NOTICE OF REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF ST. GEORGE, WASHINGTON COUNTY, UTAH

Public Notice

Public notice is hereby given that the City Council of the City of St. George, Washington County, Utah, will hold a regular meeting in the City Council Chambers at the St. George City Hall located at 61 South Main Street, St. George, Utah, on Thursday, January 15, 2026, commencing at 5:00 p.m.

The agenda for the meeting is as follows:

Call to Order
Invocation
Flag Salute

1. **Mayor's recognitions and updates.**

2. **Consent Calendar.**

   a. **Consider approval to purchase two (2) public transit buses from Gillig.**

   BACKGROUND and RECOMMENDATION: This item is for the purchase of two public transit buses in the amount of $1,418,706 from Gillig through a cooperative contract with the State of Washington. The city currently operates 15 buses in the city fleet to provide service across 8 different routes within the community. These two buses have exceeded their useful life and are in need of replacement. The order time for the new buses is anticipated to be 18 months. This purchase is partially funded by a federal grant (80%) and the city portion (20%) will be funded through transit tax revenue. Staff recommends approval contingent upon approval of the associated budget amendment.

   b. **Consider approval to purchase a 9,000-lb telehandler for Energy Services.**

   BACKGROUND and RECOMMENDATION: Energy Services has been using an aging backhoe as a stop-gap for lifting and material handling. Replacing it with a purpose-built telehandler addresses the immediate work and ongoing daily unloading and maintenance tasks. Staff recommends approval of the purchase in the amount of $150,000.

   c. **Consider approval to award bid to Doug Hunt Construction for City Commons Storage Facility.**

   BACKGROUND and RECOMMENDATION: The purpose of this project is to convert the existing sallyport/garage of the City Commons building into a storage facility for the St. George Police Department. Staff recommends awarding the bid to Doug Hunt Construction in the amount of $619,893.

d. Consider approval of a Utility Reimbursement Agreement with UDOT for the Bluff Street Widening Project.

BACKGROUND and RECOMMENDATION: With the widening of the UDOT Bluff Street Project, some City-owned utility infrastructure will be impacted. UDOT will reimburse the City for a certain amount of the utility work that will need to be performed (estimated at $206,768.95). The City will also be paying UDOT for sewer and water upgrades which will be included in the project (estimated at $59,765.25). Staff recommends approval.

e. Approval of contract with GE Vernova for LM6000 Low-Pressure Turbine (LPT) Depot Repair.

BACKGROUND and RECOMMENDATION: The City operates two LM6000 aeroderivative gas turbine engines that provides critical peaking and reliability support for St. George's electric system. Following a December 2, 2025 borescope inspection on the Millcreek 1 (MC-1) unit and subsequent OEM evaluation MC-1 reported needed repairs. This contract with the service provider will allow the city to get the unit repaired and back in service as quickly as possible before the summer 2026 peak period. Staff recommends approval of the contract in the amount of $2,000,000.

f. Consider approval of a sole source purchase from Brent G. Theobald Construction, Inc of a structural steel package for the Slick Rock Substation.

BACKGROUND and RECOMMENDATION: This item is for the structural steel package for the planned Slick Rock Substation. The Slick Rock Substation is needed to serve area load growth and add redundancy for system reliability. Staff recommends approval of a sole source purchase with Brent G. Theobald Construction for the Slick Rock Substation structural steel package in the amount of $176,598.

g. Consider approval of a Professional Services Agreement with Point Consulting for the Terminal Expansion Project not to exceed the amount of $150,000.

BACKGROUND and RECOMMENDATION: This item is to consider approval of a professional services agreement with Point Consulting to serve as the city's project manager on the terminal expansion project. Point Consulting will act as the City's agent, consultant, and fiduciary, delivering comprehensive project management services for the Airport Terminal Expansion Project. The St. George Regional Airport Terminal expansion includes a significant remodel of the facility and the addition of 50,000 square feet that includes installing 5 new jet bridges and significant hold room space. Staff received qualifications from (3) firms and after review and interviews determined Point Consulting was the most qualified to provide these services. Services will be divided into two distinct phases: Phase 1 for design and development, and Phase 2 for construction, with the latter contingent upon securing necessary funding. Staff recommends approval of a professional service agreement with Point Consulting for the terminal expansion project in an amount not to exceed $150,000 for phase I services contingent upon approval of the associated budget amendment.

3. **Presentation of the audited Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2025.**

BACKGROUND and RECOMMENDATION: Presentation by HintonBurdick CPA's & Advisors of the City's financial audit for fiscal year 2025.

4. **Public hearing and consideration of Resolution No. 2026-001R to review and approve amendments to the Fiscal Year 2025-26 Budget.**

BACKGROUND and RECOMMENDATION: State statute requires a public hearing when changes are requested to the City's budget. Staff typically bring budget openings forward to the City Council for consideration on a quarterly basis based on changes that occur during the fiscal year. Staff recommends taking public comment and approval of the resolution.

5. **Consider approval of Ordinance No. 2026-001 to amend the Green Valley Mall and Professional Plaza PD-C (Planned Development Commercial) permitted uses list, generally located at the corner of Valley View Drive and Dixie Drive. (Case No. 2025-PDA-032 - Green Valley Mall and Professional Plaza)**

BACKGROUND and RECOMMENDATION: The Green Valley Mall and Professional Plaza PD-C (Planned Development Commercial) was approved in 1984. This proposal is to add the uses of "Antique store", "Furniture Sales (used)", and "Thrift shop/secondhand store/consignment store (no outside storage and no drop-off of items during the hours the business is closed)" to the use list. The Planning Commission held a public hearing on December 09, 2025, and recommended approval of the application with a 6-0 vote and no conditions.

6. **Consider approval of Ordinance No. 2026-002 amending the City Zoning Map by changing the zone from AVI (Airport Vicinity Industrial), ASBP (Airport Supporting Business Park), and OS (Open Space) to C-2 (Highway Commercial) on approximately 27 acres generally located directly north of Southern Parkway at approximately 2600 East. (Case No. 2025-ZC-021 - Desert Mesa Zone Change)**

BACKGROUND and RECOMMENDATION: The applicant is proposing to change the subject property to C-2. On December 09, 2025, the Planning Commission held a public hearing and received no public comment. The Planning Commission recommended 6-0 to approve the zone change with one condition.

7. **Consider approval of Ordinance No. 2026-003 amending the City Zoning Map by changing the zone from RE-12.5 (Residential Estates, 12,500 ft² minimum lot size) and G&G (Gravel and Grazing) to PD-TNZ (Planned Development Traditional Neighborhood Zone) on approximately 49.3 acres generally located on the east side of Highway 18 between 4100 North and 4400 North. (Case No. 2025-ZC-009 - Rusty Cliffs)**

BACKGROUND and RECOMMENDATION: The subject property is approximately 49.30 acres in size and is located on the east side of Highway 18 between approximately 4200 – 4400 North and the majority is zoned RE-12.5 (Residential Estates, 12,500 ft² minimum lot size), though there is a small portion zoned G&G (Gravel & Grazing). The applicant is proposing to rezone the property to PD-TNZ (Planned Development

Traditional Neighborhood Zone). The Planning Commission held a public hearing on the request on December 9, 2025 and received one public comment. The Planning Commission recommended approval of the application with a 6-0 vote with conditions..

8. **Consider approval of a Conditional Use Permit for a new cell tower on an approximately 4,000 sq ft site located at approximately 1001 East White Dome Drive. (Case No. 2025-CUP-002 - Anthemnet/VZW White Dome Cell Tower CUP)**

   BACKGROUND and RECOMMENDATION: This application is for a conditional use permit for a new cell tower to be located at approximately 1001 East White Dome Drive. The Planning Commission discussed this item at their meeting on December 09, 2025 and recommend approval of the application with a 6-0 vote with conditions.

9. **Appointments to Boards and Commissions of the City.**

10. **Reports from Mayor, Councilmembers, and City Manager.**

11. **Request a closed meeting to discuss litigation, security, property acquisition or sale or the character and professional competence or physical or mental health of an individual.**

Christina Fernandez, City Recorder

January 12, 2026
Date

REASONABLE ACCOMMODATION: The City of St. George will make efforts to provide reasonable accommodations to disabled members of the public in accessing City programs. Please contact the City Human Resources Office, 627-4674, at least 24 hours in advance if you have special needs.

Agenda Date: 01/15/2026 **Agenda Item Number:** 2a

Subject:

Consider approval to purchase two (2) public transit buses from Gillig.

Item at-a-glance:

Staff Contact: Robert Myers

Applicant Name: City of St. George

Reference Number: N/A

Address/Location:

61 South Main Street

Item History (background/project status/public process):

This item is for the purchase of two public transit buses in the amount of $1,418,706 from Gillig through a cooperative contract with the State of Washington. The city currently operates 15 buses in the city fleet to provide service across 8 different routes within the community. These two buses have exceeded their useful life and are in need of replacement. The order time for the new buses is anticipated to be 18 months. This purchase is partially funded by a federal grant (80%) and the city portion (20%) will be funded through transit tax revenue. Staff recommends approval contingent upon approval of the associated budget amendment.

Staff Narrative (need/purpose):

This item is for the purchase of two public transit buses in the amount of $1,418,706 from Gillig through a cooperative contract with the State of Washington. The city currently operates 15 buses in the city fleet to provide service across 8 different routes within the community. The two buses being requested for replacement are unit #9633 which has 509,726 miles and unit #9634 which has 476,011 miles. These two buses have exceeded their useful life and are are in need of replacement. The order time for the new buses is anticipated to be 18 months. This purchase is partially funded by a federal grant (80%) and the city portion (20%) will be funded through transit tax revenue. Staff recommends approval.

Name of Legal Dept approver: Ryan Dooley

Budget Impact:

Cost for the agenda item: $1,418,706

Amount approved in current FY budget for item: $0

If not approved in current FY budget or exceeds the budgeted amount, please explain

funding source:

80% FTA funds / 20% city match

Description of funding source:

80% FTA funds / 20% city match

Recommendation (Include any conditions):

Staff recommends approval.

Attachments

PRICE VARIANCE
10/28/2025
ST. GEORGE, UT PIGGYBACK OFF OF STATE OF WASHINGTON RFP# 2020 06719-01
(2) 35' DIESEL LOW FLOOR BUS, SN: TBD

ITEM	STATE OF WASHINGTON, WA	ST. GEORGE, UT	VARIANCE
STYLING PACKAGE	STD LOW FLOOR	STD LOW FLOOR	
CUMMINS ENGINE	L9, 280 HP (DIESEL)	2027 EPA MANDATED ENGINE CHANGE TO CUMMINS X10 **(BUDGETARY ONLY)**	25,000.00
AUXILIARY ENGINE OIL FILTER	NOT INCLUDED	NOT REQUIRED	-
COOLANT FILTER	STD FLEETGUARD	STD FLEETGUARD	-
ENGINE FUEL FILTER	STD FLEETGUARD	STD FLEETGUARD	
STARTER	DELCO 42MT	DELCO 42MT	-
ALTERNATOR	NIEHOFF C803 (500 AMP)	(EMP) P450 @ 450 AMP	-
ENGINE BLOCK HEATER	NOT INCLUDED	NOT REQUIRED	-
ENGINE FAST IDLE CONTROL	NOT INCLUDED	REQUIRED	-
RADIATOR	MODINE E-FAN	(EMP) MH4 FAN SYSTEM	1,796.00
E-COAT RAD/CAC	NOT INCLUDED	NOT REQUIRED	-
RADIATOR TANK GUARD	NOT INCLUDED	NOT REQUIRED	-
ENGINE OIL EXTRACTOR PORT	NOT INCLUDED	NOT REQUIRED	-
ENGINE OIL DRAIN	MAGNETIC DRAIN PLUG	INTERNAL SQUARE DRIVE	-
TRANSMISSION	ALLISON B400R	ALLISON B400R	-
FUELSENSE 2.0	NOT INCLUDED	FUELSENSE 2.0 MAX	551.00
TRANS OIL EXTRACTOR PORT	NOT INCLUDED	NOT REQUIRED	-
WHEEL MOUNTING	HUB PILOTED	HUB PILOTED	-
BRAKES	DISC BRAKES	DRUM BRAKES	(2,400.00)
AXLE HUB SEALS	GREASE SEALS	OIL SEALS	-
MAGNETIC AXLE DRAIN PLUGS	INCLUDED	REQUIRED	-
HUBODOMETER	NOT INCLUDED	NOT REQUIRED	-
HUBODOMETER GUARD	NOT INCLUDED	NOT REQUIRED	-
DROP DOWN AUTOMATIC CHAINS	NOT INCLUDED	NOT REQUIRED	-
AUTOMATIC TRACTION CONTROL	INCLUDED	REQUIRED	-
WHEELS	(6) POWDER COATED STEEL WHEELS	(6) ALUMINUM MIRROR POLISHED W/ DURABRIGHT WHEELS	2,510.00
DURAFLANGE WHEELS	NOT INCLUDED	(6) DURA-FLANGE	1,482.00
TIRES	CUSTOMER SUPPLIED	(6) GILLIG SUPPLIED - MICHELIN 305/85R22.5, X INCITY	6,955.00
ELECTRIC STEERING ASSIST	NOT INCLUDED	NOT REQUIRED	-
VIP TEXTURED STEERING WHEEL	NOT INCLUDED	NOT REQUIRED	-
HYDRAULIC PRESSURE TEST PORTS	NOT INCLUDED	REQUIRED	259.00
DIESEL FILL	EMCO WHEATON	GRAVITY FILL	(265.00)
DASH FUEL GAUGE	NOT INCLUDED	REQUIRED	191.00
OIL PRESURE & COOLANT TEMP GAUGES IN ENGINE COMP'T	ELECTRIC	AMETEK C-COM GAUGE- STANDARD REAR RUN BOX	150.00
SWAT SWITCH	NOT INCLUDED	NOT REQUIRED	-
DUAL AD-IP AIR DRYER	NOT INCLUDED	NOT REQUIRED	-
ELECTRICAL TOW CONNECTION	NOT INCLUDED	NOT REQUIRED	-
ENGINE SKID PROTECTION	NOT INCLUDED	2" WIDE x 2" THICK SKIDS PLATES	553.00
HORN SPLASH SHIELD	NOT INCLUDED	NOT REQUIRED	-
INSULATION	LEVEL 1	LEVEL 2	785.00
REAR HAND THROTTLE	NOT INCLUDED	REQUIRED	192.00
BATTERY TYPE	(2) DEKA 8D	(4) DEKA GROUP 31	319.00
CHASSIS CABLE CONNECTORS	CRIMPED	CRIMPED AND SOLDERED	289.00

PRICE VARIANCE
10/28/2025
ST. GEORGE, UT PIGGYBACK OFF OF STATE OF WASHINGTON RFP# 2020 06719-01
(2) 35' DIESEL LOW FLOOR BUS, SN: TBD

ITEM	STATE OF WASHINGTON, WA	ST. GEORGE, UT	VARIANCE
BATTERY JUMP START CONN	INCLUDED (REAR CONNECTION)	NOT REQUIRED	(140.00)
WHEELCHAIR RAMP	LIFT-U LU18	LIFT-U LU18	-
A-POST SKID PLATES	NOT INCLUDED	NOT REQUIRED	-
HVAC MOTORS (TK)	TK BRUSHLESS MOTORS	TK BRUSHLESS MOTORS	
HVAC COMPRESSOR (TK)	S391	X430	(900.00)
REFRIGERANT	R134A	R134A	
HVAC AIR RETURN FILTER	INCLUDED	HOGS HAIR FILTER	-
REFRIGERANT PRESSURE DISPLAY	NOT INCLUDED	REQUIRED	508.00
USSC ACTIVE AIR SYSTEM	NOT INCLUDED	NOT REQUIRED	-
DRIVERS HEATER MOTORS	BRUSHLESS	BRUSHLESS	-
FRESH AIR MAKE-UP	NOT INCLUDED	NOT REQUIRED	-
AUXILIARY COOLANT HEATER	NOT INCLUDED	NOT REQUIRED	-
FRONT STEP HEATER	NOT INCLUDED	REQUIRED	463.00
EXIT DOOR HEATER	NOT INCLUDED	NOT REQUIRED	-
UNDERSEAT HEATER	NOT INCLUDED	NOT REQUIRED	-
WARM WALL HEATER	NOT INCLUDED	NOT REQUIRED	-
DASH FAN(S)	NOT INCLUDED	(2) REQUIRED	254.00
SENSITIVE EDGE - FRONT DOOR	NOT INCLUDED	NOT REQUIRED	-
EXTERIOR FRONT DOOR RELEASE	NOT INCLUDED	REQUIRED	232.00
REAR DOOR	34" AIR OPEN/SPRING CLOSE	34" AIR OPEN/SPRING CLOSE	-
DOOR CONTROLS	FULL DRIVER CONTROL	FULL DRIVER CONTROL	-
VAPOR ELECTRONIC DOOR CONTROL W/ BUTTONS	NOT INCLUDED	NOT REQUIRED	-
ELECTRICAL EQUIPMENT CABINET	44" W/(2) FANS	44" W/(2) FANS	-
FRONT WHEELWELL PACKAGE RACK	NOT INCLUDED	(CURBSIDE) REQUIRED	175.00
CS WHEELWELL STORAGE BOX	NOT INCLUDED	REQUIRED	650.00
PASSENGER INFO STATION	NOT INCLUDED	NOT REQUIRED	-
SCHEDULE RACKS	NOT INCLUDED	NOT REQUIRED	-
DISPLAY/SCHEDULE HOLDER	NOT INCLUDED	OBIC 19/21 4PW 2L	550.00
INTERIOR AD FRAMES	NOT INCLUDED	NOT REQUIRED	-
EXTERIRO AD FRAMES	NOT INCLUDED	NOT REQUIRED	-
PASSENGER SEATS	AMSECO INSIGHT W/ A.R.M , Q'STRAINT RESTRAINTS	FREEDMAN CITI SEAT W/ QPODS	19,379.00
REAR SEAT RISERS FOR FORWARD FACING SEATS	NOT INCLUDED	NOT REQUIRED	-
FRONT WHEELWELL VERTICAL STANCHIONS	NOT INCLUDED	CS & SS REQUIRED	300.00
DRIVERS SEAT	RECARO ERGO METRO W/ HEADREST & 2-PT BLACK BELT	RECARO ERGO METRO W/ HEADREST & 3-PT BLACK BELT	357.00
SEAT ARMREST	NOT INCLUDED	NOT REQUIRED	-
SEAT BELT ALARM	NOT INCLUDED	REQUIRED	192.00
SEAT CUSHION ALARM	NOT INCLUDED	NOT REQUIRED	-
PASSENGER SIGNALS	PULL CORDS	PULL CORDS	-
STOP REQUEST AT REAR DOOR STANCHION	NOT INCLUDED	NOT REQUIRED	-
STOP REQUEST LAMP AT DASH	NOT INCLUDED	REQUIRED	50.00

PRICE VARIANCE
10/28/2025
ST. GEORGE, UT PIGGYBACK OFF OF STATE OF WASHINGTON RFP# 2020 06719-01
(2) 35' DIESEL LOW FLOOR BUS, SN: TBD

