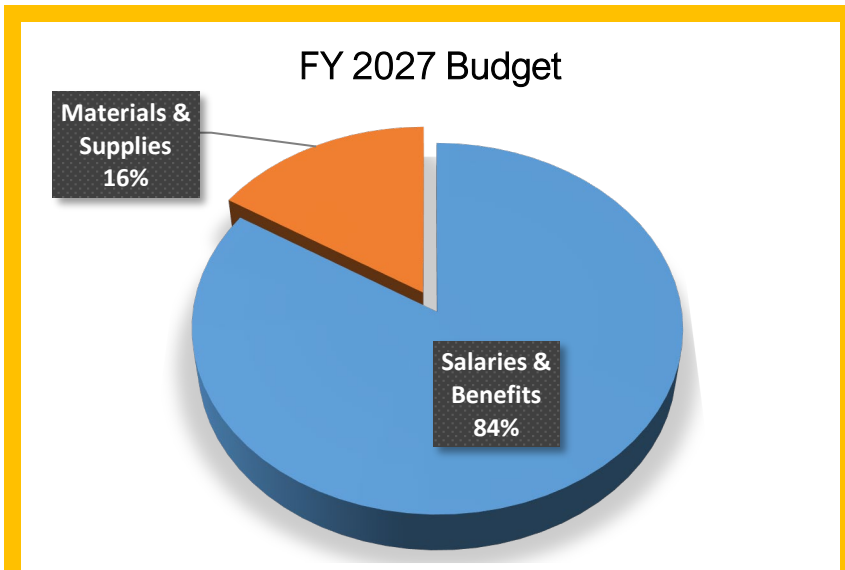
Economic Development directs innovative economic development for the City. Working together with government, education, and private sector partners, we cultivate and enhance economic opportunity and prosperity in support and celebration of our community's heritage, entrepreneurial spirit, and vibrant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

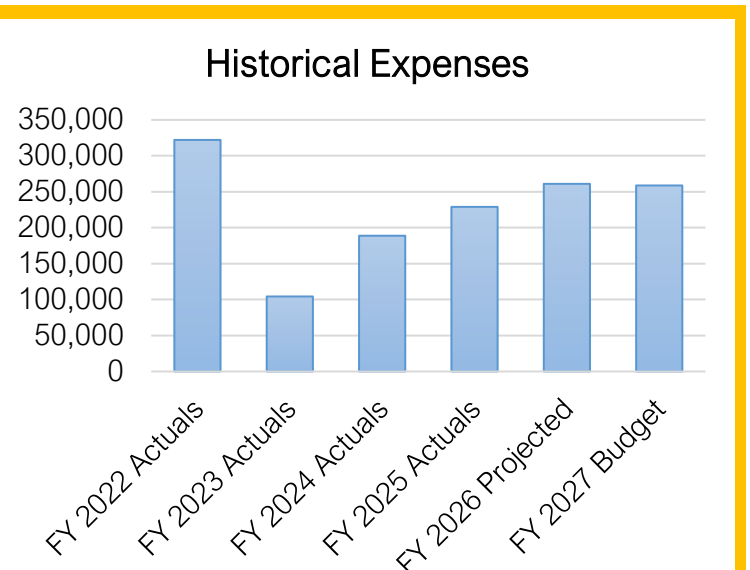
Department Position Overview

	Authorized FT	
Economic Development Director	2023	2
	2024	1
	2025	1
	2026	1
	2027	1

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	162,440	195,675	208,760	220,316	217,395	8,635
Materials & Supplies	22,127	33,294	39,491	40,711	41,382	1,891
Capital Outlays	4,286	0	0	0	0	0
Grand Total	**188,853**	**228,969**	**248,251**	**261,027**	**258,777**	**10,526**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.		
Grand Total	-	-

FY 2026-27 Budget
General Fund - Economic Development - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4652-1100 - Salaries & Wages Full/Time	142,726	151,743	157,652	161,115	158,673
10-4652-1300 - Fica	10,919	11,608	11,876	12,386	12,138
10-4652-1310 - Insurance Benefits	20,776	23,877	23,933	23,977	25,655
10-4652-1320 - Retirement Benefits	21,253	21,532	22,030	22,838	20,929
Salaries & Benefits Total	**195,675**	**208,760**	**215,491**	**220,316**	**217,395**
10-4652-2100 - Subscriptions & Memberships	1,629	961	961	961	961
10-4652-2300 - Travel & Training	5,279	9,600	9,600	10,100	9,600
10-4652-2400 - Office Supplies	109	500	500	500	500
10-4652-2430 - Computer Software	839	640	640	1,260	1,260
10-4652-2500 - Equip Supplies & Maintenance	3,610	3,600	3,600	3,600	3,600
10-4652-2700 - Special Departmental Supplies	222	500	500	500	500
10-4652-2800 - Telephone	652	650	650	650	650
10-4652-3100 - Professional & Tech. Services	79	0	0	0	572
10-4652-3151 - Chamber Of Commerce	20,000	22,000	22,000	22,000	21,000
10-4652-5100 - Insurance And Surety Bonds	825	1,040	1,040	1,040	1,039
10-4652-6100 - Sundry Charges	50	0	0	100	1,700
Materials & Supplies Total	**33,294**	**39,491**	**39,491**	**40,711**	**41,382**
Grand Total	**228,969**	**248,251**	**254,982**	**261,027**	**258,777**

FY 2026-27 Budget
General Fund - General Government - Communications & Marketing

Department Overview

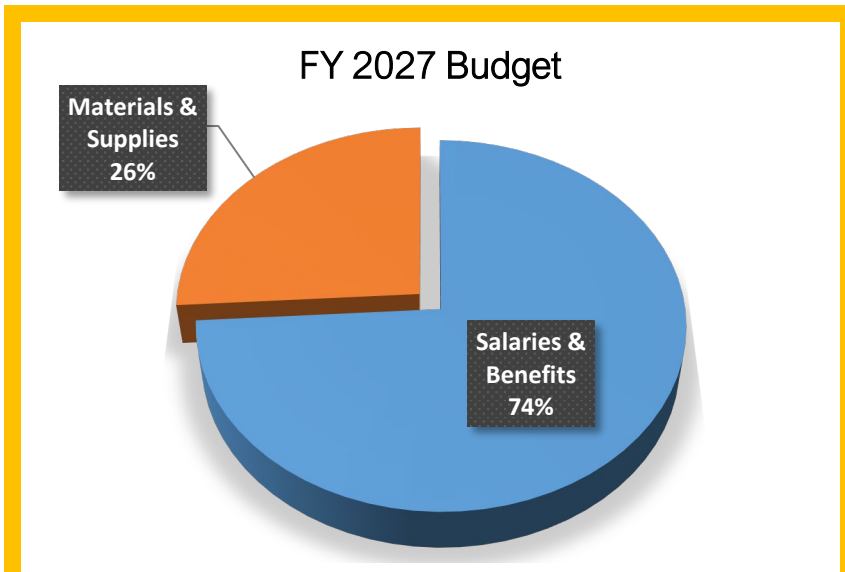
The Communications and Marketing Division of the City St. George strives to communicate with our residents and visitors a variety of information in a variety of different medians, including print, online, social media, digital advertising, radio advertising and media outreach.

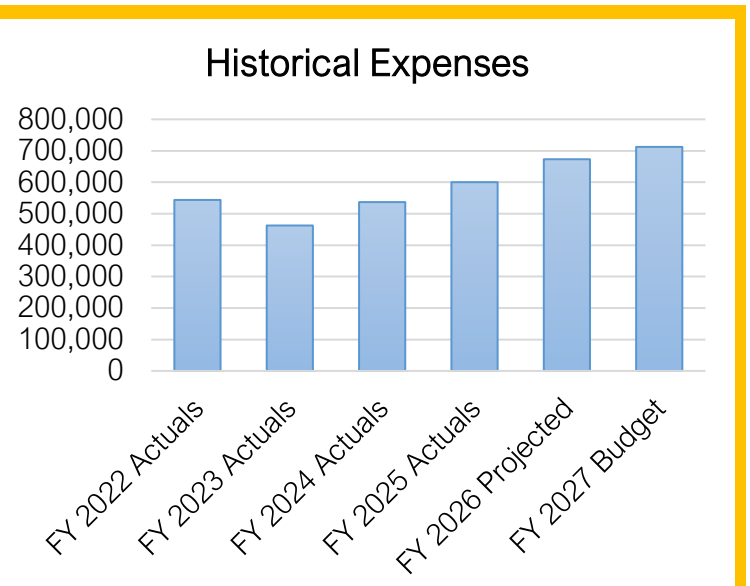
Department Position Overview

	Authorized FT	
Communications and Marketing Director	2023	4
Web Programmer	2024	3
Webmaster	2025	3
	2026	3
	2027	3

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	483,676	481,873	504,664	515,710	527,368	22,704
Materials & Supplies	53,188	58,299	174,925	157,437	185,003	10,078
Capital Outlays	0	60,000	0	0	0	0
Grand Total	**536,863**	**600,172**	**679,589**	**673,147**	**712,371**	**32,782**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.		
Grand Total	-	-

FY 2026-27 Budget
General Fund - Communications & Marketing - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4137-1100 - Salaries & Wages Full/Time	312,819	335,340	335,569	342,225	351,049
10-4137-1200 - Salaries & Wages Part/Time	38,690	32,000	32,000	32,000	35,000
10-4137-1300 - Fica	26,415	28,101	28,101	28,785	29,533
10-4137-1310 - Insurance Benefits	49,888	59,541	59,541	56,950	63,267
10-4137-1320 - Retirement Benefits	54,062	49,682	49,682	55,750	48,519
Salaries & Benefits Total	**481,873**	**504,664**	**504,893**	**515,710**	**527,368**
10-4137-2100 - Subscriptions & Memberships	997	2,044	2,044	2,371	2,394
10-4137-2200 - Ordinances & Publications	15,169	13,426	13,426	8,710	16,520
10-4137-2300 - Travel & Training	2,957	6,569	6,569	3,820	3,764
10-4137-2400 - Office Supplies	1,101	700	700	700	1,300
10-4137-2430 - Computer Software	9,374	80,701	80,701	80,151	83,874
10-4137-2500 - Equip Supplies & Maintenance	12,786	11,794	11,794	8,294	11,544
10-4137-2700 - Special Departmental Supplies	5,679	11,000	11,000	9,250	16,700
10-4137-2710 - Internal Training	0	150	150	0	0
10-4137-2800 - Telephone	1,939	2,000	2,000	2,000	2,000
10-4137-3100 - Professional & Tech. Services	6,606	43,835	43,835	39,435	44,085
10-4137-5100 - Insurance And Surety Bonds	1,375	2,206	2,206	2,206	2,322
10-4137-6100 - Sundry Charges	314	500	500	500	500
Materials & Supplies Total	**58,299**	**174,925**	**174,925**	**157,437**	**185,003**
10-4137-7400 - Equipment Purchases	60,000	0	0	0	0
Capital Outlays Total	**60,000**	**0**	**0**	**0**	**0**
Grand Total	**600,172**	**679,589**	**679,818**	**673,147**	**712,371**

FY 2026-27 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 2026-27 Budget
General Fund - General Government - Finance Department

Department Performance Measures	FY 24/25 Actual	FY 25/26 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 2026

The Department successfully expanded its payment network by partnering with Cache Valley Bank and State Bank of Southern Utah. This collaboration provides residents with eight additional convenient locations to pay their utility bills. By leveraging the banks' existing drive-thru infrastructure, the City has significantly enhanced customer service accessibility and streamlined the payment process for the community

Successfully launched and implemented a biannual procurement training program for all city departments. This initiative ensures consistent adherence to municipal purchasing policies, reduces contract risk, and promotes best practices in fiscal stewardship across the organization.

Received a "clean" opinion on the FY 2024/2025 annual audit and successfully submitted the Annual Comprehensive Financial Report in accordance with state law.

Related General Fund Budgets

Finance (4141)

Motor Pool (4445)

FY 2026-27 Budget
General Fund - General Government - Finance

Department Overview

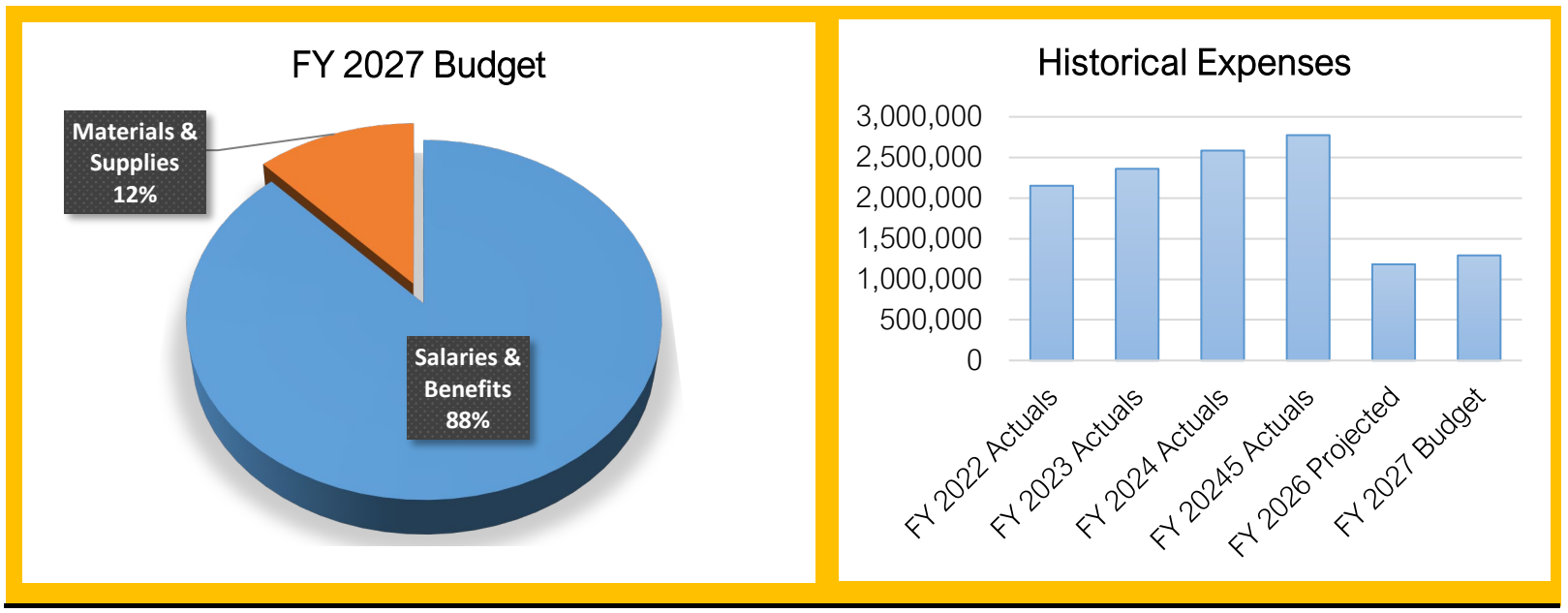
The Finance Department budget accounts for all activity of the finance and purchasing divisions. The Utility Billing/CSR Division was moved into the Electric Utility fund in FY 2026. The Treasurer (and related functions) was moved to the Budget & Financial Planning Department in FY 2026.

Department Position Overview

		Authorized FT	
Finance Director		2023	21
Assistant Finance Director		2024	22
Senior Accountant (2)	*The Utility Billing Division was moved to the	2025	22
Accounts Payable Technician	Electric Utility Fund. The City Treasurer was	2026	*8
Purchasing Manager	moved to the Budget & Financial Planning	2027	8
Senior Purchasing Specialist	Department within the General Fund.		
Purchasing Specialist			

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	2,180,307	2,232,571	1,029,563	1,029,563	1,138,539	108,976
Materials & Supplies	404,196	457,949	134,662	154,682	155,320	20,658
Capital Outlays	0	83,993	0	0	0	0
Grand Total	2,584,504	2,774,512	1,164,225	1,184,245	1,293,859	129,634



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.		
Grand Total	-	-

FY 2026-27 Budget
General Fund - Finance Department - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4141-1100 - Salaries & Wages Full/Time	1,470,323	703,417	733,004	703,417	797,072
10-4141-1200 - Salaries & Wages Part/Time	126,029	33,008	33,008	33,008	36,415
10-4141-1210 - Overtime Pay	77	0	0	0	0
10-4141-1300 - Fica	118,215	56,338	58,296	56,338	63,761
10-4141-1310 - Insurance Benefits	277,506	132,164	132,573	132,164	130,449
10-4141-1320 - Retirement Benefits	240,421	104,636	108,473	104,636	110,842
Salaries & Benefits Total	**2,232,571**	**1,029,563**	**1,065,354**	**1,029,563**	**1,138,539**
10-4141-2100 - Subscriptions & Memberships	1,511	4,645	4,645	4,645	5,464
10-4141-2200 - Ordinances & Publications	200	100	100	100	100
10-4141-2300 - Travel & Training	7,311	13,685	13,685	13,685	11,810
10-4141-2400 - Office Supplies	312,073	3,000	3,000	20,000	20,450
10-4141-2430 - Computer Software	91,031	86,590	86,590	89,510	92,155
10-4141-2440 - Over & Short	88	0	0	100	100
10-4141-2500 - Equip Supplies & Maintenance	16,441	9,800	9,800	9,800	10,512
10-4141-2700 - Special Departmental Supplies	92	1,140	1,140	1,140	900
10-4141-2800 - Telephone	4,434	650	650	650	1,130
10-4141-3100 - Professional & Tech. Services	3,252	6,280	6,280	6,280	4,780
10-4141-5100 - Insurance And Surety Bonds	21,516	8,772	8,772	8,772	7,919
Materials & Supplies Total	**457,949**	**134,662**	**134,662**	**154,682**	**155,320**
10-4141-7400 - Equipment Purchases	83,993	0	0	0	0
Capital Outlays Total	**83,993**	**0**	**0**	**0**	**0**
Grand Total	**2,774,512**	**1,164,225**	**1,200,016**	**1,184,245**	**1,293,859**

FY 2026-27 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

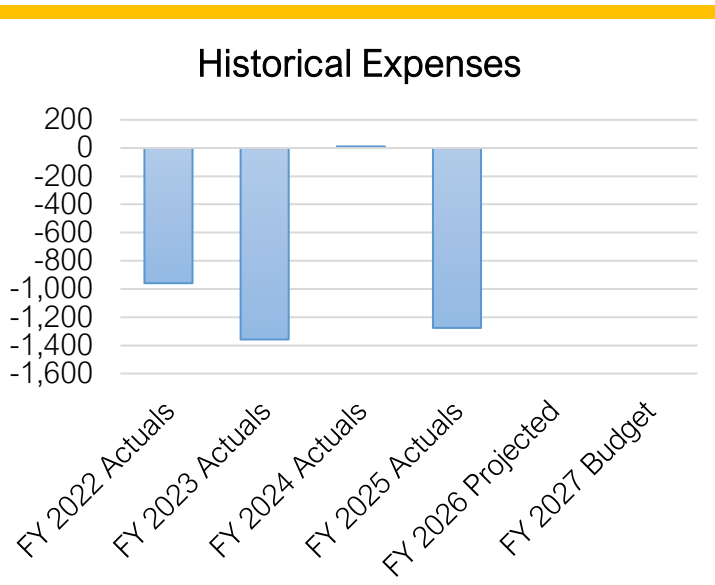
Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	11	-1,277	0	0	0	0
Capital Outlays	0	0	0	0	0	0
Grand Total	**11**	**-1,277**	**0**	**0**	**0**	**0**

FY 2027 Budget

There is no FY27 budget for the Motor Pool Division.



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.		
Grand Total	-	-

FY 2026-27 Budget
General Fund - Motor Pool - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4445-2670 - Fuel	1,340	2,500	2,500	2,500	2,500
10-4445-2680 - Fleet Maintenance	290	1,000	1,000	1,000	1,100
10-4445-5100 - Insurance And Surety Bonds	1,100	1,360	1,360	1,360	1,287
10-4445-6115 - Motor Pool Clearing Account	-4,007	-4,860	-4,860	-4,860	-4,887
Materials & Supplies Total	**-1,277**	**0**	**0**	**0**	**0**
Grand Total	**-1,277**	**0**	**0**	**0**	**0**

FY 2026-27 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. The City Attorney's Office also provides risk management services for the City, including the adjusting of liability claims, worker's compensation claims, and safety training. The City Attorney's Office also handles the worker's compensation insurance and all property and casualty insurance programs.

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

Land Use knowledge and training so we become experts in this area.	Utilize all tools to streamline processes in all divisions to maintain efficiency.	Continue to use and fine tune case management system and improve systemic document processing.

FY2026-27 Budget
General Fund - General Government - Legal Services

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
# Contracts reviewed by Legal	809	843	600
# Criminal cases prosecuted	5,928	5,761	5,000

Top Three Accomplishments During FY 2026

Continue to work effectively and collaboratively with key stake holders to resolve high profile litigation and new litigation thus freeing up bandwidth to address other pressing needs of the City.

Land Use focus of Civil Division is being accomplished with dedicated self study, attending conferences and trainings.

Continue to handle EEOC claims in house thus saving the City approximately $50,000.

Related General Fund Budgets

Legal
(4145)

FY 2026-27 Budget
General Fund - General Government - Legal Services

Department Overview

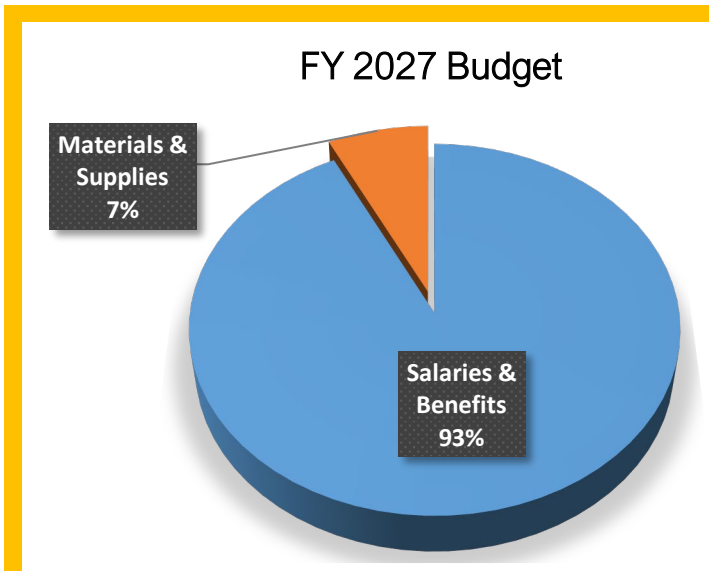
In Fiscal Year 2014-15, the Community Development Department was re-organized and the new Economic Development Department was formed. Economic Development directs innovative economic development for the City. Working together with government, education, and private sector partners, we cultivate and enhance economic opportunity and prosperity in support and celebration of our community's heritage, entrepreneurial spirit, and vibrant quality of life.

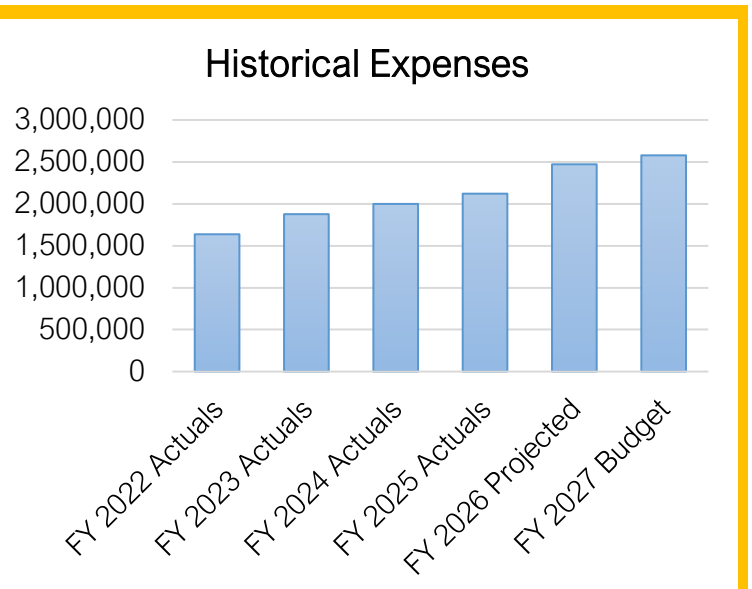
Department Position Overview

		Authorized FT	
City Attorney	Claims Adjuster & Risk Specialist	2023	14
Deputy City Attorney	Senior Assistant	2024	14
Chief Prosecuting Attorney		2025	14
Prosecuting Attorney		2026	14
Civil Attorney (3)		2027	14
Legal Assistant (3)			
Legal Office Manager			

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,892,994	1,982,556	2,268,945	2,268,945	2,389,780	120,835
Materials & Supplies	102,005	136,786	174,415	199,415	188,705	14,290
Capital Outlays	4,067	2,097	0	3,000	0	0
Grand Total	**1,999,066**	**2,121,439**	**2,443,360**	**2,471,360**	**2,578,485**	**135,125**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.		
Grand Total	-	-

FY 2026-27 Budget
General Fund - Legal Services - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4145-1100 - Salaries & Wages Full/Time	1,394,126	1,585,790	1,628,095	1,585,790	1,705,201
10-4145-1200 - Salaries & Wages Part/Time	39,880	35,875	35,875	35,875	35,875
10-4145-1300 - Fica	106,954	124,057	126,090	124,057	133,193
10-4145-1310 - Insurance Benefits	213,139	286,453	286,879	286,453	277,866
10-4145-1320 - Retirement Benefits	228,457	236,770	240,701	236,770	237,645
Salaries & Benefits Total	**1,982,556**	**2,268,945**	**2,317,640**	**2,268,945**	**2,389,780**
10-4145-2100 - Subscriptions & Memberships	11,540	5,760	5,760	5,760	6,100
10-4145-2200 - Ordinances & Publications	6,714	11,510	11,510	11,510	12,510
10-4145-2300 - Travel & Training	29,804	24,050	24,050	24,050	26,675
10-4145-2400 - Office Supplies	2,596	3,000	3,000	3,000	3,000
10-4145-2430 - Computer Software	12,072	9,000	9,000	9,000	14,850
10-4145-2500 - Equip Supplies & Maintenance	11,815	12,420	12,420	12,420	12,420
10-4145-2700 - Special Departmental Supplies	2,265	1,000	1,000	1,000	1,000
10-4145-2800 - Telephone	3,586	4,000	4,000	4,000	4,000
10-4145-3100 - Professional & Tech. Services	45,235	86,100	86,100	111,100	91,100
10-4145-3150 - Justice Ct Witness Fees	2,886	7,500	7,500	7,500	7,500
10-4145-5100 - Insurance And Surety Bonds	8,274	10,075	10,075	10,075	9,550
Materials & Supplies Total	**136,786**	**174,415**	**174,415**	**199,415**	**188,705**
10-4145-7400 - Equipment Purchases	2,097	0	0	3,000	0
Capital Outlays Total	**2,097**	**0**	**0**	**3,000**	**0**
Grand Total	**2,121,439**	**2,443,360**	**2,492,055**	**2,471,360**	**2,578,485**

FY 2026-27 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 2026-27 Budget
General Fund - General Government - Operations

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
Technology: AI Prompts/Queries	820	11,870	12,500
Fleet: 24-hour work order turn around	49	50	55
Facilities: Annual deep clean of buildings	12	13	15

Top Three Accomplishments During FY 2026

1. Took over SHAC maintenance and installed new boilers, pool steps, UV filtration system, CO2 system, circulation fans, remodeled family locker room and added ADA pass-through for patrons. Completion of Fire Station 1 and City Hall construction. Remodeled Fire Station 6 and water facility. Recarpeted Fire Station 7. Migrated to new work order/inventory software. Replaced Police Department boilers, Art Museum HVAC and Suntran HVAC. Programmed over 600 badges for new City Hall lock system. Set up and managed EV Charging stations at City Hall.

2. Completed Fire Station Headquarters and new City Hall and Parking Garage capital projects. This involved moving everyone and their IT equipment and hundreds of work orders for both the Technology and Facilities divisions. Network, wireless, cameras, and fiber to new buildings:
   1. City Hall at Town Square
   2. Fire Station 10
   3. Fire Station 1
   4. Fire Station 5

T-Mobile Transition
SQL Server Upgrade
Tyler Server Transitions
Replaced UCS Servers
Technical Aspects of NeoGov Transition.
Completed design of the new police

3. Trained technicians on NFPI AC/DC electrical circuit training, Ford, GM, CAT, Pierce fire apparatus, Altec bucket truck, Altec digger derrick, Toro, and Osh Kosh for AARF. We are 1 of 4 City/Counties in the State of Utah to achieve ASE Blue certification in FY26. Of ALL shops in the State of Utah we are 1 of 9 shops to achieve this certification. Ordered, received and inventoried 44 pieces of golf equipment. Fleet completely changed out all Energy Department bucket truck hydraulic systems. Fleet completed 2,944 work orders and 1,970 preventative maintenance checks.

Related General Fund Budgets

Technology Services (4142)

Facility Services (4160)

Fleet Services (4440)

FY 2026-27 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

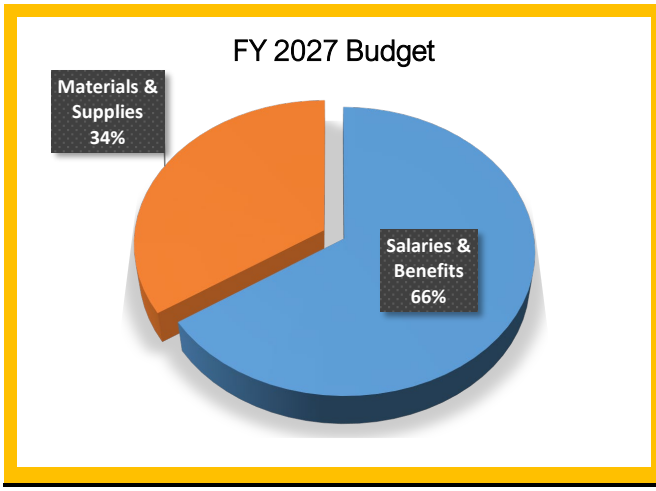
GIS Administrator
GIS Analyst (2)
Information Security Administrator
IS Technician II (2)
IT Database Administrator III
Junior Administrator
Network Engineer
Systems Engineer
Technology Customer Support Manager
Assistant Operations Dir - Tech Services
Public Safety Technician

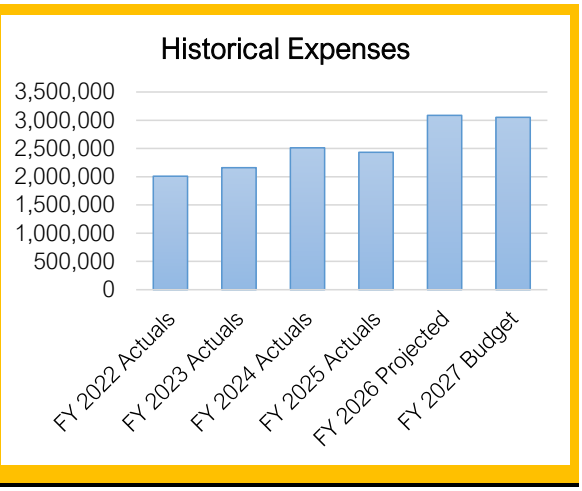
Authorized FT

2023	12
2024	12
2025	13
2026	13
2027	13

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,612,866	1,710,035	1,879,736	1,879,736	2,003,366	123,630
Materials & Supplies	641,930	670,152	928,151	931,373	1,048,524	120,373
Capital Outlays	256,912	52,566	613,200	275,454	0	-613,200
Grand Total	**2,511,708**	**2,432,752**	**3,421,087**	**3,086,563**	**3,051,890**	**-369,197**





FY 2026-27 Budget
General Fund - General Government - Technology Services

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Adopted	
2 x 7TB SSD	7,200	-	
2027 Aerial Photography/Pictometry	9,200	-	
Asset Management System (AMS) Transition	165,000	-	
Cabinet & Closet Cleanup	15,000	-	
Email Security	58,000	-	
THOR Phase I - City Hall & Fire	232,000	-	FY2026
Grand Total	**486,400**	**-**	

FY 2026-27 Budget
General Fund - Technology Services - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4142-1100 - Salaries & Wages Full/Time	1,201,673	1,296,237	1,306,761	1,296,237	1,391,065
10-4142-1200 - Salaries & Wages Part/Time	22,687	60,000	60,000	60,000	60,000
10-4142-1300 - Fica	91,150	103,752	104,232	103,752	111,006
10-4142-1310 - Insurance Benefits	200,763	231,854	231,954	231,854	253,497
10-4142-1320 - Retirement Benefits	193,760	187,893	188,864	187,893	187,798
Salaries & Benefits Total	**1,710,035**	**1,879,736**	**1,891,811**	**1,879,736**	**2,003,366**
10-4142-2100 - Subscriptions & Memberships	647	950	950	950	950
10-4142-2200 - Ordinances & Publications	40	850	850	850	950
10-4142-2300 - Travel & Training	24,384	34,150	34,150	26,255	34,150
10-4142-2400 - Office Supplies	1,282	4,500	4,500	4,000	3,500
10-4142-2430 - Computer Software	528,671	720,251	720,251	715,324	814,827
10-4142-2500 - Equip Supplies & Maintenance	28,633	40,140	40,140	40,472	41,900
10-4142-2670 - Fuel	641	1,000	1,000	1,000	1,000
10-4142-2680 - Fleet Maintenance	527	1,000	1,000	800	1,000
10-4142-2700 - Special Departmental Supplies	1,303	2,380	2,380	3,363	5,050
10-4142-2800 - Telephone	68,119	71,000	71,000	79,100	84,750
10-4142-3100 - Professional & Tech. Services	1,964	35,502	35,502	42,831	46,000
10-4142-5100 - Insurance And Surety Bonds	13,942	16,428	16,428	16,428	14,447
Materials & Supplies Total	**670,152**	**928,151**	**928,151**	**931,373**	**1,048,524**
10-4142-7300 - Improvements	51,967	113,200	113,200	45,454	0
10-4142-7400 - Equipment Purchases	599	500,000	500,000	230,000	0
Capital Outlays Total	**52,566**	**613,200**	**613,200**	**275,454**	**0**
Grand Total	**2,432,752**	**3,421,087**	**3,433,162**	**3,086,563**	**3,051,890**

FY 2026-27 Budget
General Fund - General Government - Facility Services

Department Overview

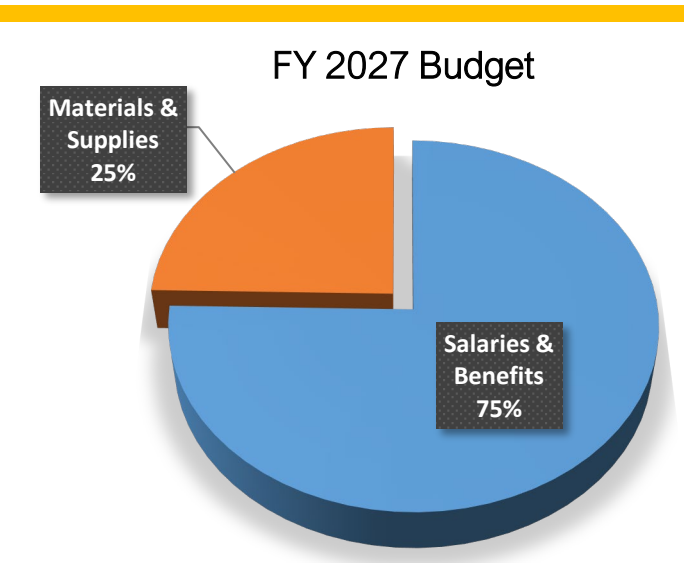
Facility Services is a division of the Operations Department. The mission of Facility Services is to provide the maintenance, custodial, construction management services, and facility operations in a cost-effective, customer-oriented manner to protect the capital investment made by the residents of the 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.

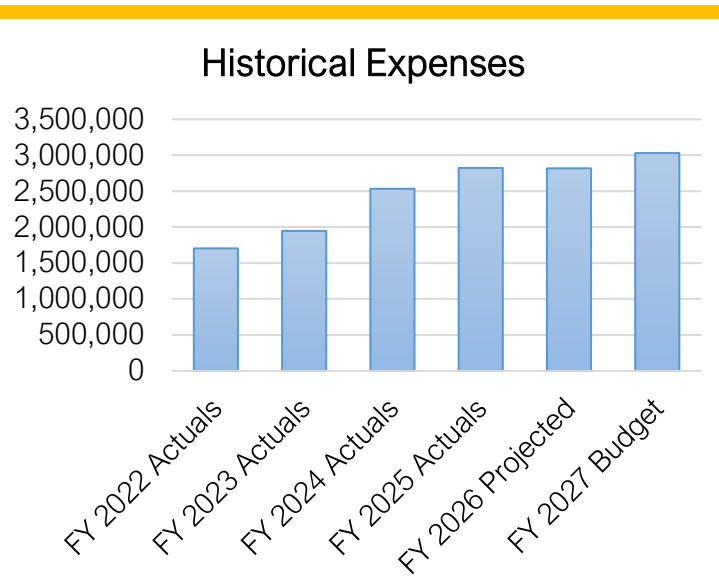
Department Position Overview

	Authorized FT	
Building Custodial Supervisor	2023	12.7
Building Custodian (8)	2024	14.7
Facilities Maintenance Manager	2025	15
Facilities Maintenance Tech (4)	2026	17
Assistant Operations Director - Facilities	2027	17
Director of Operations		
Facilities Maintenance Supervisor		

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,675,507	1,800,479	2,041,783	2,041,783	2,282,384	240,601
Materials & Supplies	531,756	583,550	615,143	684,243	747,846	132,703
Capital Outlays	326,001	439,316	146,000	92,001	0	-146,000
Grand Total	2,533,264	2,823,345	2,802,926	2,818,027	3,030,230	227,304





FY 2026-27 Budget
General Fund - General Government - Facility Services

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Adopted
8406 2006 FORD F-250 Replacement (4160 #5)	65,000	-
9011 2006 FORD Escape Replacement (4160 #10)	45,000	-
Annual City Wide HVAC replacement units (4160 #3)	35,000	-
City Commons Exterior Lights replacement (4160 #15)	10,000	-
City Facilities Hardwood flooring maintenance (4160 #16)	25,000	-
City Wide HVAC Controls upgrades (4160 #1)	30,000	-
Custodial equipment replacement (4160 #14)	12,000	-
Dinosaur discovery site Insulation project (4160 #6)	87,000	-
Double Axle trailer (4160 #10)	8,000	-
Fleet, Streets, Facilities, Water and Energy yards security Gate	50,000	-
Ice Machines and Water fountain and swamp cooler replacem	25,000	-
Pioneer Center for the Arts Roofing Project (4160 #2)	120,000	-
Rec Center Concrete Floor Mitigation (4160 #4)	20,000	-
Grand Total	532,000	-

FY 2026-27 Budget
General Fund - Facilities Services - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4160-1100 - Salaries & Wages Full/Time	979,772	1,129,550	1,172,836	1,129,550	1,281,098
10-4160-1200 - Salaries & Wages Part/Time	358,254	354,000	354,000	354,000	410,640
10-4160-1210 - Overtime Pay	3,294	3,000	3,000	3,000	4,000
10-4160-1300 - Fica	100,505	113,722	116,173	113,722	129,725
10-4160-1310 - Insurance Benefits	196,769	271,608	272,121	271,608	277,956
10-4160-1320 - Retirement Benefits	161,884	169,903	174,791	169,903	178,965
Salaries & Benefits Total	**1,800,479**	**2,041,783**	**2,092,921**	**2,041,783**	**2,282,384**
10-4160-2100 - Subscriptions & Memberships	1,200	2,650	2,650	2,650	2,950
10-4160-2300 - Travel & Training	10,106	14,450	14,450	14,450	14,450
10-4160-2400 - Office Supplies	5,223	4,600	4,600	4,600	5,600
10-4160-2430 - Computer Software	10,913	12,950	12,950	12,950	17,400
10-4160-2500 - Equip Supplies & Maintenance	40,416	47,800	47,800	47,800	54,300
10-4160-2600 - Buildings And Grounds	72,704	81,300	81,300	81,300	89,000
10-4160-2670 - Fuel	17,783	23,000	23,000	23,000	21,000
10-4160-2680 - Fleet Maintenance	23,991	13,000	13,000	13,000	15,000
10-4160-2700 - Special Departmental Supplies	101,627	82,000	82,000	82,000	90,000
10-4160-2800 - Telephone	12,733	12,500	12,500	12,500	13,500
10-4160-2910 - Power Bills	103,560	110,900	110,900	180,000	150,000
10-4160-3100 - Professional & Tech. Services	150,940	166,085	166,085	166,085	202,100
10-4160-4500 - Uniforms	5,458	8,250	8,250	8,250	10,150
10-4160-5100 - Insurance And Surety Bonds	26,896	35,658	35,658	35,658	62,396
Materials & Supplies Total	**583,550**	**615,143**	**615,143**	**684,243**	**747,846**
10-4160-7300 - Improvements	366,034	54,000	54,000	0	0
10-4160-7400 - Equipment Purchases	73,283	92,000	92,000	92,001	0
Capital Outlays Total	**439,316**	**146,000**	**146,000**	**92,001**	**0**
Grand Total	**2,823,345**	**2,802,926**	**2,854,064**	**2,818,027**	**3,030,230**

FY 2026-27 Budget
General Fund - General Government - Fleet Services

Department Overview

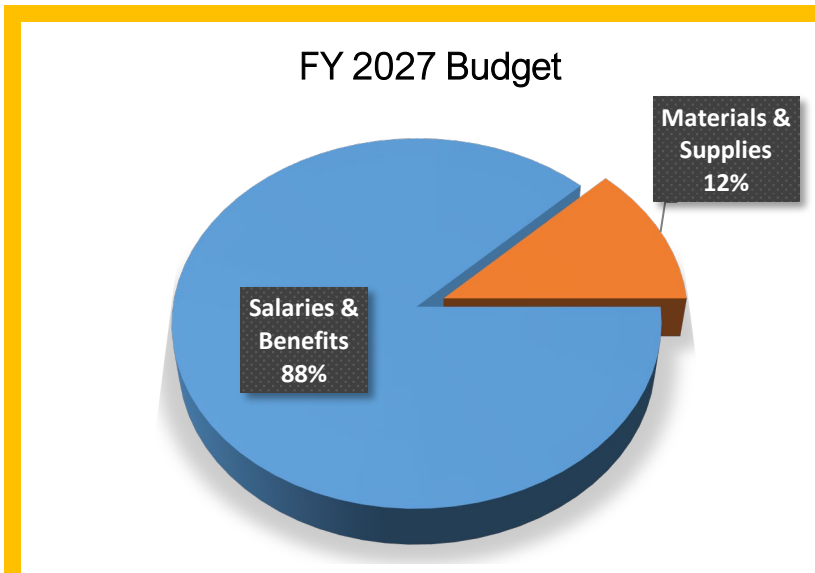
Fleet Services is a division of the Operations Department. Fleet Services is responsible for maintaining the City's vehicular and construction equipment fleet. Services include vehicular fleet maintenance; preventative maintenance; unscheduled repair and road service; fuel site maintenance and fuel inventory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

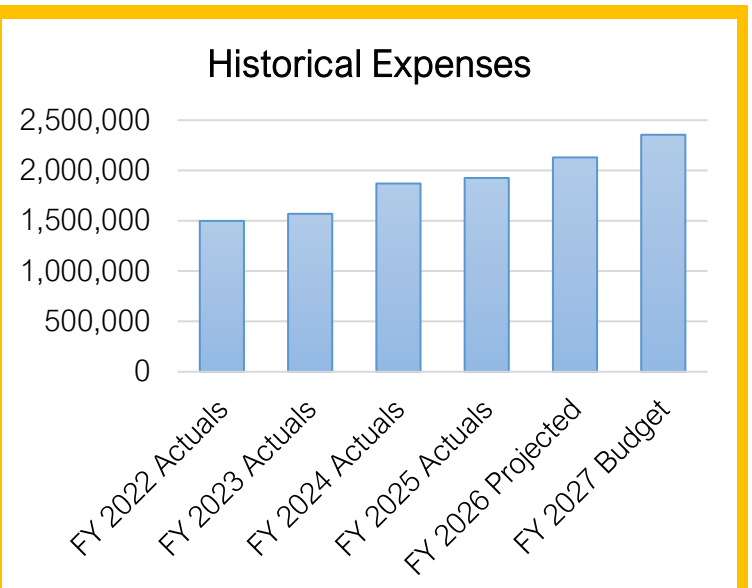
Department Position Overview

		Authorized FT	
Administrative Professional	Master Technician (8)	2023	16.5
Lube Technician		2024	16.5
Fleet Manager		2025	16.5
Fleet Supervisor (2)		2026	16.5
Inventory/Scheduling Coordinator (3)		2027	17
Journey Technician			

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,625,978	1,674,961	1,917,735	1,889,735	2,063,771	146,036
Materials & Supplies	235,565	238,851	281,327	240,160	291,294	9,967
Capital Outlays	9,122	11,796	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	1,870,665	1,925,607	2,199,062	2,129,895	2,355,065	156,003





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Administrative Vehicle Replacement	33,500	-
Grand Total	33,500	-

FY 2026-27 Budget
General Fund - Fleet Maintenance - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4440-1100 - Salaries & Wages Full/Time	1,149,739	1,294,441	1,299,775	1,294,441	1,395,739
10-4440-1200 - Salaries & Wages Part/Time	0	30,000	30,000	0	30,000
10-4440-1210 - Overtime Pay	438	1,000	1,000	3,000	1,000
10-4440-1300 - Fica	85,712	101,395	101,395	101,395	109,145
10-4440-1310 - Insurance Benefits	249,245	299,528	299,528	299,528	334,912
10-4440-1320 - Retirement Benefits	189,827	191,371	191,371	191,371	192,975
Salaries & Benefits Total	**1,674,961**	**1,917,735**	**1,923,069**	**1,889,735**	**2,063,771**
10-4440-2100 - Subscriptions & Memberships	614	1,350	1,350	950	1,660
10-4440-2300 - Travel & Training	50,643	58,500	58,500	40,500	58,500
10-4440-2400 - Office Supplies	5,634	3,500	3,500	2,500	3,500
10-4440-2430 - Computer Software	43,491	49,550	49,550	44,365	51,350
10-4440-2450 - Safety Equipment	2,039	3,500	3,500	2,500	3,500
10-4440-2500 - Equip Supplies & Maintenance	40,588	64,932	64,932	54,650	67,760
10-4440-2600 - Buildings And Grounds	14,169	13,500	13,500	13,000	13,500
10-4440-2630 - Janitorial & Bldg. Supplies	1,953	2,600	2,600	2,200	2,600
10-4440-2670 - Fuel	3,271	5,000	5,000	3,800	5,000
10-4440-2680 - Fleet Maintenance	12,620	8,000	8,000	6,000	10,000
10-4440-2701 - Parts Inventory Clearing Acct	11,682	0	0	0	0
10-4440-2800 - Telephone	2,903	4,000	4,000	3,000	4,000
10-4440-2910 - Power Bills	24,682	32,000	32,000	32,000	32,000
10-4440-3100 - Professional & Tech. Services	14,593	13,964	13,964	13,964	15,980
10-4440-4500 - Uniforms	4,713	7,000	7,000	6,800	7,000
10-4440-5100 - Insurance And Surety Bonds	11,311	13,931	13,931	13,931	14,944
10-4440-6110 - Gasoline Clearing Account	-6,056	0	0	0	0
Materials & Supplies Total	**238,851**	**281,327**	**281,327**	**240,160**	**291,294**
10-4440-7400 - Equipment Purchases	11,796	0	0	0	0
Capital Outlays Total	**11,796**	**0**	**0**	**0**	**0**
Grand Total	**1,925,607**	**2,199,062**	**2,204,396**	**2,129,895**	**2,355,065**

THIS PAGE INTENTIONALLY LEFT BLANK

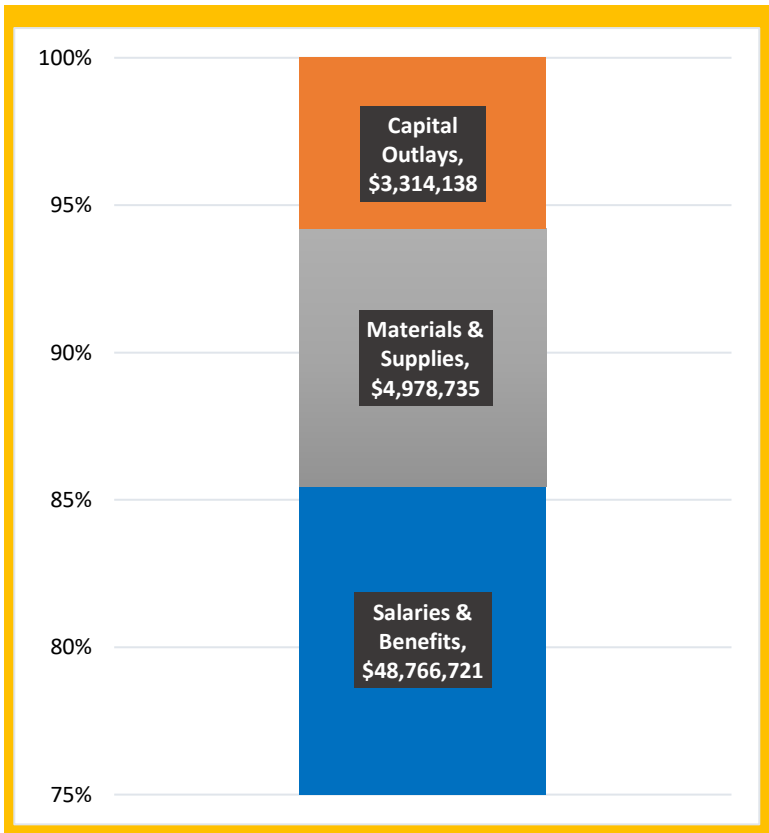


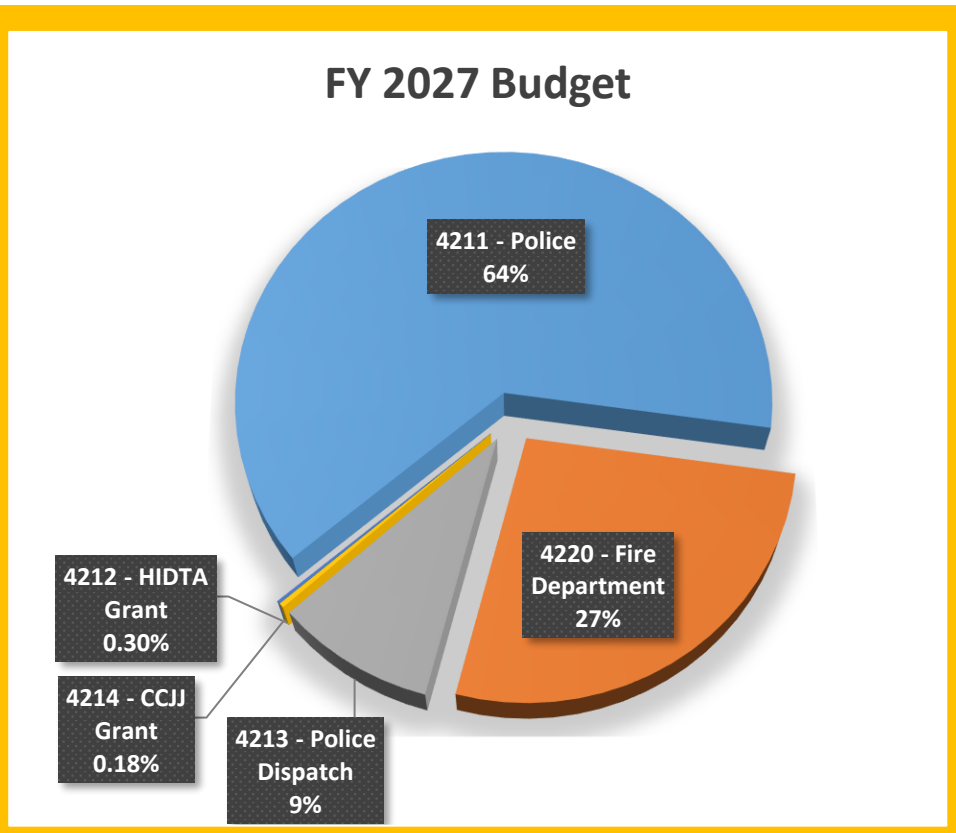
FY 2026-27 Budget
General Fund - Public Safety

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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4211 - Police	31,788,260	32,507,066	33,002,122	36,135,378	3,628,312	11.2%	183.00
4213 - Police Dispatch	4,420,326	5,246,648	5,338,642	5,322,404	75,756	1.4%	46.00
4212 - HIDTA Grant	124,022	174,471	174,471	172,796	-1,675	-1.0%	-
4214 - CCJJ Grant	99,797	100,614	100,614	100,704	90	0.1%	-
4220 - Fire Department	13,243,732	14,878,460	15,146,051	15,328,312	449,852	3.0%	85.00
Grand Total	**49,676,137**	**52,907,259**	**53,761,900**	**57,059,594**	**4,152,335**	**7.8%**	**314.00**





FY 2026-27 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 2026-27 Budget
General Fund - Public Safety - Police

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
Reduce respond time to in-progress calls	7 minutes 48 secs	7 minutes 57 secs	5 mins 30 secs
Reduce crashes by 12% (annual crash totals)	3,227	3,250	3,000
Answer all 911 calls within 10 seconds (NENA standard)	99.39%	99.31%	100.00%

Top Three Accomplishments During FY 2026

Implemented the police department fundamentals.

Achieved our police department accreditation.

Resolution of the 3000 E Seegmiller shootout: In July, 2025, SGPD successfully resolved a chaotic active shooter standoff in the Little Valley neighborhood. Despite a suspect firing over 150 rounds at officers, the department's tactical response and use of a Taser allowed for a safe apprehension with no injuries to officers or civilians.

Related General Fund Budgets

Police (4211)

Dispatch (4213)

Drug Task Force (4212 & 4214)

FY 2026-27 Budget
General Fund - Public Safety - Police

Department Overview

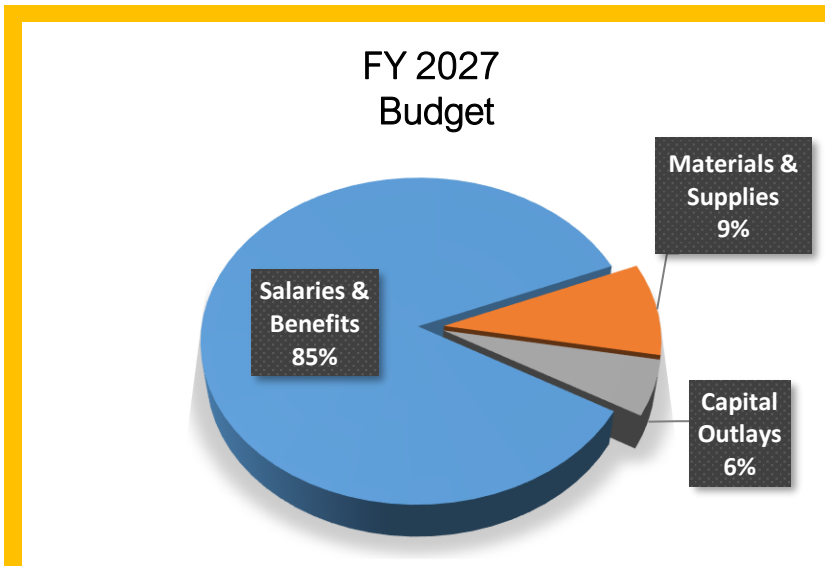
The Police budget includes the following activities Administrative Services, Patrol, Investigations, Special Enforcement, and Communications. Functions within these divisions include Bicycle Patrol, Motorcycle Patrol, K-9 unit, School Resource Officers, and Animal Control.

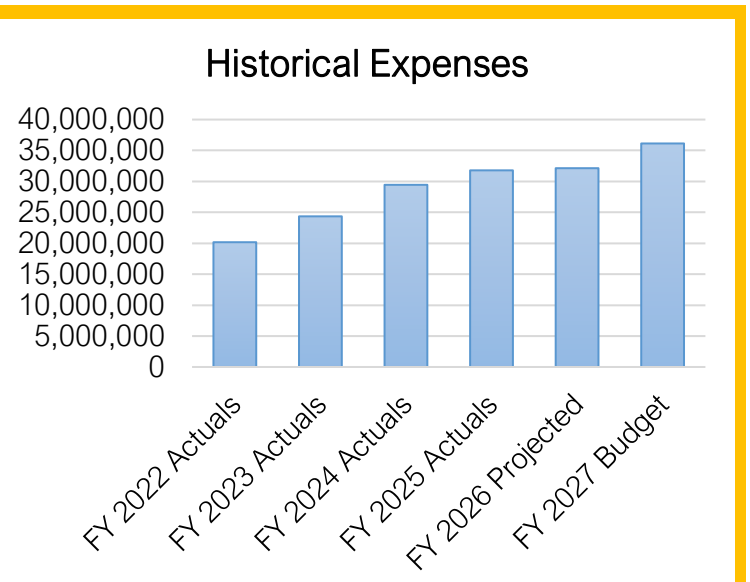
Department Position Overview

Chief Of Police	Public Safety Grants Manager	Authorized FT	
Deputy Chief Of Police	Police Records Customer Service Rep.	2024	169
Police Captain (4)	Community Services Officer (3)	2025	178
Police Lieutenant (11)	Police Records Supervisor	2026	183
Police Officer I (13)	Police Records Techs (7)	2027	183
Police Officer II (22)	Police Training Coordinator		
Police Officer III (84)	Animal Services Supervisor (2)		
Police Sergeant (19)	Animal Services Dispatcher/Office Specialist	Civilian:	29
Evidence Custodian (2)	Animal Services Officer III (3)	Sworn:	154
Staff Office Manager	Animal Shelter Technician		
Quartermaster	Animal Services Officer		
Police Support Services Manager			
Victim Witness Coordinator			

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	23,327,797	25,875,387	28,674,810	28,235,578	30,856,592	2,181,782
Materials & Supplies	2,950,276	2,659,324	3,261,283	3,228,303	3,296,178	34,895
Capital Outlays	3,172,395	3,253,549	570,973	673,552	1,982,608	1,411,635
Debt Service	0	0	0	0	0	0
Grand Total	**29,450,467**	**31,788,260**	**32,507,066**	**32,137,433**	**36,135,378**	**3,628,312**





FY 2026-27 Budget
General Fund - Public Safety - Police

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Adopted	
Animal Services Vehicle Replacement - Unit 416	68,684	68,684	General Capital Project
Cuff Dummy - Defensive Tactics Training Tool	5,000	-	
Enclosed 6x12 Cargo Trailer	5,500	-	FY2026
Evidence Replacement Vehicle_283	34,000	34,000	General Capital Project
Outdoor Drone	16,000	-	FY2026
Police Vehicle Relacement_454	66,884	66,884	General Capital Project
Police Vehicle Replacement - 414	66,884	66,884	General Capital Project
Police Vehicle Replacement - Unit 280	66,884	66,884	General Capital Project
Police Vehicle Replacement_418	68,159	68,159	General Capital Project
Police Vehicle Replacement_421	68,159	68,159	General Capital Project
Police Vehicle Replacement_423	68,159	68,159	General Capital Project
Police Vehicle Replacement_430	68,159	68,159	General Capital Project
Police Vehicle Replacement_439	68,159	68,159	General Capital Project
Police Vehicle Replacement_440	68,159	68,159	General Capital Project
Police Vehicle Replacement_452	68,159	68,159	General Capital Project
Police Vehicle Replacment_447	68,159	68,159	General Capital Project
Project Thor	335,000	335,000	Grant
Technology Grant Project	799,000	799,000	Grant
Grand Total	**2,009,108**	**1,982,608**	

FY 2026-27 Budget
General Fund - Police - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4211-1100 - Salaries & Wages Full/Time	16,102,508	17,501,069	17,831,013	17,103,085	18,968,047
10-4211-1200 - Salaries & Wages Part/Time	485,930	731,248	731,248	600,000	758,421
10-4211-1210 - Overtime Pay	611,626	620,000	620,000	710,000	620,000
10-4211-1300 - Fica	1,277,274	1,451,003	1,471,520	1,451,003	1,564,391
10-4211-1310 - Insurance Benefits	2,696,367	3,304,268	3,308,553	3,304,268	3,444,158
10-4211-1320 - Retirement Benefits	4,701,683	5,067,222	5,099,953	5,067,222	5,501,575
Salaries & Benefits Total	**25,875,387**	**28,674,810**	**29,062,287**	**28,235,578**	**30,856,592**
10-4211-2100 - Subscriptions & Memberships	5,369	6,580	6,580	7,656	7,970
10-4211-2200 - Ordinances & Publications	1,564	1,500	1,500	1,500	1,500
10-4211-2300 - Travel & Training	137,723	154,650	154,650	155,000	151,955
10-4211-2400 - Office Supplies	26,875	31,800	31,800	32,000	37,000
10-4211-2410 - Credit Card Discounts	815	1,000	1,000	900	1,000
10-4211-2430 - Computer Software	200,408	317,163	317,163	327,796	335,387
10-4211-2500 - Equip Supplies & Maintenance	10,600	4,000	4,000	8,500	4,000
10-4211-2600 - Buildings And Grounds	13,090	14,000	14,000	14,000	25,000
10-4211-2670 - Fuel	339,109	400,000	400,000	350,000	400,000
10-4211-2680 - Fleet Maintenance	236,774	200,000	200,000	230,000	200,000
10-4211-2700 - Special Departmental Supplies	232,667	142,549	142,549	137,050	143,500
10-4211-2703 - Merchandise Cost Of Goods Sold	8,591	10,000	10,000	10,000	8,000
10-4211-2725 - Police Volunteer Program	680	0	0	0	0
10-4211-2731 - Special Operations	583	2,000	2,000	2,000	2,000
10-4211-2800 - Telephone	233,440	185,000	185,000	170,000	215,635
10-4211-2910 - Power Bills	53,945	54,000	54,000	53,000	60,000
10-4211-3100 - Professional & Tech. Services	267,679	280,975	280,975	259,500	186,670
10-4211-4200 - Animal Shelter Donation Expenses	7,437	2,500	2,500	3,500	5,000
10-4211-4201 - Police Project Lifesaver Donation Expenses	63	1,000	1,000	0	0
10-4211-4202 - Animal Training Donation Expenses	1,772	2,500	2,500	1,000	5,000
10-4211-4203 - Public Safety Donation Expenses	1,400	10,000	10,000	500	20,000
10-4211-4204 - Shop With A Cop Donation Expenses	9,059	16,000	16,000	10,035	16,000
10-4211-4500 - Uniforms	338,646	250,700	250,700	238,000	243,000
10-4211-4510 - Animal Shelter	106,790	60,000	60,000	96,000	60,000
10-4211-5100 - Insurance And Surety Bonds	224,814	273,174	273,174	273,174	275,368
10-4211-5200 - Claims Paid	8,456	15,000	15,000	1,000	10,000
10-4211-5400 - Lease Payments	137,646	778,192	778,192	778,192	832,193
10-4211-6100 - Sundry Charges	47,973	30,000	30,000	40,000	30,000
10-4211-4205 - Internet Crimes Against Children Donation Ex	0	17,000	17,000	17,000	20,000
10-4211-4206 - SPEAR Youth Academy Donation Expenses	5,354	0	0	11,000	0
Materials & Supplies Total	**2,659,324**	**3,261,283**	**3,261,283**	**3,228,303**	**3,296,178**
10-4211-7300 - Improvements	4,651	5,000	5,000	0	0
10-4211-7400 - Equipment Purchases	3,248,899	565,973	673,552	673,552	1,982,608
Capital Outlays Total	**3,253,549**	**570,973**	**678,552**	**673,552**	**1,982,608**
Grand Total	**31,788,260**	**32,507,066**	**33,002,122**	**32,137,433**	**36,135,378**

FY 2026-27 Budget
General Fund - Public Safety - Dispatch

Department Overview

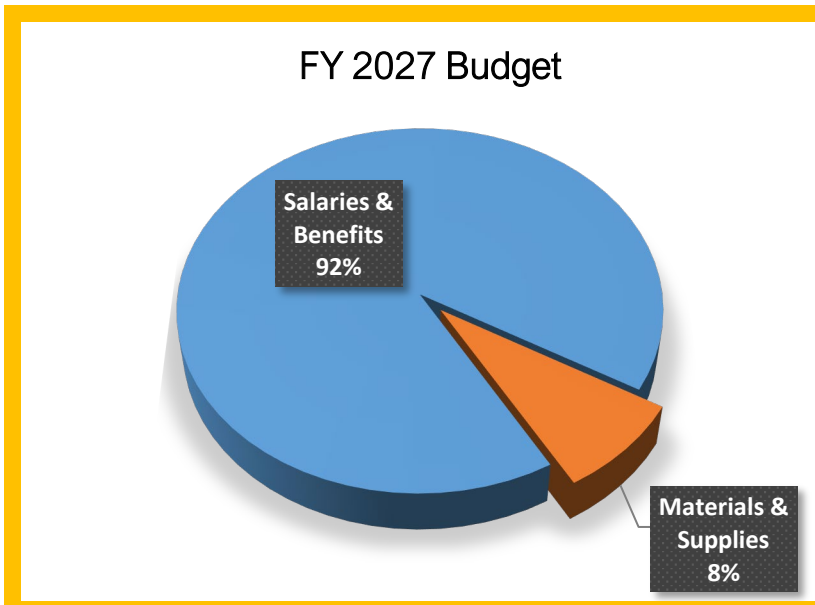
The 911 Communications Center is the dispatch center for every police, fire, and ambulance agency in Washington County as well as being the 911 center for the public. Thousands of 911 calls are received as well as many more non-emergency calls which are disseminated from the Communications Center to 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.

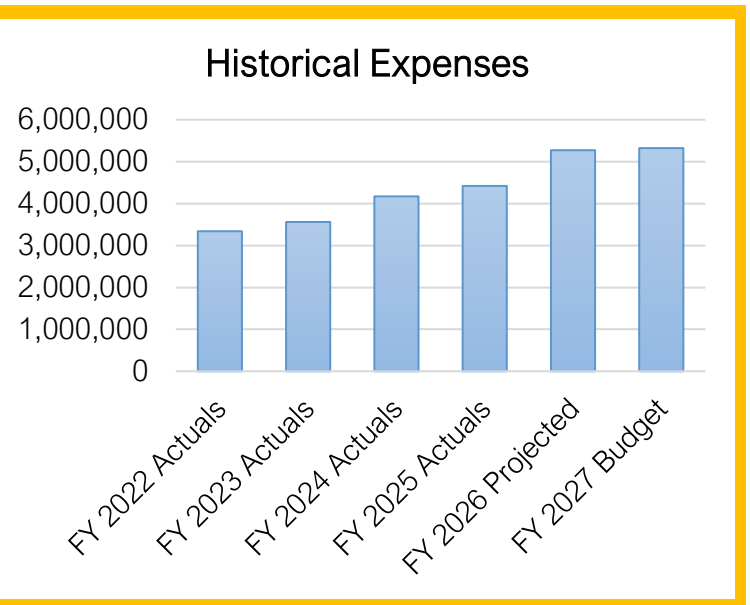
Department Position Overview

		Authorized FT	
Communication Center Assistant Manager	Emergency Medical Dispatcher II (8)	2023	44
Communication Manager	Emergency Medical Dispatcher III (12)	2024	46
Dispatch Shift Supervisor (7)		2025	46
E911 Systems Administrator		2026	46
Emergency Medical Dispatcher (16)		2027	46

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	3,698,161	4,014,153	4,897,429	4,677,877	4,881,352	-16,077
Materials & Supplies	439,582	371,466	326,219	571,416	441,052	114,833
Capital Outlays	33,655	34,707	23,000	23,000	0	-23,000
Debt Service	0	0	0	0	0	0
Grand Total	4,171,398	4,420,326	5,246,648	5,272,293	5,322,404	75,756





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
General Fund - Police Dispatch - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4213-1100 - Salaries & Wages Full/Time	2,535,243	3,294,552	3,304,046	2,900,000	3,395,089
10-4213-1200 - Salaries & Wages Part/Time	36,893	50,000	50,000	50,000	50,000
10-4213-1210 - Overtime Pay	292,064	65,000	65,000	240,000	65,000
10-4213-1300 - Fica	210,793	260,827	260,827	260,827	268,528
10-4213-1310 - Insurance Benefits	478,905	747,315	747,315	747,315	643,975
10-4213-1320 - Retirement Benefits	460,256	479,735	479,735	479,735	458,760
Salaries & Benefits Total	**4,014,153**	**4,897,429**	**4,906,923**	**4,677,877**	**4,881,352**
10-4213-2100 - Subscriptions & Memberships	4,655	4,000	4,000	5,000	3,905
10-4213-2200 - Ordinances & Publications	0	100	100	100	0
10-4213-2300 - Travel & Training	57,125	40,000	40,000	81,500	69,875
10-4213-2400 - Office Supplies	14,702	3,500	3,500	6,000	3,500
10-4213-2430 - Computer Software	72,946	97,000	97,000	125,582	148,450
10-4213-2500 - Equip Supplies & Maintenance	926	3,000	3,000	3,000	3,000
10-4213-2600 - Buildings And Grounds	0	1,000	1,000	1,000	1,000
10-4213-2670 - Fuel	968	2,500	2,500	2,500	2,500
10-4213-2680 - Fleet Maintenance	1,367	1,500	1,500	1,500	1,500
10-4213-2700 - Special Departmental Supplies	87,367	6,490	6,490	150,880	19,590
10-4213-2800 - Telephone	71,419	75,000	75,000	75,000	76,560
10-4213-2910 - Power Bills	10,000	10,000	10,000	10,000	10,000
10-4213-3100 - Professional & Tech. Services	19,083	48,000	57,000	73,525	67,390
10-4213-4500 - Uniforms	7,121	5,500	5,500	5,500	5,500
10-4213-5100 - Insurance And Surety Bonds	16,266	20,629	20,629	20,629	22,282
10-4213-5200 - Claims Paid	0	2,000	2,000	2,000	0
10-4213-6100 - Sundry Charges	7,520	6,000	6,000	7,700	6,000
Materials & Supplies Total	**371,466**	**326,219**	**335,219**	**571,416**	**441,052**
10-4213-7400 - Equipment Purchases	34,707	23,000	96,500	23,000	0
Capital Outlays Total	**34,707**	**23,000**	**96,500**	**23,000**	**0**
Grand Total	**4,420,326**	**5,246,648**	**5,338,642**	**5,272,293**	**5,322,404**

FY 2026-27 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).

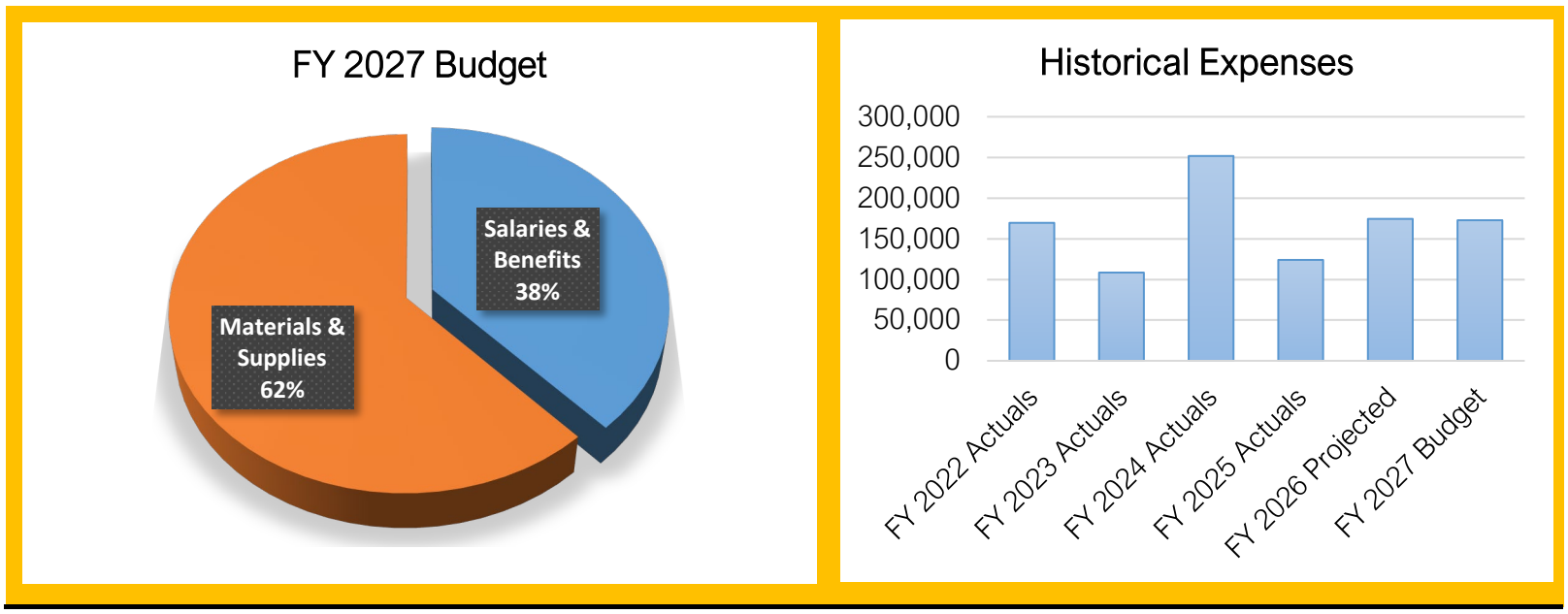
Department Position Overview

There are no positions funded in this division

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	76,960	37,113	77,689	77,689	65,735	-11,954
Materials & Supplies	144,661	86,909	96,782	96,782	107,061	10,279
Capital Outlays	30,172	0	0	0	0	0
Grand Total	251,794	124,022	174,471	174,471	172,796	-1,675



Summary of Capital Outlay

There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
General Fund - HIDTA Grant - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4212-1200 - Salaries & Wages Part/Time	19,139	18,466	18,466	18,466	19,700
10-4212-1210 - Overtime Pay	17,974	58,000	58,000	58,000	45,000
10-4212-1310 - Insurance Benefits	0	1,223	1,223	1,223	1,035
Salaries & Benefits Total	**37,113**	**77,689**	**77,689**	**77,689**	**65,735**
10-4212-2300 - Travel & Training	3,263	3,500	3,500	3,500	3,500
10-4212-2400 - Office Supplies	408	800	800	800	800
10-4212-2610 - Rentals	41,000	41,000	41,000	41,000	41,000
10-4212-2700 - Special Departmental Supplies	3,644	3,000	3,000	3,000	3,000
10-4212-2800 - Telephone	4,761	5,265	5,265	5,265	5,265
10-4212-3100 - Professional & Tech. Services	16,543	28,075	28,075	28,075	28,100
10-4212-5100 - Insurance And Surety Bonds	354	392	392	392	396
10-4212-5400 - Lease Payments	16,936	14,750	14,750	14,750	25,000
Materials & Supplies Total	**86,909**	**96,782**	**96,782**	**96,782**	**107,061**
Grand Total	**124,022**	**174,471**	**174,471**	**174,471**	**172,796**

FY 2026-27 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

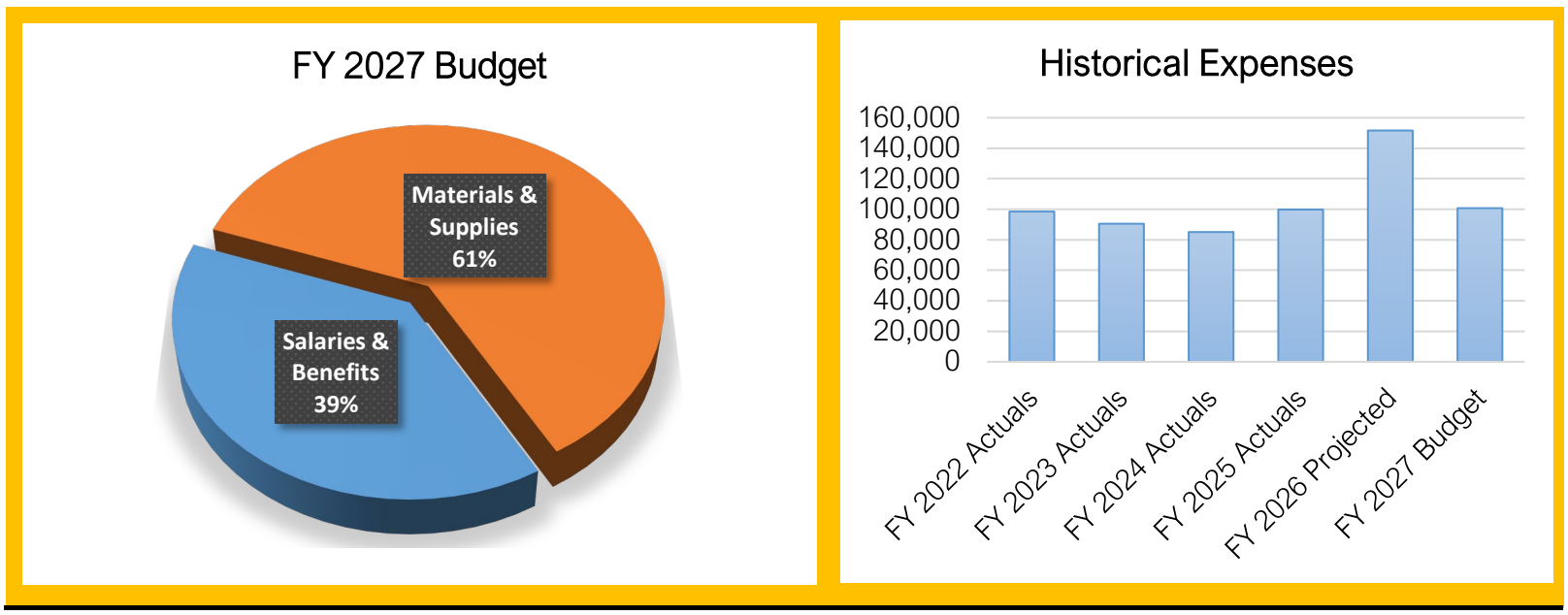
There are no positions funded in this division

Authorized FT

2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	40,542	40,705	39,014	47,054	39,014	0
Materials & Supplies	43,880	59,092	61,600	104,560	61,690	90
Capital Outlays	653	0	0	0	0	0
Grand Total	85,075	99,797	100,614	151,614	100,704	90



Summary of Capital Outlay

There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
General Fund - CCJJ Grant - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4214-1200 - Salaries & Wages Part/Time	17,704	17,900	17,900	25,940	17,900
10-4214-1210 - Overtime Pay	23,002	20,500	20,500	20,500	20,500
10-4214-1310 - Insurance Benefits	0	614	614	614	614
Salaries & Benefits Total	**40,705**	**39,014**	**39,014**	**47,054**	**39,014**
10-4214-2300 - Travel & Training	4,986	5,000	5,000	33,175	5,000
10-4214-2400 - Office Supplies	1,880	2,000	2,000	2,000	2,000
10-4214-2700 - Special Departmental Supplies	3,556	3,600	3,600	3,600	3,600
10-4214-2800 - Telephone	2,261	3,000	3,000	3,000	3,000
10-4214-3100 - Professional & Tech. Services	27,413	29,000	29,000	38,150	29,090
10-4214-4500 - Uniforms	996	1,000	1,000	1,000	1,000
10-4214-5400 - Lease Payments	18,000	18,000	18,000	23,635	18,000
Materials & Supplies Total	**59,092**	**61,600**	**61,600**	**104,560**	**61,690**
Grand Total	**99,797**	**100,614**	**100,614**	**151,614**	**100,704**

FY 2026-27 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 ten (10) 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 2026-27 Budget
General Fund - Public Safety - Fire

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
Response Time	8:00	7:30	4-6 Minutes
Inspections / Plan reviews	3,000	3,500	3,750
Training Hours	12,711	13,000	14,000

Top Three Accomplishments During FY 2026

Successfully completed construction and operational setup of Fire Station 1. The station is now fully functional and ready to support enhanced response capabilities and community coverage.

Initiated design phase of Fire Station 2 to improve service coverage and response times in the area.

Working with Sidons Martin to place the new ladder and stock unit into service. The pumper build is expected to be completed in March.

Related General Fund Budgets

Fire (4220)

FY 2026-27 Budget
General Fund - Public Safety - Fire

Department Overview

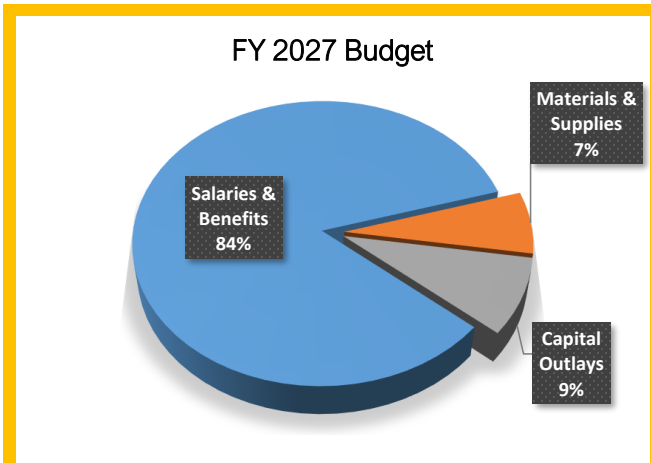
The Fire Department budget includes all activities within the fire department including fire, rescue, EMS/medical, extrication along with Hazardous Materials and specialized rescue, fire prevention, code enforcement/inspection and plan reviews along with fire investigations and emergency management for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

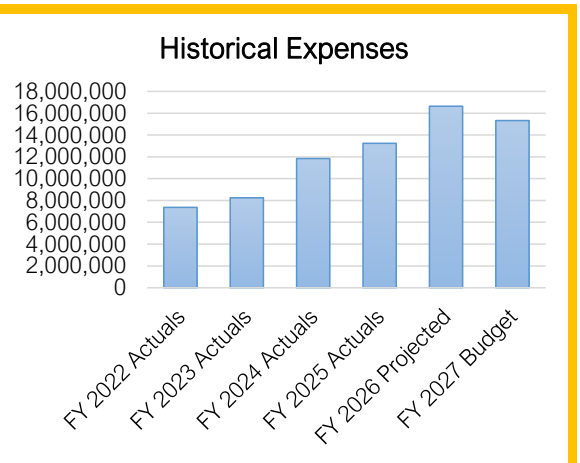
Department Position Overview

		Authorized FT	
Fire Chief	Firefighter II (18)	2023	68
Deputy Fire Chief	Firefighter III (5)	2024	80
Battalion Chief (8)	Office Manager	2025	80
Fire Captain (18)	Administrative Professional III	2026	85
Fire Captain/Inspector		2027	85
Firefighter I (31)			
		Civilian:	2
		Sworn:	83

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	8,192,097	9,802,658	11,667,657	11,574,001	12,924,028	1,256,371
Materials & Supplies	655,058	982,920	1,010,872	932,276	1,072,754	61,882
Capital Outlays	2,998,490	2,458,154	2,199,931	4,137,493	1,331,530	-868,401
Grand Total	**11,845,645**	**13,243,732**	**14,878,460**	**16,643,770**	**15,328,312**	**449,852**





FY 2026-27 Budget
General Fund - Public Safety - Fire

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Adopted	
Apparatus Fire Engine / Pumper - (non-replacement)	1,600,000	-	FY2026
Apparatus Quint / Ladder Truck	420,498	420,498	General Capital Project Fund
Emergency Medical Equipment (EMS)	60,000	-	FY2026
Existing Fire Station furnishing replacements	8,000	-	
Fire Equipment for Fire Engine / Pumper (FY24)	761,000	761,000	General Capital Project Fund
Fire Hose for apparatus	28,000	-	FY2026
Fire Station 6 Apparatus Bay flooring	70,000	-	
Hydrant Flow Testing Equipment	15,000	-	
IT Equipment - Non THOR	7,000	-	
Pager	8,500	-	
PPE/Turnout/Protective Gear	150,032	150,032	General Capital Project Fund
RADIOS- Two way 800Mhz radios for P25 radio compliance	98,565	-	FY2026
Stair-Master Step-Mill	9,000	-	
Station Rehab	10,000	-	FY2026
Technical Rescue Equipment	10,000	-	FY2026
Type 1 Tender	900,000	-	
Wildland Type 6 brush truck-additional	217,800	-	
Grand Total	**4,373,395**	**1,331,530**	

FY 2026-27 Budget
General Fund - Fire Department - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4220-1100 - Salaries & Wages Full/Time	6,229,011	7,261,369	7,482,079	7,261,369	8,174,803
10-4220-1200 - Salaries & Wages Part/Time	106,180	170,000	170,000	112,696	170,000
10-4220-1210 - Overtime Pay	289,020	349,296	349,296	312,944	365,066
10-4220-1300 - Fica	482,280	595,219	610,867	595,219	666,309
10-4220-1310 - Insurance Benefits	1,591,567	2,008,935	2,012,203	2,008,935	2,043,413
10-4220-1320 - Retirement Benefits	1,104,601	1,282,838	1,310,803	1,282,838	1,504,437
Salaries & Benefits Total	**9,802,658**	**11,667,657**	**11,935,248**	**11,574,001**	**12,924,028**
10-4220-2100 - Subscriptions & Memberships	3,593	5,075	5,075	4,591	5,075
10-4220-2200 - Ordinances & Publications	159	5,400	5,400	4,000	5,400
10-4220-2300 - Travel & Training	28,008	75,000	75,000	53,485	75,000
10-4220-2400 - Office Supplies	2,650	6,000	6,000	5,536	12,000
10-4220-2430 - Computer Software	45,638	66,479	66,479	63,799	70,485
10-4220-2500 - Equip Supplies & Maintenance	49,994	59,350	59,350	52,638	60,850
10-4220-2600 - Buildings And Grounds	29,350	28,000	28,000	28,000	28,000
10-4220-2670 - Fuel	89,668	114,500	114,500	107,120	114,500
10-4220-2680 - Fleet Maintenance	417,393	183,000	183,000	176,329	183,000
10-4220-2700 - Special Departmental Supplies	18,426	15,000	15,000	14,534	20,000
10-4220-2750 - Emergency Management	385	3,500	3,500	3,500	3,500
10-4220-2755 - Ems Program	18,739	32,600	32,600	31,075	38,565
10-4220-2800 - Telephone	23,939	31,980	31,980	24,551	31,980
10-4220-2910 - Power Bills	45,677	57,000	57,000	53,927	60,000
10-4220-3100 - Professional & Tech. Services	52,468	116,178	116,178	98,857	134,674
10-4220-4500 - Uniforms	86,783	127,644	127,644	126,168	132,624
10-4220-5100 - Insurance And Surety Bonds	55,724	69,166	69,166	69,166	82,101
10-4220-5200 - Claims Paid	4,076	0	0	0	0
10-4220-6100 - Sundry Charges	10,250	15,000	15,000	15,000	15,000
Materials & Supplies Total	**982,920**	**1,010,872**	**1,010,872**	**932,276**	**1,072,754**
10-4220-7300 - Improvements	6,170	10,000	10,000	10,000	0
10-4220-7400 - Equipment Purchases	2,451,984	2,189,931	2,189,931	4,127,493	1,331,530
Capital Outlays Total	**2,458,154**	**2,199,931**	**2,199,931**	**4,137,493**	**1,331,530**
Grand Total	**13,243,732**	**14,878,460**	**15,146,051**	**16,643,770**	**15,328,312**

THIS PAGE INTENTIONALLY LEFT BLANK



FY 2026-27 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. The airport is being moved into Fund 88 for FY27.

Departments	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
5400 - Airport	2,289,847	2,875,440	2,934,882	0	-2,875,440	-100.0%	-
Grand Total	**2,289,847**	**2,875,440**	**2,934,882**	**0**	**-2,875,440**	**-100.0%**	**-**

The Airport will transition to an Enterprise Fund beginning in FY2027 (see Fund 88).

FY 2026-27 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

Complete construction on the Air Traffic Control Tower	Tenant and Stakeholder engagement meetings quarterly.	Strive to give our customers a friendly and efficient experience at SGU.

FY 2026-27 Budget
General Fund - Airport

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
Accident Free Year (Airport Staff)	1	1	0
Part 139 Inspection Corrections	0	0	0

Top Three Accomplishments During FY 2026

Ground Breaking of the Air Traffic Control Tower took place in August 2025. Construction is at 30%.

Record year of revenue passengers arriving and departing the airport in 2025. 431,607 revenue passengers compared to 2024 with 318,532 revenue passengers. This is a 35% increase.

Terminal Expansion Project Design is 50% complete. 100% design will be achieved in FY27.

Related General Fund Budgets

Airport (5400)

FY 2026-27 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

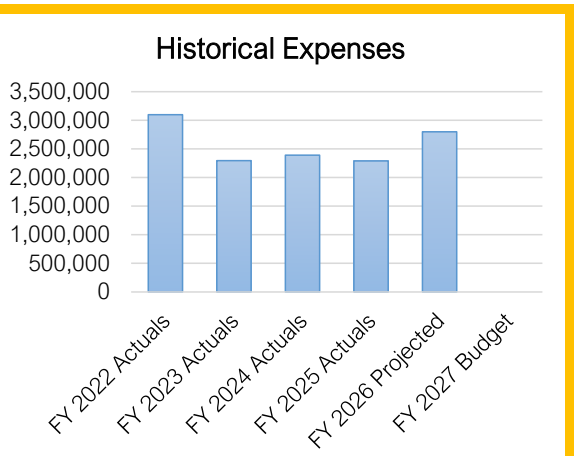
Authorized FT

Airport Director	Security Coordinator/Land Side Supervisor	2023	12
Assistant Airport Director	Parks & Parking Lot Maintenance Worker III	2024	13
Building Custodian (3)	Airport Electrician	2025	14
Administrative Professional III	Airport Operations Supervisor	2026	16
Airport Operations Specialist (8)		2027	18

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,185,919	1,277,089	1,717,996	1,689,058	0	-1,717,996
Materials & Supplies	800,940	853,957	1,052,444	1,024,774	0	-1,052,444
Capital Outlays	404,063	158,801	105,000	85,000	0	-105,000
Debt Service	0	0	0	0	0	0
Grand Total	**2,390,922**	**2,289,847**	**2,875,440**	**2,798,832**	**0**	**-2,875,440**

The Airport will transition to an Enterprise Fund beginning in FY2027 (see Fund 88).