ITEM	STATE OF WASHINGTON, WA	ST. GEORGE, UT	VARIANCE
DRIVERS BARRIER	WRAPAROUND W/OUT SCHEDULE HOLDERS	WRAPAROUND W/OUT SCHEDULE HOLDERS	-
DRIVERS PROTECTION BARRIER	NOT INCLUDED	NOT REQUIRED	-
MODESTY PANEL FWD OF REAR DOOR	NOT INCLUDED	NOT REQUIRED	-
OVERHEAD GRAB STRAPS	NOT INCLUDED	(8) REQUIRED - BLACK NYLON	288.00
STANCHIONS	YELLOW POWDER COATED	SSTL	-
PASSENGER WINDOWS	AROW STD FRAME / UPPER TRANSOM	AROW BONDED FRAME / FULL FIXED	8,369.00
HEAD LAMPS	LED LOW & HIGH BEAMS	LED LOW & HALOGEN HIGH BEAMS	(250.00)
STOP/TAIL/TURN/BACK UP LAMPS	4" ROUND DIALIGHT LED	7" ROUND DIALIGHT LED	-
REAR CAP GRILLE LOWER CENTER STOP LAMPS	(2) 4" RED LED LAMPS	(2) 18" RED STRIP LED LAMPS	142.00
UPPER REAR CAP GRILLE LAMPS	NOT INCLUDED	(4) 4" TOP OF HVAC DOOR (2 STOP LAMPS & 2 TURN SIGNALS)	500.00
YIELD SIGN	NOT INCLUDED	NOT REQUIRED	-
BATTERY COMPARTMENT LAMPS	NOT INCLUDED	NOT REQUIRED	-
INTERIOR LAMPS	LED I/O CONTROLS	LED I/O CONTROLS	
PLEASURE RADIO	NOT INCLUDED	AM/FM//MP3 W/ CUSTOM DASH BRACKET FOR RADIO	979.00
2-WAY RADIO & ANTENNA	PRE-WIRE W/ANTENNA	PRE-WIRE W/ANTENNA	-
12V POWER PORT AT DASH	NOT INCLUDED	REQUIRED	125.00
PA SYSTEM/VOICE ANNUCIATOR	STD REI	REQUIRED	-
DRIVERS SPEAKER	NOT INCLUDED	(2) REQUIRED	228.00
HAND HELD MIC	INCLUDED	REQUIRED	-
BOOM MIC	INCLUDED	NOT REQUIRED	(50.00)
HEATED FRONT GLAZING	NOT INCLUDED	NOT REQUIRED	-
DESTINATION SIGNS	TWIN VISION AMBER (FRONT, CS & REAR)	HANOVER AMBER W/ EG4 WIRELESS CAPABLE CONTROLLER (FRONT & CURBSIDE)	-
FRONT RUN SIGN	NOT INCLUDED	NOT REQUIRED	-
FAREBOX	PRE-WIRE ONLY	DIAMOND MODEL SV W/(2) VAULTS	3,060.00
FAREBOX GUARD	INCLUDED	REQUIRED	-
CEILING MTD FAREBOX LAMP	NOT INCLUDED	NOT REQUIRED	-
TRANSFER CUTTER	NOT INCLUDED	NOT REQUIRED	-
PASSENGER COUNTER	NOT INCLUDED	NOT REQUIRED	-
FULL COMPOSITE FLOOR	NOT INCLUDED	NOT REQUIRED	-
FLOORING MATERIAL	ALTRO	ALTRO	
ROOF HATCHES	(1) REAR MANUAL	(1) REAR MANUAL	-
EXTERIOR MIRRORS	8" X 8" 1-PC, NON-HEATED W/ REMOTE	10"X14" 2-PC, CONVEX, NON-HEATED W/REMOTE	294.00
FIRE SUPRESSION	AMEREX V-25	NOT REQUIRED	(2,099.00)
TRAFFIC LIGHT PREEMPTION	NOT INCLUDED	NOT REQUIRED	-
VIDEO SURVEILLANCE	NOT INCLUDED	SAFETY VISION (8) CAMERA SYSTEM W/ CRADLEPOINT R920	20,154.00
BIKE RACK	SPORTWORKS MOUNTING BRACKETS ONLY	SPORTWORKS DL2 - SSTL	1,879.00
BIKE RACK DEPLOYED LAMP	NOT INCLUDED	NOT REQUIRED	-
BIKE RACK MIRROR	NOT INCLUDED	NOT REQUIRED	-
MEDICAL AID KIT	NOT INCLUDED	REQUIRED	99.00

PRICE VARIANCE
10/28/2025
ST. GEORGE, UT PIGGYBACK OFF OF STATE OF WASHINGTON RFP# 2020 06719-01
(2) 35' DIESEL LOW FLOOR BUS, SN: TBD

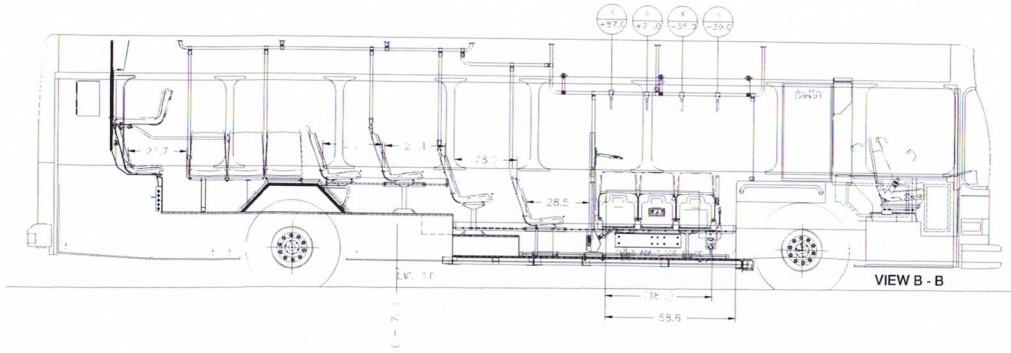
ITEM	STATE OF WASHINGTON, WA	ST. GEORGE, UT	VARIANCE
BLOODBORN PATHOGEN KIT	NOT INCLUDED	NOT REQUIRED	-
BIO-HAZARD KIT	NOT INCLUDED	NOT REQUIRED	-
WHEEL CHOCKS (SET)	NOT INCLUDED	NOT REQUIRED	-
MULTIFUNCTION DISPLAY (MFD)	NOT INCLUDED	NOT REQUIRED	-
DRIVERS DASH GAUGES	AIR PRESSURE & SPEEDOMETER	AIR PRESSURE, SPEEDOMETER, OIL PRESSURE, COOLANT PRESSURE & VOLTMETER	250.00
TELTEK DIGITAL CLOCK AT DRIVERS AREA	NOT INCLUDED	REQUIRED	197.00
CUP HOLDER	NOT INCLUDED	REQUIRED	50.00
WASTE CONTAINER	NOT INCLUDED	NOT REQUIRED	-
I/O PROGRAM MODULE	NOT INCLUDED	NOT REQUIRED	-
ADJUSTABLE PEDALS	NOT INCLUDED	NOT REQUIRED	-
CAD / AVL ITS SYSTEM	NOT INCLUDED	GENERIC PRE-WIRE **(BUDGETARY ONLY-SYSTEM TBD)**	2,750.00
EXTERIOR PAINT	1-COLOR	4-COLOR	9,222.00
CLEAR COAT	NOT INCLUDED	REQUIRED	2,572.00
EXTERIOR GRAPHICS	BUS NUMBERS ONLY	ST. GEORGE, UT CUSTOM GRAPHICS (SAMES AS # 200580)	2,979.00
ROOF NUMBERS	INCLUDED	REQUIRED	-
WARRANTY (BASIC BUS)	24 MONTHS / 100,000 MILES	12 MONTHS / 50,000 MILES	(500.00)
WARRANTY (BODY STRUCTURAL)	36 MONTHS / 150,000 MILES	36 MONTHS / 150,000 MILES	-
WARRANTY (STRUCTURAL INTEGRITY CORROSION)	144 MONTHS / 500,000 MILES	144 MONTHS / 500,00 MILES	-
WARRANTY (ENGINE L9)	24 MONTHS / UNL MILES	24 MONTHS / UNL MILES	-
WARRANTY (TRANSMISSION - ALLISON)	60 MONTHS / 300,000 MILES	24 MONTHS / UNL MILES	(2,943.00)
WARRANTY (ALL OTHERS)	BASE COVERAGE PER STATE OF WASHINGTON CONTRACT	BASE COVERAGE PER STATE OF WASHINGTON CONTRACT	
TRAINING	NOT INCLUDED	24 HOUR CLASS AT CUSTOMER PROPERTY (10,000 / 2 BUSES = 5,000 PER BUS)	5,000.00

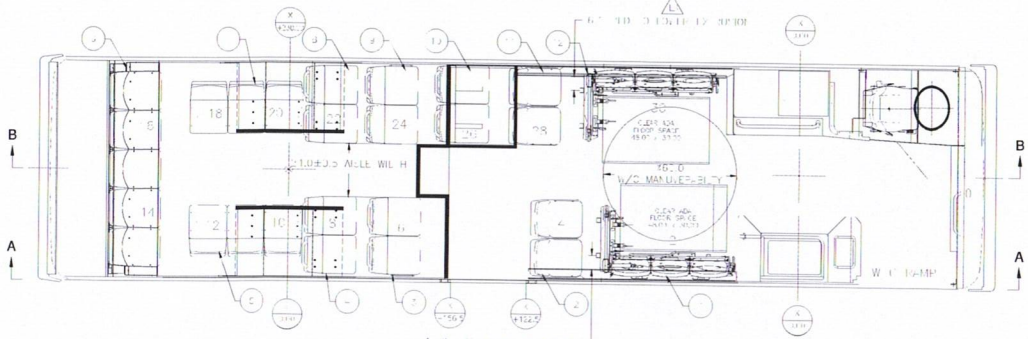
TOTAL ST. GEORGE, UT VARIANCES	113,732.00
STATE OF WASHINGTON, WA 35' DIESEL LOW FLOOR BASE UNIT PRICE (APRIL 2021)	410,601.00
DELIVERY	1,608.00
ST. GEORGE, UT 35' DIESEL LOW FLOOR NON-ADJSUTED BASE UNIT PRICE	525,941.00
PPI 1413 ADJUSTMENT PER WA STATE CONTRACT AMENDMENT #1 = 11.78%	48,369.00
PPI 1413 ADJUSTMENT PER WA STATE CONTRACT AMENDMENT #3 = 15%	68,846.00
PPI 1413 ADJUSTMENT PER WA STATE CONTRACT AMENDMENT #4 = 7.15%	37,739.00
PPI 1413 ADJUSTMENT PER WA STATE CONTRACT AMENDMENT #6 = 3.79%	21,435.00
SPARE / TOOLING BUDGET (1%)	7,023.00
ST. GEORGE, UT 35' DIESEL LOW FLOOR CURRENT ADJUSTED PRICE (10-28-2025)	**709,353.00**

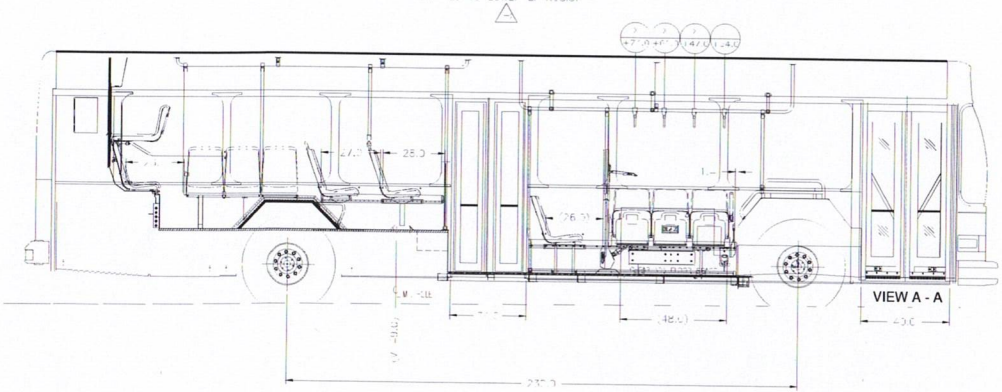
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GILLIG PARTS	QT	GILLIG PARTS	QT	GILLIG PARTS	
STANCHION, TRANSIT, 2-STEP, RING GRAB	4	STANCHION, TRANSIT, 2-STEP, C-SIDE	2	STANCHION, STEERING POST, 2-STEP, RH	
STANCHION, TRANSIT, 3RD STEP	2	PC, T, MODESTY SHIELD, C-SIDE	1	STANCHION, TRANSIT, 2ND STEP	
STANCHION, TRANSIT, 2ND STEP	1	STANCHION, LOW SINGLE GRAB RAIL, RH	1		
STANCHION, TRANSIT, 1ST STEP TO 3RD STEP	1				
STANCHION, OPT WHEELCHAIR	2				

REVISIONS					
E	ENGINEERING	DESCRIPTION	BY	DATE
A	NR	RELEASED FOR PRODUCTION	JDM	06/19/17
B	JMS	ADDED 2 PASSENGER SEATING OPTION	TC	08/21/17







NOTES:

1. *TO MAXIMIZE OCCUPANT CRASH PROTECTION AND REDUCE THE POTENTIAL FOR SIGNIFICANT INJURY TO PASSENGERS SEATED IN THE FIRST FORWARD FACING SEATS IMMEDIATELY REARWARD OF THE ADA AREA, GILLIG REQUIRES EITHER: 1.1 THE PLACEMENT OF A BARRIER FORWARD OF THESE SEATS, 1.2 USE OF A GRAB/STANCHION POLE FOR THE AISLE SEAT AND WALL MOUNTED GRAB HANDLE FOR THE OUTBOARD SEAT OR 1.3 SEAT BELTS ON BOTH THESE SEATS.*
2. ALL DIMENSIONS ARE IN INCHES.
3. FLOORING LAYOUT: SL-76053-R01.
4. THIS DRAWING IS TO BE USED FOR SEAT INSTALLATION. ALL OTHER GRAPHICS AND SHOWN ARE REFERENCE ONLY AND FINAL DESIGN MAY VARY.

SEAT AND RESTRAINT NOTES:
10. SEAT & BELT ASSEMBLIES ADJUSTED TO PASS FMVSS 207 & SAE STANDARDS.
11. GRAB HANDLE MATERIAL: EVERGRIP ABSORBING.
12. SEAT INSERT: VINYL PADDING.
13. W/C TIE DOWN RETRACTORS: 4-POINT.
14. CANTILEVERED SEATS SHALL HAVE NO SHROUDS.
15. OTHER REQUIREMENTS: PITCH AND SEAT TO AISLE AND FORE AND AFT SEAT ADJUSTMENTS.
16. ALL SEATS WITH PLUGS AT SEAT PLUGS SHALL HAVE AN OPEN SCREEN DESIGN. ALL SEATS WITH OPENINGS OF 6.0 SHALL HAVE 3.0 FOAM MOUNTING STRIPS.
17. REFER TO LIFT SEAT DETAILS NOT SHOWN. SEE PURCHASING SPECIFICATION SHEET.

ITEM NUMBER	VENDOR PART NUMBER	QTY PER VEH. - SIZE	QTY SPECIAL ORIENTATION	QTY QUICK RELEASE	QTY SPARE SEAT	NOTES AND COMMENTS
12		3	C/P	2	–	1 CPT W/FLIP-UP BELT, QTY: 0 FOR, P1=0.25, P2=5.75, E=3.0, TOUCH PAD
11		2	C	2	–	1
10		2	C	2	–	1 (2) PED, P1=3.00, P2=18.55, E=3.12
9		2	C	2	–	1 (2) PED, P1=26.25, E=6.12
8		2	C	2	–	VOLUNTEER W/FLIP-UP BELT, W1, 11 TRAVEL -15
7		3	C	–	–	2 ADJ ARMREST, E=6.12
6		5	–	–	–	HINGED SHIELD, L=3-1
5		3	C	–	–	2 ADJ ARMREST, L=6.12
4		3	C	2	–	– VOLUNTEER W/FLIP-UP BELT, W1, 11 TRAVEL -11.5
3		2	C	2	–	1 (2) PED, P1=26.25, E=6.12
2		2	C	2	–	–
1		3	C/P	2	–	1 CPT W/FLIP-UP BELT, QTY: 0 FOR, P1=0.25, P2=5.75, E=3.0, TOUCH PAD

31 PASSENGERS	ASSEMBLY SERIES: 4ONE PASSENGER SEAT MODELS: CITY A
SEAT CASES: 89383-89386 (C-1) (06/05/17)	

SIGNATURE ON THIS DRAWING INDICATES CUSTOMER APPROVAL TO LAYOUT AND ASSEMBLE THIS SEAT. IT IS UNDERSTOOD THAT ALL DIMENSIONS AND SPECIFICATIONS SHOWN ON THIS DRAWING BECOME A PART OF

CUSTOMER _____

PURCHASE ORDER # _____

SOLD BY: _____

SIGNED ON BEHALF OF AND WITH THE AUTHORITY OF

PREPARED/REVISED	E	DATE 06/19/17
CHECKED	M.S.M.	DATE 06/20/17

GILLIG LLC
HAYWARD, CA

GILLIG DESIGN BULLETIN REQUIREMENTS - UNLESS OTHERWISE SPECIFIED

DESCRIPTION	DB NUMBER	REV
SEATING	DB 157.000	G
DRIVER'S SEAT	DB 157.001	C
CUTTER SECTION	DB 158.007	P
W/C TIE DOWN LOCATION	DB 153.014	M
ADA CLEAR FLOOR SPACE	DB 153.000	A
SEAT DIMENSIONS SPEC	DB 153.001	L

DIMENSIONING AND TOLERANCING ARE PER ANSI Y14.5M-1982, UNLESS OTHERWISE SPECIFIED.

HIP-TO-KNEE TOLERANCE
NON PADDED SEATS: +0.25
PADDED SEATS: -0.50

LINEAR: .X ±.3 .XX ±.12 .XXX ±.060
ANGULAR: ±5°

CAD SCALE: 1:51

SIZE: T

KIT & DIAGRAM, SEAT LF2010 35' X 102"

ST. GEORGE, UT

PART NUMBER: SL-76053-189383

This drawing and the information contained theron is submitted confidentially and is the property of The GILLIG LLC. Use, reproduction, or disclosure of the content of this drawing or any portion thereof for any purpose must be approved in writting by The GILLIG LLC.

GILLIG

October 30, 2025

Joseph Robinson
Fleet Manager/ Fleet Services
City of St. George - Suntran
931 East Red Hills Parkway
St. George, UT 84770

Dear Mr. Robinson,

Thank you for your interest in purchasing (2) 35' Diesel Low Floor Buses by utilizing the State of WA DES Contract No. 06719-01.

Attached you will find the price variance that would pertain to your order. This price includes the escalation formula as per the recent Amendment #6 that went into effect 4/1/25.

(2) 35' DIESEL LOW FLOOR BUSES **$709,353.00 each**

This price is valid for 90 days and is FOB St. George, UT. Prices exclude any taxes and license fees. The production start date of this order will begin within 18 – 20 months from receipt of purchase order.

The current Administration has recently placed substantial tariffs on goods imported into the United States, and there have been indications that additional or different tariffs may be imposed. Although we are actively working with our suppliers to determine the financial impact these tariffs may ultimately have on our material and production costs, we believe in some cases (bus configuration) it will add a significant cost to the bus price which GILLIG is unable to absorb. As a valued partner, you have our commitment and assurance that we will do everything possible to minimize the impact as we navigate this developing situation. However, contract modifications and price adjustments will likely be necessary to offset any cost increases due to these tariffs.

We thank you for this opportunity and appreciate your interest in GILLIG and our products. We at GILLIG look forward to building another order for Suntran and in so doing, continuing to build our lasting partnership. Working together, GILLIG is confident we can manage the tariff situation and continue to build and deliver the best transit buses in the industry along with the highest level of customer satisfaction.

Should you have any questions, please do not hesitate to contact me at (510) 867-4061.

Sincerely,

Javier Hernandez Jr

Javier Hernandez, Jr
Director, National Sales

Agenda Date: 01/15/2026 **Agenda Item Number:** 2b

Subject:

Consider approval to purchase a 9,000lb telehandler for Energy Services.

Item at-a-glance:

Staff Contact: Bryan Dial

Applicant Name: City of St. George

Reference Number: N/A

Address/Location:

811 E Red Hills Pkwy

Item History (background/project status/public process):

Energy Services has been using an aging backhoe as a stopgap for lifting and material handling. Replacing it with a purposebuilt telehandler addresses the immediate work and ongoing daily unloading and maintenance tasks. Staff recommends approval of the purchase in the amount of $150,000.

Staff Narrative (need/purpose):

The telehandler is needed to support daily operations such as unloading deliveries and recurring work such as annual turbine inlet air filter changes.This purchase replaces an aging backhoe that has been used as a makeshift forklift, resolving a known productivity gap and standardizing on the right machine for repetitive, longterm work. Owning the telehandler will also avoid repeat rental costs for planned projects (e.g., replacing generator fans on MC2 and installing a new air compressor) and for routine lift needs throughout the year.

Name of Legal Dept approver: Kristopher Pearson

Budget Impact:

Cost for the agenda item: $150,000

Amount approved in current FY budget for item: $150,000

If not approved in current FY budget or exceeds the budgeted amount, please explain funding source:

This is included in the current budget year.

Description of funding source:

This is included in the current budget year.

Recommendation (Include any conditions):

Staff recommends approval.

Attachments

Docusign Envelope ID: 3EF64688-C733-4FDA-A51C-B997DB9CBE73

PUR – Purchase Requisition Form

St.George
THE BRIGHTER SIDE

Requestor & Signer Information

Request Date
12/24/2025

Department *
Support Services

Division *
Fleet Maintenance

☑ PO Request ☐ BPO Request ☐ Request for Payment (Invoice Attached)

Requested By: *
JOE ROBINSON

Requestor Email *
JOSEPH.ROBINSON@SGCITYUTAH.GOV

12/24/2025
Signed by: JOE ROBINSON F7826BAF106E434...

Authorized Signer Name (up to $25,000) *
JOSEPH ROBINSON

Authorized Signer Email *
JOE.ROBINSON@SGCITYUTAH.GOV

12/24/2025
Signed by: JOSEPH ROBINSON 549E9B20ABB6435...

Department Head Name (required over $25,000)
BRYAN DIAL

Department Head Email
BRYAN.DIAL@SGCITYUTAH.GOV

12/24/2025
Signed by: BRYAN DIAL A584D6E92D55411...

City Manager Name (required when any procurement policies are waived)

City Manager Email

Purchasing Rep. Name
INVOICES

Purchasing Rep. Email
INVOICES@SGCITYUTAH.GOV

12/26/2025
Signed by: Mary Wahl 6506E47724464EE...

Procurement Type

Contract Requirements *

- (●) This does NOT Require a contract
- ( ) Contract Drafted by the City's Legal Department
- ( ) Contract Drafted by vendor; reviewed & approved by City's Legal Department

City Council Approval Date (if applicable): *
01/08/2026 12:00:00 AM

Is this a Capital Purchase or Capital outlay Item? *
(●) Yes ( ) No

Budget Information (Only Required for Capital outlay Items):

Project Title or Location: *
FLEET YARD

Is the Total Amount Approved in the Budget? *
(●) Yes ( ) No

Budgeted Amount: *
$150,000.00

Will this item/Service be recieved/Completed before the fiscal year end? *
(●) Yes ( ) No

Procurement Type *
SOLE SOURCE / O.E.M ITEM

SHIP TO ADDRESS: *
931 E RED HILLS PKWY ST. GEORGE UT 84770

New or Existing Vendor? *
EXISTING PARTY

Docusign Envelope ID: 3EF64688-C733-4FDA-A51C-B997DB9CBE73

Vendor Information

Vendor Name Legal Name
Wheeler Machinery Co.

DBA Name

Vendor ID

Please provide the legal name of the vendor

DBA / Common Name

Address
4901 West 2100 South

City
alt Lake City

State
UT

Zip Code
84120

Country
USA

Is the Address correct?*
(•) Yes ( ) No

Docusign Envelope ID: 3EF64688-C733-4FDA-A51C-B997DB9CBE73

Sole Source

To ensure the fair and equitable treatment and to foster effective broad-based competition, a standard procurement process is followed whenever public funds are expended. Sole source contract awards do not involve a standard procurement process and should only be used when justified after reasonable research has been conducted to determine there are no other available sources that can provide the needed goods or services. Circumstances for which a sole source may be justified include:

a) An item for which there is no comparable product or service, such as a one-of-a-kind item available from only one vendor: or

b) A component or replacement part for which there is no commercially available substitute, and which can be obtained only directly from the manufacturer; O.E.M. or

c) An exclusive maintenance, services, or warranty agreement.

Utah Administrative Code R33-8-101a. See also St. George City Code 1-10-B-5

Date	Requested By:	Department	Vendor
12/24/2025	JOE ROBINSON	Support Services	Wheeler Machinery Co.

Product Description *

2024 CAT TL943 CB TELEHANDLER

Why is the service or product only available from this single supplier? *

EQUIPMENT IS A USED 2024 CAT TL943 CB TELEHANDLER. PRICING AND AVAILABILITY ONLY THROUGH THIS DEALER

Could the product be reasonably modified to allow for competition? *

○ Yes ◉ No

Detail all research performed to determine there is only one source for this item. Include a list of names and vendors contacted that may provide similar products and a summary of their response. *

USED EQUIPMENT, PRICING AND AVAILABILITY THROUGH THIS DEALER

Clear and convincing evidence has been presented to me that this is the sole source vendor for this purchase:

Department Head Signature:

Signed by:
BRYAN DIAL
A584D6E92D55411...

12/24/2025

Docusign Envelope ID: 3EF64688-C733-4FDA-A51C-B997DB9CBE73

Purchase Details

QTY *	Description *	Account Code *	Project Code	Unit Cost *
1	2024 CAT TL943 CB TELEHANDLER	10-5313-7400		$150,000.00

Comments / Special Instructions:

SOLE SOURCE-USED EQUIP WITH WARRANTY.

NOTE: UNSURE OF EXACT COUNCIL DATE BUT PO REQ SUBMITTED NOW SO IT CAN BE ISSUED ONCE COUNCIL APPROVAL IN PLACE

Freight / Shipping Cost *

$0.00

Purchase Total

$150,000.00

If purchase exceeds $5,000, it is expected that a minimum of 3 bids/ quotes be obtained and attached.

Vendor 2 **Quote Amount**

Vendor 3 **Quote Amount**

General Attachments: (1)

Quotes - You can submit multiple documents with the same button. Please use the correct button for each type of document (Quotes should be uploaded using the Quotes button etc.) *

PUR - SUP - Purchasing Quote - From Wheeler Machinery Co. requested by JOE ROBINSON

Supporting Documents

PSA / Contract

Purchasing Only

Purchase Request Status	Rejection Reason
Received	

Docusign Envelope ID: 3EF64688-C733-4FDA-A51C-B997DB9CBE73

153693-01

Dec 10, 2025

CITY OF ST GEORGE

175 EAST 200 NORTH
ST GEORGE, UT84770

Attention: JOE ROBINSON

Machine pictured may not reflect specifications quoted.

Dear Joe Robinson,

Thank you for your interest in Wheeler Machinery Co. and its products. I am pleased to provide you with this quote for your consideration.

Used Caterpillar Model: TL943 CB Telehandlers

STOCK NUMBER: BCP01490 **SERIAL NUMBER:** 0T7400763 **YEAR:** 2024 **SMU:** 502

Thank you for your interest in Wheeler Machinery Co. and Caterpillar products for your business needs. This quotation is valid for 30 days, after which time we reserve the right to re-quote. If there are any questions, please do not hesitate to contact me.

Beau Drury | Machine Sales Representative | Wheeler Machinery Co.
435-668-6573 | bdrury@wheelercat.com

Used Caterpillar Model: TL943 CB Telehandlers

MACHINE SPECIFICATIONS

TL943 05A TELEHANDLER CFG1	601-9599	SUN SCREEN, ROOF, NONE	515-9736
LANE 3 ORDER	0P-9003	STEERING, STANDARD	559-9877
PACK, ROLL ON/ROLL OFF, TL	0P-3714	RIDE CONTROL, NONE	561-3405
TL943 NORTH AMERICAN ORDER	0P-3919	WORKLIGHTS,LED, A/C COMPATIBLE	566-6803

Docusign Envelope ID: 3EF64688-C733-4FDA-A51C-B997DB9CBE73

TIRES, 370/75-28, FS, MH	464-3076	PREPARATION PACK, AM-N	568-7351
LEVER, MANUAL, FNR/WIPERS/IND	472-7832	HEATER, ENGINE BLOCK, 120V	595-5293
WINDOW, REAR, STANDARD	473-8558	MANUAL, O&M, ENGLISH	602-4694
MONITOR, NONE	476-5226	LOAD CHART, ANSI, STANDARD	603-4892
SENSOR, BOOM ANGLE, STD	480-9194	ENGINE 83 KW	606-6877
INSTRUCTIONS, ANSI	483-7766	FRAME, STABILIZER, NONE	607-6385
COUPLER, MANUAL, IT	484-6335	CAB, ENCLOSED, HEAT + A/C	607-6393
FENDERS, SINGLE	485-2360	CLIMATE PACK, STD, SGL BATTERY	609-8486
ALARM, BACK-UP, STANDARD	485-3311	FORKS - BCP01490F	301-9758
PRODUCT LINK, CELLULAR PL641	501-3002		

Current Price	$189,000
STGE DISCOUNTED SELL PRICE	$150,000.00
NET BALANCE DUE	**$150,000.00**
AFTER TAX BALANCE	**$150,000.00**

WARRANTY & COVERAGE

WARRANTY COVERAGE

Type	Start Date	Expire Date	Description	Claim Class Group	Monthly	Serv	H/M Ind
12PR	May 01, 2024	May 01, 2025	12 MONTHS PREMIER		12	0	H
12PR	May 01, 2024	May 01, 2025	12 MONTHS PREMIER		12	0	H
4PHT	May 01, 2024	May 01, 2028	4YR/ 3000 PWT-HYD-TECH		48	3000	H
4PHT	May 01, 2024	May 01, 2028	4YR/ 3000 PWT-HYD-TECH		48	3000	H

Docusign Envelope ID: 3EF64688-C733-4FDA-A51C-B997DB9CBE73

FY 2025-26 Budget
Enterprise Funds - Electric Utility Fund

Summary of Capital Outlay	FY 2026 Dept. Request	FY 2026 Adopted
5310-7300-01 Generation Upgrades	100,000	100,000
GMC 1500 Replacement #4212	10,000	10,000
5310-7300-03 Chiller Critical Spare Parts	20,000	20,000
Sewer Combination Cleaner Replacement #4246	60,000	60,000
5310-7300-05 CEMS Critical Spare Parts	6,000	6,000
Skid Steer loader Replacement #4142	15,000	15,000
5310-7300-07 Generator Spare Parts	8,000	8,000
5310-7300-08 MC-2 Micronet Controls Spare Parts	15,000	15,000
5310-7300-09 Cat Generator Controls Upgrade	5,000	5,000
5310-7300-10 Cat Diesel Heaters	10,000	10,000
5310-7300-11 DCS Controls Replace	15,000	15,000
5310-7300-12 Gas Chromatographs Spare Parts	5,000	5,000
5310-7300-13 MC-2 Catalysts Replacement	725,000	725,000
5310-7300-15 Air Compressor Replace	50,000	50,000
5310-7300-16 MC-1 Generator Fan Upgrade	130,000	130,000
5310-7300-17 Relocation of Fuel Lines	80,000	80,000
5310-7300-18 Hydro Metrics Monitor	17,000	17,000
5310-7400-01 Controls Replacement	5,000	5,000
5310-7400-02 Control System Upgrades	3,000	3,000
5310-7400-03 DCS Main Frame Components	5,000	5,000
5310-7400-04 AC Replacement	15,000	15,000
5310-7400-05 High Torque Tools	3,000	3,000
5310-7434-01 Rebuild Cylinder Heads	30,000	30,000
5310-7434-02 Emission Treatment for Red Rock Generation	15,000	15,000
5313-10-NEW UTU Transmission	200,000	200,000
5313-11-NEW UTU Distribution Circuits	150,000	150,000
5313-1-NEW Ledges/Trails Transmission	125,000	125,000
5313-2-NEW Ledges/Trails Sub	125,000	125,000
5313-4-NEW UTU Trailblazer Sub	2,500,000	2,500,000
5313-5-NEW-02 UAMPS Transmission Projects	50,000	50,000
5313-7299 Bluff St Power Relocation	955,000	955,000
5313-72NEW 400 East I-15 Transmission Realignment	800,000	800,000
5313-7300-01 AMI Metering	500,000	500,000
5313-7300-02 URD Circuit Upgrades	300,000	300,000
5313-7300-06 Insulator Change Out	130,000	130,000
5313-7400-001 Digger Derrick Replacement #1250	360,000	360,000
5313-7400-02 Crew Trucks Replacements #1230 & 108	300,000	300,000
5313-7400-09 Material Handler	150,000	150,000
5313-7400-10 Tilt Deck	17,000	17,000
5313-7400-11 Crane Replacement #1008	300,000	300,000
5313-7400-12 Service Trailer	32,000	32,000
5313-7400-13 Radios	170,000	170,000
5313-7441 Single Phase Transformers	200,000	200,000
5313-7442-02 Transmission with Underbuild	70,000	70,000
5313-7442-03 Tonaquint Upgrade	50,000	50,000
5313-7444-01 RTAC	10,000	10,000
5313-7444-03 Transformer Repair Parts	80,000	80,000
5313-7444-04 Raptor Protection	5,000	5,000
5313-7444-07 Control Upgrades	50,000	50,000
5313-7444-08 Substation Shop Equipment	5,000	5,000
5313-7444-09 ICON Equipment	140,000	140,000
5313-7444-15 Replace Battery Banks	30,000	30,000
5313-7445 Street Lights	20,000	20,000
5313-7462-01 Meters	270,000	270,000

Agenda Date: 01/15/2026 **Agenda Item Number:** 2c

Subject:

Consider approval to award bid to Doug Hunt Construction for City Commons Storage Facility.

Item at-a-glance:

Staff Contact: Marc Mortensen

Applicant Name: Thad Feltner

Reference Number: N/A

Address/Location:

222 North 200 East

Item History (background/project status/public process):

The purpose of this project is to convert the existing sallyport/garage of the City Commons building into a storage facility for the St. George Police Department.

Staff Narrative (need/purpose):

This project involves shelving, stairs, a lift, HVAC and hardening of the space in City Commons building formerly referred to as the sally port. The space will be utilized exclusively by the police department for long-term storage. Originally the plan was to convert a small corner of the sally port to storage for the PD. The cost of doing this was excessive and we would have had to expand within five years or less. After revisiting the plan with police, we decided to take a long-term approach to their storage needs and plan for a 20-30 year horizon with additional phases. Five contractors bid the project and Doug Hunt Construction is the apparent low bid at $619,893. Please see attached bid tabulation. This action is contingent upon council approval of the associated budget amendment.

Name of Legal Dept approver: Kristopher Pearson

Budget Impact:

Cost for the agenda item: $619,893

Amount approved in current FY budget for item: 0

If not approved in current FY budget or exceeds the budgeted amount, please explain funding source:

This project will be funded through the general capital project fund.

Description of funding source:

General Capital Project Fund

Recommendation (Include any conditions):

Staff Recommends Approval

Attachments

CITY OF ST GEORGE - AS READ BID TABULATION**

PROJECT NAME: 25-253 CITY COMMONS STORAGE

OPENING DATE: 12/23/2025

	MAIN ITEM	DOUG HUNT CONSTRUCTION	ECOPREMIER BUILDERS	MAHAS CONSTRUCTION	MINT CONSTRUCTION	NORTHSTAR RESTORATION
1	Mechanical	$130,975.00	$282,603.00	$92,000.00	$92,917.00	$175,000.00
2	Shelving	$226,561.75	$299,057.00	$254,010.00	$42,025.00	$300,000.00
3	Elevator or Lift	$103,500.00	$165,768.00	$15,000.00	$68,930.00	$75,000.00
4	Electrical	$42,550.00	$40,372.00	$0.00	$0.00	$20,000.00
5	Security Camera & Digital Locks	$9,775.00	$57,320.00	$0.00	$56,000.00	$50,000.00
6	Miscellaneous	$70,581.25	$174,714.00	$232,990.00	$329,842.50	$260,000.00
7	General Conditions	$35,950.00	$71,397.00	$75,000.00	$74,285.50	$0.00
	TOTAL BID	**$619,893.00**	**$1,091,231.00**	**$669,000.00**	**$664,000.00**	**$880,000.00**

**This is the initial reading of the bids. All of the information is subject to verification and evaluation in accordance with the published bid criteria.

CITY OF ST GEORGE - DETAILED BID**				
PROJECT NAME: 25-253 CITY COMMONS STORAGE				
DATE: 1/02/2026				
	MAIN ITEM	DOUG HUNT CONSTRUCTION	MAHAS CONSTRUCTION	MINT CONSTRUCTION
1	Mechanical	$111,000.00	$92,000.00	$95,043.98
	FIRE SPRINKLER	$19,975.00	$3,000.00	$16,877.70
2	Shelving (INCL. WALKWAYS)	$210,561.75	$254,010.00	$201,592.42
	STAIR	$16,000.00	INCL	INCL
3	Elevator or Lift	$65,550.00	INCL	$58,233.20
	LIFT INSTALLATION	$37,950.00	$15,000.00	$12,274.69
4	Electrical	$42,550.00	$56,000.00	$57,281.91
5	Security Camera & Digital Locks	$9,775.00	$0.00	INCL
6	Miscellaneous			
	MASONRY	$29,134.10	$20,000.00	$19,654.85
	PERGOLA	$17,250.00	$30,000.00	$22,440.19
	STUCCO	$6,325.00		$13,580.93
	METAL PLATES IN WINDOWS / STEEL	$5,520.00	$12,990.00	$10,840.60
	ROOFING AND CURBS	$3,772.00		$4,409.48
	BRACING	$4,600.00		
	RUBBER BASE	$1,437.50		
	PAINTING, FIRE CAULK, ETC	$2,542.65	$10,000.00	
	BOND / INSURANCE		$10,000.00	$16,278.10
	PERMITS		$25,000.00	
	DEMOLITION/ CONCRETE		$14,000.00	$13,410.10
	PROFIT / SUPERVISION		$52,000.00	$47,796.35
7	General Conditions	$35,950.00	$75,000.00	$74,285.50
	TOTAL BID	**$619,893.00**	**$669,000.00**	**$664,000.00**

Agenda Date: 01/15/2026 **Agenda Item Number:** 2d

Subject:

Consider approval of a Utility Reimbursement Agreement with UDOT for the Bluff Street Widening Project.

Item at-a-glance:

Staff Contact: Cameron Cutler

Applicant Name: City of St. George

Reference Number: N/A

Address/Location:

Bluff St from SG Blvd to Main St

Item History (background/project status/public process):

With the widening of the UDOT Bluff Street Project, some City-owned utility infrastructure will be impacted. UDOT will reimburse the City for a certain amount of the utility work that will need to be performed (estimated at $206,768.95). The City will also be paying UDOT for sewer and water upgrades which will be included in the project (estimated at $59,765.25).

Staff Narrative (need/purpose):

The City will be performing other work (power upgrades) before and during the widening project which amounts to approximately $430,562.18 of work. This amount is included in the City's Energy Services budget for utility maintenance and upsizing of existing utilities.

Name of Legal Dept approver: Alicia Carlton

Budget Impact: No Impact

Recommendation (Include any conditions):

Staff recommends of the Utility Reimbursement Agreement.

Attachments

UTILITY REIMBURSEMENT AGREEMENT

THIS UTILITY REIMBURSEMENT AGREEMENT, by and between the Utah Department of Transportation ("UDOT"), and City of St. George, a Registered Municipality in the State of Utah ("City"). Each as party, ("Party") and together as parties, ("Parties").

RECITALS

WHEREAS, UDOT will award a contract for the highway project identified as SR-18; St. George Blvd to Main St. in Washington County, Utah ("Project"); and

WHEREAS, UDOT has identified City owned facilities within the limits of the Project; and

WHEREAS, Project construction necessitates relocating the City's utility facilities and includes protection in place, adjustment of the facilities, and/or relocation of the City's facilities (Utility Work).

THIS AGREEMENT is made to set out the terms and conditions where under the utility work shall be performed.