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Chevy Colorado Truck	43,000	-
Grand Total	**43,000**	**-**

FY 2026-27 Budget
General Fund - Airport - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-5400-1100 - Salaries & Wages Full/Time	845,615	1,033,368	1,081,470	1,081,470	0
10-5400-1200 - Salaries & Wages Part/Time	49,870	177,040	177,040	100,000	0
10-5400-1210 - Overtime Pay	3,610	5,000	5,000	5,000	0
10-5400-1300 - Fica	66,147	92,981	96,659	92,981	0
10-5400-1310 - Insurance Benefits	178,296	263,122	263,891	263,122	0
10-5400-1320 - Retirement Benefits	133,551	146,485	153,378	146,485	0
Salaries & Benefits Total	**1,277,089**	**1,717,996**	**1,777,438**	**1,689,058**	**0**
10-5400-2100 - Subscriptions & Memberships	4,175	6,000	6,000	6,000	0
10-5400-2200 - Ordinances & Publications	0	800	800	800	0
10-5400-2300 - Travel & Training	20,602	23,800	23,800	21,800	0
10-5400-2350 - Arff/Operations Training	20,553	35,000	35,000	35,000	0
10-5400-2400 - Office Supplies	7,004	5,000	5,000	5,000	0
10-5400-2410 - Credit Card Discounts	46,560	43,000	43,000	43,000	0
10-5400-2430 - Computer Software	26,155	28,750	28,750	35,000	0
10-5400-2500 - Equip Supplies & Maintenance	6,634	7,000	7,000	4,000	0
10-5400-2550 - Arff Chemicals/Equipment	41,076	28,000	28,000	35,000	0
10-5400-2612 - Airside Maintenance	73,145	97,000	97,000	90,000	0
10-5400-2621 - Landside Maintenance	18,818	39,600	39,600	38,000	0
10-5400-2631 - Vor/Dme Maintenance	22,637	26,000	26,000	23,000	0
10-5400-2641 - Terminal Maintenance	149,637	168,500	114,500	101,500	0
10-5400-2651 - Parking & Security Maintenance	54,510	53,120	53,120	61,000	0
10-5400-2670 - Fuel	13,247	25,000	25,000	25,000	0
10-5400-2680 - Fleet Maintenance	11,220	30,000	30,000	30,000	0
10-5400-2700 - Special Departmental Supplies	2,263	0	0	800	0
10-5400-2800 - Telephone	7,070	8,000	8,000	8,000	0
10-5400-2910 - Power Bills	84,999	83,000	83,000	83,000	0
10-5400-2950 - Arff Bldg U Power	29,946	35,000	35,000	35,000	0
10-5400-2960 - Arff Bldg Nat Gas	597	2,000	2,000	2,000	0
10-5400-3100 - Professional & Tech. Services	148,442	241,000	241,000	221,000	0
10-5400-4500 - Uniforms	10,842	8,500	8,500	8,500	0
10-5400-5100 - Insurance And Surety Bonds	53,825	58,374	58,374	58,374	0
10-5400-2615 - Electrical Airside Maintenance	0	0	0	0	0
10-5400-2618 - Air Traffic Control Tower Maintenance	0	0	0	0	0
10-5400-2625 - Rental Car Area Maintenance & Supplies	0	0	0	0	0
10-5400-2630 - Janitorial & Bldg. Supplies	0	0	54,000	54,000	0
10-5400-2644 - ARFF Maintenance	0	0	0	0	0
Materials & Supplies Total	**853,957**	**1,052,444**	**1,052,444**	**1,024,774**	**0**
10-5400-7300 - Improvements	90,762	20,000	20,000	0	0
10-5400-7400 - Equipment Purchases	68,039	85,000	85,000	85,000	0
Capital Outlays Total	**158,801**	**105,000**	**105,000**	**85,000**	**0**
Grand Total	**2,289,847**	**2,875,440**	**2,934,882**	**2,798,832**	**0**

THIS PAGE INTENTIONALLY LEFT BLANK

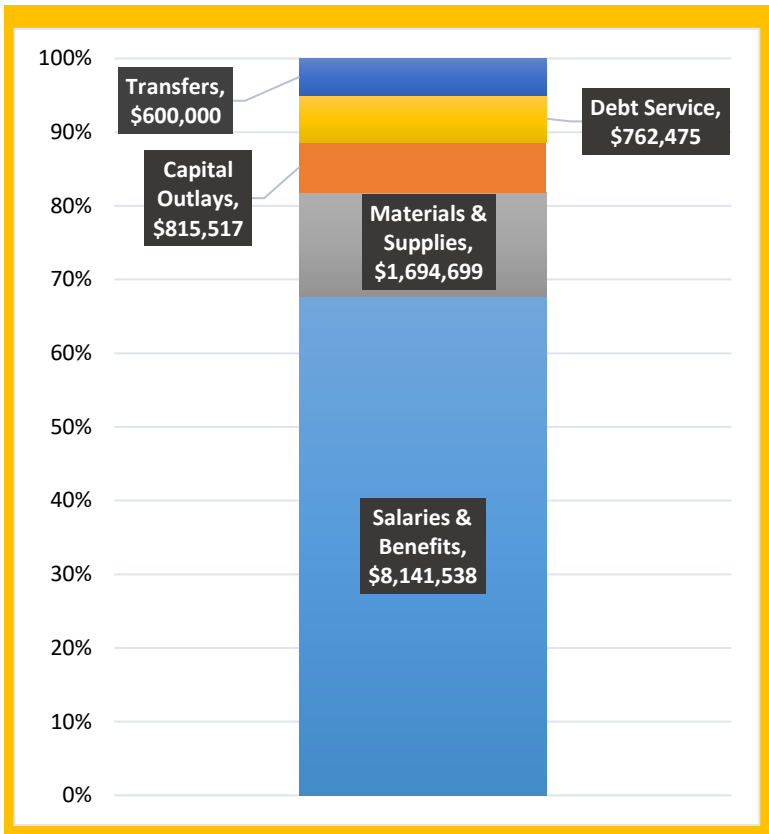


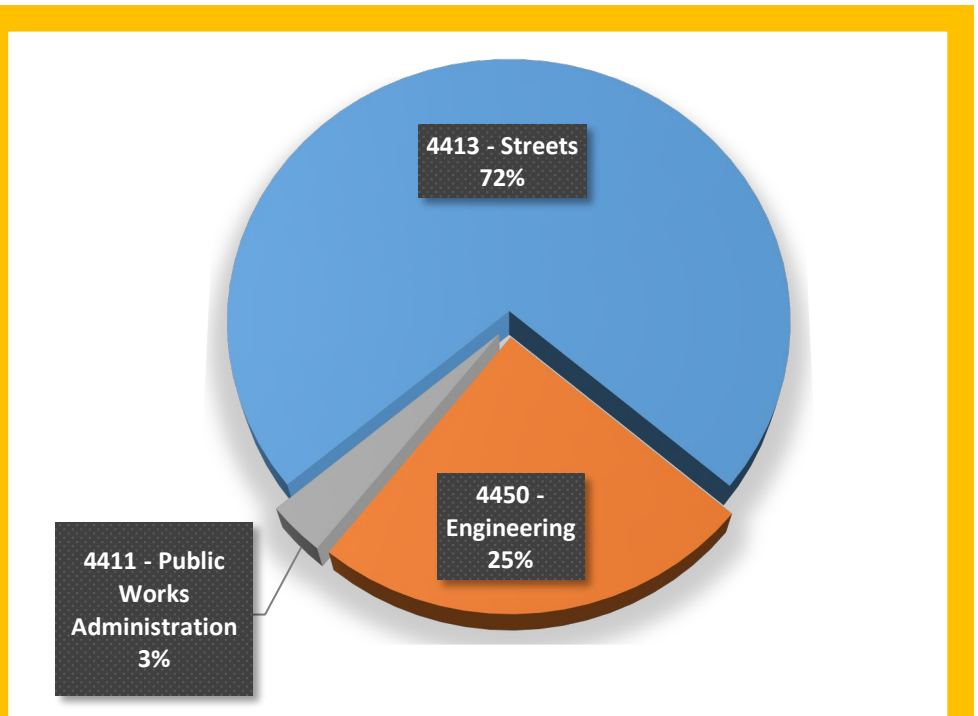
FY 2026-27 Budget
General Fund - Public Works

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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4411 - Public Works Administration	384,187	388,031	403,921	386,615	-1,416	-0.4%	2.00
4413 - Streets	7,869,437	8,008,127	8,868,683	8,687,042	678,915	8.5%	47.00
4450 - Engineering	2,637,460	2,812,504	2,832,638	2,940,572	128,068	4.6%	19.00
Grand Total	**10,891,084**	**11,208,662**	**12,105,242**	**12,014,229**	**805,567**	**7.2%**	**68.00**





FY 2026-27 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 2026-27 Budget
General Fund - Public Works

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
Storm drain pipe cleaning (LF/1,000 population)	251.00	397.00	200.00
Roadway sweeping per lane miles (miles/1,000 population)	55.00	67.30	80.00
Gutter cleaning (miles/1,000 population)	1.90	1.40	1.00

Top Three Accomplishments During FY 2026

The 1450 S (George Washington Blvd) Extension from River Rd to Crosby Way has been on our City Transportation Master Plan for many years. Besides the fact that the new bridge and roadway costs a significant amount of money, it is also very time-consuming and difficult to obtain the necessary approvals and permits to install a new bridge over the Virgin River. As such, Public Works staff considered the approval and receipt of the US Army Corps of Engineers permit to be a major accomplishment. The construction on the bridge will commence in FY26 and will continue into FY27 and FY28.

The Public Works Dept typically delivers 1 to 4 traffic signals each year. As the city grows, so do our traffic volumes on the city streets. This has resulted in the need for more than the average traffic signal projects in FY26. During the past year, Public Works and Engineering staff have managed the installation of 6 traffic signals. These signals are located at the following intersections: 3000 E Crimson Ridge Dr, Pioneer Rd Man O'War Rd, Desert Color Pkwy Black Mountain Dr, Desert Color Pkwy at Costco, River Rd Commerce Dr, and Mall Dr 450 N.

The SR-7 Trail from I-15 to the Desert Canyon Interchange commenced construction in FY26. This project is being funded in a joint venture between St. George (20%) and UDOT (80%) with the City managing and administering the project. With the trail being located with the SR-7 right-of-way, this project is very unique in that the City has hired the consultants and contractor to complete the project, which is typically administered by the State. This is resulting in significant cost savings for the trail project.

Related General Fund Budgets

Public Works Admin (4411)

Streets (4413)

Engineering (4450)

FY 2026-27 Budget
General Fund - Public Works - Public Works Administration

Department Overview

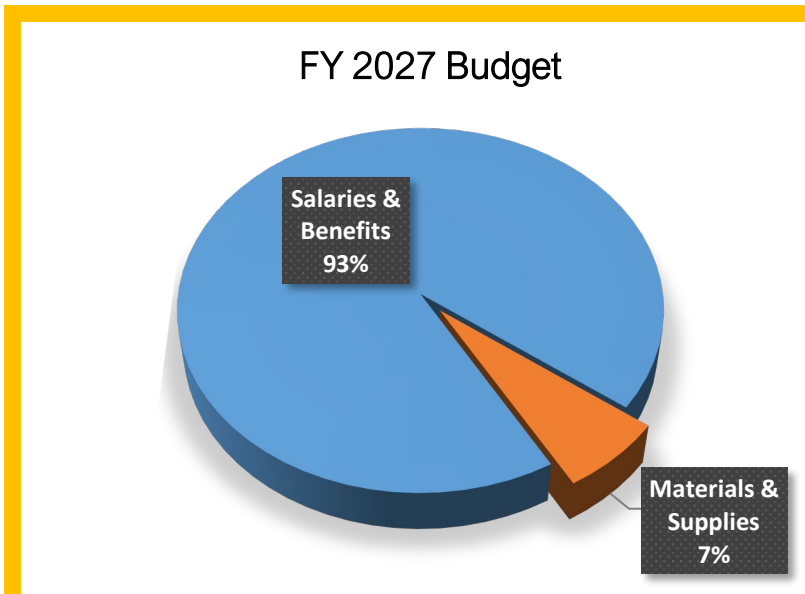
Public Works Administration is responsible for the general supervision, administrative support, long-range planning, and short-term project coordination of Streets, Engineering, Drainage Control, and Transit. Their goal is to enhance the quality of life in St. George through excellence in professionalism, 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.

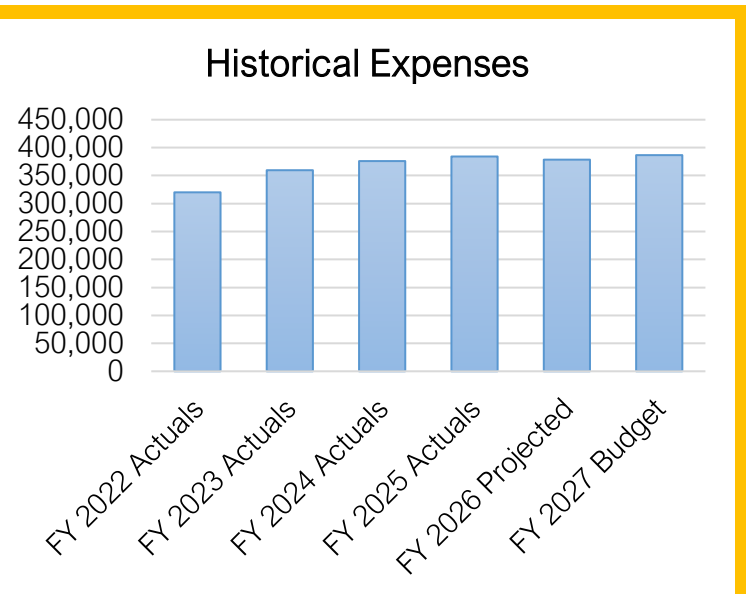
Department Position Overview

		Authorized FT
Administrative Professional III - Public Works	2023	2
Public Works Director	2024	2
	2025	2
	2026	2
	2027	2

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	316,210	328,745	335,707	335,707	361,282	25,575
Materials & Supplies	45,719	41,344	52,324	42,844	25,333	-26,991
Capital Outlays	14,062	14,099	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	375,990	384,187	388,031	378,551	386,615	-1,416





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
General Fund - Public Works Administration - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4411-1100 - Salaries & Wages Full/Time	237,821	239,472	252,764	239,472	260,497
10-4411-1300 - Fica	17,499	18,320	19,108	18,320	19,928
10-4411-1310 - Insurance Benefits	33,801	39,671	39,836	39,671	42,971
10-4411-1320 - Retirement Benefits	39,623	38,244	39,889	38,244	37,886
Salaries & Benefits Total	**328,745**	**335,707**	**351,597**	**335,707**	**361,282**
10-4411-2100 - Subscriptions & Memberships	74	650	650	600	650
10-4411-2300 - Travel & Training	365	3,500	3,500	2,500	3,500
10-4411-2400 - Office Supplies	58	500	500	400	500
10-4411-2500 - Equip Supplies & Maintenance	4,816	6,000	6,000	5,000	6,000
10-4411-2700 - Special Departmental Supplies	14	500	500	200	500
10-4411-2800 - Telephone	652	800	800	650	700
10-4411-3100 - Professional & Tech. Services	89	1,500	1,500	500	1,500
10-4411-5100 - Insurance And Surety Bonds	9,713	10,874	10,874	8,721	8,683
10-4411-6100 - Sundry Charges	25,415	28,000	28,000	24,000	3,000
10-4411-2430 - Computer Software	147	0	0	273	300
Materials & Supplies Total	**41,344**	**52,324**	**52,324**	**42,844**	**25,333**
10-4411-7300 - Improvements	14,099	0	0	0	0
Capital Outlays Total	**14,099**	**0**	**0**	**0**	**0**
Grand Total	**384,187**	**388,031**	**403,921**	**378,551**	**386,615**

FY 2026-27 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.

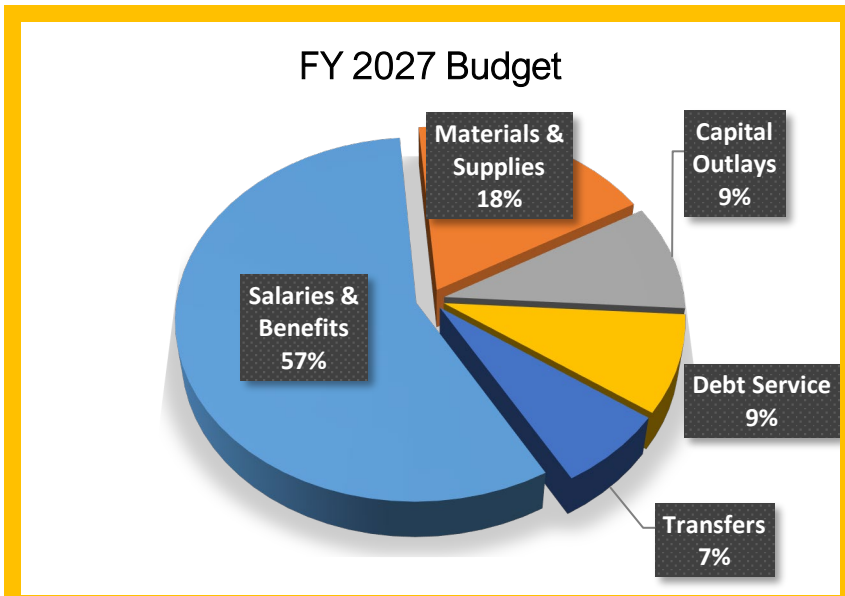
Department Position Overview

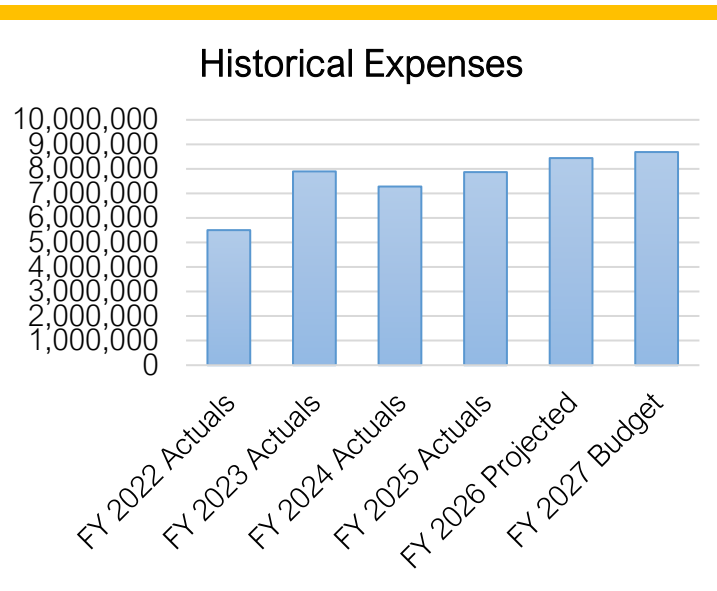
Authorized FT

Administrative Professional I - Streets	Streets Technician (3)	2022	38
Equipment Operator I (9)	Traffic Control Specialist	2023	41
Equipment Operator II (6)	Traffic Control Supervisor	2024	44
Equipment Operator III (10)	Traffic Control Technician I (3)	2025	46
Gis Analyst I -Streets	Traffic Control Technician II	2026	47
Streets Crew Supervisor (4)	Traffic Control Technician III (2)		
Streets Maintenance Worker (4)			
Streets Manager			

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	3,437,501	3,797,030	4,343,257	4,343,257	4,956,331	613,074
Materials & Supplies	1,406,060	1,544,154	1,462,570	1,472,569	1,552,719	90,149
Capital Outlays	1,076,059	1,166,153	841,700	1,264,846	815,517	-26,183
Debt Service	762,100	762,100	760,600	760,600	762,475	1,875
Transfers	600,000	600,000	600,000	600,000	600,000	0
Grand Total	7,281,720	7,869,437	8,008,127	8,441,272	8,687,042	678,915





FY 2026-27 Budget
General Fund - Public Works - Streets

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Adopted	
1/2 Ton 4x4 Pickup (2229)	57,000	57,000	Transportation Improvement
10 Wheel Dump Truck - New	229,000	229,000	Transportation Improvement
3/4 Ton Utility Bed Truck (2230)	89,000	89,000	Transportation Improvement
Asphalt/Concrete Grinder Attachment - New	54,000	54,000	Transportation Improvement
Grading Blade for Skid Steer - New	18,000	-	
KEG Nozzle Novastar Root Cutter - New	16,000	16,000	Drainage Utility
Oil distributor Truck (2181)	303,000	-	
Roll-off Truck for Reuse (2222)	239,000	-	
T-870 Bobcat Skid Steer - New	93,000	-	
Trailer for Asphalt Roller - New	14,690	14,690	Transportation Improvement
Utility Truck, 1 Ton, 4 Door - New	92,000	92,000	Transportation Improvement
Vacuum Street Sweeper (2268)	263,827	263,827	Drainage Utility
Grand Total	**1,468,517**	**815,517**	

FY 2026-27 Budget
General Fund - Streets - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4413-1100 - Salaries & Wages Full/Time	2,558,648	2,880,585	3,057,196	2,880,585	3,394,219
10-4413-1200 - Salaries & Wages Part/Time	20,605	60,000	60,000	60,000	60,000
10-4413-1210 - Overtime Pay	34,723	20,000	20,000	20,000	20,000
10-4413-1300 - Fica	194,307	226,485	239,508	226,485	265,776
10-4413-1310 - Insurance Benefits	563,098	726,973	729,693	726,973	746,098
10-4413-1320 - Retirement Benefits	425,649	429,214	453,695	429,214	470,238
Salaries & Benefits Total	**3,797,030**	**4,343,257**	**4,560,092**	**4,343,257**	**4,956,331**
10-4413-2300 - Travel & Training	43,534	62,900	62,900	41,000	39,045
10-4413-2400 - Office Supplies	3,214	4,000	4,000	4,000	4,500
10-4413-2410 - Credit Card Discounts	3,016	3,200	3,200	3,500	3,200
10-4413-2430 - Computer Software	6,113	6,980	6,980	5,600	6,400
10-4413-2450 - Safety Equipment	16,265	15,700	15,700	16,950	17,150
10-4413-2500 - Equip Supplies & Maintenance	29,802	10,000	10,000	6,950	10,000
10-4413-2600 - Buildings And Grounds	7,302	10,000	10,000	5,500	10,000
10-4413-2670 - Fuel	165,702	185,000	185,000	200,000	200,000
10-4413-2680 - Fleet Maintenance	316,111	220,000	220,000	250,000	250,000
10-4413-2700 - Special Departmental Supplies	343,206	288,000	288,000	276,000	288,000
10-4413-2722 - Paint Striping	166,551	185,125	185,125	198,000	218,545
10-4413-2732 - Traffic Control	36,684	55,000	55,000	26,200	55,000
10-4413-2740 - Traffic Signal O & M	35,037	44,711	44,711	37,400	44,900
10-4413-2751 - Weed Control	41,968	42,300	42,300	58,400	55,300
10-4413-2770 - Landfill Fees	116,696	105,000	105,000	117,000	120,000
10-4413-2800 - Telephone	12,058	11,500	11,500	12,500	12,500
10-4413-2910 - Power Bills	115,537	113,000	113,000	116,000	118,000
10-4413-3100 - Professional & Tech. Services	11,185	11,000	11,000	6,000	11,000
10-4413-4500 - Uniforms	22,768	25,000	25,000	24,000	25,000
10-4413-5100 - Insurance And Surety Bonds	51,405	64,154	64,154	64,154	64,179
10-4413-5200 - Claims Paid	0	0	0	3,415	0
Materials & Supplies Total	**1,544,154**	**1,462,570**	**1,462,570**	**1,472,569**	**1,552,719**
10-4413-7400 - Equipment Purchases	1,166,153	841,700	1,485,421	1,264,846	815,517
Capital Outlays Total	**1,166,153**	**841,700**	**1,485,421**	**1,264,846**	**815,517**
10-4413-8100 - Principal On Bonds	615,000	645,000	645,000	645,000	680,000
10-4413-8200 - Interest On Bonds	147,100	115,600	115,600	115,600	82,475
Debt Service Total	**762,100**	**760,600**	**760,600**	**760,600**	**762,475**
10-4413-9100 - Transfers To Other Funds	600,000	600,000	600,000	600,000	600,000
Transfers Total	**600,000**	**600,000**	**600,000**	**600,000**	**600,000**
Grand Total	**7,869,437**	**8,008,127**	**8,868,683**	**8,441,272**	**8,687,042**

FY 2026-27 Budget
General Fund - Public Works - Engineering

Department Overview

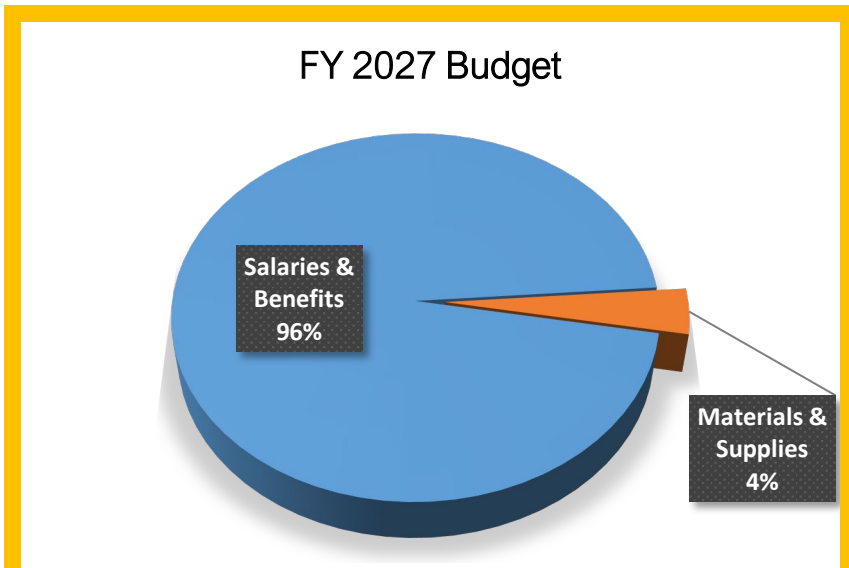
The Engineering Division is under the Public Works Department and is responsible to provide engineering, surveying, inspection, traffic review and analysis, and project management for contractual improvements constructed within the public rights-of-way.

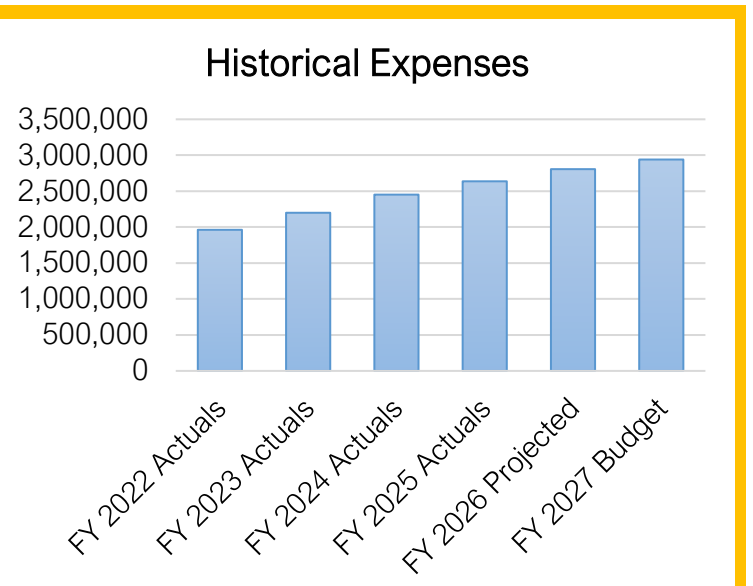
Department Position Overview

		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
Transportation Planner	Stormwater Manager	2026	19
Engineer II		2027	19
Floodplain Manager			

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	2,335,324	2,524,792	2,697,499	2,698,022	2,823,925	126,426
Materials & Supplies	102,610	83,008	115,005	108,580	116,647	1,642
Capital Outlays	14,317	29,660	0	0	0	0
Grand Total	**2,452,250**	**2,637,460**	**2,812,504**	**2,806,602**	**2,940,572**	**128,068**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Engineering Vehicle	47,000	-
Grand Total	**47,000**	**-**

FY 2026-27 Budget
General Fund - Engineering - Line Item Budget

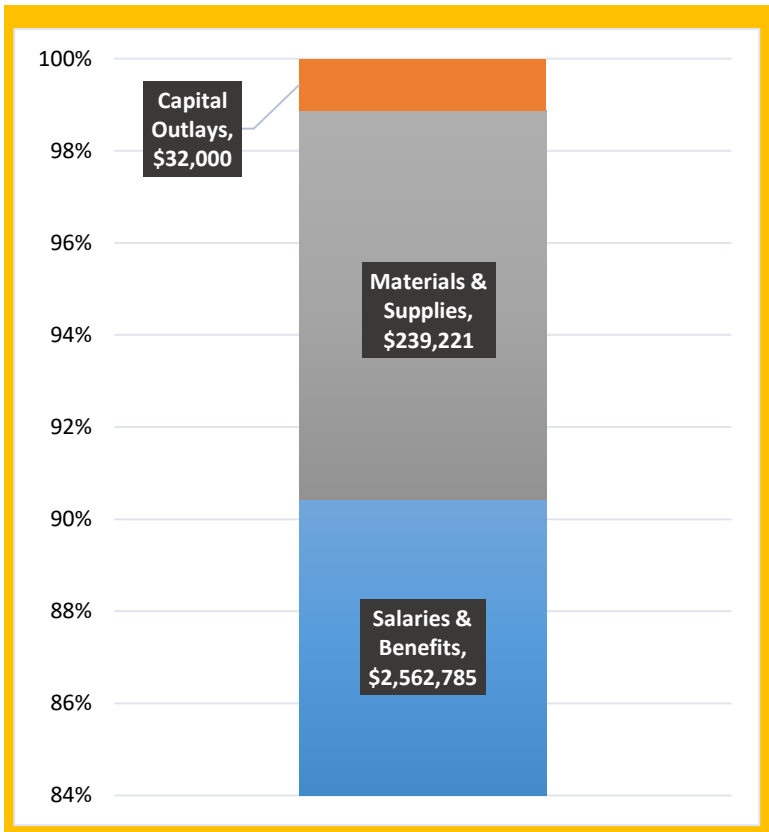
Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4450-1100 - Salaries & Wages Full/Time	1,789,663	1,918,980	1,937,392	1,918,980	1,994,372
10-4450-1210 - Overtime Pay	0	0	0	523	0
10-4450-1300 - Fica	130,852	146,802	147,324	146,802	152,570
10-4450-1310 - Insurance Benefits	309,815	339,787	339,897	339,787	393,638
10-4450-1320 - Retirement Benefits	294,463	291,930	293,020	291,930	283,345
Salaries & Benefits Total	**2,524,792**	**2,697,499**	**2,717,633**	**2,698,022**	**2,823,925**
10-4450-2100 - Subscriptions & Memberships	2,198	3,500	3,500	2,500	3,500
10-4450-2300 - Travel & Training	7,495	11,000	11,000	10,500	11,000
10-4450-2400 - Office Supplies	3,140	5,000	5,000	6,000	5,000
10-4450-2430 - Computer Software	13,256	14,905	14,905	14,100	14,300
10-4450-2500 - Equip Supplies & Maintenance	8,039	13,960	13,960	13,000	13,960
10-4450-2670 - Fuel	14,473	18,000	18,000	16,000	18,000
10-4450-2680 - Fleet Maintenance	4,870	7,500	7,500	8,500	7,500
10-4450-2700 - Special Departmental Supplies	513	1,000	1,000	800	1,000
10-4450-2800 - Telephone	11,993	11,500	11,500	10,000	11,500
10-4450-3100 - Professional & Tech. Services	1,396	5,000	5,000	4,000	5,000
10-4450-5100 - Insurance And Surety Bonds	10,725	13,640	13,640	15,680	15,887
10-4450-6100 - Sundry Charges	4,911	10,000	10,000	7,500	10,000
Materials & Supplies Total	**83,008**	**115,005**	**115,005**	**108,580**	**116,647**
10-4450-7400 - Equipment Purchases	29,660	0	0	0	0
Capital Outlays Total	**29,660**	**0**	**0**	**0**	**0**
Grand Total	**2,637,460**	**2,812,504**	**2,832,638**	**2,806,602**	**2,940,572**

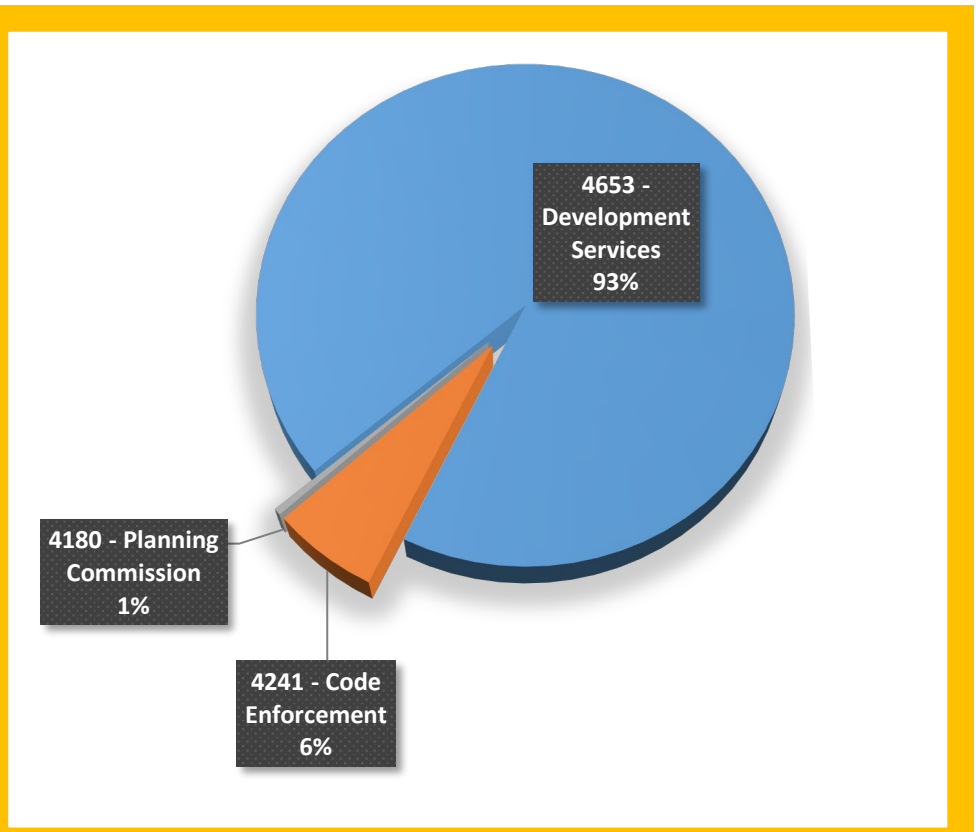
FY 2026-27 Budget
General Fund - Community Development Services

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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4653 - Development Services	2,377,833	2,629,314	2,669,095	2,645,079	15,765	0.6%	19.00
4241 - Code Enforcement	155,564	176,446	186,038	176,927	481	0.3%	2.00
4180 - Planning Commission	10,511	12,000	12,000	12,000	0	0.0%	-
Grand Total	**2,543,908**	**2,817,760**	**2,867,133**	**2,834,006**	**16,246**	**0.6%**	**21.00**





FY 2026-27 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.

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

Amend code to streamline and simplify regulations	Preserve and expand existing businesses and attract new businesses including updating commercial plans.	Maintain the integrity of existing neighborhoods including completing the General Plan updates.

FY 2026-27 Budget
General Fund - Community Development

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
Number trainings attended	6	35	30
Number of test certifications obtained	10	2	3

Top Three Accomplishments During FY 2026

The adoption of the amended Accessory Dwelling Unit code which gives more flexibility to residents.

The adoption of the updated General Plan.

In 2025, the Planning Department processed 592 planning applications, the highest number completed in a single year to date. With 3.5 FTE planners, this equates to an average of 169 cases per planner, reflecting a significant workload and a sustained level of high productivity.

Related General Fund Budgets

Development Services (4653)

Code Enforcement (4241)

Planning Commission (4180)

FY 2026-27 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.

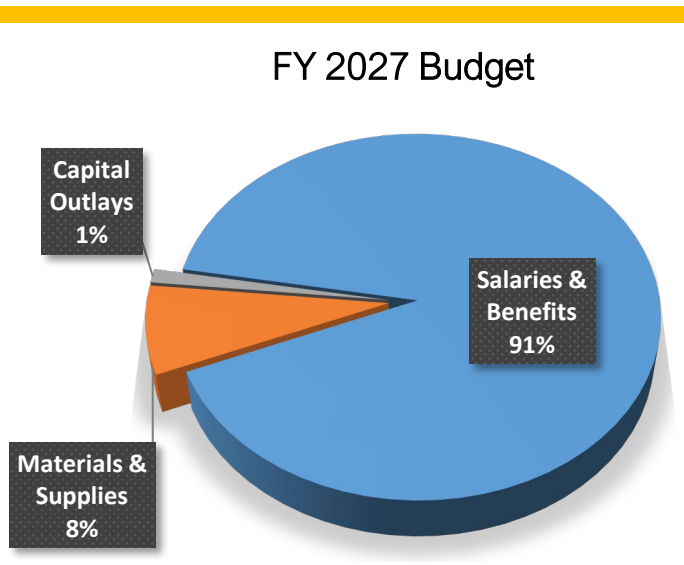
Department Position Overview

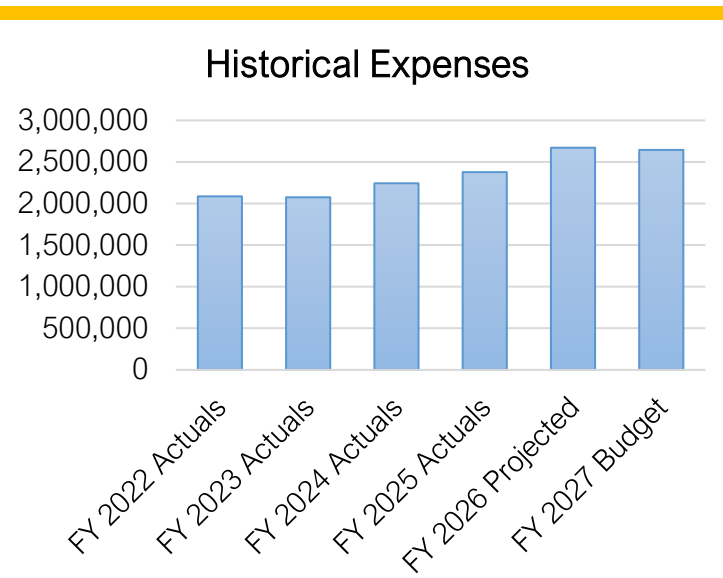
Authorized FT

Administrative Professional III	Chief Building Official	2023	18
Building Inspector I (3)	Development Office Supervisor	2024	20
Building Inspector II (2)	Community Development Director	2025	20
Planner I (2)	Planner II - Housing And CDBG	2026	20
Building Permit Technician (2)	Planner III	2027	19
Building Plans Examiner - Commercial	Plans Examiner - Residential		
Building Plans Examiner - Residential			
Business License Specialist			

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,987,275	2,099,878	2,376,146	2,335,089	2,407,537	31,391
Materials & Supplies	256,485	248,832	253,168	336,493	205,542	-47,626
Capital Outlays	0	29,123	0	0	32,000	32,000
Grand Total	2,243,761	2,377,833	2,629,314	2,671,582	2,645,079	15,765





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Vehicle Replacement	32,000	32,000
Grand Total	32,000	32,000

FY 2026-27 Budget
General Fund - Development Services - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4653-1100 - Salaries & Wages Full/Time	1,448,242	1,616,057	1,649,715	1,575,000	1,661,805
10-4653-1200 - Salaries & Wages Part/Time	14,806	32,500	32,500	32,500	32,500
10-4653-1300 - Fica	108,284	126,114	128,102	126,114	129,614
10-4653-1310 - Insurance Benefits	294,490	365,269	365,685	365,269	356,046
10-4653-1320 - Retirement Benefits	234,056	236,206	239,925	236,206	227,572
Salaries & Benefits Total	**2,099,878**	**2,376,146**	**2,415,927**	**2,335,089**	**2,407,537**
10-4653-2100 - Subscriptions & Memberships	4,415	5,349	5,349	5,349	6,909
10-4653-2300 - Travel & Training	11,957	27,000	27,000	27,000	26,200
10-4653-2400 - Office Supplies	6,543	15,175	15,175	13,500	19,900
10-4653-2430 - Computer Software	35,371	32,843	32,843	34,643	35,287
10-4653-2500 - Equip Supplies & Maintenance	8,270	14,010	14,010	14,010	4,810
10-4653-2670 - Fuel	9,838	14,500	14,500	14,500	10,000
10-4653-2680 - Fleet Maintenance	12,655	7,800	7,800	12,000	9,000
10-4653-2700 - Special Departmental Supplies	2,698	4,940	4,940	4,940	4,940
10-4653-2723 - Historic Preservation	2,750	10,000	10,000	16,000	2,500
10-4653-2800 - Telephone	11,686	8,000	8,000	11,000	12,000
10-4653-3100 - Professional & Tech. Services	127,475	95,000	95,000	165,000	55,000
10-4653-4500 - Uniforms	547	550	550	550	600
10-4653-5100 - Insurance And Surety Bonds	14,183	17,201	17,201	17,201	17,596
10-4653-6100 - Sundry Charges	444	800	800	800	800
Materials & Supplies Total	**248,832**	**253,168**	**253,168**	**336,493**	**205,542**
10-4653-7400 - Equipment Purchases	29,123	0	0	0	32,000
Capital Outlays Total	**29,123**	**0**	**0**	**0**	**32,000**
Grand Total	**2,377,833**	**2,629,314**	**2,669,095**	**2,671,582**	**2,645,079**

FY 2026-27 Budget
General Fund - Community Development - Code Enforcement

Division Overview

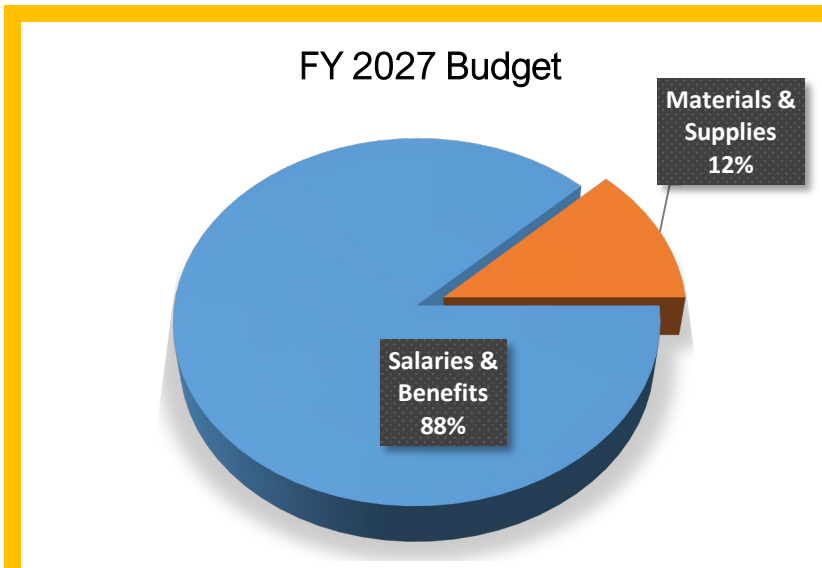
Code Enforcement activities include the inspection and processing of zoning and nuisance violations. As part of this process, Code Enforcement oversees the Administrative Code Enforcement (ACE) program which provides for the notice, enforcement, and means for assessing and collecting penalties from property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

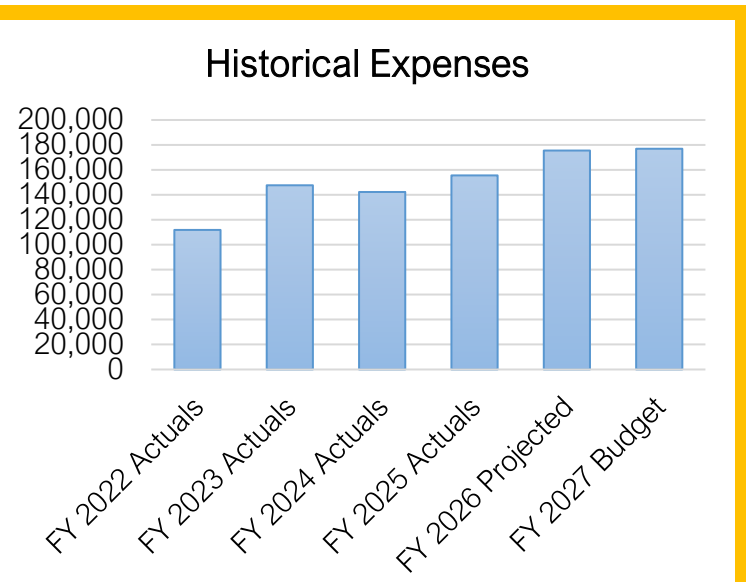
Division Position Overview

	Authorized FT	
Code Enforcement Officer (2)	2023	2
	2024	2
	2025	2
	2026	2
	2027	2

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	129,343	143,125	162,166	162,166	155,248	-6,918
Materials & Supplies	12,931	12,438	14,280	13,330	21,679	7,399
Capital Outlays	0	0	0	0	0	0
Grand Total	**142,275**	**155,564**	**176,446**	**175,496**	**176,927**	**481**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
General Fund - Code Enforcement - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4241-1100 - Salaries & Wages Full/Time	103,728	119,370	120,315	119,370	120,051
10-4241-1300 - Fica	7,824	9,132	9,204	9,132	9,184
10-4241-1310 - Insurance Benefits	14,933	17,577	17,592	17,577	10,178
10-4241-1320 - Retirement Benefits	16,640	16,087	16,223	16,087	15,835
Salaries & Benefits Total	**143,125**	**162,166**	**163,334**	**162,166**	**155,248**
10-4241-2100 - Subscriptions & Memberships	0	150	150	150	150
10-4241-2300 - Travel & Training	2,491	1,050	1,050	1,200	1,050
10-4241-2400 - Office Supplies	1,120	1,300	1,300	1,300	1,300
10-4241-2430 - Computer Software	3,600	3,600	3,600	3,600	3,600
10-4241-2500 - Equip Supplies & Maintenance	0	500	500	500	0
10-4241-2670 - Fuel	1,715	2,000	2,000	1,500	2,000
10-4241-2680 - Fleet Maintenance	1,089	1,500	1,500	1,500	1,500
10-4241-2800 - Telephone	471	1,400	1,400	800	700
10-4241-3100 - Professional & Tech. Services	113	200	200	200	8,750
10-4241-4500 - Uniforms	190	400	400	400	450
10-4241-5100 - Insurance And Surety Bonds	1,650	2,080	2,080	2,080	2,079
10-4241-6100 - Sundry Charges	0	100	100	100	100
10-4241-5400 - Lease Payments	0	0	8,424	0	0
Materials & Supplies Total	**12,438**	**14,280**	**22,704**	**13,330**	**21,679**
Grand Total	**155,564**	**176,446**	**186,038**	**175,496**	**176,927**

FY 2026-27 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.

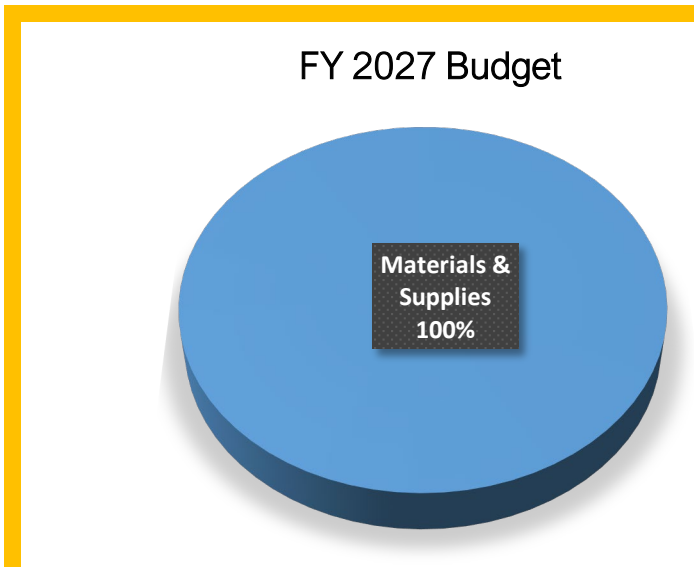
Department Position Overview

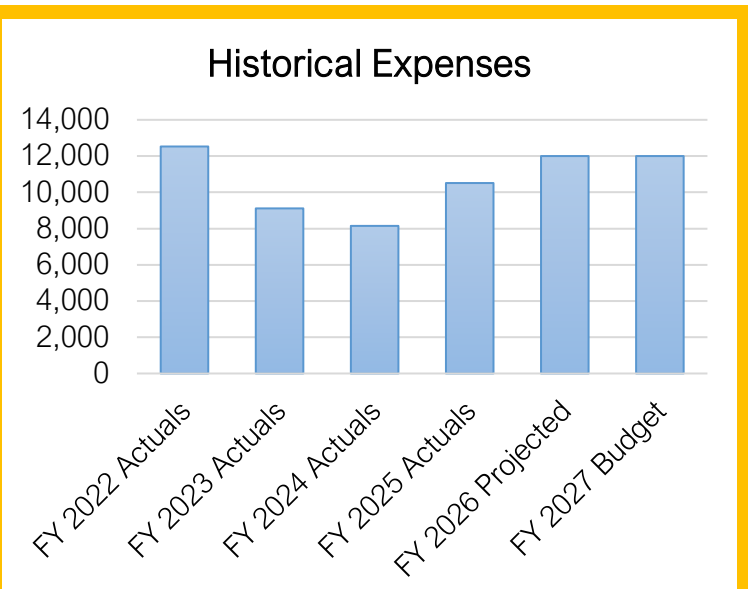
There are no full-time personnel funded in this department.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	8,146	10,511	12,000	12,000	12,000	0
Grand Total	**8,146**	**10,511**	**12,000**	**12,000**	**12,000**	**0**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
General Fund - Planning Commission - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4180-2300 - Travel & Training	10,511	12,000	12,000	12,000	12,000
Materials & Supplies Total	**10,511**	**12,000**	**12,000**	**12,000**	**12,000**
Grand Total	**10,511**	**12,000**	**12,000**	**12,000**	**12,000**

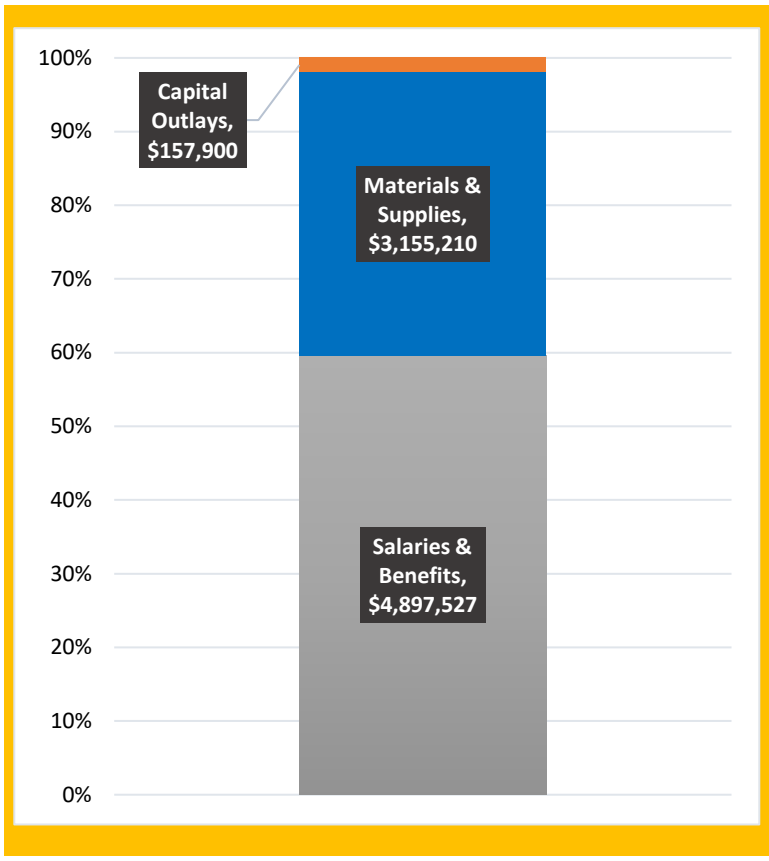
THIS PAGE INTENTIONALLY LEFT BLANK

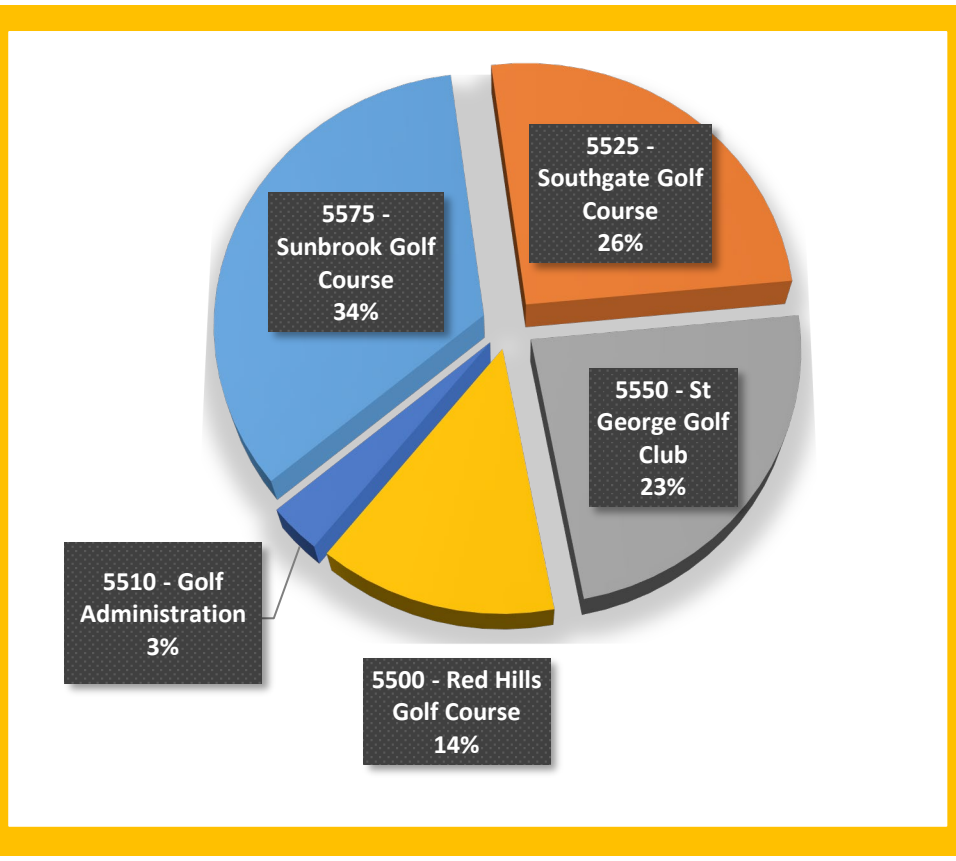
FY 2026-27 Budget
General Fund - Golf

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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
5510 - Golf Administration	243,673	236,339	236,465	255,056	18,717	7.9%	1.00
5500 - Red Hills Golf Course	1,091,703	1,042,298	1,049,357	1,128,358	86,060	8.3%	6.00
5525 - Southgate Golf Course	1,695,530	1,864,930	1,874,392	2,100,897	235,967	12.7%	9.00
5550 - St George Golf Club	1,653,494	1,778,955	1,786,773	1,934,247	155,292	8.7%	9.00
5575 - Sunbrook Golf Course	2,542,056	2,592,301	2,623,379	2,792,079	199,778	7.7%	12.00
Grand Total	**7,226,456**	**7,514,823**	**7,570,366**	**8,210,637**	**695,814**	**9.3%**	**37.00**





FY 2026-27 Budget
General Fund - Golf

Department Overview

The Golf Division's mission is to deliver an exceptional golf experience for City of St. George residents and visitors by maintaining outstanding course conditions and facilities and providing superior customer service—while ensuring golf remains affordable for local residents.

Department's Responsibilities

1. Maintain golf course conditions.
2. Provide customer service
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

We aim to increase JAG participation to over 900 youth, expanding access to the game for boys and girls of all backgrounds. By utilizing TruTee's all-in-one platform, we will streamline registration and tournament administration to provide a more user-friendly experience.	Evaluate innovative technology to replace our current three-service system with a single, integrated platform.	Provide exceptional customer service to all golfers.

FY 2026-27 Budget
General Fund - Golf

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
Continued revenue growth.	$8.63 Million	$8.8 Million	$9.2 Million
JAG (junior golf association) participation	880 Participants	890 Participants	900 Participants
Rounds of golf played (9-hole round increments)	321,000	350,000	350,000

Top Three Accomplishments During FY 2026

Successfully implemented a new tee-time reservation, waiting list and tournament/league scheduling software. Tru-tee improves patron experience, offers more options for booking, and offers a much more robust report features. This all-in-one software took 6-months to develop and is custom -made for the St. George Golf Division.

In FY 2026 the Golf Division had over 350,000, 9-hole rounds of golf played at the four city golf courses. This was the highest year of play at the city courses.

Subrook was named in the USA Today's Top 10 Golf Destinations in the nation! The national spotlight has continued to grow the number of out-of-state patrons frequenting our area and playing at our courses.

Related General Fund Budgets

- Golf Operations (5510)
- Red Hills Golf Course (5500)
- Southgate Golf Course (5525)
- St. George Golf Course (5550)
- Sunbrook Golf Course (5575)

FY 2026-27 Budget
General Fund - Golf Consolidated - Line Item Budget

Division	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
5500 - Red Hills Golf Course	1,404,939	1,456,000	1,456,000	1,555,550	1,646,380
5510 - Golf Administration	413,390	284,000	284,000	284,000	704,000
5525 - Southgate Golf Course	2,096,223	2,211,000	2,211,000	2,238,640	2,329,060
5550 - St George Golf Club	1,639,796	1,555,000	1,555,000	1,728,393	1,811,560
5575 - Sunbrook Golf Course	3,200,829	3,151,000	3,151,000	3,344,356	3,344,000
Revenue Total	**8,755,177**	**8,657,000**	**8,657,000**	**9,150,939**	**9,835,000**
*Appropriation of Golf Reserves	-	-	-	-	60,000
Revenue Total	**8,755,177**	**8,657,000**	**8,657,000**	**9,150,939**	**9,895,000**
Expense by Division					
5500 - Red Hills Golf Course	1,091,703	1,042,298	1,049,357	1,195,098	1,128,358
5510 - Golf Administration	243,673	236,339	236,465	248,104	255,056
5525 - Southgate Golf Course	1,695,530	1,864,930	1,874,392	1,958,380	2,100,897
5550 - St George Golf Club	1,653,494	1,778,955	1,786,773	1,821,605	1,934,247
5575 - Sunbrook Golf Course	2,542,056	2,592,301	2,623,379	2,867,396	2,792,079
Expense Total	**7,226,456**	**7,514,823**	**7,570,366**	**8,090,583**	**8,210,637**
Expense by Category					
Salaries & Benefits	4,262,318	4,598,568	4,638,111	4,738,118	4,897,527
Materials & Supplies	2,348,033	2,841,255	2,841,255	3,228,465	3,155,210
Capital Outlays	616,105	75,000	91,000	124,000	157,900
Expense Total	**7,226,456**	**7,514,823**	**7,570,366**	**8,090,583**	**8,210,637**
Balance - Gain/(Loss)	1,528,721	1,142,177	1,086,634	1,060,356	1,684,363

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.

In FY2025 $1,500,000 of the overall profit from the Golf Courses was set aside in a "Golf Reserve" within the General Fund to support major future capital expenses.

FY 2026-27 Budget
General Fund - Golf Administration

Department Overview

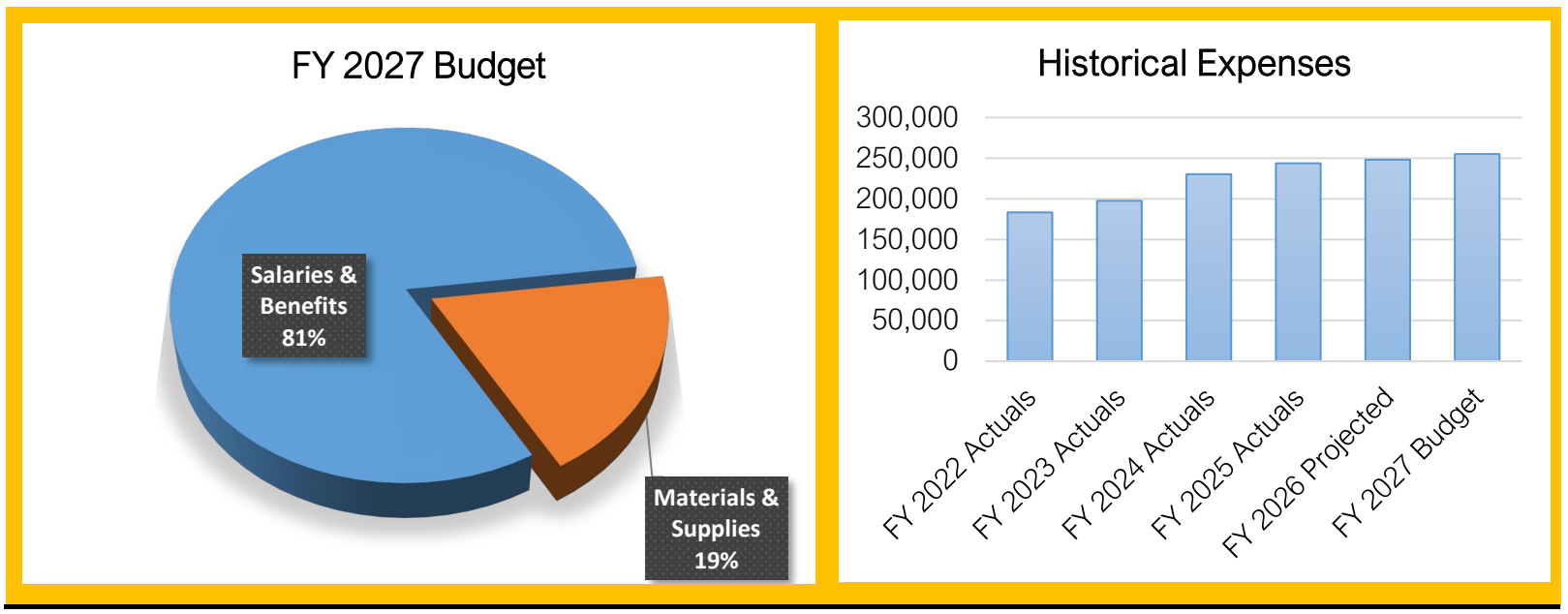
The Golf Administration Department is headed by the Director of Golf Operations under the direction of the Support Services Director. Golf Administration is responsible for the general supervision, administrative support, promotion and marketing programs, Junior Association of Golfers (JAG), long-range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

Department Position Overview

	Authorized FT	
Director of Golf Operations	2023	1
	2024	1
	2025	1
	2026	1
	2027	1

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	166,289	175,384	190,224	201,024	207,297	17,073
Materials & Supplies	51,451	39,994	46,115	47,080	47,759	1,644
Capital Outlays	12,500	28,295	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**230,240**	**243,673**	**236,339**	**248,104**	**255,056**	**18,717**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
General Fund - Golf Administration - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
55-5510-1100 - Salaries & Wages Full/Time	124,818	135,007	135,108	135,007	148,464
55-5510-1207 - Jag Wages Part-Time	993	2,200	2,200	13,000	2,200
55-5510-1300 - Fica	9,311	10,496	10,504	10,496	11,525
55-5510-1310 - Insurance Benefits	20,369	23,364	23,366	23,364	25,526
55-5510-1320 - Retirement Benefits	19,894	19,157	19,172	19,157	19,582
Salaries & Benefits Total	**175,384**	**190,224**	**190,350**	**201,024**	**207,297**
55-5510-2100 - Subscriptions & Memberships	500	500	500	500	500
55-5510-2300 - Travel & Training	513	1,200	1,200	2,220	1,200
55-5510-2400 - Office Supplies	377	400	400	400	400
55-5510-2461 - Tee Prizes	0	600	600	600	600
55-5510-2670 - Fuel	348	600	600	600	600
55-5510-2680 - Fleet Maintenance	632	250	250	250	250
55-5510-2700 - Special Departmental Supplies	2,332	6,400	6,400	6,400	6,400
55-5510-2754 - Jag Expenses	12,084	13,050	13,050	13,050	13,050
55-5510-2800 - Telephone	134	625	625	625	625
55-5510-3100 - Professional & Tech. Services	107	250	250	100	100
55-5510-3200 - Promotional Materials	22,142	21,200	21,200	21,200	22,900
55-5510-5100 - Insurance And Surety Bonds	825	1,040	1,040	1,040	1,039
55-5510-2430 - Computer Software	0	0	0	95	95
Materials & Supplies Total	**39,994**	**46,115**	**46,115**	**47,080**	**47,759**
55-5510-7400 - Equipment Purchases	28,295	0	0	0	0
Capital Outlays Total	**28,295**	**0**	**0**	**0**	**0**
Grand Total	**243,673**	**236,339**	**236,465**	**248,104**	**255,056**

FY 2026-27 Budget
General Fund - Red Hills Golf Course

Department Overview

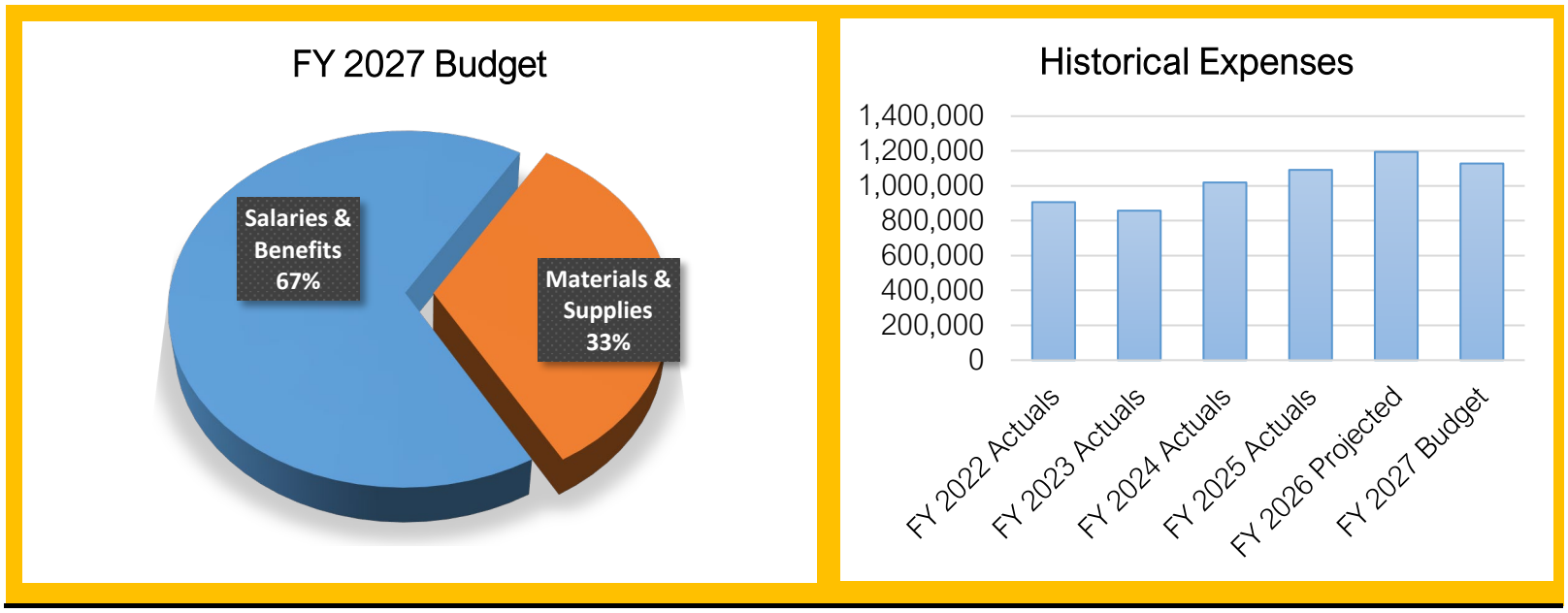
Dixie Red Hills was the first golf course developed by the City of St. George. Red Hills opened for play in 1965 and was the first course built in the St. George area. Because of its spectacular red rock setting and playability, it has been the favorite of recreational golfers ever since. Red Hills is 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 Superintendent	2023	6
Golf Course Maintenance Worker (4)	2024	6
Head Golf Pro	2025	6
	2026	6
	2027	6

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	650,583	709,056	727,324	761,824	756,498	29,174
Materials & Supplies	280,328	297,087	299,974	385,274	371,860	71,886
Capital Outlays	88,529	85,560	15,000	48,000	0	-15,000
Transfers	0	0	0	0	0	0
Grand Total	1,019,440	1,091,703	1,042,298	1,195,098	1,128,358	86,060



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted	
Golf cart path improvement (year 4 of 4)	25,000	-	FY026
Grand Total	25,000	-	

FY 2026-27 Budget
General Fund - Red Hills Golf Course - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
55-5500-1100 - Salaries & Wages Full/Time	425,721	467,065	473,225	467,065	467,594
55-5500-1200 - Salaries & Wages Part/Time	24,483	16,000	16,000	25,000	24,000
55-5500-1205 - Pro-Shop Part Time	77,457	55,000	55,000	80,000	70,000
55-5500-1210 - Overtime Pay	0	0	0	500	500
55-5500-1300 - Fica	40,636	41,163	41,454	41,163	43,000
55-5500-1310 - Insurance Benefits	63,310	78,884	78,945	78,884	85,584
55-5500-1320 - Retirement Benefits	77,449	69,212	69,759	69,212	65,820
Salaries & Benefits Total	**709,056**	**727,324**	**734,383**	**761,824**	**756,498**
55-5500-2100 - Subscriptions & Memberships	650	800	800	800	1,000
55-5500-2300 - Travel & Training	0	0	0	0	0
55-5500-2400 - Office Supplies	311	500	500	1,300	1,000
55-5500-2410 - Credit Card Discounts	41,416	30,000	30,000	55,000	45,000
55-5500-2421 - Auto Tee-Time System	9,629	12,500	12,500	12,500	15,650
55-5500-2431 - Golf Cart Leases	22,819	22,818	22,818	22,818	39,708
55-5500-2460 - Small Tools	8,622	14,000	14,000	14,000	14,000
55-5500-2470 - Gas, Oil, & Grease	12,245	13,500	13,500	13,500	13,500
55-5500-2480 - Golf Cart Parts	2,564	3,000	3,000	40,000	3,000
55-5500-2500 - Equip Supplies & Maintenance	3,200	5,000	5,000	5,000	5,000
55-5500-2510 - Pump Repairs	0	0	0	0	1,000
55-5500-2600 - Buildings And Grounds	4,479	5,000	5,000	5,000	13,200
55-5500-2611 - Electric & Garbage	3,878	7,000	7,000	7,000	7,000
55-5500-2622 - Sand, Soil & Gravel	6,983	6,500	6,500	6,500	6,500
55-5500-2630 - Janitorial & Bldg. Supplies	5,351	5,000	5,000	5,500	5,500
55-5500-2640 - Fertilizer, Seed, Etc.	43,562	56,325	56,325	56,325	60,000
55-5500-2650 - Trees And Shrubs	0	250	250	250	250
55-5500-2670 - Fuel	368	500	500	500	500
55-5500-2680 - Fleet Maintenance	4,761	4,000	4,000	4,000	4,000
55-5500-2700 - Special Departmental Supplies	2,986	5,200	5,200	5,200	5,200
55-5500-2702 - Irrigation Supplies	17,213	14,000	14,000	15,000	14,000
55-5500-2703 - Merchandise Cost Of Goods Sold	57,549	40,000	40,000	60,000	60,000
55-5500-2704 - Snackbar Cost Of Goods Sold	9,917	11,000	11,000	11,000	11,000
55-5500-2800 - Telephone	5,779	5,600	5,600	5,600	5,600
55-5500-2910 - Power Bills	21,578	22,000	22,000	23,000	25,000
55-5500-3100 - Professional & Tech. Services	268	0	0	0	0
55-5500-4500 - Uniforms	0	1,000	1,000	1,000	1,000
55-5500-5100 - Insurance And Surety Bonds	10,959	14,481	14,481	14,481	14,252
Materials & Supplies Total	**297,087**	**299,974**	**299,974**	**385,274**	**371,860**
55-5500-7300 - Improvements	24,965	15,000	15,000	15,000	0
55-5500-7400 - Equipment Purchases	60,595	0	0	33,000	0
Capital Outlays Total	**85,560**	**15,000**	**15,000**	**48,000**	**0**
Grand Total	**1,091,703**	**1,042,298**	**1,049,357**	**1,195,098**	**1,128,358**

FY 2026-27 Budget
General Fund - Southgate Golf Course

Department Overview

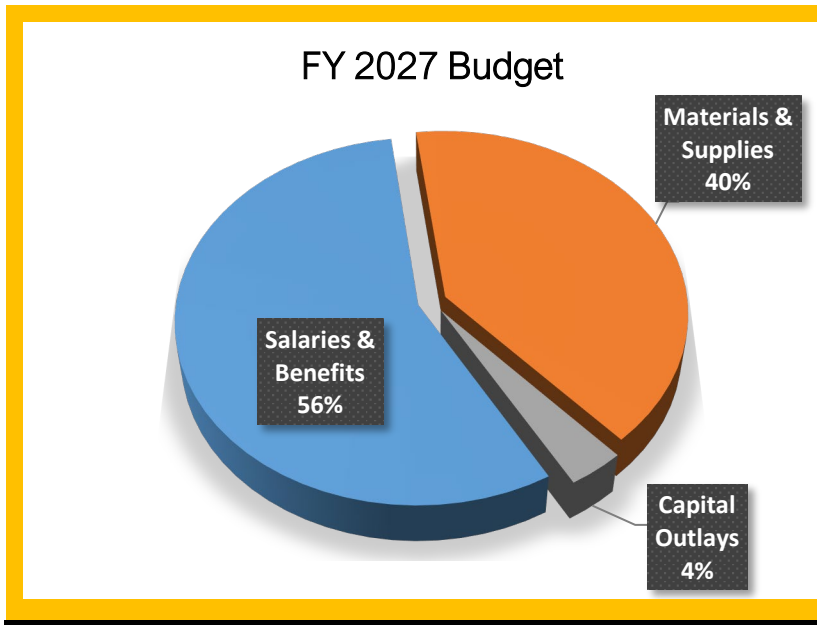
Southgate Golf Course is an 18-hole course and is a favorite among retired players because of its laid-back feel. Southgate Golf Club opened in 1975 and was purchased by St. George City from Southgate Resort when the development failed. The front side is relatively flat and crisscrosses the Santa Clara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

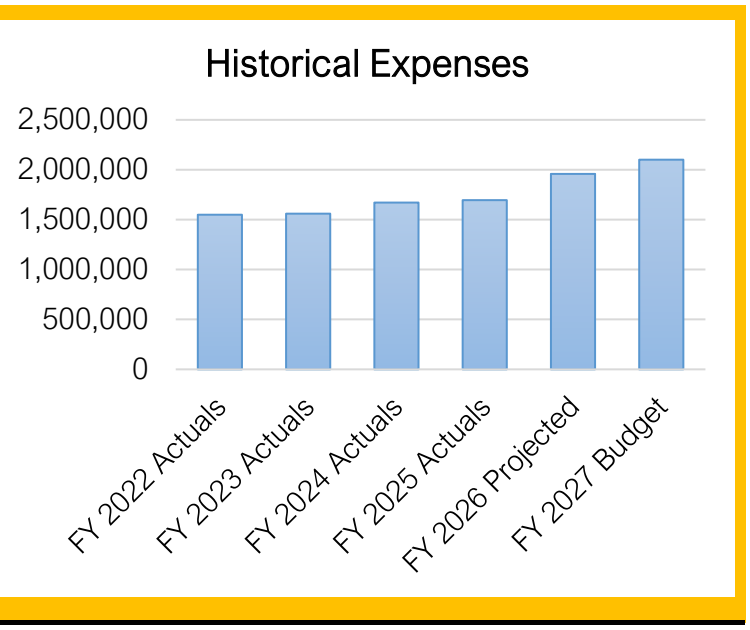
Department Position Overview

		Authorized FT	
Golf Course Assistant Superintendent	Assistant Golf Pro	2023	9
Golf Course Maintenance Worker (4)		2024	9
Golf Course Mechanic		2025	9
Golf Course Superintendent		2026	9
Head Golf Pro		2027	9

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	966,658	991,918	1,108,249	1,122,499	1,182,866	74,617
Materials & Supplies	571,417	602,934	756,681	835,881	845,131	88,450
Capital Outlays	133,050	100,677	0	0	72,900	72,900
Debt Service	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	1,671,125	1,695,530	1,864,930	1,958,380	2,100,897	235,967





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Backhoe Attachment	12,000	-
Range Ball Dispenser	18,900	-
Reel Grinder Machine	72,900	72,900
Grand Total	103,800	72,900

FY 2026-27 Budget
General Fund - Southgate Golf Course - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
55-5525-1100 - Salaries & Wages Full/Time	546,863	618,699	627,058	618,699	677,277
55-5525-1200 - Salaries & Wages Part/Time	124,174	115,000	115,000	125,000	125,000
55-5525-1205 - Pro-Shop Part Time	74,186	72,000	72,000	76,000	72,000
55-5525-1210 - Overtime Pay	0	0	0	250	500
55-5525-1300 - Fica	55,472	61,635	61,992	61,635	66,921
55-5525-1310 - Insurance Benefits	105,528	154,950	155,025	154,950	153,975
55-5525-1320 - Retirement Benefits	85,695	85,965	86,636	85,965	87,193
Salaries & Benefits Total	**991,918**	**1,108,249**	**1,117,711**	**1,122,499**	**1,182,866**
55-5525-2100 - Subscriptions & Memberships	2,490	1,750	1,750	1,750	1,750
55-5525-2300 - Travel & Training	12	1,000	1,000	1,000	1,000
55-5525-2400 - Office Supplies	804	1,400	1,400	1,400	1,400
55-5525-2410 - Credit Card Discounts	55,374	40,000	40,000	70,000	60,000
55-5525-2421 - Auto Tee-Time System	9,629	12,500	12,500	12,500	15,650
55-5525-2431 - Golf Cart Leases	51,341	51,341	51,341	51,341	96,304
55-5525-2460 - Small Tools	46,177	52,000	52,000	47,000	47,000
55-5525-2470 - Gas, Oil, & Grease	26,147	24,000	24,000	24,000	24,000
55-5525-2480 - Golf Cart Parts	11,074	6,000	6,000	40,000	6,000
55-5525-2500 - Equip Supplies & Maintenance	1,241	0	0	1,500	1,500
55-5525-2510 - Pump Repairs	1,487	16,000	16,000	0	0
55-5525-2600 - Buildings And Grounds	12,762	6,000	6,000	6,000	7,000
55-5525-2611 - Electric & Garbage	4,963	6,000	6,000	5,000	5,000
55-5525-2622 - Sand, Soil & Gravel	16,133	17,000	17,000	17,000	17,000
55-5525-2630 - Janitorial & Bldg. Supplies	9,452	10,000	10,000	10,000	10,000
55-5525-2640 - Fertilizer, Seed, Etc.	139,730	144,000	144,000	144,000	151,000
55-5525-2650 - Trees And Shrubs	0	500	500	500	0
55-5525-2670 - Fuel	81	500	500	200	250
55-5525-2680 - Fleet Maintenance	2,808	3,000	3,000	3,000	3,000
55-5525-2700 - Special Departmental Supplies	9,953	7,200	7,200	8,600	15,100
55-5525-2702 - Irrigation Supplies	20,020	20,000	20,000	20,000	22,000
55-5525-2703 - Merchandise Cost Of Goods Sold	89,564	70,000	70,000	90,000	70,000
55-5525-2800 - Telephone	8,196	4,600	4,600	8,200	8,200
55-5525-2900 - Rent Of Property & Equipment	3,631	4,000	4,000	4,000	4,000
55-5525-2910 - Power Bills	61,890	54,000	54,000	65,000	65,000
55-5525-3100 - Professional & Tech. Services	1,349	1,000	1,000	1,000	1,000
55-5525-4500 - Uniforms	107	1,000	1,000	1,000	1,000
55-5525-5100 - Insurance And Surety Bonds	16,519	22,579	22,579	22,579	21,130
55-5525-5400 - Lease Payments	0	179,311	179,311	179,311	189,847
Materials & Supplies Total	**602,934**	**756,681**	**756,681**	**835,881**	**845,131**
55-5525-7300 - Improvements	38,838	0	0	0	0
55-5525-7400 - Equipment Purchases	61,839	0	0	0	72,900
Capital Outlays Total	**100,677**	**0**	**0**	**0**	**72,900**
Grand Total	**1,695,530**	**1,864,930**	**1,874,392**	**1,958,380**	**2,100,897**

FY 2026-27 Budget
General Fund - St. George Golf Course

Department Overview

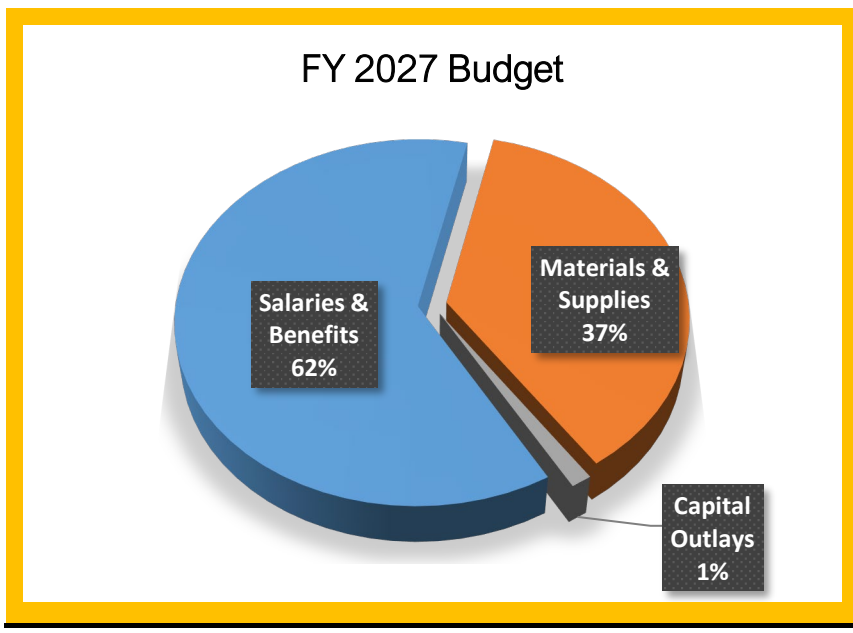
St. George Golf Club is an 18-hole golf course and is the hidden gem of southwestern Utah golf. The St. George Golf Club opened in 1976 by a private developer and was later given to the city due to bankruptcy of the private developer. Prior to its operation by St. George City, this course was called 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.

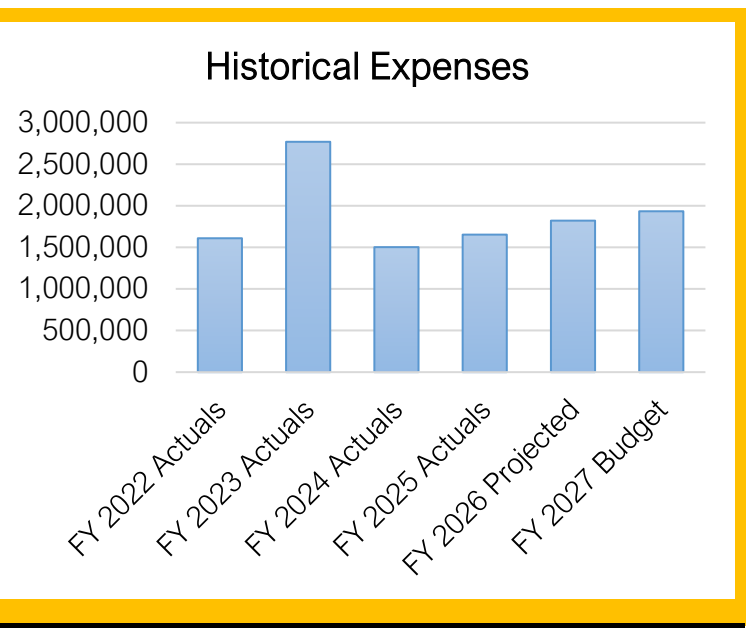
Department Position Overview

		Authorized FT	
Golf Course Assistant Superintendent	Head Golf Pro	2023	8
Golf Course Maintenance Worker (4)		2024	8
Golf Course Mechanic		2025	9
Golf Course Superintendent		2026	9
Assistant Golf Pro		2027	9

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	957,341	1,027,255	1,115,982	1,119,482	1,196,059	80,077
Materials & Supplies	432,510	432,404	662,973	702,123	713,188	50,215
Capital Outlays	113,051	193,835	0	0	25,000	25,000
Transfers	0	0	0	0	0	0
Grand Total	**1,502,902**	**1,653,494**	**1,778,955**	**1,821,605**	**1,934,247**	**155,292**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted	
Cart Path repair	15,000	-	FY2026
Hole #17 Redesign	25,000	25,000	
Grand Total	**40,000**	**25,000**	

FY 2026-27 Budget
General Fund - St George Golf Club - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
55-5550-1100 - Salaries & Wages Full/Time	569,319	649,467	656,126	649,467	708,401
55-5550-1200 - Salaries & Wages Part/Time	99,723	82,000	82,000	82,000	82,000
55-5550-1205 - Pro-Shop Part Time	71,445	63,000	63,000	65,000	65,000
55-5550-1210 - Overtime Pay	0	0	0	1,500	500
55-5550-1300 - Fica	54,504	60,778	61,153	60,778	65,477
55-5550-1310 - Insurance Benefits	138,009	167,545	167,623	167,545	179,997
55-5550-1320 - Retirement Benefits	94,254	93,192	93,898	93,192	94,684
Salaries & Benefits Total	**1,027,255**	**1,115,982**	**1,123,800**	**1,119,482**	**1,196,059**
55-5550-2100 - Subscriptions & Memberships	1,965	1,800	1,800	1,750	1,750
55-5550-2300 - Travel & Training	314	500	500	500	500
55-5550-2400 - Office Supplies	406	750	750	750	850
55-5550-2410 - Credit Card Discounts	42,347	26,000	26,000	46,000	46,000
55-5550-2421 - Auto Tee-Time System	9,629	12,500	12,500	12,500	15,650
55-5550-2431 - Golf Cart Leases	49,711	49,711	49,711	49,711	86,506
55-5550-2460 - Small Tools	23,399	39,000	39,000	39,000	39,000
55-5550-2470 - Gas, Oil, & Grease	16,888	18,000	18,000	18,000	18,000
55-5550-2480 - Golf Cart Parts	8,324	4,000	4,000	47,000	4,000
55-5550-2500 - Equip Supplies & Maintenance	6,891	7,500	7,500	7,500	8,000
55-5550-2510 - Pump Repairs	0	10,000	10,000	10,000	0
55-5550-2600 - Buildings And Grounds	4,344	5,500	5,500	5,500	5,500
55-5550-2611 - Electric & Garbage	3,284	4,000	4,000	8,000	8,000
55-5550-2622 - Sand, Soil & Gravel	11,992	25,000	25,000	22,000	22,000
55-5550-2630 - Janitorial & Bldg. Supplies	5,391	7,000	7,000	6,500	7,000
55-5550-2640 - Fertilizer, Seed, Etc.	101,356	135,600	135,600	105,000	110,000
55-5550-2650 - Trees And Shrubs	725	1,000	1,000	1,000	0
55-5550-2670 - Fuel	4,775	1,100	1,100	1,100	1,100
55-5550-2680 - Fleet Maintenance	1,077	3,000	3,000	3,000	3,000
55-5550-2700 - Special Departmental Supplies	3,864	2,100	2,100	2,100	2,600
55-5550-2702 - Irrigation Supplies	29,081	40,000	40,000	40,000	40,000
55-5550-2703 - Merchandise Cost Of Goods Sold	62,794	46,000	46,000	46,000	46,000
55-5550-2800 - Telephone	7,403	7,200	7,200	7,500	7,500
55-5550-2900 - Rent Of Property & Equipment	520	1,500	1,500	1,500	1,500
55-5550-2910 - Power Bills	19,764	13,500	13,500	19,000	20,000
55-5550-3100 - Professional & Tech. Services	1,354	500	500	1,000	1,000
55-5550-4500 - Uniforms	418	1,000	1,000	1,000	1,000
55-5550-5100 - Insurance And Surety Bonds	14,389	19,901	19,901	19,901	22,301
55-5550-5400 - Lease Payments	0	179,311	179,311	179,311	194,431
Materials & Supplies Total	**432,404**	**662,973**	**662,973**	**702,123**	**713,188**
55-5550-7300 - Improvements	606	0	0	0	25,000
55-5550-7400 - Equipment Purchases	193,229	0	0	0	0
Capital Outlays Total	**193,835**	**0**	**0**	**0**	**25,000**
Grand Total	**1,653,494**	**1,778,955**	**1,786,773**	**1,821,605**	**1,934,247**

FY 2026-27 Budget
General Fund - Sunbrook Golf Course

Department Overview

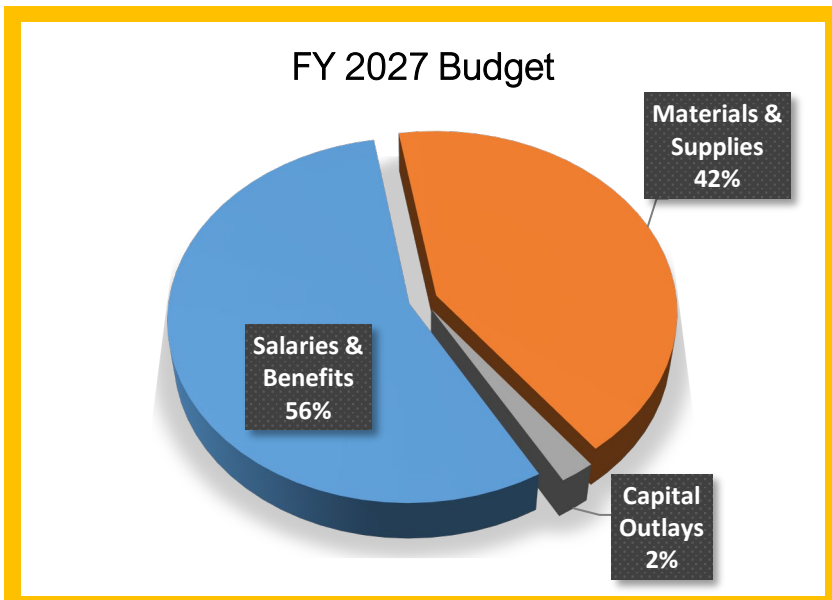
Sunbrook is an 27-hole course located off of Dixie Drive. Sunbrook Golf Club opened the original 18 holes in 1990 by a private developer. The city later acquired the course after bankruptcy of the private developer. The course is a premier course with scenic views and features championship holes. Sunbrook 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.