AGREEMENT

Now therefore, the parties agree as follows:

1. Contact Information

UDOT's Resident Engineer is Braxton Miller, telephone number (435) 669-3819, and e-mail mbraxton@utah.gov, or their designated representative, as assigned.

UDOT's Region Utility Leader is Josh Peterson telephone number (435) 979-5788, and e-mail joshpeterson@utah.gov.

City of St. George's (City) contact person is Cameron Cutler, Public Works Director, Telephone number (435) 627-4006 and e-mail cameron.cutler@sgcityutah.gov.

a. St. George Energy Services Department's (SGESD) contact person is Weston Nelson, telephone number (435) 627-4818, and e-mail weston.nelson@sgcityutah.gov.

b. St. George Sewer & Water Department's (S&W) contact person is Kade Bringhurst, telephone number (435) 627-4854, and e-mail kade.bringhurst@sgcityutah.gov.

2. Scope of Utility Work

Relocation

SGESD will relocate and reconstruct existing power facilities in conflict with the project improvements as identified by project plans. A copy of the detailed work plans, schedule, and specifications of Utility Work is included in "Exhibit A" that is incorporated by reference.

Betterment

SGESD will upgrade existing power facilities to increase capacity by replacing 4-way vaults with switches and

upgrading wiring. A copy of the detailed work plans, schedule, and specifications of Utility Work is included in "Exhibit A" that is incorporated by reference.

UDOT's Contractor will upgrade the existing waterline facilities with the install of a new fire hydrant will be installed at 542+10.00 RT 55.00 (915 S Bluff St.). The work is located outside of the project reconstruction limits, and a trench patch will be needed to install the new fire hydrant.

UDOT's Contractor will upgrade the existing sewer line facilities with the install of new sewer manholes added to the existing sewer line at 549+08.79 LT 35.81 (800 S and Bluff St.) to accommodate a new sewer line on 800 S. Applicable sections of existing sewer will be removed and replaced to install the new manhole.

3. City to Perform Utility Work

The City, with its regular engineering and construction forces at its standard schedule of wages and working hours, or through its qualified contractors with whom it has continuing contracts, and in accordance with 23 C.F.R. §645, subpart A, shall perform the necessary field and office engineering, furnish all materials, and perform the Utility Work covered herein, except as noted above. The City shall not perform any Utility Work until authorized in writing by UDOT.

4. Conformance with Utah Administrative Code R930-7

The design and construction of the Utility Work, access for future maintenance and servicing of City's property located on the right of way of the Project, will be in conformance with Utah Administrative Code R930-7, and any supplements or amendments.

5. UDOT to Inform its Contractor

UDOT will, by its standard specifications and/or special provisions, inform its contractor of the coordination and cooperation required for timely completion of Utility Work. UDOT will also inform its contractor of the approximate schedule for completion of the Utility Work and the City shall diligently pursue its Utility Work so that completion can be accomplished as soon as possible after having been authorized to proceed.

6. City to Notify UDOT Before Beginning Utility Work and Upon Completion of Utility Work

The City will notify UDOT's Resident Engineer, at least 2 business days in advance of beginning any Utility Work. The City will provide notification to UDOT's Resident Engineer within 48 hours of completing the Utility Work. Such notification shall be by telephone with an email follow up. When the City experiences emergency work of its own during Utility Work on the Project, it will take care of the emergency, after which it will again notify the Resident Engineer's office as to when Utility Work will be resumed on the Project. Failure on the part of the City to give proper notification to UDOT's Resident Engineer's office will result in UDOT's disallowance of reimbursement for that portion of the City's Utility Work performed while not under the surveillance of UDOT's Resident Engineer or its authorized representative.

7. Traffic Control and Flagging

UDOT will provide MOT and traffic control for Utility Work at no cost to the City for Utility Work that is scheduled and occurs during active construction of the Project. Except in the case of emergencies, Utility Work will be scheduled and comply with the requirements of the Limitation of Operations contained in UDOT's contract with respect to lane closures, peak hour work restrictions, holiday and special event limitations, etc. If UDOT's contractor is not providing traffic control for the City then the City shall use UDOT approved traffic control devices and conform to the standards set forth in the Manual on Uniform Traffic Control Devices and 23 C.F.R. §630, Subpart J.

All flagging personnel shall be certified.

8. UDOT to Provide Survey Control

UDOT will provide surveying and staking of roadway facilities in order for the City to clearly identify the roadway elements to properly relocate its Facilities. The cost of the roadway facilities surveying and staking will be at UDOT's expense and will not be recovered from the City. Any of UDOT's survey control stakes or bench markers which are removed or damaged by the City shall be reestablished by UDOT at City's expense.

9. Discovery of Historical Objects

The City, while engaged in the relocation of its Facilities, shall comply with UDOT's Standard Specifications, Section 01355, Subpart 1.12, Discovery of Historical, Archeological or Paleontological Objects, Features, Sites, or Human Remains.

10. Daily Record Keeping

UDOT and the City will each keep daily records of onsite activities. The City's daily records will be completed on a form that has been preapproved by UDOT's Contracts, Compliance and Certification Manager. The daily records shall be signed by UDOT's Field Representative or their authorized representatives and by the City or its authorized representatives. Copies of the daily records shall be retained by the Parties to this Agreement. When emergencies occur, requiring the City's work forces to leave the job, the record keeping shall be resumed upon return to the Project.

11. Reimbursement for City's Utility Work

The City shall be reimbursed by UDOT for 100% of the actual costs incurred by the City for performing the Utility Work located within State right of way as required by Utah Code §72-6-116. An estimate of the cost of Utility Work was furnished by the City to UDOT in the amount of $147,003.70. The estimate is based upon the prices of materials and labor current as of the date of the estimate. The estimate does not account for increases due to unknown and unforeseen hardships in accomplishing the Utility Work. A copy of the details of the estimate is marked Exhibit B that is incorporated by reference.

City Performed Power Utility Work	
Total Estimated Cost of SGESD-Performed Utility Work (UDOT Reimbursement Obligation)	$206,768.95
Total Estimate Cost of SGESD-Performed Betterment Utility Work (City Obligation)	$370,796.93
Combined Total Estimated Cost of SGESD-Performed Utility Work	**$577,565.88**

UDOT Performed Sewer & Water Utility Work	
Total Estimated City Reimbursement to UDOT for City Betterment Utility Work	**$59,765.25**

Participation & Reimbursement Summary	
UDOT Reimbursement for SGESD-Performed Utility Work	$206,768.95
Less: City Reimbursement to UDOT for UDOT-Performed Utility Work	($59,765.25)
Total Estimated UDOT Participation @ 100%	**$147,003.70**
Total Estimated City Betterment Participation @ 100%	**$430,562.18**

Note: The above are estimates only. Total payment to the City by UDOT will be based on the actual costs incurred as determined after completion of construction.

Itemized bills shall bear the Project number, supplemental agreement number, supporting sheets, and a complete billing statement of all actual costs incurred, following the order of the items in the detailed estimates contained in the supplemental agreement and be submitted to UDOT within **60 days** following completion of the

Utility Work by the City on the Project. Otherwise, previous payments to the City may be considered final, except as agreed to between the Parties in advance.

UDOT will reimburse the City within **60 days** after receipt of the billings, but only for those items complying fully with the provisions of Utah Administrative Code R930-8. Failure on the part of the City to submit the billings within 6 months of the completion of the Utility Work will result in UDOT's disallowance of reimbursement for that portion of Utility Work.

12. Salvage Credit for Recovered Materials

All materials from the existing Facilities, which are recovered in suitable condition for reuse by the City and not reused on the Project, shall be credited to the cost of the Project at current stock prices in accordance with 23 C.F.R. §645.117. If the recovered materials are not suitable for reuse, they shall be credited at salvage prices or such other prices as agreed upon between the City and UDOT following inspection of the recovered material.

13. Changes in the Utility Work

In the event there are changes in the scope of the Utility Work, extra Utility Work, or changes in the planned Utility Work covered by this Agreement, a modification to this Agreement signed by the parties is required prior to the start of Utility Work on the changes or additions.

14. As-Built Records

In order to keep UDOT's assets database current a complete utility relocation as-built shall be submitted electronically at the completion of the utility relocation work. This is essential for documenting the location and other important attributes of installed, relocated, or abandoned Facilities. The City shall provide the as-built for utility relocation work performed by the City or its contractors and UDOT shall provide the as-built for utility relocation work performed by UDOT or its contractors. Each party shall collect as-built data during the utility relocation work performed by such Party in order to accurately capture all features related to the Facilities; both above and below grade. Utah Administrative Code R930-7-11. Standard UDOT Survey codes, in accordance with UDOT's Standard Specifications, Section 01721, Survey, 3.16, Utilities, will be used for as-built collection. The City will supply an approved electronic as-built file to UDOT in the currently acceptable submission format.

15. Billing and Payment

The City shall submit itemized bills covering its actual costs incurred for performing the Utility Work bearing the Project number together with supporting documentation. The City shall submit one final and complete bill incorporating previous billing details within 6 months following completion of the Utility Work by the City on UDOT's Project to:

UDOT's Construction Division
Attention: Contracts, Estimates, and Agreements Manager
4501 South 2700 West
Salt Lake City, Utah 84114-8220

UDOT's Resident Engineer will review the billings, give verification of the Utility Work performed and forward the billings to UDOT's Construction Office for processing. UDOT will reimburse the City within 60 days after receipt of the billings, but only for those items complying fully with the provisions of 23 C.F.R. §645, subpart A. Failure on the part of the City to submit the billings within 6 months' time limit may result in UDOT's disallowance of that portion of Utility Work performed by the City, except as agreed to between the parties in advance. Any Utility Work performed without proper notification to UDOT's Resident Engineer's office will be cited to the City and may be deducted from the reimbursement.

16. Costs Differ by More than 10%

If City's actual costs incurred for its force account Utility Work differs more than 10% plus or minus per line item from its detailed estimates shown in Exhibit B then the City is required to submit a letter of explanation with its billings indicating why and how the difference in costs occurred. The City is required to match its billings of completed Utility Work with its detailed estimates.

17. Right to Audit

UDOT and/or the Federal Highway Administration shall have the right to audit all cost records and accounts of the City pertaining to this Project in accordance with the auditing procedure of the Federal Highway Administration and 23 C.F.R. §645, subpart A. Should this audit disclose that the City has been underpaid, the City will be reimbursed by UDOT upon submission of additional billing to cover the underpayment. Should this audit disclose that the City has been overpaid, the City will reimburse UDOT in the amount of the overpayment. For purpose of audit the City is required to keep and maintain its records of Utility Work covered herein for a minimum of 3 years after final payment is received by the City from UDOT.

18. Prohibition of Certain Telecommunications and Surveillance Equipment

All work of the City that relates to any agreement with UDOT is subject to Public Law 115-232, Sec. 889 and 2 CFR § 200.216 (the "Telecommunications Laws"). Among other things, the Telecommunications Laws prohibit the use of any sort of "covered telecommunications" equipment or services, which are those provided by a City listed in such laws. The City shall at all times comply with the Telecommunications Laws. The City hereby certifies that it has read the Telecommunications Laws and consulted with legal counsel as needed. For all matters which are the subject of any agreement between the City and UDOT, the City hereby certifies that it currently conforms with, and will continue to conform with, the Telecommunications Laws in all respects. The City shall also place this certification in all UDOT-related contracts with subcontractors, consultants, and suppliers for UDOT's benefit. If any government entity having jurisdiction determines that the City or its associates is not in compliance with the Telecommunications Laws, the City agrees that it shall promptly notify UDOT of the same and remedy any deficiency.

19. Miscellaneous

a. The permitted use and occupancy of right-of-way for non-highway purposes is subordinate to the primary and highest interest for transportation and safety of the traveling public.

b. The failure of either Party to insist upon strict compliance of any of the terms and conditions, or failure or delay by either Party to exercise any rights or remedies provided in this agreement, or by law, will not release either Party from any obligations arising under this agreement.

c. Each Party agrees to undertake and perform all further acts that are reasonably necessary to carry out the intent and purpose of the Agreement at the request of the other Party.

d. This Agreement does not create any type of agency relationship, joint venture, or partnership between UDOT and City.

e. This Agreement shall be deemed to be made under and shall be governed by the laws of the State of Utah in all respects. Each person signing this Agreement warrants that the person has full legal capacity,

power and authority to execute this Agreement for and on behalf of the respective Party and to bind such Party.

f. If any provision or part of a provision of this agreement is held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision. Each provision shall be deemed to be enforceable to the fullest extent under applicable law.

g. This Agreement may be executed in one or more counterparts, each of which shall be an original, with the same effect as if the signatures were made upon the same instrument. This Agreement may be delivered by facsimile or electronic mail.

h. This Agreement shall constitute the entire agreement and understanding of the Parties with respect to the subject matter hereof, and shall supersede all offers, negotiations and other agreements with respect thereto. Any amendment to this Agreement must be in writing and executed by authorized representatives of each Party.

i. The date of this agreement is the date this agreement is signed by the last Party.

****

IN WITNESS WHEREOF, the Parties hereto have caused these presents to be executed by their duly authorized officers.

City of St. George

By: _____

Title: Mayor

Date: _____

City of St. George

By: _____

Title: Public Work Director

Date: _____

Attest: _____
Christina Fernandez, City Recorder

Approved as to form: _____
Alicia Carlton, Asst. City Attorney

Recommended for Approval

By: _____

Title: Utility and Railroad Leader

Date: _____

Utah Department of Transportation

By: _____

Title: Region Director

Date: _____

. . . . . .

UDOT Comptroller Office

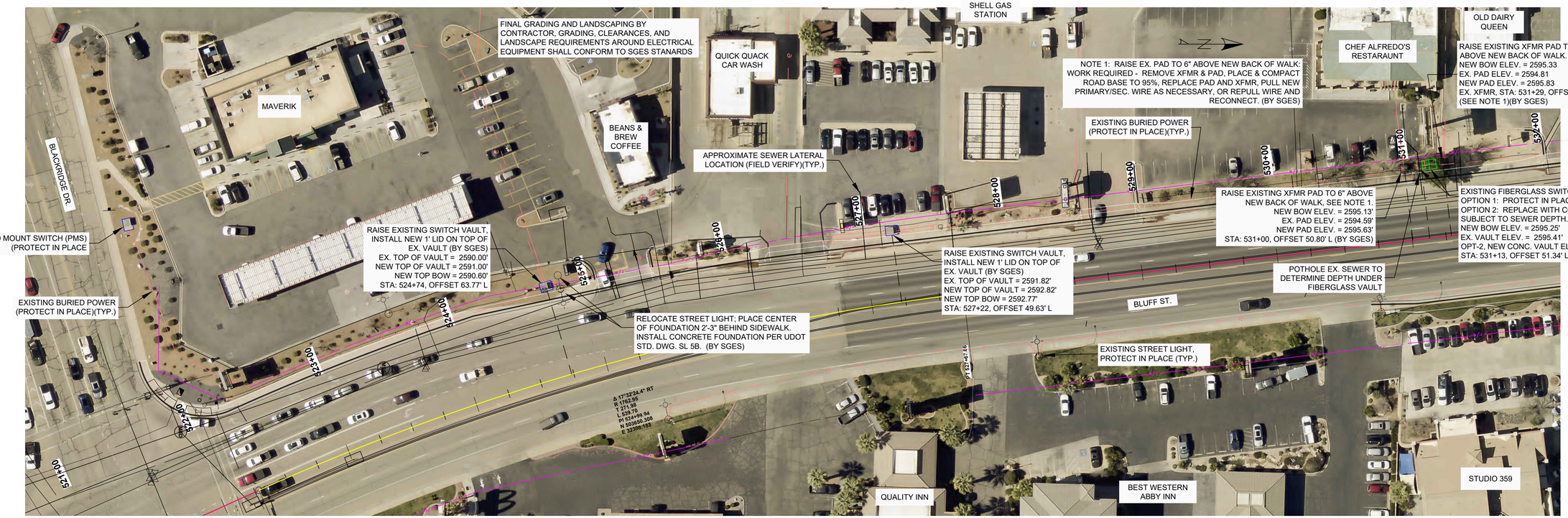
By: _____

Title: Contract Administrator

Date: _____

Exhibit A

Utility Work Plans, Schedule, and Specifications





DATE: 10.31.2025

DRAWN BY: W.N.

CHECKED BY: W.N.

REVISIONS:

DATE	BY	DESCRIPTION

DRAWING SCALE: NO–SCALE

DRAWING NAME: W.N.

CITY OF ST. GEORGE
ENERGY SERVICES DEPT.
811 EAST RED HILLS PKWY.
ST. GEORGE, UTAH 84770
(435) 627-4800

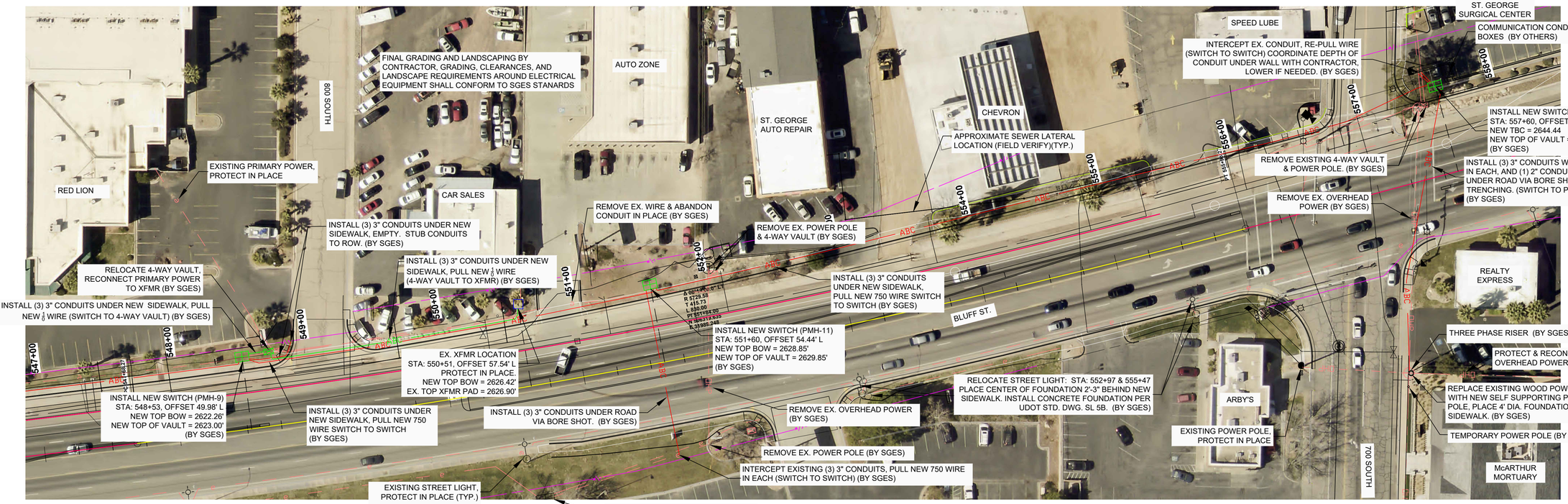
St.George THE BRIGHTER SIDE

SR-18_UDOT.PROJECT_BLUFF.STREET.IMP.
MAIN.STREET_TO_TABERNACLE_PIN_18212
PLAN.VIEW_SHEET.P-1

SHEET P-1

1 OF 3 SHEETS

EXISTING SWITCH
EXISTING 4-WAY VAULT
EXISTING 1/0 WIRE
950 SOUTH
RUSTY CRAB DADDY
EXISTING $\frac{3}{4}$ WIRE
JIMMY JOHNS
EXTEND CONDUIT TO NEW VAULT, RE-PULL EXISTING WIRE BETWEEN NEW SWITCH AND EXISTING EQUIPMENT, AND TERMINATE IF WIRE LONG ENOUGH,IF NOT, PULL NEW WIRE AND TERMINATE. BY SGES
REMOVE EX. WIRE & ABANDON CONDUIT IN PLACE (BY SGES)
EXISTING 4-WAY VAULT, PROTECT IN PLACE
H&R BLOCK
900 SOUTH
INSTALL (3) 3" CONDUITS UNDER NEW SIDEWALK, PULL $\frac{3}{4}$ WIRE IN EACH, (SWITCH TO 4-WAY VAULT) (BY SGES)
FINAL GRADING AND LANDSCAPING BY CONTRACTOR, GRADING, CLEARANCES, AND LANDSCAPE REQUIREMENTS AROUND ELECTRICAL EQUIPMENT SHALL CONFORM TO SGES STANARDS
RED LION
800 SOUTH
REMOVE EXISTING WIRE & ABANDON CONDUIT IN PLACE (BY SGES) (TYP. 700 SOUTH TO 950 SOUTH)
APPROXIMATE SEWER LATERAL LOCATION (FIELD VERIFY)(TYP.)
INSTALL (3) 3" CONDUITS UNDER NEW SIDEWALK, EMPTY. STUB CONDUITS TO ROW. (BY SGES)
INSTALL NEW SWITCH (PMH-9) STA: 548+53, OFFSET 49.98' L NEW TOP BOW = 2622.26' NEW TOP OF VAULT = 2623.00' (BY SGES)
INSTALL (3) 3" CONDUITS UNDER NEW SIDEWALK, PULL NEW 750 WIRE SWITCH TO SWITCH (BY SGES)
BLUFF ST.
RELOCATE SWITCH TO: STA: 539+50, OFFSET 50.67' L NEW TOP BOW = 2606.94 NEW TOP OF VAULT = 2607.75 (BY SGES)
INSTALL (3) 3" CONDUITS UNDER NEW SIDEWALK, PULL NEW 750 WIRE SWITCH TO SWITCH (BY SGES) TYPICAL NORTH OF 950 S.
INSTALL NEW SWITCH (PMH-11) STA: 542+62, OFFSET 49.67' L NEW TOP BOW = 2611.67' NEW TOP OF VAULT = 2612.43' (BY SGES)
EXISTING STREET LIGHT, PROTECT IN PLACE (TYP.)
EXISTING SWITCH, PROTECT IN PLACE
539+00
540+00
541+00
542+00
543+00
544+00
545+00
546+00
547+00
548+00
549+00



DATE: 10.31.2025
DRAWN BY: W.N.
CHECKED BY: W.N.

REVISIONS:

DATE	BY	DESCRIPTION

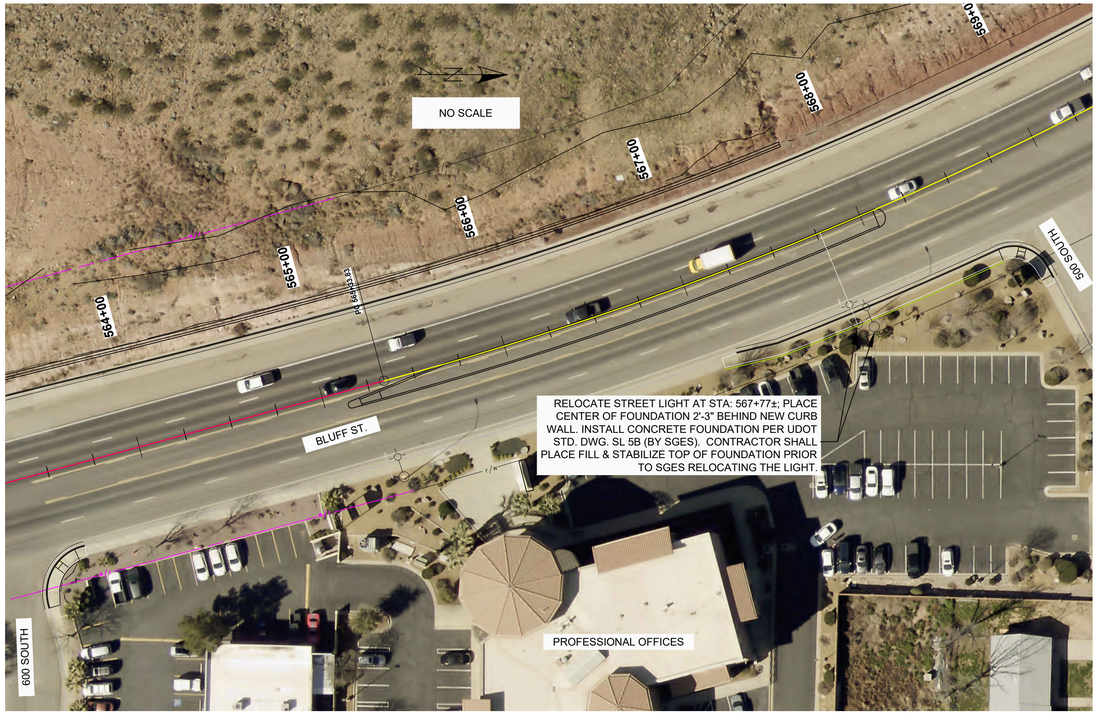
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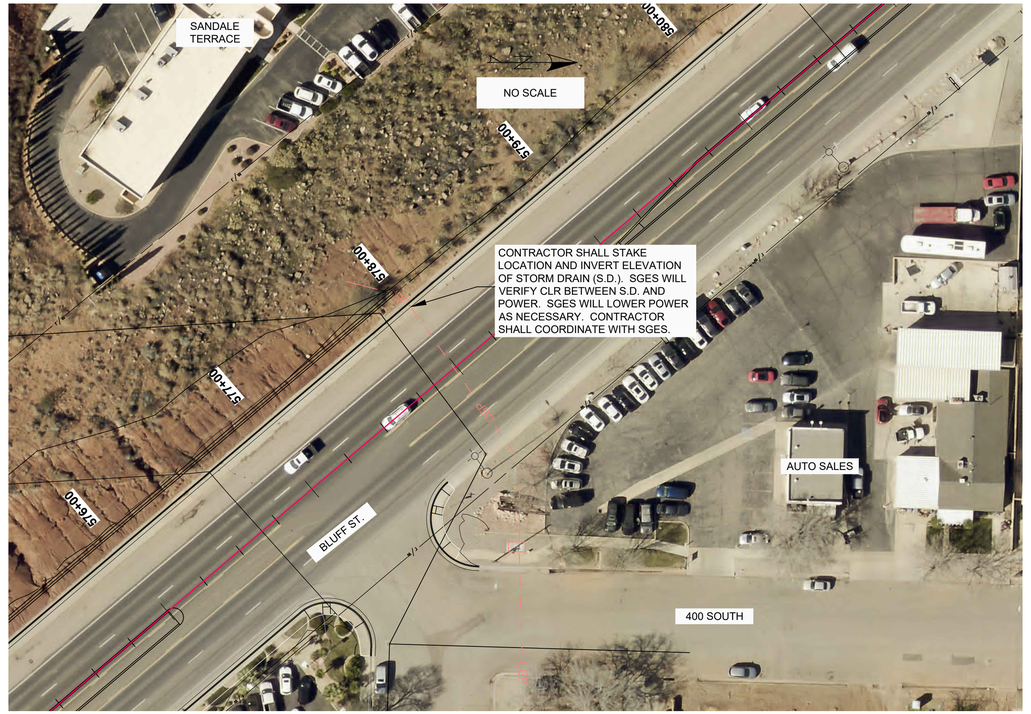
CITY OF ST. GEORGE
ENERGY SERVICES DEPT.
811 EAST RED HILLS PKWY.
ST. GEORGE, UTAH 84770
(435) 627-4800

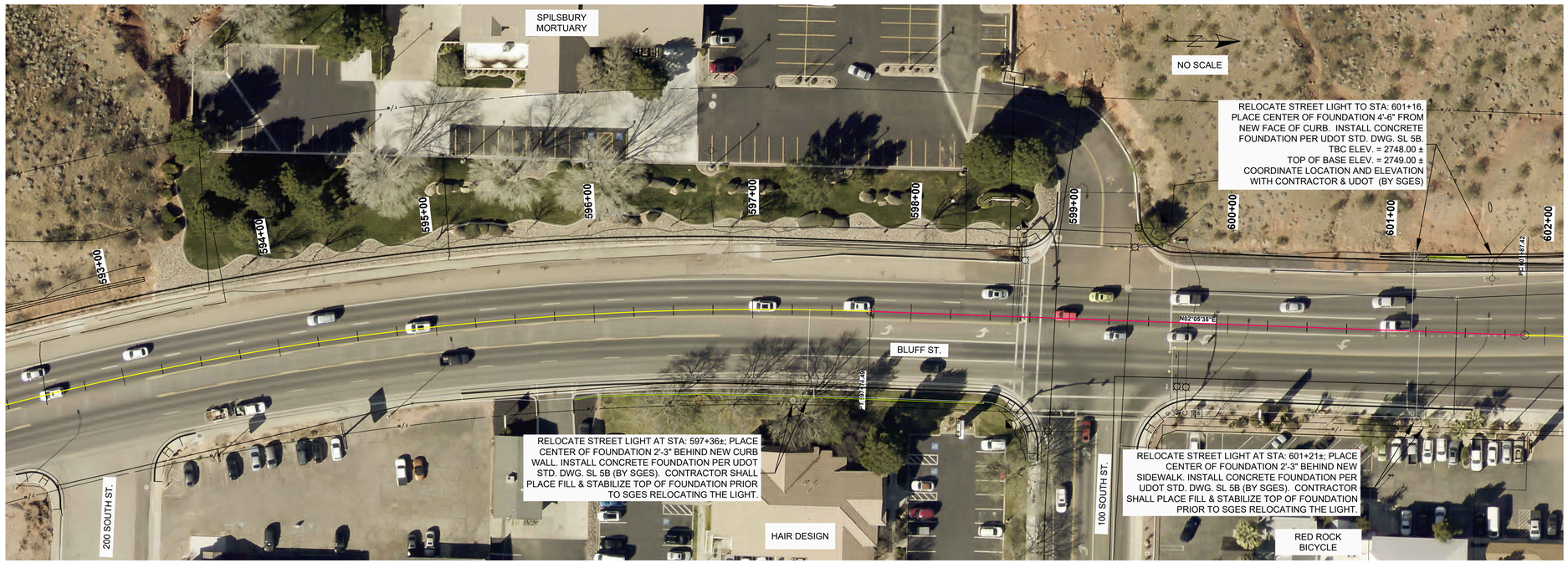
St.George
THE BRIGHTER SIDE

SR-18_UDOT.PROJECT_BLUFF.STREET.IMP.
MAIN.STREET_TO_TABERNACLE_PIN_18212
PLAN.VIEW_SHEET.P-2

SHEET
P-2
2 OF 3 SHEETS







DATE: 10.31.2025

DRAWN BY: W.N.

CHECKED BY: W.N.

REVISIONS:

DATE	BY	DESCRIPTION

DRAWING SCALE: NO-SCALE

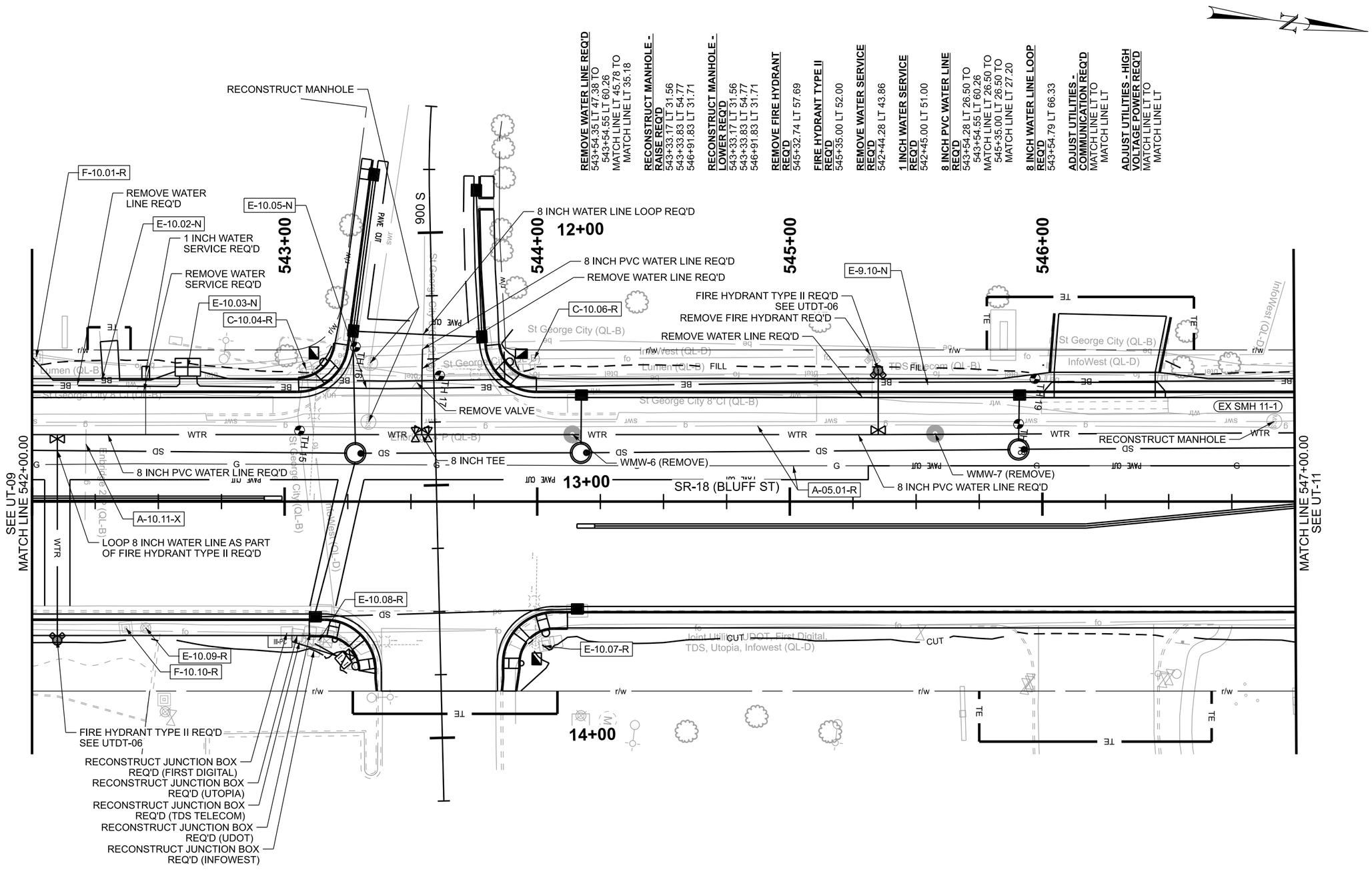
DRAWING NAME: P-3

CITY OF ST. GEORGE
ENERGY SERVICES DEPT.
811 EAST RED HILLS PKWY.
ST. GEORGE, UTAH 84770
(435) 627-4800

St.George
THE BRIGHTER SIDE

SR-18_UDOT.PROJECT_BLUFF.STREET.IMP.
MAIN.STREET_TO_TABERNACLE_PIN_18212
PLAN.VIEW_SHEET.P-3

SHEET
P-3
3 OF 3 SHEETS



REMOVE WATER LINE REQ'D
543+54.35 LT 47.38 TO
543+54.55 LT 60.26
MATCH LINE LT 45.78 TO
MATCH LINE LT 35.18

RECONSTRUCT MANHOLE - RAISE REQ'D
543+33.17 LT 31.56
543+33.83 LT 54.77
546+91.83 LT 31.71

RECONSTRUCT MANHOLE - LOWER REQ'D
543+33.17 LT 31.56
543+33.83 LT 54.77
546+91.83 LT 31.71

REMOVE FIRE HYDRANT REQ'D
545+32.74 LT 57.69

FIRE HYDRANT TYPE II REQ'D
545+35.00 LT 52.00

REMOVE WATER SERVICE REQ'D
542+44.28 LT 43.86

1 INCH WATER SERVICE REQ'D
542+45.00 LT 51.00

8 INCH PVC WATER LINE REQ'D
543+54.28 LT 26.50 TO
543+54.55 LT 60.26
MATCH LINE LT 26.50 TO
545+35.00 LT 26.50 TO
MATCH LINE LT 27.20

8 INCH WATER LINE LOOP REQ'D
543+54.79 LT 66.33

ADJUST UTILITIES - COMMUNICATION REQ'D
MATCH LINE LT TO
MATCH LINE LT

ADJUST UTILITIES - HIGH VOLTAGE POWER REQ'D
MATCH LINE LT TO
MATCH LINE LT

FIRE HYDRANT TYPE II REQ'D
542+10.00 RT 55.00

RECONSTRUCT JUNCTION BOX REQ'D
543+00.91 RT 51.89
543+05.03 RT 52.81
543+05.90 RT 55.58
543+10.07 RT 52.03
543+11.61 RT 58.93