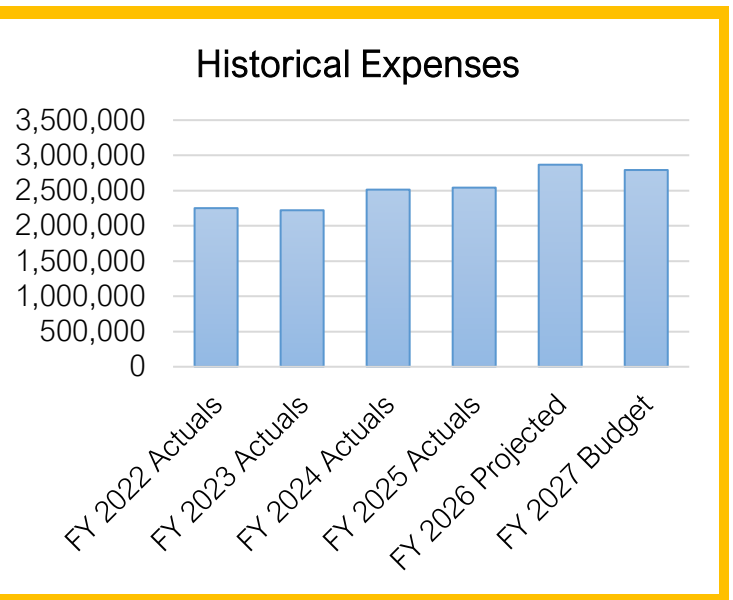
Department Position Overview

		Authorized FT	
Golf Course Assistant Superintendent	Assistant Golf Pro	2023	12
Golf Course Maintenance Worker (7)		2024	12
Head Golf Pro		2025	12
Golf Course Mechanic		2026	12
Golf Course Superintendent		2027	12

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,312,764	1,358,704	1,456,789	1,533,289	1,554,807	98,018
Materials & Supplies	972,621	975,614	1,075,512	1,258,107	1,177,272	101,760
Capital Outlays	228,395	207,738	60,000	76,000	60,000	0
Debt Service	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**2,513,780**	**2,542,056**	**2,592,301**	**2,867,396**	**2,792,079**	**199,778**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted	
Bermuda Sod	30,000	-	Seeking Grant
Sunbrook pump station redesign	60,000	60,000	Golf Reserve
Grand Total	**90,000**	**60,000**	

FY 2026-27 Budget
General Fund - Sunbrook Golf Course - Line Item Budget

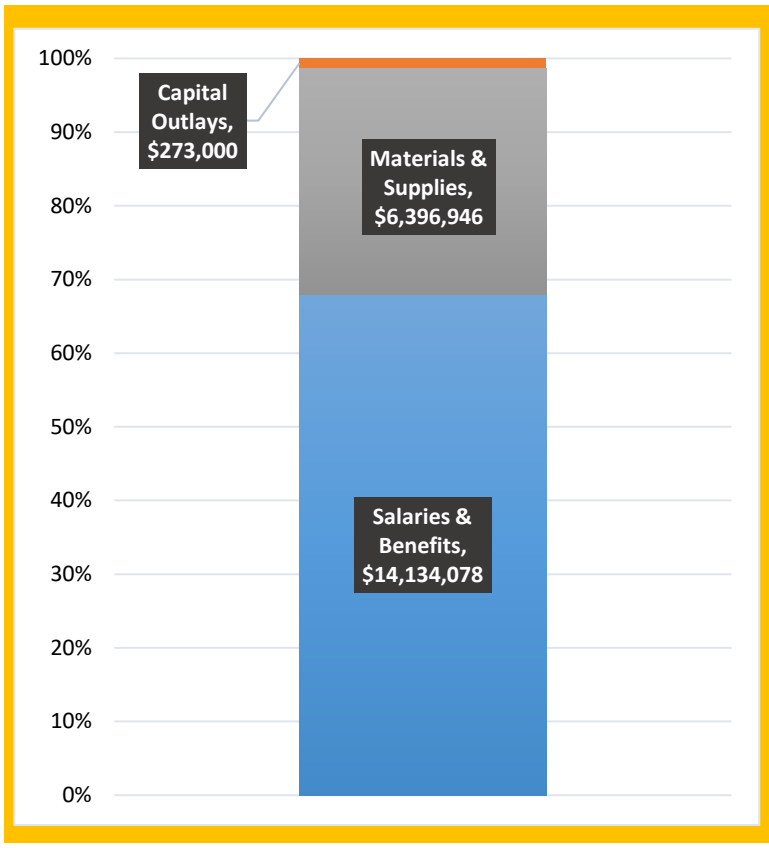
Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
55-5575-1100 - Salaries & Wages Full/Time	742,184	838,889	852,197	838,889	902,536
55-5575-1200 - Salaries & Wages Part/Time	188,977	170,000	170,000	225,000	170,000
55-5575-1205 - Pro-Shop Part Time	86,029	65,000	65,000	85,000	80,000
55-5575-1210 - Overtime Pay	0	0	0	1,500	1,500
55-5575-1300 - Fica	77,386	82,154	82,727	82,154	88,285
55-5575-1310 - Insurance Benefits	138,797	177,888	178,008	177,888	190,242
55-5575-1320 - Retirement Benefits	125,331	122,858	123,935	122,858	122,244
Salaries & Benefits Total	**1,358,704**	**1,456,789**	**1,471,867**	**1,533,289**	**1,554,807**
55-5575-2100 - Subscriptions & Memberships	2,935	2,000	2,000	2,000	2,000
55-5575-2300 - Travel & Training	350	2,500	2,500	1,500	1,500
55-5575-2400 - Office Supplies	2,306	2,000	2,000	2,000	2,000
55-5575-2410 - Credit Card Discounts	73,865	40,000	40,000	75,000	70,000
55-5575-2421 - Auto Tee-Time System	9,629	12,500	12,500	12,500	15,650
55-5575-2431 - Golf Cart Leases	89,643	89,643	89,643	89,643	155,995
55-5575-2460 - Small Tools	73,691	77,250	77,250	77,250	77,250
55-5575-2470 - Gas, Oil, & Grease	33,734	37,000	37,000	37,000	37,000
55-5575-2480 - Golf Cart Parts	17,126	8,000	8,000	110,000	8,000
55-5575-2500 - Equip Supplies & Maintenance	10,124	10,000	10,000	12,000	10,000
55-5575-2510 - Pump Repairs	19,630	0	0	700	1,000
55-5575-2600 - Buildings And Grounds	8,136	5,000	5,000	6,000	6,000
55-5575-2611 - Electric & Garbage	15,783	11,000	11,000	20,000	20,000
55-5575-2622 - Sand, Soil & Gravel	11,995	22,000	22,000	17,000	17,000
55-5575-2630 - Janitorial & Bldg. Supplies	15,566	15,000	15,000	16,500	18,000
55-5575-2640 - Fertilizer, Seed, Etc.	207,299	211,800	211,800	211,800	219,200
55-5575-2650 - Trees And Shrubs	1,238	1,500	1,500	1,500	0
55-5575-2670 - Fuel	2,677	2,400	2,400	2,400	2,600
55-5575-2680 - Fleet Maintenance	5,698	6,000	6,000	7,000	7,000
55-5575-2700 - Special Departmental Supplies	3,236	6,200	6,200	6,200	7,400
55-5575-2702 - Irrigation Supplies	42,061	40,000	40,000	40,000	40,000
55-5575-2703 - Merchandise Cost Of Goods Sold	164,842	140,000	140,000	190,000	140,000
55-5575-2800 - Telephone	6,806	7,000	7,000	7,000	7,000
55-5575-2900 - Rent Of Property & Equipment	749	2,500	2,500	2,500	2,500
55-5575-2910 - Power Bills	127,948	110,000	110,000	130,000	130,000
55-5575-3100 - Professional & Tech. Services	2,612	1,200	1,200	1,500	1,500
55-5575-4500 - Uniforms	2,947	2,500	2,500	2,500	2,500
55-5575-5100 - Insurance And Surety Bonds	22,988	31,207	31,207	31,207	30,770
55-5575-5400 - Lease Payments	0	179,312	179,312	145,407	145,407
Materials & Supplies Total	**975,614**	**1,075,512**	**1,075,512**	**1,258,107**	**1,177,272**
55-5575-7300 - Improvements	66,632	60,000	76,000	76,000	60,000
55-5575-7400 - Equipment Purchases	141,106	0	0	0	0
Capital Outlays Total	**207,738**	**60,000**	**76,000**	**76,000**	**60,000**
Grand Total	**2,542,056**	**2,592,301**	**2,623,379**	**2,867,396**	**2,792,079**

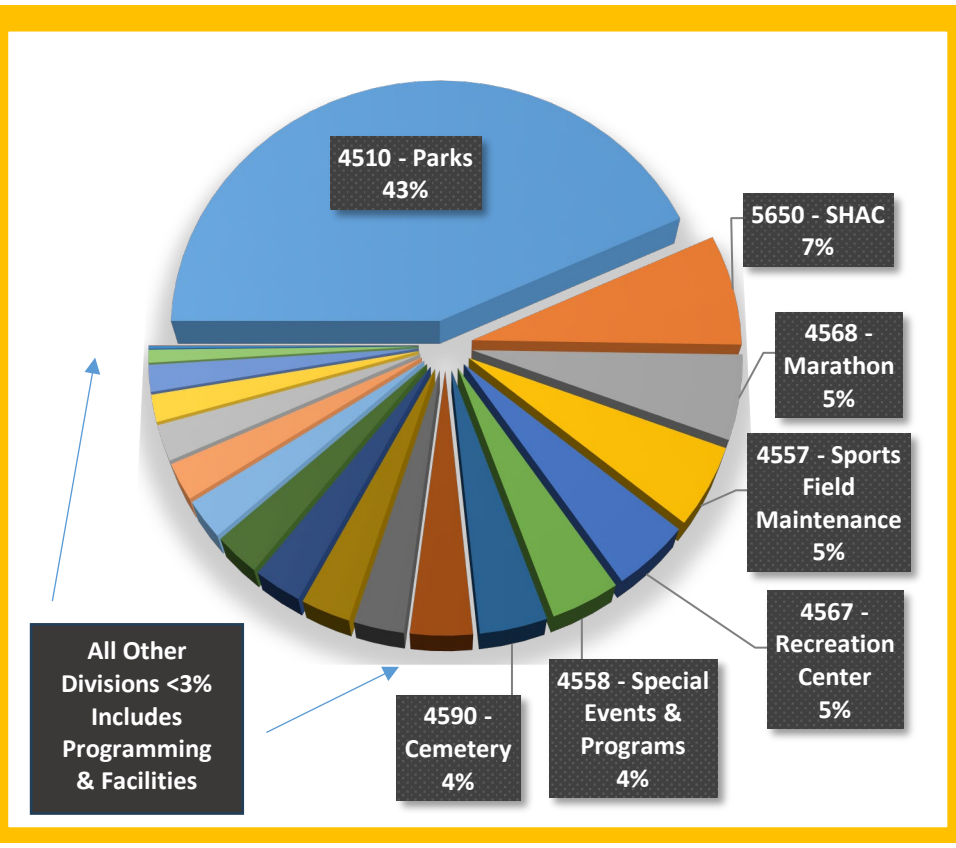
FY 2026-27 Budget
General Fund - Parks and Community Services

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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4510 - Parks	7,944,336	8,119,807	8,193,910	8,977,430	857,623	10.6%	58.00
4511 - Design	562,674	605,956	608,267	583,280	-22,676	-3.7%	4.00
4555 - Nature Center & Youth Programs	473,464	547,817	550,449	596,101	48,284	8.8%	2.00
4556 - Softball Programs	394,180	452,479	453,578	480,660	28,181	6.2%	1.00
4557 - Sports Field Maintenance	1,041,135	1,113,645	1,154,432	1,086,925	-26,720	-2.4%	7.00
4558 - Special Events & Programs	747,153	768,124	768,169	835,181	67,057	8.7%	1.00
4559 - Youth and Adult Sports Programs	477,416	540,501	541,705	525,437	-15,064	-2.8%	2.00
4560 - Tennis & Pickleball	586,313	527,269	528,766	562,460	35,191	6.7%	1.00
4561 - Recreation	726,275	834,193	851,914	604,756	-229,437	-27.5%	2.00
4562 - Exhibits and Collections	294,510	329,407	329,407	361,836	32,429	9.8%	1.00
4563 - Community Arts	407,692	453,403	453,403	496,611	43,208	9.5%	2.00
4564 - Historic Opera House	35,484	39,381	39,381	39,390	9	0.0%	-
4565 - Historic Courthouse	16,926	18,228	18,228	0	-18,228	-100.0%	-
4566 - Parks & Community Services Admin	542,609	555,614	575,114	748,485	192,871	34.7%	4.00
4567 - Recreation Center	540,056	631,501	632,769	946,889	315,388	49.9%	3.00
4568 - Marathon	922,953	1,001,173	1,011,086	1,131,301	130,128	13.0%	1.00
4569 - Community Center	1,440	2,410	2,410	3,214	804	33.4%	-
4570 - Electric Theater	146,168	182,352	184,758	172,884	-9,468	-5.2%	1.00
4590 - Cemetery	650,030	865,887	871,706	813,969	-51,918	-6.0%	5.00
5600 - Swimming Pool	717,421	495,551	495,551	355,960	-139,591	-28.2%	0.33
5650 - Sand Hollow Aquatic Center	1,533,137	1,332,287	1,333,488	1,481,255	148,968	11.2%	3.67
Grand Total	**18,761,373**	**19,416,985**	**19,598,491**	**20,804,024**	**1,387,039**	**7.1%**	**99.00**





FY 2026-27 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. Preserve and beautify public spaces.
2. Expand park accessibility and safety.
3. Sustain the city's urban forest.
4. Optimize and maintan the St. George Rec Center and City Pool.
5. Elevate and expand recreation leagues and tournamnets.
6. Execute world class community events to foster resident connection.
7. Advance the development and connectivity of citywide trails.
8. Curate and preserve the St. George Art Museum.

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

Deliver diverse recreation programs that proactively support the physical helth and mental resilience of all St. George residents.	Cultivate a seamless network of safe parks and connected trails that elevate the daily quality of life for a growing population.	Foster community unity through inclusive arts programming and world-class events that celebrate St. George's unique culture.

FY 2026-27 Budget
General Fund - Parks & Community Services

Department Performance Measures	FY 24/25 Actual	FY 25/26 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 2026-27 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.

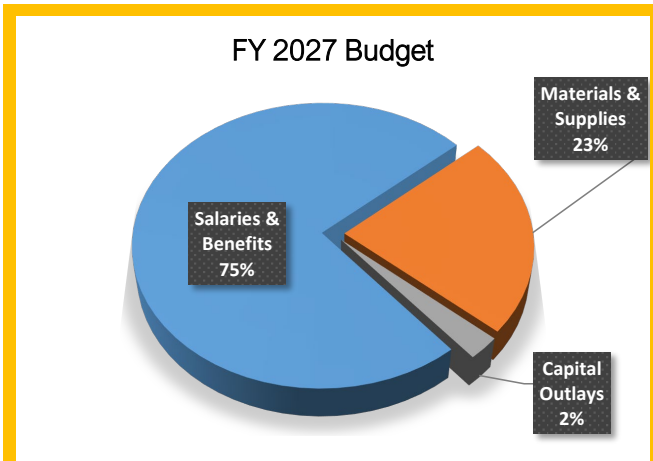
Department Position Overview

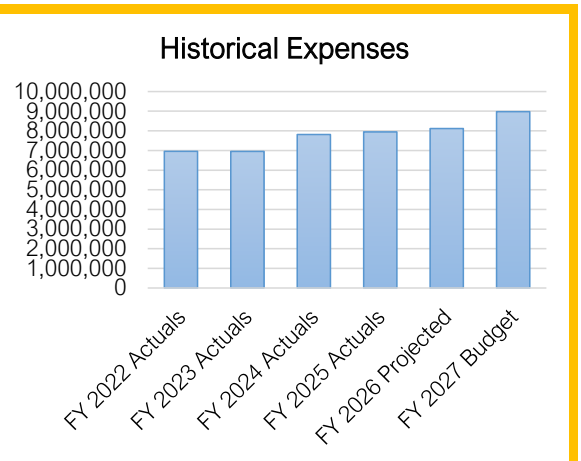
Authorized FT

Parks Planner (2)	Parks Maintenance Worker (37)	2023	58
Parks Assistant Manager	Parks Manager	2024	59
Parks Crew Leader (11)	Parks Supervisor (4)	2025	55
Parks Maintenance Mechanic	Parks Warehouse Inventory Worker III	2026	56
		2027	58

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	5,294,156	5,590,131	6,077,495	6,077,495	6,707,072	629,577
Materials & Supplies	1,748,484	1,889,974	1,992,312	1,980,405	2,037,358	45,046
Capital Outlays	771,434	464,230	50,000	60,070	233,000	183,000
Grand Total	**7,814,074**	**7,944,336**	**8,119,807**	**8,117,970**	**8,977,430**	**857,623**





FY 2026-27 Budget
General Fund - Parks

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Adopted	
New Dump Trailer	20,000	-	
New 44" Tree Spade	26,000	-	
Replacement Skid Steer for #5206	85,000	85,000	RAP TAX
Replacement Snorkel Lift for #7607	50,000	-	
Replacement Truck For #5085	42,000	42,000	RAP TAX
Replacement Truck For #5088	32,000	-	
Replacement truck for #5100	42,000	42,000	RAP TAX
Replacement truck for #5116	32,000	32,000	RAP TAX
Replacement Truck for #5130	32,000	32,000	RAP TAX
Grand Total	361,000	233,000	

FY 2026-27 Budget
General Fund - Parks - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4510-1100 - Salaries & Wages Full/Time	3,133,679	3,500,652	3,563,011	3,500,652	3,891,822
10-4510-1200 - Salaries & Wages Part/Time	942,753	919,270	919,270	919,270	1,019,270
10-4510-1300 - Fica	304,148	338,126	341,894	338,126	375,699
10-4510-1310 - Insurance Benefits	682,782	805,465	806,252	805,465	887,980
10-4510-1320 - Retirement Benefits	526,770	513,982	521,171	513,982	532,301
Salaries & Benefits Total	**5,590,131**	**6,077,495**	**6,151,598**	**6,077,495**	**6,707,072**
10-4510-2100 - Subscriptions & Memberships	2,325	1,700	1,700	1,000	1,700
10-4510-2200 - Ordinances & Publications	194	200	200	200	200
10-4510-2300 - Travel & Training	19,171	21,740	21,740	21,000	21,740
10-4510-2313 - Training Materials	0	500	500	500	500
10-4510-2400 - Office Supplies	4,597	10,720	10,720	7,720	10,720
10-4510-2410 - Credit Card Discounts	10,391	8,500	8,500	1,688	8,500
10-4510-2420 - Furniture	386	2,000	2,000	2,000	2,000
10-4510-2430 - Computer Software	6,031	7,623	7,623	7,623	7,623
10-4510-2500 - Equip Supplies & Maintenance	20,985	29,000	29,000	29,000	29,000
10-4510-2510 - Pump Repairs	41,434	25,000	25,000	25,000	25,000
10-4510-2520 - Small Tools	30,077	31,788	31,788	31,788	31,788
10-4510-2530 - Safety Expenses	32,324	44,840	44,840	44,840	44,840
10-4510-2600 - Buildings And Grounds	246,315	248,800	248,800	248,800	289,300
10-4510-2611 - Electric & Garbage	78,086	75,450	75,450	75,450	75,450
10-4510-2620 - Sand, Soil & Gravel	37,762	58,000	58,000	58,000	58,000
10-4510-2630 - Janitorial & Bldg. Supplies	90,065	87,500	87,500	87,500	87,500
10-4510-2640 - Fertilizer, Seed, Etc.	147,473	153,500	153,500	153,500	153,500
10-4510-2650 - Trees And Shrubs	48,074	50,000	50,000	50,000	50,000
10-4510-2670 - Fuel	131,187	160,000	160,000	160,000	160,000
10-4510-2680 - Fleet Maintenance	97,139	105,000	105,000	105,000	105,000
10-4510-2691 - Site Furnishings	44,857	75,320	75,320	75,320	75,320
10-4510-2702 - Irrigation Supplies	100,053	80,000	80,000	80,000	80,000
10-4510-2733 - Backflow Program	2,329	3,000	3,000	3,000	3,000
10-4510-2761 - Asphalt Maintenance	238,069	260,000	260,000	260,000	260,000
10-4510-2800 - Telephone	39,303	31,500	31,500	31,500	31,500
10-4510-2900 - Rent Of Property & Equipment	23,086	15,000	15,000	18,000	15,000
10-4510-2910 - Power Bills	206,732	192,000	192,000	192,000	198,000
10-4510-3000 - Shade Tree Board	947	1,200	1,200	1,200	1,200
10-4510-3100 - Professional & Tech. Services	55,630	52,670	52,670	52,670	52,670
10-4510-4500 - Uniforms	26,402	23,350	23,350	19,695	23,350
10-4510-5100 - Insurance And Surety Bonds	108,554	136,411	136,411	136,411	134,957
Materials & Supplies Total	**1,889,974**	**1,992,312**	**1,992,312**	**1,980,405**	**2,037,358**
10-4510-7300 - Improvements	31,697	0	0	0	0
10-4510-7400 - Equipment Purchases	432,533	50,000	50,000	60,070	233,000
Capital Outlays Total	**464,230**	**50,000**	**50,000**	**60,070**	**233,000**
Grand Total	**7,944,336**	**8,119,807**	**8,193,910**	**8,117,970**	**8,977,430**

FY 2026-27 Budget
General Fund - Parks Design

Department Overview

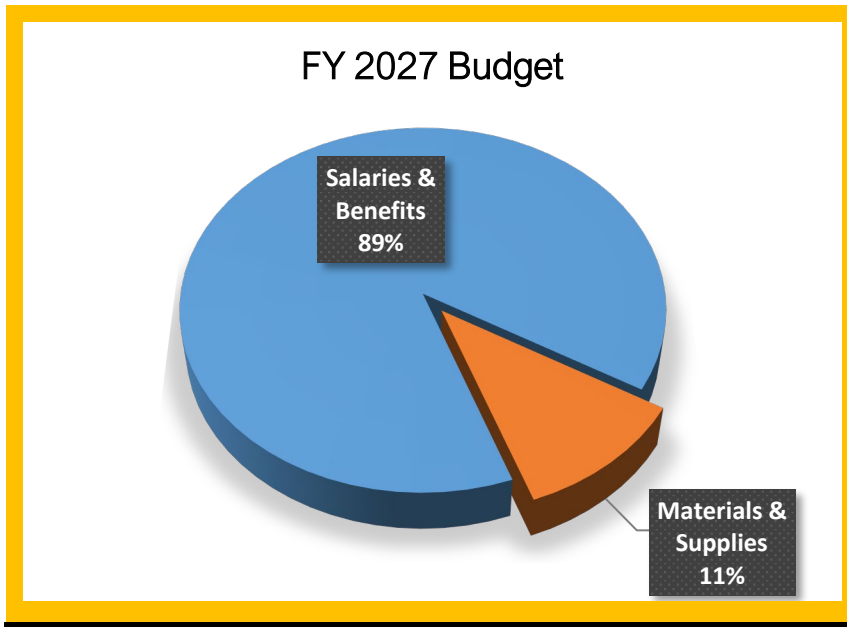
Parks Design is responsible for the design and project management of new parks, trails, and other open space recreational facilities within the City of St. George. The City has set a goal to have one neighborhood park within a 1/2 mile walking-distance of every household. The City is also constructing 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.

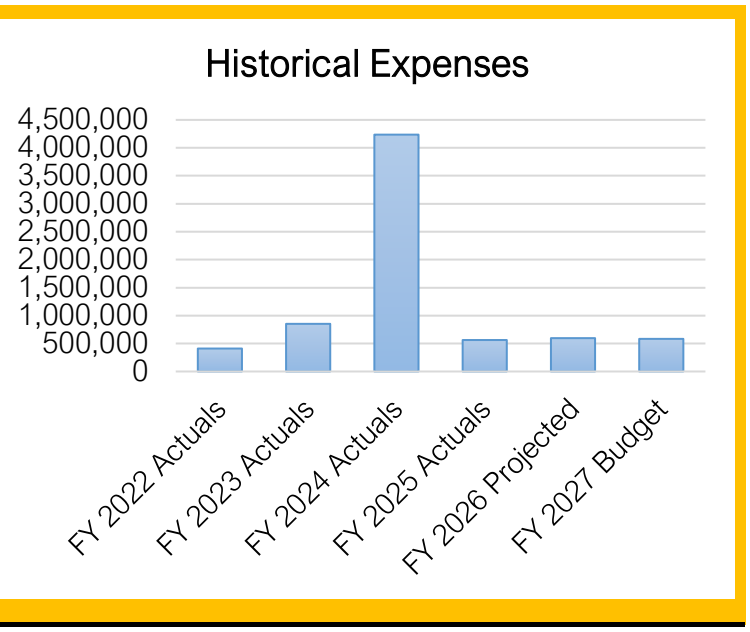
Department Position Overview

	Authorized FT	
Landscape Architect (2)	2023	4
Parks Planner (2)	2024	4
	2025	4
	2026	4
	2027	4

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	492,051	518,377	536,080	536,080	519,054	-17,026
Materials & Supplies	34,937	44,297	69,876	60,244	64,226	-5,650
Capital Outlays	3,709,355	0	0	0	0	0
Grand Total	**4,236,343**	**562,674**	**605,956**	**596,324**	**583,280**	**-22,676**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Replacement Vehicle for #7202	32,000	-
Grand Total	**32,000**	**-**

FY 2026-27 Budget
General Fund - Design - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4511-1100 - Salaries & Wages Full/Time	334,856	353,492	355,655	353,492	344,774
10-4511-1200 - Salaries & Wages Part/Time	38,662	25,800	25,800	25,800	25,800
10-4511-1300 - Fica	27,893	29,016	29,064	29,016	28,349
10-4511-1310 - Insurance Benefits	65,083	74,600	74,610	74,600	71,357
10-4511-1320 - Retirement Benefits	51,883	53,172	53,262	53,172	48,774
Salaries & Benefits Total	**518,377**	**536,080**	**538,391**	**536,080**	**519,054**
10-4511-2100 - Subscriptions & Memberships	1,968	1,515	1,515	1,515	1,515
10-4511-2200 - Ordinances & Publications	0	2,400	2,400	2,400	0
10-4511-2300 - Travel & Training	12,347	16,500	16,500	14,993	16,500
10-4511-2400 - Office Supplies	2,035	5,256	5,256	5,197	4,844
10-4511-2420 - Furniture	0	1,027	1,027	688	1,200
10-4511-2430 - Computer Software	12,431	11,885	11,885	11,885	11,885
10-4511-2500 - Equip Supplies & Maintenance	6,679	6,568	6,568	4,064	6,454
10-4511-2670 - Fuel	1,803	1,200	1,200	1,337	1,200
10-4511-2680 - Fleet Maintenance	394	1,500	1,500	1,500	1,500
10-4511-2700 - Special Departmental Supplies	40	0	0	0	0
10-4511-2800 - Telephone	1,211	1,800	1,800	825	900
10-4511-3100 - Professional & Tech. Services	1,420	15,000	15,000	10,615	13,000
10-4511-4500 - Uniform	669	1,000	1,000	1,000	1,000
10-4511-5100 - Insurance And Surety Bonds	3,300	4,225	4,225	4,225	4,228
Materials & Supplies Total	**44,297**	**69,876**	**69,876**	**60,244**	**64,226**
10-4511-7400 - Equipment Purchases	0	0	0	0	0
Capital Outlays Total	**0**	**0**	**0**	**0**	**0**
Grand Total	**562,674**	**605,956**	**608,267**	**596,324**	**583,280**

FY 2026-27 Budget
General Fund - Nature Center

Department Overview

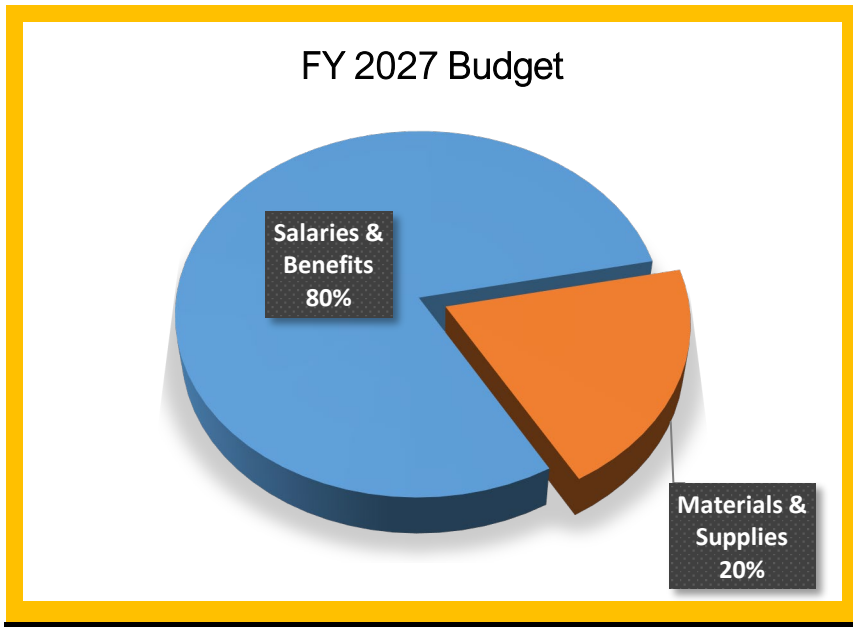
The Tonaquint Nature Center is a recreational facility situated in a natural and undisturbed environment. The facility includes a pond inhabited by many species of fowl and other small wildlife; a trail system, and arboretum. Personnel strive to increase the understanding, appreciation and knowledge 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.

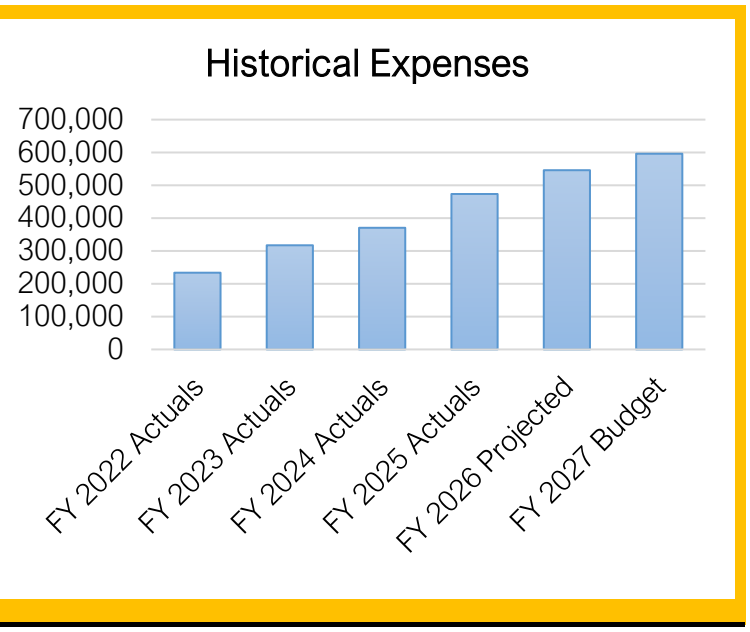
Department Position Overview

	Authorized FT	
Recreation Coordinator	2023	1
Recreation Supervisor	2024	1
	2025	2
	2026	2
	2027	2

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	301,297	376,334	432,067	441,067	477,191	45,124
Materials & Supplies	69,228	97,130	115,750	104,875	118,910	3,160
Capital Outlays	0	0	0	0	0	0
Grand Total	**370,525**	**473,464**	**547,817**	**545,942**	**596,101**	**48,284**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
General Fund - Nature Center & Youth Programs - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4555-1100 - Salaries & Wages Full/Time	80,450	99,910	102,157	99,910	113,382
10-4555-1200 - Salaries & Wages Part/Time	24,501	20,000	20,000	50,000	26,000
10-4555-1262 - Part-Time Wages Carousel	31,534	39,000	39,000	30,000	40,000
10-4555-1263 - Part-Time Wages Thunder Junction	182,196	202,000	202,000	190,000	215,000
10-4555-1300 - Fica	23,924	27,610	27,735	27,610	30,171
10-4555-1310 - Insurance Benefits	21,256	29,370	29,396	29,370	37,683
10-4555-1320 - Retirement Benefits	12,472	14,177	14,411	14,177	14,955
Salaries & Benefits Total	**376,334**	**432,067**	**434,699**	**441,067**	**477,191**
10-4555-2100 - Subscriptions & Memberships	119	230	230	230	380
10-4555-2200 - Ordinances & Publications	1,927	3,700	3,700	3,500	3,500
10-4555-2300 - Travel & Training	2,450	4,670	4,670	2,145	4,580
10-4555-2400 - Office Supplies	1,466	1,000	1,000	900	1,000
10-4555-2700 - Special Departmental Supplies	12,158	14,100	14,100	13,350	14,900
10-4555-2800 - Telephone	1,159	1,200	1,200	2,000	2,500
10-4555-2900 - Rent Of Property & Equipment	0	300	300	300	300
10-4555-3100 - Professional & Tech. Services	5,511	7,750	7,750	6,950	7,750
10-4555-4562 - Carousel Expenses	3,609	6,500	6,500	5,600	3,500
10-4555-4563 - Thunder Junction Train Expenses	68,710	76,300	76,300	69,900	80,500
10-4555-2430 - Computer Software	21	0	0	0	0
Materials & Supplies Total	**97,130**	**115,750**	**115,750**	**104,875**	**118,910**
Grand Total	**473,464**	**547,817**	**550,449**	**545,942**	**596,101**

FY 2026-27 Budget
General Fund - Softball Program

Department Overview

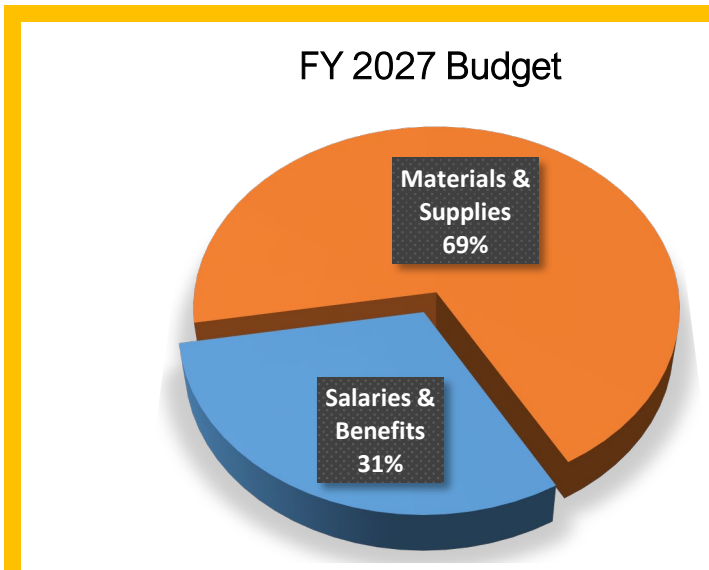
Softball Programs is a program within the Recreation Division. The program coordinator is responsible for the creation, promotion, and management of both softball leagues and softball tournaments at the City's Canyons Complex, Little Valley Fields Complex, and Bloomington Park fields. League events include 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.

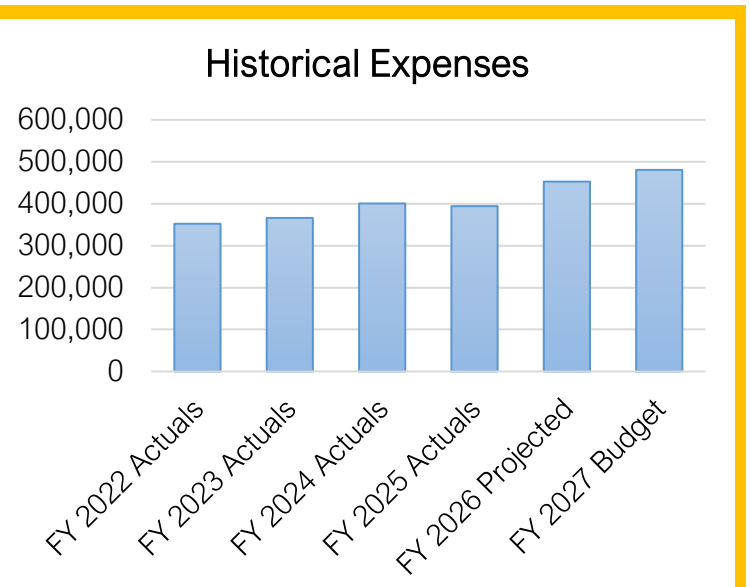
Department Position Overview

	Authorized FT	
Recreation Supervisor	2023	1
	2024	1
	2025	1
	2026	1
	2027	1

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	134,657	127,835	135,932	131,788	147,451	11,519
Materials & Supplies	265,876	266,345	316,547	320,863	333,209	16,662
Capital Outlays	0	0	0	0	0	0
Grand Total	**400,532**	**394,180**	**452,479**	**452,651**	**480,660**	**28,181**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
General Fund - Softball Programs - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4556-1100 - Salaries & Wages Full/Time	67,981	51,804	52,693	52,693	59,486
10-4556-1200 - Salaries & Wages Part/Time	31,961	51,355	51,355	45,000	51,355
10-4556-1210 - Overtime Pay	0	0	0	1,254	1,300
10-4556-1300 - Fica	7,633	7,892	7,960	7,960	8,579
10-4556-1310 - Insurance Benefits	12,643	17,530	17,544	17,530	18,885
10-4556-1320 - Retirement Benefits	7,617	7,351	7,479	7,351	7,846
Salaries & Benefits Total	**127,835**	**135,932**	**137,031**	**131,788**	**147,451**
10-4556-2200 - Ordinances & Publications	2,035	3,840	3,840	2,540	4,467
10-4556-2500 - Equip Supplies & Maintenance	17,764	32,420	32,420	23,500	32,420
10-4556-2600 - Buildings And Grounds	217	0	0	0	0
10-4556-2700 - Special Departmental Supplies	32,299	37,303	37,303	41,868	41,350
10-4556-2800 - Telephone	1,647	2,438	2,438	2,438	2,438
10-4556-3100 - Professional & Tech. Services	208,438	228,481	228,481	243,277	243,450
10-4556-5090 - Team Registrations	2,845	10,625	10,625	5,800	7,500
10-4556-5100 - Insurance And Surety Bonds	1,100	1,440	1,440	1,440	1,584
Materials & Supplies Total	**266,345**	**316,547**	**316,547**	**320,863**	**333,209**
Grand Total	**394,180**	**452,479**	**453,578**	**452,651**	**480,660**

FY 2026-27 Budget
General Fund - Sports Field Maintenance

Department Overview

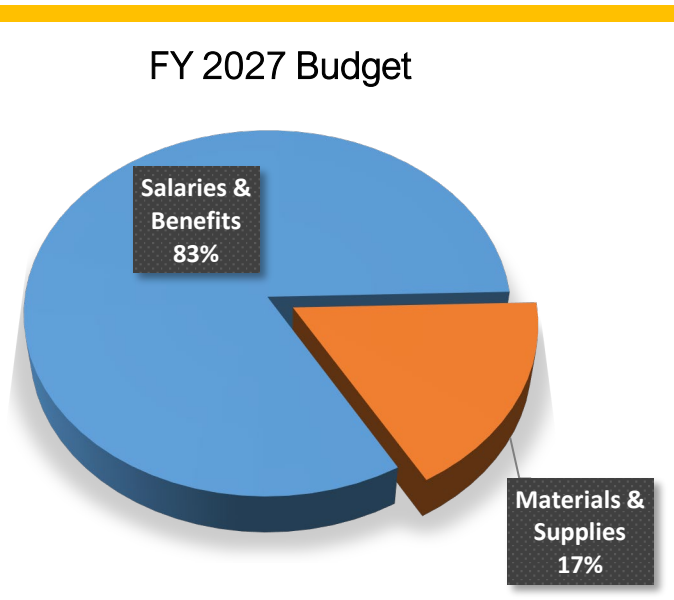
The Sports Field Maintenance Division maintains City-owned athletic fields including the Canyons Softball Complex, Little Valley Softball & Soccer Complex, Bloomington Park, and other facilities. Personnel strive to have City fields in such great condition that each player feels they are playing at a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

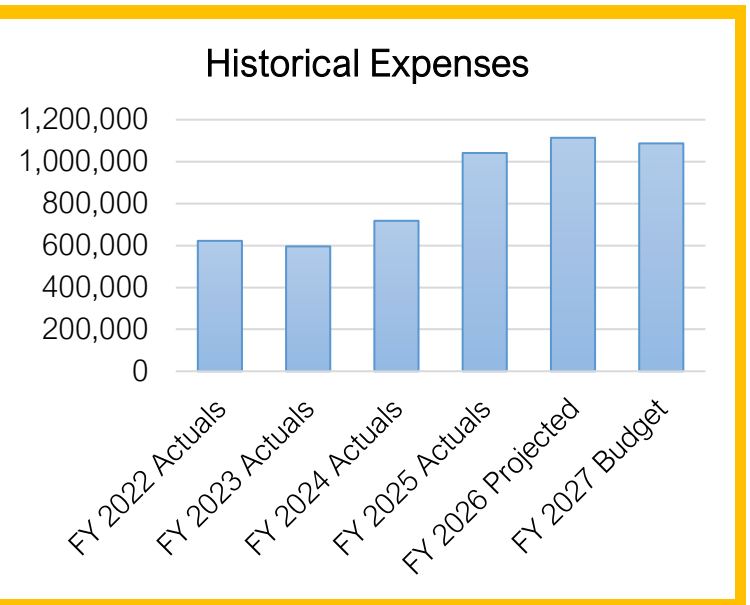
Department Position Overview

	Authorized FT	
Parks Maintenance Worker (4)	2023	3
Sports Field Crew Leader	2024	3
Administrative Professional III	2025	7
Parks Assistant Manager	2026	7
	2027	7

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	452,231	800,692	926,027	926,027	900,958	-25,069
Materials & Supplies	176,239	166,161	187,618	187,618	185,967	-1,651
Capital Outlays	89,243	74,281	0	0	0	0
Grand Total	**717,712**	**1,041,135**	**1,113,645**	**1,113,645**	**1,086,925**	**-26,720**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted	
2000 Cushman Turf Truckster replacement	25,000	-	FY2026
2002 ford F-250 Replacement Truck 7154	32,000	-	FY2026
2011 Toro Reel Master 5410	86,000	-	
Grand Total	**143,000**	**-**	

FY 2026-27 Budget
General Fund - Sports Field Maintenance - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4557-1100 - Salaries & Wages Full/Time	373,898	418,128	421,816	418,128	414,906
10-4557-1200 - Salaries & Wages Part/Time	229,963	285,000	285,000	285,000	285,000
10-4557-1300 - Fica	45,002	53,788	53,993	53,788	53,545
10-4557-1310 - Insurance Benefits	91,970	108,428	108,471	108,428	92,780
10-4557-1320 - Retirement Benefits	59,859	60,683	61,069	60,683	54,727
Salaries & Benefits Total	**800,692**	**926,027**	**930,349**	**926,027**	**900,958**
10-4557-2300 - Travel & Training	985	2,500	2,500	2,500	2,500
10-4557-2400 - Office Supplies	252	0	0	0	300
10-4557-2500 - Equip Supplies & Maintenance	8,999	10,000	10,000	10,000	10,000
10-4557-2600 - Buildings And Grounds	116,289	123,500	123,500	123,500	123,500
10-4557-2670 - Fuel	8,466	8,000	8,000	8,000	8,000
10-4557-2680 - Fleet Maintenance	9,617	15,000	15,000	15,000	15,000
10-4557-2700 - Special Departmental Supplies	535	500	500	500	500
10-4557-2800 - Telephone	1,336	1,500	1,500	1,500	1,500
10-4557-2900 - Rent Of Property & Equipment	934	1,500	1,500	1,500	1,500
10-4557-2910 - Power Bills	2,166	3,000	3,000	3,000	3,000
10-4557-3100 - Professional & Tech. Services	1,456	1,500	1,500	1,500	0
10-4557-5100 - Insurance And Surety Bonds	15,125	20,618	20,618	20,618	20,167
Materials & Supplies Total	**166,161**	**187,618**	**187,618**	**187,618**	**185,967**
10-4557-7300 - Improvements	14,451	0	0	0	0
10-4557-7400 - Equipment Purchases	59,830	0	36,465	0	0
Capital Outlays Total	**74,281**	**0**	**36,465**	**0**	**0**
Grand Total	**1,041,135**	**1,113,645**	**1,154,432**	**1,113,645**	**1,086,925**

FY 2026-27 Budget
General Fund - Special Events & Programs

Department Overview

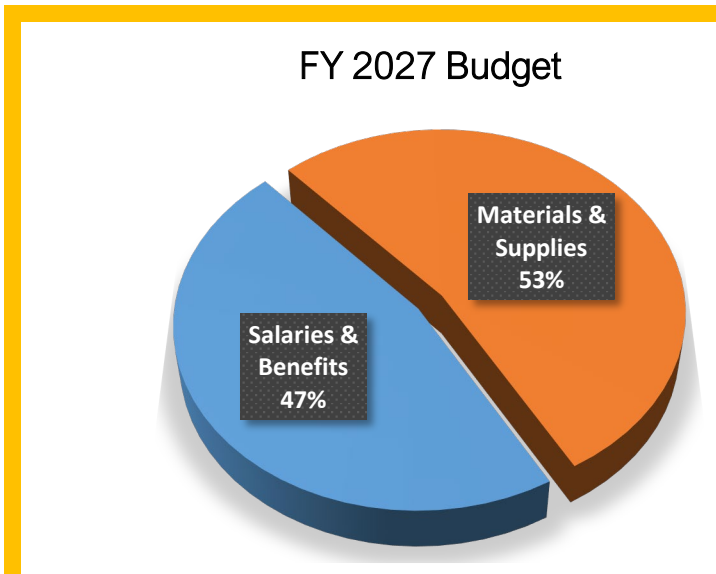
Special Events is a program within the Recreation Division which provides many community events for citizens of all ages. Events include running races, skate boarding, skim boarding, rugby, 4th of July activities and many more fun events. One of the Division's goals is to provide a broad range of events.

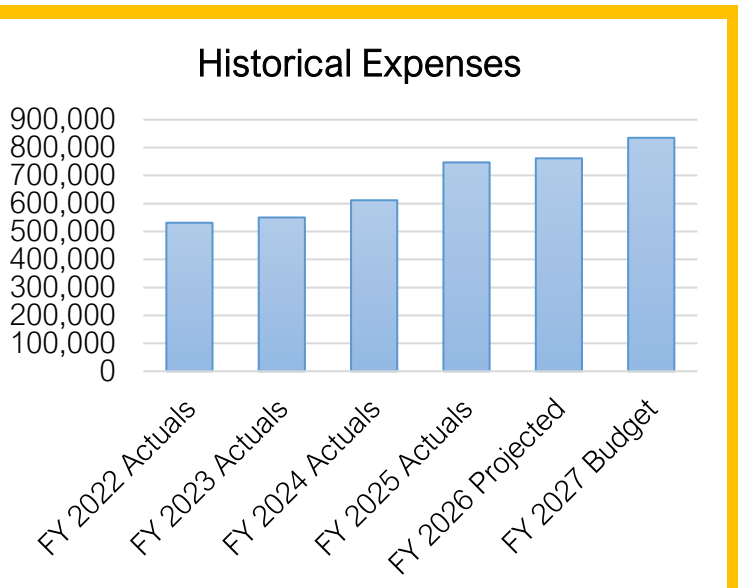
Department Position Overview

	Authorized FT	
Recreation Manager	2023	1
	2024	1
	2025	1
	2026	1
	2027	1

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	268,196	321,609	346,554	342,102	389,042	42,488
Materials & Supplies	343,583	418,156	421,570	419,675	446,139	24,569
Capital Outlays	0	7,388	0	0	0	0
Grand Total	**611,779**	**747,153**	**768,124**	**761,777**	**835,181**	**67,057**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Repurposing the Marathon Arch to use at the Snow Canyon	6,330	-
Grand Total	**6,330**	**-**

FY 2026-27 Budget
General Fund - Special Events & Programs - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4558-1100 - Salaries & Wages Full/Time	91,426	96,471	96,507	96,471	102,889
10-4558-1200 - Salaries & Wages Part/Time	179,010	196,524	196,524	192,072	229,000
10-4558-1210 - Overtime Pay	1,877	0	0	0	0
10-4558-1300 - Fica	20,860	22,414	22,417	22,414	25,390
10-4558-1310 - Insurance Benefits	13,209	15,739	15,740	15,739	16,361
10-4558-1320 - Retirement Benefits	15,227	15,406	15,411	15,406	15,402
Salaries & Benefits Total	**321,609**	**346,554**	**346,599**	**342,102**	**389,042**
10-4558-2200 - Ordinances & Publications	14,707	21,779	21,779	16,711	23,450
10-4558-2300 - Travel & Training	722	4,600	4,600	4,600	4,600
10-4558-2430 - Computer Software	1,325	0	0	0	1,300
10-4558-2600 - Buildings And Grounds	26	0	0	0	0
10-4558-2700 - Special Departmental Supplies	254,321	225,700	225,700	222,500	234,393
10-4558-2800 - Telephone	18	0	0	0	650
10-4558-2900 - Rent Of Property & Equipment	17,243	17,160	17,160	11,500	14,050
10-4558-3100 - Professional & Tech. Services	103,969	93,742	93,742	105,775	108,210
10-4558-4581 - Fourth Of July Fireworks	25,000	55,000	55,000	55,000	55,000
10-4558-5100 - Insurance And Surety Bonds	825	3,589	3,589	3,589	4,486
Materials & Supplies Total	**418,156**	**421,570**	**421,570**	**419,675**	**446,139**
10-4558-7400 - Equipment Purchases	7,388	0	0	0	0
Capital Outlays Total	**7,388**	**0**	**0**	**0**	**0**
Grand Total	**747,153**	**768,124**	**768,169**	**761,777**	**835,181**

FY 2026-27 Budget
General Fund - Youth & Adult Sports

Department Overview

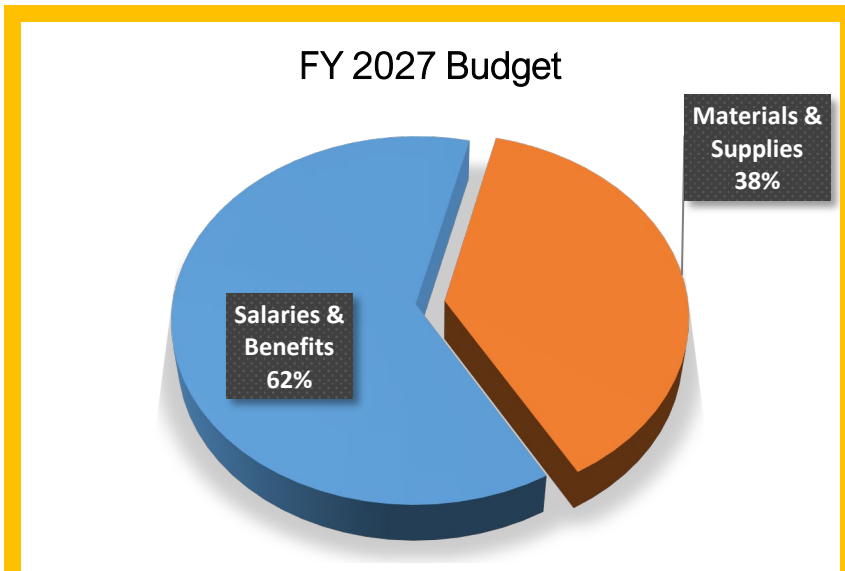
The Youth & Adults Sports are programs within the Recreation Division responsible for creating, promoting, and administering youth and adults sports such as soccer, basketball, baseball, softball, and flag football. They provide programs not otherwise provided by local community businesses or volunteer 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".

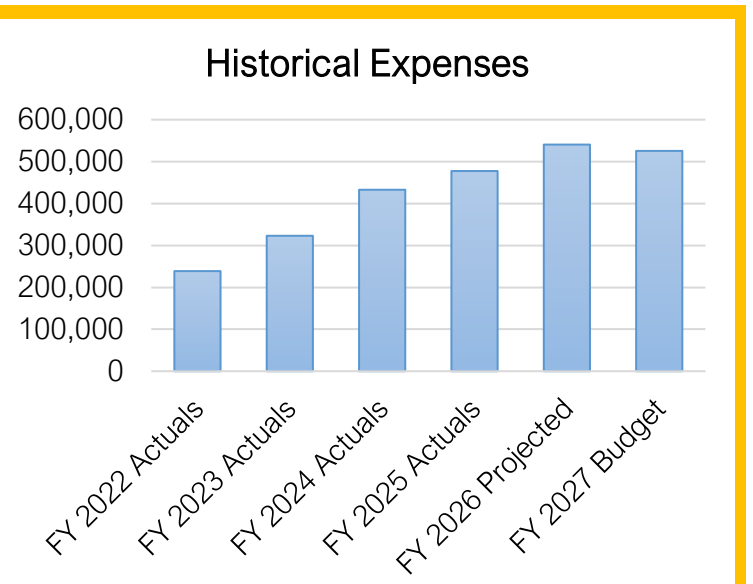
Department Position Overview

	Authorized FT	
Recreation Supervisor (2)	2023	2
	2024	2
	2025	2
	2026	2
	2027	2

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	284,227	330,704	348,146	348,146	326,414	-21,732
Materials & Supplies	148,562	146,712	192,355	192,355	199,023	6,668
Capital Outlays	0	0	0	0	0	0
Grand Total	**432,789**	**477,416**	**540,501**	**540,501**	**525,437**	**-15,064**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
General Fund - Youth and Adult Sports Programs - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4559-1100 - Salaries & Wages Full/Time	102,371	114,703	115,677	114,703	113,338
10-4559-1200 - Salaries & Wages Part/Time	167,259	160,193	160,193	160,193	164,197
10-4559-1300 - Fica	20,451	21,030	21,104	21,030	21,232
10-4559-1310 - Insurance Benefits	25,195	35,944	35,960	35,944	12,698
10-4559-1320 - Retirement Benefits	15,428	16,276	16,416	16,276	14,949
Salaries & Benefits Total	**330,704**	**348,146**	**349,350**	**348,146**	**326,414**
10-4559-2200 - Ordinances & Publications	6,715	8,700	8,700	8,700	9,535
10-4559-2430 - COMPUTER SOFTWARE	4,050	21,000	21,000	21,000	21,000
10-4559-2500 - Equip Supplies & Maintenance	3,650	7,650	7,650	7,650	7,650
10-4559-2690 - Special Supplies - Youth	3,731	7,350	7,350	7,350	7,350
10-4559-2700 - Special Departmental Supplies	81,000	96,425	96,425	96,425	96,425
10-4559-2800 - Telephone	977	1,200	1,200	1,200	1,200
10-4559-3100 - Professional & Tech. Services	45,489	46,650	46,650	46,650	52,250
10-4559-5100 - Insurance And Surety Bonds	1,100	3,380	3,380	3,380	3,613
Materials & Supplies Total	**146,712**	**192,355**	**192,355**	**192,355**	**199,023**
Grand Total	**477,416**	**540,501**	**541,705**	**540,501**	**525,437**

FY 2026-27 Budget
General Fund - Pickleball & Tennis

Department Overview

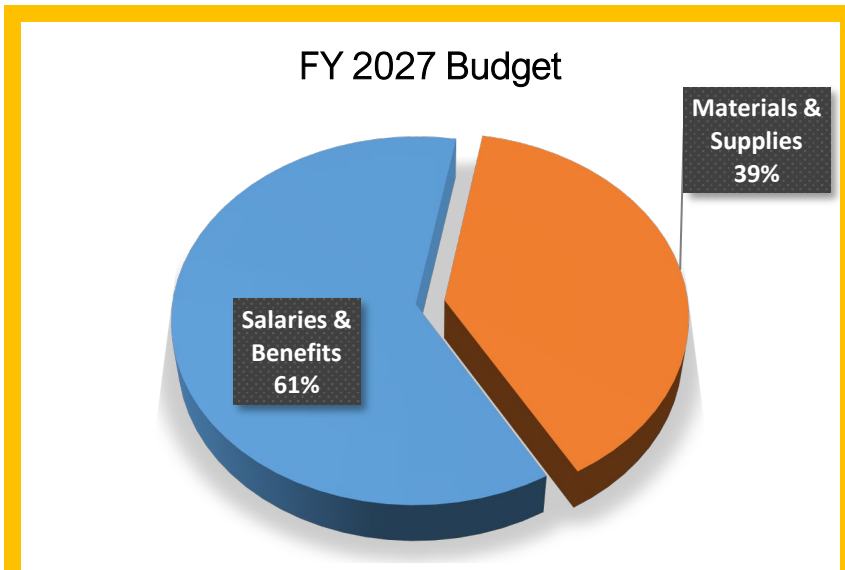
This division accounts for pickleball and tennis programs within the Recreation Division and is responsible for the creation, promotion, and administration of both sports. As part of the Recreation Division staff strive to create safe and high quality sports programs. During FY 2023 Adult Sports was shifted from this division into the Youth Sports division, which was renamed "Youth and Adult Sports"

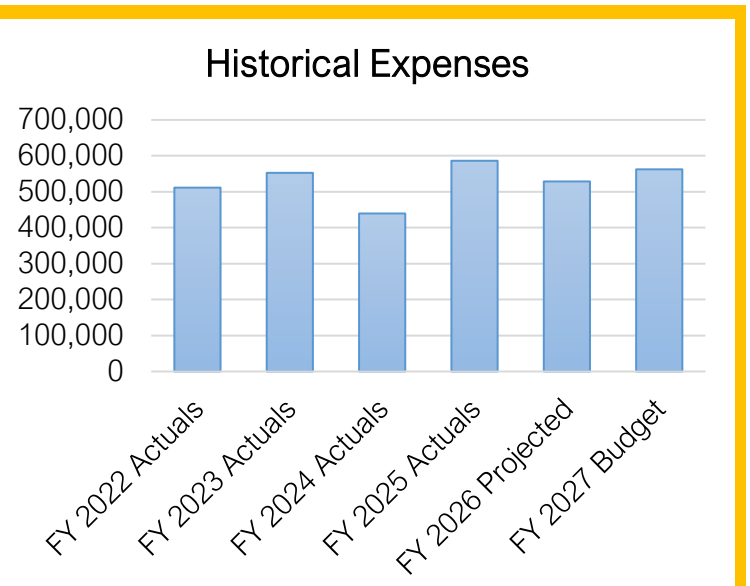
Department Position Overview

	Authorized FT	
Assistant Recreation Manager / Head pro	2023	1
	2024	1
	2025	1
	2026	1
	2027	1

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	249,448	293,429	316,446	316,446	343,955	27,509
Materials & Supplies	190,235	292,885	210,823	212,323	218,505	7,682
Capital Outlays	0	0	0	0	0	0
Grand Total	**439,684**	**586,313**	**527,269**	**528,769**	**562,460**	**35,191**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Little Valley Pickleball Office Renovation	55,000	-
Grand Total	**55,000**	**-**

FY 2026-27 Budget
General Fund - Tennis & Pickleball - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4560-1100 - Salaries & Wages Full/Time	88,453	93,833	95,322	93,833	99,644
10-4560-1200 - Salaries & Wages Part/Time	151,714	164,000	164,000	164,000	182,000
10-4560-1300 - Fica	17,814	19,724	19,726	19,724	21,546
10-4560-1310 - Insurance Benefits	21,507	25,574	25,575	25,574	27,622
10-4560-1320 - Retirement Benefits	13,941	13,315	13,320	13,315	13,143
Salaries & Benefits Total	**293,429**	**316,446**	**317,943**	**316,446**	**343,955**
10-4560-2100 - Subscriptions & Memberships	2,768	3,859	3,859	3,859	3,859
10-4560-2200 - Ordinances & Publications	7,834	11,000	11,000	11,000	11,000
10-4560-2300 - Travel & Training	4,178	5,420	5,420	5,420	5,420
10-4560-2400 - Office Supplies	150	0	0	1,500	1,000
10-4560-2430 - Computer Software	11,275	7,345	7,345	7,345	7,345
10-4560-2500 - Equip Supplies & Maintenance	39,646	29,000	29,000	29,000	30,000
10-4560-2600 - Buildings And Grounds	1,188	0	0	0	0
10-4560-2700 - Special Departmental Supplies	90,598	115,300	115,300	115,300	116,800
10-4560-2712 - Tennis Program - Supplies & Concessions	7,724	0	0	0	0
10-4560-2716 - Pickleball Supplies & Concessions	328	0	0	0	0
10-4560-2900 - Rent Of Property & Equipment	22,239	22,000	22,000	22,000	23,650
10-4560-3100 - Professional & Tech. Services	18,528	16,899	16,899	16,899	16,899
10-4560-4245 - Tennis & Pickleball Donation Expenses	85,604	0	0	0	0
10-4560-5100 - Insurance And Surety Bonds	825	0	0	0	2,532
Materials & Supplies Total	**292,885**	**210,823**	**210,823**	**212,323**	**218,505**
10-4560-7300 - Improvements	0	0	0	0	0
Capital Outlays Total	**0**	**0**	**0**	**0**	**0**
Grand Total	**586,313**	**527,269**	**528,766**	**528,769**	**562,460**

FY 2026-27 Budget
General Fund - Recreation Administration

Department Overview

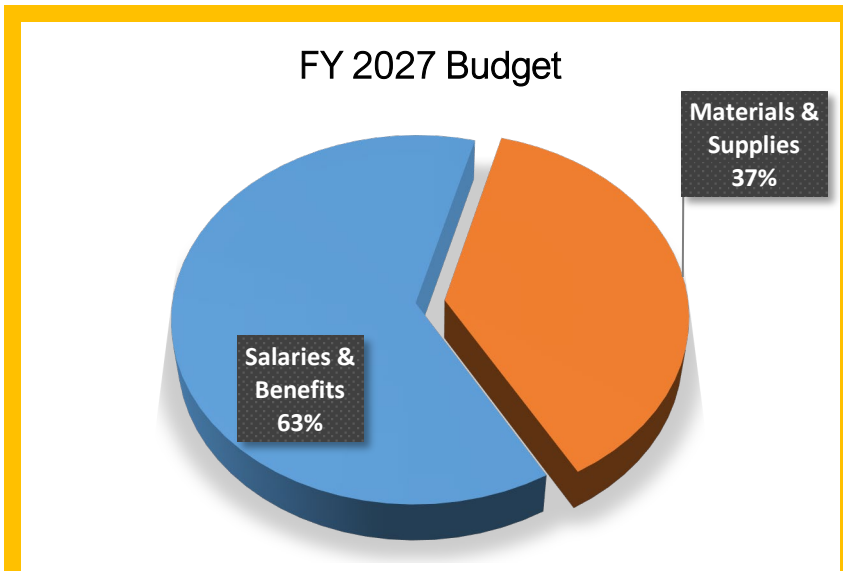
The Recreation Administration Division is responsible for the general supervision, administrative support, long-range planning, and short-term project coordination of all City recreation programs and facilities. This includes the Recreation Center, Adult Sports, Youth Sports, Softball Programs, Tennis 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.

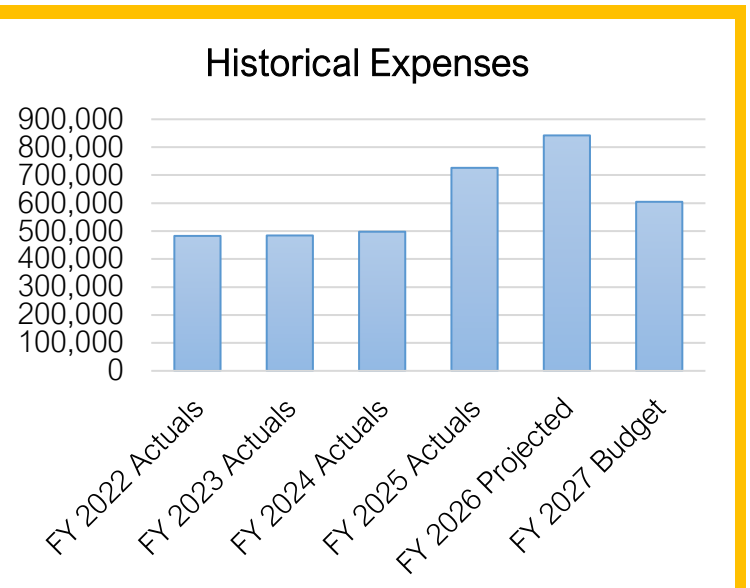
Department Position Overview

	Authorized FT	
Assistant Parks Director	2023	2
Recreation Manager	2024	2
	2025	4
	2026	4
	2027	2

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	303,735	504,693	596,478	596,478	378,084	-218,394
Materials & Supplies	183,086	221,582	237,715	245,780	226,672	-11,043
Capital Outlays	10,900	0	0	0	0	0
Grand Total	497,720	726,275	834,193	842,258	604,756	-229,437





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
General Fund - Recreation - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4561-1100 - Salaries & Wages Full/Time	308,733	333,956	342,612	333,956	243,411
10-4561-1200 - Salaries & Wages Part/Time	12,462	28,350	28,350	28,350	29,100
10-4561-1300 - Fica	27,287	33,663	34,325	33,663	20,846
10-4561-1310 - Insurance Benefits	60,657	73,249	73,388	73,249	50,284
10-4561-1320 - Retirement Benefits	48,735	49,515	50,869	49,515	34,443
10-4561-1230 - Salaries & Wages Part/Time Outdoor Recreati	46,818	77,745	77,745	77,745	0
Salaries & Benefits Total	**504,693**	**596,478**	**607,289**	**596,478**	**378,084**
10-4561-2100 - Subscriptions & Memberships	4,162	1,625	1,625	1,690	1,800
10-4561-2200 - Ordinances & Publications	18,143	21,000	21,000	21,000	21,000
10-4561-2300 - Travel & Training	16,653	21,750	21,750	21,750	16,750
10-4561-2400 - Office Supplies	9,654	7,500	7,500	7,500	7,500
10-4561-2410 - Credit Card Discounts	476	0	0	0	0
10-4561-2430 - Computer Software	6,919	7,320	7,320	7,320	8,820
10-4561-2500 - Equip Supplies & Maintenance	14,742	16,400	16,400	16,400	2,500
10-4561-2600 - Buildings And Grounds	2,771	3,500	3,500	3,500	3,500
10-4561-2670 - Fuel	8,151	8,000	8,000	8,000	8,000
10-4561-2680 - Fleet Maintenance	5,892	9,500	9,500	9,500	9,500
10-4561-2700 - Special Departmental Supplies	8,309	2,500	2,500	2,500	2,500
10-4561-2800 - Telephone	8,222	8,150	8,150	8,150	7,250
10-4561-2910 - Power Bills	64,809	59,000	59,000	67,000	70,000
10-4561-3100 - Professional & Tech. Services	32,745	44,000	44,000	44,000	41,000
10-4561-4582 - Recreation - Special Events	6,198	7,250	7,250	7,250	7,250
10-4561-4610 - Program Development	5,000	5,000	5,000	5,000	5,000
10-4561-5100 - Insurance And Surety Bonds	7,013	11,495	11,495	11,495	14,302
10-4561-2705 - Special Departmental Supplies Outdoor Recre	1,724	3,725	3,725	3,725	0
Materials & Supplies Total	**221,582**	**237,715**	**237,715**	**245,780**	**226,672**
10-4561-7400 - Equipment Purchases	0	0	6,910	0	0
Capital Outlays Total	**0**	**0**	**6,910**	**0**	**0**
Grand Total	**726,275**	**834,193**	**851,914**	**842,258**	**604,756**

FY 2026-27 Budget
General Fund - Exhibits and Collections

Department Overview

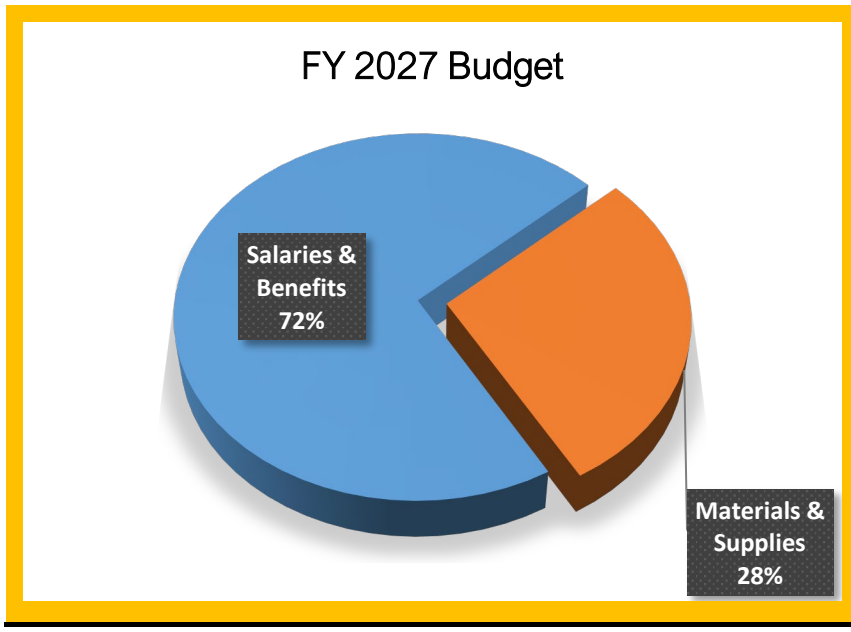
Exhibits & Collections is a function of the Community Arts Division. Services include the management and procurement of art and artifacts for display at the City's art museum, known as the Pioneer Center for the Arts. The Division's mission is to educate all visitors through quality exhibitions from 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	2023	1
	2024	1
	2025	1
	2026	1
	2027	1

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	187,599	189,699	229,014	229,014	259,094	30,080
Materials & Supplies	83,694	104,811	100,393	103,003	102,742	2,349
Capital Outlays	34,501	0	0	0	0	0
Grand Total	**305,793**	**294,510**	**329,407**	**332,017**	**361,836**	**32,429**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
General Fund - Exhibits and Collections - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4562-1100 - Salaries & Wages Full/Time	48,760	73,155	73,155	73,155	72,524
10-4562-1200 - Salaries & Wages Part/Time	113,425	120,000	120,000	120,000	135,000
10-4562-1300 - Fica	12,340	14,776	14,776	14,776	15,876
10-4562-1310 - Insurance Benefits	7,475	10,702	10,702	10,702	26,128
10-4562-1320 - Retirement Benefits	7,699	10,381	10,381	10,381	9,566
Salaries & Benefits Total	**189,699**	**229,014**	**229,014**	**229,014**	**259,094**
10-4562-2100 - Subscriptions & Memberships	89	1,470	1,470	1,470	875
10-4562-2200 - Ordinances & Publications	22,766	17,150	17,150	17,150	7,400
10-4562-2300 - Travel & Training	4,965	5,050	5,050	5,050	5,500
10-4562-2400 - Office Supplies	2,286	2,500	2,500	2,500	2,500
10-4562-2410 - Credit Card Discounts	3,815	4,000	4,000	5,750	6,000
10-4562-2500 - Equip Supplies & Maintenance	1,996	2,250	2,250	940	1,040
10-4562-2600 - Buildings And Grounds	9,997	7,000	7,000	5,000	6,000
10-4562-2700 - Special Departmental Supplies	30,943	31,600	31,600	28,900	35,600
10-4562-2753 - Museum Gift Store	10,782	16,000	16,000	15,000	20,000
10-4562-2800 - Telephone	3,145	0	0	4,125	4,200
10-4562-3100 - Professional & Tech. Services	6,455	5,000	5,000	5,000	2,000
10-4562-5100 - Insurance And Surety Bonds	6,695	8,373	8,373	8,373	9,127
10-4562-2430 - Computer Software	870	0	0	2,508	2,500
10-4562-2910 - Power Bills	8	0	0	1,237	0
Materials & Supplies Total	**104,811**	**100,393**	**100,393**	**103,003**	**102,742**
Grand Total	**294,510**	**329,407**	**329,407**	**332,017**	**361,836**

FY 2026-27 Budget
General Fund - Community Arts

Department Overview

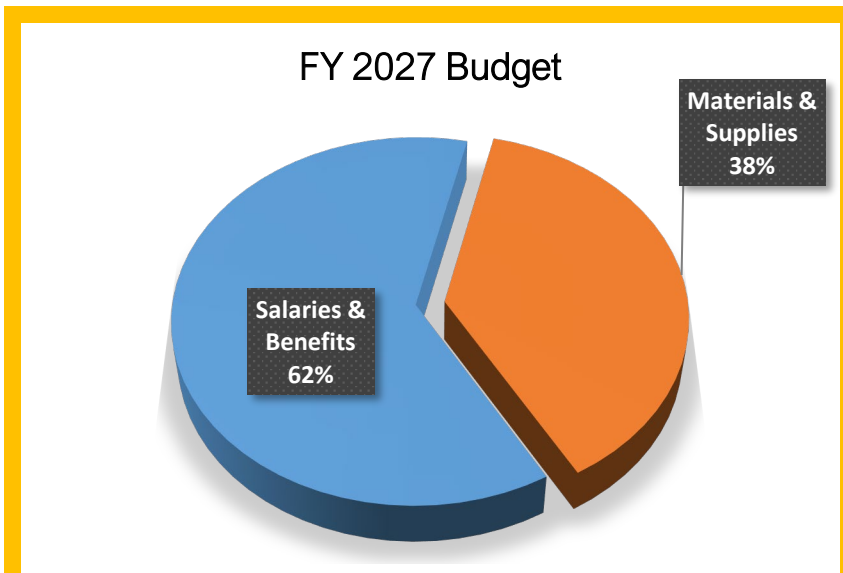
The Community Arts Division is responsible for the general supervision, administrative support, long-range planning, and short-term project coordination all Community Art programs and facilities. This includes the Pioneer Center for the Arts, St. George Opera House, Arts Festival, Celebrity Concert Series, 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.

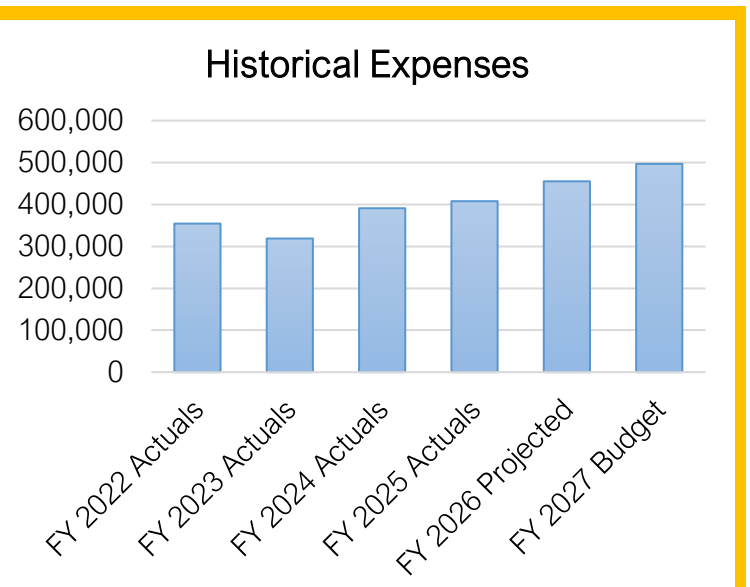
Department Position Overview

	Authorized FT	
Community Arts Manager	2023	2
Administrative Professional II	2024	2
	2025	2
	2026	2
	2027	2

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	231,373	236,428	270,262	270,262	307,670	37,408
Materials & Supplies	159,419	171,265	183,141	184,814	188,941	5,800
Capital Outlays	100	0	0	0	0	0
Grand Total	**390,891**	**407,692**	**453,403**	**455,076**	**496,611**	**43,208**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
General Fund - Community Arts - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4563-1100 - Salaries & Wages Full/Time	120,221	131,597	131,597	131,597	143,297
10-4563-1200 - Salaries & Wages Part/Time	54,540	70,000	70,000	70,000	90,000
10-4563-1300 - Fica	13,062	15,423	15,423	15,423	17,847
10-4563-1310 - Insurance Benefits	29,494	34,569	34,569	34,569	37,625
10-4563-1320 - Retirement Benefits	19,111	18,673	18,673	18,673	18,901
Salaries & Benefits Total	**236,428**	**270,262**	**270,262**	**270,262**	**307,670**
10-4563-2100 - Subscriptions & Memberships	1,408	785	785	785	1,050
10-4563-2200 - Ordinances & Publications	1,515	8,000	8,000	8,000	8,000
10-4563-2300 - Travel & Training	1,547	7,200	7,200	7,200	7,100
10-4563-2400 - Office Supplies	3,518	3,000	3,000	3,000	3,000
10-4563-2500 - Equip Supplies & Maintenance	892	1,650	1,650	1,650	1,650
10-4563-2600 - Buildings And Grounds	3,746	3,500	3,500	3,500	2,500
10-4563-2670 - Fuel	453	1,000	1,000	1,000	1,000
10-4563-2680 - Fleet Maintenance	8,929	4,000	4,000	4,000	4,000
10-4563-2690 - Special Supplies - Youth	1,700	2,000	2,000	2,000	2,000
10-4563-2700 - Special Departmental Supplies	10,509	5,500	5,500	5,500	3,500
10-4563-2711 - Historic St. George Live	6,216	7,000	7,000	7,000	8,800
10-4563-2800 - Telephone	2,817	1,500	1,500	3,173	3,200
10-4563-3100 - Professional & Tech. Services	39,107	34,500	34,500	34,500	39,000
10-4563-5100 - Insurance And Surety Bonds	3,850	5,506	5,506	5,506	4,141
10-4563-6100 - Sundry Charges	80	0	0	0	0
10-4563-6200 - Arts Grants	34,266	35,000	35,000	35,000	35,000
10-4563-6210 - Outdoor Sculpture Program	42,649	55,000	55,000	55,000	55,000
10-4563-6301 - Conservation Assessment Progrm	8,063	8,000	8,000	8,000	10,000
Materials & Supplies Total	**171,265**	**183,141**	**183,141**	**184,814**	**188,941**
Grand Total	**407,692**	**453,403**	**453,403**	**455,076**	**496,611**

FY 2026-27 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.

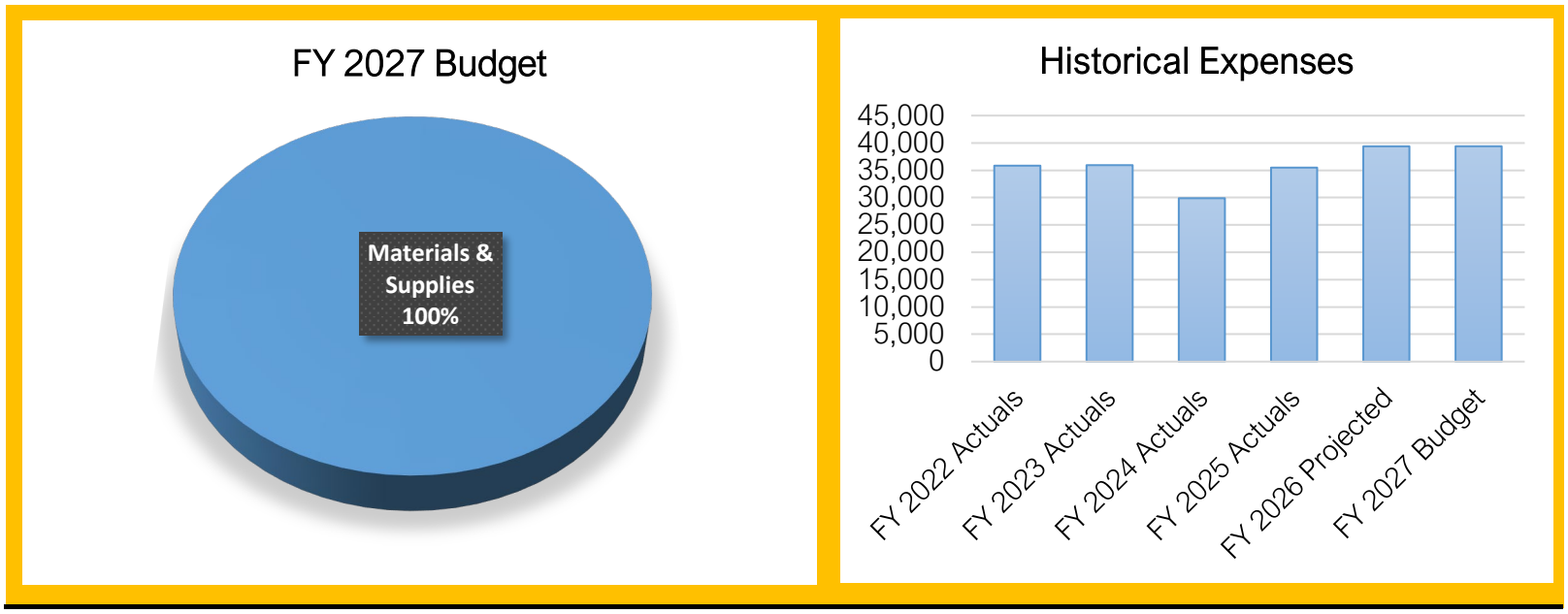
Department Position Overview

There are no full-time positions funded in this division.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	0	0	0	0
Materials & Supplies	29,884	35,484	39,381	39,381	39,390	9
Capital Outlays	0	0	0	0	0	0
Grand Total	**29,884**	**35,484**	**39,381**	**39,381**	**39,390**	**9**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
General Fund - Historic Opera House - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4564-2500 - Equip Supplies & Maintenance	228	500	500	500	500
10-4564-2600 - Buildings And Grounds	5,290	6,000	6,000	6,000	6,000
10-4564-2910 - Power Bills	29,141	32,000	32,000	32,000	32,000
10-4564-3100 - Professional & Tech. Services	26	0	0	0	0
10-4564-5100 - Insurance And Surety Bonds	798	881	881	881	890
Materials & Supplies Total	**35,484**	**39,381**	**39,381**	**39,381**	**39,390**
Grand Total	**35,484**	**39,381**	**39,381**	**39,381**	**39,390**

FY 2026-27 Budget
General Fund - Historic Court House

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." This property was purchased by Washington County in FY2026.

Department Position Overview

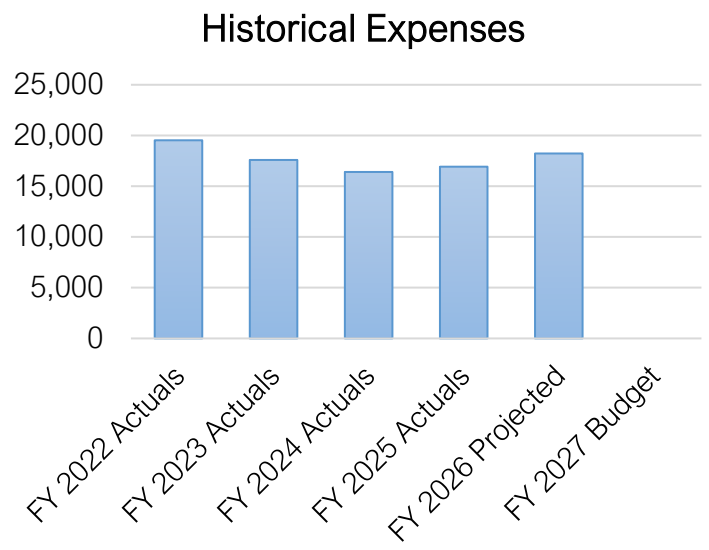
There are no full-time positions funded in this division.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	16,406	16,926	18,228	18,228	0	-18,228
Capital Outlays	0	0	0	0	0	0
Grand Total	**16,406**	**16,926**	**18,228**	**18,228**	**0**	**-18,228**

This property was purchased by Washington County in FY2026.



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
General Fund - Historic Courthouse - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4565-2600 - Buildings And Grounds	16	500	500	500	0
10-4565-2910 - Power Bills	16,251	17,000	17,000	17,000	0
10-4565-5100 - Insurance And Surety Bonds	659	728	728	728	0
Materials & Supplies Total	**16,926**	**18,228**	**18,228**	**18,228**	**0**
Grand Total	**16,926**	**18,228**	**18,228**	**18,228**	**0**

FY 2026-27 Budget
General Fund - Parks Administration

Department Overview

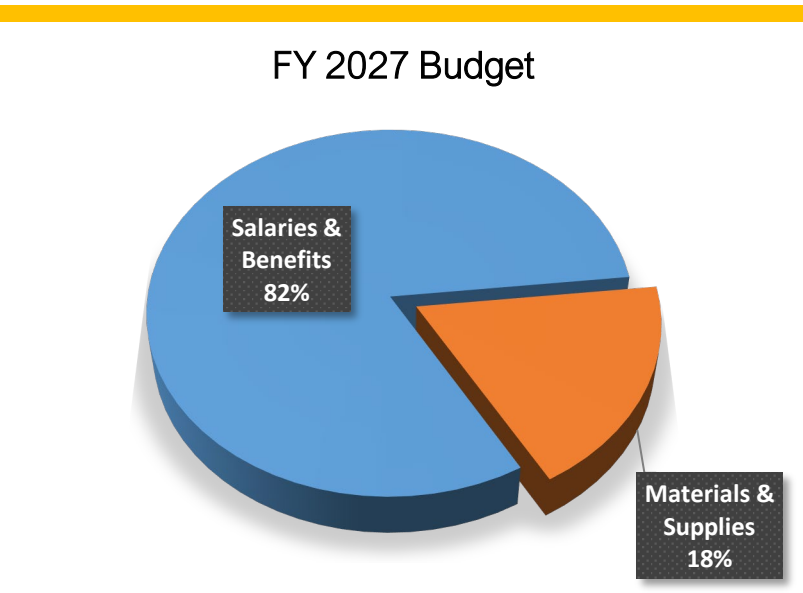
Parks & Community Services Administration is responsible for the general supervision, administrative support, long-range planning, and short-term project coordination of all the Leisure Services divisions which includes Parks, Design, Recreation, Community Arts, Cemetery, and Pools and all of their secondary 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.

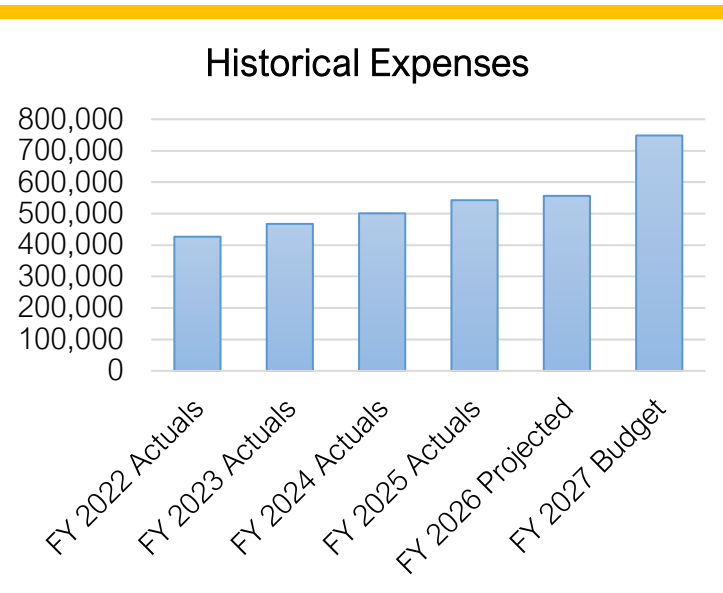
Department Position Overview

	Authorized FT	
Office Manager	2023	3
Parks & Community Services Director	2024	3
Recreation Assistant Manager	2025	3
Sponsorship Manager	2026	3
	2027	4

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	400,863	428,113	449,036	449,036	610,715	161,679
Materials & Supplies	99,930	114,497	106,578	107,410	137,770	31,192
Capital Outlays	0	0	0	0	0	0
Grand Total	**500,793**	**542,609**	**555,614**	**556,446**	**748,485**	**192,871**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
General Fund - Parks & Community Services Administration - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4566-1100 - Salaries & Wages Full/Time	277,427	289,731	306,287	289,731	441,816
10-4566-1200 - Salaries & Wages Part/Time	29,586	32,000	32,000	32,000	33,600
10-4566-1300 - Fica	23,400	24,613	25,516	24,613	27,166
10-4566-1310 - Insurance Benefits	52,533	58,812	59,000	58,812	62,657
10-4566-1320 - Retirement Benefits	45,166	43,880	45,733	43,880	45,476
Salaries & Benefits Total	**428,113**	**449,036**	**468,536**	**449,036**	**610,715**
10-4566-2100 - Subscriptions & Memberships	1,536	825	825	825	825
10-4566-2300 - Travel & Training	5,409	5,500	5,500	5,500	25,500
10-4566-2400 - Office Supplies	335	1,200	1,200	1,200	1,200
10-4566-2410 - Credit Card Discounts	811	0	0	650	650
10-4566-2430 - Computer Software	98	0	0	182	182
10-4566-2500 - Equip Supplies & Maintenance	4,816	5,200	5,200	5,200	5,200
10-4566-2600 - Buildings And Grounds	2,411	3,450	3,450	3,450	3,450
10-4566-2670 - Fuel	0	300	300	300	300
10-4566-2680 - Fleet Maintenance	0	500	500	500	500
10-4566-2700 - Special Departmental Supplies	2,273	5,000	5,000	5,000	5,000
10-4566-2800 - Telephone	1,956	1,950	1,950	1,950	1,950
10-4566-3100 - Professional & Tech. Services	134	0	0	0	0
10-4566-4560 - Arts Festival	93,343	80,000	80,000	80,000	90,200
10-4566-5100 - Insurance And Surety Bonds	1,375	2,653	2,653	2,653	2,813
Materials & Supplies Total	**114,497**	**106,578**	**106,578**	**107,410**	**137,770**
Grand Total	**542,609**	**555,614**	**575,114**	**556,446**	**748,485**

FY 2026-27 Budget
General Fund - Recreation Center

Department Overview

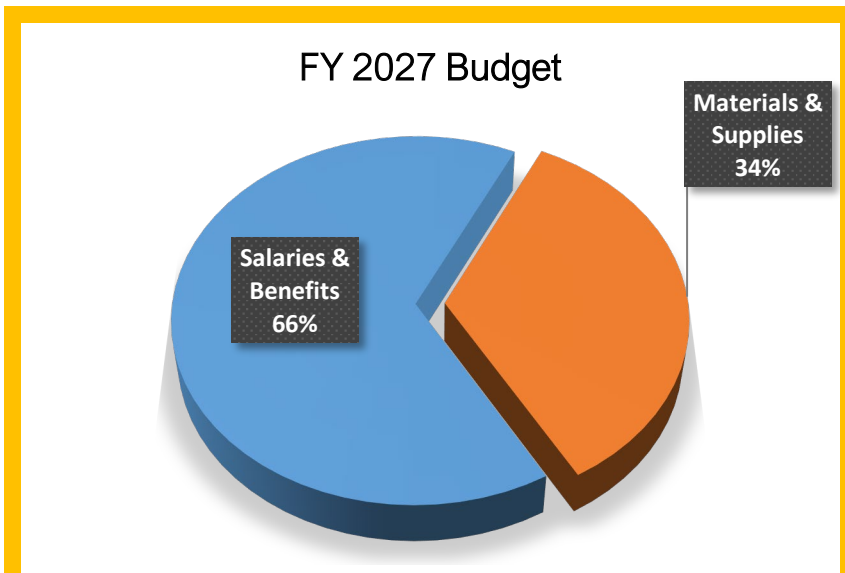
The St. George Recreation Center provides a quality recreation and fitness experience for the citizens and visitors of our community. The facility offers a variety of activities that include fitness and exercise, racquetball, basketball, volleyball, aerobics, various classes, and other opportunities in a clean, wholesome, family oriented environment, for all ages.

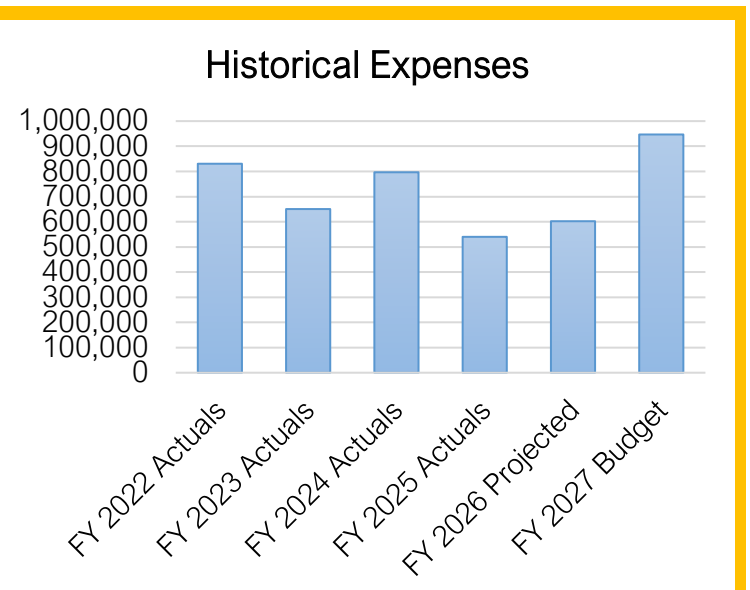
Department Position Overview

	Authorized FT	
Outdoor Recreation Coordinator	2023	3
Outdoor Recreation Supervisor	2024	3
Recreation Assistant Manager	2025	1
	2026	1
	2027	3

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	444,408	281,615	336,767	327,817	620,372	283,605
Materials & Supplies	274,667	258,441	294,734	274,283	326,517	31,783
Capital Outlays	77,603	0	0	0	0	0
Grand Total	**796,677**	**540,056**	**631,501**	**602,100**	**946,889**	**315,388**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
General Fund - Recreation Center - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4567-1100 - Salaries & Wages Full/Time	71,509	78,935	80,197	78,935	207,772
10-4567-1200 - Salaries & Wages Part/Time	169,849	208,950	208,950	200,000	214,173
10-4567-1230 - Salaries & Wages Part/Time Outdoor Recreati	-2,360	0	0	0	87,500
10-4567-1300 - Fica	18,556	22,024	22,026	22,024	38,972
10-4567-1310 - Insurance Benefits	10,952	15,657	15,657	15,657	44,549
10-4567-1320 - Retirement Benefits	13,109	11,201	11,205	11,201	27,406
Salaries & Benefits Total	**281,615**	**336,767**	**338,035**	**327,817**	**620,372**
10-4567-2200 - Ordinances & Publications	7,090	7,625	7,625	7,725	8,350
10-4567-2300 - Travel & Training	38	0	0	0	3,500
10-4567-2400 - Office Supplies	2,943	3,200	3,200	3,000	3,200
10-4567-2410 - Credit Card Discounts	35,057	27,500	27,500	35,000	35,000
10-4567-2430 - Computer Software	1,047	1,000	1,000	500	1,000
10-4567-2500 - Equip Supplies & Maintenance	8,082	12,972	12,972	12,799	12,495
10-4567-2505 - Equip Supplies & Maintenance Outdoor Recre	0	0	0	0	19,900
10-4567-2600 - Buildings And Grounds	8,253	8,770	8,770	8,570	8,794
10-4567-2700 - Special Departmental Supplies	15,798	17,421	17,421	15,421	17,561
10-4567-2705 - Special Departmental Supplies Outdoor Recre	0	0	0	0	3,725
10-4567-2800 - Telephone	393	890	890	650	2,100
10-4567-2910 - Power Bills	28,526	37,800	37,800	33,000	37,800
10-4567-3100 - Professional & Tech. Services	126,184	146,904	146,904	126,966	146,904
10-4567-5100 - Insurance And Surety Bonds	25,030	30,652	30,652	30,652	26,188
Materials & Supplies Total	**258,441**	**294,734**	**294,734**	**274,283**	**326,517**
Grand Total	**540,056**	**631,501**	**632,769**	**602,100**	**946,889**

FY 2026-27 Budget
General Fund - Marathon

Department Overview

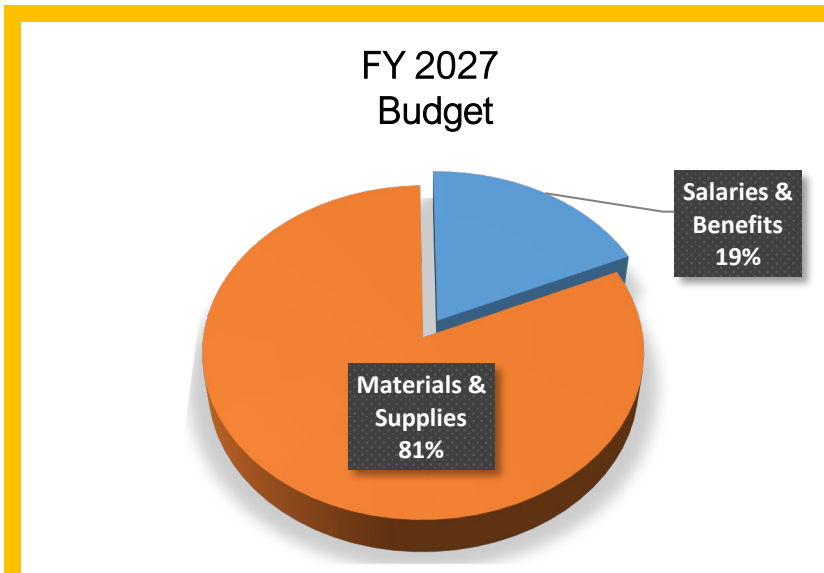
The City hosts the annual St. George Marathon administered through the Leisure Services Department. The event is held the first weekend of October and is open to a maximum of approximately 9,000 runners. The St. George Marathon turns 50-years old in the fall of 2026, and is rated as one of the most scenic 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.

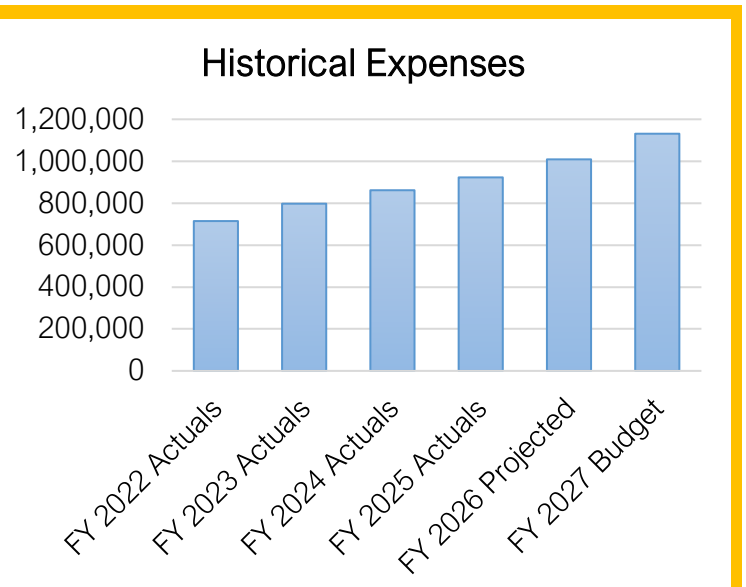
Department Position Overview

	Authorized FT	
Assistant Parks Director	2023	1
	2024	1
	2025	1
	2026	1
	2027	1

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	148,459	179,316	189,286	189,286	209,952	20,666
Materials & Supplies	699,936	743,637	761,887	769,703	921,349	159,462
Capital Outlays	13,277	0	50,000	50,000	0	-50,000
Grand Total	**861,672**	**922,953**	**1,001,173**	**1,008,989**	**1,131,301**	**130,128**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
General Fund - Marathon - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4568-1100 - Salaries & Wages Full/Time	108,824	114,071	122,463	114,071	125,983
10-4568-1200 - Salaries & Wages Part/Time	22,785	25,000	25,000	25,000	30,000
10-4568-1300 - Fica	9,885	10,639	11,136	10,639	11,933
10-4568-1310 - Insurance Benefits	20,409	23,389	23,493	23,389	25,419
10-4568-1320 - Retirement Benefits	17,414	16,187	17,107	16,187	16,617
Salaries & Benefits Total	**179,316**	**189,286**	**199,199**	**189,286**	**209,952**
10-4568-2100 - Subscriptions & Memberships	140	2,000	2,000	2,000	2,000
10-4568-2200 - Ordinances & Publications	12,373	10,000	10,000	10,000	10,000
10-4568-2300 - Travel & Training	44,353	55,000	55,000	30,000	45,000
10-4568-2400 - Office Supplies	6,056	18,100	18,100	17,900	25,600
10-4568-2500 - Equip Supplies & Maintenance	29,419	33,000	33,000	28,000	43,000
10-4568-2600 - Buildings And Grounds	13,644	13,500	13,500	12,000	13,500
10-4568-2670 - Fuel	96	1,000	1,000	500	1,000
10-4568-2700 - Special Departmental Supplies	232,183	230,200	230,200	263,200	250,200
10-4568-2713 - Comestibles	26,878	26,100	26,100	25,900	29,100
10-4568-2800 - Telephone	1,614	1,509	1,509	1,600	1,600
10-4568-2900 - Rent Of Property & Equipment	219,917	212,150	212,150	220,350	235,400
10-4568-3100 - Professional & Tech. Services	85,729	94,500	94,500	94,000	195,000
10-4568-3200 - Promotional Materials	70,410	62,575	62,575	62,000	67,575
10-4568-5100 - Insurance And Surety Bonds	825	2,253	2,253	2,253	2,374
Materials & Supplies Total	**743,637**	**761,887**	**761,887**	**769,703**	**921,349**
10-4568-7300 - Improvements	0	50,000	50,000	50,000	0
Capital Outlays Total	**0**	**50,000**	**50,000**	**50,000**	**0**
Grand Total	**922,953**	**1,001,173**	**1,011,086**	**1,008,989**	**1,131,301**

FY 2026-27 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.

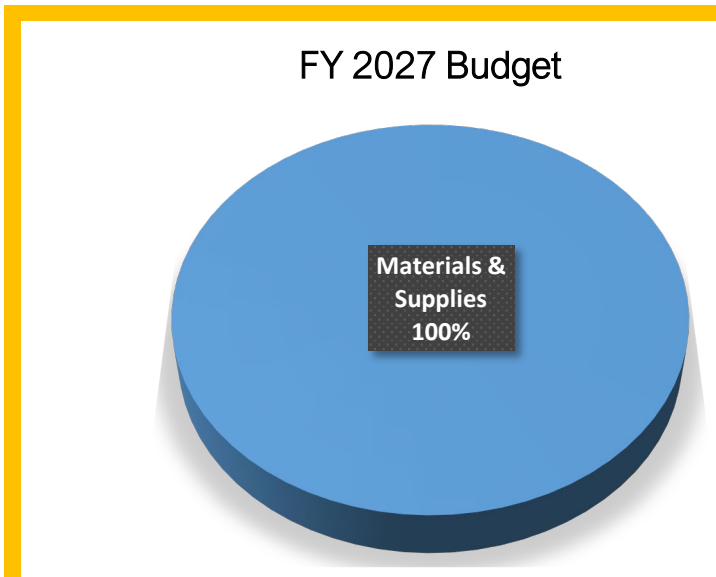
Department Position Overview

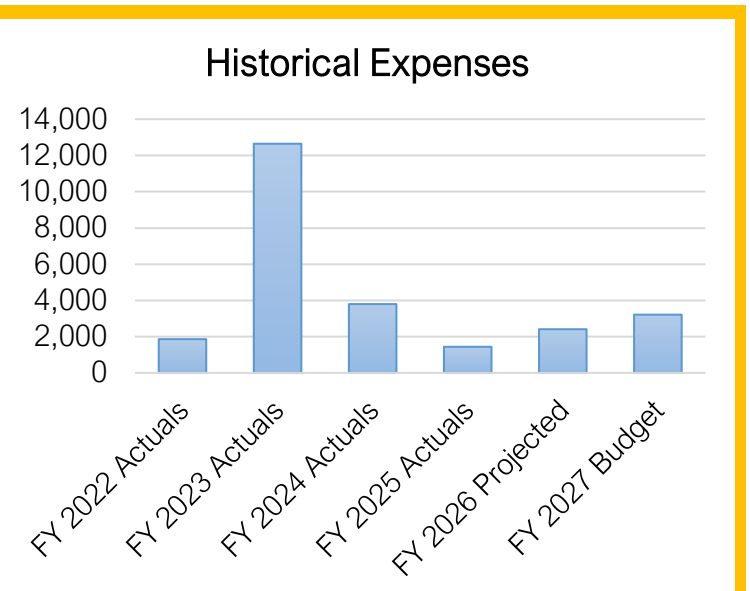
There are no full-time positions funded in this division.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	3,797	1,440	2,410	2,410	3,214	804
Capital Outlays	0	0	0	0	0	0
Grand Total	**3,797**	**1,440**	**2,410**	**2,410**	**3,214**	**804**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
General Fund - Community Center - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4569-2910 - Power Bills	1,159	2,100	2,100	2,100	2,900
10-4569-5100 - Insurance And Surety Bonds	281	310	310	310	314
Materials & Supplies Total	**1,440**	**2,410**	**2,410**	**2,410**	**3,214**
Grand Total	**1,440**	**2,410**	**2,410**	**2,410**	**3,214**

FY 2026-27 Budget
General Fund - Electric Theater

Department Overview

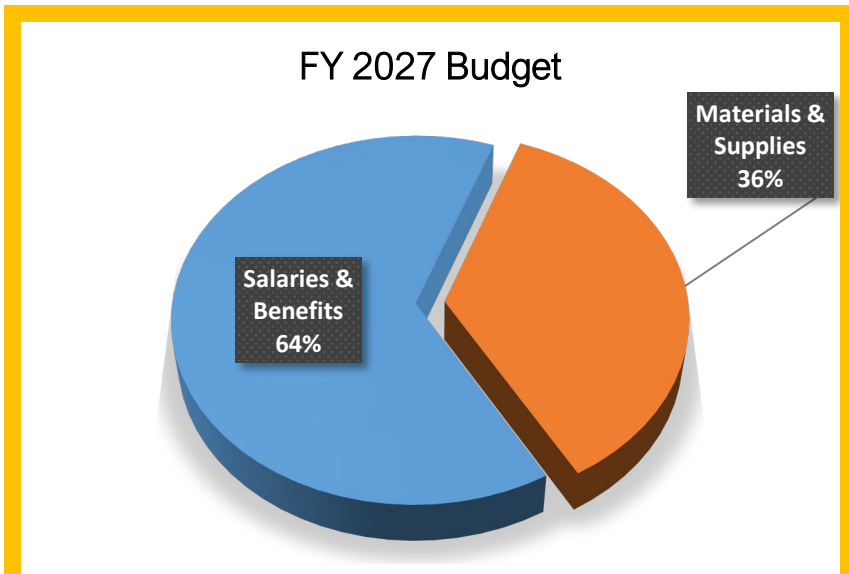
The Electric Theater was originally built in 1911. The City purchased the facility in 2013 and restored and remodeled it in 2015. The Electric Theater serves as an anchor facility within the historic downtown arts district to support artists, both performing and visual, and to facilitate a diverse program of quality art education that enriches our community.

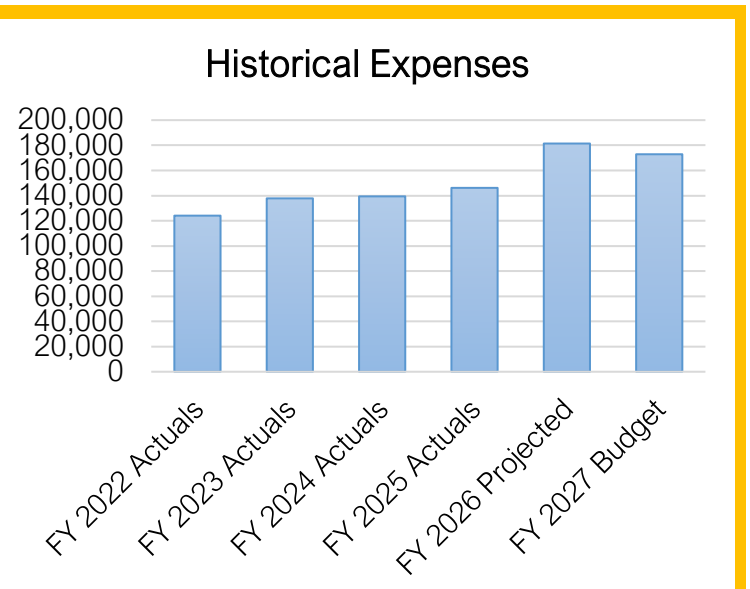
Department Position Overview

	Authorized FT	
Technical Theater Coordinator	2023	1
	2024	1
	2025	1
	2026	1
	2027	1

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	88,815	93,271	97,699	97,699	110,487	12,788
Materials & Supplies	45,883	52,897	60,772	59,837	62,397	1,625
Capital Outlays	4,705	0	23,881	23,881	0	-23,881
Grand Total	**139,403**	**146,168**	**182,352**	**181,417**	**172,884**	**-9,468**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Electric Theater Curtains Replacements	13,000	-
Upgrade/Replacement of Electric Theater Audio Control System	12,000	-
Grand Total	**25,000**	**-**

FY 2026-27 Budget
General Fund - Electric Theater - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4570-1100 - Salaries & Wages Full/Time	65,919	70,194	72,348	70,194	76,398
10-4570-1300 - Fica	5,159	5,370	5,452	5,370	5,844
10-4570-1310 - Insurance Benefits	10,863	12,174	12,191	12,174	18,168
10-4570-1320 - Retirement Benefits	11,329	9,961	10,114	9,961	10,077
Salaries & Benefits Total	**93,271**	**97,699**	**100,105**	**97,699**	**110,487**
10-4570-2100 - Subscriptions & Memberships	796	1,125	1,125	1,165	1,215
10-4570-2200 - Ordinances & Publications	29	1,000	1,000	25	0
10-4570-2300 - Travel & Training	3,999	4,000	4,000	4,000	4,000
10-4570-2400 - Office Supplies	380	1,000	1,000	1,000	1,000
10-4570-2430 - Computer Software	49	0	0	0	0
10-4570-2500 - Equip Supplies & Maintenance	2,016	4,650	4,650	4,650	4,650
10-4570-2600 - Buildings And Grounds	5,185	4,200	4,200	4,200	4,575
10-4570-2700 - Special Departmental Supplies	4,179	4,000	4,000	4,000	4,000
10-4570-2800 - Telephone	2,358	1,100	1,100	1,100	2,700
10-4570-2910 - Power Bills	20,618	25,000	25,000	25,000	25,000
10-4570-3100 - Professional & Tech. Services	10,908	12,000	12,000	12,000	12,500
10-4570-5100 - Insurance And Surety Bonds	2,380	2,697	2,697	2,697	2,757
Materials & Supplies Total	**52,897**	**60,772**	**60,772**	**59,837**	**62,397**
10-4570-7300 - Improvements	0	0	0	0	0
10-4570-7400 - Equipment Purchases	0	23,881	23,881	23,881	0
Capital Outlays Total	**0**	**23,881**	**23,881**	**23,881**	**0**
Grand Total	**146,168**	**182,352**	**184,758**	**181,417**	**172,884**

FY 2026-27 Budget
General Fund - Cemetery

Department Overview

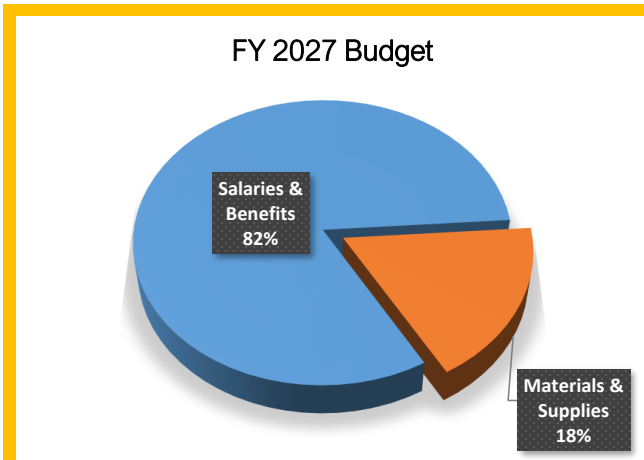
The Cemetery Division is part of the Parks & Community Services Department and managed by the Cemetery Sexton. The City operates two cemeteries - the Downtown Cemetery and the Tonaquint Cemetery. Responsibilities include sales of burial plots, grounds maintenance, grave digging, and gravesite maintenance. Personnel strive to provide compassionate, courteous, and professional service to bereaved families and to provide a well-maintained environment.

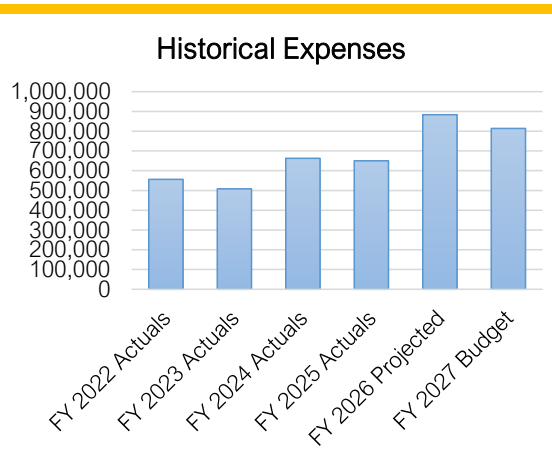
Department Position Overview

	Authorized FT	
Administrative Professional I	2023	5
Parks Recreation Manager	2024	5
Parks Maintenance Worker (2)	2025	5
Parks Crew Leader	2026	5
	2027	5

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	479,011	520,991	621,399	621,399	669,193	47,794
Materials & Supplies	110,200	119,278	134,488	143,488	144,776	10,288
Capital Outlays	73,612	9,762	110,000	118,546	0	-110,000
Grand Total	**662,824**	**650,030**	**865,887**	**883,433**	**813,969**	**-51,918**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted	
20' Enclosed Equipment Trailer	11,300	-	FY2026
Grasshopper Mower 5319	25,000	-	FY2026
Grand Total	**36,300**	**-**	

FY 2026-27 Budget
General Fund - Cemetery - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4590-1100 - Salaries & Wages Full/Time	283,122	309,057	314,428	309,057	334,009
10-4590-1200 - Salaries & Wages Part/Time	91,370	145,957	145,957	145,957	160,000
10-4590-1300 - Fica	28,055	34,808	34,953	34,808	37,792
10-4590-1310 - Insurance Benefits	69,955	84,825	84,855	84,825	90,228
10-4590-1320 - Retirement Benefits	48,489	46,752	47,025	46,752	47,164
Salaries & Benefits Total	**520,991**	**621,399**	**627,218**	**621,399**	**669,193**
10-4590-2100 - Subscriptions & Memberships	39	0	0	0	0
10-4590-2300 - Travel & Training	563	1,950	1,950	1,950	1,950
10-4590-2400 - Office Supplies	2,850	3,800	3,800	3,800	3,800
10-4590-2410 - Credit Card Discounts	5,926	7,500	7,500	14,000	9,500
10-4590-2500 - Equip Supplies & Maintenance	4,705	5,300	5,300	5,300	5,300
10-4590-2600 - Buildings And Grounds	43,895	43,500	43,500	43,500	47,500
10-4590-2640 - Fertilizer, Seed, Etc.	6,877	9,000	9,000	9,000	9,000
10-4590-2670 - Fuel	9,662	13,500	13,500	13,500	13,500
10-4590-2680 - Fleet Maintenance	16,709	15,000	15,000	15,000	15,000
10-4590-2700 - Special Departmental Supplies	155	1,000	1,000	1,000	1,000
10-4590-2800 - Telephone	3,224	3,000	3,000	4,000	4,000
10-4590-2900 - Rent Of Property & Equipment	0	1,000	1,000	1,000	1,000
10-4590-2910 - Power Bills	4,792	5,200	5,200	6,700	6,700
10-4590-3100 - Professional & Tech. Services	3,929	4,000	4,000	4,000	5,000
10-4590-4500 - Uniforms	2,011	3,100	3,100	3,100	3,100
10-4590-5100 - Insurance And Surety Bonds	13,602	17,638	17,638	17,638	18,426
10-4590-2430 - Computer Software	338	0	0	0	0
Materials & Supplies Total	**119,278**	**134,488**	**134,488**	**143,488**	**144,776**
10-4590-7300 - Improvements	574	0	0	0	0
10-4590-7400 - Equipment Purchases	9,188	110,000	110,000	118,546	0
Capital Outlays Total	**9,762**	**110,000**	**110,000**	**118,546**	**0**
Grand Total	**650,030**	**865,887**	**871,706**	**883,433**	**813,969**

FY 2026-27 Budget
General Fund - Swimming Pool

Department Overview

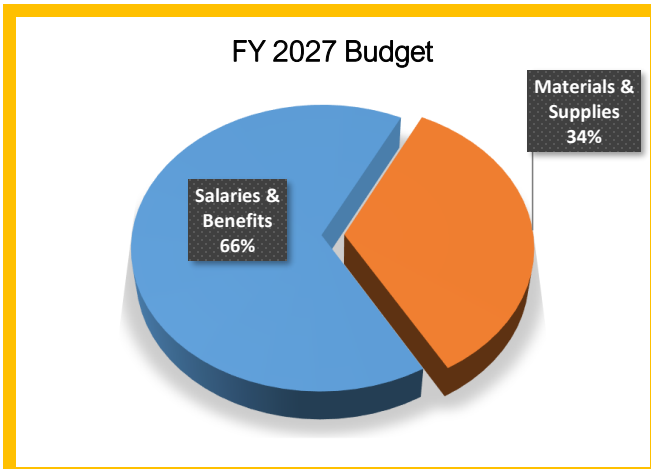
The City Swimming Pool is under the direction of the Parks & Community Services Department and is an outdoor pool and hydro tube facility which operates seasonally from Memorial Day through Labor Day each year. Facility personnel are responsible for admissions, maintenance, safety, and other daily operating activities. Facility programs include swimming lessons, party rentals, and other community events such as dive-in movies.

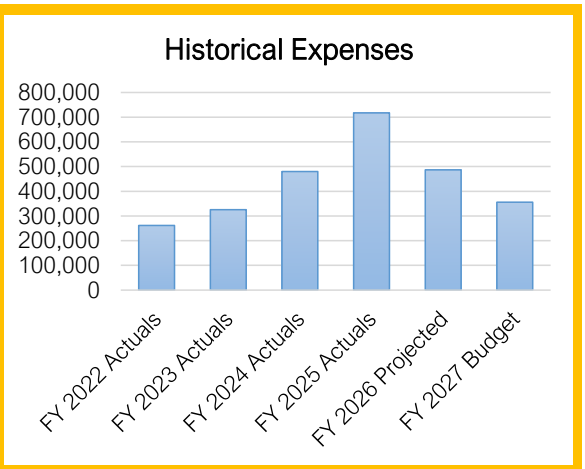
Department Position Overview

	Authorized FT	
Lead Aquatics Maintenance Operator (33%)	2023	0.58
	2024	0.58
	2025	0.58
	2026	0.58
	2027	0.33

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	211,096	226,101	257,960	257,960	234,037	-23,923
Materials & Supplies	88,167	100,331	112,091	103,141	121,923	9,832
Capital Outlays	180,811	390,989	125,500	125,692	0	-125,500
Grand Total	**480,074**	**717,421**	**495,551**	**486,793**	**355,960**	**-139,591**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Fix leaking Slide Joints (City Pool #1)	75,000	-
Replacement Pump & Motor for Hydro tube(City Pool #3)	10,000	-
Re-plaster all 3 Pools (City Pool #2)	150,000	-
Single User Restroom addition (City Pool #4)	10,000	-
Grand Total	**245,000**	**-**

FY 2026-27 Budget
General Fund - Swimming Pool - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-5600-1100 - Salaries & Wages Full/Time	36,548	42,370	42,370	42,370	18,245
10-5600-1200 - Salaries & Wages Part/Time	157,287	177,230	177,230	177,230	190,312
10-5600-1210 - Overtime Pay	1,273	1,000	1,000	1,000	1,000
10-5600-1300 - Fica	14,629	16,877	16,877	16,877	16,032
10-5600-1310 - Insurance Benefits	10,354	14,131	14,131	14,131	6,041
10-5600-1320 - Retirement Benefits	6,009	6,352	6,352	6,352	2,407
Salaries & Benefits Total	**226,101**	**257,960**	**257,960**	**257,960**	**234,037**
10-5600-2200 - Ordinances & Publications	1,538	4,875	4,875	4,800	5,000
10-5600-2400 - Office Supplies	1,905	1,955	1,955	1,930	2,275
10-5600-2410 - Credit Card Discounts	3,734	1,700	1,700	4,000	4,000
10-5600-2500 - Equip Supplies & Maintenance	14,952	8,300	8,300	25,000	37,057
10-5600-2600 - Buildings And Grounds	11,790	9,600	9,600	9,600	10,475
10-5600-2670 - Fuel	201	1,000	1,000	0	750
10-5600-2700 - Special Departmental Supplies	20,867	33,500	33,500	6,850	8,330
10-5600-2752 - Concessions	18,006	23,000	23,000	22,500	25,000
10-5600-2800 - Telephone	2,388	1,400	1,400	2,200	2,300
10-5600-2910 - Power Bills	21,168	22,000	22,000	22,000	22,000
10-5600-3100 - Professional & Tech. Services	2,175	2,500	2,500	2,000	2,500
10-5600-5100 - Insurance And Surety Bonds	1,528	1,761	1,761	1,761	1,736
10-5600-2680 - Fleet Maintenance	79	500	500	500	500
Materials & Supplies Total	**100,331**	**112,091**	**112,091**	**103,141**	**121,923**
10-5600-7300 - Improvements	390,989	125,500	125,500	125,692	0
10-5600-7400 - Equipment Purchases	0	0	0	0	0
Capital Outlays Total	**390,989**	**125,500**	**125,500**	**125,692**	**0**
Grand Total	**717,421**	**495,551**	**495,551**	**486,793**	**355,960**

FY 2026-27 Budget
General Fund - Sand Hollow Aquatic Center

Department Overview

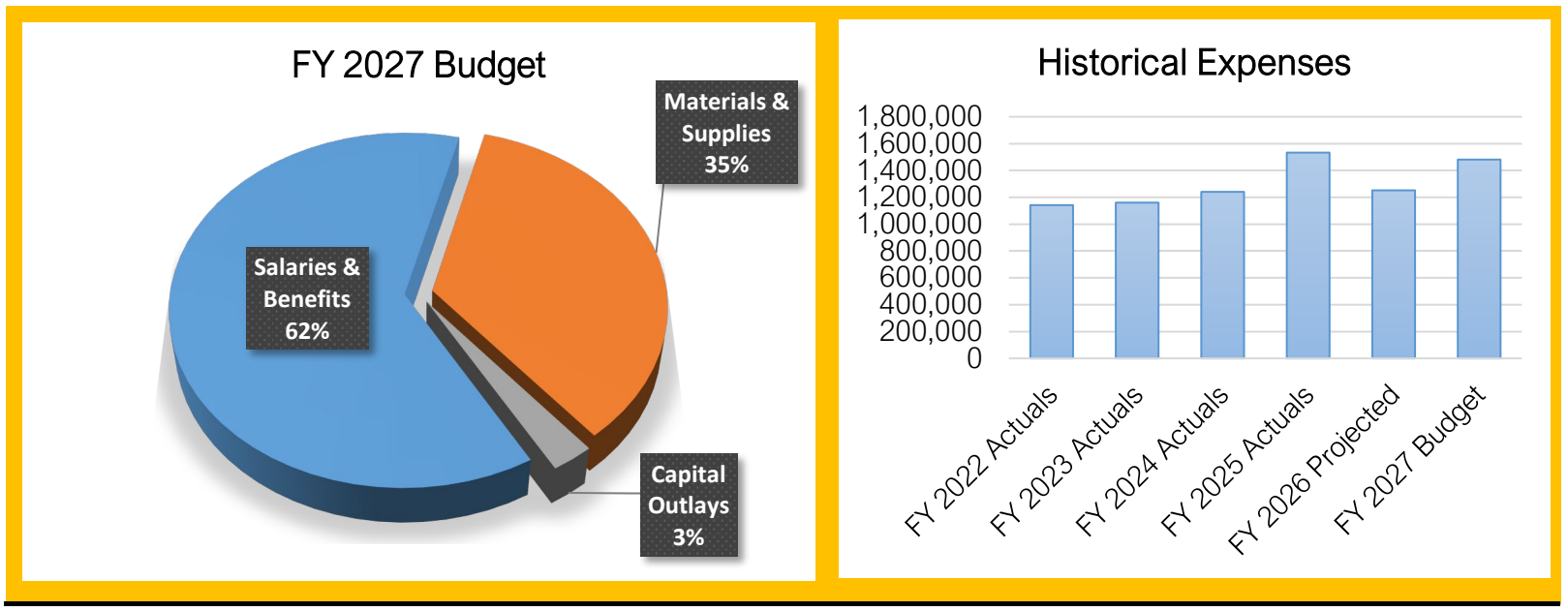
The Sand Hollow Aquatics Center (SHAC) is an indoor, state-of-the art, year-round aquatic facility which includes a 25m by 25yd competition and diving pool and a 5,800 square foot leisure pool. The leisure pool has a zero depth entry area, interactive children's water fun toys, a water walk (lily pads), 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 Supervisor	2023	1.42
Lead Aquatics Maintenance Operator (67%)	2024	1.42
SHAC Parks Manager	2025	1.42
Facilities Maintenance Tech	2026	1.42
	2027	3.67

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	674,743	696,430	761,547	714,473	923,337	161,790
Materials & Supplies	431,191	392,879	478,040	469,915	517,918	39,878
Capital Outlays	134,752	443,828	92,700	67,700	40,000	-52,700
Grand Total	**1,240,686**	**1,533,137**	**1,332,287**	**1,252,088**	**1,481,255**	**148,968**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted	
Diving Board (SHAC #5)	7,000	-	FY2026
Edge Pad Replacement (SHAC #7)	7,000	-	FY2026
Frog Slide Replacement (SHAC #6)	20,000	-	
Pool Lane Lines (SHAC #4)	16,000	-	
Pool Paks refurbishing (SHAC #1)	40,000	40,000	RAP TAX
Replaster Leisure Pool and Lap Pool (SHAC #2)	300,000	-	
Grand Total	**390,000**	**40,000**	

FY 2026-27 Budget
General Fund - Sand Hollow Aquatic Center - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-5650-1100 - Salaries & Wages Full/Time	120,050	108,597	109,798	108,597	247,030
10-5650-1200 - Salaries & Wages Part/Time	477,550	547,274	547,274	500,000	519,501
10-5650-1210 - Overtime Pay	2,472	2,000	2,000	2,200	2,000
10-5650-1300 - Fica	45,115	50,326	50,326	50,326	58,792
10-5650-1310 - Insurance Benefits	31,684	37,251	37,251	37,251	57,384
10-5650-1320 - Retirement Benefits	19,558	16,099	16,099	16,099	38,630
Salaries & Benefits Total	**696,430**	**761,547**	**762,748**	**714,473**	**923,337**
10-5650-2100 - Subscriptions & Memberships	0	200	200	150	200
10-5650-2200 - Ordinances & Publications	3,189	6,700	6,700	6,200	6,700
10-5650-2400 - Office Supplies	2,132	4,750	4,750	4,450	4,750
10-5650-2410 - Credit Card Discounts	12,374	6,300	6,300	11,000	11,000
10-5650-2500 - Equip Supplies & Maintenance	27,056	23,225	23,225	90,600	104,695
10-5650-2600 - Buildings And Grounds	68,498	76,450	76,450	40,000	58,450
10-5650-2670 - Fuel	1,618	2,500	2,500	2,000	2,500
10-5650-2680 - Fleet Maintenance	482	2,500	2,500	1,500	2,500
10-5650-2700 - Special Departmental Supplies	56,377	63,200	63,200	22,600	31,100
10-5650-2752 - Concessions	36,934	39,250	39,250	38,450	41,250
10-5650-2800 - Telephone	1,763	2,000	2,000	1,500	2,000
10-5650-2910 - Power Bills	172,467	233,000	233,000	233,000	233,000
10-5650-3100 - Professional & Tech. Services	5,527	5,000	5,000	5,500	6,000
10-5650-5100 - Insurance And Surety Bonds	4,463	12,965	12,965	12,965	13,773
Materials & Supplies Total	**392,879**	**478,040**	**478,040**	**469,915**	**517,918**
10-5650-7300 - Improvements	105,849	92,700	92,700	67,700	40,000
10-5650-7400 - Equipment Purchases	337,980	0	0	0	0
Capital Outlays Total	**443,828**	**92,700**	**92,700**	**67,700**	**40,000**
Grand Total	**1,533,137**	**1,332,287**	**1,333,488**	**1,252,088**	**1,481,255**

FY 2026-27 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.

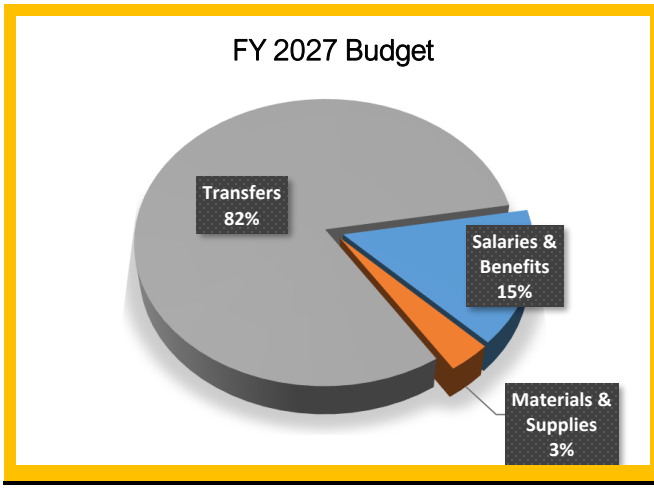
Department Position Overview

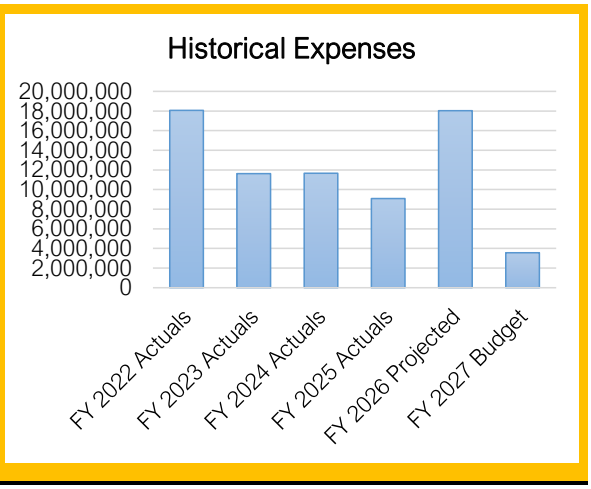
There are no positions funded in this division

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	492,878	492,878	542,571	49,693
Materials & Supplies	0	0	0	0	120,000	120,000
Transfers	11,660,287	9,083,759	6,664,657	17,540,808	2,899,521	-3,765,136
Grand Total	**11,660,287**	**9,083,759**	**7,157,535**	**18,033,686**	**3,562,092**	**-3,595,443**





Summary of Capital Outlay

There are no capital requests for FY 2027.

	FY 2027 Dept. Request	FY 2027 Adopted
Grand Total	-	-

FY 2026-27 Budget
General Fund - Transfers To Other Funds - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
10-4810-1100 - SALARIES & WAGES FULL/TIME	0	423,914	0	423,914	475,563
10-4810-1200 - Salaries & Wages Part/Time	0	0	27,168	0	0
10-4810-1300 - FICA	0	32,976	0	32,976	36,397
10-4810-1310 - INSURANCE BENEFITS	0	35,988	0	35,988	30,611
Salaries & Benefits Total	**0**	**492,878**	**27,168**	**492,878**	**542,571**
10-4810-3100 - Professional Service	0	0	0	0	120,000
Materials & Supplies Total	**0**	**0**	**0**	**0**	**120,000**
10-4810-9100 - Transfers To Other Funds	7,658,170	5,239,068	4,752,845	16,115,219	1,549,512
10-4810-9200 - Unbilled Utilities Provided To This Dept	1,425,589	1,425,589	1,425,589	1,425,589	1,350,009
Transfers Total	**9,083,759**	**6,664,657**	**6,178,434**	**17,540,808**	**2,899,521**
Grand Total	**9,083,759**	**7,157,535**	**6,205,602**	**18,033,686**	**3,562,092**

St.George



ALL OTHER FUNDS

FY 2026-27 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
- ☑ Airport
- ☑ Major Infrastructure projects:
  - Streets, Utility and Drainage
  - City Facility & Airport
  - Parks
- ☑ Other Restricted Purposes

Quick Facts

4 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.

273 Full-Time Employees (30% 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 2026-27 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

Financial Stability and Resiliency

Water & Energy

- ☑ Continue evaluation of impact fees to ensure new growth pays for itself.

Enegry

- ☑ Strengthen the Electric utility's credit profile

Water

- ☑ Complete evaluation of FY 2027 fees to ensure proper cost recovery for services.

Public Infrastructure and Transportation Investments

Public Works

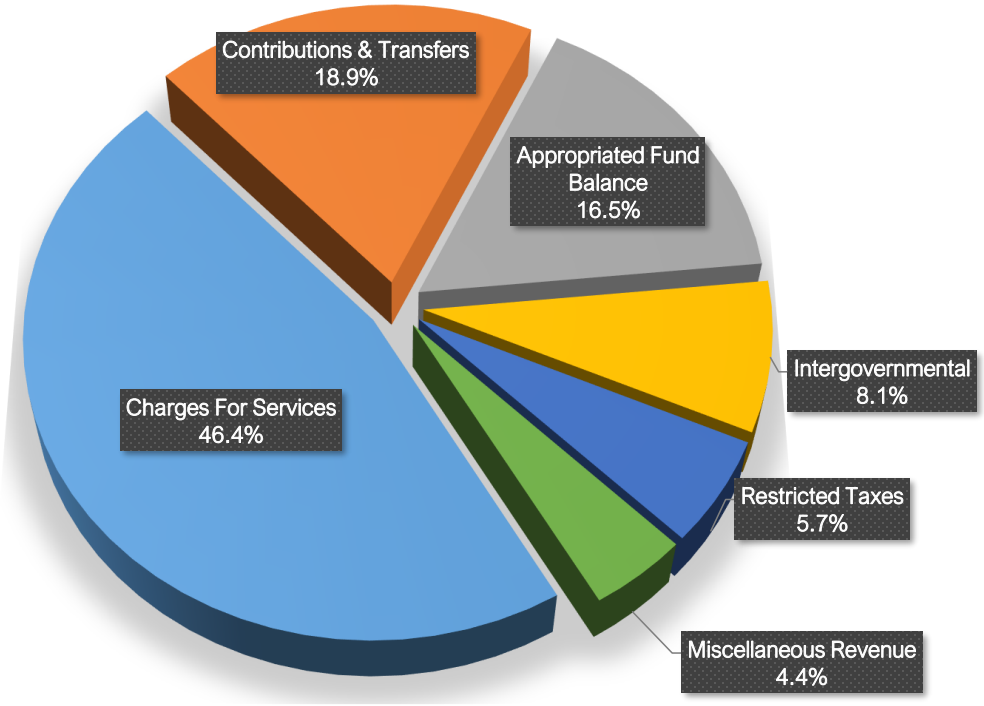
- ☑ 1450 S Extension to Crosby way (George Washington Blvd)
- ☑ Southern Pkwy (Exit 5 Interchange
- ☑ Gap Canyon Pkwy
- ☑ SR-7 Trail

Airport

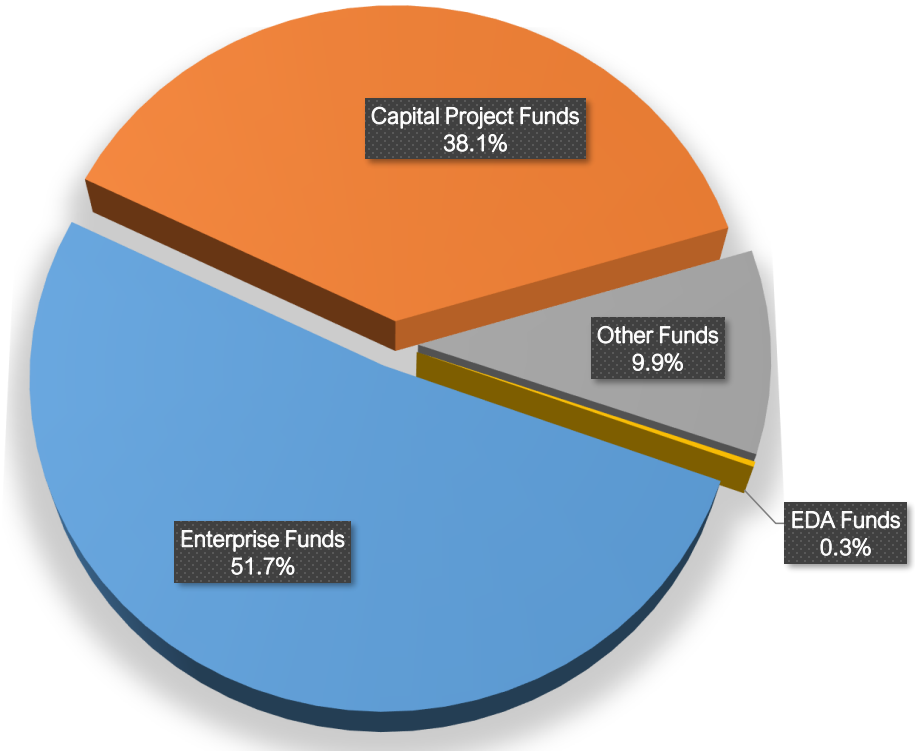
- ☑ Air Traffic Control Tower
- ☑ Reconstruction of Taxiway A
- ☑ Expand Terminal - Design

FY 2026-27 Budget
All Other Funds Overview

Revenue



Expenses



FY 2026-27 Budget
All Other Funds - Combined Fund Summary

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Projection	FY 2027 Budget	$ Diff	% Diff
Revenue						
Charges For Services	183,239,026	184,220,314	191,313,800	195,725,200	11,504,886	6.2%
Contributions & Transfers	41,514,612	67,605,907	59,710,378	79,869,461	12,263,554	18.1%
Intergovernmental	29,865,812	52,152,890	44,142,016	34,214,338	-17,938,552	-34.4%
Appropriated Fund Balance	0	50,398,133	-3,955,201	69,498,341	19,100,208	37.9%
Restricted Taxes	24,589,550	24,121,265	25,615,250	24,179,200	57,935	0.2%
Miscellaneous Revenue	42,577,374	18,090,123	21,148,277	18,476,980	386,857	2.1%
Debt Issuance	0	6,527,500	0	0	-6,527,500	-100.0%
Revenue Total	**321,786,373**	**403,116,132**	**337,974,520**	**421,963,520**	**18,847,388**	**4.7%**
Expenses by Service						
Capital Project Funds	87,209,127	137,058,057	104,027,150	160,790,217	23,732,160	17.3%
EDA Funds	6,549,004	1,539,055	1,725,237	1,082,851	-456,204	-29.6%
Enterprise Funds	156,916,985	225,522,065	195,294,911	218,120,578	-7,401,487	-3.3%
Other Funds	28,710,678	38,996,955	36,927,222	41,969,874	2,972,919	7.6%
Expense Total	**279,385,795**	**403,116,132**	**337,974,520**	**421,963,520**	**18,847,388**	**4.7%**
Expenses by Category						
Capital (Projects & Equipment)	99,346,059	186,172,168	140,412,637	178,591,025	-7,581,143	-4.1%
Operations	123,917,884	134,814,872	133,405,052	143,225,590	8,410,718	6.2%
Transfers	45,365,683	73,013,107	54,810,896	90,880,202	17,867,095	24.5%
Debt Service	10,756,170	9,115,985	9,345,935	9,266,703	150,718	1.7%
Expense Total	**279,385,795**	**403,116,132**	**337,974,520**	**421,963,520**	**18,847,388**	**4.7%**

FY 2026-27 Budget
All Other Funds - Expense by Fund

Expense by Fund	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Projection	FY 2027 Budget	$ Diff	% Diff
Enterprise Funds						
Electric Utility Fund	74,304,783	87,712,630	80,625,888	87,664,861	-47,769	-0.1%
Water Utility Fund	37,089,179	57,595,867	46,166,372	55,033,316	-2,562,551	-4.4%
Regional Wastewater Treatment Fund	12,326,494	26,120,434	16,193,899	33,533,058	7,412,624	28.4%
Airport Fund (88)	13,193,553	34,749,868	31,584,034	17,280,606	-17,469,262	-50.3%
Refuse Collection Utility Fund (57)	8,905,266	9,476,474	9,381,300	9,884,689	408,215	4.3%
Drainage Utility Fund (59)	2,936,134	4,463,437	4,740,380	7,477,511	3,014,074	67.5%
Wastewater Collection Utility Fund	4,006,135	4,813,575	4,341,562	6,701,327	1,887,752	39.2%
Municipal Building Authority Fund (43)	4,155,441	589,780	2,261,476	545,210	-44,570	-7.6%
Enterprise Funds Total	**156,916,985**	**225,522,065**	**195,294,911**	**218,120,578**	**-7,401,487**	**-3.3%**
Capital Project Funds						
Public Works Capital Projects Fund (87)	26,189,994	50,825,300	34,163,645	60,167,300	9,342,000	18.4%
Transportation Improvement Fund (27)	9,648,956	31,210,000	13,922,319	44,528,544	13,318,544	42.7%
Recreation Bond Project Fund (85)	5,581,560	20,234,168	19,033,152	18,014,575	-2,219,593	-11.0%
General Capital Projects Fund (40)	37,111,780	14,630,231	20,005,545	14,761,213	130,982	0.9%
Park Impact Fund (44)	1,593,930	8,386,668	5,018,419	14,171,718	5,785,050	69.0%
Street Impact Fund (45)	3,159,988	9,360,000	10,020,000	5,560,000	-3,800,000	-40.6%
Police Dept Impact Fund (49)	45,100	1,410,100	10,100	1,701,000	290,900	
Drainage Impact Fund (47)	745,201	220,000	20,000	1,220,000	1,000,000	454.5%
Economic Development Projects Fund (41)	1,637,588	331,590	1,383,970	335,867	4,277	1.3%
Fire Dept Impact Fund (48)	1,495,032	450,000	450,000	330,000	-120,000	-26.7%
Capital Project Funds Total	**87,209,127**	**137,058,057**	**104,027,150**	**160,790,217**	**23,732,160**	**17.3%**
Other Funds						
Health Insurance Fund (66)	15,366,912	14,394,623	15,046,906	17,588,955	3,194,332	22.2%
Public Transit System Fund (64)	4,241,493	11,551,477	10,149,464	11,306,280	-245,197	-2.1%
Rap Tax Fund (80)	3,647,295	5,427,279	3,894,358	4,072,593	-1,354,686	-25.0%
Transit Tax Fund (65)	575,280	1,811,296	1,909,751	3,424,755	1,613,459	89.1%
Recreation Bond Debt Service Fund (28)	1,837,581	1,840,250	1,840,250	1,841,000	750	0.0%
Self Insurance Fund (63)	1,208,466	1,372,908	1,352,281	1,371,074	-1,834	-0.1%
Community Development Block Grant Fund (	577,036	311,689	665,576	1,086,752	775,063	248.7%
2009 Airport Bond Debt Service Fund (26)	699,747	701,900	701,121	702,300	400	0.1%
Airport PFC Charges Fund (31)	124,659	1,222,450	752,056	423,443	-799,007	-65.4%
Police Drug Seizures Fund (50)	24,190	50,500	50,500	50,500	0	0.0%
Perpetual Care Fund (74)	350,387	261,500	360,500	50,500	-211,000	-80.7%
Housing Fund (69)	2,196	21,059	10,465	20,674	-385	-1.8%
Switchpoint Fund (21)	1,808	20,059	9,965	20,074	15	0.1%
Johnson Dino Track Preservation (77)	4,284	7,465	7,465	7,474	9	0.1%
Spec. Assessment Debt Service Fund (29)	387	1,000	406	1,000	0	0.0%
Dixie Center Operations Fund (30)	1,450	0	811	1,000	1,000	
2007 Sales Tax Road Bond Fund (84)	774	1,000	1,000	1,000	0	0.0%
Museum Permanent Acquisition Fund (79)	14,887	500	500	500	0	0.0%
American Rescue Plan Grant Fund (75)	31,847	0	173,847	0	0	
Other Funds Total	**28,710,678**	**38,996,955**	**36,927,222**	**41,969,874**	**2,972,919**	**7.6%**

FY 2026-27 Budget
All Other Funds - Expense by Fund

Expense by Fund	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Projection	FY 2027 Budget	$ Diff	% Diff
EDA Funds						
Central Business District CDA Fund (38)	195,623	228,955	460,000	478,200	249,245	108.9%
Tech Ridge CDA (33)	6,148,865	422,015	375,000	415,956	-6,059	-1.4%
Millcreek CDA Fund (39)	19,259	875,375	878,375	172,895	-702,480	-80.2%
Ft. Pierce CDA #2 Fund (37)	8,500	8,710	11,050	11,800	3,090	35.5%
Dixie Center EDA Fund (35)	176,371	2,000	406	2,000	0	0.0%
Ft. Pierce CDA #1 Fund (36)	387	2,000	406	2,000	0	0.0%
EDA Funds Total	**6,549,004**	**1,539,055**	**1,725,237**	**1,082,851**	**-456,204**	**-29.6%**
Grand Total	**279,385,795**	**403,116,132**	**337,974,520**	**421,963,520**	**18,847,388**	**4.7%**

FY 2026-27 Budget
All Other Funds - Combined Fund Summary - 5 Year History

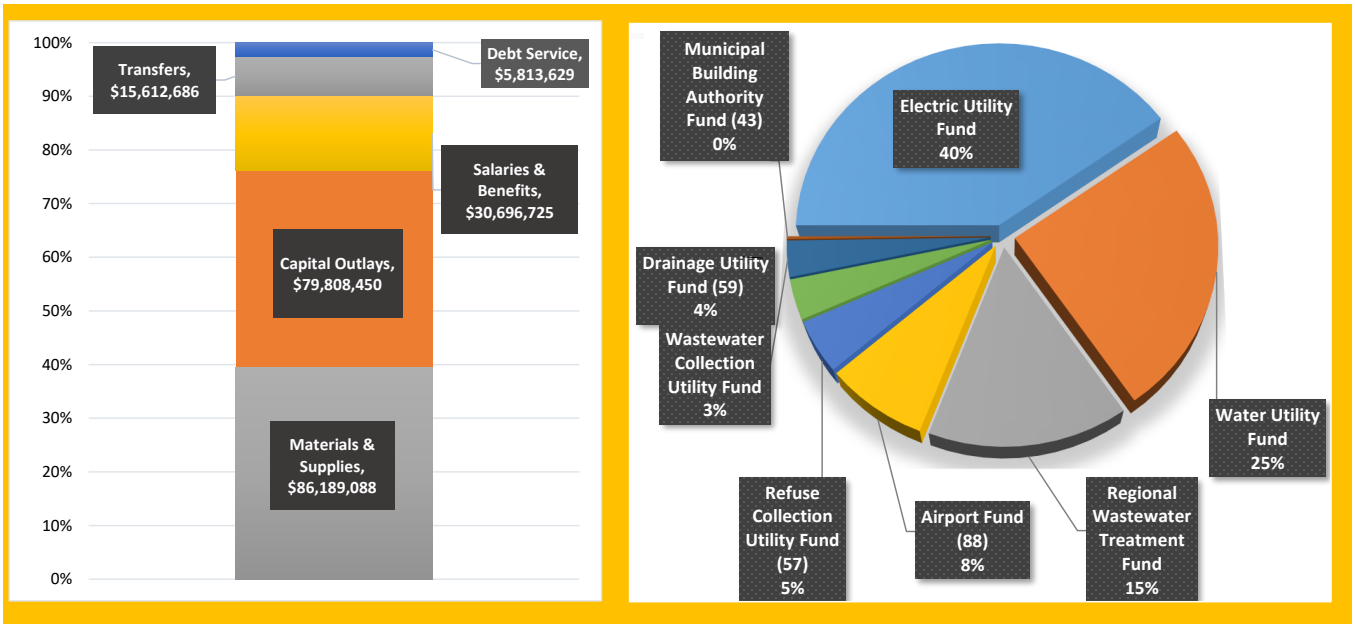
Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals
Revenue					
Charges For Services	140,426,310	149,764,542	148,518,920	176,006,993	183,239,026
Contributions & Transfers	41,765,365	39,720,651	34,104,178	46,578,327	41,392,534
Debt Issuance	0	0	0	14,235,000	0
Intergovernmental	7,114,144	10,056,382	17,000,602	13,459,062	13,442,710
Miscellaneous Revenue	2,539,670	2,920,576	10,890,243	16,298,531	22,581,738
Restricted Taxes	19,950,797	22,682,295	23,208,780	23,484,510	24,589,550
Revenue Total	**211,796,286**	**225,144,445**	**233,722,724**	**290,062,422**	**285,245,558**
Expenses by Service					
Capital Project Funds	36,661,385	47,762,735	61,964,944	69,519,977	87,209,127
EDA Funds	2,435,919	1,792,495	494,553	483,109	6,549,004
Enterprise Funds	140,167,590	144,739,821	152,545,540	164,609,045	156,916,985
Other Funds	10,950,680	13,064,857	24,003,070	33,995,585	28,710,678
Expense Total	**190,215,574**	**207,359,908**	**239,008,107**	**268,607,715**	**279,385,795**
Expenses by Category					
Capital (Projects & Equipment)	56,265,460	62,701,131	59,029,378	94,156,569	99,346,059
Debt Service	11,191,093	10,948,270	11,716,261	6,546,232	10,756,170
Operations	91,331,475	100,503,231	120,027,196	113,605,004	123,917,884
Transfers	31,427,546	33,207,277	48,235,272	54,299,910	45,365,683
Expense Total	**190,215,574**	**207,359,908**	**239,008,107**	**268,607,715**	**279,385,795**

FY 2026-27 Budget
Enterprise Funds

Service Area Overview

Enterprise Funds account for business-type activities that charge user fees to fund services. Beginning in FY27, the Regional Airport Capital Projects Fund (Fund 88) has been transitioned into the Airport Fund and is now reported within the Enterprise Funds, with Division 5400 from the General Fund also incorporated. The goal of these funds is to provide reliable, high-quality services in a timely and cost-effective manner through prudent resource management.

Departments	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
Water Utility Fund (51)	37,089,179	57,595,867	57,595,867	55,033,316	-2,562,551	-4.4%	74.40
Wastewater Collection Utility Fund (52)	4,006,135	4,813,575	4,813,575	6,701,327	1,887,752	39.2%	22.00
Regional Wastewater Treatment Fund (62)	12,326,494	26,120,434	26,120,434	33,533,058	7,412,624	28.4%	28.00
Electric Utility Fund (53)	74,304,783	87,712,630	87,712,630	87,664,861	-47,769	-0.1%	89.60
Refuse Collection Utility Fund (57)	8,905,266	9,476,474	9,476,474	9,884,689	408,215	4.3%	-
Municipal Building Authority Fund (43)	4,155,441	589,780	589,780	545,210	-44,570	-7.6%	-
Drainage Utility Fund (59)	2,936,134	4,463,437	6,107,158	7,477,511	3,014,074	67.5%	-
Airport Fund (88)	13,193,553	34,749,868	35,413,645	17,280,606	-17,469,262	-50.3%	18.00
Grand Total	**156,916,985**	**225,522,065**	**227,829,563**	**218,120,578**	**-7,401,487**	**-3.3%**	**232.00**



FY 2026-27 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.	Replace aging critiral infrastructure, including large diameter regional sewer interceptor lines that convey wastewater to the SGRWRF.	Promote customer engagement of the Eye-on-Water app to promote water use awareness and water conservation best practices.

FY 2026-27 Budget
Enterprise Funds - Water Department

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
Water Distribution Infrastructure Condition	3.01 breaks per 100 miles	3.18 breaks / 100 miles of pipe	< 5 breaks per 100 miles
Wastewater Collections Maintenance Benchmark	161 miles sewer cleaned	215 miles sewer cleaned	200 miles sewer cleaned
Full Time Employee Benchmark- MGD of wastewater processed per employee	0.46	0.48	0.50

Top Three Accomplishments During FY 2026

Construction of the Stone Cliff Irrigation Tank and Industrial Tank Replacement Projects

Construction of the 36" diameter Ft. Pierce Sewer Replacement Project

Completion of the installation of 36,000+ AMI Metering endpoints.

Related Budgets

Water Utility Fund (51 & 81)

Wastewater Collection Fund (52 & 82)

Regional Wastewater Treatment Plant Fund (62 & 86)

FY 2026-27 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.

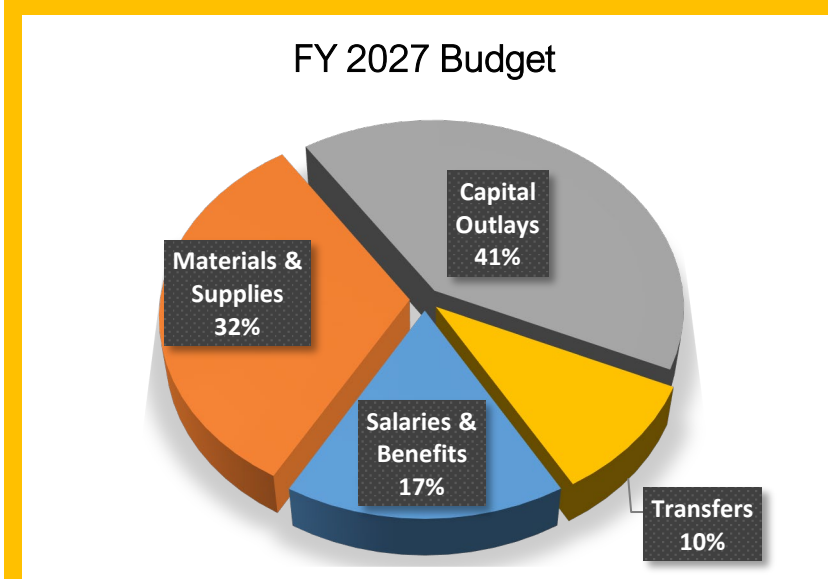
Department Position Overview

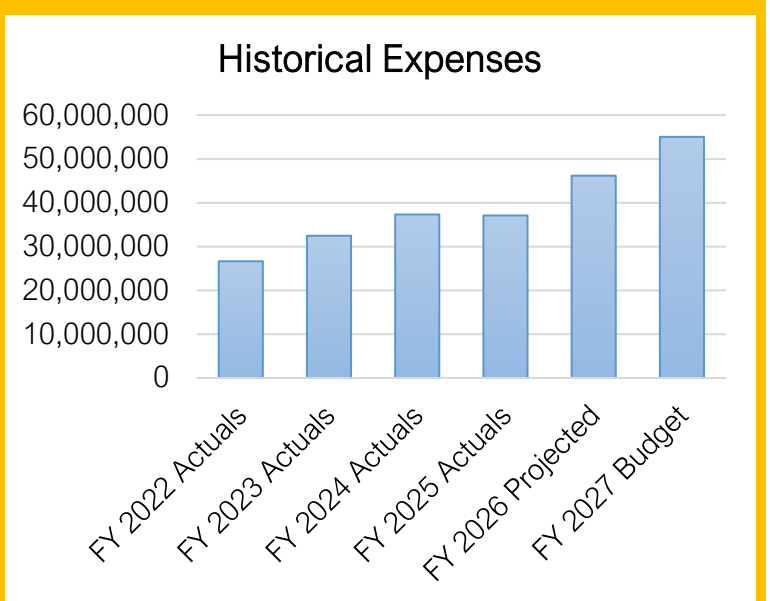
Authorized FT

Admin. Prof III (2)	Water Manager	2023 65.4
Back Flow Clerk II	Water Safety Officer	2024 65.4
Energy & Water Customer Service Manager (40%)	Water Services Asst. Director	2025 70.4
Engineer III - Water Services (4)	Water Services Inv. Specialist	2026 71.4
Ferc Regulatory Compliance Coordinator	Water Services Operator II (9)	2027 74.4
Gis Analyst I - Water Services (2)	Water Services Operator III (4)	
Gis Analyst II - Water	Water Services Operator Iv (15)	
Irrigation Manager	Water Services Operator Iv - Irrigation (5)	
Scada Computer Network Technician (2)	Water Services Superintendent	
Scada Field Technician (2)	Water Services Supervisor (10)	
Scada Operator II - Water	Water Services Treatment Chief Operator	
Scada Specialist	Water Source & Treatment Plant Op Iv (3)	
Water Engineering Inspector (3)	Leak Detection Specialist	

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	6,673,233	7,828,487	8,522,805	8,567,805	9,152,951	630,146
Materials & Supplies	12,691,481	16,492,249	17,252,200	17,338,828	17,805,435	553,235
Capital Outlays	10,417,092	7,781,105	26,634,000	15,072,877	22,593,500	-4,040,500
Debt Service	20,780	0	0	0	0	0
Transfers	7,506,968	4,987,338	5,186,862	5,186,862	5,481,430	294,568
Grand Total	**37,309,553**	**37,089,179**	**57,595,867**	**46,166,372**	**55,033,316**	**-2,562,551**





FY 2026-27 Budget
Enterprise Funds - Water Utility Fund

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Adopted	Division
City Creek Wells	200,000	200,000	Source of Supply
Gunlock Wells	750,000	750,000	Source of Supply
Millcreek Wells	50,000	50,000	Source of Supply
Snow Canyon Wells	50,000	50,000	Source of Supply
The Ledges Wells	100,000	100,000	Source of Supply
(I4)Graveyard Reservoir	9,000,000	9,000,000	Irrigation
(SC30) 18-inch Desert Canyons Transmission Line	100,000	100,000	Irrigation
(SC38) 12-inch Desert Canyons Distribution Loop	200,000	200,000	Irrigation
(SC39) 18-inch Desert Canyons Transmission Line	650,000	650,000	Irrigation
(SC41) 24-inch Desert Canyons Tank Feed Line	600,000	600,000	Irrigation
(SS4) 1.5 MG Stone cliff Storage Tank	100,000	100,000	Irrigation
Bloomington Hills Irrigation Pumps	10,000	10,000	Irrigation
Canyon's Complex Pump Station	12,000	12,000	Irrigation
Entrada Pump Station	30,000	30,000	Irrigation
Entrada Storage Pond	565,000	565,000	Irrigation
George Washington BLVD Phase II	150,000	150,000	Irrigation
Graveyard Pump Station	6,000	6,000	Irrigation
Hamblin Parkway Irrigation Line	970,000	970,000	Irrigation
Ivins Pump Station (Re-use)	6,000	6,000	Irrigation
Little Valley Pump Station	10,000	10,000	Irrigation
Little Valley Pump Station Supply line.	30,000	30,000	Irrigation
New Meter Pits	30,000	30,000	Irrigation
Sandberg Pump Station	10,000	10,000	Irrigation
Scada System Upgraders and Maintenance	15,000	15,000	Irrigation
Sunbrook #2	40,000	40,000	Irrigation
Sunbrook Pump Station	15,000	15,000	Irrigation
Vac-Con Truck	460,000	460,000	Irrigation
1.5 Ton Dump Truck	95,000	95,000	Transmission & Distribution
1.5 Ton Service Truck	120,000	120,000	Transmission & Distribution
10 Wheel Dump Truck #2	250,000	250,000	Transmission & Distribution
Bloomington Hydrant Replacement	50,000	50,000	Transmission & Distribution
C8 Indian Hills Transmission Line	718,000	-	Transmission & Distribution
Cathodic Pipeline Protection	10,000	10,000	Transmission & Distribution
Desert Dr. Water Line Replacement	125,000	125,000	Transmission & Distribution
GPS Tablets	25,000	25,000	Transmission & Distribution
Industrial Tank	1,500,000	1,500,000	Transmission & Distribution
Line Locator	15,000	15,000	Transmission & Distribution
Mall Dr Motor Replacement	55,000	55,000	Transmission & Distribution
Meter / Endpoint / Register	450,000	450,000	Transmission & Distribution
P2 Indian Hills Pumpstation	943,000	-	Transmission & Distribution
P3 Airport Redevelopment (Tech Ridge) Pump Station	1,319,000	-	Transmission & Distribution
Poly Service Replacement	40,000	40,000	Transmission & Distribution
Pressure Reducing Station Rebuild	100,000	100,000	Transmission & Distribution
Regional Pipeline Payment	722,000	722,000	Transmission & Distribution
S4 Country Club Tank Replacement	2,500,000	2,500,000	Transmission & Distribution
S5 Airport Redevelopment (Tech Ridge) Tank	2,378,000	-	Transmission & Distribution
Scada System	15,000	15,000	Transmission & Distribution
Snow Canyon 16" Water Line Replacement	600,000	600,000	Transmission & Distribution
Stone Cliff Lower Pump Station	500,000	500,000	Transmission & Distribution
UDOT Bluff St. Line Replacement	25,000	25,000	Transmission & Distribution
Vacuum Truck Replacement	390,000	390,000	Transmission & Distribution

FY 2026-27 Budget
Enterprise Funds - Water Utility Fund

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Adopted	
Water Line replacement - Dixie Downs Area	150,000	150,000	Transmission & Distribution
Waterline replacement - City Center	350,000	350,000	Transmission & Distribution
West City Pump #2 Rebuild	65,000	65,000	Transmission & Distribution
Chip Seal - Yard	7,500	7,500	Shop & Maintenance
Warehouse Shelving	25,000	25,000	Shop & Maintenance
Water Yard equipment/pipe sheds.	250,000	250,000	Shop & Maintenance
Grand Total	27,951,500	22,593,500	

FY 2026-27 Budget
Water Utility Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
51-37001 - Tap Water Revenues	33,068,471	33,000,000	33,000,000	33,500,000	34,500,000
51-37110 - Penalties	116,229	140,000	140,000	135,000	135,000
51-37130 - Connection Fees	56,487	60,000	60,000	60,000	60,000
51-37190 - Santa Clara - Snow Canyon Line	260,266	310,000	310,000	295,000	300,000
51-37200 - Ivins - Snow Canyon Line	1,060,436	855,000	855,000	875,000	950,000
51-37210 - Wcwcd Kayenta Connection	121,831	100,000	100,000	110,000	125,000
51-37570 - Service Account - Labor	577,410	600,000	600,000	590,000	600,000
81-37131 - Water Impact Fees	2,339,698	3,000,000	3,000,000	2,930,000	3,000,000
Charges For Services Total	**37,600,827**	**38,065,000**	**38,065,000**	**38,495,000**	**39,670,000**
Contributions & Transfers					
51-37003 - Unbilled Water Provided To Other City Facilities	1,384,807	1,384,807	1,384,807	1,384,807	1,311,341
51-38200 - Transfers From Other Funds	27,681	0	0	784,716	0
51-38210 - Unbilled Utilities Provided To This Dept	1,259,258	1,259,258	1,259,258	1,259,258	1,458,431
Contributions & Transfers Total	**2,671,746**	**2,644,065**	**2,644,065**	**3,428,781**	**2,769,772**
Intergovernmental					
51-33100 - Federal Grants	1,835,118	1,500,000	1,500,000	1,164,880	0
51-33400 - State Grants	100,000	7,500,000	7,500,000	0	7,500,000
Intergovernmental Total	**1,935,118**	**9,000,000**	**9,000,000**	**1,164,880**	**7,500,000**
Miscellaneous Revenue					
51-36100 - Interest Earnings	1,084,067	1,400,000	1,400,000	1,100,000	1,100,000
51-36400 - Sale Of Property	41,088	45,000	45,000	45,000	45,000
51-36900 - Miscellaneous Sundry Revenues	26,065	18,000	18,000	25,000	25,000
51-38100 - Contributions From Others	1,016,993	240,000	240,000	1,000,000	1,000,000
51-38400 - Insurance Claim Proceeds	8,408	0	0	0	0
81-36100 - Interest Earnings	82,090	16,700	16,700	100,000	100,000
51-37120 - Excess Surcharge Admin Revenue	93,351	130,000	130,000	105,000	110,000
Miscellaneous Revenue Total	**2,352,061**	**1,849,700**	**1,849,700**	**2,375,000**	**2,380,000**
Appropriated Fund Balance					
51-38800 - Appropriated Fund Balance	0	6,037,102	6,037,102	702,711	2,713,544
Appropriated Fund Balance Total	**0**	**6,037,102**	**6,037,102**	**702,711**	**2,713,544**
Revenue Total	**44,559,753**	**57,595,867**	**57,595,867**	**46,166,372**	**55,033,316**
Expense					
Salaries & Benefits					
51-1100 - Salaries & Wages Full/Time	5,269,572	5,838,076	5,838,076	5,838,076	6,425,370
51-1210 - Overtime Pay	109,780	119,000	119,000	164,000	128,000
51-1300 - Fica	382,824	455,722	455,722	455,722	501,339
51-1310 - Insurance Benefits	923,594	1,222,962	1,222,962	1,222,962	1,194,871
51-1320 - Retirement Benefits	1,142,718	887,045	887,045	887,045	903,371
Salaries & Benefits Total	**7,828,487**	**8,522,805**	**8,522,805**	**8,567,805**	**9,152,951**
Materials & Supplies					
51-2100 - Subscriptions & Memberships	56,285	52,250	52,250	52,620	40,000
51-2200 - Ordinances & Publications	178	1,500	1,500	1,500	1,500
51-2300 - Travel & Training	52,594	87,490	87,490	77,850	100,299

FY 2026-27 Budget
Water Utility Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
51-2351 - Training	1,540	0	0	0	0
51-2400 - Office Supplies	26,830	30,500	30,500	23,500	31,500
51-2410 - Credit Card Discounts	216,230	225,000	225,000	249,000	250,000
51-2430 - Computer Software	65,356	60,225	60,225	60,225	80,500
51-2500 - Equip Supplies & Maintenance	233,154	167,000	167,000	163,000	167,000
51-2600 - Buildings And Grounds	26,065	28,500	28,500	28,500	81,500
51-2670 - Fuel	150,182	184,000	184,000	152,000	178,000
51-2680 - Fleet Maintenance	164,623	161,500	161,500	164,300	173,500
51-2700 - Special Departmental Supplies	127,463	130,000	130,000	130,000	130,000
51-2800 - Telephone	35,199	35,000	35,000	28,000	28,000
51-2805 - AMI METERING CELLULAR SERVICES	164,336	120,000	120,000	300,000	300,000
51-2900 - Rent Of Property & Equipment	60,025	37,000	37,000	39,898	52,150
51-2910 - Power Bills	179,877	185,000	185,000	185,000	185,000
51-3100 - Professional & Tech. Services	200,497	119,000	119,000	178,000	154,000
51-3120 - Lab Services	32,674	40,000	40,000	32,000	40,000
51-3121 - Irrigation	158,943	262,500	262,500	239,000	212,000
51-3300 - Public Relations	780	0	0	0	0
51-3390 - Conservation Program	655	60,000	60,000	60,000	50,000
51-4500 - Uniforms	21,822	32,000	32,000	31,000	37,500
51-4840 - Tools And Accessories	38,338	33,000	33,000	33,000	33,000
51-4880 - Gunlock Well Expense	504	7,500	7,500	2,500	7,500
51-4900 - City Creek Expense	0	5,000	5,000	1,000	5,000
51-4910 - Quail Creek Water Purchases	12,524,557	13,000,000	13,000,000	12,700,000	13,000,000
51-4920 - Distrubution Repair Materials	1,112,104	1,200,000	1,200,000	1,485,000	1,500,000
51-4925 - Gunlock Wtp O & M	133,968	148,000	148,000	130,000	148,000
51-4930 - Mill Creek Expense	0	5,000	5,000	2,000	5,000
51-4950 - The Ledges Wells O & M	88	5,000	5,000	20,000	5,000
51-4960 - Irrigation O & M	40	0	0	0	0
51-4965 - Pump Station O & M	36,912	55,000	55,000	30,000	55,000
51-4980 - General Reservoir/Well Exp.	5,376	15,000	15,000	2,500	15,000
51-4981 - Storage Tank Maintenance	17,823	44,500	44,500	40,000	44,500
51-4990 - Snow Canyon Maintenance	0	5,000	5,000	5,000	5,000
51-5010 - Water Rights Purchases	107,000	30,000	30,000	10,000	30,000
51-5100 - Insurance And Surety Bonds	121,349	143,695	143,695	143,695	141,146
51-5200 - Claims Paid	12,341	0	0	0	0
51-5600 - Bad Debt Expense	82,711	90,000	90,000	89,000	90,000
51-6100 - Sundry Charges	2,904	2,500	2,500	5,200	5,000
51-6250 - Water Shares Assessments	320,924	444,540	444,540	444,540	423,840
Materials & Supplies Total	**16,492,249**	**17,252,200**	**17,252,200**	**17,338,828**	**17,805,435**
Capital Outlays					
51-7256 - Commerce Dr Pond & Pump Station (Ss2) (Sp7)	0	175,000	175,000	15,000	0
51-7257 - Stone Cliff Storage Tank 1.5 Mg (Ss4)	16,102	1,500,000	1,500,000	1,699,000	100,000
51-7258 - Desert Canyon Trans Line &Tank (Sc39) (Sc41) (Ss5	224,581	600,000	600,000	244,500	1,250,000
51-7261 - Dist Lines Little Valley (Sc17) (Sc18) (Sc20)	241,841	0	0	120,000	0
51-7262 - Graveyard Wash Reservoir (I4)	166,984	9,000,000	9,000,000	100,000	9,000,000
51-7263 - Desert Canyon Transmission Line 18-In (Sc30)	0	243,000	243,000	513,000	100,000
51-7269 - Snow Canyon 16" Water line Replacement	0	500,000	500,000	30,000	600,000
51-7294 - Ami Metering System	2,591,989	1,000,000	1,000,000	4,500,000	0
51-7296 - Indian Hills Tranmission Line (C8)	10,511	0	0	138,000	0
51-7297 - Tech Ridge Pump Station (P3)	10,511	0	0	64,000	0
51-7298 - County Club Tank Replacement (S4)	74,365	3,000,000	3,000,000	500,000	2,500,000

FY 2026-27 Budget
Water Utility Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
51-7300 - Improvements	385,704	1,055,000	1,055,000	755,000	1,969,000
51-7400 - Equipment Purchases	380,283	1,067,000	1,067,000	945,635	1,355,000
51-7414 - Snow Canyon Wells	34,734	50,000	50,000	190,000	50,000
51-7415 - Gunlock Wells	29,070	800,000	800,000	593,242	750,000
51-7416 - Millcreek Wells	34,657	505,000	505,000	200,000	50,000
51-7417 - City Creek Wells	36,828	75,000	75,000	120,000	200,000
51-7418 - The Ledges Wells	65,815	165,000	165,000	175,000	100,000
51-7419 - Scada System	24,723	10,000	10,000	12,500	30,000
51-7424 - Distribution System	1,146,945	6,309,000	3,809,000	962,000	2,192,000
51-7428 - Pipe Yard	22,201	130,000	130,000	130,000	282,500
51-7534 - Ridge Top Tank And Pump Station	21,023	50,000	50,000	280,000	0
51-7535 - Industrial Tank	19,905	0	2,500,000	1,000,000	1,500,000
51-7536 - Gap Tank	32,303	250,000	250,000	50,000	0
51-7539 - Entrada Storage Pond	0	0	0	0	565,000
51-7542 - Stone Cliff Tank Line	0	150,000	150,000	0	0
51-7547 - Little Valley Pump Station (Sp6)	1,444,703	0	0	850,000	0
51-7554 - 3000 E 2450 S Horseman Line (Sc19)	384,842	0	0	200,000	0
51-7555 - 3000 E Dist Line (Sc21)	58,883	0	0	30,000	0
51-7556 - Little Valley Pump Station Dist Line (Sc42)	44,162	0	0	25,000	0
51-7557 - Ledges IntermediateÂ Pump Station (Sp2)	0	0	0	320,000	0
51-7563 - Gap Zone Control Valve (S2)	0	0	0	64,000	0
51-7271 - 12" Irrig Line Desert Color/Southern PKWY (Costco	0	0	0	247,000	0
51-7270 - Indian Hills Pump Station (P2)	0	0	0	0	0
51-7291 - Desert Canyons Reach 3 (C31)	277,440	0	0	0	0
Capital Outlays Total	**7,781,105**	**26,634,000**	**26,634,000**	**15,072,877**	**22,593,500**
Transfers					
51-9100 - Transfers To Other Funds	2,343,273	2,542,797	2,542,797	2,542,797	2,711,658
51-9120 - Unbilled Utilities Provided To Other Departments	1,384,807	1,384,807	1,384,807	1,384,807	1,311,341
51-9200 - Unbilled Utilities Provided To This Dept	1,259,258	1,259,258	1,259,258	1,259,258	1,458,431
Transfers Total	**4,987,338**	**5,186,862**	**5,186,862**	**5,186,862**	**5,481,430**
Expense Total	**37,089,179**	**57,595,867**	**57,595,867**	**46,166,372**	**55,033,316**

FY 2026-27 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

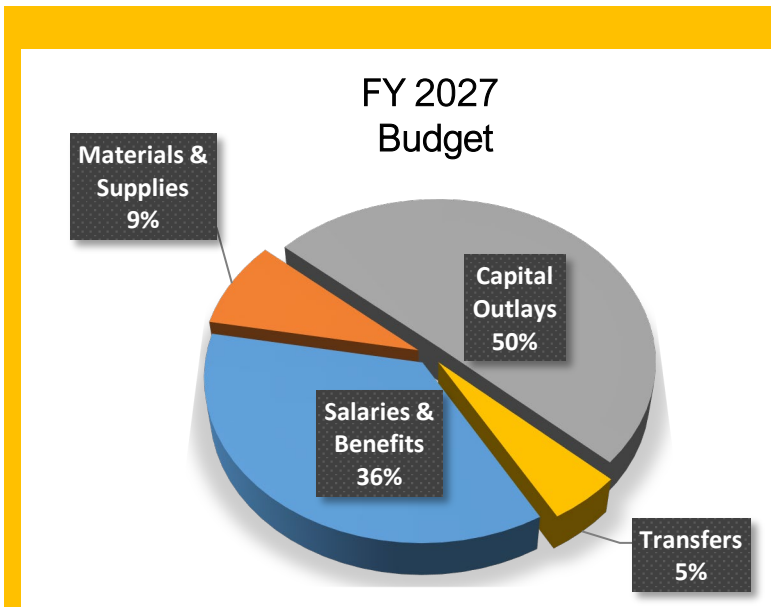
Wastewater Manager
WW Collection Lead Operator (5)
WW Collection Operator II (5)
WW Collection Operator III (5)
WW Collection Operator IV
WW Inspector (2)
WW Superintendent
WW Supervisor (2)

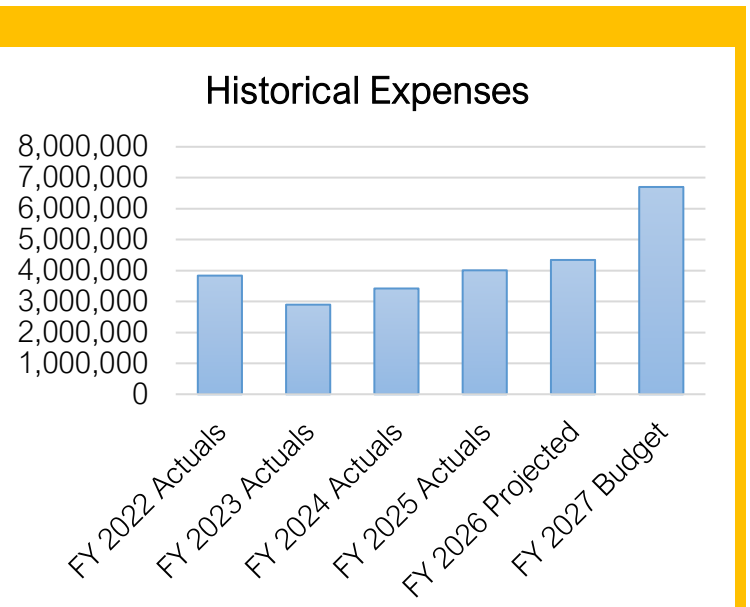
Authorized FT

2023	18
2024	20
2025	22
2026	22
2027	22

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	1,460,255	1,808,060	2,124,093	2,124,093	2,424,951	300,858
Materials & Supplies	456,974	507,730	563,913	529,463	572,906	8,993
Capital Outlays	925,507	1,397,481	1,823,000	1,385,437	3,370,000	1,547,000
Transfers	576,420	292,864	302,569	302,569	333,470	30,901
Grand Total	**3,419,157**	**4,006,135**	**4,813,575**	**4,341,562**	**6,701,327**	**1,887,752**





FY 2026-27 Budget
Enterprise Funds - Wastewater Collection Fund

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Adopted
10 Wheel Dump truck	250,000	250,000
4198 Service truck replacement	165,000	165,000
Acceptance of PUD Sewer systems	50,000	50,000
Asphalt roller	30,000	30,000
CCTV camera and tractor replacement	90,000	90,000
Lift station pump rebuilds/replacement	35,000	35,000
Local Main Line Rehabilitation	400,000	400,000
Local Manhole Rehabilitation	120,000	120,000
Scada System Maintenance	10,000	10,000
Sewer line extension to service customer on septic systems	150,000	150,000
Spare IBAK HD CCTV cable	30,000	30,000
Sun River Lift Station Upsizing	2,000,000	2,000,000
UDOT Bluff St sewer betterment reimbursement	40,000	40,000
Grand Total	**3,370,000**	**3,370,000**

FY 2026-27 Budget
Wastewater Collection Utility Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
52-34420 - Middleton Sewer District	1,800	0	0	0	0
52-37300 - Sewer Fees	5,222,396	5,300,000	5,300,000	5,900,000	5,900,000
52-37570 - Service Account - Labor	140,916	110,000	110,000	128,000	130,000
82-34411 - Wastewater Impact Fees	155,235	200,000	200,000	195,000	200,000
Charges For Services Total	**5,520,347**	**5,610,000**	**5,610,000**	**6,223,000**	**6,230,000**
Contributions & Transfers					
52-37004 - Unbilled Sewer City Facilities	21,768	21,767	21,767	21,767	22,770
Contributions & Transfers Total	**21,768**	**21,767**	**21,767**	**21,767**	**22,770**
Miscellaneous Revenue					
52-36100 - Interest Earnings	512,076	460,000	460,000	470,000	470,000
52-36400 - Sale Of Property	92,135	25,000	25,000	25,000	0
52-36900 - Miscellaneous Sundry Revenues	223	0	0	0	0
52-38100 - Contributions From Others	4,503	0	0	0	0
82-36100 - Interest Earnings	19,402	4,500	4,500	20,000	20,000
Miscellaneous Revenue Total	**628,340**	**489,500**	**489,500**	**515,000**	**490,000**
Appropriated Fund Balance					
52-38800 - Appropriated Fund Balance	0	-1,307,692	-1,307,692	-2,418,205	-41,443
Appropriated Fund Balance Total	**0**	**-1,307,692**	**-1,307,692**	**-2,418,205**	**-41,443**
Revenue Total	**6,170,455**	**4,813,575**	**4,813,575**	**4,341,562**	**6,701,327**
Expense					
Salaries & Benefits					
52-1100 - Salaries & Wages Full/Time	1,206,405	1,482,476	1,482,476	1,482,476	1,681,701
52-1210 - Overtime Pay	9,957	10,000	10,000	10,000	5,000
52-1300 - Fica	86,978	114,176	114,176	114,176	129,036
52-1310 - Insurance Benefits	227,014	294,129	294,129	294,129	374,176
52-1320 - Retirement Benefits	277,706	223,312	223,312	223,312	235,038
Salaries & Benefits Total	**1,808,060**	**2,124,093**	**2,124,093**	**2,124,093**	**2,424,951**
Materials & Supplies					
52-2100 - Subscriptions & Memberships	977	1,710	1,710	1,710	1,710
52-2200 - Ordinances & Publications	0	1,000	1,000	250	1,000
52-2300 - Travel & Training	29,434	20,470	20,470	20,470	24,050
52-2400 - Office Supplies	15,795	9,000	9,000	9,000	6,000
52-2410 - Credit Card Discounts	34,088	35,000	35,000	36,500	35,000
52-2430 - Computer Software	17,750	40,000	40,000	40,000	46,000
52-2450 - Safety Equipment	11,425	10,000	10,000	10,000	10,000
52-2500 - Equip Supplies & Maintenance	22,937	25,000	25,000	25,000	35,000
52-2600 - Buildings And Grounds	5,408	6,000	6,000	6,000	6,000
52-2670 - Fuel	64,472	70,000	70,000	70,000	70,000
52-2680 - Fleet Maintenance	75,413	90,000	90,000	75,000	90,000
52-2700 - Special Departmental Supplies	81,915	75,000	75,000	75,000	75,000
52-2762 - Lift Stations	8,744	12,000	12,000	12,000	12,000
52-2800 - Telephone	8,198	9,000	9,000	7,000	9,000
52-2900 - Rent Of Property & Equipment	45	5,000	5,000	1,500	5,000

FY 2026-27 Budget
Wastewater Collection Utility Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
52-2910 - Power Bills	10,828	12,000	12,000	11,000	12,000
52-3100 - Professional & Tech. Services	12,230	20,000	20,000	15,000	15,000
52-4500 - Uniforms	8,175	10,000	10,000	10,000	15,000
52-4922 - General System Maintenance	62,310	60,000	60,000	60,000	50,000
52-5100 - Insurance And Surety Bonds	24,602	30,733	30,733	30,733	31,646
52-5200 - Claims Paid	0	10,000	10,000	0	10,000
52-5600 - Bad Debt Expense	12,985	12,000	12,000	13,300	13,500
Materials & Supplies Total	**507,730**	**563,913**	**563,913**	**529,463**	**572,906**
Capital Outlays					
52-7300 - Improvements	628,338	1,026,000	876,000	140,000	795,000
52-7400 - Equipment Purchases	764,451	787,000	787,000	1,085,437	565,000
52-7419 - Scada System	4,692	10,000	10,000	10,000	10,000
52-7513 - Sun River Lift Station Upgrades (L7)	0	0	150,000	150,000	2,000,000
Capital Outlays Total	**1,397,481**	**1,823,000**	**1,823,000**	**1,385,437**	**3,370,000**
Transfers					
52-9100 - Transfers To Other Funds	271,096	280,802	280,802	280,802	310,700
52-9120 - Unbilled Utilities Provided To Other Departments	21,768	21,767	21,767	21,767	22,770
Transfers Total	**292,864**	**302,569**	**302,569**	**302,569**	**333,470**
Expense Total	**4,006,135**	**4,813,575**	**4,813,575**	**4,341,562**	**6,701,327**

FY 2026-27 Budget
Enterprise Funds - Regional Wastewater Treatment Plant Fund

Department Overview

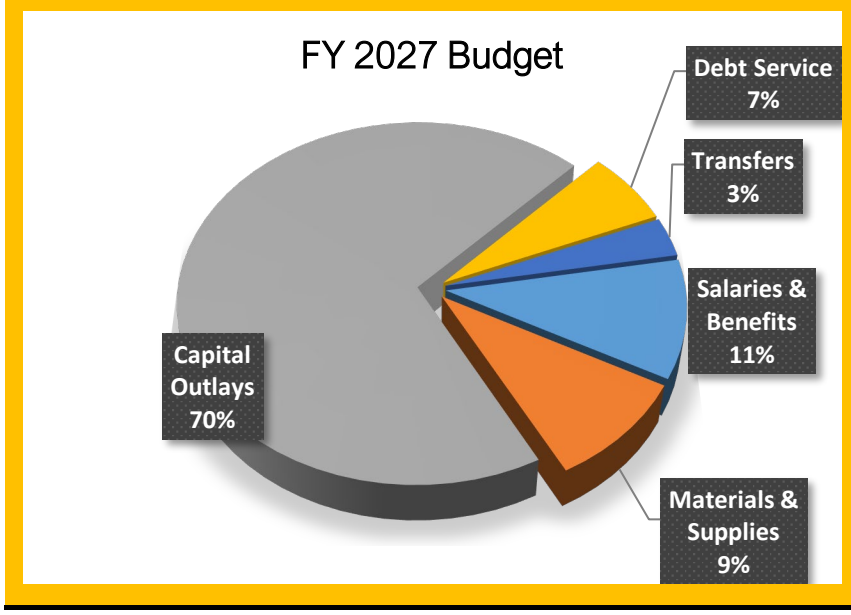
The Regional Wastewater Treatment Plant treats sewage from St. George, Washington City, Santa Clara, and Ivins. The facility currently processes about 12 million gallons each day. The plant utilizes an oxidation ditch/extended aeration process that uses physical and biological processes to clean the water. The facility has a 97-98% removal of the contaminants in the water.