COMMENT RESOLUTION

UTAH DEPARTMENT OF TRANSPORTATION
CIVIL SCIENCE

DRAWN BY	DKR
QC CHECKED BY	NLB

12/30/2025 DATE

APPROVED

PROFESSIONAL ENGINEER

SR-18; ST. GEORGE BLVD
TO MAIN ST

PROJECT

PROJECT NUMBER: S-0018(68)0 PIN 18212

UTILITY

SHEET NO. UT-10

30-DEC-2025

DGN File: IP_PWPw@619446\18212_UT-10.dgn

REMOVE WATER LINE REQ'D
MATCH LINE LT 35.18 TO
MATCH LINE LT 63.33
547+69.71 LT 35.47 TO
547+70.06 LT 47.61

RECONSTRUCT VALVE BOX - RAISE REQ'D
547+70.06 LT 47.61

RECONSTRUCT VALVE BOX - LOWER REQ'D
547+70.06 LT 47.61

RECONSTRUCT MANHOLE - RAISE REQ'D
550+66.46 LT 34.02

RECONSTRUCT MANHOLE - LOWER REQ'D
550+66.46 LT 34.02

RECONSTRUCT CLEANOUT BOX - RAISE REQ'D
550+90.77 LT 50.01

RECONSTRUCT CLEANOUT BOX - LOWER REQ'D
550+90.77 LT 50.01

REMOVE FIRE HYDRANT REQ'D
550+36.77 LT 54.98

FIRE HYDRANT TYPE II REQ'D
550+35.00 LT 53.00

REMOVE WATER SERVICE REQ'D
547+34.98 LT 46.98
547+43.09 LT 46.89
550+32.14 LT 44.17

REMOVE PRV REQ'D
547+34.96 LT 50.65
547+41.16 LT 50.42

1 INCH WATER SERVICE REQ'D
550+30.00 LT 53.00

2 INCH WATER SERVICE REQ'D
547+35.00 LT 51.00
547+39.00 LT 51.00

2 INCH PRV REQ'D
547+35.00 LT 54.00
547+39.00 LT 54.00

4 INCH CONNECTION REQ'D
547+70.06 LT 47.61

4 INCH PVC WATER LINE REQ'D
547+70.23 LT 27.50 TO
547+70.06 LT 47.61

8 INCH PVC WATER LINE REQ'D
MATCH LINE LT 27.20 TO
547+70.23 LT 27.50 TO
MATCH LINE LT 27.50

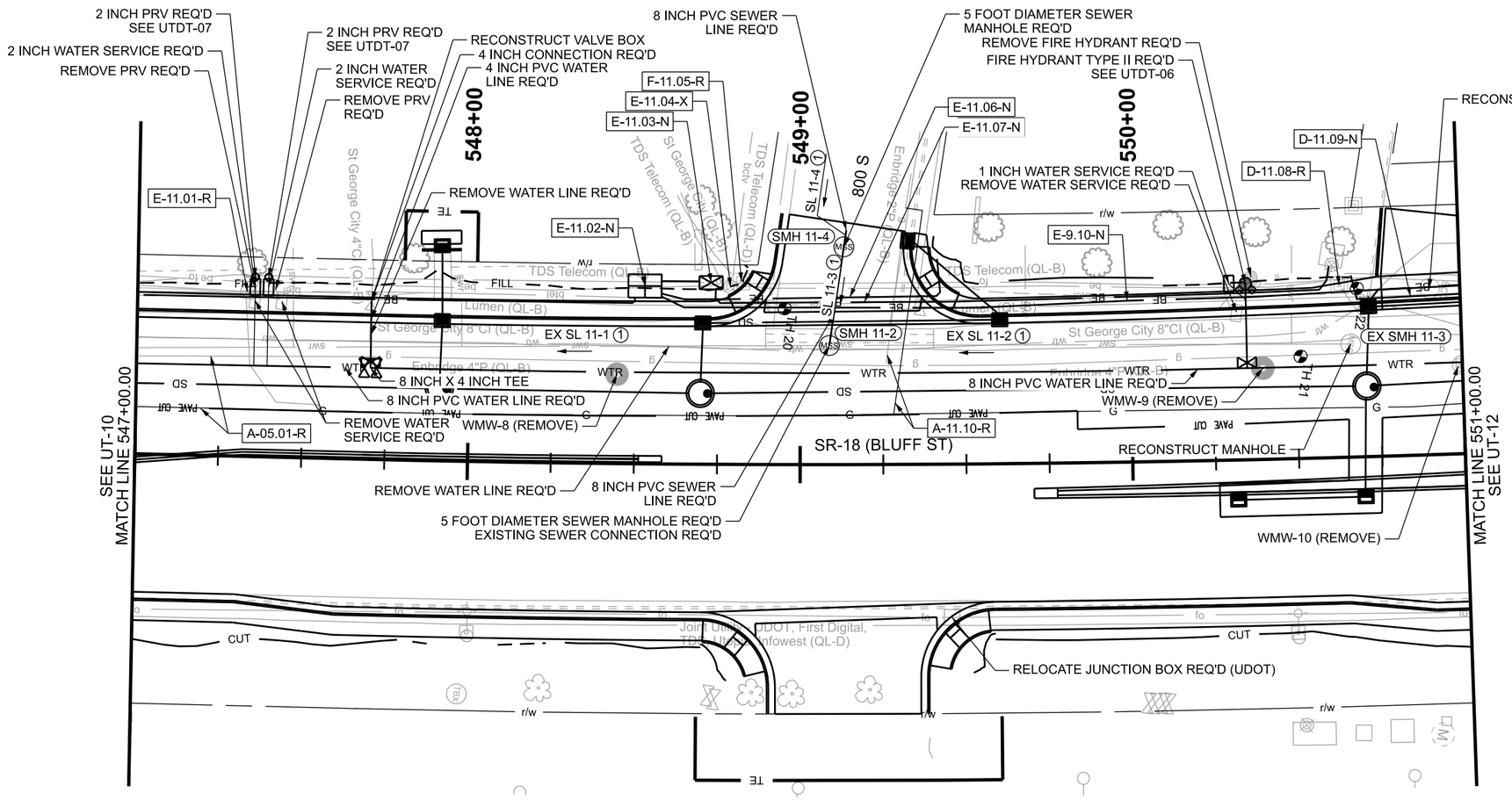
ADJUST UTILITIES - COMMUNICATION REQ'D
MATCH LINE LT TO
MATCH LINE LT

ADJUST UTILITIES - HIGH VOLTAGE POWER REQ'D
MATCH LINE LT TO
MATCH LINE LT

8 INCH PVC SEWER LINE REQ'D
[SL 11-3] 549+08.79 LT 35.81 TO
549+13.23 LT 65.48
[SL 11-4] 549+13.23 LT 65.48 TO
549+13.98 LT 70.43

5 FOOT DIAMETER SEWER MANHOLE REQ'D
[SMH 11-2] 549+08.79 LT 35.81
[SMH 11-4] 549+13.23 LT 65.48

EXISTING SEWER CONNECTION REQ'D
549+08.79 LT 35.81



RELOCATE JUNCTION BOX REQ'D
549+45.37 RT 46.09

NOTES:

① SEE UTDT-14 FOR SEWER LINE PROFILE INFORMATION.

COMMENT RESOLUTION

UTAH DEPARTMENT OF TRANSPORTATION
CIVIL SCIENCE

DRAWN BY	DKR
QC CHECKED BY	NLB

12/30/2025
DATE

APPROVED

PROFESSIONAL ENGINEER

SR-18; ST. GEORGE BLVD
TO MAIN ST

PROJECT

PROJECT NUMBER
S-0018(68)0
PIN 18212

UTILITY

SHEET NO. UT-11

30-DEC-2025
DGN File: IP_PWPub0619446\18212_UT-11.dgn

Exhibit B
Detailed Cost Estimate

Engineer's Estimate - Power Adjustments and Relocation Costs

PIN:	18212	Region:	Region 4
Project Number:	F-00 18(68)0	Location:	SR-18; MP .20 - 2.20
Project Name:	SR-18; Bluff St., I-15 to 100 South	Utility:	St. George City, Energy Services Department (SGES) [Power]
Concept:	TIF - Transportation Investment Fund	Utility Engineer:	Weston Nelson weston.nelson@sgcityutah.gov
County:	Washington		435.627.4818

Contain	Description													UDOT Cost		St. George City Cost (SGES)	
	Line No.	Reimbursed (R) / Credit (C)	Location	Item Name		Item Location				Looped Wire	Distance	# of Ducts or Wire	Quantity	Unit	Unit Price	Amount	Unit Price	Amount
Electrical	**Primary Power, 750 Conductor & Conduit (West Side, 950 S. to 700 S.)**																	
	1	SGES	Rusty Crab To H & R	Conduit (Underground)	3" Conduit (Sch. 40)	STA.	53950	To	54262	-	312	3	936	L.F.	-	-	$ 6.24	$ 5,840.64
	2			Wire (Underground)	750 MCM Wire Only (Primary)	STA.	53950	To	54262	60	372	3	1,116	L.F.	-	-	$ 15.50	$ 17,298.00
	3	SGES	H & R To Red Lion	Conduit (Underground)	3" Conduit (Sch. 40)	STA.	54262	To	54853	-	591	3	1,773	L.F.	-	-	$ 6.24	$ 11,063.52
	4			Wire (Underground)	750 MCM Wire Only (Primary)	STA.	54262	To	54853	60	651	3	1,953	L.F.	-	-	$ 15.50	$ 30,271.50
	5	SGES	H&R - 900 S	Conduit (Underground)	3" Conduit (Sch. 40)	STA.	54262	To	54394	-	132	3	396	L.F.	-	-	$ 6.24	$ 2,471.04
	6		Red Lion To Auto Zone	Conduit (Underground)	3" Conduit (Sch. 40)	STA.	54853	To	55160	-	307	3	921	L.F.	-	-	$ 6.24	$ 5,747.04
	7			Wire (Underground)	750 MCM Wire Only (Primary)	STA.	54853	To	55160	60	367	3	1,101	L.F.	-	-	$ 15.50	$ 17,065.50
	8	SGES	Auto Zone To 700 So.	Conduit (Underground)	3" Conduit (Sch. 40)	STA.	55160	To	55760	-	600	3	1,800	L.F.	-	-	$ 6.24	$ 11,232.00
	9			Wire (Underground)	750 MCM Wire Only (Primary)	STA.	55160	To	55760	60	660	3	1,980	L.F.	-	-	$ 15.50	$ 30,690.00
	10	SGES	Bore Shot & Removals @ 55160	Bore Shot	Labor, Equip., Prep Work (BS)	STA.	55160			-	130	-	130	L.F.	-	-	$ 125.00	$ 16,250.00
	11			Conduit (Underground)	3" Conduit (Sch. 40)	STA.	55160			-	130	3	390	L.F.	-	-	$ 6.24	$ 2,433.60
	12			Wire (Underground)	750 MCM Wire Only (Primary)	STA.	55160			60	288	3	864	L.F.	-	-	$ 15.50	$ 13,392.00
	13			Power Pole (Remove)	Labor & Equip. (R-PwrP)	STA.	55190			-	-	-	1	EA.	-	-	$ 1,700.00	$ 1,700.00
	700 South Overhead Power Removal & New Underground Across Bluff Street																	
	14	R	Removals @ 55200	Power Pole (Remove)	Labor & Equip. (R-PwrP)	STA.	55200			-	-	-	1	EA.	$ 1,700.00	$ 1,700.00	-	-
	15			Remove Overhead Wire	Labor & Equip. (R-OHP)	STA.	55200			-	-	-	1	EA.	$ 6,000.00	$ 6,000.00	-	-
	16	R	700 South	Conduit (Underground)	3" Conduit (Sch. 40)	STA.	3200	To	3420	-	220	3	660	L.F.	$ 6.24	$ 4,118.40	-	-
	17			Wire (Underground)	750 MCM Wire Only (Primary)	STA.	3200	To	3420	60	280	3	840	L.F.	$ 15.50	$ 13,020.00	-	-
	18	R	Bore Shot, Risers, Steel Pole, Overhead Removals	Bore Shot	Labor, Equip., Prep Work (BS)	STA.	3240	To	3410	-	170	-	170	L.F.	$ 125.00	$ 21,250.00	-	-
	19			Trenching & Backfill	Roadway or Landscaped	STA.	3200	To	3250	-	50	-	50	L.F.	$ 25.00	$ 1,250.00	-	-
	20			Aluminum Riser	3" Duct (3-Ph.)(Ugnd.Portion)	STA.	3200	To	3420	-	-	-	1	EA.	$ 760.00	$ 760.00	-	-
	21			Aluminum Riser	3" Duct (3-Ph.)(Ovhd Portion)	STA.	3200	To	3420	-	-	-	1	EA.	$ 2,700.00	$ 2,700.00	-	-
	22			Power Pole (Steel)(Self Supporting)	Labor, Mat., Equip. (SP)	STA.	3420			-	-	-	1	EA.	$ 25,000.00	$ 25,000.00	-	-
	23			Steel Pole (Concrete Foundation)	Labor, Mat., Equip. (SPF)	STA.	3420			-	-	-	1	EA.	$ 18,000.00	$ 18,000.00	-	-
	24			Remove Overhead Wire	Labor & Equip. (R-OHP)	STA.	3200	To	3420	-	-	-	1	L. SUM	$ 6,000.00	$ 6,000.00	-	-
	25			Power Pole (Remove)	Labor & Equip. (R-PwrP)	STA.	3200			-	-	-	1	EA.	$ 1,700.00	$ 1,700.00	-	-
	Primary Power, 1/0 Conductor & Conduit (West Side, 950 S. to 700 S.)																	
	26	SGES	H & R XFMR	Conduit (Underground)	3" Conduit (Sch. 40)	STA.	54190	To	54255	-	65	3	195	L.F.	-	-	$ 6.24	$ 1,216.80
	27			Wire (Underground)	1/0 Wire Only (Primary)	STA.	54190	To	54255	30	95	3	285	L.F.	-	-	$ 7.25	$ 2,066.25
	28			Conduit (Underground)(Intercept)	Labor & Equip. (Tie-in Work)	STA.	54195			-	-	-	1	EA.	-	-	$ 1,200.00	$ 1,200.00
	29	SGES	Red Lion XFMR	Conduit (Underground)	4" Conduit (Sch. 40)	STA.	54853	To	54870	-	17	3	51	L.F.	-	-	$ 7.80	$ 397.80
	30			Wire (Underground)	1/0 Wire Only (Primary)	STA.	54682	To	54853	30	201	3	603	L.F.	-	-	$ 7.25	$ 4,371.75
	31	SGES		Conduit (Underground)(Intercept)	Labor & Equip. (Tie-in Work)	STA.	54870			-	-	-	1	EA.	-	-	$ 1,200.00	$ 1,200.00
	32	SGES	4-Way Vault @ Red Lion	Conduit (Underground)	3" Conduit (Sch. 40)	STA.	54853	To	54870	-	17	3	51	L.F.	-	-	$ 6.24	$ 318.24
	33			Wire (Underground)	1/0 Wire Only (Primary)	STA.	54853	To	54870	30	47	3	141	L.F.	-	-	$ 7.25	$ 1,022.25
	34			Conduit (Underground)(Intercept)	Labor & Equip. (Tie-in Work)	STA.	54870			-	-	-	1	EA.	-	-	$ 1,200.00	$ 1,200.00

Engineer's Estimate - Power Adjustments and Relocation Costs

PIN:	18212	Region:	Region 4
Project Number:	F-00 18(68)0	Location:	SR-18; MP .20 - 2.20
Project Name:	SR-18; Bluff St., I-15 to 100 South	Utility:	St. George City, Energy Services Department (SGES) [Power]
Concept:	TIF - Transportation Investment Fund	Utility Engineer:	Weston Nelson weston.nelson@sgcityutah.gov
County:	Washington		435.627.4818

Contain	Description													UDOT Cost		St. George City Cost (SGES)	
	Line No.	Reimbursed (R) / Credit (C)	Location	Item Name		Item Location				Looped Wire	Distance	# of Ducts or Wire	Quantity	Unit	Unit Price	Amount	Unit Price	Amount
	35		Auto Sales XFMR	Conduit (Underground)	3" Conduit (Sch. 40)	STA.	54875	To	55075	-	200	3	600	L.F.	-	-	$ 6.24	$ 3,744.00
	36	SGES		Wire (Underground)	1/0 Wire Only (Primary)	STA.	54875	To	55080	10	215	3	645	L.F.	-	-	$ 7.25	$ 4,676.25
	37			Conduit (Underground)(Intercept)	Labor & Equip. (Tie-in Work)	STA.	54870			-	-	-	1	EA.	-	-	$ 1,200.00	$ 1,200.00
	38	SGES		Trenching & Backfill	Roadway or Landscaped	STA.	53940	To	55760	-	1820	-	1,820	L.F.	-	-	$ 25.00	$ 45,500.00
	39	SGES		Trenching & Backfill	Sand Bedding (3'x6" / ft.)	STA.	53940	To	55760	-	1820	-	150	TON	-	-	$ 35.00	$ 5,255.25
	40	SGES		Trenching & Backfill	Sand Backfill (Shading 3'x1'/ft)	STA.	53940	To	55760	-	1820	-	300	TON	-	-	$ 35.00	$ 10,510.50
	41	SGES		Miscellaneous	Terminator Kit (750)	STA.	53940	To	55760	-	-	-	39	EA.	-	-	$ 121.00	$ 4,719.00
	42	SGES		Miscellaneous	Terminator Kit (1/0)	STA.	52240	To	55760	-	-	-	12	EA.	-	-	$ 80.00	$ 960.00
	43	SGES		Miscellaneous	Terminator Kit (4/0)	STA.	52240	To	55760	-	-	-	3	EA.	-	-	$ 105.00	$ 315.00
	44	SGES		Miscellaneous	Elbow Arrester	STA.	52240	To	55760	-	-	-	15	EA.	-	-	$ 157.00	$ 2,355.00
	45	SGES		Miscellaneous	Insatall Terminator / Elbow	STA.	52240	To	55760	-	-	-	15	EA.	-	-	$ 75.00	$ 1,125.00
	46	SGES	Rusty Crab To Auto Z.	Remove Underground Wire	Labor & Equip. (R-UGP)	STA.	53940	To	55200	-	-	-	1	L. SUM	-	-	$ 4,200.00	$ 4,200.00
	Secondary Power, Conduit, Wire, Terminations (Main Street to 700 S.)																	
	47	R	Signal @ 700	Wire (Underground)(To XFMR)	4/0 Triplex (Sec.) & 2" Conduit	STA.	55600			-	110	1	110	EA.	$ 8.53	$ 938.30	-	-
	48	R	Signal @ 900	Wire (Underground)(To XFMR)	4/0 Triplex (Sec.) & 2" Conduit	STA.	55600			-	50	1	50	EA.	$ 8.53	$ 426.50	-	-
	49	R	Signals	Trenching & Backfill	Roadway or Landscaped						160	-	160	L.F.	$ 25.00	$ 4,000.00	-	-
	50			Trenching & Backfill	Sand Backfill (Shading 3'x1'/ft)						160	-	26	TON	$ 35.00	$ 924.00	-	-
	51	R	Alfredo's	Transformer (Existing)	Raise XFMR Pad	STA.	53145			-	-	-	1	EA.	$ 1,850.00	$ 1,850.00	-	-
	52	R		Wire (Underground)(To XFMR)	1/0 Wire Only (Primary)					-	25	3	75	L.F.	$ 7.25	$ 543.75	-	-
	53			Wire (Underground)	350 MCM Quad. (Wire Only)					-	100	4	400	L.F.	$ 9.00	$ 3,600.00	-	-
	54	R		Wire (Underground)	Labor & Equip. (Tie-in Work)					-	-	-	1	L.F.	$ 1,200.00	$ 1,200.00	-	-
	55	R	Old D.Q.	Transformer (Existing)	Raise XFMR Pad	STA.	53170			-	-	-	1	EA.	$ 1,850.00	$ 1,850.00	-	-
	56	R		Wire (Underground)(To XFMR)	1/0 Wire Only (Primary)					-	30	3	90	L.F.	$ 7.25	$ 652.50	-	-
	57	R		Wire (Underground)	350 MCM Quad. (Wire Only)					-	175	2	350	L.F.	$ 9.00	$ 3,150.00	-	-
	Pad Mount Switch Work & Adjustment / Switch Basement & 4-Way Vault Removals (West Side, Main St. to 700 S.)																	
	58	R	Maverik	Pad Mount Switch	Raise Vault, Add new Lid	STA.	52474			-	-	-	1	EA.	$ 3,600.00	$ 3,600.00	-	-
	59	R	Shell	Pad Mount Switch	Raise Vault, Add new Lid	STA.	52722			-	-	-	1	EA.	$ 3,600.00	$ 3,600.00	-	-
	60	R	Rusty Crab	Pad Mount Switch (Concrete Vault)	4-Bay (7'x10')	STA.	53950			-	-	-	1	EA.	$ 9,148.00	$ 9,148.00	-	-
	61	R	Rusty Crab	Pad Mount Switch (Concrete Vault)	Remove Ex. Concrete Vault	STA.	53940			-	-	-	1	EA.	$ 2,250.00	$ 2,250.00	-	-
	62	SGES	H & R	Pad Mount Switch (Concrete Vault)	4-Bay (7'x10')	STA.	54262			-	-	-	1	EA.	-	-	$ 9,148.00	$ 9,148.00
	63			Pad Mount Switch	Switch (PMH-11)	STA.	54262			-	-	-	1	EA.	-	-	$ 14,850.00	$ 14,850.00
	64	SGES	Red Lion	Pad Mount Switch (Concrete Vault)	4-Bay (7'x10')	STA.	54853			-	-	-	1	EA.	-	-	$ 9,148.00	$ 9,148.00
	65			Pad Mount Switch	Switch (PMH-11)	STA.	54853			-	-	-	1	EA.	-	-	$ 14,850.00	$ 14,850.00
	66	SGES	Auto Zone	Pad Mount Switch (Concrete Vault)	4-Bay (7'x10')	STA.	55160			-	-	-	1	EA.	-	-	$ 9,148.00	$ 9,148.00
	67			Pad Mount Switch	Switch (PMH-11)	STA.	55160			-	-	-	1	EA.	-	-	$ 14,850.00	$ 14,850.00
	68	SGES	700 South	Pad Mount Switch (Concrete Vault)	4-Bay (7'x10')	STA.	55760			-	-	-	1	EA.	-	-	$ 9,148.00	$ 9,148.00
	69			Pad Mount Switch	Switch (PMH-10)	STA.	55760			-	-	-	1	EA.	-	-	$ 14,450.00	$ 14,450.00

Engineer's Estimate - Power Adjustments and Relocation Costs

PIN:	18212	Region:	Region 4
Project Number:	F-00 18(68)0	Location:	SR-18; MP .20 - 2.20
Project Name:	SR-18; Bluff St., I-15 to 100 South	Utility:	St. George City, Energy Services Department (SGES) [Power]
Concept:	TIF - Transportation Investment Fund	Utility Engineer:	Weston Nelson weston.nelson@sgcityutah.gov
County:	Washington		435.627.4818