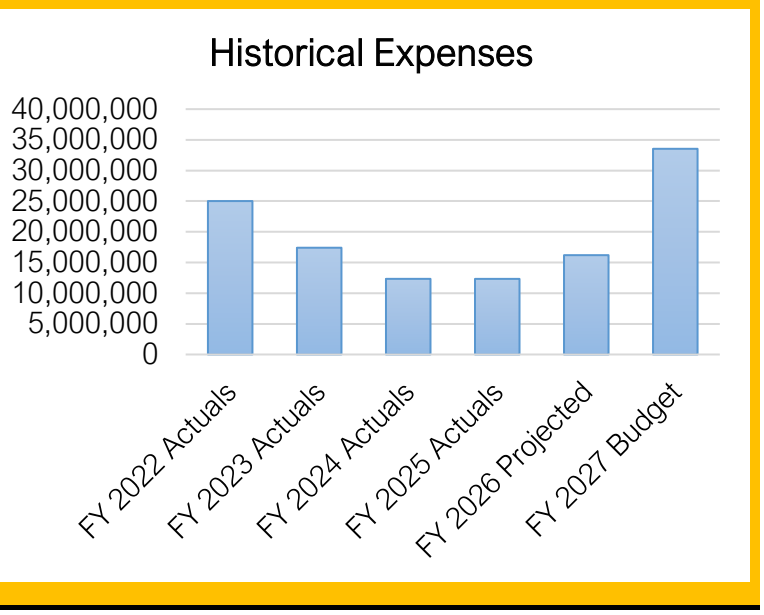
Department Position Overview

		Authorized FT	
Lab Analyst	Water Service director	2023	27
Lab Analyst II	WW Instrumentation & Controls Tech I (2)	2024	27
Laboratory Manager	WW Instrumentation Control Supervisor	2025	27
Pretreatment Coordinator	WW Plant Operators (13)	2026	28
Pretreatment Inspector I	WW Plant Supervisor (2)	2027	28
Pretreatment Inspector II	WW Plant Superintendent		
Pretreatment Specialist	WWTP Environmental Compliance Officer		

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	2,934,284	3,339,236	3,294,559	3,294,559	3,544,223	249,664
Materials & Supplies	2,303,276	2,971,613	2,657,219	2,903,184	3,153,351	496,132
Capital Outlays	3,477,617	2,778,454	16,864,200	6,691,700	23,475,601	6,611,401
Debt Service	1,264,250	2,175,875	2,189,500	2,189,500	2,188,500	-1,000
Transfers	2,351,046	1,061,316	1,114,956	1,114,956	1,171,383	56,427
Grand Total	12,330,473	12,326,494	26,120,434	16,193,899	33,533,058	7,412,624





FY 2026-27 Budget
Enterprise Funds - Regional Wastewater Treatment Plant Fund

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Adopted
Screenings Conveyors	123,000	123,000
14 inch Submersible Hydraulic Pump/with mobile unit	150,000	150,000
Back up Reuse Pumps	19,500	19,500
Back up Washer Compactor	14,000	14,000
Bloomington Hills Sewer Line Replacement R17	106,100	106,100
Bloomington Parallel Interceptor Project R21	14,293,000	14,293,000
Clarifiers 1-4 Rehabilitation	2,750,000	2,750,000
Employee Golf Cart Replacement	35,000	35,000
Enaqua UV Lamps	71,000	71,000
General Plant Slide Gate Actuators	50,000	50,000
Pretreatment Composite Sampler	25,000	25,000
Pretreatment Truck Replacement-4195	55,000	55,000
RAS Pump Rebuild	20,000	20,000
Regional Manhole Rehabilitation	120,000	120,000
Replacement Solids Processing Feed Pumps	60,000	60,000
Reuse 300 HP Motor-Turbine Pump	35,000	35,000
Reuse Turbine Pump	35,000	35,000
Riverside Dr. Sewer Main Replacement R11 Reach 1	2,000,000	-
Santa Clara/Ivins Outfall Line Rehabilitation	400,000	400,000
Screw Pump Lower Slide gate Actuators	55,000	55,000
Seegmiller Marsh/1450 S Sewer Line Replacement R14 Reacl	1,400,001	1,400,001
SHEL LAB BOD Incubator	14,000	14,000
Solids Centrate Odor Control System	11,000	11,000
Solids Processing Centrifuge Rebuild costs	150,000	150,000
Treatment Plant Road Replacement	15,000	15,000
Utility Water Pump replacement	45,000	45,000
UV Building Evaporative Coolers	9,000	9,000
Waste Water Treatment Lab and Admin building	3,400,000	3,400,000
Wastewater Samplers	15,000	15,000
Grand Total	25,475,601	23,475,601

FY 2026-27 Budget
Regional Wastewater Treatment Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
62-37300 - Sewer Fees	9,871,240	11,000,000	11,000,000	11,205,000	11,205,000
62-37060 - Waste Hauler Fees	106,396	88,000	88,000	105,000	105,000
62-37062 - Pretreatment Permitting & Inspections	2,518	2,000	2,000	2,000	2,000
62-37064 - Water Testing Lab	15,295	12,750	12,750	13,750	15,000
62-37310 - Washington Sewer Fees	3,007,135	2,450,000	2,450,000	3,200,000	3,200,000
62-37320 - Santa Clara Sewer Fees	526,352	600,000	600,000	605,000	600,000
62-37330 - Ivins Sewer Fees	806,140	910,000	910,000	960,000	950,000
86-34412 - Regional Impact Fees	1,486,832	2,000,000	2,000,000	1,900,000	2,000,000
86-34421 - Impact Fees - Washington	1,204,343	1,000,000	1,000,000	1,200,000	1,200,000
86-34432 - Impact Fees - Santa Clara	82,740	150,000	150,000	125,000	125,000
86-34440 - Impact Fees - Ivins	161,343	250,000	250,000	180,000	200,000
Charges For Services Total	**17,270,334**	**18,462,750**	**18,462,750**	**19,495,750**	**19,602,000**
Contributions & Transfers					
62-37004 - Unbilled Sewer City Facilities	41,142	41,143	41,143	41,143	47,725
62-38210 - Unbilled Utilities Provided To This Dept	34,275	34,275	34,275	34,275	41,316
Contributions & Transfers Total	**75,417**	**75,418**	**75,418**	**75,418**	**89,041**
Miscellaneous Revenue					
62-36100 - Interest Earnings	2,640,249	2,300,000	2,300,000	2,600,000	2,000,000
62-36200 - Rents And Royalties	6,000	6,000	6,000	6,000	6,000
62-36900 - Miscellaneous Sundry Revenues	167,551	12,000	12,000	12,000	12,000
62-38100 - Contributions From Others	6,691	0	0	0	0
Miscellaneous Revenue Total	**2,820,491**	**2,318,000**	**2,318,000**	**2,618,000**	**2,018,000**
Appropriated Fund Balance					
62-38800 - Appropriated Fund Balance	0	5,264,266	5,264,266	-5,995,269	11,824,017
Appropriated Fund Balance Total	**0**	**5,264,266**	**5,264,266**	**-5,995,269**	**11,824,017**
Revenue Total	**20,166,242**	**26,120,434**	**26,120,434**	**16,193,899**	**33,533,058**
Expense					
Salaries & Benefits					
62-1100 - Salaries & Wages Full/Time	2,285,743	2,273,620	2,273,620	2,273,620	2,469,354
62-1210 - Overtime Pay	46,214	60,000	60,000	60,000	60,000
62-1300 - Fica	163,268	178,522	178,522	178,522	193,495
62-1310 - Insurance Benefits	377,193	444,618	444,618	444,618	479,091
62-1320 - Retirement Benefits	466,818	337,799	337,799	337,799	342,283
Salaries & Benefits Total	**3,339,236**	**3,294,559**	**3,294,559**	**3,294,559**	**3,544,223**
Materials & Supplies					
62-2100 - Subscriptions & Memberships	1,015	750	750	750	2,100
62-2300 - Travel & Training	29,417	30,050	30,050	32,130	49,719
62-2400 - Office Supplies	24,241	20,000	20,000	12,000	12,000
62-2410 - Credit Card Discounts	64,433	60,000	60,000	75,000	75,000
62-2430 - Computer Software	5,957	26,493	26,493	26,493	60,000
62-2450 - Safety Equipment	11,161	30,200	30,200	30,200	19,450
62-2500 - Equip Supplies & Maintenance	531,922	315,000	315,000	464,000	465,000
62-2600 - Buildings And Grounds	73,112	20,000	20,000	18,000	13,500
62-2670 - Fuel	46,391	45,000	45,000	45,000	45,000
62-2680 - Fleet Maintenance	47,465	45,000	45,000	45,000	45,000
62-2700 - Special Departmental Supplies	266,426	139,060	139,060	139,060	183,504

FY 2026-27 Budget
Regional Wastewater Treatment Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
62-2715 - Outfall Line Maintenance	143,153	100,000	100,000	100,000	140,000
62-2800 - Telephone	7,078	8,000	8,000	8,000	8,000
62-2900 - Rent Of Property & Equipment	11,789	8,000	8,000	2,000	10,000
62-2910 - Power Bills	566,607	606,000	606,000	621,000	621,000
62-3100 - Professional & Tech. Services	15,648	82,000	82,000	82,000	98,000
62-3120 - Lab Services	75,819	69,840	69,840	85,300	85,300
62-3160 - Pre-Treatment	19,824	22,000	22,000	22,000	23,000
62-3170 - Biosolids Landfill Operation	408,981	410,575	410,575	434,000	438,000
62-3180 - Polymer	288,719	200,000	200,000	200,000	276,000
62-4500 - Uniforms	21,485	19,000	19,000	38,000	39,000
62-4935 - Reuse Plant O & M	209,542	240,400	240,400	230,400	241,000
62-5100 - Insurance And Surety Bonds	76,875	87,851	87,851	87,851	88,778
62-5600 - Bad Debt Expense	24,544	23,000	23,000	25,000	25,000
62-2510 - Pump Repairs	12	0	0	0	0
62-2545 - Technical Maintenance	0	49,000	49,000	80,000	90,000
Materials & Supplies Total	**2,971,613**	**2,657,219**	**2,657,219**	**2,903,184**	**3,153,351**
Capital Outlays					
62-7300 - Improvements	1,078,457	9,310,000	5,209,115	100,000	641,100
62-7363 - Plant Expansion	0	0	0	18,000	0
62-7366 - Phase Ii Expansion	163,036	0	100,000	0	0
62-7400 - Equipment Purchases	880,423	870,000	870,000	870,000	991,500
62-7427 - Water Reuse Project	286	0	0	31,500	0
62-7970 - Riverside Dr Line Replacement (R11-1)	0	4,000,000	1,000,000	400,000	0
62-7971 - Ft Pierce Replacement (R16-4)	129,232	0	3,000,000	0	0
62-7972 - Entrada Line Replacement (R1)	507,905	0	0	0	0
62-7973 - Seegmiller Marsh-1450 S (R14-1)	0	1,684,200	1,684,200	1,684,200	1,400,001
62-7974 - Virgin River/Bloomington Sewer Interceptor (R19)	19,117	1,000,000	0	1,000,000	0
62-7975 - South Bloomington Interceptor (R21)	0	0	1,000,000	0	14,293,000
62-7976 - South Woodsview Circle (R7)	0	0	885	0	0
62-7977 - Clarifiers 1-4 Rehabilitation	0	0	0	1,788,000	2,750,000
62-7978 - Wastewater Treatment Lab & Admin Building	0	0	4,000,000	800,000	3,400,000
Capital Outlays Total	**2,778,454**	**16,864,200**	**16,864,200**	**6,691,700**	**23,475,601**
Debt Service					
62-8100 - Principal On Bonds	970,000	1,020,000	1,020,000	1,020,000	1,070,000
62-8200 - Interest On Bonds	1,205,875	1,169,500	1,169,500	1,169,500	1,118,500
Debt Service Total	**2,175,875**	**2,189,500**	**2,189,500**	**2,189,500**	**2,188,500**
Transfers					
62-9100 - Transfers To Other Funds	985,899	1,039,538	1,039,538	1,039,538	1,082,342
62-9120 - Unbilled Utilities Provided To Other Departments	41,142	41,143	41,143	41,143	47,725
62-9200 - Unbilled Utilities Provided To This Dept	34,275	34,275	34,275	34,275	41,316
Transfers Total	**1,061,316**	**1,114,956**	**1,114,956**	**1,114,956**	**1,171,383**
Expense Total	**12,326,494**	**26,120,434**	**26,120,434**	**16,193,899**	**33,533,058**

FY 2026-27 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 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 that maintains expected service levels for customers	To provide affordable electric service to our community.

FY 2026-27 Budget
Enterprise Funds - Energy Department

Department Performance Measures	FY 24/25 Actual	FY 25-26 Estimate	Target / Goal
Outage restoration times (SAIDI)	55.19	55.00	<60
Monthly finance and model reviews with resource group in percentage	50.00	83.33	100.00
Monthly meeting and trainings with Operations group in percentage	30.00	75.00	100.00

Top Three Accomplishments During FY 2026

Installation of Millcreek Bulk Electric Storage System	Construction of Slick Rock Substation	Completion of the 138kV loop

Related Budgets

Electric Utility Fund (53 & 83)

FY 2026-27 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

Admin. Prof III (2)
Apprentice Line worker I, II & III (16)
Apprentice System Control Operator
Chief Energy Services Engineer
Energy/Water Customer Service Mgr. (60%)
Energy Data Analyst I
Energy Distribution Superintendent (2)
Energy Engineering Field Supervisor
Energy Generation Manager
Energy Gis Analyst I
Energy Inspections & Underground Loc I (2)
Energy Inventory Specialist
Energy Resource Manager
Energy Scada Supervisor
Energy Substation Supervisor (2)
Energy Substation/ Scada Superintendent
Engineer I, II, and III - Power (3)
Gis/Asset Management Field Technician
Journeyman Energy Generation (5)
Journeyman Energy Scada (4)
Journeyman Energy Substation (2)
Journeyman Lineworker (8)
Journeyman System Control Operator (4)
Pole Attachment Program Coordinator
System Control Operations Manager
System Control Operations Supervisor

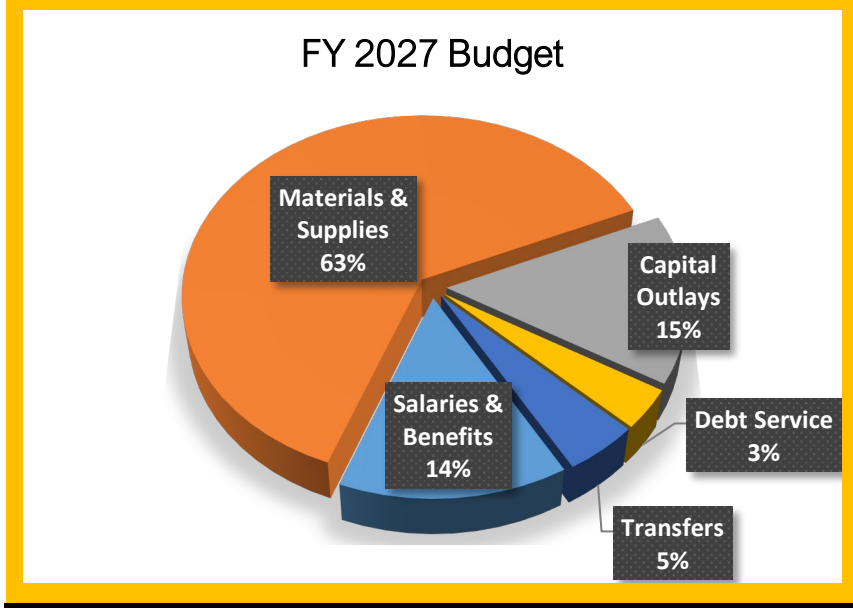
Authorized FT

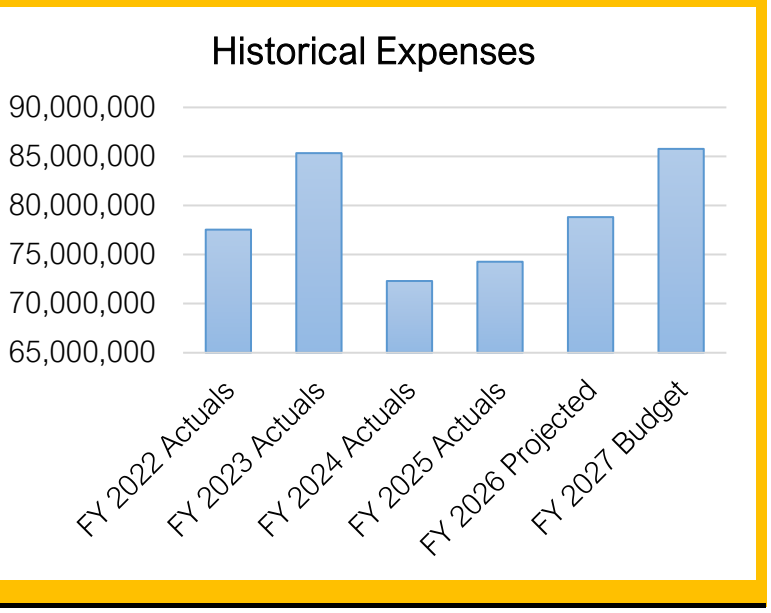
2023	74.6
2024	75.6
2025	75.6
2026	75.6
2027	75.6

Parks Supervisor - Energy
Line Crew Supervisor (7)
Gis Analyst III
Energy Services Director
Energy Usage Analyst

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	9,249,142	10,464,122	11,792,365	11,772,911	12,121,907	329,542
Materials & Supplies	52,618,280	50,296,513	55,218,170	52,263,497	53,702,491	-1,515,679
Capital Outlays	3,512,307	3,449,145	12,201,000	8,096,727	12,915,000	714,000
Debt Service	1,557,308	4,330,891	3,078,919	3,078,919	3,081,919	3,000
Transfers	5,372,796	5,732,794	3,609,198	3,609,198	3,951,516	342,318
Grand Total	72,309,833	74,273,466	85,899,652	78,821,252	85,772,833	-126,819





FY 2026-27 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

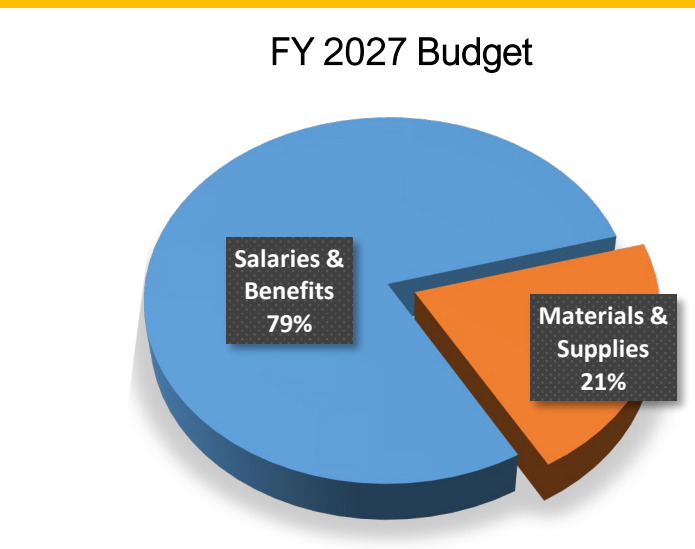
Utility Division Manager
Utility Billing Supervisor (1)
CSR/Utilities Manager (1)
CSR/Utilities Clerk (6)
Utility Billing Specialist (3)
Collections Officer (2)

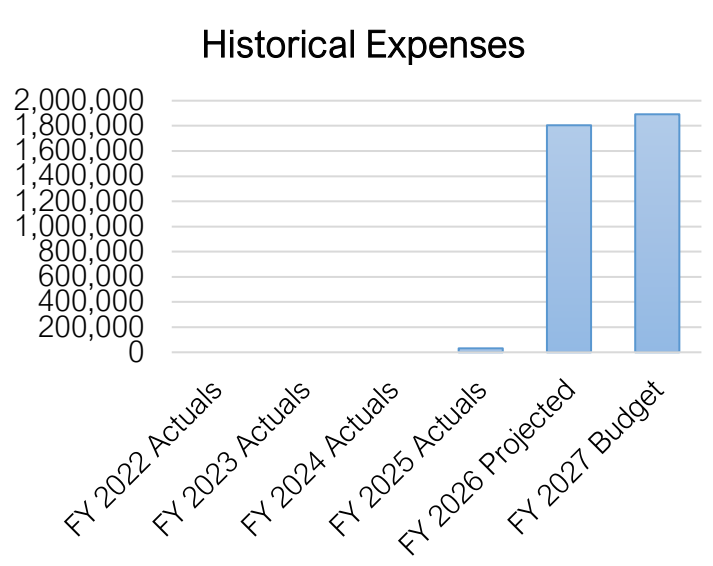
Authorized FT	
2023	*0
2024	*0
2025	*0
2026	14
2027	14

*Division was previously accounted for in the General Fund.

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	31,317	1,422,806	1,422,806	1,494,667	71,861
Materials & Supplies	0	0	390,172	381,830	397,361	7,189
Capital Outlays	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**0**	**31,317**	**1,812,978**	**1,804,636**	**1,892,028**	**79,050**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Enterprise Funds - Electric Utility Fund

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Proposed	
5310-7300-01 Generation Upgrades	100,000	100,000	Generation
5310-7300-02 Gas Compressor Critical Spare Parts	10,000	10,000	Generation
5310-7300-03 Chiller Critical Spare Parts	20,000	20,000	Generation
5310-7300-04 GE Spare Parts	60,000	60,000	Generation
5310-7300-05 CEMS Critical Spare Parts	6,000	6,000	Generation
5310-7300-06 EIT SCR/COR Critical Spare Parts	15,000	15,000	Generation
5310-7300-07 Generator Spare Parts	8,000	8,000	Generation
5310-7300-08 MC-2 Micronet Controls Spare Parts	15,000	15,000	Generation
5310-7300-09 Cat Generator Controls Upgrade	5,000	5,000	Generation
5310-7300-10 Cat Diesel Heaters	10,000	10,000	Generation
5310-7300-11 DCS Controls Replace	15,000	15,000	Generation
5310-7300-12 Gas Chromatographs Spare Parts	5,000	5,000	Generation
5310-7300-18 Hydro Metrics Monitor	17,000	17,000	Generation
5310-7300-20 Free Heat System for MC2	466,000	466,000	Generation
5310-7300-21 Milcreek Site Concrete Additions	20,000	20,000	Generation
5310-7400-01 Controls Replacement	5,000	5,000	Generation
5310-7400-03 DCS Main Frame Components	5,000	5,000	Generation
5310-7400-04 AC Replacement	15,000	15,000	Generation
5310-7400-06 Replace Golf Cart	8,000	8,000	Generation
5310-7434-01 Rebuild Cylinder Heads	30,000	30,000	Generation
5310-7434-02 Emission Treatment for Red Rock Generation	15,000	15,000	Generation
5310-7461 MGF 1 Rebuild	1,000,000	1,000,000	Generation
5310-7484-Milcreek Battery	5,000	5,000	Generation
5310-7496-17 Relocation of Fuel Lines	80,000	300,000	Generation
5310-7800-22 MC-1 Gas Compressor	50,000	50,000	Generation
5313-7051 Gunlock Cast Iron Poles (Phase 1)	100,000	100,000	Distribution
5313-7052-6- Sunset Circuits OH to UG	100,000	100,000	Distribution
5313-7053-15- Cloud Drive	230,000	230,000	Distribution
5313-7054-8- Blackridge Underground Circuit	300,000	300,000	Distribution
5313-7294-01 AMI Metering	2,000,000	2,000,000	Distribution
5313-7299 Bluff St Power Relocation	550,000	550,000	Distribution
5313-7300-02 URD Circuit Upgrades	200,000	200,000	Distribution
5313-7400-00 New 4 Wheel Drive Pick Up	80,000	80,000	Distribution
5313-7400-001 Backhoe	250,000	250,000	Distribution
5313-7400-001 Bucket Truck	350,000	350,000	Distribution
5313-7400-02 Crew Trucks	280,000	280,000	Distribution
5313-7400-03 4 Wheel Drive Pick Up	60,000	60,000	Distribution
5313-7400-13 Radios	170,000	170,000	Distribution
5313-7441 Single Phase Transformers	200,000	200,000	Distribution
5313-7442-01 Self Supporting Poles Upgrade	50,000	50,000	Distribution
5313-7442-02 Transmission with Underbuild	100,000	100,000	Distribution
5313-7444-01 RTAC	40,000	40,000	Distribution
5313-7444-03 Transformer Repair Parts	80,000	80,000	Distribution
5313-7444-04 Raptor Protection	5,000	5,000	Distribution
5313-7444-07 Control Upgrades	10,000	10,000	Distribution
5313-7444-10 Substation Disconnects	20,000	20,000	Distribution
5313-7444-12 River Sub Drainage	60,000	60,000	Distribution
5313-7444-13 Replace Relays	70,000	70,000	Distribution
5313-7444-14 Spare Transformer	1,000,000	1,000,000	Distribution
5313-7444-15 Replace Battery Banks	30,000	30,000	Distribution
5313-7444-16 Stairs at Lower Skyline	5,000	5,000	Distribution
5313-7445 Street Lights	10,000	10,000	Distribution
5313-7463 Dist Capacitors & Upgrades	135,000	135,000	Distribution
5313-7464 O/H & U/G Conductor Upsize Due to Growth	100,000	100,000	Distribution

FY 2026-27 Budget
Enterprise Funds - Electric Utility Fund

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Proposed
5313-7466 Wood Poles	10,000	10,000
5313-7467 Yard Improvements	100,000	100,000
5313-7468-01 3 Phase Transformers yard stock	150,000	150,000
5313-7468-02 Three Phase Pad Mounted Transformers	150,000	150,000
5313-7468-03 Switchgear	400,000	400,000
5313-7473 Substation Fiber Optics	30,000	30,000
5313-7482 Circuits from Canyon View	150,000	150,000
5313-7485 Slick Rock Substation	300,000	300,000
5313-7488 UAMPS Transmission Projects	50,000	50,000
5313-7489 Circuit Upgrade on Warrior Way	390,000	390,000
5313-7490 400 East I-15 Transmission Realignment	400,000	400,000
5313-7491 Slick Rock Circuits	150,000	150,000
5313-7492 Slick Rock Transmission	100,000	100,000
5313-7493 UTU Trailblazer Sub	2,500,000	250,000
5313-7494 UTU Transmission	200,000	200,000
5313-7495 UTU Distribution Circuits	150,000	150,000
5313-7498 Ledges/Trails Transmission	125,000	125,000
5313-7499 Ledges/Trails Sub	1,000,000	1,000,000
5316-7400-01 Field Ops and Specialty Equipment	20,000	20,000
Grand Total	14,945,000	12,915,000

FY 2026-27 Budget
Electric Utility Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
53-37110 - Penalties	331,465	300,000	300,000	331,740	300,000
53-37400 - Wholesale Sales - Energy	578,871	856,299	856,299	453,351	582,999
53-37410 - Wholesale Sales - Gas	66,598	58,960	58,960	26,000	59,986
53-37500 - Small Commercial Electric	9,572,977	8,896,681	8,896,681	8,608,598	8,900,000
53-37510 - Residental Sales	39,139,977	38,675,182	38,675,182	38,675,182	38,800,000
53-37515 - Medium Commercial Electric	340,011	0	0	3,477,127	3,700,000
53-37520 - Large Commercial Electric	28,309,338	30,770,923	30,770,923	28,468,076	31,000,000
53-37530 - Street Lighting	48,525	51,578	51,578	51,578	51,578
53-37540 - Sales To Governmental Units	1,284,255	1,300,000	1,300,000	1,389,584	1,313,000
53-37570 - Service Account - Labor	510,305	400,000	400,000	629,963	400,000
53-37600 - Pole Attachment Agreements	81,310	75,000	75,000	62,980	75,000
53-37640 - Connection Fees	621,574	450,000	450,000	569,741	450,000
83-37641 - Electric Impact Fees	2,566,159	2,750,000	2,750,000	2,424,287	2,750,000
Charges For Services Total	**83,451,364**	**84,584,623**	**84,584,623**	**85,168,207**	**88,382,563**
Contributions & Transfers					
53-37550 - Unbilled Energy Provided To Other City Facilities	1,330,055	1,330,055	1,330,055	1,330,055	1,524,656
53-38200 - Transfers From Other Funds	0	1,087,470	1,087,470	1,087,470	1,165,477
53-38210 - Unbilled Utilities Provided To This Dept	57,227	57,227	57,227	57,227	55,570
Contributions & Transfers Total	**1,387,282**	**2,474,752**	**2,474,752**	**2,474,752**	**2,745,703**
Intergovernmental					
53-33100 - Federal Grants	381,582	0	0	602,520	0
Intergovernmental Total	**381,582**	**0**	**0**	**602,520**	**0**
Miscellaneous Revenue					
53-36100 - Interest Earnings	919,302	200,000	200,000	1,006,522	500,000
53-36200 - Rents And Royalties	2,400	2,400	2,400	2,400	2,400
53-36400 - Sale Of Property	0	0	0	64,040	0
53-36703 - Payments From Interfund Note	0	101,000	101,000	101,000	0
53-36900 - Miscellaneous Sundry Revenues	84,139	100,000	100,000	84,514	100,000
53-37620 - Gain On Sale Of Assets	14,790	0	0	0	0
53-37630 - Property Sales	13,377	30,000	30,000	48,110	30,000
53-38305 - Contributions From Others	23,591	1,755,000	1,755,000	0	950,000
53-38400 - Insurance Claim Proceeds	70,920	0	0	1,118	0
Miscellaneous Revenue Total	**1,128,520**	**2,188,400**	**2,188,400**	**1,307,704**	**1,582,400**
Appropriated Fund Balance					
53-38800 - Appropriated Fund Balance	0	-1,535,145	-1,535,145	-8,927,295	-5,045,805
Appropriated Fund Balance Total	**0**	**-1,535,145**	**-1,535,145**	**-8,927,295**	**-5,045,805**
Revenue Total	**86,348,747**	**87,712,630**	**87,712,630**	**80,625,888**	**87,664,861**
Expense					
Salaries & Benefits					
53-1100 - Salaries & Wages Full/Time	7,239,189	9,200,202	9,200,202	9,200,202	9,626,646
53-1200 - Salaries & Wages Part/Time	2,746	165,000	165,000	150,000	194,164
53-1210 - Overtime Pay	136,507	106,500	106,500	102,046	106,500
53-1300 - Fica	529,372	724,592	724,592	724,592	759,444

FY 2026-27 Budget
Electric Utility Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
53-1310 - Insurance Benefits	1,049,936	1,667,591	1,667,591	1,667,591	1,615,781
53-1320 - Retirement Benefits	1,537,689	1,351,286	1,351,286	1,351,286	1,314,039
Salaries & Benefits Total	**10,495,439**	**13,215,171**	**13,215,171**	**13,195,717**	**13,616,574**
Materials & Supplies					
53-2100 - Subscriptions & Memberships	35,749	46,100	46,100	42,634	46,200
53-2200 - Ordinances & Publications	0	1,000	1,000	0	1,000
53-2300 - Travel & Training	84,850	100,100	100,100	110,447	100,600
53-2351 - Training	64,464	59,500	59,500	55,442	60,100
53-2400 - Office Supplies	8,328	312,000	312,000	312,204	322,000
53-2410 - Credit Card Discounts	515,811	600,000	600,000	537,317	600,000
53-2430 - Computer Software	110,055	194,849	194,849	199,162	224,319
53-2500 - Equip Supplies & Maintenance	32,334	37,600	37,600	25,125	45,000
53-2531 - Transformer Repairs	0	5,000	5,000	0	5,000
53-2540 - Diesel Maintenance	22,677	25,800	25,800	30,134	35,800
53-2551 - Hydro Expense	1,315	2,500	2,500	2,673	2,500
53-2570 - Uamps Blmington Generation	10,827	25,000	25,000	19,757	25,000
53-2580 - Millcreek Gen. Facility	408,649	360,300	360,300	294,201	850,800
53-2590 - Sunsmart O & M	500	5,000	5,000	0	5,000
53-2600 - Buildings And Grounds	36,860	85,500	85,500	32,689	99,500
53-2670 - Fuel	70,223	120,000	120,000	68,984	120,000
53-2680 - Fleet Maintenance	152,413	150,000	150,000	147,007	150,000
53-2700 - Special Departmental Supplies	0	3,480	3,480	3,480	2,205
53-2800 - Telephone	47,040	51,500	51,500	40,035	51,500
53-2910 - Power Bills	247	0	0	261	0
53-3100 - Professional & Tech. Services	275,825	446,900	446,900	325,850	449,400
53-3300 - Public Relations	3,109	9,000	9,000	6,634	10,500
53-4500 - Uniforms	37,696	51,080	51,080	48,222	59,200
53-4810 - Diesel Fuel Purchased	0	20,000	20,000	0	40,000
53-4830 - Natural Gas Purchases	6,253,301	7,649,859	7,649,859	9,516,850	7,688,393
53-4831 - Elec/Transmission Purchased	41,088,587	43,889,382	43,889,382	39,648,341	41,679,788
53-4840 - Tools And Accessories	69,171	119,000	119,000	110,332	123,500
53-4850 - Street Lighting	72,495	50,000	50,000	49,828	50,000
53-4923 - Distrubution Repair & Maint.	176,973	420,000	420,000	275,690	515,000
53-5100 - Insurance And Surety Bonds	413,050	451,892	451,892	443,550	471,547
53-5200 - Claims Paid	0	10,000	10,000	1,080	10,000
53-5300 - Interest Expense	82,833	50,000	50,000	47,122	50,000
53-5400 - Lease Payments	16,800	50,000	50,000	50,000	0
53-5600 - Bad Debt Expense	194,222	200,000	200,000	190,726	200,000
53-6100 - Sundry Charges	10,110	6,000	6,000	9,550	6,000
Materials & Supplies Total	**50,296,513**	**55,608,342**	**55,608,342**	**52,645,327**	**54,099,852**
Capital Outlays					
53-7299 - Bluff St Power Relocation (Udot)	0	955,000	955,000	424,700	550,000
53-7300 - Improvements	378,831	2,591,000	1,621,000	1,005,188	1,022,000
53-7400 - Equipment Purchases	608,993	1,380,000	1,380,000	1,573,588	1,243,000
53-7434 - Diesel Plant	563	45,000	45,000	0	45,000
53-7441 - Single Phase Transformers	115,293	200,000	200,000	199,608	200,000
53-7442 - Transmission	39,742	1,095,000	120,000	119,630	150,000
53-7444 - Substations	557,764	2,945,000	320,000	284,230	1,320,000
53-7445 - Street Light Improvements	19,375	20,000	20,000	0	10,000

FY 2026-27 Budget
Electric Utility Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
53-7461 - Mgf 1 Rebuild	0	0	2,000,000	0	1,000,000
53-7462 - Meters	43,919	270,000	270,000	0	0
53-7463 - Dist Capacitors & Upgrades Due To Growth	72,032	135,000	135,000	16,936	135,000
53-7464 - O/H & U/G Conductor Upsize Due To Growth	0	100,000	100,000	100,000	100,000
53-7466 - Wood Poles	111,348	60,000	10,000	10,000	10,000
53-7467 - Yard Improvements (Additional Extension)	2,831	100,000	100,000	150,620	100,000
53-7468 - Padmounted Switchgear And Transformers	59,928	525,000	525,000	845,118	700,000
53-7473 - Substation Fiber Optic Projects	0	30,000	30,000	23,146	30,000
53-7476 - Green Valley Sub Ring Bus 138 Kv	197,247	0	0	0	0
53-7482 - Circuit From Canyon View	0	650,000	650,000	624,263	150,000
53-7484 - Millcreek Battery	656,124	0	0	605,022	5,000
53-7485 - Slick Rock Substation	162,269	300,000	300,000	313,066	300,000
53-7486 - Underground Circuit at Dino Crossing	193,603	0	0	0	0
53-7487 - East Access Road	152,456	100,000	100,000	10,000	0
53-7491 - Slick Rock Circuits	0	150,000	150,000	0	150,000
53-7492 - Slick Rock Transmission	0	200,000	200,000	108,500	100,000
53-7497 - Upgrade Red Cliffs	58,750	0	0	0	0
53-7496 - Relocation of Fuel Line Above Ground	0	0	80,000	20,000	300,000
53-7051 - Gunlock Cast Iron Poles	0	0	50,000	49,997	100,000
53-7052 - Sunset Circuits OH to UG	0	0	0	0	100,000
53-7053 - Cloud Drive	0	0	0	0	230,000
53-7054 - Blackridge Underground Circuit	0	0	0	0	300,000
53-7294 - AMI Metering System	0	0	500,000	581,896	2,000,000
53-7488 - Uamps Transmission Projects	0	0	50,000	0	50,000
53-7489 - Circuit Upgrade on Warrior Way	0	0	390,000	0	390,000
53-7490 - I-15 Power Relocation (UDOT)	18,078	0	800,000	529,653	400,000
53-7493 - UTU Trailblazer Substation	0	0	500,000	501,566	250,000
53-7494 - UTU Transmission	0	200,000	200,000	0	200,000
53-7495 - UTU Distribution Circuits	0	150,000	150,000	0	150,000
53-7498 - Ledges/trails transmission	0	0	125,000	0	125,000
53-7499 - Ledges/trails Substation	0		125,000	0	1,000,000
Capital Outlays Total	**3,449,145**	**12,201,000**	**12,201,000**	**8,096,727**	**12,915,000**
Debt Service					
53-8100 - Principal On Bonds	2,888,000	1,740,000	1,740,000	1,740,000	1,830,000
53-8200 - Interest On Bonds	1,442,891	1,338,919	1,338,919	1,338,919	1,251,919
Debt Service Total	**4,330,891**	**3,078,919**	**3,078,919**	**3,078,919**	**3,081,919**
Transfers					
53-9100 - Transfers To Other Funds	4,345,512	2,221,916	2,221,916	2,221,916	2,371,290
53-9120 - Unbilled Utilities Provided To Other Deptartments	1,330,055	1,330,055	1,330,055	1,330,055	1,524,656
53-9200 - Unbilled Utilities Provided To This Dept	57,227	57,227	57,227	57,227	55,570
Transfers Total	**5,732,794**	**3,609,198**	**3,609,198**	**3,609,198**	**3,951,516**
Expense Total	**74,304,783**	**87,712,630**	**87,712,630**	**80,625,888**	**87,664,861**

FY 2026-27 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.

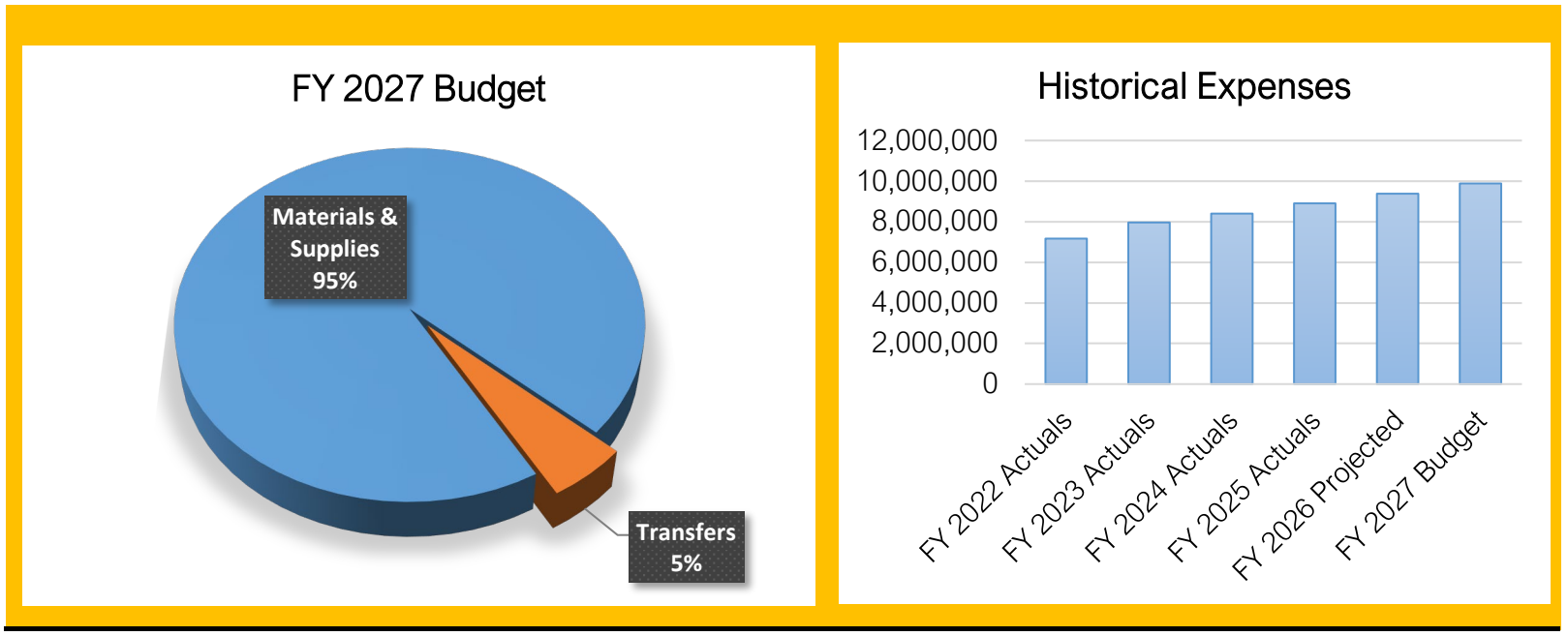
Department Position Overview

There are no positions funded in this department.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	8,000,681	8,455,266	9,001,474	8,906,300	9,375,700	374,226
Transfers	400,000	450,000	475,000	475,000	508,989	33,989
Grand Total	**8,400,681**	**8,905,266**	**9,476,474**	**9,381,300**	**9,884,689**	**408,215**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Refuse Collection Utility Fund (57) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
57-34431 - Refuse Collection Fees	6,841,876	7,190,263	7,190,263	7,138,000	7,487,600
57-34460 - Recycling Collection Fees	2,127,442	2,300,476	2,300,476	2,270,000	2,427,600
Charges For Services Total	**8,969,318**	**9,490,739**	**9,490,739**	**9,408,000**	**9,915,200**
Miscellaneous Revenue					
57-36100 - Interest Earnings	32,143	30,000	30,000	25,000	2,000
Miscellaneous Revenue Total	**32,143**	**30,000**	**30,000**	**25,000**	**2,000**
Appropriated Fund Balance					
57-38800 - Appropriated Fund Balance	0	-44,265	-44,265	-51,700	-32,511
Appropriated Fund Balance Total	**0**	**-44,265**	**-44,265**	**-51,700**	**-32,511**
Revenue Total	**9,001,461**	**9,476,474**	**9,476,474**	**9,381,300**	**9,884,689**
Expense					
Materials & Supplies					
57-2410 - Credit Card Discounts	58,806	88,000	88,000	80,000	99,200
57-3100 - Professional & Tech. Services	774	1,500	1,500	2,700	1,500
57-5600 - Bad Debt Expense	22,423	23,000	23,000	23,600	25,000
57-6303 - Payments To Solid Waste Dist.	8,373,263	8,888,974	8,888,974	8,800,000	9,250,000
Materials & Supplies Total	**8,455,266**	**9,001,474**	**9,001,474**	**8,906,300**	**9,375,700**
Transfers					
57-9100 - Transfers To Other Funds	450,000	475,000	475,000	475,000	508,989
Transfers Total	**450,000**	**475,000**	**475,000**	**475,000**	**508,989**
Expense Total	**8,905,266**	**9,476,474**	**9,476,474**	**9,381,300**	**9,884,689**

FY 2026-27 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.

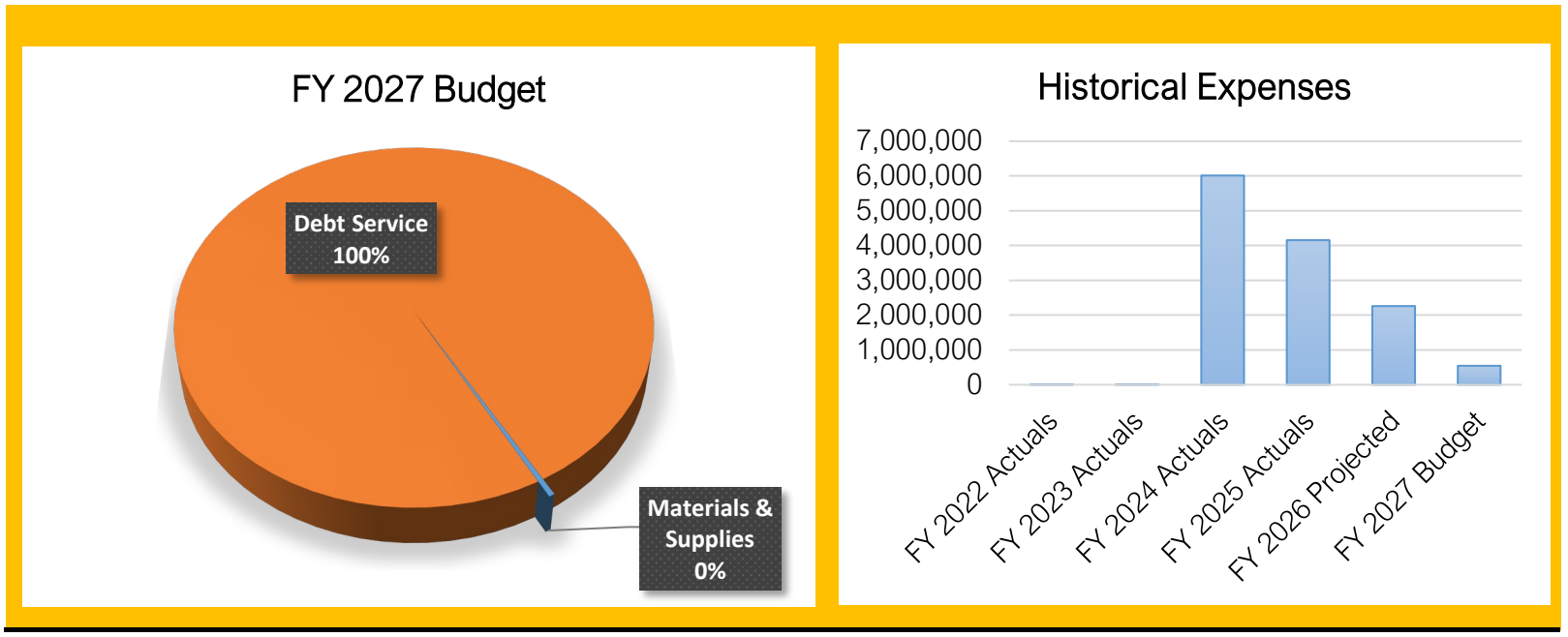
Department Position Overview

There are no positions funded in this department.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	142,157	842	2,000	2,000	2,000	0
Capital Outlays	5,870,550	3,977,169	43,780	1,715,476	0	-43,780
Debt Service	0	177,431	544,000	544,000	543,210	-790
Transfers	0	0	0	0	0	0
Grand Total	**6,012,707**	**4,155,441**	**589,780**	**2,261,476**	**545,210**	**-44,570**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Municipal Building Authority Fund (43) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Contributions & Transfers					
43-38200 - Transfers From Other Funds	0	634,702	634,702	1,434,702	633,912
Contributions & Transfers Total	**0**	**634,702**	**634,702**	**1,434,702**	**633,912**
Miscellaneous Revenue					
43-36100 - Interest Earnings	188,743	1,200	1,200	0	0
Miscellaneous Revenue Total	**188,743**	**1,200**	**1,200**	**0**	**0**
Appropriated Fund Balance					
43-38800 - Appropriated Fund Balance	0	-46,122	-46,122	826,774	-88,702
Appropriated Fund Balance Total	**0**	**-46,122**	**-46,122**	**826,774**	**-88,702**
Revenue Total	**188,743**	**589,780**	**589,780**	**2,261,476**	**545,210**
Expense					
Materials & Supplies					
43-3100 - Professional & Tech. Services	842	2,000	2,000	2,000	2,000
Materials & Supplies Total	**842**	**2,000**	**2,000**	**2,000**	**2,000**
Capital Outlays					
43-7593 - City Facilities Parking	3,977,169	43,780	43,780	1,715,476	0
Capital Outlays Total	**3,977,169**	**43,780**	**43,780**	**1,715,476**	**0**
Debt Service					
43-8100 - Principal On Bonds	0	194,000	194,000	194,000	200,000
43-8200 - Interest On Bonds	177,431	350,000	350,000	350,000	343,210
Debt Service Total	**177,431**	**544,000**	**544,000**	**544,000**	**543,210**
Expense Total	**4,155,441**	**589,780**	**589,780**	**2,261,476**	**545,210**

FY 2026-27 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

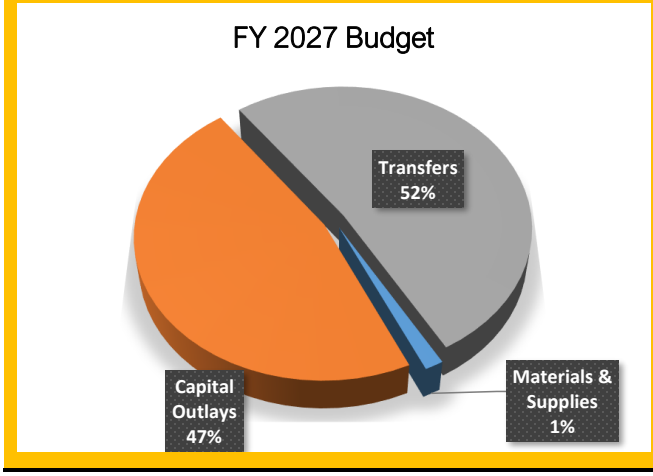
There are no positions funded in this department.

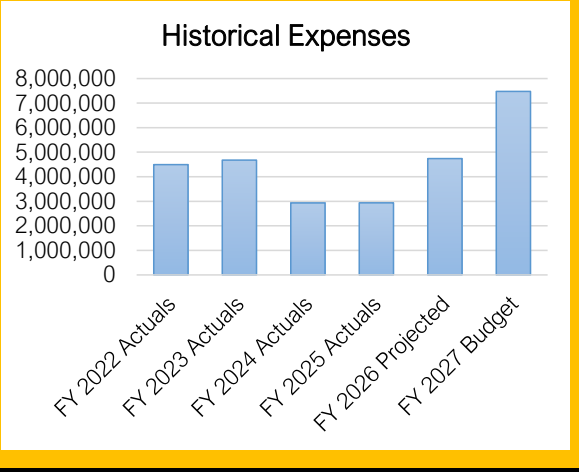
Authorized FT

2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	89,374	83,395	100,000	106,500	110,000	10,000
Capital Outlays	0	0	0	0	3,500,000	3,500,000
Transfers	2,842,950	2,852,740	4,363,437	4,633,880	3,867,511	-495,926
Grand Total	**2,932,324**	**2,936,134**	**4,463,437**	**4,740,380**	**7,477,511**	**3,014,074**





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 2027 budgeted for in the Public Works Capital Project Fund (87) as detailed in that section of this year's budget.

FY 2026-27 Budget
Drainage Utility Fund (59) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
59-37301 - Drainage Fees	5,567,814	5,600,000	5,600,000	5,650,000	6,340,000
Charges For Services Total	**5,567,814**	**5,600,000**	**5,600,000**	**5,650,000**	**6,340,000**
Miscellaneous Revenue					
59-36100 - Interest Earnings	340,141	150,000	150,000	395,000	50,000
Miscellaneous Revenue Total	**340,141**	**150,000**	**150,000**	**395,000**	**50,000**
Appropriated Fund Balance					
59-38800 - Appropriated Fund Balance	0	-1,286,563	357,158	-1,304,620	1,087,511
Appropriated Fund Balance Total	**0**	**-1,286,563**	**357,158**	**-1,304,620**	**1,087,511**
Revenue Total	**5,907,956**	**4,463,437**	**6,107,158**	**4,740,380**	**7,477,511**
Expense					
Materials & Supplies					
59-2410 - Credit Card Discounts	36,520	35,000	35,000	42,200	45,000
59-3100 - Professional & Tech. Services	32,977	50,000	50,000	50,000	50,000
59-5600 - Bad Debt Expense	13,898	15,000	15,000	14,300	15,000
Materials & Supplies Total	**83,395**	**100,000**	**100,000**	**106,500**	**110,000**
Capital Outlays					
59-7005 - Drainage Infrastructure Projects					3,500,000
Capital Outlays Total					**3,500,000**
Transfers					
59-9100 - Transfers To Other Funds	2,852,740	4,363,437	6,007,158	4,633,880	3,867,511
Transfers Total	**2,852,740**	**4,363,437**	**6,007,158**	**4,633,880**	**3,867,511**
Expense Total	**2,936,134**	**4,463,437**	**6,107,158**	**4,740,380**	**7,477,511**

FY 2026-27 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

Complete construction on the Air Traffic Control Tower	Tenant and Stakeholder engagement meetings quarterly.	Strive to give our customers a friendly and efficient experience at SGU.

FY 2026-27 Budget
General Fund - Airport

Department Performance Measures	FY 24/25 Actual	FY 25/26 Estimate	Target / Goal
Accident Free Year (Airport Staff)	1	1	0
Part 139 Inspection Corrections	0	0	0

Top Three Accomplishments During FY 2026

Ground Breaking of the Air Traffic Control Tower took place in August 2025. Construction is at 30%.

Record year of revenue passengers arriving and departing the airport in 2025. 431,607 revenue passengers compared to 2024 with 318,532 revenue passengers. This is a 35% increase.

Terminal Expansion Project Design is 50% complete. 100% design will be achieved in FY27.

Related General Fund Budgets

Airport (8800)

FY 2026-27 Budget
Enterprise Funds - Airport Fund

Department Overview

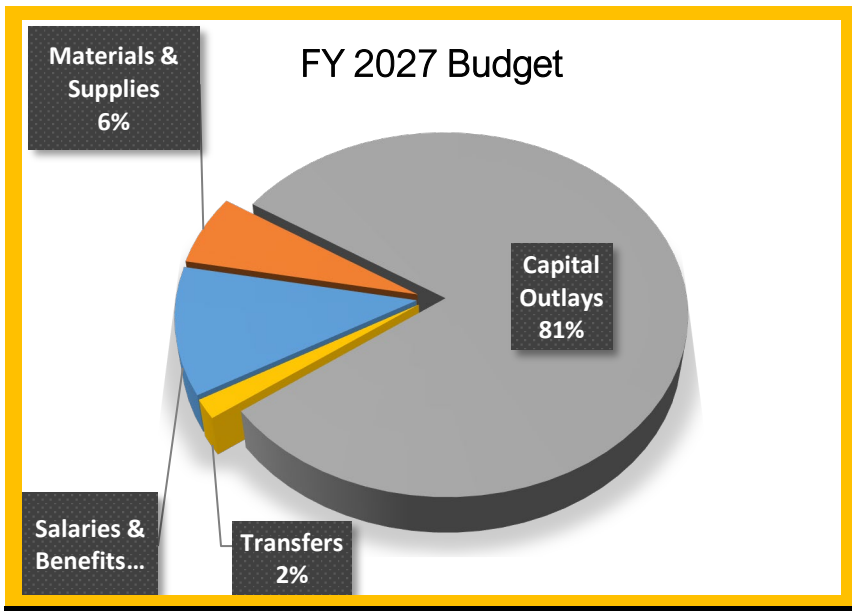
The Regional Airport Capital Projects Fund (Fund 88) previously accounted for revenues and expenditures related to construction of the St. George Regional Airport (SGU), which opened on January 12, 2011, and was funded through federal grants, local sources, and other contributions. Beginning in FY27, Fund 88 has been reclassified as an Enterprise Fund, with Airport Division 5400 transferred from the General Fund into this fund. The fund now accounts for ongoing airport operations, property transactions associated with the old airport site, and significant capital projects at SGU.

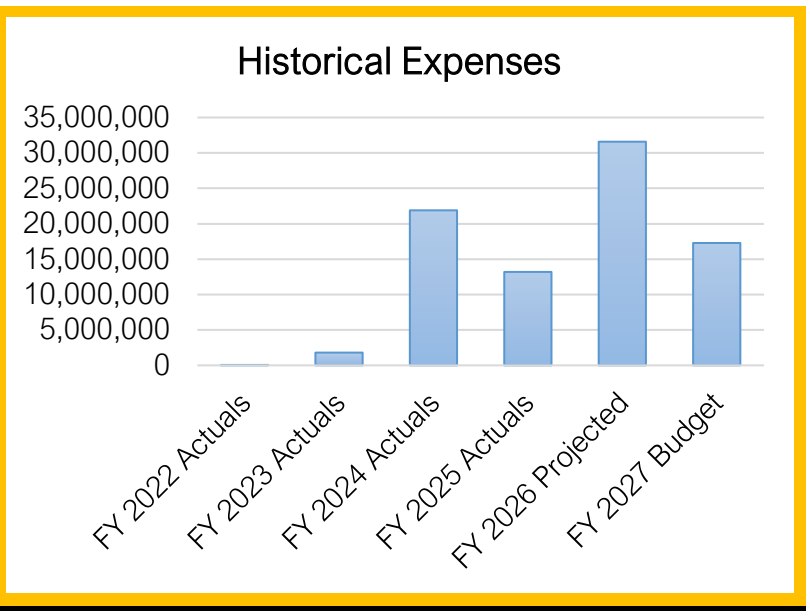
Department Position Overview

		Authorized FT	
Airport Director	Security Coordinator/Landside Supervisor	2023	0
Administative Professional III	Assistant Airport Director	2024	0
Building Custodians (3)	Parking Lot Maintenance Worker III	2025	0
Electricion	Operations Supervisor	2026	0
Operations Specialist (8)		2027	18

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	0	0	1,958,026	1,958,026
Materials & Supplies	13,657	3,922	2,500	524,194	1,069,844	1,067,344
Capital Outlays	21,880,661	8,173,248	34,747,368	31,059,840	13,954,349	-20,793,019
Debt Service	0	0	0	0	0	0
Transfers	0	5,016,383	0	0	298,387	298,387
Grand Total	21,894,317	13,193,553	34,749,868	31,584,034	17,280,606	-17,469,262





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
ATCT Required Equipment	2,400,000	2,400,000
Construct Air Traffic Control Tower	5,000,000	3,100,000
Construct Westside Connector TWY	2,820,000	2,819,001
Expand Terminal Phase II - 100% Design	2,500,000	1,365,978
Reconstruction of Taxiway A Phase III	8,600,000	3,271,475
Rehabilitate Runway 1/19 Lighting	1,000,000	997,895
Terminal Expansion - Construction Phase II	95,000,000	-
Grand Total	117,320,000	13,954,349

FY 2026-27 Budget
Airport Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Contributions & Transfers					
88-38200 - Transfers From Other Funds	122,078	4,719,450	5,233,227	14,816,505	420,443
Contributions & Transfers Total	**122,078**	**4,719,450**	**5,233,227**	**14,816,505**	**420,443**
Intergovernmental					
88-33100 - Federal Grants	1,423,102	15,030,418	15,030,418	16,379,720	9,018,033
88-33400 - State Grants	15,000,000	15,000,000	15,150,000	8,500,000	3,100,000
Intergovernmental Total	**16,423,102**	**30,030,418**	**30,180,418**	**24,879,720**	**12,118,033**
Miscellaneous Revenue					
88-36100 - Interest Earnings	572,366	36,000	36,000	978,300	36,000
88-36200 - Rents And Royalties	20,033	0	0	0	0
88-37630 - Property Sales At Old Airport	19,403,237	0	0	0	0
88-37800 - Advertising	0	0	0	0	14,000
88-37801 - Commercial Leases (SASO)	0	0	0	0	11,000
88-37802 - FBO Lease	0	0	0	0	136,000
88-37803 - Food Concessions	0	0	0	0	62,000
88-37804 - Fuel Flowage Fees	0	0	0	0	350,000
88-37805 - Ground Transportation	0	0	0	0	45,000
88-37806 - Land Leases (Private Hangar Leases)	0	0	0	0	300,000
88-37807 - Landing Fees	0	0	0	0	400,000
88-37808 - Miscellaneous	0	0	0	0	5,000
88-37809 - Parking	0	0	0	0	2,800,000
88-37810 - Rental Car Concessions	0	0	0	0	950,000
88-37811 - Rental Car Parking	0	0	0	0	62,500
88-37812 - Rental Cars CFC Fee	0	0	0	0	600,000
88-37813 - Security	0	0	0	0	26,000
88-37814 - State Tax Refund - Aviation Fuel	0	0	0	0	75,000
88-37815 - Terminal Use	0	0	0	0	50,700
88-37816 - Tie Down Fees	0	0	0	0	17,000
88-37817 - TSA/FAA Lease	0	0	0	0	27,516
88-37818 - Vending	0	0	0	0	30,000
88-37819 - Maintenance	0	0	0	0	7,200
Miscellaneous Revenue Total	**19,995,636**	**36,000**	**36,000**	**978,300**	**6,004,916**
Appropriated Fund Balance					
88-38800 - Appropriated Fund Balance	0	-36,000	-36,000	-9,090,491	-1,262,786
Appropriated Fund Balance Total	**0**	**-36,000**	**-36,000**	**-9,090,491**	**-1,262,786**
Revenue Total	**36,540,816**	**34,749,868**	**35,413,645**	**31,584,034**	**17,280,606**
Expense					
Salaries & Benefits					
88-1100 - SALARIES & WAGES FULL/TIME	0	0	0	0	1,321,198
88-1200 - SALARIES & WAGES PART/TIME	0	0	0	0	100,000
88-1210 - OVERTIME PAY	0	0	0	0	5,000
88-1300 - FICA	0	0	0	0	109,105
88-1310 - INSURANCE BENEFITS	0	0	0	0	246,732
88-1320 - RETIREMENT BENEFITS	0	0	0	0	175,991
Salaries & Benefits Total	**0**	**0**	**0**	**0**	**1,958,026**
Materials & Supplies					
88-2300 - Travel & Training	0	0	0	0	21,500
88-2400 - Office Supplies	0	0	0	0	5,000
88-3100 - Professional & Tech. Services	3,922	2,500	2,500	524,194	192,000
88-2100 - SUBSCRIPTIONS & MEMBERSHIPS	0	0	0	0	6,000

FY 2026-27 Budget
Airport Fund - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
88-2200 - ORDINANCES & PUBLICATIONS	0	0	0	0	800
88-2350 - ARFF/OPERATIONS TRAINING	0	0	0	0	32,070
88-2410 - CREDIT CARD DISCOUNTS	0	0	0	0	43,000
88-2430 - COMPUTER SOFTWARE	0	0	0	0	30,800
88-2500 - EQUIP SUPPLIES & MAINTENANCE	0	0	0	0	5,000
88-2550 - ARFF CHEMICALS/EQUIPMENT	0	0	0	0	13,000
88-2612 - AIRSIDE MAINTENANCE	0	0	0	0	60,000
88-2615 - ELECTRICAL AIRSIDE MAINTENANCE	0	0	0	0	40,000
88-2618 - AIR TRAFFIC CONTROL TOWER MAINTENANCE	0	0	0	0	30,000
88-2621 - LANDSIDE MAINTENANCE	0	0	0	0	35,000
88-2625 - RENTAL CAR AREA MAINTENANCE & SUPPLIES	0	0	0	0	5,000
88-2630 - JANITORIAL & BLDG. SUPPLIES	0	0	0	0	54,000
88-2631 - VOR/DME MAINTENANCE	0	0	0	0	23,000
88-2641 - TERMINAL MAINTENANCE	0	0	0	0	85,500
88-2644 - ARFF MAINTENANCE	0	0	0	0	35,000
88-2651 - PARKING & SECURITY MAINTENANCE	0	0	0	0	68,632
88-2670 - FUEL	0	0	0	0	25,000
88-2680 - FLEET MAINTENANCE	0	0	0	0	34,000
88-2700 - SPECIAL DEPARTMENTAL SUPPLIES	0	0	0	0	14,000
88-2800 - TELEPHONE	0	0	0	0	8,500
88-2910 - POWER BILLS	0	0	0	0	92,000
88-2950 - ARFF BLDG U POWER	0	0	0	0	37,000
88-2960 - ARFF BLDG NAT GAS	0	0	0	0	2,000
88-4500 - UNIFORMS	0	0	0	0	9,000
88-5100 - INSURANCE AND SURETY BONDS	0	0	0	0	63,042
Materials & Supplies Total	**3,922**	**2,500**	**2,500**	**524,194**	**1,069,844**
Capital Outlays					
88-7100 - Land Purchases	1,750	0	0	0	0
88-7190 - Grants - Construction 09	0	0	0	0	2,819,001
88-7300 - Improvements	0	0	0	0	2,363,873
88-7071 - TERMINAL EXPANSION PROJECT	1,594,474	5,523,771	5,673,771	4,760,561	0
88-7072 - AIRPORT PARKWAY EXTENSION PROJECT	1,987,676	0	0	0	0
88-7073 - AIRPORT TERMINAL REMODEL PROJECT	492,171	0	0	0	0
88-7074 - AIRPORT TAXIWAY AND APRON EXPANSION	118,569	0	0	0	0
88-7075 - AIRPORT PAVEMENT MAINT - FOG SEAL RUNWAY (A	1,700,648	0	0	2,068,952	0
88-7076 - RECONSTRUCT PARALLEL TAXIWAY A	686,378	13,300,000	13,300,000	13,379,756	3,271,475
88-7077 - AIR TRAFFIC CONTROL TOWER	1,591,582	14,976,229	14,976,229	8,500,000	5,500,000
88-7301 - Reconstruct West Taxilanes	0	947,368	0	0	0
88-7078 - WEST GA TAXILINES	0	0	1,461,145	2,350,571	0
Capital Outlays Total	**8,173,248**	**34,747,368**	**35,411,145**	**31,059,840**	**13,954,349**
Transfers					
88-9100 - Transfers To Other Funds	5,016,383	0	0	0	298,387
Transfers Total	**5,016,383**	**0**	**0**	**0**	**298,387**
Expense Total	**13,193,553**	**34,749,868**	**35,413,645**	**31,584,034**	**17,280,606**

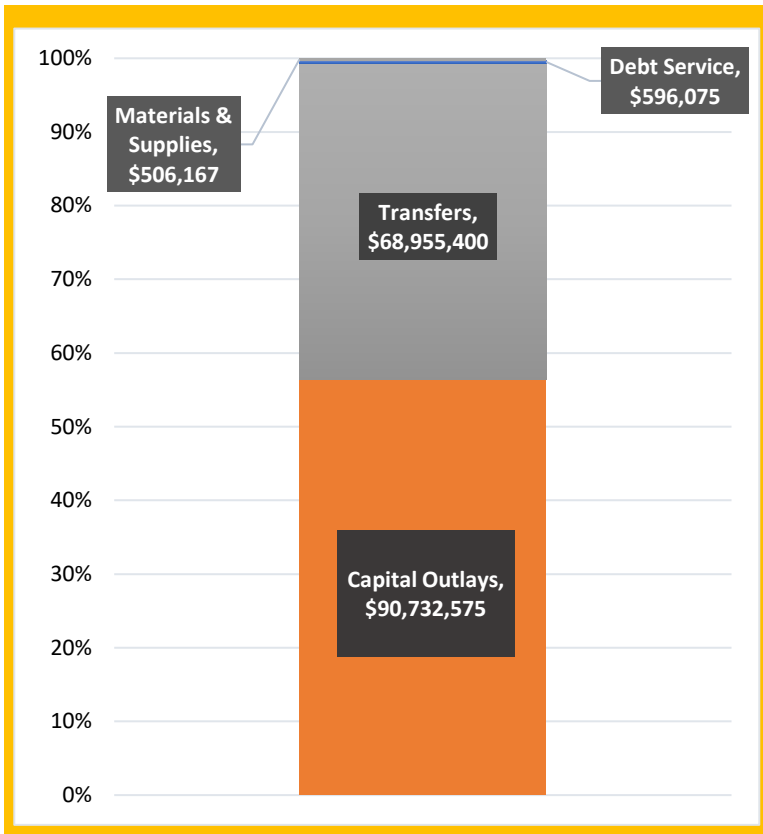
THIS PAGE INTENTIONALLY LEFT BLANK

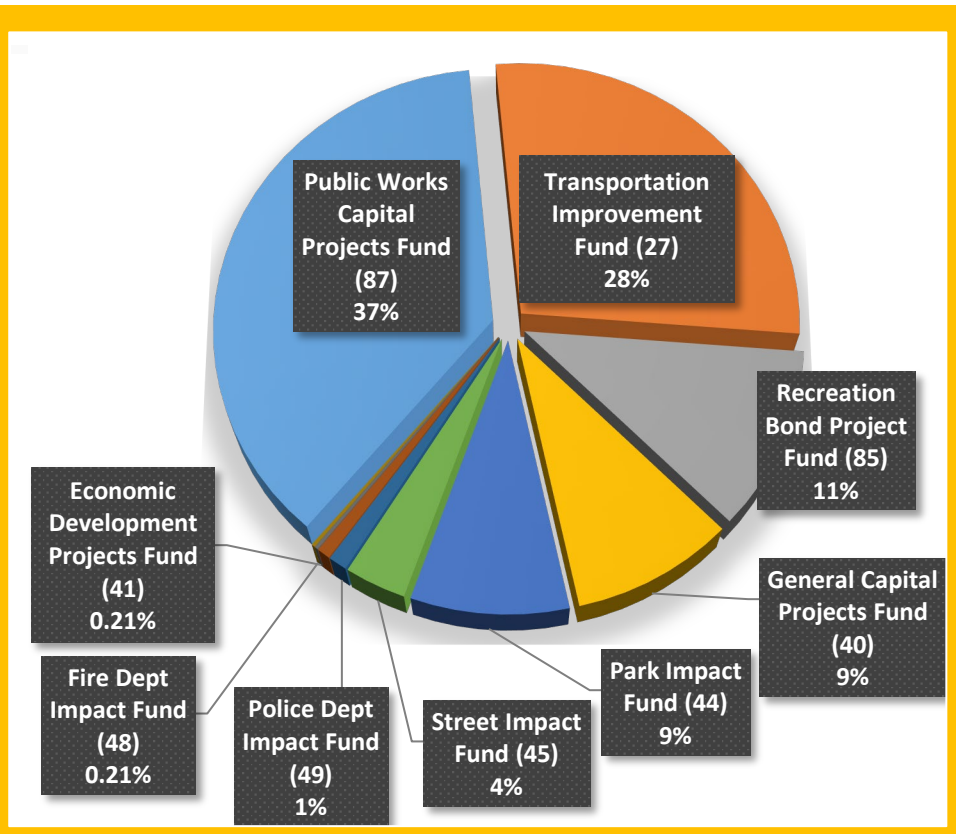
FY 2026-27 Budget
Capital Project Funds

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. The Airport Fund is now categorized as an enterprise fund.

Departments	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
General Capital Projects Fund (40)	37,111,780	14,630,231	16,002,119	14,761,213	130,982	0.9%	-
Economic Development Projects Fund (41)	1,637,588	331,590	331,590	335,867	4,277	1.3%	-
Park Impact Fund (44)	1,593,930	8,386,668	8,886,668	14,171,718	5,785,050	69.0%	-
Fire Dept Impact Fund (48)	1,495,032	450,000	450,000	330,000	-120,000	-26.7%	-
Police Dept Impact Fund (49)	45,100	1,410,100	1,410,100	1,701,000	290,900	20.6%	-
Public Works Capital Projects Fund (87)	26,189,994	50,825,300	51,825,300	60,167,300	9,342,000	18.4%	-
Street Impact Fund (45)	3,159,988	9,360,000	9,360,000	5,560,000	-3,800,000	-40.6%	-
Drainage Impact Fund (47)	745,201	220,000	220,000	1,220,000	1,000,000	454.5%	-
Transportation Improvement Fund (27)	9,648,956	31,210,000	31,210,000	44,528,544	13,318,544	42.7%	-
Recreation Bond Project Fund (85)	5,581,560	20,234,168	20,763,709	18,014,575	-2,219,593	-11.0%	-
Grand Total	**87,209,127**	**137,058,057**	**140,459,486**	**160,790,217**	**23,732,160**	**17.3%**	**-**





FY 2026-27 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.

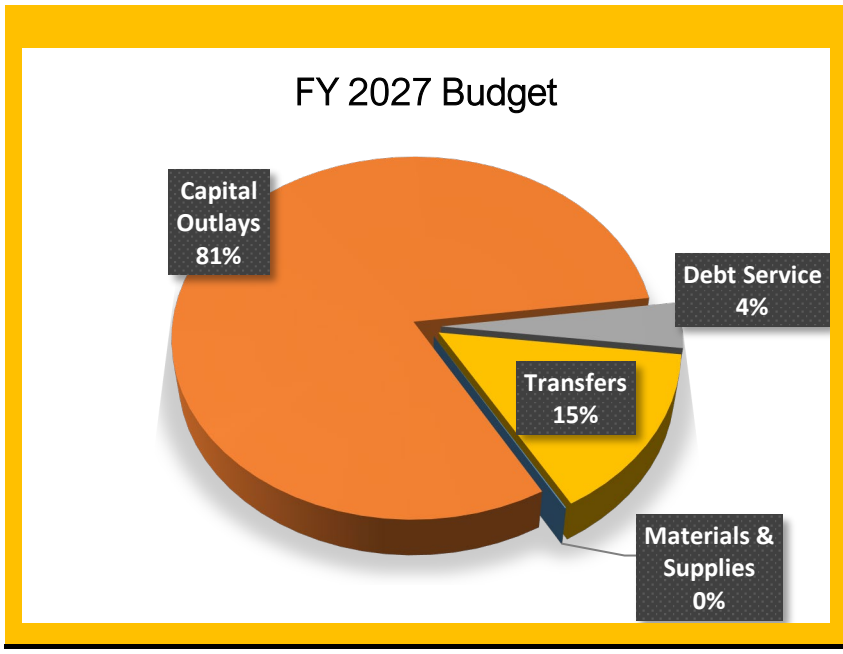
Department Position Overview

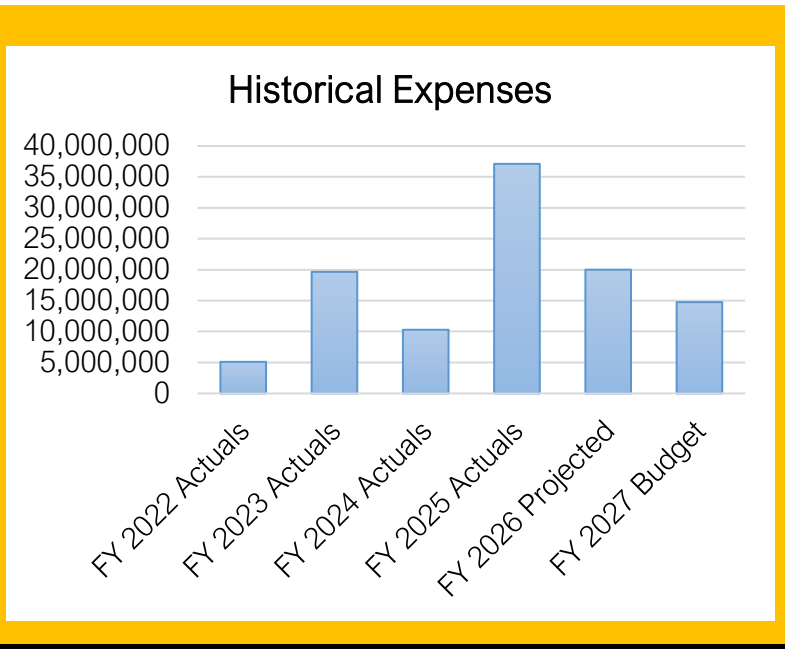
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	197,479	8,868	20,472	20,000	10,000	-10,472
Capital Outlays	7,087,033	34,262,181	11,636,676	16,212,462	11,975,000	338,324
Debt Service	226,678	612,331	698,416	698,416	596,075	-102,341
Transfers	2,783,942	2,228,400	2,274,667	3,074,667	2,180,138	-94,529
Grand Total	**10,295,133**	**37,111,780**	**14,630,231**	**20,005,545**	**14,761,213**	**130,982**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Animal Shelter	3,500,000	3,500,000
Fleet HVAC	75,000	75,000
Dixie Academy Rehabilitation project	820,000	-
Dixie Sunbowl Plaza	1,650,000	-
Facilities Services Warehouse	1,040,000	-
Remodel Police HQ & Old City Hall	6,500,000	8,400,000
Grand Total	**13,585,000**	**11,975,000**

FY 2026-27 Budget
General Capital Projects Fund (40) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Contributions & Transfers					
40-38200 - Transfers From Other Funds	7,696,950	4,499,200	3,862,624	3,761,629	3,051,802
Contributions & Transfers Total	**7,696,950**	**4,499,200**	**3,862,624**	**3,761,629**	**3,051,802**
Miscellaneous Revenue					
40-36100 - Interest Earnings	205,158	0	0	0	0
40-36200 - Rents And Royalties	12,308	10,800	10,800	10,800	10,800
Miscellaneous Revenue Total	**217,466**	**10,800**	**10,800**	**10,800**	**10,800**
Appropriated Fund Balance					
40-38800 - Appropriated Fund Balance	0	10,120,231	12,128,695	16,233,116	11,698,611
Appropriated Fund Balance Total	**0**	**10,120,231**	**12,128,695**	**16,233,116**	**11,698,611**
Revenue Total	**7,914,416**	**14,630,231**	**16,002,119**	**20,005,545**	**14,761,213**
Expense					
Materials & Supplies					
40-3100 - Professional & Tech. Services	8,441	20,000	20,000	19,528	9,523
40-5100 - Insurance And Surety Bonds	427	472	472	472	477
Materials & Supplies Total	**8,868**	**20,472**	**20,472**	**20,000**	**10,000**
Capital Outlays					
40-7100 - Land Purchases	2,200,000	0	0	0	0
40-7300 - Improvements	321,477	135,000	600,000	490,000	75,000
40-7396 - Sunbowl Improvements	0	0	0	0	0
40-7578 - Canyon Complex Renovations	489	0	0	0	0
40-7595 - City Hall Expansion - Phase 2	0	3,500,000	3,500,000	285,000	8,400,000
40-7596 - Police Builiding Expansion - Phase 3	104,830	0	0	0	0
40-7958 - New City Hall Downtown	23,398,129	7,926,676	7,926,676	12,394,316	0
40-7959 - Facilities Services Building	0	0	0	0	0
40-7962 - Fire Station Hq Replacement	5,568,242	0	0	2,139,071	0
40-7964 - Animal Shelter Expansion	23,772	75,000	301,000	100,000	3,500,000
40-7782 - Tonaquint Cemetery Expansion	2,645,242	0	0	123,187	0
40-7965 - Police Storage Facility Conversion	0	0	680,888	680,888	0
Capital Outlays Total	**34,262,181**	**11,636,676**	**13,008,564**	**16,212,462**	**11,975,000**
Debt Service					
40-8100 - Principal On Bonds	150,000	259,216	259,216	259,216	165,000
40-8205 - Interest On Notes	15,381	0	0	0	0
40-8200 - Interest On Bonds	446,950	439,200	439,200	439,200	431,075
Debt Service Total	**612,331**	**698,416**	**698,416**	**698,416**	**596,075**
Transfers					
40-9100 - Transfers To Other Funds	2,228,400	2,274,667	2,274,667	3,074,667	2,180,138
Transfers Total	**2,228,400**	**2,274,667**	**2,274,667**	**3,074,667**	**2,180,138**
Expense Total	**37,111,780**	**14,630,231**	**16,002,119**	**20,005,545**	**14,761,213**

FY 2026-27 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.

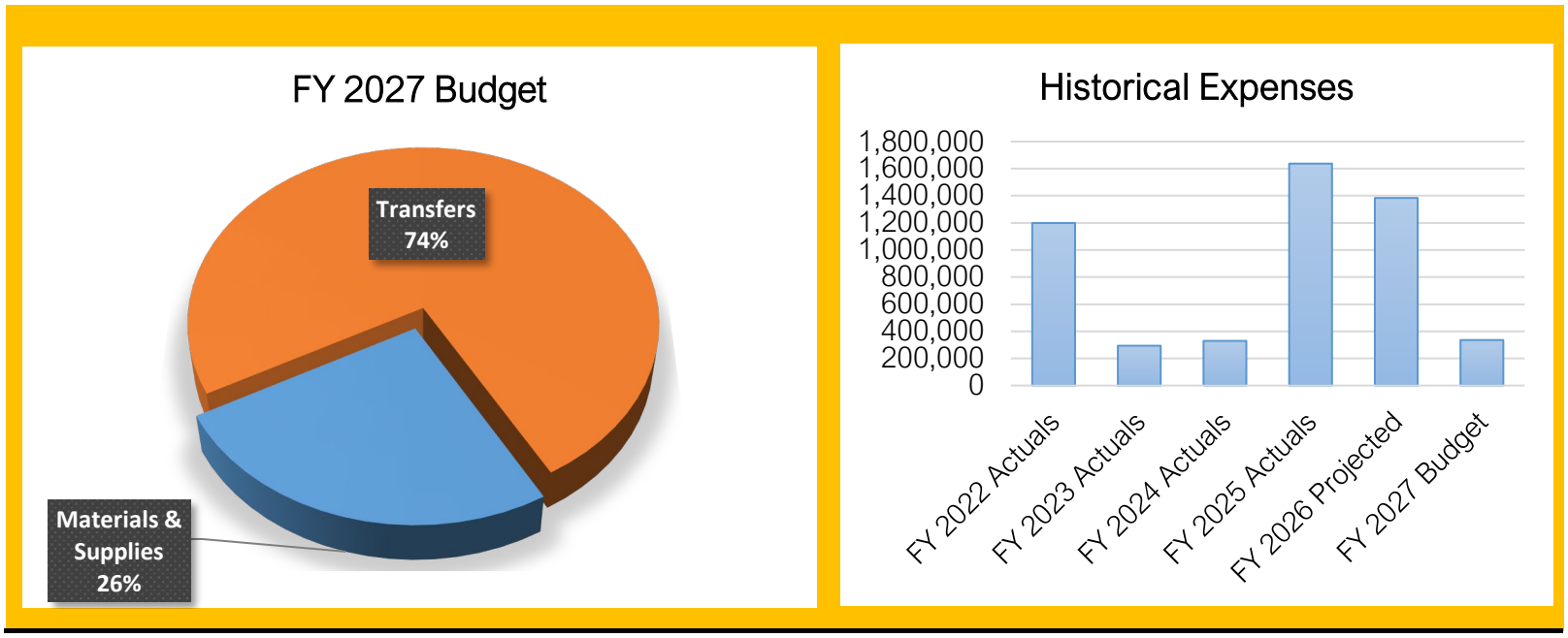
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	79,465	140,811	81,590	82,590	85,867	4,277
Capital Outlays	0	1,246,777	0	0	0	0
Debt Service	0	0	0	0	0	0
Transfers	250,000	250,000	250,000	1,301,380	250,000	0
Grand Total	**329,465**	**1,637,588**	**331,590**	**1,383,970**	**335,867**	**4,277**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
Economic Development Projects Fund (41) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Contributions & Transfers					
41-38200 - Transfers From Other Funds	1,000,000	0	0	0	0
Contributions & Transfers Total	**1,000,000**	**0**	**0**	**0**	**0**
Miscellaneous Revenue					
41-36100 - Interest Earnings	340,359	235,000	235,000	380,000	300,000
41-36200 - Rents And Royalties	107,549	0	0	7,500	6,000
41-36400 - Sale Of Property	2,130,000	0	0	0	0
Miscellaneous Revenue Total	**2,577,908**	**235,000**	**235,000**	**387,500**	**306,000**
Appropriated Fund Balance					
41-38800 - Appropriated Fund Balance	0	96,590	96,590	996,470	29,867
Appropriated Fund Balance Total	**0**	**96,590**	**96,590**	**996,470**	**29,867**
Revenue Total	**3,577,908**	**331,590**	**331,590**	**1,383,970**	**335,867**
Expense					
Materials & Supplies					
41-2935 - Privilege Property Taxes	31,920	0	0	21,000	5,000
41-3100 - Professional & Tech. Services	107,905	20,500	20,500	20,500	20,500
41-5100 - Insurance And Surety Bonds	986	1,090	1,090	1,090	367
41-6100 - Sundry Charges	0	20,000	20,000	40,000	20,000
41-6205 - Refresh Downtown Storefront Grants	0	40,000	40,000	0	40,000
Materials & Supplies Total	**140,811**	**81,590**	**81,590**	**82,590**	**85,867**
Capital Outlays					
41-7200 - Building Purchases Or Const.	1,246,777	0	0	0	0
Capital Outlays Total	**1,246,777**	**0**	**0**	**0**	**0**
Transfers					
41-9100 - Transfers To Other Funds	250,000	250,000	250,000	1,301,380	250,000
Transfers Total	**250,000**	**250,000**	**250,000**	**1,301,380**	**250,000**
Expense Total	**1,637,588**	**331,590**	**331,590**	**1,383,970**	**335,867**

FY 2026-27 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.

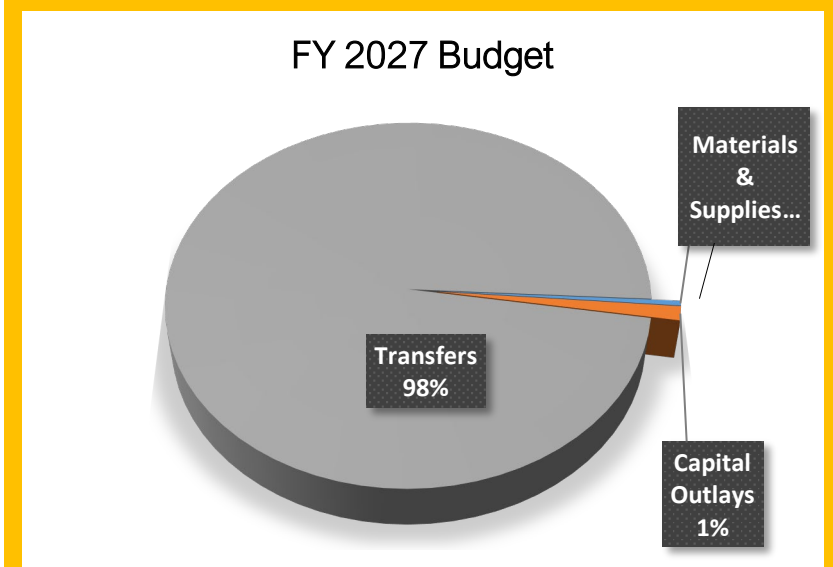
Department Position Overview

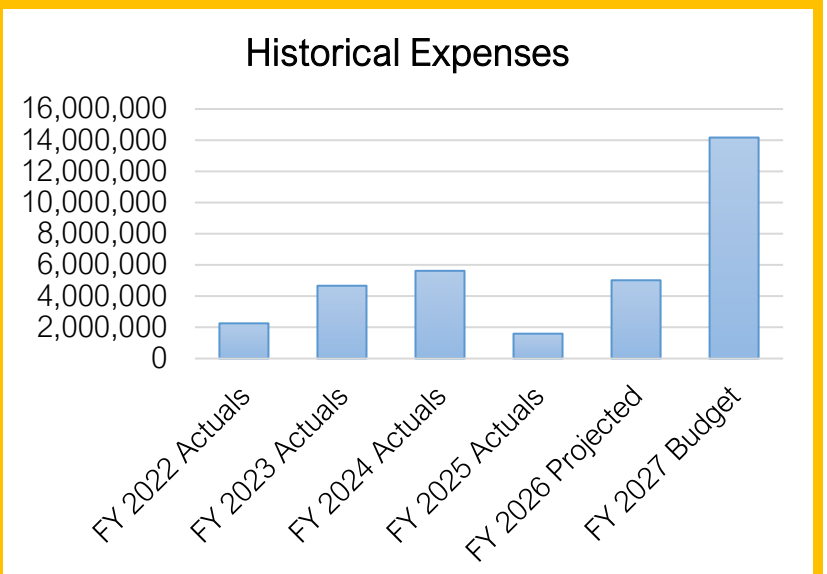
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	2,125	3,779	60,000	60,000	60,000	0
Capital Outlays	5,522,447	971,458	820,000	296,963	175,000	-645,000
Debt Service	0	0	0	0	0	0
Transfers	100,000	618,693	7,506,668	4,661,456	13,936,718	6,430,050
Grand Total	**5,624,572**	**1,593,930**	**8,386,668**	**5,018,419**	**14,171,718**	**5,785,050**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Brecken Ridge Drive Landscape	125,000	25,000
Hidden Valley Park Impact	50,000	50,000
Miscellaneous Land Purchase	100,000	100,000
Grand Total	**275,000**	**175,000**

FY 2026-27 Budget
Park Impact Fund (44) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
44-34350 - Park Impact Fees	3,829,035	3,200,000	3,200,000	3,200,000	3,200,000
Charges For Services Total	**3,829,035**	**3,200,000**	**3,200,000**	**3,200,000**	**3,200,000**
Intergovernmental					
44-33400 - State Grants	350,000	0	0	0	0
Intergovernmental Total	**350,000**	**0**	**0**	**0**	**0**
Miscellaneous Revenue					
44-36100 - Interest Earnings	784,295	350,000	350,000	350,000	350,000
Miscellaneous Revenue Total	**784,295**	**350,000**	**350,000**	**350,000**	**350,000**
Appropriated Fund Balance					
44-38800 - Appropriated Fund Balance	0	4,836,668	5,336,668	1,468,419	10,621,718
Appropriated Fund Balance Total	**0**	**4,836,668**	**5,336,668**	**1,468,419**	**10,621,718**
Revenue Total	**4,963,330**	**8,386,668**	**8,886,668**	**5,018,419**	**14,171,718**
Expense					
Materials & Supplies					
44-3100 - Professional & Tech. Services	3,779	60,000	60,000	60,000	60,000
Materials & Supplies Total	**3,779**	**60,000**	**60,000**	**60,000**	**60,000**
Capital Outlays					
44-7100 - Land Purchases	0	100,000	100,000	0	100,000
44-7300 - Improvements	0	690,000	290,000	200,000	25,000
44-7397 - Snake Hollow Bike Park	0	0	400,000	0	0
44-7629 - Hidden Valley Park - Impact Fee Reimb.	0	30,000	30,000	30,000	50,000
44-7787 - Virgin River Trl S - Bloomington To I-15	905,302	0	0	0	0
44-7791 - Virgin River Trl S River Rd-Mall Dr Bridge	1,805	0	0	66,963	0
44-7797 - Halfway Wash Trail Extension To Red Cliff Desert R	64,351	0	0	0	0
Capital Outlays Total	**971,458**	**820,000**	**820,000**	**296,963**	**175,000**
Transfers					
44-9100 - Transfers To Other Funds	618,693	7,506,668	8,006,668	4,661,456	13,936,718
Transfers Total	**618,693**	**7,506,668**	**8,006,668**	**4,661,456**	**13,936,718**
Expense Total	**1,593,930**	**8,386,668**	**8,886,668**	**5,018,419**	**14,171,718**

FY 2026-27 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

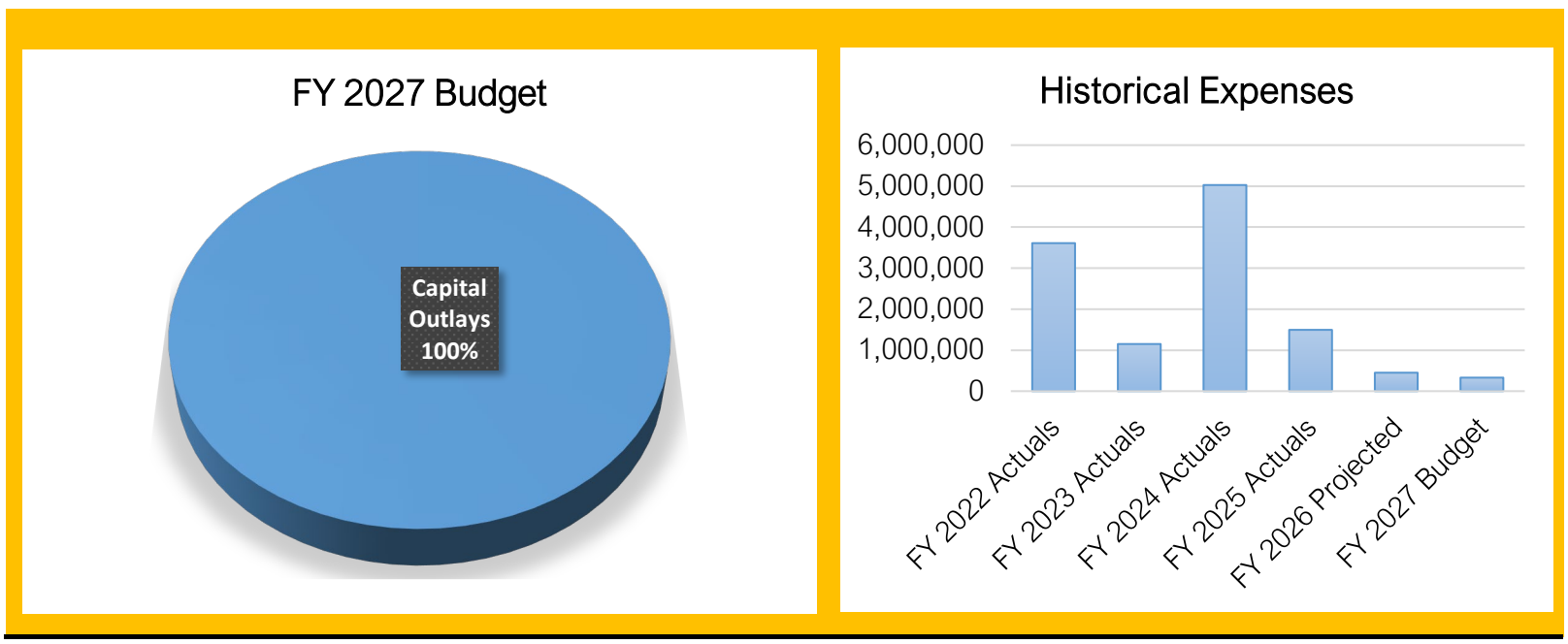
There are no full-time positions are funded in this budget.

Authorized FT

2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	737	979	0	0	0	0
Capital Outlays	5,026,716	1,494,053	450,000	450,000	330,000	-120,000
Debt Service	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**5,027,452**	**1,495,032**	**450,000**	**450,000**	**330,000**	**-120,000**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Fire Station 2- Tonaquint	7,000,000	330,000
Grand Total	**7,000,000**	**330,000**

FY 2026-27 Budget
Fire Dept Impact Fund (48) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
48-34451 - Fire Dept Impact Fees	594,391	550,000	550,000	550,000	550,000
Charges For Services Total	**594,391**	**550,000**	**550,000**	**550,000**	**550,000**
Miscellaneous Revenue					
48-36100 - Interest Earnings	305,876	280,000	280,000	280,000	240,000
Miscellaneous Revenue Total	**305,876**	**280,000**	**280,000**	**280,000**	**240,000**
Appropriated Fund Balance					
48-38800 - Appropriated Fund Balance	0	-380,000	-380,000	-380,000	-460,000
Appropriated Fund Balance Total	**0**	**-380,000**	**-380,000**	**-380,000**	**-460,000**
Revenue Total	**900,268**	**450,000**	**450,000**	**450,000**	**330,000**
Expense					
Materials & Supplies					
48-3100 - Professional & Tech. Services	979	0	0	0	0
Materials & Supplies Total	**979**	**0**	**0**	**0**	**0**
Capital Outlays					
48-7200 - Building Purchases Or Const.	1,494,053	450,000	450,000	450,000	330,000
Capital Outlays Total	**1,494,053**	**450,000**	**450,000**	**450,000**	**330,000**
Expense Total	**1,495,032**	**450,000**	**450,000**	**450,000**	**330,000**

FY 2026-27 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.

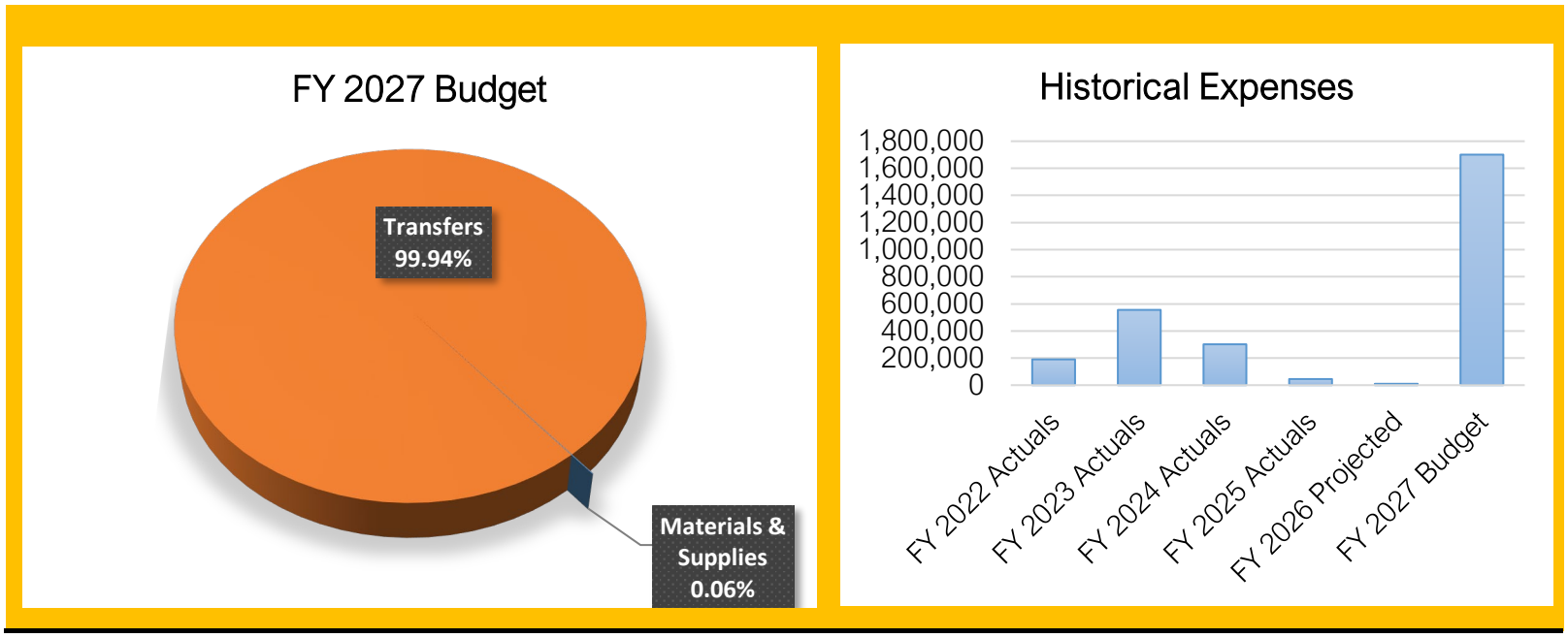
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	737	979	10,100	10,100	1,000	-9,100
Capital Outlays	300,855	44,121	0	0	0	0
Transfers	0	0	1,400,000	0	1,700,000	300,000
Grand Total	**301,592**	**45,100**	**1,410,100**	**10,100**	**1,701,000**	**290,900**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Police Dept Impact Fund (49) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
49-34452 - Police Dept Impact Fees	232,554	200,000	200,000	350,000	300,000
Charges For Services Total	**232,554**	**200,000**	**200,000**	**350,000**	**300,000**
Miscellaneous Revenue					
49-36100 - Interest Earnings	64,747	58,000	58,000	65,000	58,000
Miscellaneous Revenue Total	**64,747**	**58,000**	**58,000**	**65,000**	**58,000**
Appropriated Fund Balance					
49-38800 - Appropriated Fund Balance	0	1,152,100	1,152,100	-404,900	1,343,000
Appropriated Fund Balance Total	**0**	**1,152,100**	**1,152,100**	**-404,900**	**1,343,000**
Revenue Total	**297,301**	**1,410,100**	**1,410,100**	**10,100**	**1,701,000**
Expense					
Materials & Supplies					
49-3100 - Professional & Tech. Services	979	10,100	10,100	10,100	1,000
Materials & Supplies Total	**979**	**10,100**	**10,100**	**10,100**	**1,000**
Capital Outlays					
49-7200 - Building Purchases Or Const.	44,121	0	0	0	0
Capital Outlays Total	**44,121**	**0**	**0**	**0**	**0**
Transfers					
49-9100 - Transfers To Other Funds	0	1,400,000	1,400,000	0	1,700,000
Transfers Total	**0**	**1,400,000**	**1,400,000**	**0**	**1,700,000**
Expense Total	**45,100**	**1,410,100**	**1,410,100**	**10,100**	**1,701,000**

FY 2026-27 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.

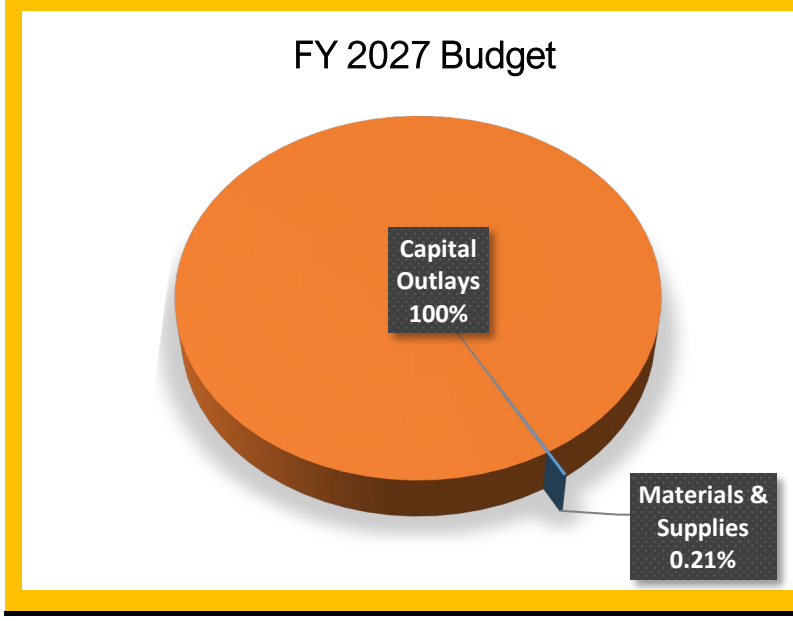
Department Position Overview

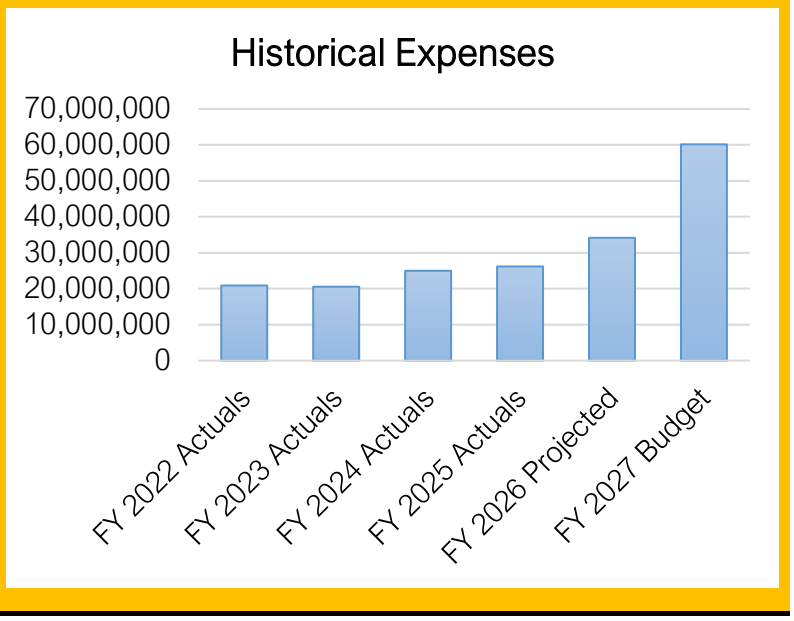
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	2,210	2,321	2,300	5,726	127,300	125,000
Capital Outlays	24,989,673	26,187,673	50,823,000	34,157,919	60,040,000	9,217,000
Debt Service	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**24,991,883**	**26,189,994**	**50,825,300**	**34,163,645**	**60,167,300**	**9,342,000**





FY 2026-27 Budget
Capital Project Funds - Public Works Capital Projects Fund

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Proposed
1450 S Extension to Crosby Way (aka George Washington B	21,000,000	21,000,000
ATMS Conduit Installation	200,000	200,000
Bicycle & Pedestrian Improvements	10,000	10,000
Developer Matching (Drainage)	1,200,000	1,200,000
Developer Matching (Streets)	2,200,000	2,200,000
Fort Pierce Wash Maintenance	200,000	200,000
Gap Canyon Pkwy	10,500,000	6,500,000
Halfway Wash Culvert Repair @ Dixie Dr/540 N	3,000,000	-
Intersection & Road Improvements	1,100,000	1,800,000
Large Storm Drain Rehabilitation	2,000,000	2,000,000
Pavement Management	3,200,000	3,200,000
Santa Clara River Maintenance	400,000	400,000
Southern Parkway (Exit 5 Interchange)	11,000,000	11,000,000
SR-7 Trail	7,800,000	7,800,000
Streets Yard Bay for Vac Truck and Sweepers	300,000	300,000
Tech Ridge Roads, Util & Other Infrastructure	800,000	800,000
Traffic Signal	1,200,000	1,200,000
WCFCA Misc Maintenance - Virgin River Repair	230,000	230,000
Grand Total	**66,340,000**	**60,040,000**

FY 2026-27 Budget
Public Works Capital Projects Fund (87) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Contributions & Transfers					
87-38200 - Transfers From Other Funds	26,110,713	42,642,000	43,642,000	26,385,019	53,202,739
Contributions & Transfers Total	**26,110,713**	**42,642,000**	**43,642,000**	**26,385,019**	**53,202,739**
Intergovernmental					
87-33100 - Federal Grants	5,288,994	0	0	0	0
87-38101 - Contributions From Other Governments	318,290	8,181,000	8,181,000	8,213,411	7,670,000
Intergovernmental Total	**5,607,284**	**8,181,000**	**8,181,000**	**8,213,411**	**7,670,000**
Miscellaneous Revenue					
87-38308 - Contributions From Private	11,600	0	0	0	0
87-38400 - Insurance Claim Proceeds	0	0	0	0	-705,439
Miscellaneous Revenue Total	**11,600**	**0**	**0**	**0**	**-705,439**
Appropriated Fund Balance					
87-38800 - Appropriated Fund Balance	0	2,300	2,300	-434,785	0
Appropriated Fund Balance Total	**0**	**2,300**	**2,300**	**-434,785**	**0**
Revenue Total	**31,729,597**	**50,825,300**	**51,825,300**	**34,163,645**	**60,167,300**
Expense					
Materials & Supplies					
87-3100 - Professional & Tech. Services	2,321	2,300	2,300	5,726	2,300
87-3155 - Asphalt and concrete crushing	0	0	0	0	125,000
Materials & Supplies Total	**2,321**	**2,300**	**2,300**	**5,726**	**127,300**
Capital Outlays					
87-7040 - Roads & Bridges - River Road Bridge	3,874,010	0	0	0	0
87-7121 - Virgin River Row Acquisition	0	248,000	248,000	80,919	0
87-7300 - Improvements	0	500,000	500,000	500,000	300,000
87-7301 - Developer Matching (Drainage)	243,280	200,000	200,000	0	1,200,000
87-7302 - Developer Matching	1,473,971	1,800,000	1,800,000	2,200,000	2,200,000
87-7315 - Pavement Management	3,818,504	3,700,000	3,700,000	3,700,000	3,200,000
87-7317 - Traffic Signal	990,912	2,800,000	2,800,000	2,400,000	1,200,000
87-7320 - Tech Ridge Roads, Util. & Other Infrastructure	7,487,669	690,000	690,000	3,850,000	800,000
87-7322 - Bluff Street Corridor	0	1,775,000	1,775,000	0	0
87-7323 - Southern Parkway, Phase Ii	1,415	1,000,000	1,000,000	3,000,000	11,000,000
87-7389 - Halfway Wash Culvert Repair @ Dix Dr/540 N	0	500,000	500,000	150,000	0
87-7669 - Intersection & Road Improvements	356,962	800,000	800,000	1,370,000	1,800,000
87-7679 - Fort Pierce Wash Maintenance	33,630	200,000	200,000	70,000	200,000
87-7685 - Bicycle & Pedestrian Improvements	16,766	10,000	10,000	0	10,000
87-7695 - Wcfca Misc Maintenance Projects	44,057	100,000	100,000	279,000	230,000
87-7697 - Horseman Park Dr Extension	96,946	0	0	0	0
87-7699 - 3000 E Widening - 1580 S To Seegmiller	2,829,488	0	0	0	0
87-7720 - Large Storm Drain Rehabilitation	33,004	2,000,000	2,000,000	1,100,000	2,000,000
87-7725 - 1450 S Extension To Crosby Way	104,995	20,000,000	20,000,000	9,000,000	21,000,000

FY 2026-27 Budget
Public Works Capital Projects Fund (87) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
87-7726 - 3000 E Widening - Mall Dr To 1580	161,610	70,000	70,000	260,000	0
87-7728 - Foremaster Culvert Project (Udot)	1,076,446	0	1,000,000	980,000	0
87-7729 - Red Hills Sediment & Virgin River Streambank -Nrcs	3,165,723	1,000,000	1,000,000	500,000	0
87-7731 - Atms Conduit Installation	115,866	200,000	200,000	248,000	200,000
87-7732 - Gap Canyon Pkwy	47,670	4,500,000	4,500,000	1,270,000	6,500,000
87-7733 - Santa Clara River Maintenance	0	430,000	430,000	200,000	400,000
87-7734 - New Trails	214,749	8,300,000	8,300,000	3,000,000	7,800,000
Capital Outlays Total	**26,187,673**	**50,823,000**	**51,823,000**	**34,157,919**	**60,040,000**
Expense Total	**26,189,994**	**50,825,300**	**51,825,300**	**34,163,645**	**60,167,300**

FY 2026-27 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.

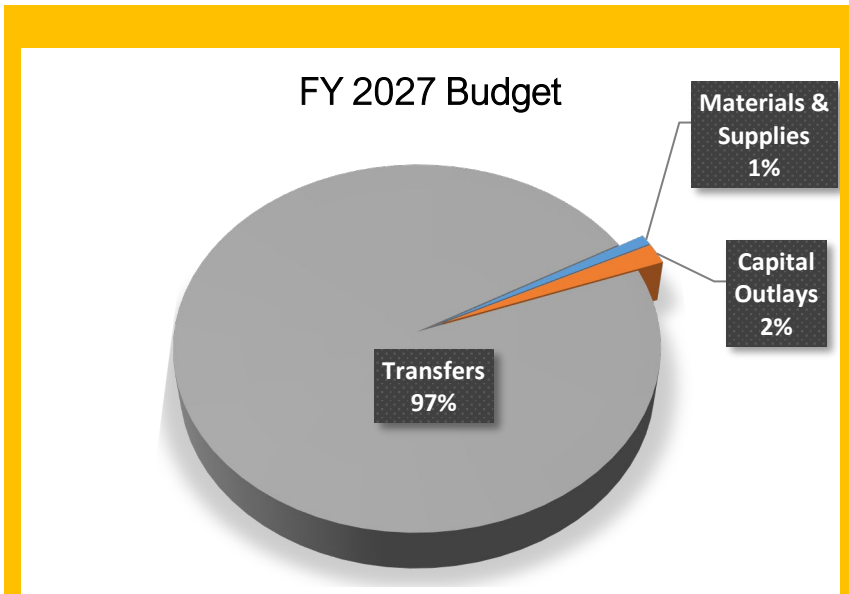
Department Position Overview

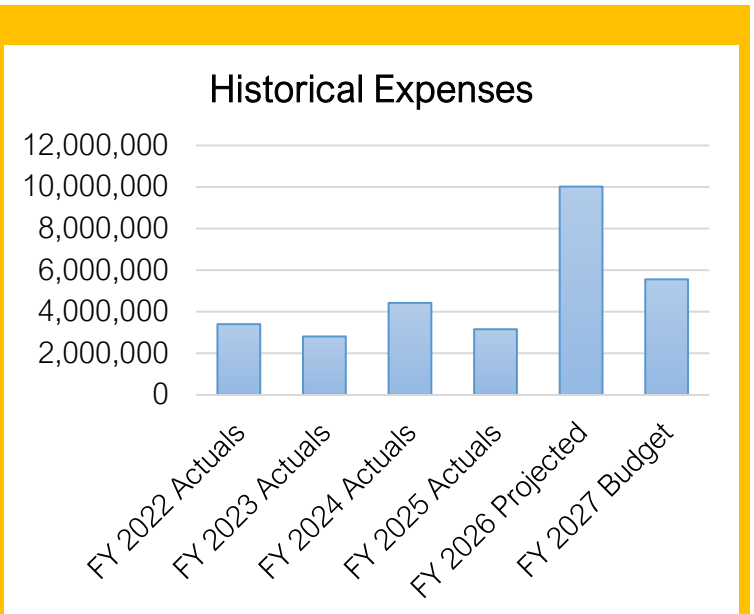
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	17,287	2,378	50,000	50,000	50,000	0
Capital Outlays	6,212	4,800	100,000	100,000	100,000	0
Transfers	4,404,904	3,152,810	9,210,000	9,870,000	5,410,000	-3,800,000
Grand Total	**4,428,403**	**3,159,988**	**9,360,000**	**10,020,000**	**5,560,000**	**-3,800,000**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 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 2027 budgeted for in the Public Works Capital Project Fund (87) as detailed in that section of this year's budget.

FY 2026-27 Budget
Street Impact Fund (45) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
45-34430 - Street Impact Fees	4,302,788	2,000,000	2,000,000	4,800,000	2,000,000
Charges For Services Total	**4,302,788**	**2,000,000**	**2,000,000**	**4,800,000**	**2,000,000**
Miscellaneous Revenue					
45-36100 - Interest Earnings	637,654	200,000	200,000	500,000	200,000
Miscellaneous Revenue Total	**637,654**	**200,000**	**200,000**	**500,000**	**200,000**
Appropriated Fund Balance					
45-38800 - Appropriated Fund Balance	0	7,160,000	7,160,000	4,720,000	3,360,000
Appropriated Fund Balance Total	**0**	**7,160,000**	**7,160,000**	**4,720,000**	**3,360,000**
Revenue Total	**4,940,442**	**9,360,000**	**9,360,000**	**10,020,000**	**5,560,000**
Expense					
Materials & Supplies					
45-3100 - Professional & Tech. Services	2,378	50,000	50,000	50,000	50,000
Materials & Supplies Total	**2,378**	**50,000**	**50,000**	**50,000**	**50,000**
Capital Outlays					
45-7300 - Improvements	4,800	100,000	100,000	100,000	100,000
Capital Outlays Total	**4,800**	**100,000**	**100,000**	**100,000**	**100,000**
Transfers					
45-9100 - Transfers To Other Funds	3,152,810	9,210,000	9,210,000	9,870,000	5,410,000
Transfers Total	**3,152,810**	**9,210,000**	**9,210,000**	**9,870,000**	**5,410,000**
Expense Total	**3,159,988**	**9,360,000**	**9,360,000**	**10,020,000**	**5,560,000**

FY 2026-27 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.

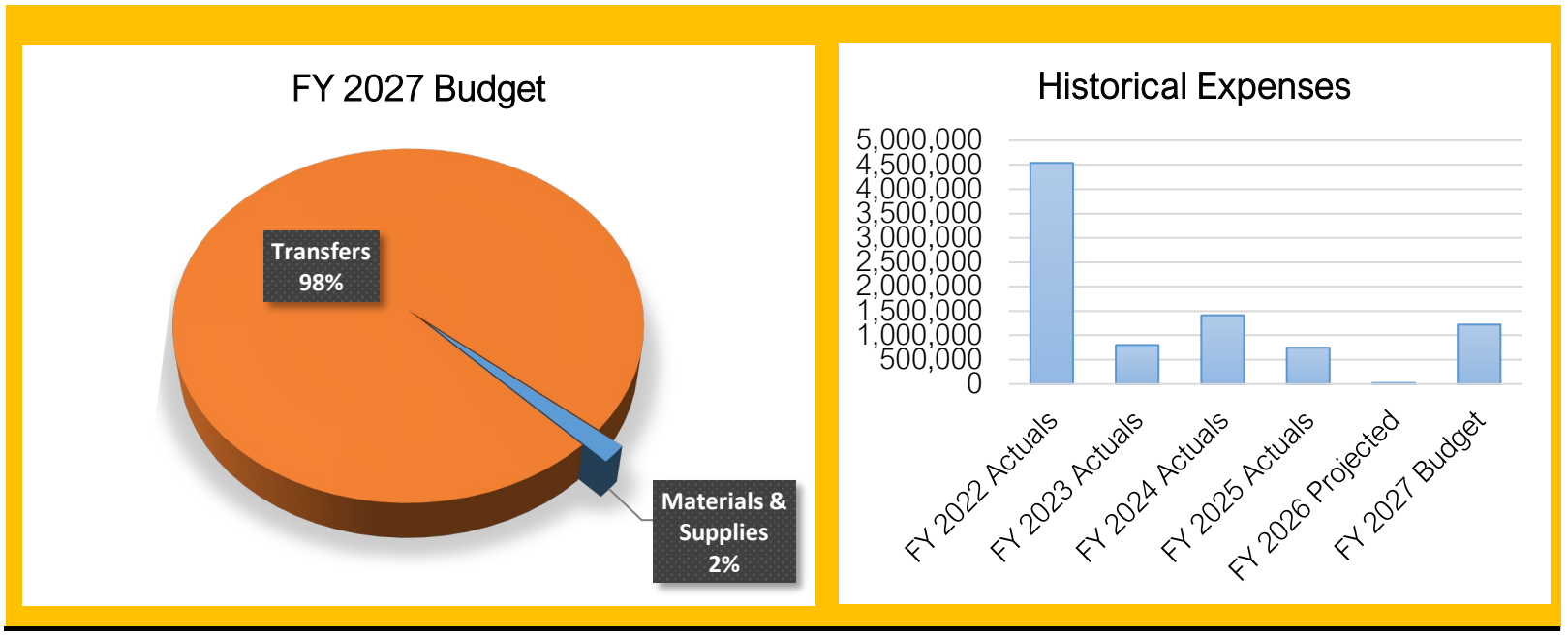
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	737	1,921	20,000	20,000	20,000	0
Capital Outlays	0	0	0	0	0	0
Transfers	1,410,378	743,280	200,000	0	1,200,000	1,000,000
Grand Total	**1,411,115**	**745,201**	**220,000**	**20,000**	**1,220,000**	**1,000,000**



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 2027 budgeted for in the Public Works Capital Project Fund (87) as detailed in that section of this year's budget.

FY 2026-27 Budget
Drainage Impact Fund (47) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
47-34450 - Drainage Impact Fee	857,385	500,000	500,000	1,050,000	500,000
Charges For Services Total	**857,385**	**500,000**	**500,000**	**1,050,000**	**500,000**
Miscellaneous Revenue					
47-36100 - Interest Earnings	79,281	40,000	40,000	75,000	40,000
Miscellaneous Revenue Total	**79,281**	**40,000**	**40,000**	**75,000**	**40,000**
Appropriated Fund Balance					
47-38800 - Appropriated Fund Balance	0	-320,000	-320,000	-1,105,000	680,000
Appropriated Fund Balance Total	**0**	**-320,000**	**-320,000**	**-1,105,000**	**680,000**
Revenue Total	**936,666**	**220,000**	**220,000**	**20,000**	**1,220,000**
Expense					
Materials & Supplies					
47-3100 - Professional & Tech. Services	1,921	20,000	20,000	20,000	20,000
Materials & Supplies Total	**1,921**	**20,000**	**20,000**	**20,000**	**20,000**
Transfers					
47-9100 - Transfers To Other Funds	743,280	200,000	200,000	0	1,200,000
Transfers Total	**743,280**	**200,000**	**200,000**	**0**	**1,200,000**
Expense Total	**745,201**	**220,000**	**220,000**	**20,000**	**1,220,000**

FY 2026-27 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.

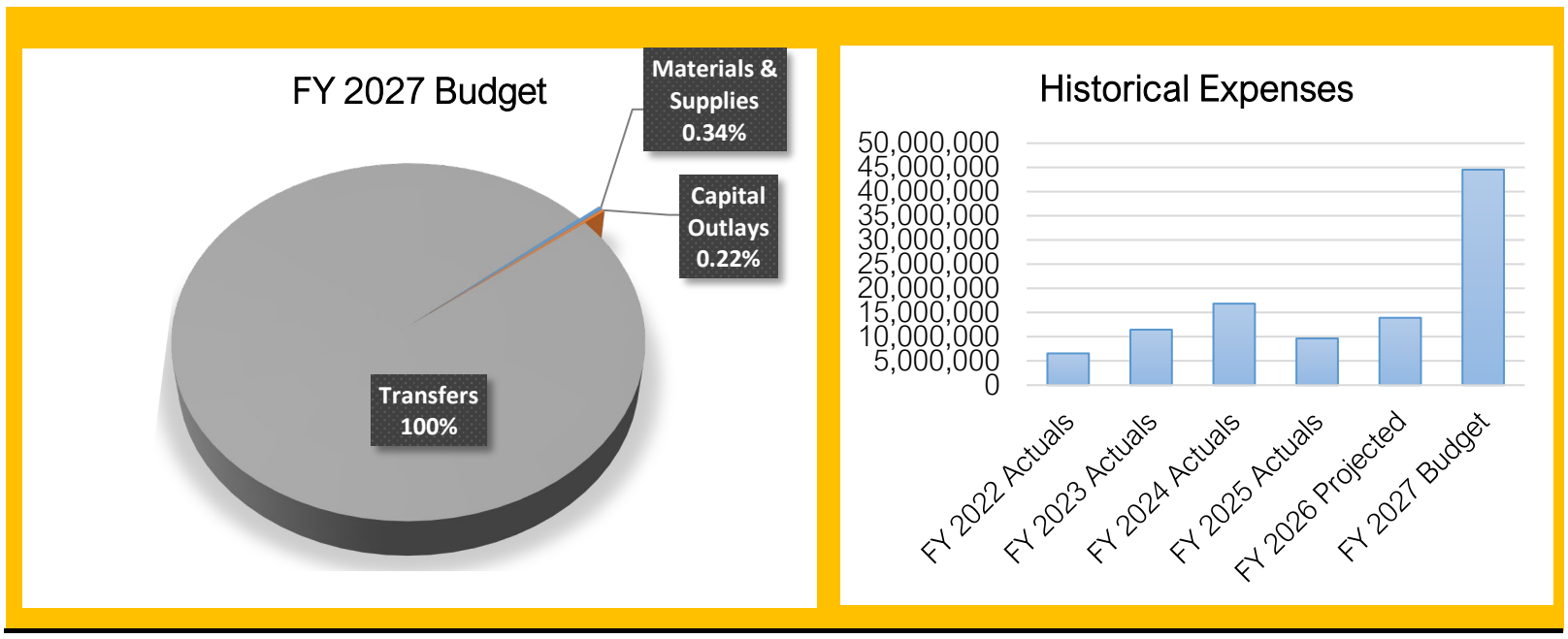
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	58,453	100,580	300,000	300,000	150,000	-150,000
Capital Outlays	50,051	2,272	600,000	100,000	100,000	-500,000
Transfers	16,733,922	9,546,104	30,310,000	13,522,319	44,278,544	13,968,544
Grand Total	**16,842,426**	**9,648,956**	**31,210,000**	**13,922,319**	**44,528,544**	**13,318,544**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Miscellaneous roadway safety improvements	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 2027 budgeted for in the Public Works Capital Project Fund (87) as detailed in that section of this year's budget.

FY 2026-27 Budget
Transportation Improvement Fund (27) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
27-36100 - Interest Earnings	1,633,673	700,000	700,000	1,400,000	500,000
Miscellaneous Revenue Total	**1,633,673**	**700,000**	**700,000**	**1,400,000**	**500,000**
Appropriated Fund Balance					
27-38800 - Appropriated Fund Balance	0	16,710,000	16,710,000	-2,677,681	30,228,544
Appropriated Fund Balance Total	**0**	**16,710,000**	**16,710,000**	**-2,677,681**	**30,228,544**
Restricted Taxes					
27-31301 - Highway Sales Taxes	12,121,668	11,000,000	11,000,000	12,000,000	11,000,000
27-31303 - Transportation Sales Tax	3,464,106	2,800,000	2,800,000	3,200,000	2,800,000
Restricted Taxes Total	**15,585,774**	**13,800,000**	**13,800,000**	**15,200,000**	**13,800,000**
Revenue Total	**17,219,447**	**31,210,000**	**31,210,000**	**13,922,319**	**44,528,544**
Expense					
Materials & Supplies					
27-3100 - Professional & Tech. Services	100,580	300,000	300,000	300,000	150,000
Materials & Supplies Total	**100,580**	**300,000**	**300,000**	**300,000**	**150,000**
Capital Outlays					
27-7300 - Improvements	2,272	600,000	600,000	100,000	100,000
Capital Outlays Total	**2,272**	**600,000**	**600,000**	**100,000**	**100,000**
Transfers					
27-9100 - Transfers To Other Funds	9,546,104	30,310,000	30,310,000	13,522,319	44,278,544
Transfers Total	**9,546,104**	**30,310,000**	**30,310,000**	**13,522,319**	**44,278,544**
Expense Total	**9,648,956**	**31,210,000**	**31,210,000**	**13,922,319**	**44,528,544**

FY 2026-27 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.

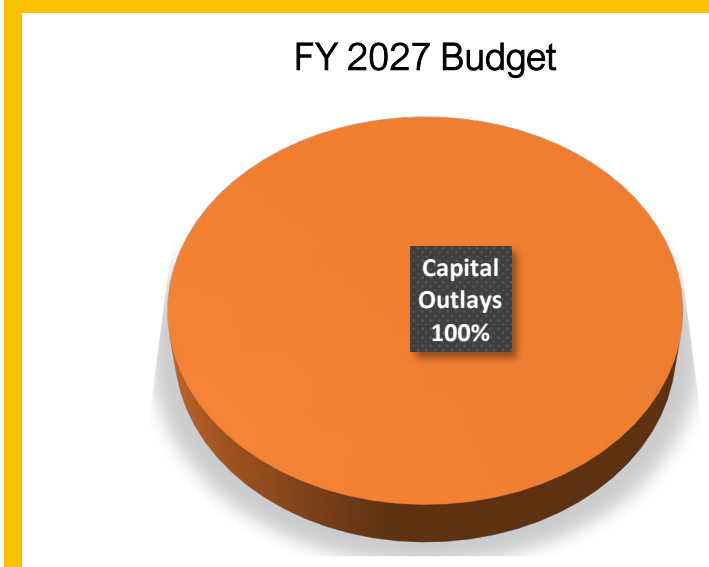
Department Position Overview

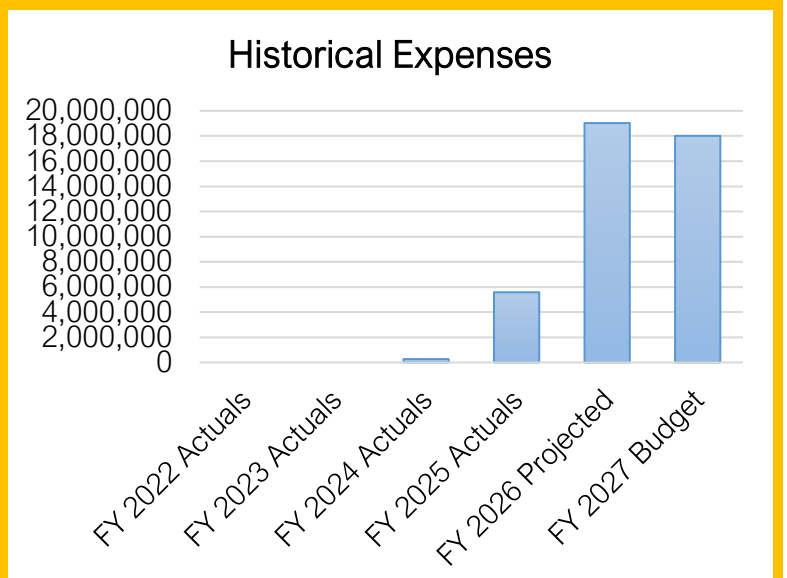
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	260,888	1,524	0	1,310	2,000	2,000
Capital Outlays	7,050	5,580,037	20,234,168	19,031,842	18,012,575	-2,221,593
Grand Total	**267,938**	**5,581,560**	**20,234,168**	**19,033,152**	**18,014,575**	**-2,219,593**





FY 2026-27 Budget
Capital Project Funds - Recreation General Obligation Project Fund

Summary of Capital Outlay	FY 2027 Dept. Request	FY 2027 Proposed
Bloomington Park Improvements	200,000	200,000
Curly Hollow Community Park Phase 1	1,225,212	7,336,730
Dixie Sunbowl	167,615	1,550,790
Fort Pierce Wash Trail Phase 1	1,355,078	-
Lizard Wash Park	4,167,205	4,167,205
Middleton Wash Trail Phase 2	2,000,000	-
Santa Clara River Trail Phase 1- Sand Hollow Wash to Mathis	3,434,256	-
Seegmiller Canal Trail	201,650	201,650
Thunder Junction Park Phase 2	4,556,200	4,556,200
Grand Total	17,307,216	18,012,575

FY 2026-27 Budget
Recreation Bond Project Fund (85) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Contributions & Transfers					
85-38200 - Transfers From Other Funds	518,693	8,456,668	8,956,668	5,710,666	15,237,603
Contributions & Transfers Total	**518,693**	**8,456,668**	**8,956,668**	**5,710,666**	**15,237,603**
Intergovernmental					
85-33400 - State Grants	150,000	750,000	750,000	950,000	2,400,000
Intergovernmental Total	**150,000**	**750,000**	**750,000**	**950,000**	**2,400,000**
Miscellaneous Revenue					
85-38100 - Contributions from Others	1,000,000	4,500,000	4,500,000	4,700,000	0
85-36100 - Interest Earnings	738,947	50,000	50,000	50,000	50,000
Miscellaneous Revenue Total	**1,738,947**	**4,550,000**	**4,550,000**	**4,750,000**	**50,000**
Debt Issuance					
85-36700 - Sale Of Bonds	0	6,527,500	6,527,500	0	0
Debt Issuance Total	**0**	**6,527,500**	**6,527,500**	**0**	**0**
Appropriated Fund Balance					
85-38800 - Appropriated Fund Balance	0	-50,000	-20,459	7,622,486	326,972
Appropriated Fund Balance Total	**0**	**-50,000**	**-20,459**	**7,622,486**	**326,972**
Revenue Total	**2,407,640**	**20,234,168**	**20,763,709**	**19,033,152**	**18,014,575**
Expense					
Materials & Supplies					
85-3100 - Professional & Tech. Services	1,524	0	0	1,310	2,000
Materials & Supplies Total	**1,524**	**0**	**0**	**1,310**	**2,000**
Capital Outlays					
85-7300 - Improvements	0	0	0	0	200,000
85-7224 - BOOTS COX PARK	23,047	0	0	0	0
85-7225 - CHRISTENSEN PARK	287,853	0	0	12,147	0
85-7226 - DESERT VISTA PARK	85,702	0	0	0	0
85-7228 - THE FIELDS AT LITTLE VALLEY	725,325	317,000	317,000	321,675	0
85-7229 - FORT PEARCE WASH TRAIL	21,500	0	0	0	0
85-7230 - REDWOOD TREE PARK	480,458	0	0	3,178	0
85-7231 - SANDTOWN PARK	76,544	0	0	0	0
85-7232 - SYCAMORE PARK	350,840	0	0	33,850	0
85-7233 - MIDDLETON WASH TRAIL	21,955	600,000	1,400,000	1,528,045	0
85-7396 - DIXIE SUNBOWL	49,210	8,900,000	8,900,000	8,900,000	1,550,790
85-7398 - CURLY HOLLOW PARK	67,163	5,327,168	5,327,168	1,596,107	7,336,730
85-7399 - VERNON WORTHEN	105,794	1,125,000	1,125,000	1,144,206	0
85-7588 - THUNDER JUNCTION PH II	196,533	150,000	150,000	150,000	4,556,200

FY 2026-27 Budget
Recreation Bond Project Fund (85) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
85-7598 - BLACK HILL TRAIL	545,007	0	0	0	0
85-7608 - SPRINGS PARK PHASE 2	14,560	0	0	835,440	0
85-7626 - MIDDLETON PARK IMPROVEMENTS	364,307	0	0	0	0
85-7628 - LAS COLINAS PARK	1,331,820	0	0	1,168,180	0
85-7640 - SANTA CLARA RIVER TRAIL	22,756	0	0	24,014	0
85-7783 - LIZARD WASH PARK	205,145	150,000	179,541	150,000	4,167,205
85-7784 - SOUTHERN HILLS PARK	105,831	2,465,000	2,665,000	2,465,000	0
85-7785 - RIM ROCK TRAIL	498,686	0	0	0	0
85-7234 - Canyons Softball Complex	0	1,200,000	700,000	700,000	0
85-7799 - SEEGMILLER TRAIL	0	0	0	0	201,650
Capital Outlays Total	**5,580,037**	**20,234,168**	**20,763,709**	**19,031,842**	**18,012,575**
Expense Total	**5,581,560**	**20,234,168**	**20,763,709**	**19,033,152**	**18,014,575**

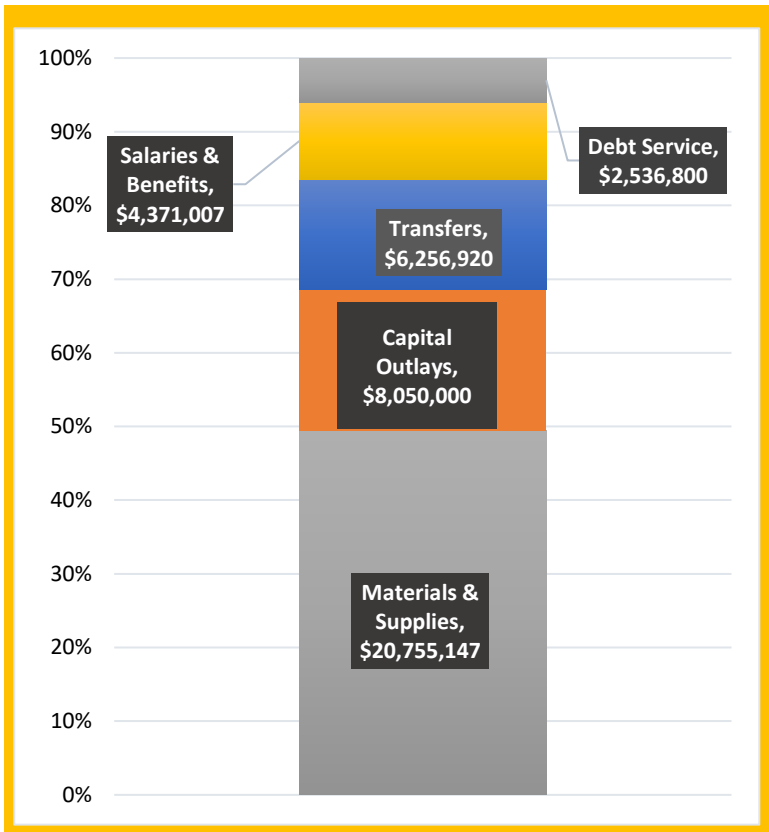
THIS PAGE INTENTIONALLY LEFT BLANK

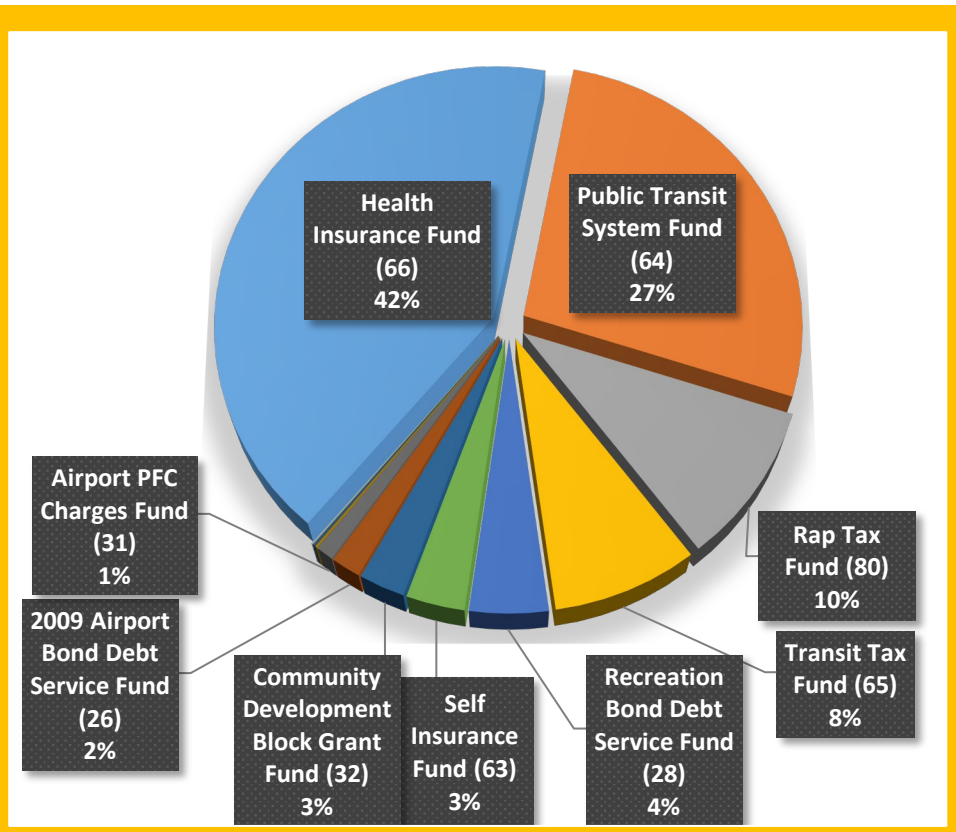
FY 2026-27 Budget
Other Funds

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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
Switchpoint Fund (21)	1,808	20,059	20,059	20,074	15	0.1%	-
2009 Airport Bond Debt Service Fund (26)	699,747	701,900	701,900	702,300	400	0.1%	-
Recreation Bond Debt Service Fund (28)	1,837,581	1,840,250	1,840,250	1,841,000	750	0.0%	-
Spec. Assessment Debt Service Fund (29)	387	1,000	1,000	1,000	0	0.0%	-
Dixie Center Operations Fund (30)	1,450	0	0	1,000	1,000	#DIV/0!	-
Airport PFC Charges Fund (31)	124,659	1,222,450	1,222,450	423,443	-799,007	-65.4%	-
Community Development Block Grant Fun	577,036	311,689	666,689	1,086,752	775,063	248.7%	-
Police Drug Seizures Fund (50)	24,190	50,500	50,500	50,500	0	0.0%	-
Self Insurance Fund (63)	1,208,466	1,372,908	1,372,908	1,371,074	-1,834	-0.1%	-
Public Transit System Fund (64)	4,241,493	11,551,477	16,070,183	11,306,280	-245,197	-2.1%	41.00
Transit Tax Fund (65)	575,280	1,811,296	2,095,038	3,424,755	1,613,459	89.1%	-
Health Insurance Fund (66)	15,366,912	14,394,623	14,394,623	17,588,955	3,194,332	22.2%	-
Housing Fund (69)	2,196	21,059	21,059	20,674	-385	-1.8%	-
Perpetual Care Fund (74)	350,387	261,500	261,500	50,500	-211,000	-80.7%	-
American Rescue Plan Grant Fund (75)	31,847	0	173,847	0	0	#DIV/0!	-
Johnson Dino Track Preservation (77)	4,284	7,465	7,465	7,474	9	0.1%	-
Museum Permanent Acquisition Fund (79)	14,887	500	500	500	0	0.0%	-
Rap Tax Fund (80)	3,647,295	5,427,279	5,427,279	4,072,593	-1,354,686	-25.0%	-
2007 Sales Tax Road Bond Fund (84)	774	1,000	1,000	1,000	0	0.0%	-
Grand Total	**28,710,678**	**38,996,955**	**44,328,250**	**41,969,874**	**2,972,919**	**7.6%**	**41.00**





FY 2026-27 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. Effective 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. Fund activity represents facility maintenance operations.

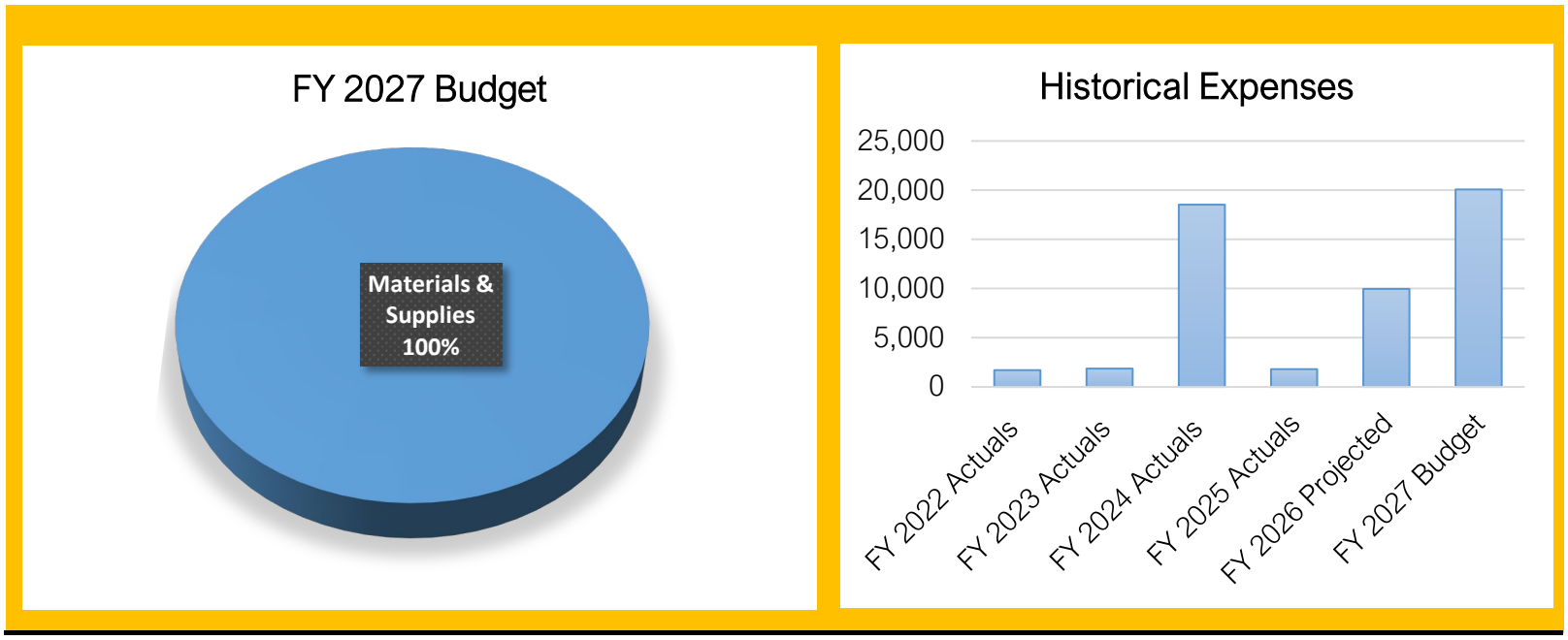
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	0	0	0	0
Materials & Supplies	18,528	1,808	20,059	9,965	20,074	15
Capital Outlays	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**18,528**	**1,808**	**20,059**	**9,965**	**20,074**	**15**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
Switchpoint Fund (21) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Contributions & Transfers					
21-38200 - Transfers From Other Funds	1,809	20,059	20,059	9,965	20,074
Contributions & Transfers Total	**1,809**	**20,059**	**20,059**	**9,965**	**20,074**
Miscellaneous Revenue					
21-36900 - Miscellaneous Sundry Revenues	18	0	0	0	0
Miscellaneous Revenue Total	**18**	**0**	**0**	**0**	**0**
Revenue Total	**1,827**	**20,059**	**20,059**	**9,965**	**20,074**
Expense					
Materials & Supplies					
21-2600 - Buildings And Grounds	11	17,500	17,500	8,000	17,500
21-3100 - Professional & Tech. Services	387	1,000	1,000	406	1,000
21-5100 - Insurance And Surety Bonds	1,410	1,559	1,559	1,559	1,574
Materials & Supplies Total	**1,808**	**20,059**	**20,059**	**9,965**	**20,074**
Expense Total	**1,808**	**20,059**	**20,059**	**9,965**	**20,074**

FY 2026-27 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.

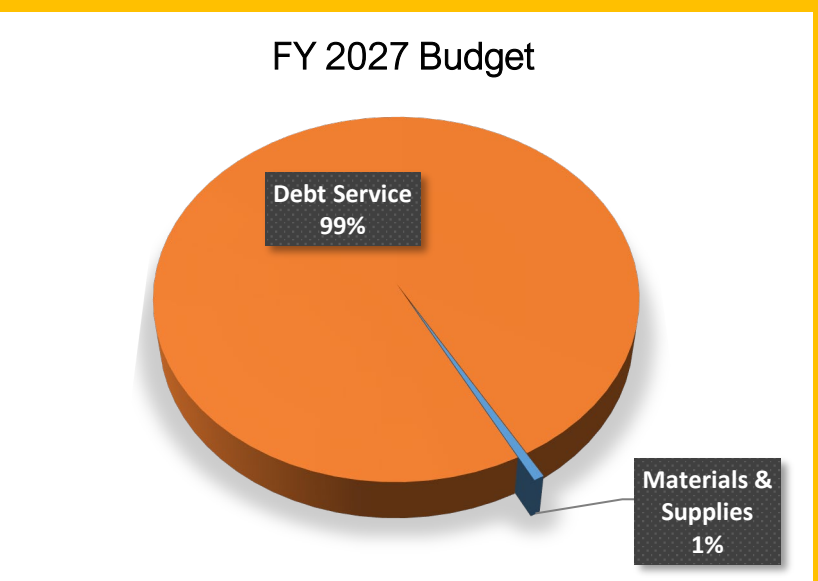
Department Position Overview

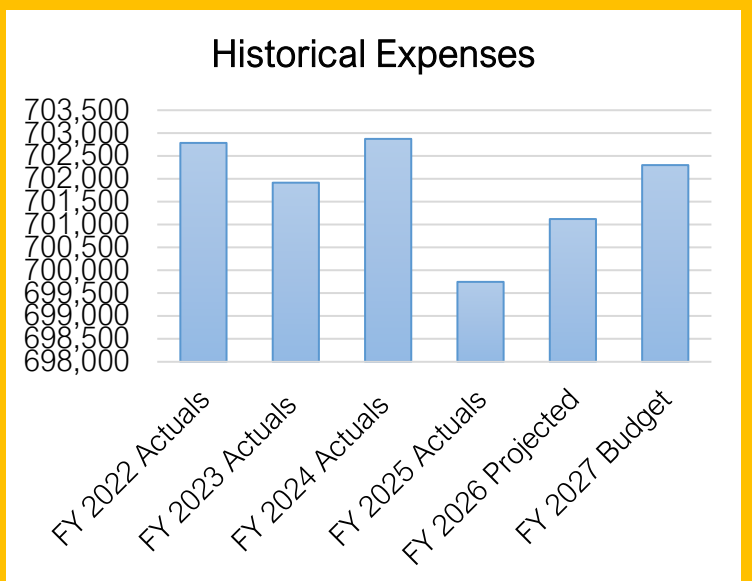
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	3,473	3,547	4,500	3,721	4,500	0
Capital Outlays	0	0	0	0	0	0
Debt Service	699,400	696,200	697,400	697,400	697,800	400
Transfers	0	0	0	0	0	0
Grand Total	702,873	699,747	701,900	701,121	702,300	400





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
2009 Airport Bond Debt Service Fund (26) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
26-36100 - Interest Earnings	10,226	1,200	1,200	2,500	1,200
26-38301 - Washington Co Trcc Taxes	700,000	700,000	700,000	700,000	700,000
Miscellaneous Revenue Total	**710,226**	**701,200**	**701,200**	**702,500**	**701,200**
Appropriated Fund Balance					
26-38800 - Appropriated Fund Balance	0	700	700	-1,379	1,100
Appropriated Fund Balance Total	**0**	**700**	**700**	**-1,379**	**1,100**
Revenue Total	**710,226**	**701,900**	**701,900**	**701,121**	**702,300**
Expense					
Materials & Supplies					
26-3100 - Professional & Tech. Services	3,547	4,500	4,500	3,721	4,500
Materials & Supplies Total	**3,547**	**4,500**	**4,500**	**3,721**	**4,500**
Debt Service					
26-8100 - Principal On Bonds	470,000	490,000	490,000	490,000	510,000
26-8200 - Interest On Bonds	226,200	207,400	207,400	207,400	187,800
Debt Service Total	**696,200**	**697,400**	**697,400**	**697,400**	**697,800**
Expense Total	**699,747**	**701,900**	**701,900**	**701,121**	**702,300**

FY 2026-27 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.

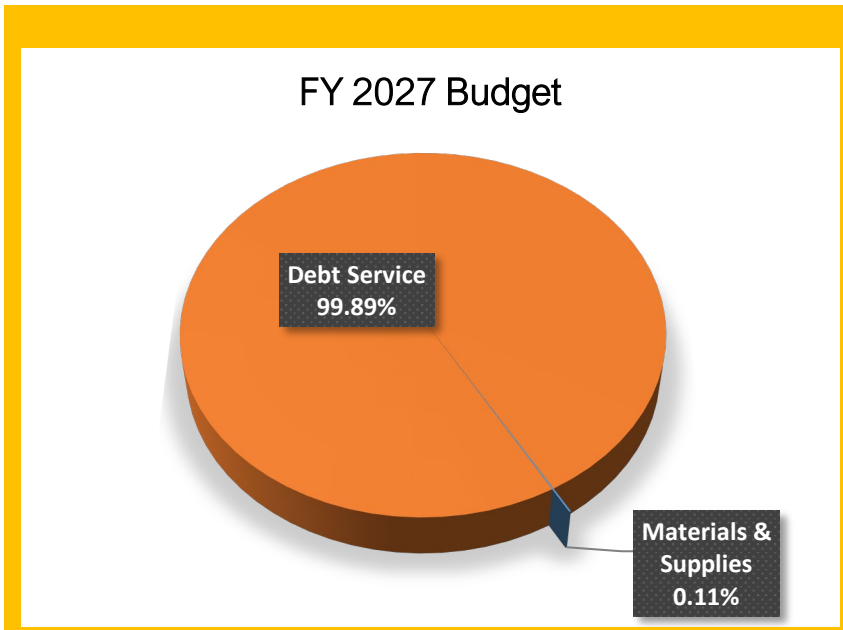
Department Position Overview

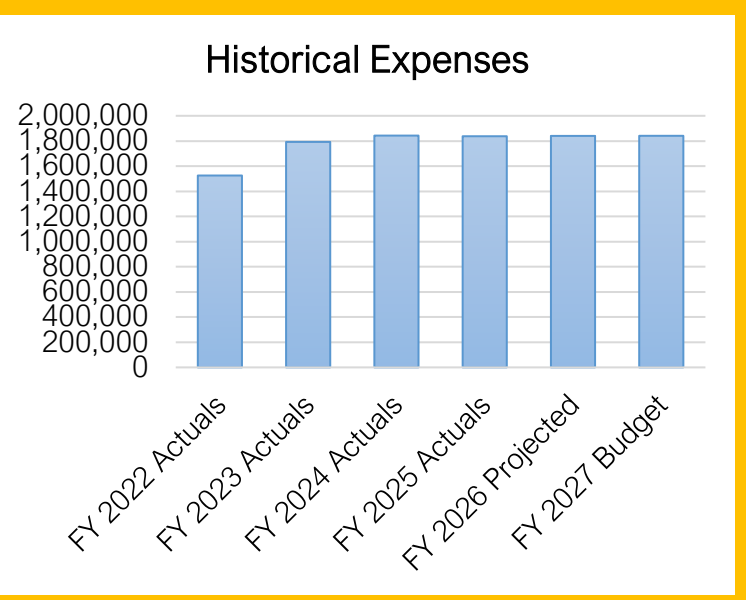
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	1,673	1,547	5,000	5,000	2,000	-3,000
Debt Service	1,841,100	1,836,033	1,835,250	1,835,250	1,839,000	3,750
Transfers	0	0	0	0	0	0
Grand Total	1,842,773	1,837,581	1,840,250	1,840,250	1,841,000	750





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Recreation Bond Debt Service Fund (28) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Appropriated Fund Balance					
28-38800 - Appropriated Fund Balance	0	0	0	0	2,000
Appropriated Fund Balance Total	**0**	**0**	**0**	**0**	**2,000**
Restricted Taxes					
28-31100 - Current Property Taxes	1,836,033	1,840,250	1,840,250	1,840,250	1,839,000
Restricted Taxes Total	**1,836,033**	**1,840,250**	**1,840,250**	**1,840,250**	**1,839,000**
Revenue Total	**1,836,033**	**1,840,250**	**1,840,250**	**1,840,250**	**1,841,000**
Expense					
Materials & Supplies					
28-3100 - Professional & Tech. Services	1,547	5,000	5,000	5,000	2,000
Materials & Supplies Total	**1,547**	**5,000**	**5,000**	**5,000**	**2,000**
Debt Service					
28-8100 - Principal On Bonds	1,210,000	1,225,000	1,225,000	1,225,000	1,290,000
28-8200 - Interest On Bonds	626,033	610,250	610,250	610,250	549,000
Debt Service Total	**1,836,033**	**1,835,250**	**1,835,250**	**1,835,250**	**1,839,000**
Expense Total	**1,837,581**	**1,840,250**	**1,840,250**	**1,840,250**	**1,841,000**

FY 2026-27 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.

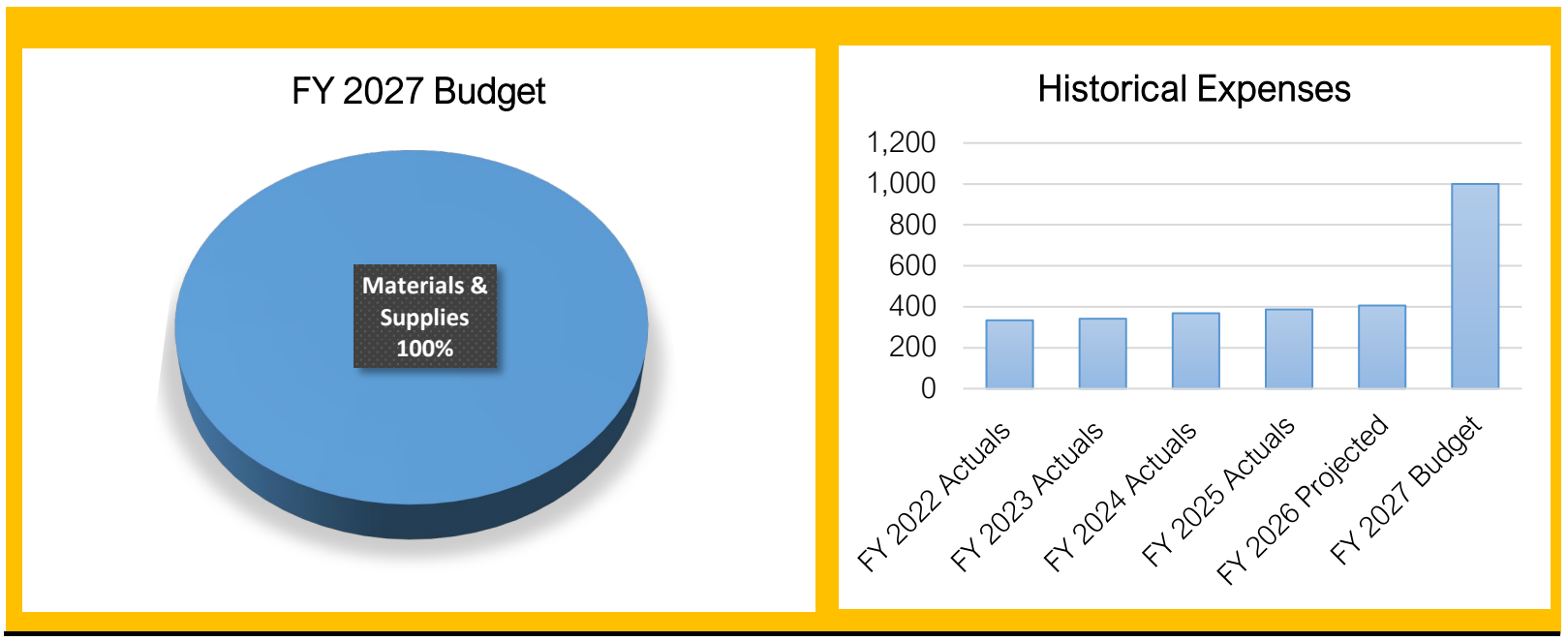
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	368	387	1,000	406	1,000	0
Debt Service	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**368**	**387**	**1,000**	**406**	**1,000**	**0**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
Spec. Assessment Debt Service Fund (29) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
29-36100 - Interest Earnings	7,512	1,000	1,000	5,000	1,000
Miscellaneous Revenue Total	**7,512**	**1,000**	**1,000**	**5,000**	**1,000**
Appropriated Fund Balance					
29-38800 - Appropriated Fund Balance	0	0	0	-4,594	0
Appropriated Fund Balance Total	**0**	**0**	**0**	**-4,594**	**0**
Revenue Total	**7,512**	**1,000**	**1,000**	**406**	**1,000**
Expense					
Materials & Supplies					
29-3100 - Professional & Tech. Services	387	1,000	1,000	406	1,000
Materials & Supplies Total	**387**	**1,000**	**1,000**	**406**	**1,000**
Expense Total	**387**	**1,000**	**1,000**	**406**	**1,000**

FY 2026-27 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.

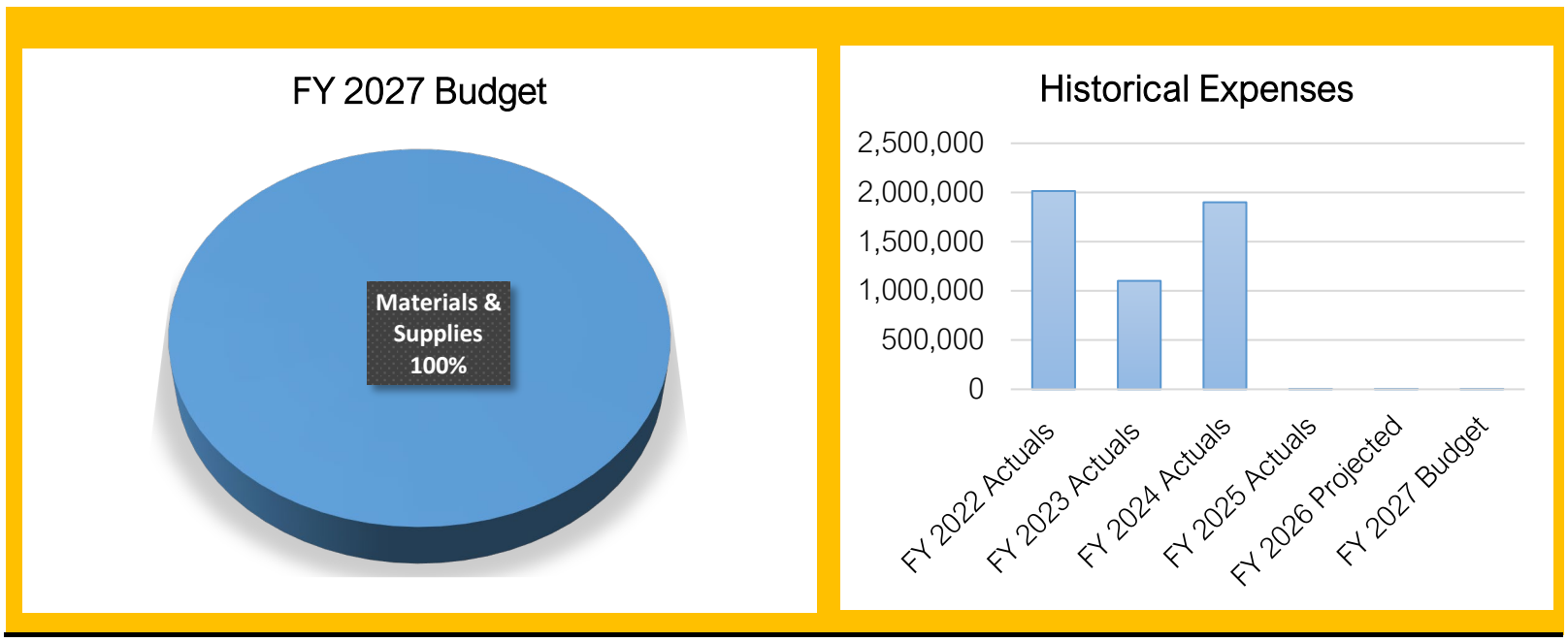
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	13.3
2024	13.3
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	645,864	0	0	0	0	0
Materials & Supplies	4,475	1,450	0	811	1,000	1,000
Capital Outlays	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Transfers	1,250,000	0	0	0	0	0
Grand Total	**1,900,339**	**1,450**	**0**	**811**	**1,000**	**1,000**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Dixie Center Operations Fund (30) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Intergovernmental					
30-38303 - Contributions - Wash County	290	0	0	0	0
Intergovernmental Total	**290**	**0**	**0**	**0**	**0**
Miscellaneous Revenue					
30-36100 - Interest Earnings	33,622	0	0	27,000	20,000
Miscellaneous Revenue Total	**33,622**	**0**	**0**	**27,000**	**20,000**
Appropriated Fund Balance					
30-38800 - Appropriated Fund Balance	0	0	0	-26,189	-19,000
Appropriated Fund Balance Total	**0**	**0**	**0**	**-26,189**	**-19,000**
Revenue Total	**33,912**	**0**	**0**	**811**	**1,000**
Expense					
Materials & Supplies					
30-2680 - Fleet Maintenance	290	0	0	0	0
30-3100 - Professional & Tech. Services	1,160	0	0	811	1,000
Materials & Supplies Total	**1,450**	**0**	**0**	**811**	**1,000**
Expense Total	**1,450**	**0**	**0**	**811**	**1,000**

FY 2026-27 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 Airport Fund as the City's match to Federal grants for improvements to the airport.

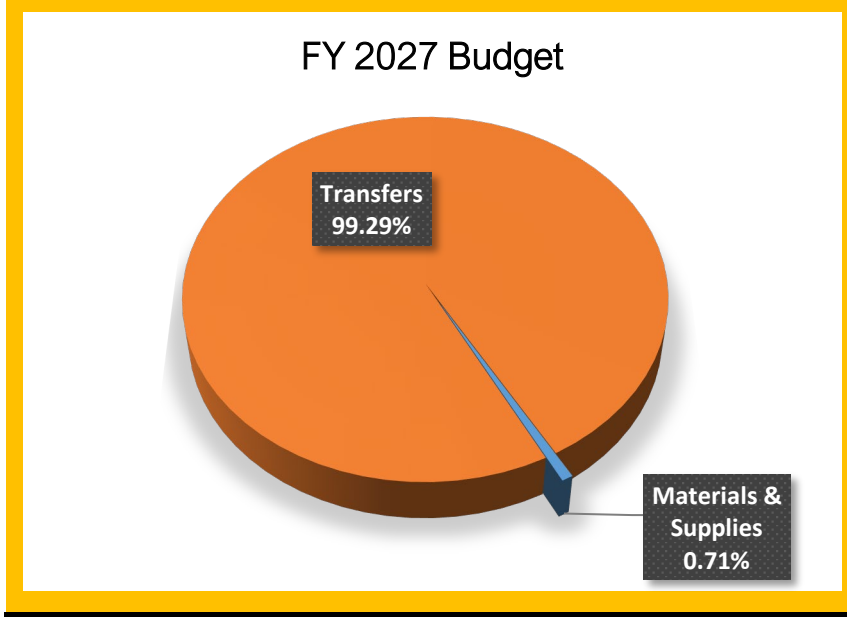
Department Position Overview

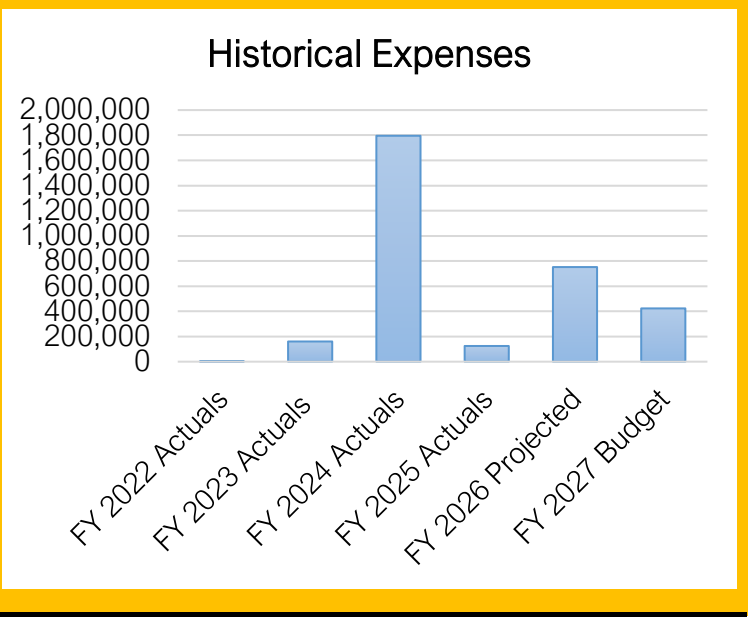
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	2,462	2,581	3,000	3,000	3,000	0
Capital Outlays	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Transfers	1,793,335	122,078	1,219,450	749,056	420,443	-799,007
Grand Total	1,795,797	124,659	1,222,450	752,056	423,443	-799,007





Summary of Capital Outlay

The capital projects for this fund are accounted for in the Airport Fund. The Transfer-out reflected in this fund is to pay for the projects planned for FY 2027 budgeted for in the Airport Fund (88) as detailed in that section of this year's budget.

FY 2026-27 Budget
Airport PFC Charges Fund (31) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
31-37810 - Airport Pfc Fees	812,312	580,000	580,000	800,000	800,000
Charges For Services Total	**812,312**	**580,000**	**580,000**	**800,000**	**800,000**
Miscellaneous Revenue					
31-36100 - Interest Earnings	41,046	30,000	30,000	54,752	48,000
Miscellaneous Revenue Total	**41,046**	**30,000**	**30,000**	**54,752**	**48,000**
Appropriated Fund Balance					
31-38800 - Appropriated Fund Balance	0	612,450	612,450	-102,696	-424,557
Appropriated Fund Balance Total	**0**	**612,450**	**612,450**	**-102,696**	**-424,557**
Revenue Total	**853,358**	**1,222,450**	**1,222,450**	**752,056**	**423,443**
Expense					
Materials & Supplies					
31-3100 - Professional & Tech. Services	2,581	3,000	3,000	3,000	3,000
Materials & Supplies Total	**2,581**	**3,000**	**3,000**	**3,000**	**3,000**
Transfers					
31-9100 - Transfers To Other Funds	122,078	1,219,450	1,219,450	749,056	420,443
Transfers Total	**122,078**	**1,219,450**	**1,219,450**	**749,056**	**420,443**
Expense Total	**124,659**	**1,222,450**	**1,222,450**	**752,056**	**423,443**

FY 2026-27 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.

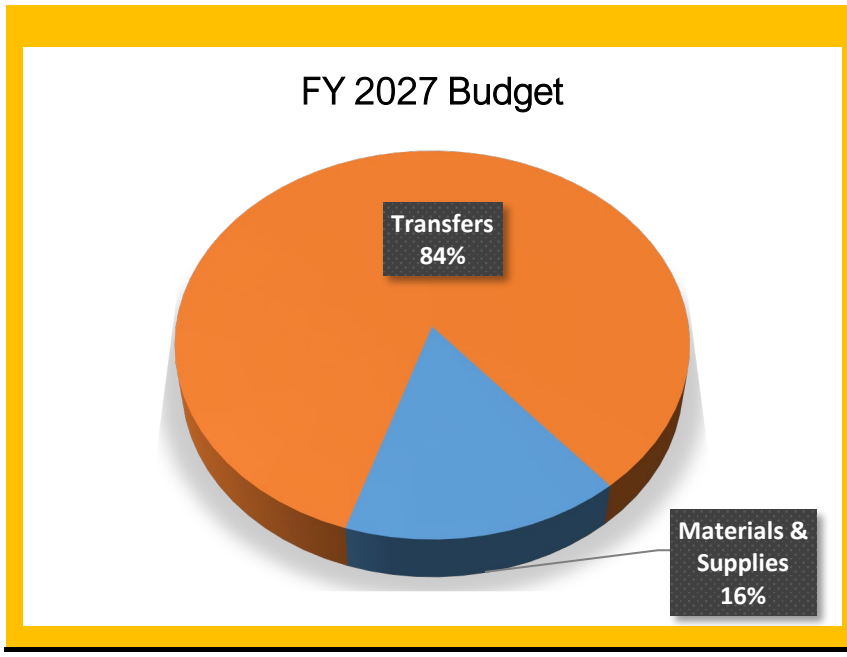
Department Position Overview

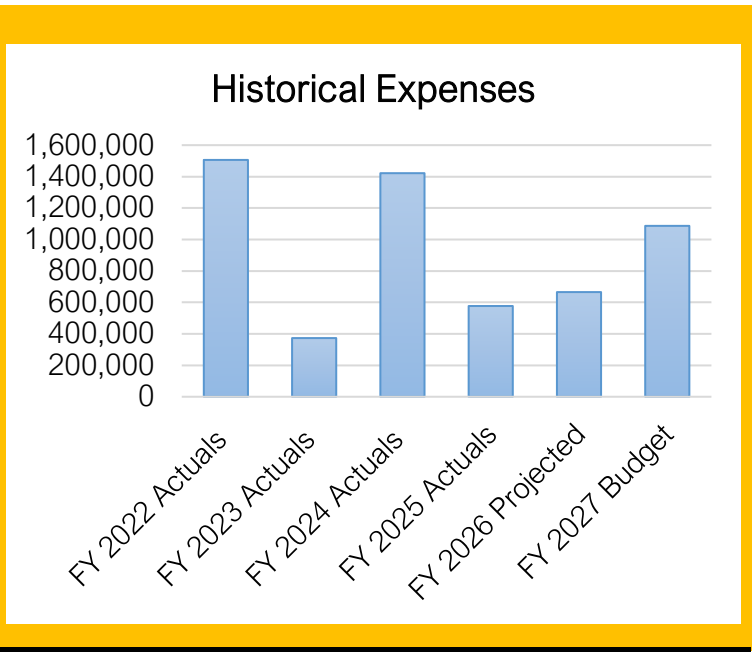
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	90,395	95,707	107,975	106,862	174,863	66,888
Debt Service	0	0	0	0	0	0
Transfers	1,331,389	481,329	203,714	558,714	911,889	708,175
Grand Total	**1,421,784**	**577,036**	**311,689**	**665,576**	**1,086,752**	**775,063**





Summary of Capital Outlay

For FY 2027 CDBG funds are planned for the replacement of playground tiles at Vernon Worthen Park, and repair of various sidewalks and driveway bridges.

FY 2026-27 Budget
Community Development Block Grant Fund (32) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Intergovernmental					
32-33100 - Federal Grants	576,764	986,243	986,243	986,243	1,086,752
Intergovernmental Total	**576,764**	**986,243**	**986,243**	**986,243**	**1,086,752**
Miscellaneous Revenue					
32-36100 - Interest Earnings	272	0	0	0	0
Miscellaneous Revenue Total	**272**	**0**	**0**	**0**	**0**
Appropriated Fund Balance					
32-38800 - Appropriated Fund Balance	0	-674,554	-319,554	-320,667	0
Appropriated Fund Balance Total	**0**	**-674,554**	**-319,554**	**-320,667**	**0**
Revenue Total	**577,036**	**311,689**	**666,689**	**665,576**	**1,086,752**
Expense					
Materials & Supplies					
32-3100 - Professional & Tech. Services	2,182	13,000	13,000	13,000	81,000
32-6000 - Cdbg Activities	93,525	94,975	94,975	93,862	93,863
Materials & Supplies Total	**95,707**	**107,975**	**107,975**	**106,862**	**174,863**
Transfers					
32-9100 - Transfers To Other Funds	481,329	203,714	558,714	558,714	911,889
Transfers Total	**481,329**	**203,714**	**558,714**	**558,714**	**911,889**
Expense Total	**577,036**	**311,689**	**666,689**	**665,576**	**1,086,752**

FY 2026-27 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.

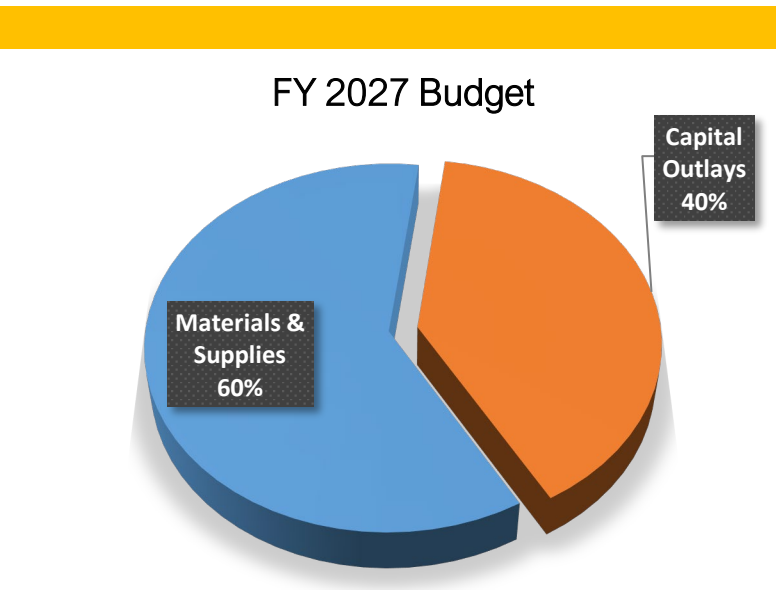
Department Position Overview

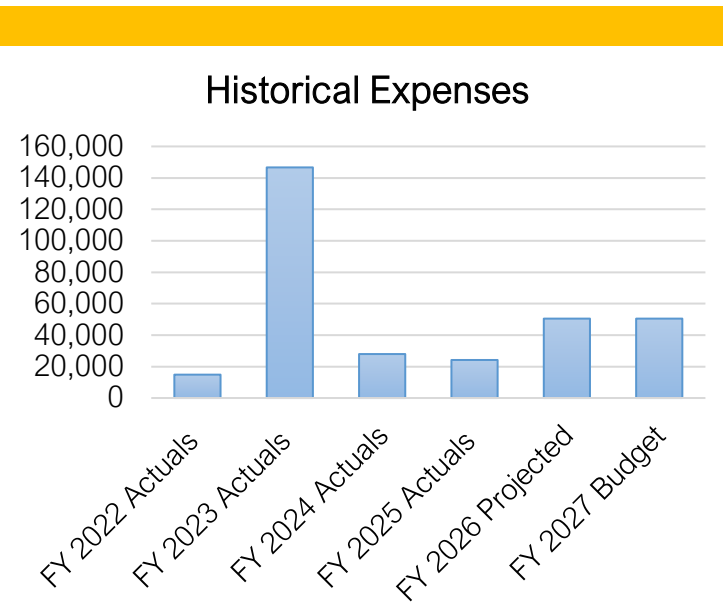
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	19,417	20,971	30,500	30,500	30,500	0
Capital Outlays	8,548	3,219	20,000	20,000	20,000	0
Transfers	0	0	0	0	0	0
Grand Total	**27,965**	**24,190**	**50,500**	**50,500**	**50,500**	**0**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Public safety equipment	20,000	20,000
Grand Total	**20,000**	**20,000**

FY 2026-27 Budget
Police Drug Seizures Fund (50) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
50-36100 - Interest Earnings	22,621	0	0	0	0
50-36401 - Drug Seizure Forfeitures	51,173	0	0	0	0
50-36601 - Drug Task Force Seizures	-741	20,000	20,000	20,000	20,000
50-36702 - Task Force Restitution Received	1,752	2,500	2,500	2,500	2,500
Miscellaneous Revenue Total	**74,804**	**22,500**	**22,500**	**22,500**	**22,500**
Appropriated Fund Balance					
50-38800 - Appropriated Fund Balance	0	28,000	28,000	28,000	28,000
Appropriated Fund Balance Total	**0**	**28,000**	**28,000**	**28,000**	**28,000**
Revenue Total	**74,804**	**50,500**	**50,500**	**50,500**	**50,500**
Expense					
Materials & Supplies					
50-2300 - Travel & Training	2,309	0	0	0	0
50-2312 - Task Force Travel & Train	0	10,000	10,000	10,000	10,000
50-2412 - Task Force Office Supplies	1,151	500	500	500	500
50-2714 - Task Force Spec Dept Supplies	357	10,000	10,000	10,000	10,000
50-3100 - Professional & Tech. Services	17,154	10,000	10,000	10,000	10,000
Materials & Supplies Total	**20,971**	**30,500**	**30,500**	**30,500**	**30,500**
Capital Outlays					
50-7400 - Equipment Purchases	3,219	20,000	20,000	20,000	20,000
Capital Outlays Total	**3,219**	**20,000**	**20,000**	**20,000**	**20,000**
Expense Total	**24,190**	**50,500**	**50,500**	**50,500**	**50,500**

FY 2026-27 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.