Contain	Description													UDOT Cost		St. George City Cost (SGES)	
	Line No.	Reimbursed (R) / Credit (C)	Location	Item Name		Item Location			Looped Wire	Distance	# of Ducts or Wire	Quantity	Unit	Unit Price	Amount	Unit Price	Amount
	70	SGES	Jimmy John	4-Way Vault	Remove Ex. 4-Way Vault	STA.	54100		-	-	-	1	EA.	-	-	$ 1,700.00	$ 1,700.00
	71	SGES	Red Lion	4-Way Vault	Vault w/Terminations	STA.	54875		-	-	-	1	EA.	-	-	$ 5,397.00	$ 5,397.00
	72	SGES	Red Lion	4-Way Vault	Remove Ex. 4-Way Vault	STA.	54880		-	-	-	1	EA.	-	-	$ 1,700.00	$ 1,700.00
	73	SGES	Auto Zone	4-Way Vault	Remove Ex. 4-Way Vault	STA.	55210		-	-	-	1	EA.	-	-	$ 1,700.00	$ 1,700.00
	74	SGES	700 South	4-Way Vault	Remove Ex. 4-Way Vault	STA.	55750		-	-	-	1	EA.	-	-	$ 1,700.00	$ 1,700.00
	SGES Work: East Side, Main St. to 700 S., and all Work North of 700 South														$ -		
	75	R		Wire (Underground)	4/0 Wire Only (Primary)	STA.	53300	To 53590	180	470	3	1,410	L.F.	$ 8.75	$ 12,337.50	-	-
	76	R	Big O Tire	4-Way Vault	Remove Ex. 4-Way Vault	STA.	53300		-	-	-	1	EA.	$ 1,700.00	$ 1,700.00	-	-
	77	R		Conduit (Underground)(Intercept)	Tie-in Work	STA.	53100		-	-	-	1	EA.	$ 1,200.00	$ 1,200.00	-	-
	78	R	Offices (382 S)	Wire (Underground)	Adjust Power	STA.	57800		-	-	-	1	L. SUM	$ 1,900.00	$ 1,900.00	-	-
	Relocated Street Lights														$ -		
	79	R		Street Light (Relocation UDOT)	Relocate Street Light (UDOT)	STA.	52480		-	-	-	1	EA.	$ 2,650.00	$ 2,650.00	-	-
	80	R	Maverik	Street Light Foundation (UDOT)	Street Light Base (UDOT)	STA.	52480		-	-	-	1	EA.	$ 3,500.00	$ 3,500.00	-	-
	81	R		Street Light Foundation (UDOT)	Remove Old Street Light Base	STA.	52480		-	-	-	1	EA.	$ 1,050.00	$ 1,050.00	-	-
	82	R		Street Light (Relocation UDOT)	Relocate Street Light (UDOT)	STA.	55295		-	-	-	1	EA.	$ 2,650.00	$ 2,650.00	-	-
	83	R	St. Geroge Place	Street Light Foundation (UDOT)	Street Light Base (UDOT)	STA.	55295		-	-	-	1	EA.	$ 3,500.00	$ 3,500.00	-	-
	84	R		Street Light Foundation (UDOT)	Remove Old Street Light Base	STA.	55295		-	-	-	1	EA.	$ 1,050.00	$ 1,050.00	-	-
	85	R		Street Light (Relocation UDOT)	Relocate Street Light (UDOT)	STA.	55545		-	-	-	1	EA.	$ 2,650.00	$ 2,650.00	-	-
	86	R	Arby's	Street Light Foundation (UDOT)	Street Light Base (UDOT)	STA.	55545		-	-	-	1	EA.	$ 3,500.00	$ 3,500.00	-	-
	87	R		Street Light Foundation (UDOT)	Remove Old Street Light Base	STA.	55545		-	-	-	1	EA.	$ 1,050.00	$ 1,050.00	-	-
	88	R		Street Light (Relocation UDOT)	Relocate Street Light (UDOT)	STA.	56775		-	-	-	1	EA.	$ 2,650.00	$ 2,650.00	-	-
	89	R	555 S. Office Complex	Street Light Foundation (UDOT)	Street Light Base (UDOT)	STA.	56775		-	-	-	1	EA.	$ 3,500.00	$ 3,500.00	-	-
	90	R		Street Light Foundation (UDOT)	Remove Old Street Light Base	STA.	56775		-	-	-	1	EA.	$ 1,050.00	$ 1,050.00	-	-
	91	R		Street Light (Relocation UDOT)	Relocate Street Light (UDOT)	STA.	59735		-	-	-	1	EA.	$ 2,650.00	$ 2,650.00	-	-
	92	R	Plumb Dental	Street Light Foundation (UDOT)	Street Light Base (UDOT)	STA.	59735		-	-	-	1	EA.	$ 3,500.00	$ 3,500.00	-	-
	93	R		Street Light Foundation (UDOT)	Remove Old Street Light Base	STA.	59735		-	-	-	1	EA.	$ 1,050.00	$ 1,050.00	-	-
	94	R		Street Light (Relocation UDOT)	Relocate Street Light (UDOT)	STA.	60120		-	-	-	1	EA.	$ 2,650.00	$ 2,650.00	-	-
	95	R	Red Rock Bicycle (East Side)	Street Light Foundation (UDOT)	Street Light Base (UDOT)	STA.	60120		-	-	-	1	EA.	$ 3,500.00	$ 3,500.00	-	-
	96	R		Street Light Foundation (UDOT)	Remove Old Street Light Base	STA.	60120		-	-	-	1	EA.	$ 1,050.00	$ 1,050.00	-	-
	97	R		Street Light (Relocation UDOT)	Relocate Street Light (UDOT)	STA.	60165		-	-	-	1	EA.	$ 2,650.00	$ 2,650.00	-	-
	98	R	Red Rock Bicycle (West Side)	Street Light Foundation (UDOT)	Street Light Base (UDOT)	STA.	60165		-	-	-	1	EA.	$ 3,500.00	$ 3,500.00	-	-
	99	R		Street Light Foundation (UDOT)	Remove Old Street Light Base	STA.	60165		-	-	-	1	EA.	$ 1,050.00	$ 1,050.00	-	-
														TOTAL:	$ 206,768.95	TOTAL:	$ 370,796.93

Note: Shown costs are estimates.

St George City Sewer & Water Betterment Estimate

Item	Quantity	Unit	Unit Price	Total
Granular Borrow (Plan Quantity)	25	CU YD	$51.50	$1,287.50
Untreated Base Course (Plan Quantity)	13	CU YD	$59.00	$767.00
HMHMA - 1/2 Inch	13	TON	$127.75	$1,660.75
Fire Hydrant Type II	1	EACH	$15,300.00	$15,300.00
8 Inch PVC Sewer Line	35	FT	$250.00	$8,750.00
5 Foot Diameter Sewer Manhole	2	EACH	$11,000.00	$22,000.00
Existing Sewer Connection	1	EACH	$5,000.00	$5,000.00
Sewer Bypass	1	LUMP	$5,000.00	$5,000.00
			TOTAL	**$59,765.25**

Agenda Date: 01/15/2026 **Agenda Item Number:** 2e

Subject:

Approval of contract with GE Vernova for LM6000 Low-Pressure Turbine (LPT) Depot Repair.

Item at-a-glance:

Staff Contact: Bryan Dial

Applicant Name: City of St. George

Reference Number: N/A

Address/Location:

3232 170 N Street

Item History (background/project status/public process):

The City operates two LM6000 aeroderivative gas turbine engines that provides critical peaking and reliability support for St. Georges electric system. Following a December 2, 2025 borescope inspection on the Millcreek 1 (MC-1) unit and subsequent OEM evaluation MC-1 reported needed repairs. This contract with the service provider will allow the city to get the unit repaired and back in service as quickly as possible before the summer 2026 peak period. Staff recommends approval of the contract in the amount of $2,000,000.

Staff Narrative (need/purpose):

The City operates two LM6000 aeroderivative gas turbine engines that provides critical peaking and reliability support for St. Georges electric system. A borescope inspection performed December 2, 2025 documented serviceable conditions across accessible Low-Pressure Turbine (LPT) stages; however, the inspection noted a limited view of LPT components, and OEM review recommended proceeding with a depot-level LPT repair and the incorporation of optional service bulletins to address latent wear, mitigate future forced-outage risk, and align the unit with current configuration standards. GE Vernova formalized this recommendation in Proposal 1725587 dated December 17, 2025 for 192-153 LPT Repair and 192-153 LPT Optional SB.The proposed action authorizes staff to contract with GE Vernova (OEM) to: disassemble and ship the LPT module to a qualified depot; perform detailed inspection, repair, and/or replacement of LPT hardware as required; incorporate identified optional service bulletins; reassemble, balance, and return-to-service the unit; and provide associated field service labor and tooling. This structure, together with OEM-directed workmanship and configuration control, is consistent with industry practice for critical-generation assets and supports schedule certainty ahead of the Summer 2026 peak period.Approval of this item enables timely procurement under a solesource rationale to the OEM for safety, reliability, and compatibility reasons and allows staff to coordinate outage planning, logistics, and quality oversight with GE Vernovas depot and field service teams. Deferral increases the likelihood of an inseason forced outage, extended downtime if latent issues progress, and potentially higher future repair costs due to collateral damage.

Name of Legal Dept approver: Kristopher Pearson

Budget Impact:

Cost for the agenda item: $2,000,000

Amount approved in current FY budget for item: 0

If not approved in current FY budget or exceeds the budgeted amount, please explain
funding source:

Funding will come from within the current budget by moving funding from less critical capital expenses

Description of funding source:

Reallocate funds from 53-5313 to 53-5310

Recommendation (Include any conditions):

Staff Recommends Approval

Attachments

Low Pressure Turbine Repair

City of St. George
Site: Millcreek Power Plant
ESN: 192-153

GE VERNOVA

GE Vernova Operations LLC.
GE Proposal 1725587_Repair
December 17, 2025

Proprietary Statement

This entire commercial and technical proposal and the correspondence and communications concerning this proposal collectively the "Proposal" developed by Power Services-Aero (hereinafter to referred as GE), is the property of GE Vernova Operations LLC, a wholly owned subsidiary of GE Vernova and provided to City of St. George (hereinafter to referred as Buyer) are the property of GE Vernova.

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Executive Summary

December 17, 2025

City of St. George

Attn: Thomas Angstadt
Subject: Low Pressure Turbine Repair (LPT)

Dear Tom,

GE Vernova Operations, LLC (hereinafter also known as “GE”, “GEVO” or “Seller”) is pleased to provide this Proposal to City of St. George (hereinafter also known as “Buyer”) for the repair of the Low Pressure Turbine of engine serial number 192-153 at Seller’s Level 4 repair facility in Houston, Texas (hereinafter known as “Seller’s L4 Facility”).

We trust that you will find that our proposal meets your long-term plant objectives, and we look forward to discussing further and supporting your site with our technology and services.

Sincerely,



Hector Guzman
Sales Manager, Aeroderivative Gas Turbines

Section 1 - Technical Summary

1.1 Repair Scope of Supply

1.1.1 – LPT Repair – Base Scope

This proposal includes the initial, estimated work scope to repair 192-153's LPT at Seller's L4 Facility. The workscope is designed to specifically target the qty.5 unserviceable stage 1 blades found unserviceable in 192-153's most recent BSI. This details for this work scope are provided in **Appendix 1 – Level 4 Depot Repair Work Scope.**

The estimated time for the base scope completion (also known as "Turn-Around-Time" or "TAT") is approximately 210 days from induction at the L4 Depot. Seller will look for opportunities to improve this TAT upon induction and throughout the scope. Additional findings may affect TAT.

Seller's offer for the initial repair workscope is a Time & Material estimate. After the initial workscope is completed, GE will provide a revised workscope based on the condition of the engine and the continued operational needs of the Buyer. Issuance of the revised workscope will be accompanied by a review meeting to discuss any issues or questions and agree on a final workscope. Any workscope additions will be priced as per the Depot T&M rates in Section 2.3.

1.1.2 – LPT Repair – Optional Service Bulletin 336 (LPT Stage 1 Blade Enhancement)

As an option, Seller is offering implementation of Service Bulletin 336 on Buyer's LPT while at Level 4 facility. The current stage 1 blade design has limited creep and thermal capabilities, which has been identified by leading edge (LE) and trailing edge (TE) cracks. Improved material is utilized in the enhanced stage 1 blade, which has increased creep and LCF capability over the current blade material.

Rather than limiting the repair scope to the qty.5 unserviceable blades on Seller's LPT, SB 336 would replace all stage 1 blades with an enhanced design and reduce probability of future stage 1 blade failures.

This details for this work scope are provided in **Appendix 2 – Service Bulletin 336 Work Scope.**

1.2 Field Services Scope

Scope of supply includes field services necessary to remove the LPT from 192-153, shipment of LPT to/from Seller's L4 Facility, and reinstall the repaired LPT into 192-153. A field service report will be provided at completion of each work scope, which will include a description of all work performed.

The prices contained within this proposal are an estimate of the anticipated work. The actual services that are performed will be invoiced on a Time & Material basis per the rates in Section 2.3.

1.2.1 - LM6000 LPT Removal from 192-153 at Seller's Bakersfield Level 2 Facility

- Includes mobilization of three (3) Mechanical Representatives.
- Includes removal of the LPT from 192-153.
- Includes reassembly of 192-153 with a dummy LPT and placement into container for storage.
- Includes use of GE owned engine container for storage.
- Includes shipment of 192-153's LPT from Seller's L2 Facility to Seller's L4 Facility for prescribed work scope per Section 1.1
- This scope is allotted two (2) shift to complete.

1.2.2 - LM6000 LPT Installation into 192-153 at Seller's Bakersfield Level 2 Facility

- Includes shipment of the LPT from Seller's L4 Facility to Bakersfield L2 Facility.
- Includes mobilization of three (3) Mechanical Representatives.
- Includes removal of 192-153 from container.
- Includes installation & consumables of the LPT into 192-153.
- This scope is allotted two (2) shifts to complete.

1.2.3 - LM6000 Installation into Package at Buyer's Site

- Includes shipment of the 192-153 from Bakersfield L2 Facility to Buyer's Site.
- Includes mobilization of three (3) Mechanical Representatives.
- Includes consumables & installation of 192-153 into package.
- This scope is allotted three (3) shifts to complete.

General Field Service Notes:

- GE Field Representatives will work one (1) shift per day, with each shift lasting twelve (12) hours.
- Buyer will perform acceptable Lock out Tag Out ("LOTO") prior to 192-153 install at site.
- Assumes that the Buyer will provide site at least one (1) fully dedicated labor representative to assist the GE Field Service with 192-153 install at site.
- Buyer must provide crane and operator during 192-153 install at site. Load testing of all lift equipment needs to be conducted before use at site.
- Pricing includes travel expenses, T&L, tooling, tooling freight, labor and per diem.
- Any additional work or standby incurred due to Buyer delay will be billed on a time and material basis per Seller's Field Service Rate Sheets at the time of work.
- A Field Service report will be provided at completion of work scope, which will include a description of all work performed.
- Please see Appendix 3 – Field Service Rate Sheets (2025)

1.3 Changes

- The Price shall be adjusted as necessary to take account of (a) Change Orders, or (b) other adjustments specifically provided for in this Proposal.
- Changes to specifications, drawings, services, or hardware will be evaluated by Seller for a Change in Scope to the Proposal. Seller will quote the changes and a customer Change Order must be received before work is to proceed.
- Storage Costs, additional travel, delays at work, unit restart delays and overtime work out of scope of the project will be considered additional work and will be charged according to Seller's published rates at time of execution and in lieu of any pre-existing agreement.

1.4 Compliance

Compliance and certifications are within current Seller's design practices and standards. The price presented here does not include compliance with any state or local codes unless expressly defined by Customer prior to sale.

1.5 Technical Assumptions and Exclusions

- All local, regional, or special permits (environmental, construction, installation) or certifications for local or regional codes are excluded from the Scope of this proposal.
- Seller assumes the Customer will supply consumables (fuel, site power, water, and compressed air) as needed to support the installation and commissioning, which may include multiple startups for troubleshooting.
- Seller assumes the Customer will supply rental tools including forklifts and craning if necessary.
- No modification to any third-party equipment is included in the Seller's scope in this proposal, including modifications to the Customer's existing DCS for Modbus communication and interface with the package control system.

Section 2- Commercial

2.1 Pricing

Depot Repair – Base Scope

Item	Type	Description	Price
1	T&M Estimate	LPT Depot Repair – Seller's Level 4 Facility - Per Section 1.1.1	$363,099.35
		Total Estimate	$363,099.35

Depot Repair – Optional

Item	Type	Description	Price
2	Firm Fixed	Service Bulletin 336 – Optional - Per Section 1.1.2	$876,709.32
		Total	$876,709.32

Field Services

Item	Type	Description	Price
3	T&M Estimate	Field Services – LPT Removal at BFL L2 Facility - Per Section 1.2.1	$59,743.57
4	T&M Estimate	Field Services – LPT Reinstall at BFL L2 Facility - Per Section 1.2.2	$65,302.53
5	T&M Estimate	Field Services – 192-153 Reinstall at Buyer Site - Per Section 1.2.3	$107,815.59
		Total Estimate	$232,861.69

2.2 Proposal Basis

- Parts and Services offered are subject to prior sale.
- The above price is in 2025 USD, and do not include applicable sales, excise, value added, use or similar taxes.
- The prices are exclusive of any Taxes, Local Taxes, VAT, Withholding Taxes, Levies or Import Duties for the Seller's Part(s) or Materials.
- Price quoted herein are valid 45 days. GE reserves the right to modify prices after expiration.
- The amount on the purchase order must match the pricing table above.
- The offering quoted price is based on the Scope of Supply in Section 1.
- Pricing assumes that Buyer's asset contains all GE OEM Hardware and / or GE OEM Hardware with authorized repairs only.
- Prices are time and material estimates only. Buyer shall be invoiced per the applicable rates shown in Section 2.3

2.3 Time & Material Rates

The rates below will be used to calculate the final price of the respective scopes. The rates are in accordance with the discount terms of Agreement #878464.

Depot Work

Work Scope Item	Amount
Service Center Labor	$166.11 per hour
GE LM Discountable Parts	Current GE List Price Less 12%
GE LM Non-Discountable Parts	Current GE List Price
Outside Services	Vendor Invoice plus 10%
Test Cell Fees	$64,906.73

Field Services

Item	Amount
Field Service Labor	GE List Less 10%
On-Site Tooling	GE List Less 35%
Car Rental	GE Cost Plus 10%
Per Diem	$253 I Day
Tooling Freight	GE Cost Plus 10%

2.4 Delivery, Title Transfer, Risk of Loss

- Seller shall deliver asset(s) to Buyer DAP Buyer's Site (Incoterms 2020)
- Title of the engine shall remain with the Buyer while the engine is being repaired.
- Delivery and title transfer for field service labor shall transfer as work is performed.
- Risk of Loss or damage to the Covered Engine or Parts shall be borne by the Seller prior to the time of delivery and by the Buyer upon and after the time of delivery.
- Partial deliveries by the Seller will be permitted.
- Seller may deliver all or any of the parts or equipment in advance of the delivery schedule.

2.5 Payment Terms and Schedule

Payment will be due in U.S. Dollars no later than 45 days from receipt of Seller's invoice without any setoff (including, without limitation, setoff under other contracts with Seller or with GE or its affiliates). These terms will take precedence over any conflicting payment terms referenced.

Depot Repair (Items 1 & 2)

Milestone	Amount Due
Upon LPT Induction	20% of Initial Estimate, Due Net 45 days
Upon Final Workscope Release	80% of Initial Estimate, Due Net 45 days but prior to shipment
Upon Shipment	To 100% of Final Workscope, Due Net 45 days

Field Services (Items 3, 4, & 5)

Milestone	Amount Due
Upon Completion of Item 2	100% of the Final Price – Net 45 Days
Upon Completion of Item 3	100% of the Final Price – Net 45 Days

2.6 Terms and Conditions

This Proposal is based on the terms stated herein and the terms & conditions within Agreement #878464 dated Oct 1st, 2014 amended and signed on March 26th, 2025 between City of St George and GE Vernova Operations (f/k/a GT Packaged Power, Inc). In case of conflict between this proposal and the Agreement, the terms of this proposal 1725587_Repair shall govern.