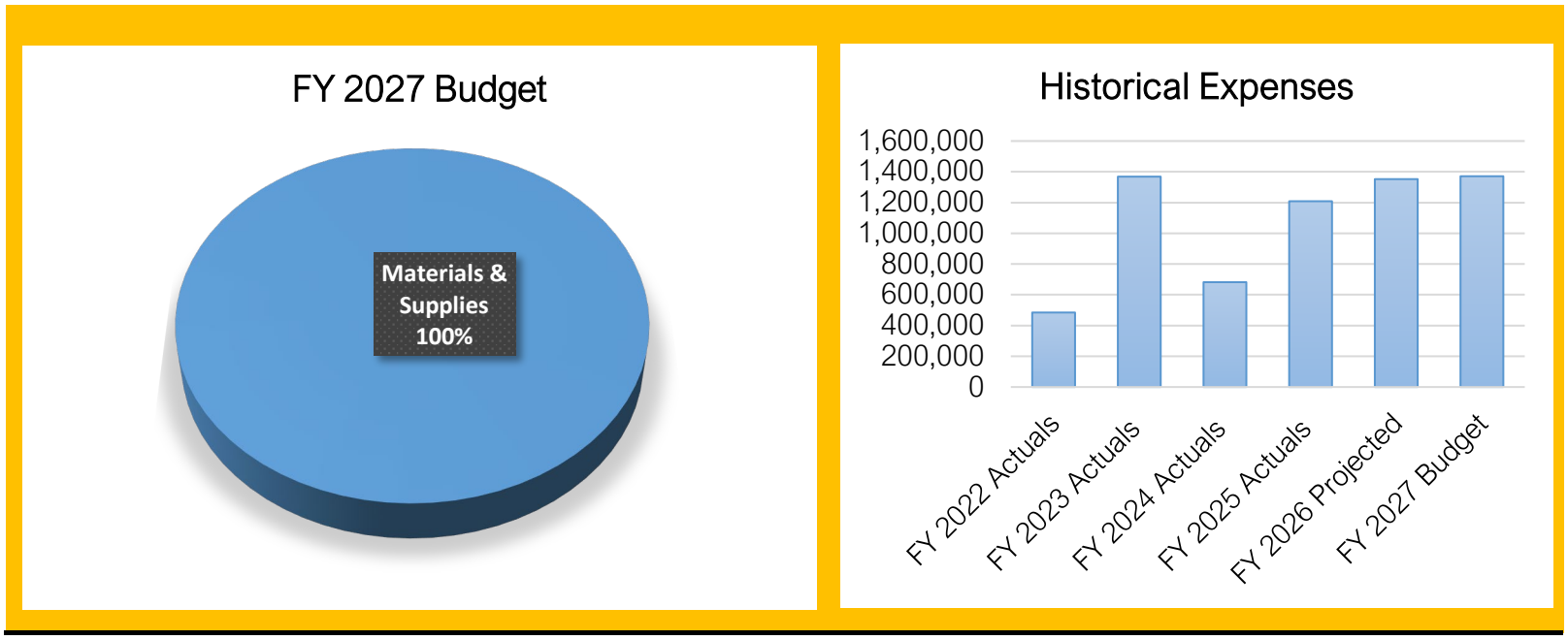
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	681,993	1,208,466	1,372,908	1,352,281	1,371,074	-1,834
Grand Total	**681,993**	**1,208,466**	**1,372,908**	**1,352,281**	**1,371,074**	**-1,834**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Self Insurance Fund (63) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
63-36100 - Interest Earnings	14,017	9,000	9,000	9,000	9,000
63-36110 - Insurance Assessments	1,139,393	1,416,823	1,416,823	1,418,875	1,423,049
63-36900 - Miscellaneous Sundry Revenues	0	0	0	10,246	0
Miscellaneous Revenue Total	**1,153,410**	**1,425,823**	**1,425,823**	**1,438,121**	**1,432,049**
Appropriated Fund Balance					
63-38800 - Appropriated Fund Balance	0	-52,915	-52,915	-85,840	-60,975
Appropriated Fund Balance Total	**0**	**-52,915**	**-52,915**	**-85,840**	**-60,975**
Revenue Total	**1,153,410**	**1,372,908**	**1,372,908**	**1,352,281**	**1,371,074**
Expense					
Materials & Supplies					
63-3100 - Professional & Tech. Services	774	2,000	2,000	811	2,000
63-5200 - Claims Paid	455,392	400,000	400,000	550,000	450,000
63-5301 - Premiums Paid	752,300	970,908	970,908	801,470	919,074
Materials & Supplies Total	**1,208,466**	**1,372,908**	**1,372,908**	**1,352,281**	**1,371,074**
Expense Total	**1,208,466**	**1,372,908**	**1,372,908**	**1,352,281**	**1,371,074**

FY 2026-27 Budget
Other Funds - Public Transit Fund

Department Overview

The Public Transit Fund accounts for the activities of the City's SunTran Bus Service. SunTran is a division of the Public Works Department. The City provides fixed-route, paratransit, and commuter service throughout Washington County. A significant portion of SunTran's funding comes from federal grants due to the City's designation as a Metropolitan Planning Organization (MPO) area in 2004. Additional revenues include rider fares, advertising fees, grant-match funding through the Transit Fund, and reimbursements from Ivins City and Washington City for costs, repairs, 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.

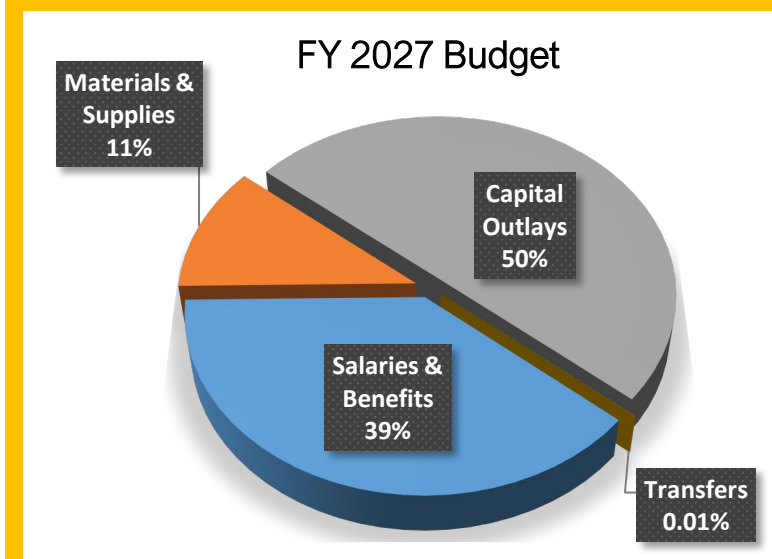
Department Position Overview

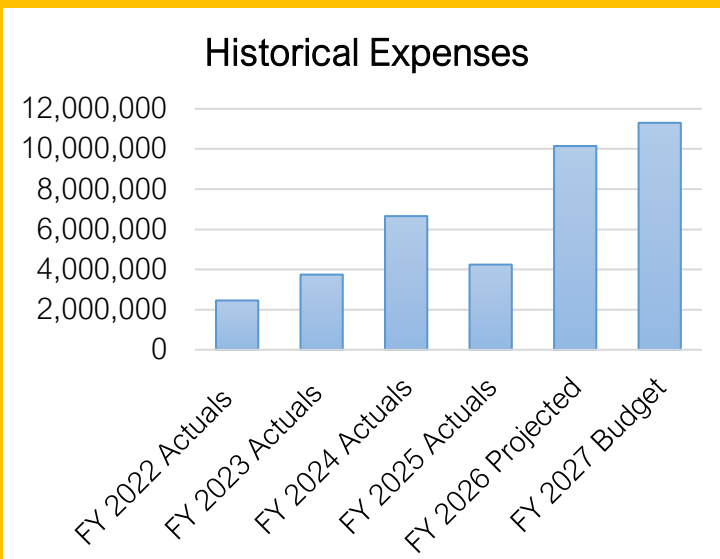
Master Technician (4)
Administrative Professional II
Advertising Manager
Transit Dispatch/Transit Operator III
Transit Manager
Transit Superintendent
Suntran Shift Supervisor (3)
Transit Operator (29)

Authorized FT	
2023	25.5
2024	25.5
2025	38.5
2026	39.5
2027	41

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	2,139,857	3,100,461	4,311,030	4,120,503	4,371,007	59,977
Materials & Supplies	883,781	797,395	1,064,024	1,064,024	1,274,107	210,083
Capital Outlays	3,632,424	342,214	6,175,000	4,963,514	5,660,000	-515,000
Transfers	1,045	1,423	1,423	1,423	1,166	-257
Grand Total	**6,657,107**	**4,241,493**	**11,551,477**	**10,149,464**	**11,306,280**	**-245,197**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
Bus Stop and System Improvements (Local)	30,000	30,000
Bus Stop and System Improvements (Zion)	30,000	30,000
Transit Center Site and Building	9,100,000	5,600,000
Grand Total	**9,160,000**	**5,660,000**

FY 2026-27 Budget
Public Transit System Fund (64) - Suntran - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
64-35121 - Fare Box Revenues	174,103	160,000	160,000	160,000	160,000
64-35131 - Transit Fees	8,053	40,000	40,000	45,578	45,020
64-35141 - Advertising Fees	356,145	320,000	320,000	320,000	320,000
64-35160 - Ivins Route Operations	197,678	203,573	203,573	205,585	213,809
64-35170 - Ivins Route Equipment Replmnt	19,214	23,218	23,218	19,983	20,782
64-35182 - Washington Route Operations	195,747	203,573	203,573	203,573	220,182
64-35184 - Washington Route Equipment Replmnt	21,995	23,218	23,218	23,218	20,243
Charges For Services Total	**972,934**	**973,582**	**973,582**	**977,937**	**1,000,036**
Intergovernmental					
64-33100 - Federal Grants	2,291,529	1,655,229	2,790,193	2,826,040	1,879,553
Intergovernmental Total	**2,291,529**	**1,655,229**	**2,790,193**	**2,826,040**	**1,879,553**
Miscellaneous Revenue					
64-36100 - Interest Earnings	7,217	10,000	10,000	0	0
64-36900 - Miscellaneous Sundry Revenues	30	0	0	0	0
64-38400 - Insurance Claim Proceeds	14,564	0	0	0	0
Miscellaneous Revenue Total	**21,811**	**10,000**	**10,000**	**0**	**0**
Contributions & Transfers					
64-38200 - Transfers From Other Funds	500,000	1,416,403	1,700,145	1,589,751	1,514,436
64-38210 - Unbilled Utilities Provided To This Dept	1,423	1,423	1,423	1,423	1,166
Contributions & Transfers Total	**501,423**	**1,417,826**	**1,701,568**	**1,591,174**	**1,515,602**
Revenue Total	**3,787,697**	**4,056,637**	**5,475,343**	**5,395,151**	**4,395,191**
Expense					
Salaries & Benefits					
64-1100 - Salaries & Wages Full/Time	1,776,477	1,959,346	1,959,346	1,959,346	2,160,332
64-1200 - Salaries & Wages Part/Time	137,117	320,000	320,000	320,000	320,000
64-1210 - Overtime Pay	1,716	4,000	4,000	4,000	8,000
64-1300 - Fica	142,659	174,675	174,675	174,675	190,361
64-1310 - Insurance Benefits	303,886	381,503	381,503	381,503	403,329
64-1320 - Retirement Benefits	286,960	279,016	279,016	279,016	282,610
Salaries & Benefits Total	**2,648,814**	**3,118,540**	**3,118,540**	**3,118,540**	**3,364,632**
Materials & Supplies					
64-2100 - Subscriptions & Memberships	400	1,000	1,000	1,000	1,700
64-2200 - Ordinances & Publications	0	0	0	0	1,000
64-2300 - Travel & Training	525	10,000	10,000	10,000	10,000
64-2400 - Office Supplies	1,654	1,500	1,500	1,500	4,000
64-2410 - Credit Card Discounts	5,254	10,000	10,000	10,000	10,000
64-2430 - Computer Software	98	20,000	20,000	20,000	129,800
64-2450 - Safety Equipment	0	300	300	300	1,000
64-2500 - Equip Supplies & Maintenance	6,900	5,000	5,000	5,000	5,000
64-2600 - Buildings And Grounds	7,196	10,000	10,000	10,000	10,000
64-2670 - Fuel	246,981	270,000	270,000	270,000	270,000
64-2680 - Fleet Maintenance	246,617	210,000	210,000	210,000	275,000
64-2700 - Special Departmental Supplies	5,461	8,000	8,000	8,000	14,000

FY 2026-27 Budget
Public Transit System Fund (64) - Suntran - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
64-2741 - Advertising Expenses	27,424	28,000	28,000	28,000	28,000
64-2800 - Telephone	1,464	1,800	1,800	1,800	1,500
64-2900 - Rent Of Property & Equipment	6,126	24,300	24,300	24,300	24,500
64-2910 - Power Bills	18,198	20,000	20,000	20,000	20,000
64-3100 - Professional & Tech. Services	8,180	159,000	159,000	159,000	159,000
64-4500 - Uniforms	2,317	2,600	2,600	2,600	7,000
64-5100 - Insurance And Surety Bonds	24,043	30,174	30,174	30,174	26,893
64-5200 - Claims Paid	323	0	0	0	0
64-6150 - Ursta Roadeo	0	0	0	0	1,000
Materials & Supplies Total	**609,160**	**811,674**	**811,674**	**811,674**	**999,393**
Capital Outlays					
64-7300 - Improvements	293	50,000	50,000	0	30,000
64-7400 - Equipment Purchases	142,100	75,000	1,493,706	1,463,514	0
Capital Outlays Total	**142,393**	**125,000**	**1,543,706**	**1,463,514**	**30,000**
Transfers					
64-9200 - Unbilled Utilities Provided To This Dept	1,423	1,423	1,423	1,423	1,166
Transfers Total	**1,423**	**1,423**	**1,423**	**1,423**	**1,166**
Expense Total	**3,401,790**	**4,056,637**	**5,475,343**	**5,395,151**	**4,395,191**

FY 2026-27 Budget
Public Transit System Fund (64) - Zion Route - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
64-35122 - Fare Box Revenues (Zion Route)	30,155	20,000	20,000	20,000	20,000
64-35142 - Advertising Fees (Zion Route)	135,381	100,000	100,000	100,000	100,000
Charges For Services Total	**165,536**	**120,000**	**120,000**	**120,000**	**120,000**
Intergovernmental					
64-38104 - Contributions From Other Governments (Zion Rc	856,702	1,000,000	1,000,000	3,934,313	1,400,000
Intergovernmental Total	**856,702**	**1,000,000**	**1,000,000**	**3,934,313**	**1,400,000**
Miscellaneous Revenue					
64-36101 - Interest Earnings (Zion Route)	789,992	800,000	800,000	700,000	700,000
Miscellaneous Revenue Total	**789,992**	**800,000**	**800,000**	**700,000**	**700,000**
Appropriated Fund Balance					
64-38801 - Appropriated Fund Balance (Zion Route)	0	5,574,840	8,674,840	0	4,691,089
Appropriated Fund Balance Total	**0**	**5,574,840**	**8,674,840**	**0**	**4,691,089**
Revenue Total	**1,812,229**	**7,494,840**	**10,594,840**	**4,754,313**	**6,911,089**
Expense					
Salaries & Benefits					
64-1100 - Salaries & Wages Full/Time	301,664	682,272	682,272	682,272	680,207
64-1200 - Salaries & Wages Part/Time	24,800	207,147	207,147	16,620	30,000
64-1210 - Overtime Pay	0	2,000	2,000	2,000	2,000
64-1300 - Fica	24,057	68,194	68,194	68,194	54,484
64-1310 - Insurance Benefits	56,914	140,710	140,710	140,710	141,526
64-1320 - Retirement Benefits	44,212	92,167	92,167	92,167	98,158
Salaries & Benefits Total	**451,647**	**1,192,490**	**1,192,490**	**1,001,963**	**1,006,375**
Materials & Supplies					
64-2300 - Travel & Training	0	2,000	2,000	2,000	2,000
64-2400 - Office Supplies	98	500	500	500	1,500
64-2410 - Credit Card Discounts	19	10,000	10,000	10,000	10,000
64-2450 - Safety Equipment	0	100	100	100	500
64-2500 - Equip Supplies & Maintenance	3,156	4,000	4,000	4,000	2,000
64-2600 - Buildings And Grounds	0	1,000	1,000	1,000	1,000
64-2670 - Fuel	68,318	120,000	120,000	120,000	120,000
64-2680 - Fleet Maintenance	9,585	40,000	40,000	40,000	80,000
64-2700 - Special Departmental Supplies	1,736	5,000	5,000	5,000	5,000
64-2741 - Advertising Expenses	17,757	20,000	20,000	20,000	20,000
64-2800 - Telephone	0	1,000	1,000	1,000	0
64-2900 - Rent Of Property & Equipment	6,696	17,550	17,550	17,550	5,400
64-2910 - Power Bills	0	6,000	6,000	6,000	6,000
64-3100 - Professional & Tech. Services	80,870	24,000	24,000	24,000	9,000
64-4500 - Uniforms	0	1,200	1,200	1,200	2,000
64-5100 - Insurance And Surety Bonds	0	0	0	0	10,314
Materials & Supplies Total	**188,235**	**252,350**	**252,350**	**252,350**	**274,714**
Capital Outlays					
64-7200 - Building Purchases Or Const.	0	0	9,100,000	3,500,000	5,600,000
64-7300 - Improvements	128,771	6,050,000	50,000	0	30,000
64-7400 - Equipment Purchases	71,050	0	0	0	0
Capital Outlays Total	**199,821**	**6,050,000**	**9,150,000**	**3,500,000**	**5,630,000**
Expense Total	**839,703**	**7,494,840**	**10,594,840**	**4,754,313**	**6,911,089**

FY 2026-27 Budget
Other Funds - Transit Tax Fund

Department Overview

The Transit Tax Fund is used to account for the city's portion of the 1/4 cent transportation. 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.

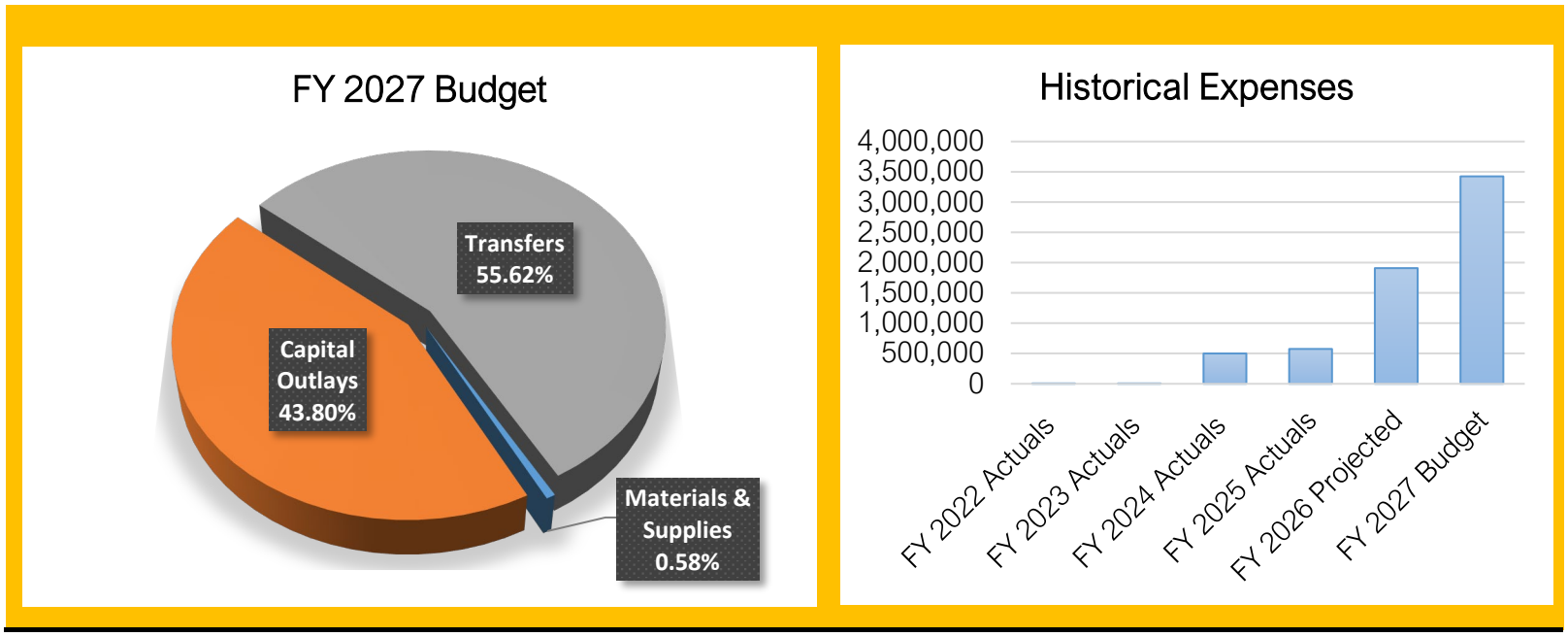
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	368	387	20,000	20,000	20,000	0
Capital Outlays	0	0	0	0	1,500,000	1,500,000
Transfers	500,000	574,893	1,791,296	1,889,751	1,904,755	113,459
Grand Total	**500,368**	**575,280**	**1,811,296**	**1,909,751**	**3,424,755**	**1,613,459**



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 2027 budgeted for in the Public Works Capital Project Fund (87) as detailed in that section of this year's budget.

FY 2026-27 Budget
Transit Tax Fund (65) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
65-36100 - Interest Earnings	907,451	850,000	850,000	880,000	750,000
Miscellaneous Revenue Total	**907,451**	**850,000**	**850,000**	**880,000**	**750,000**
Appropriated Fund Balance					
65-38800 - Appropriated Fund Balance	0	-2,938,704	-2,654,962	-2,870,249	-1,125,245
Appropriated Fund Balance Total	**0**	**-2,938,704**	**-2,654,962**	**-2,870,249**	**-1,125,245**
Restricted Taxes					
65-31304 - Transit District Sales Tax	4,040,159	3,900,000	3,900,000	3,900,000	3,800,000
Restricted Taxes Total	**4,040,159**	**3,900,000**	**3,900,000**	**3,900,000**	**3,800,000**
Revenue Total	**4,947,610**	**1,811,296**	**2,095,038**	**1,909,751**	**3,424,755**
Expense					
Materials & Supplies					
65-3100 - Professional & Tech. Services	387	20,000	20,000	20,000	20,000
Materials & Supplies Total	**387**	**20,000**	**20,000**	**20,000**	**20,000**
Capital Outlays					
65-7200 - Building Purchases	0	0	0	0	1,500,000
Capital Outlays Total	**0**	**0**	**0**	**0**	**1,500,000**
Transfers					
65-9100 - Transfers To Other Funds	574,893	1,791,296	2,075,038	1,889,751	1,904,755
Transfers Total	**574,893**	**1,791,296**	**2,075,038**	**1,889,751**	**1,904,755**
Expense Total	**575,280**	**1,811,296**	**2,095,038**	**1,909,751**	**3,424,755**

FY 2026-27 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. This fund was established in FY 2024 for the first year the city transitioned to a self funded plan.

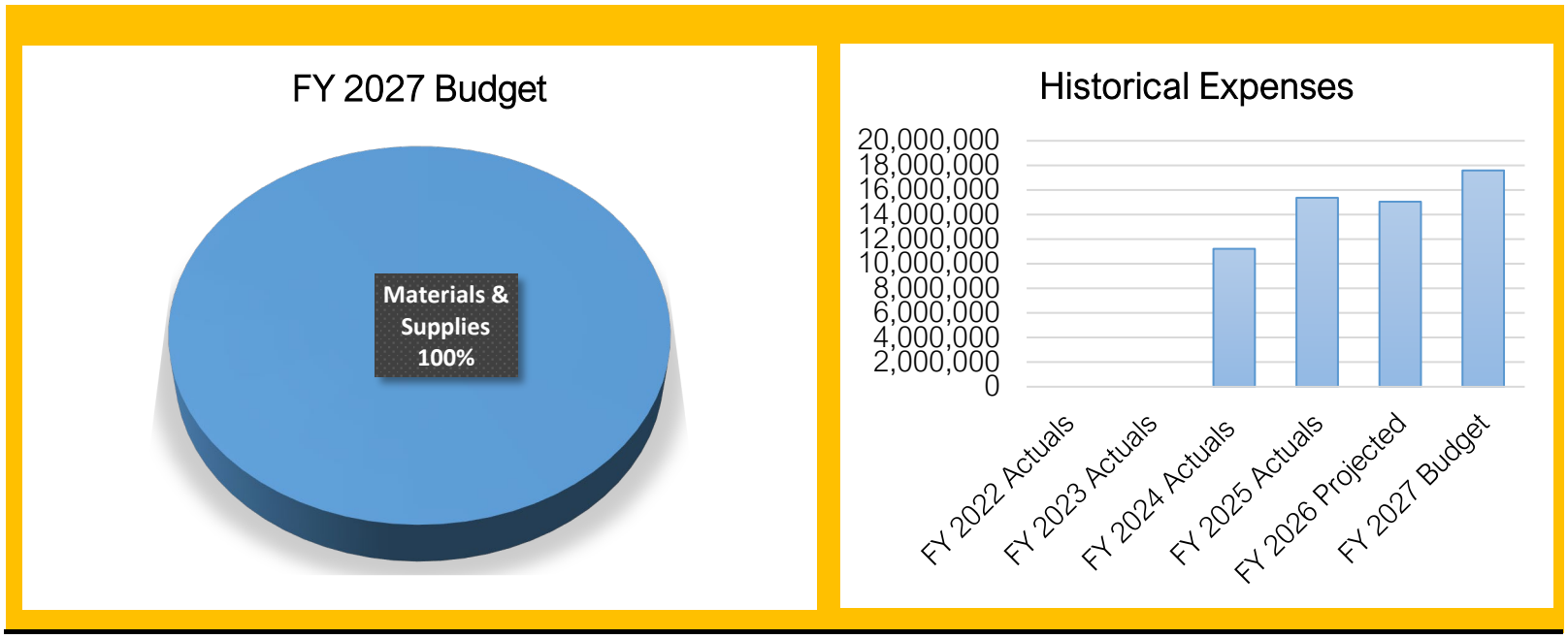
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	11,216,622	15,366,912	14,394,623	15,046,906	17,588,955	3,194,332
Grand Total	**11,216,622**	**15,366,912**	**14,394,623**	**15,046,906**	**17,588,955**	**3,194,332**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
Health Insurance Fund (66) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
66-34900 - MEDICAL CITY CONTRIBUTION	11,434,646	12,473,113	12,473,113	12,731,762	14,178,085
66-34901 - MEDICAL EMPLOYEE CONTRIBUTION	644,555	845,573	845,573	958,305	1,983,182
66-34902 - DENTAL CITY CONTRIBUTION	98,484	0	0	0	0
66-34903 - DENTAL EMPLOYEE CONTRIBUTION	637,239	754,934	754,934	780,839	804,134
66-34904 - Medical Cobra Contributions	23,466	0	0	0	0
66-34905 - Dental Cobra Contributions	3,811	0	0	0	0
Charges For Services Total	**12,842,201**	**14,073,620**	**14,073,620**	**14,470,906**	**16,965,401**
Miscellaneous Revenue					
66-36100 - INTEREST EARNINGS	232,172	115,000	115,000	191,000	180,000
66-36120 - STOP-LOSS AGGREGATE REVENUE	667,150	250,000	250,000	0	0
66-36125 - MEDICAL PHARMACY REBATES	44,079	0	0	505,000	552,554
Miscellaneous Revenue Total	**943,401**	**365,000**	**365,000**	**696,000**	**732,554**
Contributions & Transfers					
66-38200 - Transfer from other funds	1,100,000	0	0	0	0
Contributions & Transfers Total	**1,100,000**	**0**	**0**	**0**	**0**
Appropriated Fund Balance					
66-38800 - APPROPRIATED FUND BALANCE	0	-43,997	-43,997	-120,000	-109,000
Appropriated Fund Balance Total	**0**	**-43,997**	**-43,997**	**-120,000**	**-109,000**
Revenue Total	**14,885,602**	**14,394,623**	**14,394,623**	**15,046,906**	**17,588,955**
Expense					
Materials & Supplies					
66-2730 - WELLNESS PROGRAM	80,210	70,000	70,000	70,000	70,000
66-5310 - MEDICAL CLAIMS	11,133,994	10,171,560	10,171,560	9,606,961	11,761,287
66-5315 - MEDICAL ADMINISTRATIVE FIXED FEES	293,136	1,020,853	742,853	670,773	705,690
66-5320 - MEDICAL PHARMACY CLAIMS	2,162,352	1,313,713	1,313,713	2,438,189	2,656,563
66-5325 - STOP-LOSS FIXED PREMIUMS	822,666	1,062,563	1,062,563	1,132,872	1,244,055
66-5329 - MEDICAL IBNR	143,000	0	0	0	0
66-5330 - DENTAL CLAIMS	642,344	670,497	670,497	695,824	719,344
66-5335 - DENTAL ADMINISTRATIVE FIXED FEES	84,437	84,437	84,437	85,015	84,790
66-3100 - PROFESSIONAL & TECH. SERVICES	774	1,000	1,000	1,000	1,000
66-5339 - Dental IBNR	4,000	0	0	0	0
66-5321 - MEDICAL PHARMACY Administrative Fixed Fees	0	0	278,000	346,272	346,226
Materials & Supplies Total	**15,366,912**	**14,394,623**	**14,394,623**	**15,046,906**	**17,588,955**
Expense Total	**15,366,912**	**14,394,623**	**14,394,623**	**15,046,906**	**17,588,955**

FY 2026-27 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.

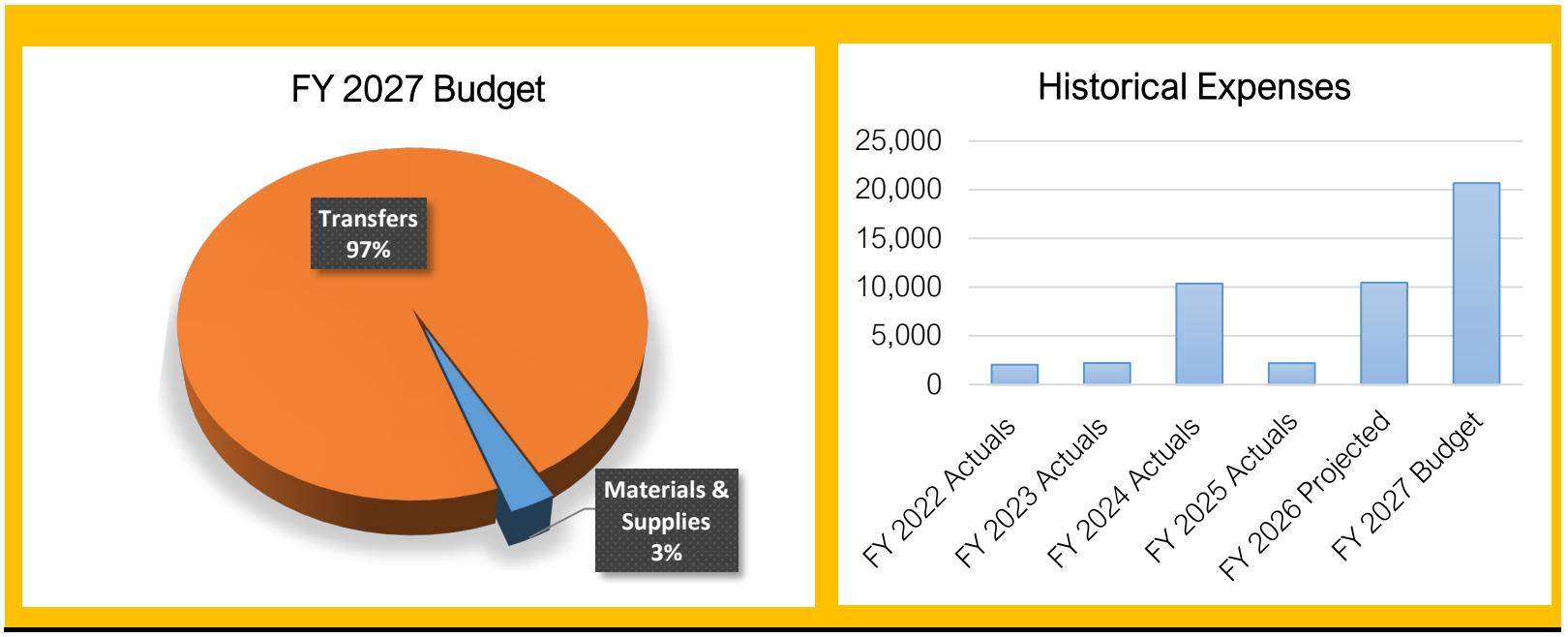
Department Position Overview

There are no full-time positions are funded in this budget.

	Authorized FT
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	368	387	1,000	500	600	-400
Capital Outlays	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Transfers	10,000	1,809	20,059	9,965	20,074	15
Grand Total	**10,368**	**2,196**	**21,059**	**10,465**	**20,674**	**-385**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
Housing Fund (69) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
69-36100 - Interest Earnings	15,165	4,000	4,000	12,500	10,000
Miscellaneous Revenue Total	**15,165**	**4,000**	**4,000**	**12,500**	**10,000**
Appropriated Fund Balance					
69-38800 - Appropriated Fund Balance	0	17,059	17,059	-2,035	10,674
Appropriated Fund Balance Total	**0**	**17,059**	**17,059**	**-2,035**	**10,674**
Revenue Total	**15,165**	**21,059**	**21,059**	**10,465**	**20,674**
Expense					
Materials & Supplies					
69-3100 - Professional & Tech. Services	387	1,000	1,000	500	600
Materials & Supplies Total	**387**	**1,000**	**1,000**	**500**	**600**
Transfers					
69-9100 - Transfers To Other Funds	1,809	20,059	20,059	9,965	20,074
Transfers Total	**1,809**	**20,059**	**20,059**	**9,965**	**20,074**
Expense Total	**2,196**	**21,059**	**21,059**	**10,465**	**20,674**

FY 2026-27 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.

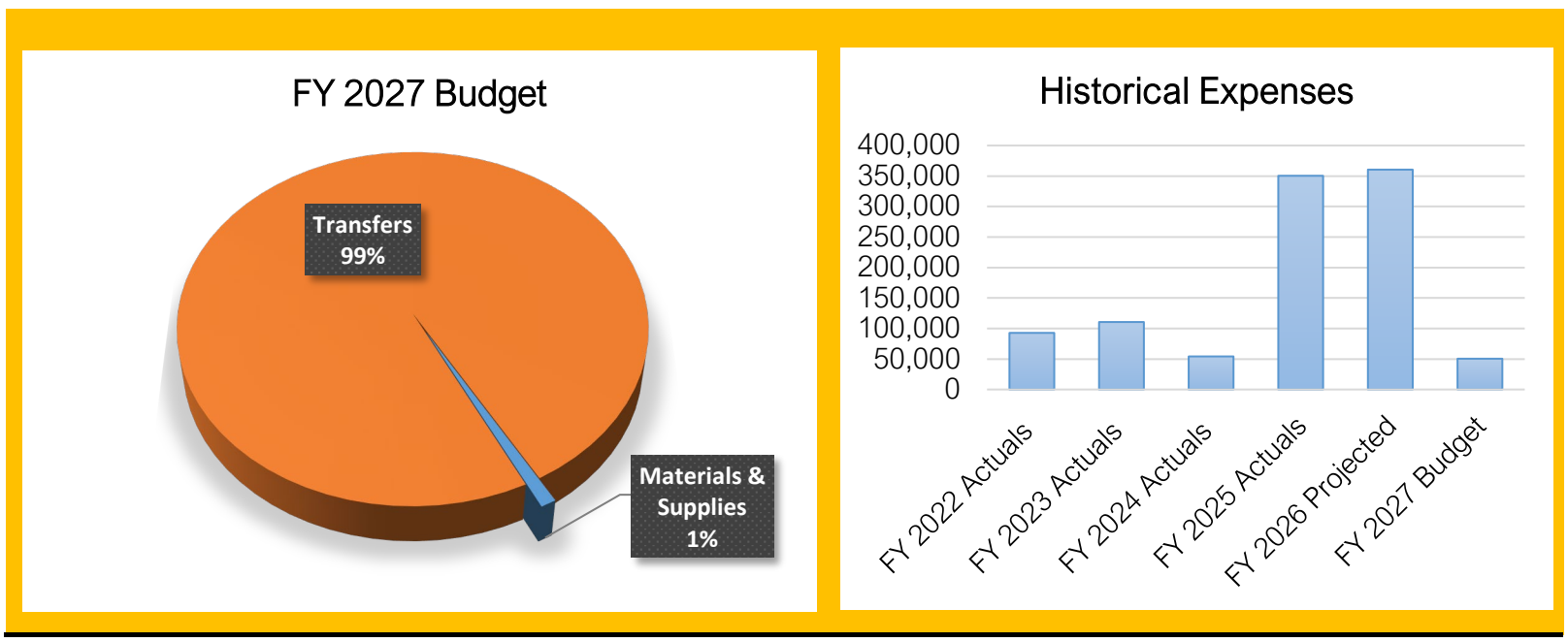
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	368	387	1,500	500	500	-1,000
Capital Outlays	3,853	0	100,000	200,000	0	-100,000
Transfers	50,000	350,000	160,000	160,000	50,000	-110,000
Grand Total	**54,221**	**350,387**	**261,500**	**360,500**	**50,500**	**-211,000**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
Perpetual Care Fund (74) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Charges For Services					
74-34821 - Perpetual Care Fees	199,685	160,000	160,000	500,000	125,000
74-34825 - Perpetual Care Fees - Downtown	50,200	50,000	50,000	55,000	25,000
Charges For Services Total	**249,885**	**210,000**	**210,000**	**555,000**	**150,000**
Miscellaneous Revenue					
74-36100 - Interest Earnings	37,913	10,000	10,000	36,000	10,000
Miscellaneous Revenue Total	**37,913**	**10,000**	**10,000**	**36,000**	**10,000**
Appropriated Fund Balance					
74-38800 - Appropriated Fund Balance	0	41,500	41,500	-230,500	-109,500
Appropriated Fund Balance Total	**0**	**41,500**	**41,500**	**-230,500**	**-109,500**
Revenue Total	**287,798**	**261,500**	**261,500**	**360,500**	**50,500**
Expense					
Materials & Supplies					
74-3100 - Professional & Tech. Services	387	1,500	1,500	500	500
Materials & Supplies Total	**387**	**1,500**	**1,500**	**500**	**500**
Capital Outlays					
74-7941 - Downtown Cemetery Improvements	0	100,000	100,000	200,000	0
Capital Outlays Total	**0**	**100,000**	**100,000**	**200,000**	**0**
Transfers					
74-9100 - Transfers To Other Funds	350,000	160,000	160,000	160,000	50,000
Transfers Total	**350,000**	**160,000**	**160,000**	**160,000**	**50,000**
Expense Total	**350,387**	**261,500**	**261,500**	**360,500**	**50,500**

FY 2026-27 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

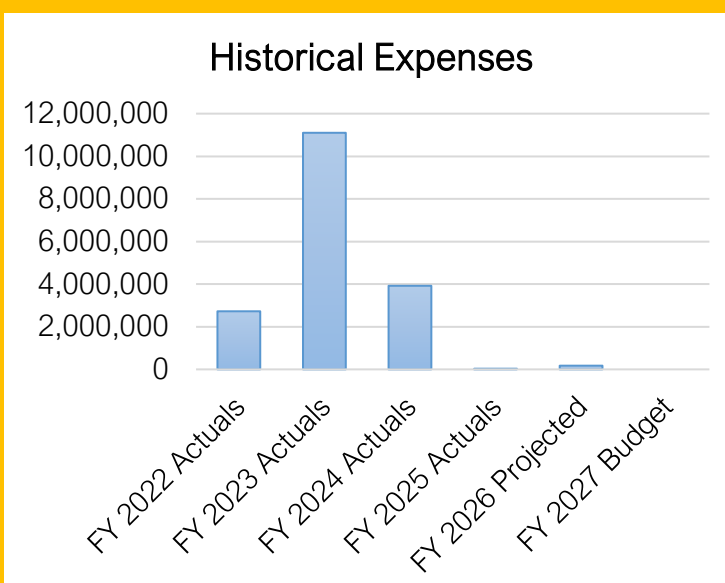
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	0	0	0	0
Materials & Supplies	4,225	4,166	0	0	0	0
Capital Outlays	0	0	0	0	0	0
Transfers	3,917,532	27,681	0	173,847	0	0
Grand Total	**3,921,757**	**31,847**	**0**	**173,847**	**0**	**0**

There are no expenses for FY 2027.



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
American Rescue Plan Grant Fund (75) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Intergovernmental					
75-33100 - Federal Grants	170,805	0	173,847	34,889	0
Intergovernmental Total	**170,805**	**0**	**173,847**	**34,889**	**0**
Appropriated Fund Balance					
75-38800 - Appropriated Fund Balance	0	0	0	138,958	0
Appropriated Fund Balance Total	**0**	**0**	**0**	**138,958**	**0**
Revenue Total	**170,805**	**0**	**173,847**	**173,847**	**0**
Expense					
Materials & Supplies					
75-3100 - Professional & Tech. Services	4,166	0	0	0	0
Materials & Supplies Total	**4,166**	**0**	**0**	**0**	**0**
Transfers					
75-9100 - Transfers To Other Funds	27,681	0	173,847	173,847	0
Transfers Total	**27,681**	**0**	**173,847**	**173,847**	**0**
Expense Total	**31,847**	**0**	**173,847**	**173,847**	**0**

FY 2026-27 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.

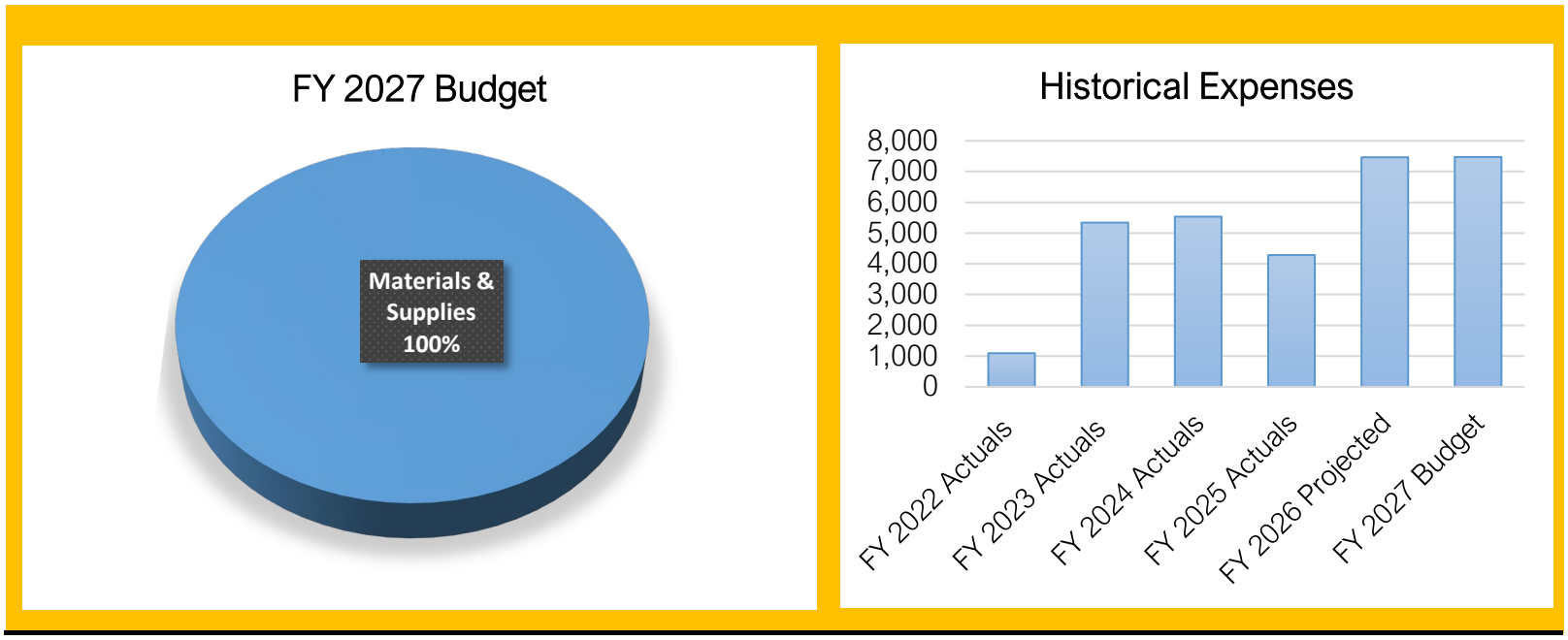
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	0	0	0	0
Materials & Supplies	5,534	4,284	7,465	7,465	7,474	9
Capital Outlays	0	0	0	0	0	0
Grand Total	5,534	4,284	7,465	7,465	7,474	9



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Johnson Dino Track Preservation (77) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
77-36100 - Interest Earnings	1,197	1,000	1,000	1,000	1,000
Miscellaneous Revenue Total	**1,197**	**1,000**	**1,000**	**1,000**	**1,000**
Appropriated Fund Balance					
77-38800 - Appropriated Fund Balance	0	6,465	6,465	6,465	6,474
Appropriated Fund Balance Total	**0**	**6,465**	**6,465**	**6,465**	**6,474**
Revenue Total	**1,197**	**7,465**	**7,465**	**7,465**	**7,474**
Expense					
Materials & Supplies					
77-2600 - Buildings And Grounds	3,025	5,500	5,500	5,500	5,500
77-3100 - Professional & Tech. Services	387	1,000	1,000	1,000	1,000
77-5100 - Insurance And Surety Bonds	872	965	965	965	974
Materials & Supplies Total	**4,284**	**7,465**	**7,465**	**7,465**	**7,474**
Expense Total	**4,284**	**7,465**	**7,465**	**7,465**	**7,474**

FY 2026-27 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.

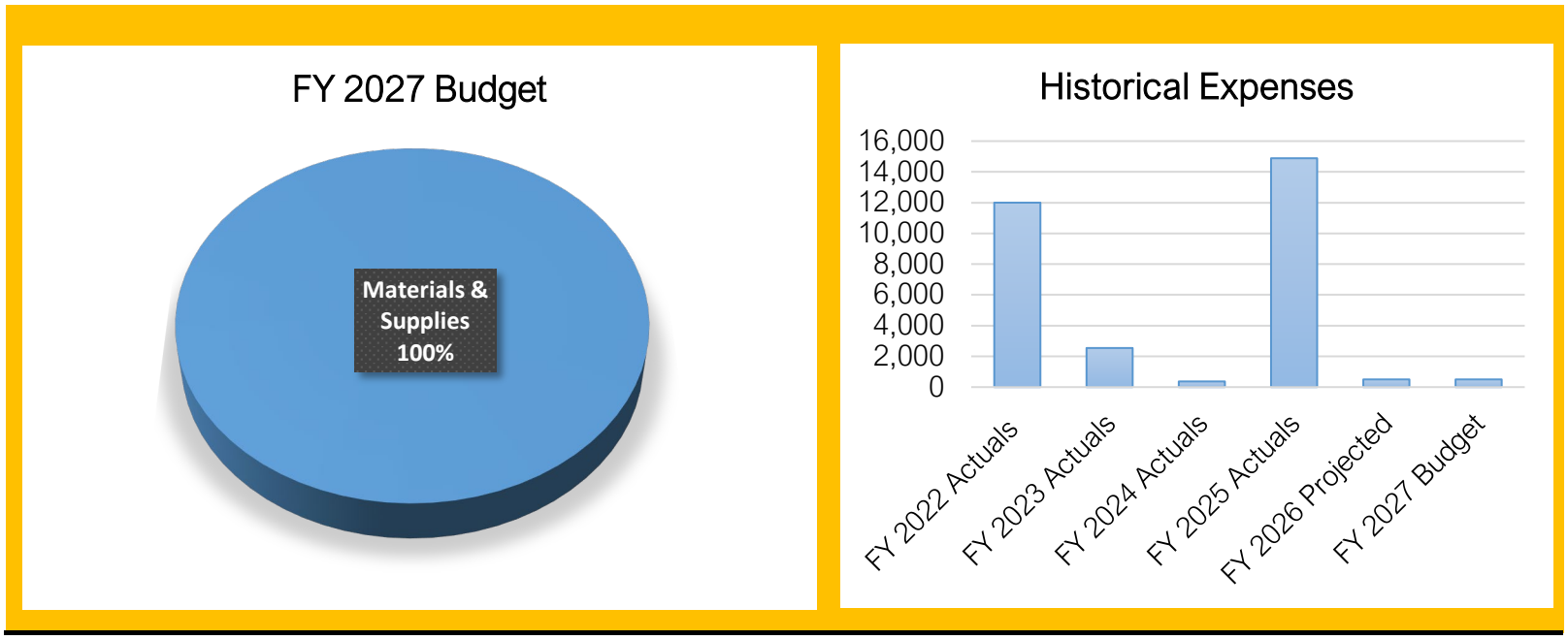
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	368	387	500	500	500	0
Capital Outlays	0	14,500	0	0	0	0
Grand Total	**368**	**14,887**	**500**	**500**	**500**	**0**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Museum Permanent Acquisition Fund (79) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
79-36100 - Interest Earnings	3,834	3,000	3,000	3,000	3,000
79-38307 - Permanent Acquistion Donations	15,738	8,000	8,000	8,000	10,000
Miscellaneous Revenue Total	**19,571**	**11,000**	**11,000**	**11,000**	**13,000**
Appropriated Fund Balance					
79-38800 - Appropriated Fund Balance	0	-10,500	-10,500	-10,500	-12,500
Appropriated Fund Balance Total	**0**	**-10,500**	**-10,500**	**-10,500**	**-12,500**
Revenue Total	**19,571**	**500**	**500**	**500**	**500**
Expense					
Materials & Supplies					
79-3100 - Professional & Tech. Services	387	500	500	500	500
Materials & Supplies Total	**387**	**500**	**500**	**500**	**500**
Capital Outlays					
79-7432 - Permanent Collection Acquistin/Purchase	14,500	0	0	0	0
Capital Outlays Total	**14,500**	**0**	**0**	**0**	**0**
Expense Total	**14,887**	**500**	**500**	**500**	**500**

FY 2026-27 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. Voters reapproved this tax for another 10 year term in 2024.

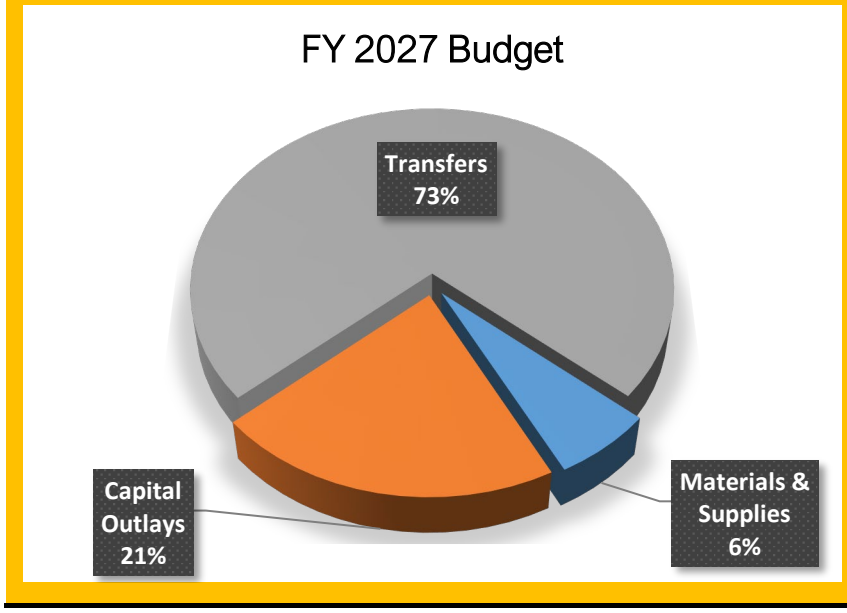
Department Position Overview

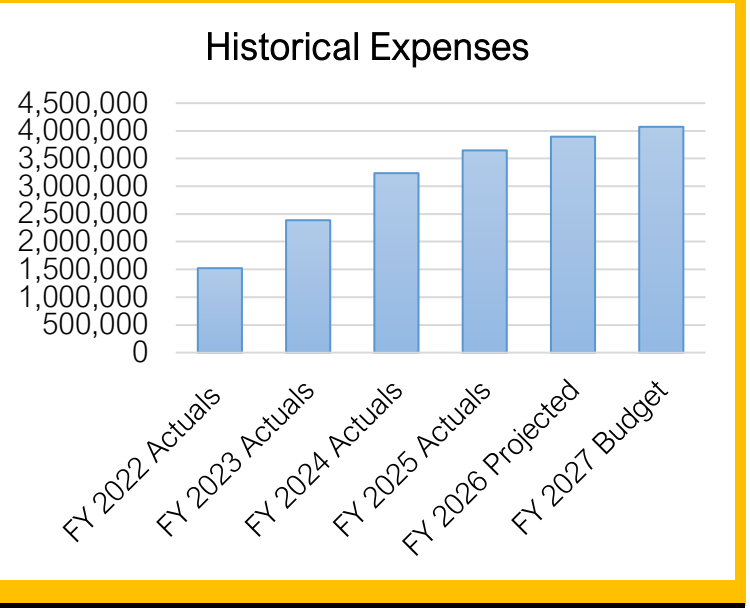
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	278,473	502,774	279,000	277,500	254,000	-25,000
Capital Outlays	1,437,974	1,460,167	1,783,511	152,880	870,000	-913,511
Debt Service	864,216	864,435	0	0	0	0
Transfers	655,418	819,920	3,364,768	3,463,978	2,948,593	-416,175
Grand Total	**3,236,081**	**3,647,295**	**5,427,279**	**3,894,358**	**4,072,593**	**-1,354,686**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted	
J.C. Snow Roller Hockey Ph 2	750,000	-	
Shade Structure for Broken Mesa Park	50,000	50,000	
SR- 18 TRAILS INTERCHANGE PEDESTRIAN BRIDGE	1,630,631	500,000	
Vernon Worthen Playground Tiles & Slide	446,000	320,000	50% CDBG
Grand Total	**2,876,631**	**870,000**	

FY 2026-27 Budget
Rap Tax Fund (80) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Intergovernmental					
80-33400 - State Grants	58,315	500,000	500,000	500,000	160,000
80-38101 - Contributions From Other Governments	0	50,000	50,000	50,000	0
Intergovernmental Total	**58,315**	**550,000**	**550,000**	**550,000**	**160,000**
Miscellaneous Revenue					
80-36100 - Interest Earnings	193,437	120,000	120,000	120,000	120,000
Miscellaneous Revenue Total	**193,437**	**120,000**	**120,000**	**120,000**	**120,000**
Contributions & Transfers					
80-38200 - Transfers From Other Funds	0	0	0	0	160,000
Contributions & Transfers Total	**0**	**0**	**0**	**0**	**160,000**
Appropriated Fund Balance					
80-38800 - Appropriated Fund Balance	0	1,757,279	1,757,279	224,358	632,593
Appropriated Fund Balance Total	**0**	**1,757,279**	**1,757,279**	**224,358**	**632,593**
Restricted Taxes					
80-31302 - Rap Sales Tax	2,949,949	3,000,000	3,000,000	3,000,000	3,000,000
Restricted Taxes Total	**2,949,949**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**
Revenue Total	**3,201,700**	**5,427,279**	**5,427,279**	**3,894,358**	**4,072,593**
Expense					
Materials & Supplies					
80-3100 - Professional & Tech. Services	2,774	4,000	4,000	2,500	4,000
80-6200 - Arts Grants	500,000	275,000	275,000	275,000	250,000
Materials & Supplies Total	**502,774**	**279,000**	**279,000**	**277,500**	**254,000**
Capital Outlays					
80-7300 - Improvements	124,478	152,880	552,880	152,880	870,000
80-7864 - Pioneer Park Interpretive Trail	807,295	0	0	0	0
80-7865 - Royal Oaks Playground Replacement	47,773	0	0	0	0
80-7866 - Mathis Park Playground Replacement	980	0	0	0	0
80-7867 - BLOOMINGTON HILLS SOUTH PARK	18,220	0	0	0	0
80-7574 - Town Square Improvements	74,166	0	0	0	0
80-7301 - RAP Tax Projects	0	1,630,631	0	0	0
80-7862 - JC Snow Park Roller Rink	0	0	1,230,631	0	0
80-7863 - Thunder Junction Improvements	387,254				
Capital Outlays Total	**1,460,167**	**1,783,511**	**1,783,511**	**152,880**	**870,000**
Debt Service					
80-8100 - Principal On Bonds	845,000	0	0	0	0
80-8200 - Interest On Bonds	19,435	0	0	0	0
Debt Service Total	**864,435**	**0**	**0**	**0**	**0**
Transfers					
80-9100 - Transfers To Other Funds	819,920	3,364,768	3,364,768	3,463,978	2,948,593
Transfers Total	**819,920**	**3,364,768**	**3,364,768**	**3,463,978**	**2,948,593**
Expense Total	**3,647,295**	**5,427,279**	**5,427,279**	**3,894,358**	**4,072,593**

FY 2026-27 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.

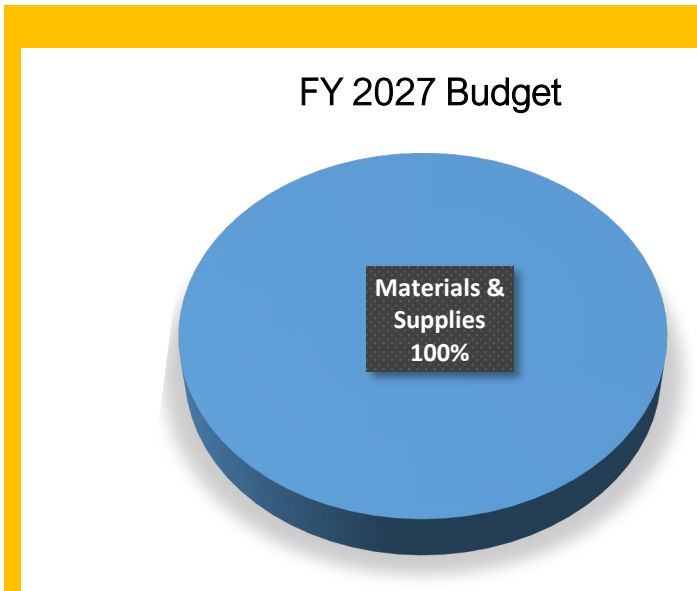
Department Position Overview

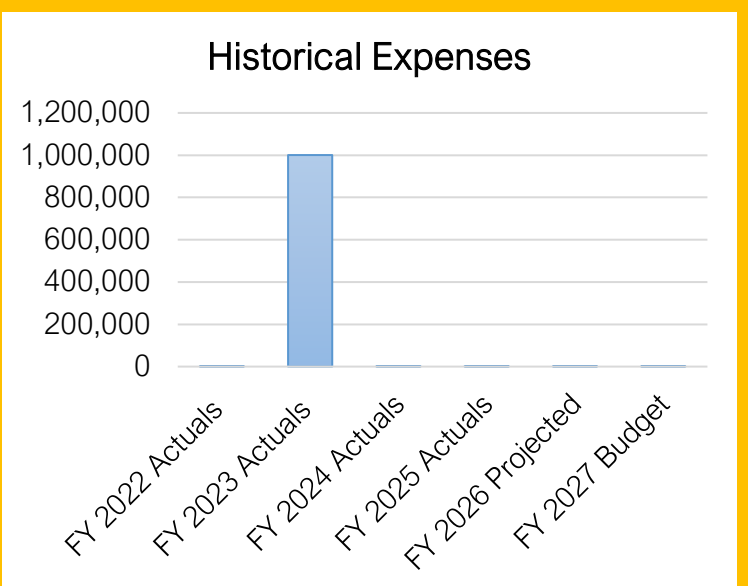
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	737	774	1,000	1,000	1,000	0
Capital Outlays	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	737	774	1,000	1,000	1,000	0





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
2007 Sales Tax Road Bond Fund (84) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
84-36100 - Interest Earnings	19,850	10,000	10,000	16,000	10,000
Miscellaneous Revenue Total	**19,850**	**10,000**	**10,000**	**16,000**	**10,000**
Appropriated Fund Balance					
84-38800 - Appropriated Fund Balance	0	-9,000	-9,000	-15,000	-9,000
Appropriated Fund Balance Total	**0**	**-9,000**	**-9,000**	**-15,000**	**-9,000**
Revenue Total	**19,850**	**1,000**	**1,000**	**1,000**	**1,000**
Expense					
Materials & Supplies					
84-3100 - Professional & Tech. Services	774	1,000	1,000	1,000	1,000
Materials & Supplies Total	**774**	**1,000**	**1,000**	**1,000**	**1,000**
Expense Total	**774**	**1,000**	**1,000**	**1,000**	**1,000**

THIS PAGE INTENTIONALLY LEFT BLANK

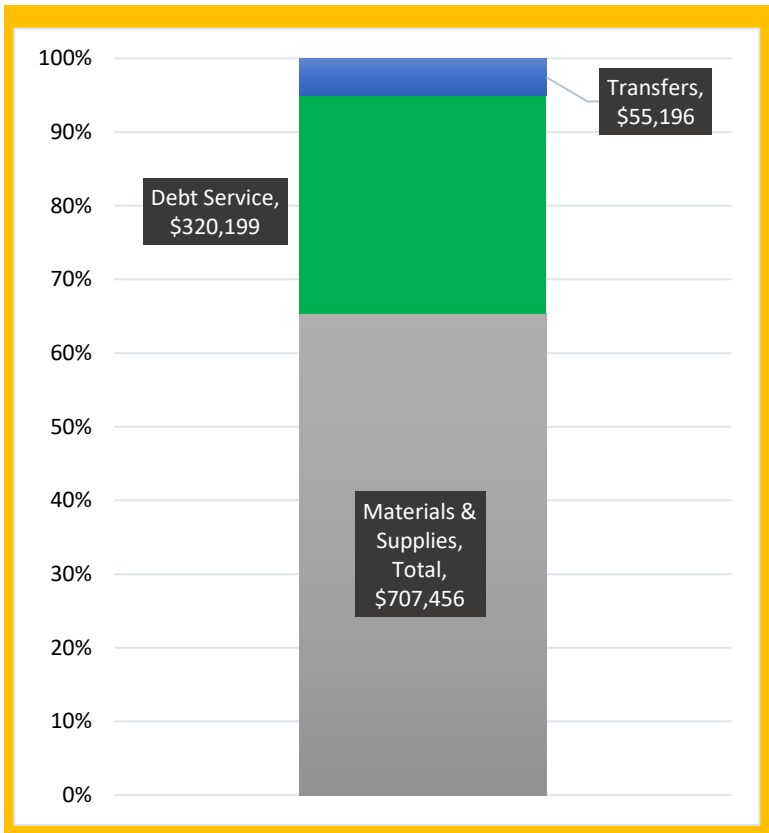


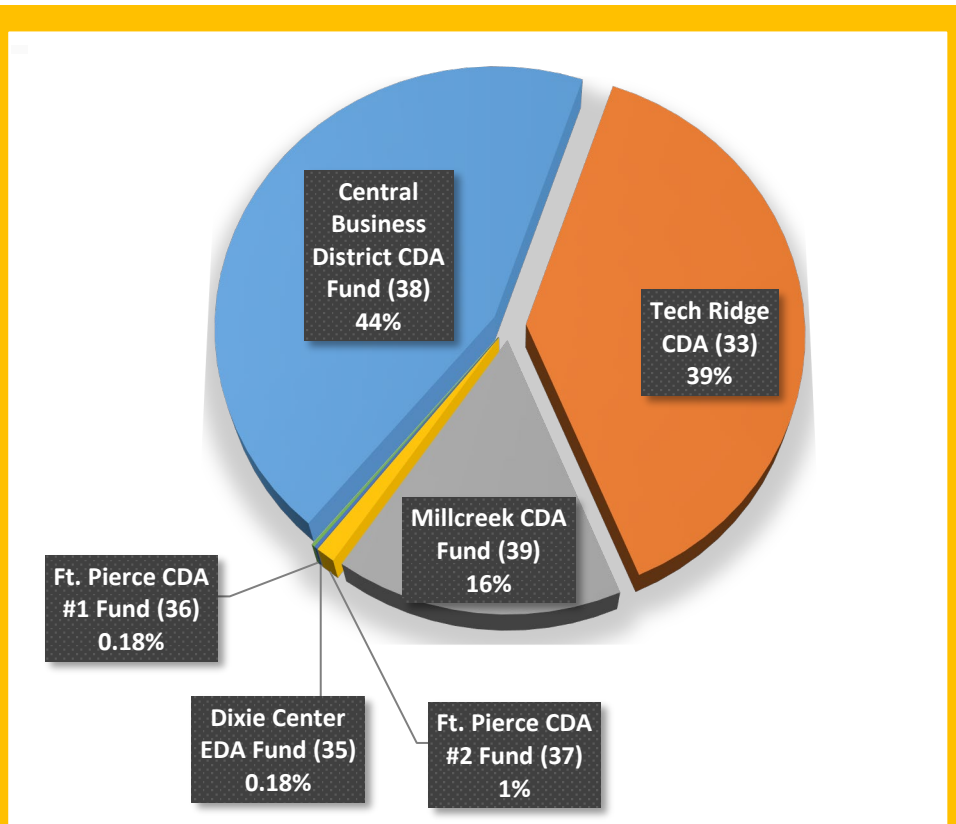
FY 2026-27 Budget
Economic Development Agency Funds

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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
Dixie Center EDA Fund (35)	176,371	2,000	2,000	2,000	0	0.0%	-
Ft. Pierce CDA #1 Fund (36)	387	2,000	2,000	2,000	0	0.0%	-
Ft. Pierce CDA #2 Fund (37)	8,500	8,710	8,710	11,800	3,090	35.5%	-
Central Business District CDA Fund (38)	195,623	228,955	228,955	478,200	249,245	108.9%	-
Millcreek CDA Fund (39)	19,259	875,375	875,375	172,895	-702,480	-80.2%	-
Tech Ridge CDA (33)	6,148,865	422,015	422,015	415,956	-6,059	-1.4%	-
Grand Total	**6,549,004**	**1,539,055**	**1,539,055**	**1,082,851**	**-456,204**	**-29.6%**	**-**





FY 2026-27 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.

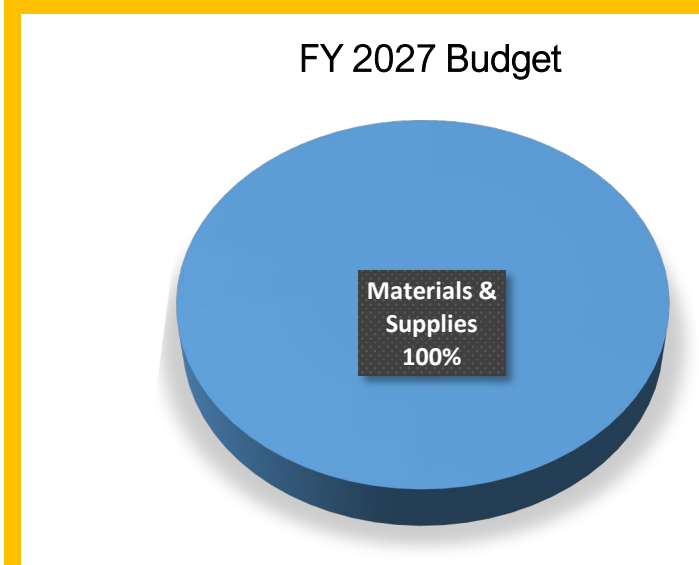
Department Position Overview

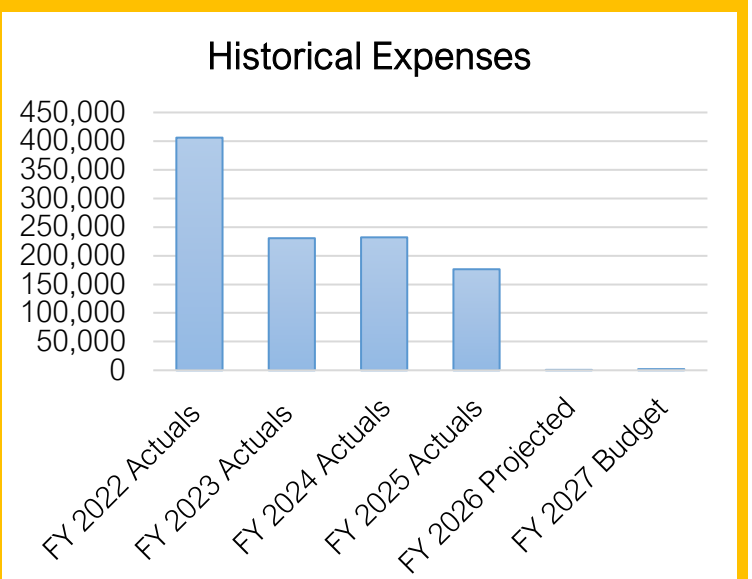
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	213,930	387	2,000	406	2,000	0
Capital Outlays	0	175,985	0	0	0	0
Debt Service	0	0	0	0	0	0
Transfers	18,130	0	0	0	0	0
Grand Total	232,060	176,371	2,000	406	2,000	0





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Dixie Center EDA Fund (35) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
35-36100 - Interest Earnings	91,554	58,000	58,000	70,500	60,000
Miscellaneous Revenue Total	**91,554**	**58,000**	**58,000**	**70,500**	**60,000**
Appropriated Fund Balance					
35-38800 - Appropriated Fund Balance	0	-56,000	-56,000	-70,094	-58,000
Appropriated Fund Balance Total	**0**	**-56,000**	**-56,000**	**-70,094**	**-58,000**
Revenue Total	**91,554**	**2,000**	**2,000**	**406**	**2,000**
Expense					
Materials & Supplies					
35-3100 - Professional & Tech. Services	387	2,000	2,000	406	2,000
Materials & Supplies Total	**387**	**2,000**	**2,000**	**406**	**2,000**
Capital Outlays					
35-7300 - Improvements	175,985	0	0	0	0
Capital Outlays Total	**175,985**	**0**	**0**	**0**	**0**
Expense Total	**176,371**	**2,000**	**2,000**	**406**	**2,000**

FY 2026-27 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.

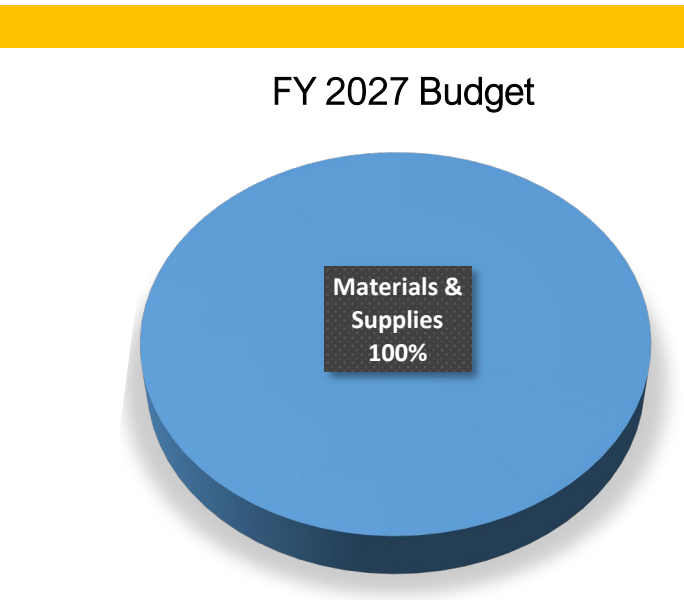
Department Position Overview

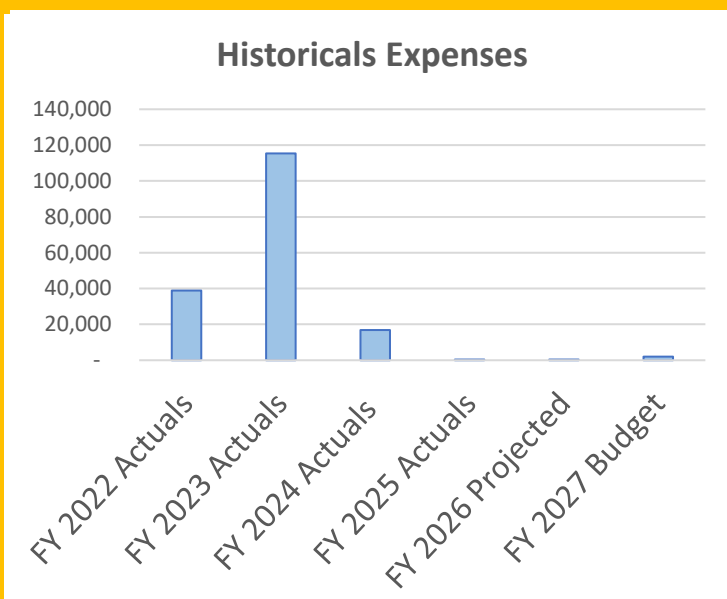
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	16,972	387	2,000	406	2,000	0
Capital Outlays	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Grand Total	**16,972**	**387**	**2,000**	**406**	**2,000**	**0**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Ft. Pierce CDA #1 Fund (36) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
36-36100 - Interest Earnings	184,072	125,000	125,000	150,000	125,000
Miscellaneous Revenue Total	**184,072**	**125,000**	**125,000**	**150,000**	**125,000**
Appropriated Fund Balance					
36-38800 - Appropriated Fund Balance	0	-123,000	-123,000	-149,594	-123,000
Appropriated Fund Balance Total	**0**	**-123,000**	**-123,000**	**-149,594**	**-123,000**
Revenue Total	**184,072**	**2,000**	**2,000**	**406**	**2,000**
Expense					
Materials & Supplies					
36-3100 - Professional & Tech. Services	387	2,000	2,000	406	2,000
Materials & Supplies Total	**387**	**2,000**	**2,000**	**406**	**2,000**
Expense Total	**387**	**2,000**	**2,000**	**406**	**2,000**

FY 2026-27 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.

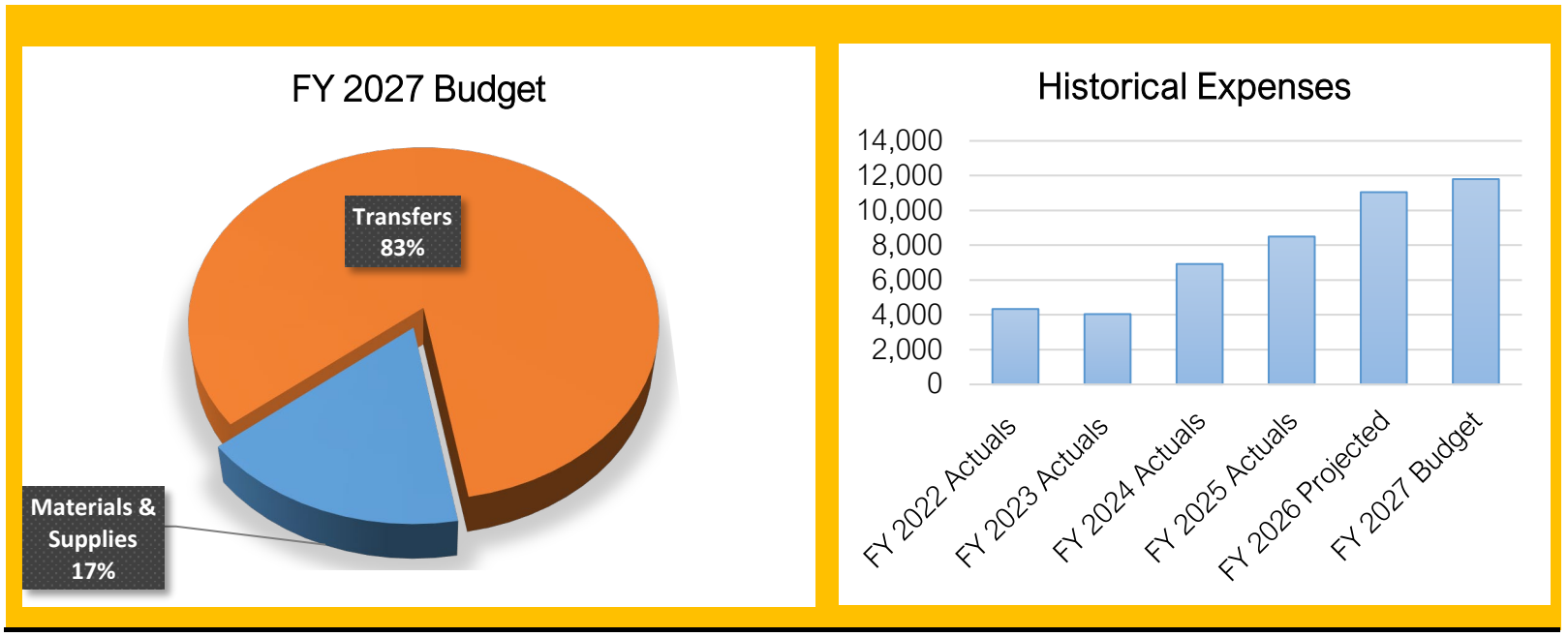
Department Position Overview

There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	657	387	1,500	1,600	2,000	500
Capital Outlays	0	0	0	0	0	0
Transfers	6,265	8,113	7,210	9,450	9,800	2,590
Grand Total	**6,922**	**8,500**	**8,710**	**11,050**	**11,800**	**3,090**



Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Ft. Pierce CDA #2 Fund (37) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Intergovernmental					
37-38101 - Contributions From Other Governments	210,262	0	0	0	0
Intergovernmental Total	**210,262**	**0**	**0**	**0**	**0**
Miscellaneous Revenue					
37-36100 - Interest Earnings	29,543	22,000	22,000	25,000	22,000
Miscellaneous Revenue Total	**29,543**	**22,000**	**22,000**	**25,000**	**22,000**
Appropriated Fund Balance					
37-38800 - Appropriated Fund Balance	0	-219,290	-219,290	-283,950	-290,200
Appropriated Fund Balance Total	**0**	**-219,290**	**-219,290**	**-283,950**	**-290,200**
Restricted Taxes					
37-31101 - Current Property Taxes	27,242	206,000	206,000	270,000	280,000
Restricted Taxes Total	**27,242**	**206,000**	**206,000**	**270,000**	**280,000**
Revenue Total	**267,047**	**8,710**	**8,710**	**11,050**	**11,800**
Expense					
Materials & Supplies					
37-3100 - Professional & Tech. Services	387	1,500	1,500	1,600	2,000
Materials & Supplies Total	**387**	**1,500**	**1,500**	**1,600**	**2,000**
Transfers					
37-9100 - Transfers To Other Funds	8,113	7,210	7,210	9,450	9,800
Transfers Total	**8,113**	**7,210**	**7,210**	**9,450**	**9,800**
Expense Total	**8,500**	**8,710**	**8,710**	**11,050**	**11,800**

FY 2026-27 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.

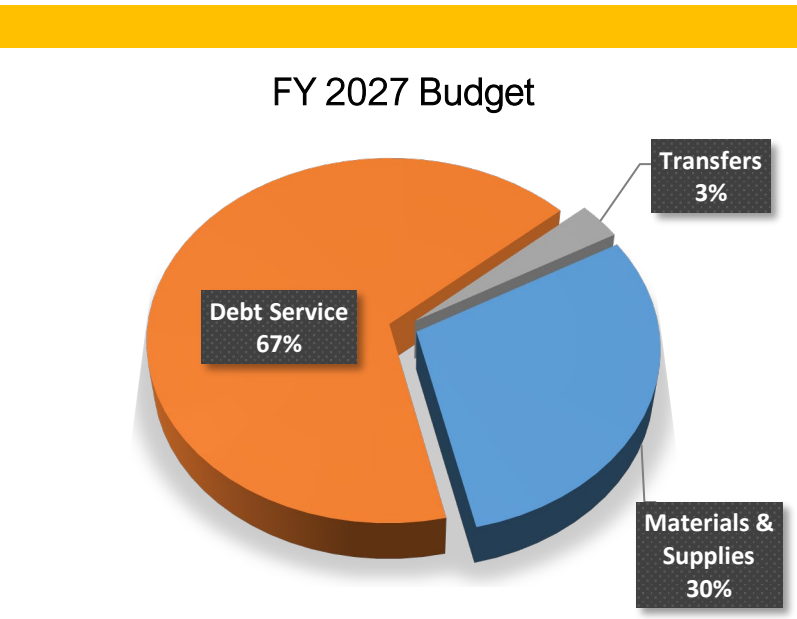
Department Position Overview

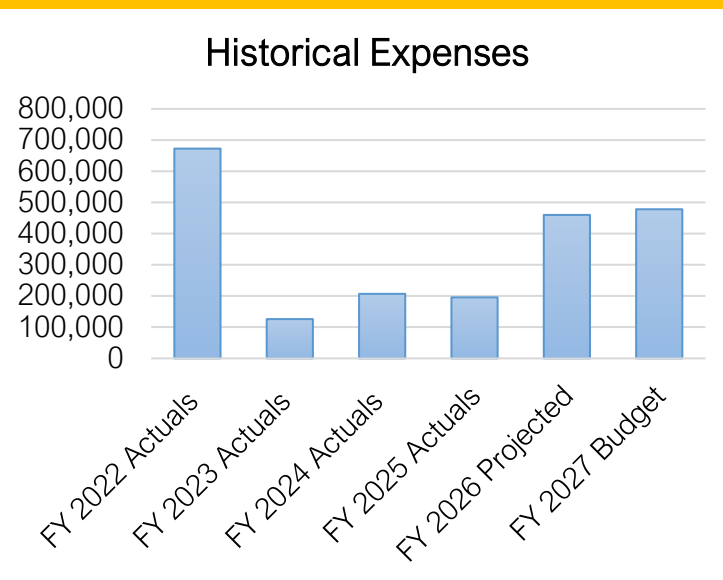
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	119,792	117,931	142,000	142,500	142,500	500
Capital Outlays	0	0	0	0	0	0
Debt Service	72,500	62,974	72,500	302,450	320,199	247,699
Transfers	14,675	14,717	14,455	15,050	15,501	1,046
Grand Total	**206,967**	**195,623**	**228,955**	**460,000**	**478,200**	**249,245**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
Central Business District CDA Fund (38) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Intergovernmental					
38-38101 - Contributions From Other Governments	376,212	0	0	0	0
Intergovernmental Total	**376,212**	**0**	**0**	**0**	**0**
Miscellaneous Revenue					
38-36100 - Interest Earnings	40,474	30,000	30,000	30,000	25,000
38-36400 - Sale of Property	1,600,000	0	0	0	0
Miscellaneous Revenue Total	**1,640,474**	**30,000**	**30,000**	**30,000**	**25,000**
Appropriated Fund Balance					
38-38800 - Appropriated Fund Balance	0	-214,045	-214,045	-10,000	0
Appropriated Fund Balance Total	**0**	**-214,045**	**-214,045**	**-10,000**	**0**
Restricted Taxes					
38-31101 - Current Property Taxes	48,742	413,000	413,000	440,000	453,200
Restricted Taxes Total	**48,742**	**413,000**	**413,000**	**440,000**	**453,200**
Revenue Total	**2,065,428**	**228,955**	**228,955**	**460,000**	**478,200**
Expense					
Materials & Supplies					
38-3100 - Professional & Tech. Services	887	2,000	2,000	2,500	2,500
38-6201 - Economic Incentives	117,045	140,000	140,000	140,000	140,000
Materials & Supplies Total	**117,931**	**142,000**	**142,000**	**142,500**	**142,500**
Debt Service					
38-8205 - Interest On Notes	62,974	72,500	72,500	302,450	320,199
Debt Service Total	**62,974**	**72,500**	**72,500**	**302,450**	**320,199**
Transfers					
38-9100 - Transfers To Other Funds	14,717	14,455	14,455	15,050	15,501
Transfers Total	**14,717**	**14,455**	**14,455**	**15,050**	**15,501**
Expense Total	**195,623**	**228,955**	**228,955**	**460,000**	**478,200**

FY 2026-27 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.

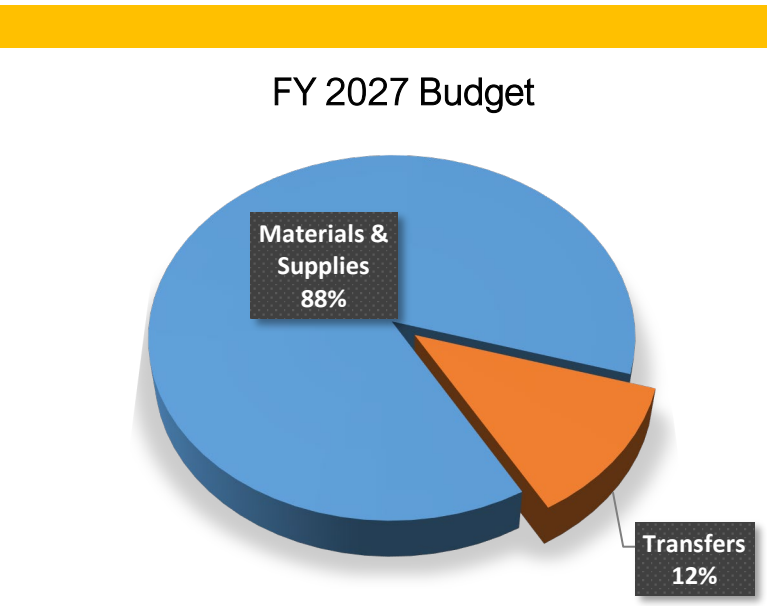
Department Position Overview

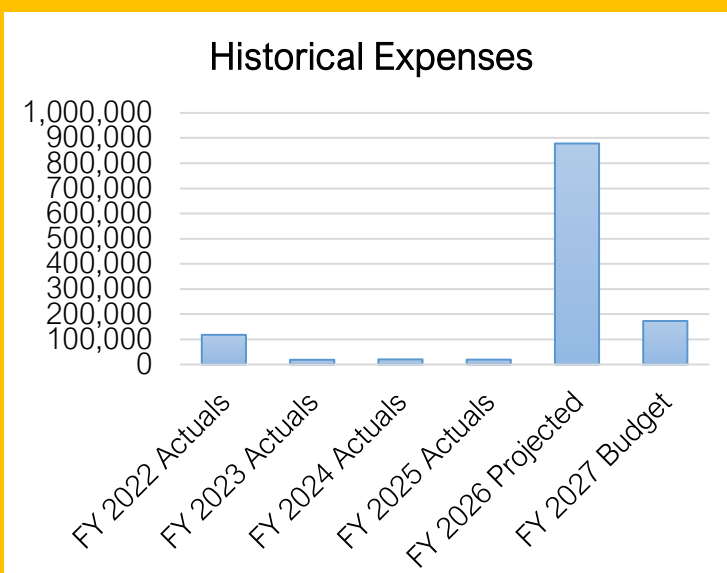
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	1,392	387	152,000	155,000	152,000	0
Capital Outlays	0	0	705,000	705,000	0	-705,000
Transfers	18,795	18,872	18,375	18,375	20,895	2,520
Grand Total	**20,187**	**19,259**	**875,375**	**878,375**	**172,895**	**-702,480**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	-	-

FY 2026-27 Budget
Millcreek CDA Fund (39) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Intergovernmental					
39-38101 - Contributions From Other Governments	477,848	0	0	0	0
Intergovernmental Total	**477,848**	**0**	**0**	**0**	**0**
Miscellaneous Revenue					
39-36100 - Interest Earnings	114,750	0	0	110,000	90,000
Miscellaneous Revenue Total	**114,750**	**0**	**0**	**110,000**	**90,000**
Appropriated Fund Balance					
39-38800 - Appropriated Fund Balance	0	335,375	335,375	188,375	-514,105
Appropriated Fund Balance Total	**0**	**335,375**	**335,375**	**188,375**	**-514,105**
Restricted Taxes					
39-31101 - Current Property Taxes	61,910	540,000	540,000	580,000	597,000
Restricted Taxes Total	**61,910**	**540,000**	**540,000**	**580,000**	**597,000**
Revenue Total	**654,508**	**875,375**	**875,375**	**878,375**	**172,895**
Expense					
Materials & Supplies					
39-3100 - Professional & Tech. Services	387	2,000	2,000	5,000	2,000
39-6201 - Economic Incentives	0	150,000	150,000	150,000	150,000
Materials & Supplies Total	**387**	**152,000**	**152,000**	**155,000**	**152,000**
Capital Outlays					
39-7300 - Improvements	0	705,000	705,000	705,000	0
Capital Outlays Total	**0**	**705,000**	**705,000**	**705,000**	**0**
Transfers					
39-9100 - Transfers To Other Funds	18,872	18,375	18,375	18,375	20,895
Transfers Total	**18,872**	**18,375**	**18,375**	**18,375**	**20,895**
Expense Total	**19,259**	**875,375**	**875,375**	**878,375**	**172,895**

FY 2026-27 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.

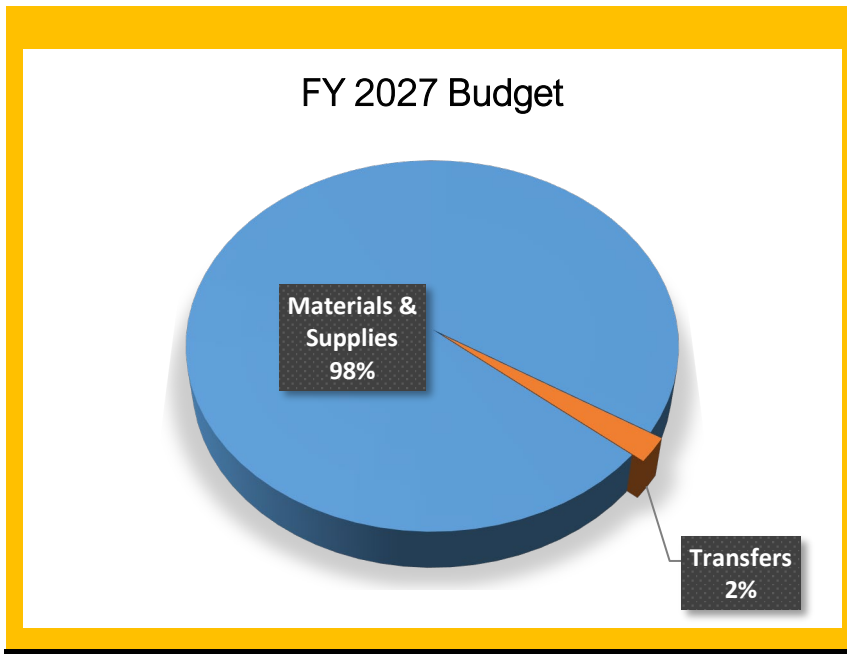
Department Position Overview

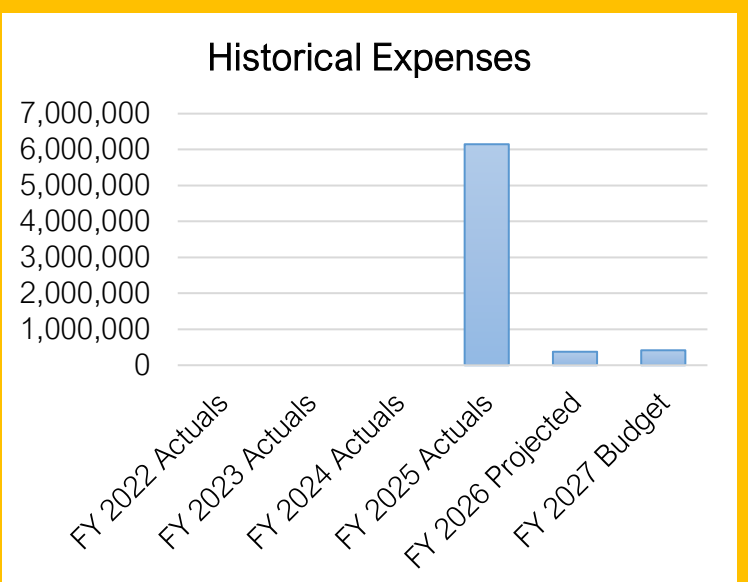
There are no full-time positions are funded in this budget.

Authorized FT	
2023	0
2024	0
2025	0
2026	0
2027	0

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Materials & Supplies	0	136,738	1,550	366,000	406,956	405,406
Capital Outlays	0	0	411,465	0	0	-411,465
Transfers	0	6,012,127	9,000	9,000	9,000	0
Grand Total	**0**	**6,148,865**	**422,015**	**375,000**	**415,956**	**-6,059**





Summary of Capital Outlay

	FY 2027 Dept. Request	FY 2027 Adopted
There are no capital requests for FY 2027.	-	-
Grand Total	**-**	**-**

FY 2026-27 Budget
Tech Ridge CDA (33) - Line Item Budget

Account Number	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2026 12-Month Estimate	FY 2027 Budget
Revenue					
Miscellaneous Revenue					
33-36100 - Interest Earnings	8,759	7,000	7,000	8,100	7,000
Miscellaneous Revenue Total	**8,759**	**7,000**	**7,000**	**8,100**	**7,000**
Contributions & Transfers					
33-38101 - Contributions from Other Governments	306,733	0	0	0	0
Contributions & Transfers Total	**306,733**	**0**	**0**	**0**	**0**
Appropriated Fund Balance					
33-38800 - Appropriated Fund Balance	0	-7,000	-7,000	-18,100	-1,044
Appropriated Fund Balance Total	**0**	**-7,000**	**-7,000**	**-18,100**	**-1,044**
Restricted Taxes					
33-31101 - Current Property Taxes	39,741	422,015	422,015	385,000	410,000
Restricted Taxes Total	**39,741**	**422,015**	**422,015**	**385,000**	**410,000**
Revenue Total	**355,233**	**422,015**	**422,015**	**375,000**	**415,956**
Expense					
Materials & Supplies					
33-3100 - Professional & Tech. Services	387	1,550	1,550	2,100	2,100
33-8200 - Interest on Bonds	136,352	0	0	0	0
33-8201 - Bonds	0	0	0	152,150	179,356
33-6201 - Economic Incentives	0	0	0	211,750	225,500
Materials & Supplies Total	**136,738**	**1,550**	**1,550**	**366,000**	**406,956**
Capital Outlays					
33-7300 - Improvements	0	411,465	411,465	0	0
Capital Outlays Total	**0**	**411,465**	**411,465**	**0**	**0**
Transfers					
33-9100 - Transfers To Other Funds	6,012,127	9,000	9,000	9,000	9,000
Transfers Total	**6,012,127**	**9,000**	**9,000**	**9,000**	**9,000**
Expense Total	**6,148,865**	**422,015**	**422,015**	**375,000**	**415,956**

THIS PAGE INTENTIONALLY LEFT BLANK



St.George



APPENDIX

AUTHORIZED FULL-TIME POSITION LISTING

	2019	2020	2021	2022	2023	2024	2025	2026	2027
CITY MANAGER	6	4	4	5	7	4	5	5	7
HUMAN RESOURCES	5.0	5.0	6.0	7.0	7.0	7.0	7.0	7.0	7.0
ECONOMIC DEVELOPMENT	1	1	1	2	2	1	1	1	1
COMMUNICATIONS & MARKETING	0	3	3	4	4	3	3	3	3
BUDGET & FINANCIAL PLANNING	0.0	0.0	0.0	2.0	2.0	2.0	2.0	3.0	2.0
FINANCE	19.5	19.5	20.5	21.0	21.0	22.0	22.0	8.0	8.0
LEGAL SERVICES	13.0	13.0	13.0	14*	14.0	14.0	14.0	14.0	14.0
TECHNOLOGY SERVICES	14.0	12.0	12.0	11.0	12.0	12.0	13.0	13.0	13.0
FACILITIES SERVICES	12.0	12.0	12.0	12.0	12.7	14.7	15.0	17.0	17.0
FLEET MGT	14.5	14.5	14.5	16.5	16.5	16.5	16.5	16.5	17.0
POLICE	133.0	133.0	135.0	146.0	157.0	169.0	178.0	183.0	183.0
DISPATCH	40.0	40.0	41.0	41.0	44.0	46.0	46.0	46.0	46.0
FIRE	43.0	46.0	47.0	56.0	68.0	80.0	80.0	85.0	85.0
AIRPORT	8.0	9.0	9.0	9.0	12.0	13.0	14.0	16.0	0.0
PUBLIC WORKS ADM	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
STREETS	36.0	36.0	36.0	38.0	41.0	44.0	46.0	46.0	47.0
ENGINEERING	13.0	14.0	17.0	19.0	18.0	19.0	19.0	19.0	19.0
COMMUNITY DEVELOPMENT	18.0	19.0	19.0	19.0	18.0	20.0	20.0	20.0	19.0
CODE ENFORCEMENT	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
GOLF	34.0	35.0	36.0	36.0	36.0	36.0	37.0	37.0	37.0
PARKS	54.5	56.0	57.5	59.5	58.0	59.0	55.0	56.0	58.0
PARKS DESIGN	6.5	6.5	6.0	6.0	4.0	4.0	4.0	4.0	4.0
RECREATION PROGRAMS (combined)	9.0	8.0	7.0	7.0	8.0	8.0	11.0	11.0	9.0
SPORTS FIELD MAINTENANCE	2.0	2.0	2.0	3.0	3.0	3.0	7.0	7.0	7.0
PARKS ADMIN	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0
EXHIBITS & COLL	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
RECREATION CENTER	1.0	1.0	2.0	2.0	3.0	3.0	1.0	1.0	3.0
MARATHON	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
CEMETERY	3.0	3.0	3.0	4.0	5.0	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	4.0
TOTAL GENERAL FUND	**499.0**	**506.5**	**517.5**	**554.0**	**587.2**	**619.2**	**635.5**	**637.5**	**628.0**
WASTEWATER COLLECTION	17.0	17.0	17.0	18.0	18.0	20.0	22.0	22.0	22.0
SEWER TREATMENT (WWTP)	25.0	25.0	25.0	25.0	27.0	27.0	27.0	28.0	28.0
WATER	54.0	58.0	61.0	63.5	65.4	65.4	70.4	71.4	74.4
ELECTRIC	60.0	65.5	68.0	74.0	74.6	75.6	75.6	89.6	89.6
SUNTRAN	22.5	23.0	26.0	25.5	25.5	25.5	39.5	39.5	41.0
AIRPORT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18.0
DIXIE CENTER	13.0	13.0	13.0	13.0	13.3	13.3	0.0	0.0	0.0
TOTAL ENTERPRISE FUNDS	**191.5**	**201.5**	**210.0**	**219.0**	**223.8**	**226.8**	**234.5**	**250.5**	**273.0**
TOTAL ALL FUNDS	**690.5**	**708.0**	**727.5**	**773.0**	**811.0**	**846.0**	**870.0**	**888.0**	**901.0**

FY 2027 - NEW FULL-TIME PERSONNEL		
	FTE	Total Compensation
10 - General Fund	5	315,410
10	5	315,410
City Manager	1	-
CONSTRUCTION MANAGER	1	-
Parks	2	123,352
PARKS MAINTENANCE WORKER I	2	123,352
Parks & Community Services	1	120,304
CITY SPONSOR SEEKER	1	120,304
Streets	1	71,754
EQUIPMENT OPERATOR I	1	71,754
51 - Water Fund	3	285,494
51	3	285,494
Water Distribution	3	285,494
CREW SUPERVISOR	2	195,954
LEAK DETECTION SPECIALIST	1	89,540
64 - Public Transit Fund	2	211,360
64	2	211,360
Suntran	1	105,680
FLEET MASTER TECHNICIAN	1	105,680
Zion Route	1	105,680
FLEET MASTER TECHNICIAN	1	105,680
88 - Airport Fund	2	154,541
88	2	154,541
Airport	2	154,541
CUSTODIAN I	1	54,320
OPERATIONS SUPERVISOR	1	100,221
Grand Total	**15**	**966,805**

FY 2027 - GENERAL FUND - CAPITAL OUTLAY				
	Dept. Requests	FY27 Adopted	$ Change	Action
2 x 7TB SSD	7,200	-	(7,200)	
2027 Aerial Photography/Pictometry	10,000	-	(10,000)	
Asset Management System (AMS) Transition	165,000	-	(165,000)	
Cabinet & Closet Cleanup	15,000	-	(15,000)	
Email Security	58,000	-	(58,000)	
THOR Phase I - City Hall & Fire	232,000	-	(232,000)	FY2026
4142 - Technology Services Total	**487,200**	**-**	**(487,200)**	
8406 2006 FORD F-250 Replacement (4160 #5)	65,000	-	(65,000)	
9011 2006 FORD Escape Replacement (4160 #10)	45,000	-	(45,000)	
Annual City Wide HVAC replacement units (4160 #3)	35,000	-	(35,000)	
City Commons Exterior Lights replacement (4160 #15)	10,000	-	(10,000)	
City Facilities Hardwood flooring maintenance (4160 #16)	25,000	-	(25,000)	
City Wide HVAC Controls upgrades (4160 #1)	30,000	-	(30,000)	
Custodial equipment replacement (4160 #14)	12,000	-	(12,000)	
Dinosaur discovery site Insulation project (4160 #6)	87,000	-	(87,000)	
Double Axle trailer (4160 #10)	8,000	-	(8,000)	
Fleet, Streets, Facilities, Water and Energy yards security Gates upgrades (4160 #12)	50,000	-	(50,000)	
Ice Machines and Water fountain and swamp cooler replacements (4160 #11)	25,000	-	(25,000)	
Pioneer Center for the Arts Roofing Project (4160 #2)	120,000	-	(120,000)	
Rec Center Concrete Floor Mitigation (4160 #4)	20,000	-	(20,000)	
4160 - Facilities Services Total	**532,000**	**-**	**(532,000)**	
Animal Services Vehicle Replacement - Unit 416	68,684	68,684	-	General Capital Project
Cuff Dummy - Defensive Tactics Training Tool	5,000	-	(5,000)	
Enclosed 6x12 Cargo Trailer	5,500	-	(5,500)	FY2026
Evidence Replacement Vehicle_283	34,000	34,000	-	General Capital Project
New Vehicles for SRO & Patrol Sergeant	133,768	-	(133,768)	
Outdoor Drone	16,000	-	(16,000)	FY2026
Police Vehicle Relacement_454	66,884	66,884	-	General Capital Project
Police Vehicle Replacement - 414	66,884	66,884	-	General Capital Project
Police Vehicle Replacement - Unit 280	66,884	66,884	-	General Capital Project
Police Vehicle Replacement_418	68,159	68,159	-	General Capital Project
Police Vehicle Replacement_421	68,159	68,159	-	General Capital Project
Police Vehicle Replacement_423	68,159	68,159	-	General Capital Project
Police Vehicle Replacement_430	68,159	68,159	-	General Capital Project
Police Vehicle Replacement_439	68,159	68,159	-	General Capital Project
Police Vehicle Replacement_440	68,159	68,159	-	General Capital Project
Police Vehicle Replacement_452	68,159	68,159	-	General Capital Project
Police Vehicle Replacment_447	68,159	68,159	-	General Capital Project
Project Thor	335,000	335,000	-	Grant
Technology Grant Project	799,000	799,000	-	Grant
4211 - Police Total	**2,142,876**	**1,982,608**	**(160,268)**	
Apparatus Fire Engine / Pumper- (non-replacment)	1,600,000	-	(1,600,000)	FY2026
Apparatus Quint / Ladder Truck (This was originally listed as a replacement)	420,498	420,498	-	General Capital Project
Emergency Medical Equipment (EMS)	60,000	-	(60,000)	FY2026
Existing fire station furnishing replacement	8,000	-	(8,000)	Not Funded
Fire equipment for Fire Engine / Pumper (2) ordered in the FY 24 Budget	761,000	761,000	-	General Capital Project
Fire Hose for apparatus	28,000	-	(28,000)	FY2026
Fire Station 6 Apparatus Bay flooring (7300)	70,000	-	(70,000)	Not Funded
Hydrant Flow Testing Equipment	15,000	-	(15,000)	Not Funded
IT Equipment - Non THOR	7,000	-	(7,000)	Not Funded
Pager	8,500	-	(8,500)	Not Funded
PPE/Turnout/Protective Gear	150,032	150,032	-	General Capital Project
RADIOS- Two way 800Mhz radios for P25 radio compliance and VHF Radios	98,565	-	(98,565)	FY2026
Stair-Master Step-Mill	9,000	-	(9,000)	Not Funded
Station Rehab	10,000	-	(10,000)	FY2026
Technical Rescue Equipment	10,000	-	(10,000)	FY2026
Type 1 Tender	900,000	-	(900,000)	Not Funded
Wildland Type 6 brush truck-Additional	217,800	-	(217,800)	Not Funded
4220 - Fire Department Total	**4,373,395**	**1,331,530**	**(3,041,865)**	
1/2 Ton 4x4 Pickup (2229)	57,000	57,000	-	Transportation Imp.
10 Wheel Dump Truck - New	229,000	229,000	-	Transportation Imp.
3/4 Ton Utility Bed Truck (2230)	89,000	89,000	-	Transportation Imp.
Asphalt/Concrete Grinder Attachment - New	54,000	54,000	-	Transportation Imp.
Grading Blade for Skid Steer - New	18,000	-	(18,000)	Not Funded
KEG Nozzle Novastar Root Cutter - New	16,000	16,000	-	Drainage Utility
Oil Distributor Truck (2181)	303,000	-	(303,000)	Not Funded
Roll-off Truck for Reuse (2222)	239,000	-	(239,000)	Not Funded
T-870 Bobcat Skid Steer - New	93,000	-	(93,000)	Not Funded
Trailer for Asphalt Roller - New	14,690	14,690	-	Transportation Imp.

FY 2027 - GENERAL FUND - CAPITAL OUTLAY				
	Dept. Requests	FY27 Adopted	$Change	Action
Utility Truck, 1 Ton, 4 Door - New	92,000	92,00	-	Transportation Imp.
Vacuum Street Sweeper (2268)	263,827	263,827	-	Drainage Utility
4413 - Streets Total	**1,468,517**	**815,517**	**(653,000)**	
Administrative Vehicle Replacement	33,500	-	(33,500)	FY2026
4440 - Fleet Maintenance Total	**33,500**	**-**	**(33,500)**	
Engineering Vehicle (9127)	47,000	-	(47,000)	Not Funded
4450 - Engineering Total	**47,000**	**-**	**(47,000)**	
New Dump Trailer	20,000	-	(20,000)	Not Funded
New 44" Tree Spade	26,000	-	(26,000)	Not Funded
Replacement Skid Steer for #5206	85,000	85,000	-	RAP TAX
Replacement Snorkel Lift for #7607	50,000	-	(50,000)	Not Funded
Replacement Truck For #5085	42,000	42,000	-	RAP TAX
Replacement Truck For #5088	32,000	-	(32,000)	Not Funded
Replacement truck for #5100	42,000	42,000	-	RAP TAX
Replacement truck for #5116	32,000	32,000	-	RAP TAX
Replacement Truck for #5130	32,000	32,000	-	RAP TAX
4510 - Parks Total	**361,000**	**233,000**	**(128,000)**	
Replacement Vehicle for #7202	32,000	-	(32,000)	Not Funded
4511 - Design Total	**32,000**	**-**	**(32,000)**	
2000 Cushman Turf Truckster replacement	25,000	-	(25,000)	FY2026
2002 ford F-250 Replacement Truck 7154	32,000	-	(32,000)	FY2026
2011 Toro Reel Master 5410	86,000	-	(86,000)	Not Funded
4557 - Sports Field Maintenance Total	**143,000**	**-**	**(143,000)**	
Repurposing the Marathon Arch to use At the Snow Canyon	6,330	-	(6,330)	Not Funded
4558 - Special Events & Programs Total	**6,330**	**-**	**(6,330)**	
Little Valley Pickleball Office Renovation	55,000	-	(55,000)	Not Funded
4560 - Tennis & Pickleball Total	**55,000**	**-**	**(55,000)**	
Electric Theater Curtains Replacements	13,000	-	(13,000)	Not Funded
Upgrade/Replacement of Electric Theater Audio Control System	12,000	-	(12,000)	Not Funded
4570 - Electric Theater Total	**25,000**	**-**	**(25,000)**	
20' Enclosed Equipment Trailer	11,300	-	(11,300)	FY2026
Grasshopper Mower 5319	25,000	-	(25,000)	FY2026
4590 - Cemetery Total	**36,300**	**-**	**(36,300)**	
Building Inspector Vehicle	32,000	32,000	-	Funded
4653 - Development Services Total	**32,000**	**32,000**	**-**	
Chevy Colorado Truck	43,000	-	(43,000)	Not Funded
5400 - Airport Total	**43,000**	**-**	**(43,000)**	
Cart Paths (Dixie Red Hills GC)	25,000	-	(25,000)	FY2026
5500 - Red Hills Golf Course Total	**25,000**	**-**	**(25,000)**	
Backhoe Attachment (Southgate GC 2027)	12,000	-	(12,000)	Not Funded
Range Ball Dispenser (Southgate GC 2027)	18,900	-	(18,900)	Not Funded
Reel Grinder Machine (Southgate GC)	72,900	72,900	-	Funded
5525 - Southgate Golf Course Total	**103,800**	**72,900**	**(30,900)**	
Cart Path Repair (St. George GC 2027, 2028, 2029, 2030)	15,000	-	(15,000)	FY2026
Hole 17 Redesign (St. George GC)	25,000	25,000	-	Funded
5550 - St George Golf Club Total	**40,000**	**25,000**	**(15,000)**	
Bermuda Sod (Sunbrook GC)	30,000	-	(30,000)	Possible Grant
Sunbrook pump station redesign (2027, 2028, 2029)	60,000	60,000	-	Golf Reserve
5575 - Sunbrook Golf Course Total	**90,000**	**60,000**	**(30,000)**	
Fix leaking Slide Joints (City Pool #1)	75,000	-	(75,000)	Not Funded
Replacement Pump and Motor for Hydrotube(City Pool #3)	10,000	-	(10,000)	Not Funded
Re-plaster all 3 Pools (City Pool #2)	150,000	-	(150,000)	Not Funded
Single User Restroom addition (City Pool #4)	10,000	-	(10,000)	Not Funded
5600 - Swimming Pool Total	**245,000**	**-**	**(245,000)**	
Diving Board (SHAC #5)	7,000	-	(7,000)	FY2026
Edge Pad Replacement (SHAC #7)	7,000	-	(7,000)	FY2026
Frog Slide Replacement (SHAC #6)	20,000	-	(20,000)	Not Funded
Pool Lane Lines (SHAC #4)	16,000	-	(16,000)	Not Funded
Pool Paks refurbishing (SHAC #1)	40,000	40,000	-	RAP TAX
Replaster Leisure Pool and Lap Pool (SHAC #2) - Facilities	300,000	-	(300,000)	Not Funded
5650 - Sand Hollow Aquatic Center Total	**390,000**	**40,000**	**(350,000)**	
Grand Total	**10,711,918**	**4,592,555**	**(6,119,363)**	

FY 2027 - ALL OTHER - CAPITAL OUTLAY					
	FY27 Adopted	FY2028	FY2029	FY2030	FY2031
2 x 7TB SSD	-	-	-	-	-
2026 Security Camera Replacements	-	-	-	-	-
2027 Aerial Photography/Pictometry	-	9,200	9,200	15,000	15,000
Asset Management System (AMS) Transition: Cityworks to Novotx Elements XS	-	79,000	88,000	97,000	106,000
Cabinet & Closet Cleanup	-	-	-	-	-
Email Security	-	58,000	58,000	65,000	65,000
IP Management Solutions	-	40,000	40,000	40,000	40,000
THOR Phase I - City Hall & Fire	-	200,000	200,000	-	-
UPS Battery Replacements (Phase III)	-	-	-	-	-
Zero Trust Network Access (ZTNA)	-	99,124	99,124	99,124	99,124
4142 - Technology Services Total	**-**	**485,324**	**494,324**	**316,124**	**325,124**
8406 2006 FORD F-250 Replacement (4160 #5)	-	-	-	-	-
9011 2006 FORD Escape Replacement (4160 #10)	-	-	-	-	-
Annual City Wide HVAC replacement units (4160 #3)	-	39,000	43,000	43,000	45,000
City Commons Exterior Lights replacement (4160 #15)	-	-	-	-	-
City Facilities Hardwood flooring maintenance (4160 #16)	-	15,000	15,000	15,000	-
City Wide HVAC Controls upgrades (4160 #1)	-	-	-	-	-
Custodial equipment replacement (4160 #14)	-	12,000	12,000	12,000	-
Dinosaur discovery site Insulation project (4160 #6)	-	-	-	-	-
Double Axle trailer (4160 #10)	-	-	-	-	-
Fleet, Streets, Facilities, Water and Energy yards security Gates upgrades (4160 #12)	-	-	-	-	-
Ice Machines and Water fountain and swamp cooler replacements (4160 #11)	-	25,000	27,000	27,000	-
Pioneer Center for the Arts Roofing Project (4160 #2)	-	-	-	-	-
Rec Center Concrete Floor Mitigation (4160 #4)	-	-	-	-	-
4160 - Facilities Services Total	**-**	**91,000**	**97,000**	**97,000**	**45,000**
Animal Services Vehicle Replacement - Unit 416	68,684	-	-	-	-
Animal Shelter Maintenance	-	5,000	5,000	-	-
Cuff Dummy - Defensive Tactics Training Tool	-	-	-	-	-
Enclosed 6x12 Cargo Trailer	-	-	-	-	-
Evidence Replacement Vehicle_283	34,000	-	-	-	-
Fitness Equipment	-	10,000	10,000	-	-
New Vehicles for SRO & Patrol Sergeant	-	100,000	100,000	100,000	100,000
Outdoor Drone	-	-	-	-	-
Police Canine	-	-	-	-	-
Police Vehicle Relacement_454	66,884	-	-	-	-
Police Vehicle Replacement - 414	66,884	-	-	-	-
Police Vehicle Replacement - Unit 280	66,884	-	-	-	-
Police Vehicle Replacement_418	68,159	-	-	-	-
Police Vehicle Replacement_421	68,159	-	-	-	-
Police Vehicle Replacement_423	68,159	-	-	-	-
Police Vehicle Replacement_430	68,159	-	-	-	-
Police Vehicle Replacement_439	68,159	-	-	-	-
Police Vehicle Replacement_440	68,159	-	-	-	-
Police Vehicle Replacement_452	68,159	-	-	-	-
Police Vehicle Replacment_447	68,159	-	-	-	-
Project Thor	335,000	-			
Technology Grant Project	799,000	-	-	-	-
4211 - Police Total	**1,982,608**	**115,000**	**115,000**	**100,000**	**100,000**
Administrative Vehicle	-	-	217,800	-	-
Aerial Quint/ Ladder Truck	-	2,400,000	-	-	2,400,000
Apparatus Fire Engine / Pumper- (non-replacment)	-	-	-	1,650,000	-
Apparatus Quint / Ladder Truck (This was originally listed as a replacement)	420,498	420,498	-	-	-
Emergency Medical Equipment (EMS)	-	60,000	60,000	60,000	65,000

FY 2027 - ALL OTHER - CAPITAL OUTLAY					
	FY27 Adopted	FY2028	FY2029	FY2030	FY2031
Existing fire station furnishing replacement	-	8,000	8,500	8,500	8,500
Fire equipment for Aerial ladder / quint (related to FY26 purchase)	-	380,500	-	-	-
Fire equipment for Fire Engine / Pumper (2) ordered in the FY 24 Budget (FY 27 request)	761,000	-	-	-	-
Fire Hose for apparatus	-	28,000	28,000	28,000	28,000
Fire Station 6 Apparatus Bay flooring (7300)	-	-	-	-	-
Hydrant Flow Testing Equipment	-	-	-	-	-
IT Equipment - Non THOR	-	-	4,000	12,500	-
Pager	-	8,500	8,500	8,500	8,500
Pick up truck	-	88,000	-	106,480	-
PPE/Turnout/Protective Gear	150,032	215,744	296,416	385,435	507,100
RADIOS- Two way 800Mhz radios for P25 radio compliance and VHF Radios for wildland fire capability with state and federal agencies	-	51,347	81,392	82,601	87,575
Stair-Master Step-Mill	-	-	9,000	-	9,000
Station Rehab	-	10,000	10,000	10,000	10,000
Technical Rescue Equipment	-	10,000	10,000	10,000	10,000
Thermal Image Camera (TIC)	-	-	40,656	-	-
Type 1 Tender	-	-	-	-	-
Type 1/ Type 3 Wildland Fire Engine	-	950,000	-	-	-
Wildland Type 6 brush truck-Additional	-	-	263,538	-	-
4220 - Fire Department Total	**1,331,530**	**4,630,589**	**1,037,802**	**2,362,016**	**3,133,675**
1/2 Ton 4x4 Pickup (2229)	57,000	-	-	-	-
10 Wheel Dump Truck - New	229,000	-	-	-	-
3/4 Ton Utility Bed Truck (2230)	89,000	-	-	-	-
Asphalt/Concrete Grinder Attachment - New	54,000	-	-	-	-
Grading Blade for Skid Steer - New	-	-	-	-	-
KEG Nozzle Novastar Root Cutter - New	16,000	-	-	-	-
Oil Distributor Truck (2181)	-	-	-	-	-
Roll-off Truck for Reuse (2222)	-	-	-	-	-
T-870 Bobcat Skid Steer - New	-	-	-	-	-
Trailer for Asphalt Roller - New	14,690	-	-	-	-
Utility Truck, 1 Ton, 4 Door - New	92,000	-	-	-	-
Vacuum Street Sweeper (2268)	263,827	-	-	-	-
4413 - Streets Total	**815,517**	**-**	**-**	**-**	**-**
Administrative Vehicle Replacement	-	-	-	-	-
Fleet Forklift	-	59,000	-	-	-
Heavy Shop Service Truck Replacement	-	-	160,000	-	-
Shop Truck	-	100,000	-	-	-
Vehicle Lift	-	-	37,000	-	-
Vehicle Lift (Hoist)	-	37,000	-	-	-
4440 - Fleet Maintenance Total	**-**	**196,000**	**197,000**	**-**	**-**
Engineering Vehicle (9127)	-	-	-	-	-
4450 - Engineering Total	**-**	**-**	**-**	**-**	**-**
New Dump Trailer	-	-	-	-	-
New 44" Tree Spade	-	-	-	-	-
Replacement Skid Steer for #5206	85,000	-	-	-	-
Replacement Snorkel Lift for #7607	-	-	-	-	-
Replacement Truck For #5085	42,000	-	-	-	-
Replacement Truck For #5088	-	-	-	-	-
Replacement truck for #5100	42,000	-	-	-	-
Replacement truck for #5116	32,000	-	-	-	-
Replacement Truck for #5130	32,000	-	-	-	-
4510 - Parks Total	**233,000**	**-**	**-**	**-**	**-**
Replacement Vehicle for #7202	-	-	-	-	-
4511 - Design Total	**-**	**-**	**-**	**-**	**-**
2000 Cushman Turf Truckster replacement	-	-	-	-	-

FY 2027 - ALL OTHER - CAPITAL OUTLAY					
	FY27 Adopted	FY2028	FY2029	FY2030	FY2031
2002 ford F-250 Replacement Truck 7154	-	-	-	-	-
2011 Toro Reel Master 5410	-	-	-	-	-
4557 - Sports Field Maintenance Total	**-**	**-**	**-**	**-**	**-**
Repurposing the Marathon Arch to use At the Snow Canyon	-	-	-	-	-
4558 - Special Events & Programs Total	**-**	**-**	**-**	**-**	**-**
Little Valley Pickleball Office Renovation	-	-	-	-	-
4560 - Tennis & Pickleball Total	**-**	**-**	**-**	**-**	**-**
Blazer Replacement/Comm Arts Vehicle	-	30,000	-	-	-
4563 - Community Arts Total	**-**	**30,000**	**-**	**-**	**-**
Electric Theater Curtains Replacements	-	-	-	-	-
Upgrade/Replacement of Electric Theater Audio Control System	-	-	-	-	-
4570 - Electric Theater Total	**-**	**-**	**-**	**-**	**-**
20' Enclosed Equipment Trailer	-	-	-	-	-
Grasshopper Mower 5319	-	-	-	-	-
4590 - Cemetery Total	**-**	**-**	**-**	**-**	**-**
Building Inspector Vehicle	32,000	-	-	-	-
New Vehicles for Building Inspectors - Five Year Plan	-	35,000	35,000	35,000	35,000
4653 - Development Services Total	**32,000**	**35,000**	**35,000**	**35,000**	**35,000**
Chevy Colorado Truck	-	-	-	-	-
5400 - Airport Total	**-**	**-**	**-**	**-**	**-**
Cart Path Hole #3 (Dixie Red Hills GC) 2028	-	25,000	-	-	-
Cart Paths (Dixie Red Hills GC)	-	-	-	-	-
New Maintenance Building (Dixie Red Hills 2028)	-	300,000	-	-	-
Red Hills PA System Replacement (2027)	-	-	-	-	-
Toro Fairway Unit (Red Hills 2031)	-	-	-	-	95,000
Toro Greensmaster greens mower (Red Hills 2029)	-	-	55,000	-	-
Toro ProCore Aerator (Red Hills GC 2030)	-	-	-	42,000	-
5500 - Red Hills Golf Course Total	**-**	**325,000**	**55,000**	**42,000**	**95,000**
Backhoe Attachment (Southgate GC 2027)	-	-	-	-	-
Driving Range Netting replacement and Pole Extensions (Southgate GC 2030)	-	-	-	250,000	-
Range Ball Dispenser (Southgate GC 2027)	-	-	-	-	-
Range Ball Washer (Southgate GC)	-	-	-	-	-
Reel Grinder Machine (Southgate GC)	72,900	-	-	-	-
Toro Spray Rig (Southgate GC 2031)	-	-	-	-	40,000
Truck for Assistant Superintendent (Southgate GC 2029)	-	-	40,000	-	-
Truck for Mechanic (Southgate GC 2029)	-	-	40,000	-	-
5525 - Southgate Golf Course Total	**72,900**	**-**	**80,000**	**250,000**	**40,000**
Cart Path Repair (St. George GC 2027, 2028, 2029, 2030)	-	15,000	15,000	15,000	-
Dump Truck (St. George GC 2028)	-	65,000	-	-	-
Hole 17 Redesign (St. George GC)	25,000	-	-	-	-
Toro Irrigation Clocks (St. George GC 2030)	-	-	-	375,000	-
Toro Irrigation Software (St. George GC 2031)	-	-	-	-	25,000
Truck for Assistant Superintendent & Mechanic (St. George GC 2028, 2029)	-	40,000	40,000	-	-
5550 - St George Golf Club Total	**25,000**	**120,000**	**55,000**	**390,000**	**25,000**
Bermuda Sod (Sunbrook GC)	-	-	-	-	-
Mini Excavator - Shared amongst all four courses (2028)	-	55,000	-	-	-
Steam Cleaner (Sunbrook GC 2028)	-	5,000	-	-	-
Sunbrook pump station redesign (2027, 2028, 2029)	60,000	60,000	60,000	-	-
Sunbrook Snack Bar area remodel (2027, 2028, 2029)	-	50,000	40,000	-	-
Topdresser (Sunbrook GC 2031)	-	-	-	-	30,000
Toro SandPro (Sunbrook 2030)	-	-	-	28,000	-
Truck for Assistant Superintendent (Sunbrook GC 2028)	-	40,000	-	-	-
Wash crossing at Pointe #7 and Woodbridge #8 (Sunbrook GC 2029)	-	-	100,000	-	-
5575 - Sunbrook Golf Course Total	**60,000**	**210,000**	**200,000**	**28,000**	**30,000**
Fix leaking Slide Joints (City Pool #1)	-	-	-	-	-

FY 2027 - ALL OTHER - CAPITAL OUTLAY					
	FY27 Adopted	FY2028	FY2029	FY2030	FY2031
Replacement Pump and Motor for Hydrotube(City Pool #3)	-	-	-	-	-
Re-plaster all 3 Pools (City Pool #2)	-	-	-	-	-
Single User Restroom addition (City Pool #4)	-	10,000	40,000	-	-
5600 - Swimming Pool Total	**-**	**10,000**	**40,000**	**-**	**-**
Diving Board (SHAC #5)	-	-	-	-	-
Edge Pad Replacement (SHAC #7)	-	-	-	-	-
Frog Slide Replacement (SHAC #6)	-	-	-	-	-
Pool Lane Lines (SHAC #4)	-	-	3,000	-	3,000
Pool Paks refurbishing (SHAC #1)	40,000	-	-	-	-
Replaster Leisure Pool and Lap Pool (SHAC #2) - Facilities	-	-	-	-	-
5650 - Sand Hollow Aquatic Center Total	**40,000**	**-**	**3,000**	**-**	**3,000**
Grand Total	**4,726,323**	**6,247,913**	**2,409,126**	**3,620,140**	**3,831,799**

FY 2027 - ALL OTHER - CAPITAL OUTLAY				
	Dept. Requests	FY 2027 Adopted	$ Change	Action
Improvements (2700)	100,000	100,000	-	Funded
2700 - Transportation Improvements Total	**100,000**	**100,000**	**-**	
Animal Shelter	3,500,000	3,500,000	-	Funded
Dixie Academy Rehabilitation project	820,000	-	(820,000)	Not Funded
Dixie Sunbowl Plaza	1,650,000	-	(1,650,000)	Not Funded
Facilities Services Warehouse	1,040,000	-	(1,040,000)	Not Funded
Remodel Police HQ & Old City Hall	6,500,000	8,400,000	1,900,000	Funded
Fleet HVAC	75,000	75,000	-	
4000 - Capital Equipment Purchases Total	**13,585,000**	**11,975,000**	**(1,610,000)**	
Brecken Ridge Drive Landscape	125,000	25,000	(100,000)	Funded
Hidden Valley Park Impact	50,000	50,000	-	Funded
Miscellaneous Land Purchase	100,000	100,000	-	Funded
4400 - Park Impact Fund Total	**275,000**	**175,000**	**(100,000)**	
Improvements (4500)	100,000	100,000	-	Funded
4500 - Street Impact Fund Expenditure Total	**100,000**	**100,000**	**-**	
Fire Station 2- Tonaquint	7,000,000	330,000	(6,670,000)	Funded
4800 - Fire Dept Impact Fund Total	**7,000,000**	**330,000**	**(6,670,000)**	
Drug Task Force Open Fund Request	20,000	20,000	-	Funded
5000 - Police Seizures Total	**20,000**	**20,000**	**-**	
City Creek Wells	200,000	200,000	-	Funded
Gunlock Wells	750,000	750,000	-	Funded
Millcreek Wells	50,000	50,000	-	Funded
Snow Canyon Wells	50,000	50,000	-	Funded
The Ledges Wells	100,000	100,000	-	Funded
5111 - Source Of Supply Total	**1,150,000**	**1,150,000**	**-**	
(I4)Graveyard Reservoir	9,000,000	9,000,000	-	Funded
(SC30) 18-inch Desert Canyons Transmission Line	100,000	100,000	-	Funded
(SC38) 12-inch Desert Canyons Distribution Loop	200,000	200,000	-	Funded
(SC39) 18-inch Desert Canyons Transmission Line	650,000	650,000	-	Funded
(SC41) 24-inch Desert Canyons Tank Feed Line	600,000	600,000	-	Funded
(SS4) 1.5 MG Stone cliff Storage Tank	100,000	100,000	-	Funded
Bloomington Hills Irrigation Pumps	10,000	10,000	-	Funded
Canyon's Complex Pump Station	12,000	12,000	-	Funded
Entrada Pump Station	30,000	30,000	-	Funded
Entrada Storage Pond	565,000	565,000	-	Funded
George Washington BLVD Phase II	150,000	150,000	-	Funded
Graveyard Pump Station	6,000	6,000	-	Funded
Hamblin Parkway Irrigation Line	970,000	970,000	-	Funded
Ivins Pump Station (Re-use)	6,000	6,000	-	Funded
Little Valley Pump Station	10,000	10,000	-	Funded
Little Valley Pump Station Supply line.	30,000	30,000	-	Funded
New Meter Pits	30,000	30,000	-	Funded
Sandberg Pump Station	10,000	10,000	-	Funded
Scada System Upgraders and Maintenance	15,000	15,000	-	Funded
Sunbrook #2	40,000	40,000	-	Funded
Sunbrook Pump Station	15,000	15,000	-	Funded
Vac-Con Truck	460,000	460,000	-	Funded
5113 - Irrigation Division Total	**13,009,000**	**13,009,000**	**-**	
1.5 Ton Dump Truck	95,000	95,000	-	Funded
1.5 Ton Service Truck	120,000	120,000	-	Funded
10 Wheel Dump Truck #2	250,000	250,000	-	Funded
Bloomington Hydrant Replacement	50,000	50,000	-	Funded
C8 Indian Hills Transmission Line	718,000	-	(718,000)	Not Funded
Cathodic Pipeline Protection	10,000	10,000	-	Funded
Desert Dr. Water Line Replacement	125,000	125,000	-	Funded
GPS Tablets	25,000	25,000	-	Funded
Industrial Tank	1,500,000	1,500,000	-	Funded
Line Locator	15,000	15,000	-	Funded
Mall Dr Motor Replacement	55,000	55,000	-	Funded
Meter / Endpoint / Register	450,000	450,000	-	Funded

FY 2027 - ALL OTHER - CAPITAL OUTLAY				
	Dept. Requests	FY 2027 Adopted	$ Change	Action
P2 Indian Hills Pumpstation	943,000	-	(943,000)	Not Funded
P3 Airport Redevelopment (Tech Ridge) Pump Station	1,319,000	-	(1,319,000)	Not Funded
Poly Service Replacement	40,000	40,000	-	Funded
Pressure Reducing Station Rebuild	100,000	100,000	-	Funded
Regional Pipeline Payment	722,000	722,000	-	Funded
S4 Country Club Tank Replacement	2,500,000	2,500,000	-	Funded
S5 Airport Redevelopment (Tech Ridge) Tank	2,378,000	-	(2,378,000)	Not Funded
Scada System	15,000	15,000	-	Funded
Snow Canyon 16'' Water Line Replacement	600,000	600,000	-	Funded
Stone Cliff Lower Pump Station	500,000	500,000	-	Funded
UDOT Bluff St. Line Replacement	25,000	25,000	-	Funded
Vacuum Truck Replacement	390,000	390,000	-	Funded
Water Line replacement - Dixie Downs Area	150,000	150,000	-	Funded
Waterline replacement - City Center	350,000	350,000	-	Funded
West City Pump #2 Rebuild	65,000	65,000	-	Funded
5114 - Transmission & Distribution Total	**13,510,000**	**8,152,000**	**(5,358,000)**	
Chip Seal - Yard	7,500	7,500	-	Funded
Warehouse Shelving	25,000	25,000	-	Funded
Water Yard equipment/pipe sheds.	250,000	250,000	-	Funded
5115 - Shop And Maintenance Total	**282,500**	**282,500**	**-**	
10 Wheel Dump truck	250,000	250,000	-	Funded
4198 Service truck replacement	165,000	165,000	-	Funded
Acceptance of PUD Sewer systems	50,000	50,000	-	Funded
Asphalt roller	30,000	30,000	-	Funded
CCTV camera and tractor replacement	90,000	90,000	-	Funded
Lift station pump rebuilds/replacement	35,000	35,000	-	Funded
Local Main Line Rehabilitation	400,000	400,000	-	Funded
Local Manhole Rehabilitation	120,000	120,000	-	Funded
Scada System Maintenance	10,000	10,000	-	Funded
Sewer line extension to service customer on septic systems	150,000	150,000	-	Funded
Spare IBAK HD CCTV cable	30,000	30,000	-	Funded
Sun River Lift Station Upsizing	2,000,000	2,000,000	-	Funded
UDOT Bluff St sewer betterment reimbursement	40,000	40,000	-	Funded
5200 - Wastewater Collection Total	**3,370,000**	**3,370,000**	**-**	
5310-7300-01 Generation Upgrades	100,000	100,000	-	Funded
5310-7300-02 Gas Compressor Critical Spare Parts	10,000	10,000	-	Funded
5310-7300-03 Chiller Critical Spare Parts	20,000	20,000	-	Funded
5310-7300-04 GE Spare Parts	60,000	60,000	-	Funded
5310-7300-05 CEMS Critical Spare Parts	6,000	6,000	-	Funded
5310-7300-06 EIT SCR/COR Critical Spare Parts	15,000	15,000	-	Funded
5310-7300-07 Generator Spare Parts	8,000	8,000	-	Funded
5310-7300-08 MC-2 Micronet Controls Spare Parts	15,000	15,000	-	Funded
5310-7300-09 Cat Generator Controls Upgrade	5,000	5,000	-	Funded
5310-7300-10 Cat Diesel Heaters	10,000	10,000	-	Funded
5310-7300-11 DCS Controls Replace	15,000	15,000	-	Funded
5310-7300-12 Gas Chromatographs Spare Parts	5,000	5,000	-	Funded
5310-7300-18 Hydro Metrics Monitor	17,000	17,000	-	Funded
5310-7300-20 Free Heat System for MC2	466,000	466,000	-	Funded
5310-7300-21 Milcreek Site Concrete Additions	20,000	20,000	-	Funded
5310-7400-01 Controls Replacement	5,000	5,000	-	Funded
5310-7400-03 DCS Main Frame Components	5,000	5,000	-	Funded
5310-7400-04 AC Replacement	15,000	15,000	-	Funded
5310-7400-06 Replace Golf Cart	8,000	8,000	-	Funded
5310-7434-01 Rebuild Cylinder Heads	30,000	30,000	-	Funded
5310-7434-02 Emission Treatment for Red Rock Generation	15,000	15,000	-	Funded
5310-7461 MGF 1 Rebuild	1,000,000	1,000,000	-	Funded
5310-7484-Milcreek Battery	5,000	5,000	-	Funded
5310-7496-17 Relocation of Fuel Lines	80,000	300,000	220,000	Funded
5310-7800-22 MC-1 Gas Compressor	50,000	50,000	-	Funded
5310 - Generation Total	**1,985,000**	**2,205,000**	**220,000**	

FY 2027 - ALL OTHER - CAPITAL OUTLAY				
	Dept. Requests	FY 2027 Adopted	$ Change	Action
5313-7051 Gunlock Cast Iron Poles (Phase 1)	100,000	100,000	-	Funded
5313-7052-6- Sunset Circuits OH to UG	100,000	100,000	-	Funded
5313-7053-15- Cloud Drive	230,000	230,000	-	Funded
5313-7054-8- Blackridge Underground Circuit	300,000	300,000	-	Funded
5313-7294-01 AMI Metering	2,000,000	2,000,000	-	Funded
5313-7299 Bluff St Power Relocation	550,000	550,000	-	Funded
5313-7300-02 URD Circuit Upgrades	200,000	200,000	-	Funded
5313-7400-00 New 4 Wheel Drive Pick Up	80,000	80,000	-	Funded
5313-7400-001 Backhoe	250,000	250,000	-	Funded
5313-7400-001 Bucket Truck	350,000	350,000	-	Funded
5313-7400-02 Crew Trucks	280,000	280,000	-	Funded
5313-7400-03 4 Wheel Drive Pick Up	60,000	60,000	-	Funded
5313-7400-13 Radios	170,000	170,000	-	Funded
5313-7441 Single Phase Transformers	200,000	200,000	-	Funded
5313-7442-01 Self Supporting Poles Upgrade	50,000	50,000	-	Funded
5313-7442-02 Transmission with Underbuild	100,000	100,000	-	Funded
5313-7444-01 RTAC	40,000	40,000	-	Funded
5313-7444-03 Transformer Repair Parts	80,000	80,000	-	Funded
5313-7444-04 Raptor Protection	5,000	5,000	-	Funded
5313-7444-07 Control Upgrades	10,000	10,000	-	Funded
5313-7444-10 Substation Disconnects	20,000	20,000	-	Funded
5313-7444-12 River Sub Drainage	60,000	60,000	-	Funded
5313-7444-13 Replace Relays	70,000	70,000	-	Funded
5313-7444-14 Spare Transformer	1,000,000	1,000,000	-	Funded
5313-7444-15 Replace Battery Banks	30,000	30,000	-	Funded
5313-7444-16 Stairs at Lower Skyline	5,000	5,000	-	Funded
5313-7445 Street Lights	10,000	10,000	-	Funded
5313-7463 Dist Capacitors & Upgrades	135,000	135,000	-	Funded
5313-7464 O/H & U/G Conductor Upsize Due to Growth	100,000	100,000	-	Funded
5313-7466 Wood Poles	10,000	10,000	-	Funded
5313-7467 Yard Improvements	100,000	100,000	-	Funded
5313-7468-01 3 Phase Transformers yard stock	150,000	150,000	-	Funded
5313-7468-02 Three Phase Pad Mounted Transformers	150,000	150,000	-	Funded
5313-7468-03 Switchgear	400,000	400,000	-	Funded
5313-7473 Substation Fiber Optics	30,000	30,000	-	Funded
5313-7482 Circuits from Canyon View	150,000	150,000	-	Funded
5313-7485 Slick Rock Substation	300,000	300,000	-	Funded
5313-7488 UAMPS Transmission Projects	50,000	50,000	-	Funded
5313-7489 Circuit Upgrade on Warrior Way	390,000	390,000	-	Funded
5313-7490 400 East I-15 Transmission Realignment	400,000	400,000	-	Funded
5313-7491 Slick Rock Circuits	150,000	150,000	-	Funded
5313-7492 Slick Rock Transmission	100,000	100,000	-	Funded
5313-7493 UTU Trailblazer Sub	2,500,000	250,000	(2,250,000)	Funded
5313-7494 UTU Transmission	200,000	200,000	-	Funded
5313-7495 UTU Distribution Circuits	150,000	150,000	-	Funded
5313-7498 Ledges/Trails Transmission	125,000	125,000	-	Funded
5313-7499 Ledges/Trails Sub	1,000,000	1,000,000	-	Funded
5313 - Distribution Total	**12,940,000**	**10,690,000**	**(2,250,000)**	
5316-7400-01 Field Ops and Specialty Equipment	20,000	20,000	-	Funded
5316 - Administrative & General Exp. Total	**20,000**	**20,000**	**-**	
Screenings Conveyors	123,000	123,000	-	Funded
14 inch Submersible Hydraulic Pump/with mobile unit	150,000	150,000	-	Funded
Back up Reuse Pumps	19,500	19,500	-	Funded
Back up Washer Compactor Gearbox	14,000	14,000	-	Funded
Bloomington Hills Sewer Line Replacement R17	106,100	106,100	-	Funded
Bloomington Parallel Interceptor Project R21	14,293,000	14,293,000	-	Funded
Clarifiers 1-4 Rehabilitation	2,750,000	2,750,000	-	Funded
Employee Golf Cart Replacement	35,000	35,000	-	Funded
Enaqua UV Lamps	71,000	71,000	-	Funded
General Plant Slide Gate Actuators	50,000	50,000	-	Funded

FY 2027 - ALL OTHER - CAPITAL OUTLAY				
	Dept. Requests	FY 2027 Adopted	$ Change	Action
Pretreatment Composite Sampler	25,000	25,000	-	Funded
Pretreatment Truck Replacement-4195	55,000	55,000	-	Funded
RAS Pump Rebuild	20,000	20,000	-	Funded
Regional Manhole Rehabilitation	120,000	120,000	-	Funded
Replacement Solids Processing Feed Pumps	60,000	60,000	-	Funded
Reuse 300 HP Motor-Turbine Pump	35,000	35,000	-	Funded
Reuse Turbine Pump	35,000	35,000	-	Funded
Riverside Dr. Sewer Main Replacement R11 Reach 1	2,000,000	-	(2,000,000)	Not Funded
Santa Clara/Ivins Outfall Line Rehabilitation	400,000	400,000	-	Funded
Screw Pump Lower Slide gate Actuators	55,000	55,000	-	Funded
Seegmiller Marsh/1450 S Sewer Line Replacement R14 Reach 1	1,400,001	1,400,001	-	Funded
SHEL LAB BOD Incubator	14,000	14,000	-	Funded
Solids Centrate Odor Control System	11,000	11,000	-	Funded
Solids Processing Centrifuge Rebuild costs	150,000	150,000	-	Funded
Treatment Plant Road Replacement	15,000	15,000	-	Funded
Utility Water Pump replacement	45,000	45,000	-	Funded
UV Building Evaporative Coolers	9,000	9,000	-	Funded
Waste Water Treatment Lab and Admin building	3,400,000	3,400,000	-	Funded
Wastewater Samplers	15,000	15,000	-	Funded
6200 - Regional Wastewater Treatment Total	**25,475,601**	**23,475,601**	**(2,000,000)**	
Bus Stop and System Improvements Copy	30,000	30,000	-	Funded
Transit Center Site and Building	9,100,000	5,600,000	(3,500,000)	Funded
6400 - Public Transit System Total	**9,130,000**	**5,630,000**	**(3,500,000)**	
Bus Stop and System Improvements	30,000	30,000	-	Funded
6450 - Public Transit Zion Route Total	**30,000**	**30,000**	**-**	
J.C. Snow Roller Hockey Ph 2	750,000	-	(750,000)	Not Funded
Shade Structure for Broken Mesa Park	50,000	50,000	-	Funded
SR- 18 TRAILS INTERCHANGE PEDESTRIAN BRIDGE PROJECT	1,630,631	500,000	(1,130,631)	Funded
Vernon Worthen Playground Tiles & Slide	446,000	320,000	(126,000)	CDBG
8000 - Rap Tax Fund Total	**2,876,631**	**870,000**	**(2,006,631)**	
Bloomington Park Improvements	200,000	200,000	-	Funded
Curly Hollow Community Park Phase 1	1,225,212	7,336,730	6,111,518	Funded
Dixie Sunbowl	167,615	1,550,790	1,383,175	Funded
Fort Pierce Wash Trail Phase 1	1,355,078	-	(1,355,078)	Not Funded
Lizard Wash Park	4,167,205	4,167,205	-	Funded
Middleton Wash Trail Phase 2	2,000,000	-	(2,000,000)	Not Funded
Santa Clara River Trail Phase 1- Sand Hollow Wash to Mathis Park.	3,434,256	-	(3,434,256)	Not Funded
Seegmiller Canal Trail	201,650	201,650	-	Funded
Thunder Junction Park Phase 2	4,556,200	4,556,200	-	Funded
8520 - Recreation Bond Fund Total	**17,307,216**	**18,012,575**	**705,359**	
1450 S Extension to Crosby Way (aka George Washington Blvd)	21,000,000	21,000,000	-	Funded
ATMS Conduit Installation	200,000	200,000	-	Funded
Bicycle & Pedestrian Improvements	10,000	10,000	-	Funded
Developer Matching (Drainage)	1,200,000	1,200,000	-	Funded
Developer Matching (Streets)	2,200,000	2,200,000	-	Funded
Fort Pierce Wash Maintenance	200,000	200,000	-	Funded
Gap Canyon Pkwy	10,500,000	6,500,000	(4,000,000)	Funded
Halfway Wash Culvert Repair @ Dixie Dr/540 N	3,000,000	-	(3,000,000)	Not Funded
Intersection & Road Improvements	1,100,000	1,800,000	700,000	Funded
Large Storm Drain Rehabilitation	2,000,000	2,000,000	-	Funded
Pavement Management	3,200,000	3,200,000	-	Funded
Santa Clara River Maintenance	400,000	400,000	-	Funded
Southern Parkway (Exit 5 Interchange)	11,000,000	11,000,000	-	Funded
SR-7 Trail	7,800,000	7,800,000	-	Funded
Streets Yard Bay for Vac Truck and Sweepers	300,000	300,000	-	Funded
Tech Ridge Roads, Util & Other Infrastructure	800,000	800,000	-	Funded
Traffic Signal	1,200,000	1,200,000	-	Funded
WCFCA Misc Maintenance - Virgin River Repair	230,000	230,000	-	Funded
8700 - Public Works Capital Projects Total	**66,340,000**	**60,040,000**	**(6,300,000)**	
ATCT Required Equipment	2,400,000	2,400,000	-	Funded

FY 2027 - ALL OTHER - CAPITAL OUTLAY				
	Dept. Requests	FY 2027 Adopted	$ Change	Action
Construct Air Traffic Control Tower	5,000,000	3,100,000	(1,900,000)	Funded
Construct Westside Connector TWY	2,820,000	2,819,001	(999)	Funded
Expand Terminal Phase II - 100% Design	2,500,000	1,365,978	(1,134,022)	Funded
Reconstruction of Taxiway A Phase III	8,600,000	3,271,475	(5,328,525)	Funded
Rehabilitate Runway 1/19 Lighting	1,000,000	997,895	(2,105)	Funded
Terminal Expansion - Construction Phase II	95,000,000	-	(95,000,000)	Not Funded
8800 - Replacement Airport Total	**117,320,000**	**13,954,349**	**(103,365,651)**	

FY 2027 - ALL OTHER - CAPITAL OUTLAY					
	FY27 Adopted	FY2028	FY2029	FY2030	FY2031
Improvements (2700)	100,000	100,000	100,000	100,000	100,000
2700 - Transportation Improvements Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
Animal Shelter	3,500,000	-	-	-	-
Dixie Academy Rehabilitation project	-	-	-	-	-
Dixie Sunbowl Plaza	-	-	-	-	-
Facilities Services Warehouse	-	-	-	-	-
Remodel Police HQ & Old City Hall	8,400,000	-	-	-	-
Fleet HVAC	75,000	-	-	-	-
4000 - Capital Equipment Purchases Total	**11,975,000**	**-**	**-**	**-**	**-**
Brecken Ridge Drive Landscape	25,000	-	-	-	-
Hidden Valley Park Impact	50,000	50,000	50,000	50,000	50,000
Miscellaneous Land Purchase	100,000	100,000	100,000	100,000	100,000
4400 - Park Impact Fund Total	**175,000**	**150,000**	**150,000**	**150,000**	**150,000**
Improvements (4500)	100,000	100,000	100,000	100,000	100,000
4500 - Street Impact Fund Expenditure Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
Fire Station 2- Tonaquint	330,000	-	-	-	-
4800 - Fire Dept Impact Fund Total	**330,000**	**-**	**-**	**-**	**-**
Drug Task Force Open Fund Request	20,000	-	-	-	-
5000 - Police Seizures Total	**20,000**	**-**	**-**	**-**	**-**
City Creek Wells	200,000	50,000	50,000	50,000	50,000
Gunlock Wells	750,000	150,000	150,000	150,000	150,000
Millcreek Wells	50,000	450,000	50,000	50,000	-
Snow Canyon Wells	50,000	50,000	50,000	50,000	-
The Ledges Wells	100,000	100,000	100,000	100,000	100,000
5111 - Source Of Supply Total	**1,150,000**	**800,000**	**400,000**	**400,000**	**300,000**
(I4)Graveyard Reservoir	9,000,000	9,000,000	3,000,000	-	-
(SC30) 18-inch Desert Canyons Transmission Line	100,000	3,877,000	-	-	-
(SC38) 12-inch Desert Canyons Distribution Loop	200,000	-	-	-	-
(SC39) 18-inch Desert Canyons Transmission Line	650,000	-	-	-	-
(SC41) 24-inch Desert Canyons Tank Feed Line	600,000	769,000	-	-	-
(SS4) 1.5 MG Stone cliff Storage Tank	100,000	-	-	-	-
Bloomington Hills Irrigation Pumps	10,000	-	-	-	-
Canyon's Complex Pump Station	12,000	-	8,000	40,000	20,000
Entrada Pump Station	30,000	-	-	-	12,000
Entrada Storage Pond	565,000	-	-	-	-
George Washington BLVD Phase II	150,000	150,000	-	-	-
Graveyard Pump Station	6,000	-	-	40,000	-
Hamblin Parkway Irrigation Line	970,000	-	-	-	-
Ivins Pump Station (Re-use)	6,000	-	8,000	-	-
Little Valley Pump Station	10,000	-	-	-	12,000
Little Valley Pump Station Supply line.	30,000	-	-	-	-
New Meter Pits	30,000	30,000	30,000	30,000	30,000
Sandberg Pump Station	10,000	-	10,000	-	-
Scada System Upgraders and Maintenance	15,000	10,000	10,000	10,000	30,000
Sunbrook #2	40,000	-	-	40,000	-
Sunbrook Pump Station	15,000	40,000	-	-	-
Vac-Con Truck	460,000	-	-	-	-
5113 - Irrigation Division Total	**13,009,000**	**13,876,000**	**3,066,000**	**160,000**	**104,000**
1.5 Ton Dump Truck	95,000	-	-	-	-
1.5 Ton Service Truck	120,000	120,000	125,000	130,000	-
10 Wheel Dump Truck #2	250,000	-	-	-	-
Bloomington Hydrant Replacement	50,000	50,000	50,000	50,000	50,000
C8 Indian Hills Transmission Line	-	-	-	-	-
Cathodic Pipeline Protection	10,000	10,000	10,000	10,000	10,000
Desert Dr. Water Line Replacement	125,000	125,000	125,000	-	-
GPS Tablets	25,000	-	-	-	-
Industrial Tank	1,500,000	-	-	-	-
Line Locator	15,000	-	-	-	-

FY 2027 - ALL OTHER - CAPITAL OUTLAY					
	FY27 Adopted	FY2028	FY2029	FY2030	FY2031
Mall Dr Motor Replacement	55,000	55,000	-	-	-
Meter / Endpoint / Register	450,000	450,000	450,000	450,000	450,000
P2 Indian Hills Pumpstation	-	-	-	-	-
P3 Airport Redevelopment (Tech Ridge) Pump Station	-	-	-	-	-
Poly Service Replacement	40,000	40,000	40,000	40,000	40,000
Pressure Reducing Station Rebuild	100,000	75,000	75,000	75,000	75,000
Regional Pipeline Payment	722,000	722,000	722,000	-	-
S4 Country Club Tank Replacement	2,500,000	-	-	-	-
S5 Airport Redevelopment (Tech Ridge) Tank	-	-	-	-	-
Scada System	15,000	15,000	15,000	15,000	15,000
Snow Canyon 16'' Water Line Replacement	600,000	-	-	-	-
Stone Cliff Lower Pump Station	500,000	-	-	-	-
UDOT Bluff St. Line Replacement	25,000	-	-	-	-
Vacuum Truck Replacement	390,000	-	-	500,000	-
Water Line replacement - Dixie Downs Area	150,000	150,000	150,000	150,000	150,000
Waterline replacement - City Center	350,000	350,000	350,000	350,000	350,000
West City Pump #2 Rebuild	65,000	-	-	-	-
5114 - Transmission & Distribution Total	**8,152,000**	**2,162,000**	**2,112,000**	**1,770,000**	**1,140,000**
Chip Seal - Yard	7,500	7,500	7,500	7,500	7,500
Warehouse Shelving	25,000	-	-	-	-
Water Yard equipment/pipe sheds.	250,000	-	-	-	-
5115 - Shop And Maintenance Total	**282,500**	**7,500**	**7,500**	**7,500**	**7,500**
10 Wheel Dump truck	250,000	-	-	-	-
4198 Service truck replacement	165,000	-	-	-	-
Acceptance of PUD Sewer systems	50,000	50,000	50,000	50,000	50,000
Asphalt roller	30,000	-	-	-	-
CCTV camera and tractor replacement	90,000	-	-	-	-
Lift station pump rebuilds/replacement	35,000	40,000	40,000	40,000	40,000
Local Main Line Rehabilitation	400,000	450,000	450,000	500,000	500,000
Local Manhole Rehabilitation	120,000	120,000	120,000	120,000	120,000
Scada System Maintenance	10,000	10,000	10,000	10,000	10,000
Sewer line extension to service customer on septic systems	150,000	150,000	150,000	150,000	150,000
Spare IBAK HD CCTV cable	30,000	-	-	-	-
Sun River Lift Station Upsizing	2,000,000	2,000,000	-	-	-
UDOT Bluff St sewer betterment reimbursement	40,000	-	-	-	-
5200 - Wastewater Collection Total	**3,370,000**	**2,820,000**	**820,000**	**870,000**	**870,000**
5310-7300-01 Generation Upgrades	100,000	200,000	200,000	200,000	200,000
5310-7300-02 Gas Compressor Critical Spare Parts	10,000	10,000	10,000	10,000	-
5310-7300-03 Chiller Critical Spare Parts	20,000	20,000	20,000	20,000	-
5310-7300-04 GE Spare Parts	60,000	60,000	60,000	60,000	-
5310-7300-05 CEMS Critical Spare Parts	6,000	6,000	6,000	6,000	-
5310-7300-06 EIT SCR/COR Critical Spare Parts	15,000	15,000	15,000	15,000	-
5310-7300-07 Generator Spare Parts	8,000	8,000	8,000	8,000	-
5310-7300-08 MC-2 Micronet Controls Spare Parts	15,000	15,000	15,000	15,000	-
5310-7300-09 Cat Generator Controls Upgrade	5,000	5,000	5,000	5,000	-
5310-7300-10 Cat Diesel Heaters	10,000	-	-	-	-
5310-7300-11 DCS Controls Replace	15,000	15,000	15,000	15,000	-
5310-7300-12 Gas Chromatographs Spare Parts	5,000	5,000	5,000	5,000	-
5310-7300-18 Hydro Metrics Monitor	17,000	-	-	-	-
5310-7300-20 Free Heat System for MC2	466,000	-	-	-	-
5310-7300-21 Milcreek Site Concrete Additions	20,000	-	-	-	-
5310-7400-01 Controls Replacement	5,000	5,000	5,000	5,000	-
5310-7400-03 DCS Main Frame Components	5,000	5,000	5,000	5,000	-
5310-7400-04 AC Replacement	15,000	10,000	10,000	10,000	-
5310-7400-06 Replace Golf Cart	8,000	-	-	-	-
5310-7434-01 Rebuild Cylinder Heads	30,000	30,000	-	-	-
5310-7434-02 Emission Treatment for Red Rock Generation	15,000	15,000	-	-	-
5310-7461 MGF 1 Rebuild	1,000,000	-	-	-	-

FY 2027 - ALL OTHER - CAPITAL OUTLAY					
	FY27 Adopted	FY2028	FY2029	FY2030	FY2031
5310-7484-Milcreek Battery	5,000	-	-	-	-
5310-7496-17 Relocation of Fuel Lines	300,000	-	-	-	-
5310-7800-22 MC-1 Gas Compressor	50,000	-	-	-	-
5310 - Generation Total	**2,205,000**	**424,000**	**379,000**	**379,000**	**200,000**
5313-7051 Gunlock Cast Iron Poles (Phase 1)	100,000	-	-	-	-
5313-7052-6- Sunset Circuits OH to UG	100,000	-	-	-	-
5313-7053-15- Cloud Drive	230,000	-	-	-	-
5313-7054-8- Blackridge Underground Circuit	300,000	-	-	-	-
5313-7294-01 AMI Metering	2,000,000	1,500,000	1,500,000	1,500,000	-
5313-7299 Bluff St Power Relocation	550,000	-	-	-	-
5313-7300-02 URD Circuit Upgrades	200,000	200,000	200,000	200,000	-
5313-7400-00 New 4 Wheel Drive Pick Up	80,000	60,000	60,000	-	-
5313-7400-001 Backhoe	250,000	-	-	-	-
5313-7400-001 Bucket Truck	350,000	-	-	-	-
5313-7400-02 Crew Trucks	280,000	200,000	200,000	200,000	-
5313-7400-03 4 Wheel Drive Pick Up	60,000	60,000	60,000	-	-
5313-7400-13 Radios	170,000	-	-	-	-
5313-7441 Single Phase Transformers	200,000	50,000	50,000	50,000	-
5313-7442-01 Self Supporting Poles Upgrade	50,000	100,000	100,000	100,000	-
5313-7442-02 Transmission with Underbuild	100,000	70,000	70,000	70,000	-
5313-7444-01 RTAC	40,000	20,000	20,000	20,000	-
5313-7444-03 Transformer Repair Parts	80,000	80,000	80,000	80,000	-
5313-7444-04 Raptor Protection	5,000	10,000	-	-	-
5313-7444-07 Control Upgrades	10,000	50,000	50,000	50,000	-
5313-7444-10 Substation Disconnects	20,000	-	-	-	-
5313-7444-12 River Sub Drainage	60,000	-	-	-	-
5313-7444-13 Replace Relays	70,000	-	-	-	-
5313-7444-14 Spare Transformer	1,000,000	-	-	-	-
5313-7444-15 Replace Battery Banks	30,000	10,000	10,000	10,000	-
5313-7444-16 Stairs at Lower Skyline	5,000	10,000	10,000	10,000	-
5313-7445 Street Lights	10,000	20,000	20,000	20,000	-
5313-7463 Dist Capacitors & Upgrades	135,000	-	75,000	-	-
5313-7464 O/H & U/G Conductor Upsize Due to Growth	100,000	-	-	-	-
5313-7466 Wood Poles	10,000	60,000	60,000	60,000	-
5313-7467 Yard Improvements	100,000	200,000	-	-	-
5313-7468-01 3 Phase Transformers yard stock	150,000	175,000	175,000	175,000	-
5313-7468-02 Three Phase Pad Mounted Transformers	150,000	100,000	100,000	100,000	-
5313-7468-03 Switchgear	400,000	100,000	100,000	100,000	-
5313-7473 Substation Fiber Optics	30,000	15,000	15,000	15,000	-
5313-7482 Circuits from Canyon View	150,000	-	-	-	-
5313-7485 Slick Rock Substation	300,000	-	-	-	-
5313-7488 UAMPS Transmission Projects	50,000	-	-	-	-
5313-7489 Circuit Upgrade on Warrior Way	390,000	-	-	-	-
5313-7490 400 East I-15 Transmission Realignment	400,000	-	-	-	-
5313-7491 Slick Rock Circuits	150,000	-	-	-	-
5313-7492 Slick Rock Transmission	100,000	-	-	-	-
5313-7493 UTU Trailblazer Sub	250,000	-	-	-	-
5313-7494 UTU Transmission	200,000	-	-	-	-
5313-7495 UTU Distribution Circuits	150,000	-	-	-	-
5313-7498 Ledges/Trails Transmission	125,000	1,750,000	-	-	-
5313-7499 Ledges/Trails Sub	1,000,000	1,750,000	-	-	-
5313 - Distribution Total	**10,690,000**	**6,590,000**	**2,955,000**	**2,760,000**	**-**
5316-7400-01 Field Ops and Specialty Equipment	20,000	15,000	15,000	15,000	-
5316 - Administrative & General Exp. Total	**20,000**	**15,000**	**15,000**	**15,000**	**-**
Screenings Conveyors	123,000	-	-	-	-
14 inch Submersible Hydraulic Pump/with mobile unit	150,000	-	-	-	-
Back up Reuse Pumps	19,500	-	-	-	-
Back up Washer Compactor Gearbox	14,000	-	14,000	-	-

FY 2027 - ALL OTHER - CAPITAL OUTLAY					
	FY27 Adopted	FY2028	FY2029	FY2030	FY2031
Bloomington Hills Sewer Line Replacement R17	106,100	2,122,000	-	-	-
Bloomington Parallel Interceptor Project R21	14,293,000	-	-	-	-
Clarifiers 1-4 Rehabilitation	2,750,000	-	-	-	-
Employee Golf Cart Replacement	35,000	35,000	35,000	17,000	8,500
Enaqua UV Lamps	71,000	71,000	71,000	-	-
General Plant Slide Gate Actuators	50,000	40,000	40,000	24,000	12,000
Pretreatment Composite Sampler	25,000	-	-	-	-
Pretreatment Truck Replacement-4195	55,000	-	-	-	-
RAS Pump Rebuild	20,000	20,000	20,000	20,000	20,000
Regional Manhole Rehabilitation	120,000	120,000	120,000	120,000	120,000
Replacement Solids Processing Feed Pumps	60,000	-	-	-	-
Reuse 300 HP Motor-Turbine Pump	35,000	-	-	-	-
Reuse Turbine Pump	35,000	-	-	-	-
Riverside Dr. Sewer Main Replacement R11 Reach 1	-	2,000,000	-	-	-
Santa Clara/Ivins Outfall Line Rehabilitation	400,000	400,000	400,000	400,000	-
Screw Pump Lower Slide gate Actuators	55,000	-	-	-	-
Seegmiller Marsh/1450 S Sewer Line Replacement R14 Reach 1	1,400,001	-	-	-	-
SHEL LAB BOD Incubator	14,000	-	-	-	-
Solids Centrate Odor Control System	11,000	-	11,000	-	-
Solids Processing Centrifuge Rebuild costs	150,000	150,000	150,000	150,000	150,000
Treatment Plant Road Replacement	15,000	-	-	-	-
Utility Water Pump replacement	45,000	45,000	-	-	-
UV Building Evaporative Coolers	9,000	-	-	-	-
Waste Water Treatment Lab and Admin building	3,400,000	450,000	3,000,000	-	-
Wastewater Samplers	15,000	15,000	15,000	-	-
6200 - Regional Wastewater Treatment Total	**23,475,601**	**5,468,000**	**3,876,000**	**731,000**	**310,500**
Bus Stop and System Improvements Copy	30,000	30,000	30,000	30,000	-
Transit Center Site and Building	5,600,000	-	-	-	-
6400 - Public Transit System Total	**5,630,000**	**30,000**	**30,000**	**30,000**	**-**
Bus Stop and System Improvements	30,000	30,000	30,000	30,000	-
6450 - Public Transit Zion Route Total	**30,000**	**30,000**	**30,000**	**30,000**	**-**
J.C. Snow Roller Hockey Ph 2	-	-	-	-	-
Shade Structure for Broken Mesa Park	50,000	-	-	-	-
SR- 18 TRAILS INTERCHANGE PEDESTRIAN BRIDGE PROJECT	500,000	-	-	-	-
Vernon Worthen Playground Tiles & Slide	320,000	-	-	-	-
8000 - Rap Tax Fund Total	**870,000**	**-**	**-**	**-**	**-**
Bloomington Park Improvements	200,000	1,800,000	-	-	-
Curly Hollow Community Park Phase 1	7,336,730	-	-	-	-
Dixie Sunbowl	1,550,790	-	-	-	-
Fort Pierce Wash Trail Phase 1	-	-	-	-	-
Lizard Wash Park	4,167,205	-	-	-	-
Middleton Wash Trail Phase 2	-	-	-	-	-
Santa Clara River Trail Phase 1- Sand Hollow Wash to Mathis Park.	-	-	-	-	-
Seegmiller Canal Trail	201,650	2,200,000	-	-	-
Thunder Junction Park Phase 2	4,556,200	3,000,000	-	-	-
8520 - Recreation Bond Fund Total	**18,012,575**	**7,000,000**	**-**	**-**	**-**
1450 S Extension to Crosby Way (aka George Washington Blvd)	21,000,000	-	-	-	-
ATMS Conduit Installation	200,000	200,000	200,000	200,000	200,000
Bicycle & Pedestrian Improvements	10,000	10,000	10,000	10,000	10,000
Developer Matching (Drainage)	1,200,000	200,000	200,000	200,000	200,000
Developer Matching (Streets)	2,200,000	600,000	600,000	600,000	600,000
Fort Pierce Wash Maintenance	200,000	200,000	200,000	200,000	200,000
Gap Canyon Pkwy	6,500,000	-	-	-	-
Halfway Wash Culvert Repair @ Dixie Dr/540 N	-	-	-	-	-
Intersection & Road Improvements	1,800,000	200,000	200,000	200,000	200,000
Large Storm Drain Rehabilitation	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Pavement Management	3,200,000	3,400,000	3,400,000	3,600,000	3,600,000
Santa Clara River Maintenance	400,000	-	-	-	-

FY 2027 - ALL OTHER - CAPITAL OUTLAY					
	FY27 Adopted	FY2028	FY2029	FY2030	FY2031
Southern Parkway (Exit 5 Interchange)	11,000,000	-	-	-	-
SR-7 Trail	7,800,000	-	-	-	-
Streets Yard Bay for Vac Truck and Sweepers	300,000	-	-	-	-
Tech Ridge Roads, Util & Other Infrastructure	800,000	-	-	-	-
Traffic Signal	1,200,000	400,000	400,000	400,000	400,000
WCFCA Misc Maintenance - Virgin River Repair	230,000	-	-	-	-
8700 - Public Works Capital Projects Total	**60,040,000**	**6,210,000**	**6,210,000**	**6,410,000**	**6,410,000**
ATCT Required Equipment	2,400,000	-	-	-	-
Construct Air Traffic Control Tower	3,100,000	-	-	-	-
Construct Westside Connector TWY	2,819,001	-	-	-	-
Expand Terminal Phase II - 100% Design	1,365,978	-	-	-	-
Reconstruction of Taxiway A Phase III	3,271,475	-	-	-	-
Rehabilitate Runway 1/19 Lighting	997,895	-	-	-	-
Terminal Expansion - Construction Phase II	-	-	-	-	-
8800 - Replacement Airport Total	**13,954,349**	**-**	**-**	**-**	**-**

Schedule of Changes to the General Fund for FY 2027
From Department Request to Adopted Budget

	FY 2027 Request	$ Change	FY 2027 Adopted Budget	% Diff
Revenues				
Changes				
Transfers-In				
Add Indirect cost charge from Airport		298,387		
Increase recurring transfers for operations		1,924,889		
Add one-time transfers for capital		2,542,389		
Grants				
COPs grant for ICAC Detective		75,000		
JAG grant for Police equipment purchases		30,000		
Congressional appropriation for Police equipment		1,134,000		
Other Changes				
Golf policy changes		519,500		
Appropriation of Golf Reserves for Golf Capital		60,000		
New sponsorship program revenue		140,304		
Airport moved to Enterprise Fund		(3,150,235)		
Updated unbilled utility estimate		(75,580)		
Miscellaneous corrections		(20,736)		
Property Tax Adjustment		55,793		
				3.0%
Total Revenues	**118,258,194**	**3,533,711**	**$121,791,905**	

Schedule of Changes to the General Fund for FY 2027
From Department Request to Adopted Budget

	FY 2027 Request	$ Change	FY 2027 Adopted Budget	% Diff
Expenses				
Changes				
Operational cuts by service area				
Community Development (training, fleet maintenance, professional services)		(66,950)		
General Government (1 FT position eliminated, 3 FT funded other sources, training, part-time, misc.)		(731,161)		
Golf (cost true-ups fertilizer, credit card fees, pump repairs, other misc.)		(90,660)		
Parks & Community Services (training, small projects, equipment, maintenance, part-time, misc.)		(246,089)		
Public Safety (1 FT position eliminated, equipment purchased in FY26, part-time)		(423,333)		
Public Works (small projects in FY26, concrete crushing shifted to PWCPF)		(155,000)		
		(1,713,193)		
Capital cuts by service area				
General Government		(1,051,900)		
Golf		(100,900)		
Parks & Community Services		(1,020,630)		
Public Safety		(3,068,365)		
Public Works		(700,000)		
*See details of capital cuts under Appendix "Capital Projects"		(5,941,795)		
Other Changes				
Updated health & property insurance rates		(1,241,816)		
Moved Airport to an Enterprise Fund		(3,186,035)		
Added 1 FT Sponsorship position		140,304		
New Golf Cart Lease		161,000		
Reduce "Buffer" ($1M to $216k)		(783,858)		
Update to unbilled utilities		(75,580)		
Increase EOY Transfer for property tax		55,793		
Total Expenses	**$134,377,085**	**(12,585,180)**	**$121,791,905**	**-9.4%**
Balance	**($16,118,891)**		**$0**	

THIS PAGE INTENTIONALLY LEFT BLANK

TRANSFERS OUT: Monthly Transfers = Do Not Change

	Description	General Fund 4810	GF - Streets 4413	TIF 2700	Airport PFC 3100	CDBG 3200	EDA's/CDA 3300-3900	Capital Proj. 4000	Econ. Devel. 4100	Park Imp. 4400	Street Imp. 4500	Drainage Imp. 4700	Police Imp. 4900	Water 5100	WW 5200	Energy 5300	Solid Waste 5700	Drainage Util. 5900	WWTP 6200	SunTran 6400	Transit 6500	Housing Fund 6900	Perp. Care 7450	RAP Tax 8000	Airport 8800	Total Transfer Out
Transfer for Enterprise share of Admin. & Overhead														1,855,021	217,879	2,174,492	374,685	58,894	728,051						5,409,022
Transfer for Utility Billing														664,452	74,079		134,304	22,621	270,021						1,165,477
Transfer for Airport Indirect Cost																								298,387	298,387
Transfer for Cemetery Personnel & Operating Exp.																						50,000			50,000
Transfer for City Hall & Parking Structure Debt Service		737,992												192,185	18,742	196,798			84,270						1,229,987
Economic Development Fund	Economic Programs, Events, & Activities								250,000																250,000
Parks G.O. Bond Projects	Fort Pearce Wash Trail									-															-
	Santa Clara River Trail									-															-
	Curly Hollow Park									7,336,730															7,336,730
	Lizard Wash Park									2,647,350															2,647,350
	Thunder Junction Phase 2									3,702,733															3,702,733
	Dixie Sunbowl																						1,550,790		1,550,790
General Capital Fund	Fire Apparatus Equipment							761,000																	761,000
	Fire Apparatus (Year 2 of 3 Payment)							420,498																	420,498
	Fire Apparatus/Pumper (Year 1 of 3 Payment)							-																	-
	Fire PPE							150,032																	150,032
	Police Vehicle Replacements (13)							848,608																	848,608
Public Works Capital Fund	Virgin River ROW Acquisition																								-
	Improvements (Streets Yard Building)			300,000																					300,000
	Developer Matching (Drainage)											1,200,000													1,200,000
	Developer Matching (Streets)										2,200,000														2,200,000
	Pavement Management		600,000	2,600,000																					3,200,000
	Traffic Signal										1,200,000														1,200,000
	Traffic signal Design (Economic Development Agreement)								-																-
	Traffic Construction (Economic Development Agreement)								-																-
	Tech Ridge Roads, Utilities & Other Infrastructure																								-
	Bluff Street Corridor																								-
	Southern Parkway			11,000,000																					11,000,000
	Halfway Wash Culvert Repair																	-							-
	Intersection & Road Improvements			1,800,000																					1,800,000
	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			21,000,000																					21,000,000
	3000 E Widening - Mall Drive to 1580																								-
	Red Hills Sediment																								-
	ATMS Conduit Installation			200,000																					200,000
	Gap Caynon Parkway			4,500,000							2,000,000														6,500,000
	SR-7 Trail			1,560,000																					1,560,000
TIF Fund	Traffic Crew (30% reimbursement)			271,426																					271,426
	Concrete Crew (30% reimbursement)			219,404																					219,404
	Transportation Engineers (2 FT) (30% reimbursement)			95,270																					95,270
	New Equipment Operator			71,754																					71,754
	Asphalt Trailer, 3-Trucks, Asphalt Grinder, Dump Truck			535,690																					535,690
	Asphalt Crushing			125,000																					125,000
Drainage Utility Fund	Storm Water Inspection Program (4 FT Inspectors 1 FT Manager)																	604,187							604,187
	Storm Water System Maintenance (24% of Roadside Crew - 13 FT, 2 PT)																	701,982							701,982
	Vacuum Street Sweeper																	263,827							263,827
	KEG Nozzle Novastar Root Cutter																	16,000							16,000
	Foremaster Drive culvert Repair Project																								-
Solid Waste	Roll-off Truck for Reuse #2222																-								-
Park Impact Fund	Design Staff's Architect, Design, and Project Oversight									249,905															249,905
CDBG	40% of CDBG Grant for Personnel/Equip,/Admin.					44,150																			44,150
	Vernon Worthen Tile Replacement					160,000																			160,000
	Downtown Improvements					707,739																			707,739
EDA's & CDA's	Reimbursment for Administrative Services (3.5% of Rev)						55,196																		55,196
Airport Capital Fund	Reconstruct Parallel Taxiway A				162,504																				162,504
	West taxiway Connector				257,939																				257,939
General Fund	Estimated Year End Transfer for future capital	811,520																							811,520
Transit Tax Fund	Admin/Overhead Reimbursement																				390,319				390,319
	Suntran Matching Funds																				1,514,436				1,514,436
Housing Fund	Switchpoint Building R&M, Professional Fees (Audit)																					20,074			20,074
Perpetual Care	Cemetery Tractor																								-
Police Impact	Police Campus Project												1,700,000												1,700,000
RAP Tax Fund	2 New FT Parks Maintenance Workers (100%)																						123,352		123,352
	(6) replacement trucks																								-
	Replacement Vehicles(5) Trucks (1) Skid Steer																						233,000		233,000
	SHAC Pool Packs																						40,000		40,000
	1 PT Parks Admin																						28,187		28,187
	Electric Theather (40% of operations)																						70,917		70,917
	Art Museum (40% of operations)																						148,524		148,524
	Parks Maintenance & Sportsfield Crew (100% of two crews)																						753,823		753,823
																									-
	TOTALS	**1,549,512**	**600,000**	**44,278,544**	**420,443**	**911,889**	**55,196**	**2,180,138**	**250,000**	**13,936,718**	**5,410,000**	**1,200,000**	**1,700,000**	**2,711,658**	**310,700**	**2,371,290**	**508,989**	**3,867,511**	**1,082,342**	**-**	**1,904,755**	**20,074**	**50,000**	**2,948,593**	**298,387**	**88,566,739**
Unbilled Utility Services - Energy (9200 & 38210)		36,366												1,442,896		45,394									1,524,656
Unbilled - Energy (53-37550 & 53-5316-9120)																1,524,656									1,524,656
Unbilled Utility Services - Water (9200 & 38210)		1,252,071												13,108		4,584			41,316	262					1,311,341
Unbilled Utility Services - Water (51-37003 & 51-5118-9120)														1,311,341											1,311,341
Unbilled Utility Services - Sewer (9200 & 38210)		61,572												2,427		5,592				904					70,495
Unbilled Utility Services - Sewer (52-37004 & 62-37004, 52-5200-9120 & 62-6200-9120)															22,770				47,725						70,495
																									-
	TOTALS	**1,350,009**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,769,772**	**22,770**	**1,580,226**	**-**	**-**	**89,041**	**1,166**	**-**	**-**	**-**	**-**	**5,812,984**
	GRAND TOTAL	**2,899,521**	**600,000**	**44,278,544**	**420,443**	**911,889**	**55,196**	**2,180,138**	**250,000**	**13,936,718**	**5,410,000**	**1,200,000**	**1,700,000**	**5,481,430**	**333,470**	**3,951,516**	**508,989**	**3,867,511**	**1,171,383**	**1,166**	**1,904,755**	**20,074**	**50,000**	**2,948,593**	**298,387**	**94,379,723**

THIS PAGE INTENTIONALLY LEFT BLANK

TRANSFERS IN:

		GF Rev.	Switchpoint	Capital Proj.	MBA	Water	Wastewater	Energy	WWTP	SunTran	Rap	Recreation	PW Capital Proj.	Airport CPF	Total
	Description	10-3820	2100	4000	4300	5100	5200	5300	6200	6400	8000	8500	8700	8800	Transfer-In
Transfer for Enterprise share of Admin. & Overhead		5,409,022													5,409,022
Transfer for Utility Billing		-						1,165,477							1,165,477
Transfer for Airport Indirect Cost		298,387													298,387
Transfer for Cemetery Personnel & Operating Exp.		50,000													50,000
Transfer for City Hall & Parking Structure Debt Service				596,075	633,912										1,229,987
Economic Development Fund	Economic Programs, Events, & Activities	250,000													250,000
Parks G.O. Bond Projects	Fort Pearce Wash Trail											-			-
	Santa Clara River Trail											-			-
	Curly Hollow Park											7,336,730			7,336,730
	Lizard Wash Park											2,647,350			2,647,350
	Thunder Junction Phase 2											3,702,733			3,702,733
	Dixie Sunbowl											1,550,790			1,550,790
General Capital Fund	Fire Apparatus Equipment	761,000													761,000
	Fire Apparatus (Year 2 of 3 Payment)	420,498													420,498
	Fire Apparatus/Pumper (Year 1 of 3 Payment)														-
	Fire PPE	150,032													150,032
	Police Vehicle Replacements (13)	848,608													848,608
Public Works Capital Fund	Virgin River ROW Acquisition														-
	Improvements (Streets Yard Building)												300,000		300,000
	Developer Matching (Drainage)												1,200,000		1,200,000
	Developer Matching (Streets)												2,200,000		2,200,000
	Pavement Management												3,200,000		3,200,000
	Traffic Signal												1,200,000		1,200,000
	Traffic signal Design (Economic Development Agreement)												-		-
	Traffic Construction (Economic Development Agreement)												-		-
	Tech Ridge Roads, Utilities & Other Infrastructure												-		-
	Bluff Street Corridor														-
	Southern Parkway												11,000,000		11,000,000
	Halfway Wash Culvert Repair												-		-
	Intersection & Road Improvements												1,800,000		1,800,000
	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												21,000,000		21,000,000
	3000 E Widening - Mall Drive to 1580														-
	Red Hills Sediment														-
	ATMS Conduit Installation												200,000		200,000
	Gap Caynon Parkway												6,500,000		6,500,000
	SR-7 Trail												1,560,000		1,560,000
TIF Fund	Traffic Crew (30% reimbursement)	271,426													271,426
	Concrete Crew (30% reimbursement)	219,404													219,404
	Transportation Engineers (2 FT) (30% reimbursement)	95,270													95,270
	New Equipment Operator	71,754													71,754
	Asphalt Trailer, 3-Trucks, Asphalt Grinder, Dump Truck	535,690													535,690
	Asphalt Crushing												125,000		125,000
Drainage Utility Fund	Storm Water Inspection Program (4 FT Inspectors 1 FT Manager)	604,187													604,187
	Storm Water System Maintenance (24% of Roadside Crew - 13 FT, 2 PT)	701,982													701,982
	Vacuum Street Sweeper	263,827													263,827
	KEG Nozzle Novastar Root Cutter	16,000													16,000
	Foremaster Drive culvert Repair Project														-
Solid Waste	Roll-off Truck for Reuse #2222	-													-
Park Impact Fund	Design Staff's Architect, Design, and Project Oversight	249,905													249,905
CDBG	40% of CDBG Grant for Personnel/Equip./Admin.	44,150													44,150
	Vernon Worthen Tile Replacement										160,000				160,000
	Downtown Improvements												707,739		707,739
EDA's & CDA's	Reimbursment for Administrative Services (3.5% of Rev)	55,196													55,196
Airport Capital Fund	Reconstruct Parallel Taxiway A													162,504	162,504
	West taxiway Connector													257,939	257,939
General Fund	Estimated Year End Transfer for future capital			755,727											755,727
Transit Tax Fund	Admin/Overhead Reimbursement	390,319													390,319
	Suntran Matching Funds									1,514,436					1,514,436
Housing Fund	Switchpoint Building R&M, Professional Fees (Audit)		20,074												20,074
Perpetual Care	Cemetery Tractor														-
Police Impact	Police Campus Project			1,700,000											1,700,000
RAP Tax Fund	2 New FT Parks Maintenance Workers (100%)	123,352													123,352
	(6) replacement trucks	-													-
	Replacement Vehicles(5) Trucks (1) Skid Steer	233,000													233,000
	SHAC Pool Packs	40,000													40,000
	1 PT Parks Admin	28,187													28,187
	Electric Theather (40% of operations)	70,917													70,917
	Art Museum (40% of operations)	148,524													148,524
	Parks Maintenance & Sportsfield Crew (100% of two crews)	753,823													753,823
															-
	TOTALS	**13,104,460**	**20,074**	**3,051,802**	**633,912**	**-**	**-**	**1,165,477**	**-**	**1,514,436**	**160,000**	**15,237,603**	**53,202,739**	**420,443**	**88,510,946**
															-
Unbilled Utility Services - Energy (9200 & 38210)		36,366				1,442,896		45,394							1,524,656
Unbilled - Energy (53-37550 & 53-5316-9120)								1,524,656							1,524,656
Unbilled Utility Services - Water (9200 & 38210)		1,252,071				13,108		4,584	41,316	262					1,311,341
Unbilled Utility Services - Water (51-37003 & 51-5118-9120)						1,311,341									1,311,341
Unbilled Utility Services - Sewer (9200 & 38210)		61,572				2,427		5,592		904					70,495
Unbilled Utility Services - Sewer (52-37004 & 62-37004, 52-5200-9120 & 62-6200-9120)							22,770		47,725						70,495
															-
	TOTALS	**1,350,009**	**-**	**-**	**-**	**2,769,772**	**22,770**	**1,580,226**	**89,041**	**1,166**	**-**	**-**	**-**	**-**	**5,812,984**
	GRAND TOTAL	**14,454,469**	**20,074**	**3,051,802**	**633,912**	**2,769,772**	**22,770**	**2,745,703**	**89,041**	**1,515,602**	**160,000**	**15,237,603**	**53,202,739**	**420,443**	**94,323,930**

THIS PAGE INTENTIONALLY LEFT BLANK

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.