Sale of parts and/or services identified in this Proposal is expressly conditioned on the Buyer's assent to the terms and conditions attached hereto which shall be the only applicable terms and conditions for this transaction. These terms and conditions shall be exclusive and in lieu of any and all terms and conditions appearing on the face or the reverse side of any purchase order, acknowledgement of this order, work order or other document that may be submitted by the Buyer at any time related to this transaction. Any additional or different terms proposed by Buyer are expressly objected to and will not be binding upon Seller unless specifically assented to in writing by Seller's authorized representative. Any order for, or any statement of intent to purchase hereunder, or any direction to perform work and Seller's performance of work shall constitute assent to Seller's terms and conditions.

With respect to (i) non-OEM material or OEM Material that has been repaired with a process or by a service provider, that is not authorized by the OEM for those specific parts ("Alternate Material"), (ii) OEM material that has been previously operated in conjunction with Alternate Material, or (iii) any material, whether OEM, or Alternate Material or OEM material that has been previously operated in conjunction with Alternate Material, that is provided by the Buyer to install as part of the Parts or Services supplied herein ("Buyer Supplied Material"), the Parties hereby acknowledge and agree that Seller shall not be obligated to install, reinstall or reuse any of the types of material mentioned in (i), (ii) or (iii) above as part of any Services or Parts supplied herein. If Seller does agree, however, to incorporate any of the types of material mentioned in (i), (ii) or (iii) above as part of any Services or Parts supplied herein, those material will not be covered by any warranty conditions, either express or implied. Buyer further acknowledges and agrees that Seller shall be released from any and all liability associated with the types of material mentioned in (i), (ii) or (iii) above and Buyer shall indemnify, defend, and hold the Seller harmless from and against any and all liability arising out of claims made by a third party related to the types of material mentioned in (i), (ii) or (iii) above. Notwithstanding the foregoing, to the extent that Seller, in its sole discretion, is able to re-repair OEM Material that has previously been repaired with a process or by a service provider that is not authorized by the OEM for those specific parts, then Seller's normal warranty shall apply to only those parts that have been re-repaired and reused.

2.7 Covid-19, Geopolitical Conflicts, & Responding Government Actions

The parties acknowledge that the ongoing COVID-19 pandemic, geopolitical conflicts, and government actions in response thereto are affecting and will continue to affect Seller's ability to deliver goods and services around the world, including, but not limited to, impacts arising from materials shortages, transportation shortages and delays, sanctions preventing receipt or delivery of materials, etc. (an "ONGOING IMPACT"). In the event that an ONGOING IMPACT affects Seller's ability to deliver on time or at the bid price, Seller shall be entitled to an equitable adjustment in schedule and price as appropriate, subject to Seller's obligation to work in good faith with Buyer to mitigate the impact on schedule and/or cost.

2.8 Proposal Validity

This proposal document, together with the price contained herein, is valid for 45 days from date of issuance. Upon expiration of this proposal document, a new proposal will be provided upon request.

2.9 Purchase Order Instructions

Upon the Buyer's decision to submit a purchase order, address the Purchase order in US Dollars to:

GE Vernova Operations LLC
16415 Jacintoport Blvd
Houston, TX 77015 e-mail to: hector.guzman1@gevernova.com

The Purchase Orders must make a reference to this Proposal **1725587_Repair** and the **Agreement #878464.**
Seller will issue Order Acknowledgement to Buyer within 10 business days from receipt of the Purchase Order.

This proposal submitted by:

Name: Hector Guzman

Title: Senior Aero Services Sales Leader

For: GE Vernova Operations, LLC.

Date: December 17, 2025

Appendix 1 – LPT Repair Work Scope

CUSTOMER : CITY OF ST GEORGE
DATE : 12/17/2025 9:03 AM
MODEL: LM6000
ENGINE SERIAL NUMBER : 192153
INTRODUCTION : 192-153 LPT Repair

LOW PRESSURE TURBINE MODULE

1. External inspection and photograph. 2. Disassembly of LPT into module form. 3. Revise workscope

LOW PRESSURE TURBINE STATOR CASES

1. Disassemble as required to replace damaged stage 1 blades. 2. Clean & inspect per O&M. 3. Requote after inspections complete.

Material		
Part Number	Description	Qty
LM6LPTS	Stator Kit	1
1822M77P01	RETAINER,SEAL,STG 5	28
1322M32G10	PLUG,BORESCOPE,LPT	2

LOW PRESSURE TURBINE ROTOR

1. Disassemble as required to replace damaged stage 1 blades, do not deblade disk unless findings driven.
2. Clean & inspect per O&M. 3. Requote after inspections complete. 4. Static Balance individual stages.
5. Reassemble Rotor. 6. Final Balance

Material		
Part Number	Description	Qty
LM6LPTR	Rotor Kit	1
1536M21P03	Stg 1 Blade	5

TURBINE REAR FRAME

1. Inspect per O&M. 3. Requote after inspections complete.

Special Services			
Part Number	Description	Services Rendered | SB	Qty
L47764G02	SEAL,BALANCE,PISTON	Repair Seal Surface	1

Terms and Conditions:

1. This quote is for estimating purposes, Engine is unseen. A final and firm quote will be issued once unit is disassembled and actual condition of all components is known to all parties.
2. All capital consumables and repairs are based on minimal fall out (rejected material).
3. Part numbers used above are for reference – the actual PN's removed / and or installed may differ for various configurations, original PN's initially installed and PN's currently supported by the OEM.
4. The price excludes the unexpected fall-out of a major component not usually associated with an overhaul, such as cases, spools, discs, frames or shafts. In case of a major component falling out, attempts will be made to identify rotable replacement hardware applicable. Any such hardware would be replaced at the rates provided in the "Rates, Fees, Payment & Commercial Terms" section on the following pages.

Inspection Limits:

1. For Continued Time disposition- GE will use the Serviceable criteria in the following sources: O&M Manual limits, when possible Approved Engineering Shop Practices, 'Serviceable' Limits in the IRM when available, or Overhaul limits from the IRM.

Appendix 2 – Service Bulletin 336

CUSTOMER : CITY OF ST GEORGE
DATE : 12/17/2025 9:25 AM
MODEL: LM6000
ENGINE SERIAL NUMBER : 192153
INTRODUCTION : 192-153 LPT Optional SB

SB 336

Labor	Total	$0.00

Material			Total	$876,709.32
Part Number	Description	Qty	Price	Extended Price
L67334P01	BLADE,STG 1	118	$7,429.74	$876,709.32

Appendix 3 – Field Service Rate Sheets (2025)

GE VERNOVA

STANDARD RATE SHEET

Global field services for aeroderivative gas turbines

EFFECTIVE April 1st, 2025

STANDARD RATE SHEET

GLOBAL FIELD SERVICES FOR AERODERIVATIVE GAS TURBINES

GE Vernova's global services network is designed to anticipate and respond to our customer's needs throughout the life cycle of GE Vernova's LM* engines and packages. GE Vernova's worldwide services team supplies the highest quality parts, tools and technical support which is closely tied to our service engineering teams. This may result in higher availability and lower costs for you, our customer. Please contact your service manager for any of your service needs, 24 hours a day, 7 days a week.

Offerings

GE Vernova's global services network is dedicated to responding to your needs in an expedient manner. Our field service offerings help decrease your downtime and provide a lower cost operation by providing full technical coverage for your engine and package. Our services include but are not limited to: Periodic inspections of the engine and package, hot section inspections, generator test and inspection, trim balances, vibration surveys, performance testing, controls calibration, and all level 1 & 2 maintenance.

Technical Assistance

	Labor Rate Per Hour			Incremental Charges		
Rate Classification	Straight Time	Over Time	Double Time	High Security Areas	Emergency Call-Out	Offshore / Man Camps
Field Representative	$332	$497	$663	25%	20%	20%
Specialty Field Rep	$475	$712	$949	25%	20%	20%
Site Manager	$488	$731	$975	25%	20%	20%
Mobilization Fee	$494					

All charges are USD/HR

*Trademark of GE Vernva Company

GLOBAL FIELD SERVICES FOR AERODERIVATIVE GAS TURBINES

GE Vernova's global services network provides multiple levels of technical support for your aeroderivative gas turbines as follows:

Field services representative

Perform the maintenance action as well as provide technical advice based on good engineering, manufacturing, installation, and operation practices applicable to the equipment. Such services also include testing, adjustment, and installation and start-up. Field engineering services does not include supervision of purchaser's agents or other contractors.

Specialty field representative

May be any of the following:

- Gas turbine DLE mapper: Specialist skilled in methods required for adjusting the dry low NOx system to help optimize gas turbine emissions and life expectancy of combustion system components.
- Laser alignment: Specialists utilizing GE Vernova's proprietary digital laser alignment equipment, technology, and fleet data, to help optimize internal component alignment and potentially provide significant reductions in outage duration over conventional alignment methods.
- Controls programming
- Boro-blend: Specialists trained at blending damage to the HPC/LPC blades through the borescope ports.
- Excitation: Specialists skilled in the start-up and troubleshooting of excitation systems interfacing circuits, breakers, and Power systems.
- Vibration: Specialists experienced in vibration data acquisition, vibration machinery diagnostics, rotor balance analysis, and recommendations on installation of balance weights.
- Diagnostics: Specialists skilled in performance diagnostic tests data analysis, such as plant evaluations, equipment, performance services and general consulting for plant performance issues.

Site manager

Manages all aspects of GE Vernova's field services work and coordinates all GE Vernova's activities on site.

Applicable rates

The normal work week is five consecutive eight-hour days (typical to specific countries, contact your regional customer service manager. Time in excess of the normal workday/ work week will be billed at the overtime rate. Over Time (OT) applies to billable hours on Saturdays and normal workday hours greater than 8 hours and less than 12 hours. Double Time (DT) applies to billable hours on Sundays, holidays, and normal workday hours greater than 12 hours.

Minimum charge

A minimum charge of 4 hours straight time plus per diem and travel expense is charged for any service job. Offshore vessels or rigs and work in isolated areas with man-camps will be charged a minimum 12 hours per day.

Mobilization fee

Mobilization fee consists of basic job preparation including but not limited to normal risk assessments or method statements; environmental, health and safety preparation; tooling and resource coordination and restocking. This fee is invoiced on a per dispatch basis in the amount of $494.

Waiting time/standby time

If the field service technician is requested to wait at the site location, waiting time will be charged at minimum 8 hours per day at the applicable rate (i.e., standard rates including applicable multipliers) as set forth in the rate sheet. If the customer does not request the technician to wait, no charges will be due, the technician will not be available to work and, the technician is considered un-assigned and free to be assigned to other projects. Waiting time on offshore floating vessels, stationary rigs, and at isolated sites with man-camp living facilities will be charged a minimum 12 hours per day. To minimize travel expenses, non-working days scheduled in advance, such as weekends or holidays selected as non-working days, will not incur minimum hourly charges but the per diem will still apply.

GLOBAL FIELD SERVICES FOR AERODERIVATIVE GAS TURBINES

Working hours

Individual maximum working hours are 12 hours per day not to exceed 84 hours per fiscal week. Exceptions to the maximum 12-hour workday must be agreed to PRIOR to work commencing with the regional customer service manager up to a maximum of 14 hours per day per individual (followed by an appropriate 10-hour rest cycle) but not to exceed 84 hours per week. Unless otherwise contracted, working hours do not include the following: lunch or daily travel less than 30 minutes per leg between lodging and work location. Contact your local regional field service office for further clarification. In situations where local regulations or customer policies exist regarding on-duty limitations, the more conservative procedure shall take precedence.

Travel time

Travel time will be charged at the straight time rate as set forth in the rate sheet, on a round-trip basis, from the GE Vernova's representative's point of dispatch.

Transportation expenses

All transportation (i.e., mileage, airfare, train, taxi, ferry, rental car, etc.) expenses for each dispatch are invoiced at cost plus 15%. Mileage will be invoiced at $1.97 USD/mile when technicians travel to customer site via automobile.

Holidays

Holidays are country specific and double time rates are applicable. A holiday schedule for each country can be provided upon request.

High security area

A region deemed to have a substantial level of security risk inherent with the location will be assessed a minimum 25% security fee on all labor hours.

Living expenses

Per diem will be billed for any portion of a day worked including travel days. This daily charge is for normal daily expenses such as lodging, meals, laundry, normal communication expenses, fuel for rental car, and reasonable road tolls for all days. Any other daily expenses will be invoiced at cost plus 15%.

- Regular per diem, $270 USD per day per employee
- High cost per diem of $353 USD per day per employee applies to New York, Connecticut, Delaware & South Carolina

Rest and recreation

Due to local labor laws, Environmental Health and Safety (EHS) regulations or GE Vernova's policy, field service personnel will need to rotate out of work sites on Rest and Recreation (R&R) after being onsite for a certain duration of time. In such circumstances, costs related to R&R travel will be charged to the customer at the current prevailing rates plus applicable multipliers. If personnel do not travel away from the work site but also do not work on these days, hourly charges will not apply but the per diem rate will be applicable.

Emergency call-out

Dispatch with less than 48 hours' notice will be assessed a 20% emergency call-out fee on labor hours only.

Offshore & man camps

Any labor for work sites located on offshore floating vessels, stationary rigs or in isolated areas with man-camp living facilities, will be assessed a 20% fee for all hours on site.

Purchased materials & contracted services

Will be billed at cost plus 30%. Purchased materials includes non-Catalog items procured for the project/work location typically from local supply. Contracted Services includes non-GE Aero/non-FieldCore services and includes 3rd party suppliers and other GE owned or affiliated entities (e.g., Bentley Nevada, APM, cranes, testing services, craft labor services, etc.)

GLOBAL FIELD SERVICES FOR AERODERIVATIVE GAS TURBINES

Tooling Rental fees – Transactional, CSA & Installation and Commissioning

GE Vernova rents level 1 and level 2 special tools at competitive rates.

These tools are available through your respective Service/Project Manager. GE Vernova's technical representative must accompany all rentals of GE Vernova tooling assets. Tooling is not rented separately for direct customer use.

Shipping fees

All customs, duties and handling fees incurred by GE Vernova in the process of importing or exporting tooling or goods on behalf of the customer, including excess baggage and customs duties for hand carried items, will be invoiced at cost plus 15% handling fee.

Terms and conditions

Customer service support is subject to GE Vernova's standard terms and conditions.

- Products and/or Services Terms and Conditions (PTSC)

Effectively

These prices supersede all previously published prices for this same service. The prices of additional or newly established service will be available on a quotation basis and may be subject to revision until such time as they are incorporated into the next issue of this price sheet. The prices indicated are list unit prices and are subject to change without notice.

GLOBAL FIELD SERVICES FOR AERODERIVATIVE GAS TURBINES

Tooling Rental fees – Transactional, CSA & Installation and Commissioning

Catalog Workscope	Oracle ERP Code	UOM	Rate
LM6000/LMS100 hot section workscope tooling	APS_FS_HS-LM60-LMS_Daily	Days	$14,128
LM2500/5000 hot section workscope tooling	APS_FS_HS-LM25-50_Daily	Days	$8,029
LM500/1500/1600 hot section workscope tooling	APS_FS_HS-LM5-15-16_Daily	Days	$4,961
Engine or PT exchange workscope tooling	APS_FS_ENG-PTXCHNG_Daily	Days	$3,924
Semi annual package inspection tooling	APS_FS_INSP-SEMI_Daily	Days	$2,821
Annual package inspection tooling	APS_FS_INSP-ANNUAL_Daily	Days	$3,212
Special package tooling work packages - PTK, FTK, Adre, emission, etc.	APS_FS_TOOL-SPC_Daily	Days	$1,493
Standard package tooling work packages - Shaker, O-scope, precision, Impact, etc.	APS_FS_TOOL-STND_Daily	Days	$631
Minor package tooling work packages - Fanuc, Genius, etc.	APS_FS_TOOL-MINR_Daily	Days	$310
Low pressure compressor workscope tooling	APS_FS_LPC_Daily	Days	$3,006
Turbine mid frame workscope tooling	APS_FS_TMF_Daily	Days	$3,006
High pressure compressor workscope tooling	APS_FS_HPC_Daily	Days	$3,006
Borescope or boreblend tooling	APS_FS_BSI-BLEND_Daily	Days	$1,493
Level 1 work package tooling	APS_FS_ENG-LVL1_Daily	Days	$885
Includes engine exchange + LPC + SB220	APS_FS_SB220_Daily	Days	$9,006
Oil system flush (turbine or generator)	APS_FS_Flush_Daily	Days	$970
LMS100 Engine or PT exchange workscope	APS_FS_LMS100XCHNG_Daily	Days	$3,093
LMS100 I&C Tool Conex	APS_FS_LMS_CONEX_Daily	Days	$1,737
Other as quoted	APS_FS_TOOL_Other	Days	Quote

GE VERNOVA

www.gevernova.com

GE Vernova is a leading provider of Power equipment, engines and services, focused on Power generation at or near the point of use. GE Vernova product portfolio includes highly efficient industrial reciprocating engines and aeroderivative gas turbines that generate 100 kW to 100 MW of Power for numerous industries globally.

We provide life cycle support for more than 37,000 aeroderivative gas turbines worldwide to help you meet your business challenges and success metrics – anywhere and anytime. GE Vernova's global service network connects with you locally for rapid response to your service needs.

Headquartered in Cambridge, Massachusetts, GE Vernova employs about 75,000 people around the world.

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GEA32195A 04/2025

Borescope Inspection Report

December 2, 2025

City of St.George

Millcreek Station
Unit 1
ESN 192-153

Oracle Project Number (OPN) 7333329
PowerMax Number (PMx) I01-114298

Customer Representative: Tom Angstadt
GE Vernova Customer Service Manager: Kenneth Broady
GE Vernova Field Service Representative: Andre Marinho Simoes



All technical recommendations and information contained in this report are based on GE manuals that have been developed and approved for use with GE engines. Parts that have been operated and maintained in accordance with GE technical documentation and recommendations. GE has no technical knowledge of, nor obligation for, non-GE approved parts and repairs. Accordingly, this report is not intended to apply to non-GE approved parts and repairs, nor to any parts that may be directly or indirectly affected by non-GE approved parts and repairs.

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Purpose of visit:

The purpose of this visit was to perform a Periodic Borescope Inspection in reference with GEK 105061 Vol. II, WP 4015 00.

Engine Serial Number 192-153 is **not available** for continued operation and is considered **not serviceable.**

Detail Findings Main Concerns	-Deposits on LPC/HPC Blades and Vanes. -A few Nozzles with cracks on TE which can be just crazing cracks on TBC and many Nozzles with cracks on Outer Platform. All within published limits. - 5 LPT Stg 1 Blades with cracks on TE **out of published limits.**
PAC Number (If available)	AERO-2051202-1207
Notifications (CSL/CPM/PM/ENGR/ or FieldCore SM/RM)	Kenneth Broady, Michael Camp

Follow Up Action Items for Engineering

Verify with costumer possible cause for LPC and HPC Deposits and how to prevent it.

Follow Up Action Items CSL/CPM/PM

Verify with costumer possible cause for LPC and HPC Deposits and how to prevent it.

Outage Data

Engine Data:

Engine/Package Hours and Fired Starts were obtained from: Customer's Logbook, HMI Screen

ESN	192-153	**Engine Fired Hours**	26981.3
Model	LM6000 PD	**Engine Fired Starts**	?

Maintenance Data:

WP, SB, SL, PB, PL Performed	Revision/manual reference	Date WP Completed	Comments
WP 4015 00	GEK 105061 Rev 17	12/02/25	Not Serviceable

Parts Data:

Description	Part Removed	S/N Removed	Qty	Disposition	PN Installed	SN Installed
-	-	-	-	-	-	-

DETAILS AND DATA

Work performed:

(Add details as required per module serviceability and condition per GEK).

- **Inlet Guide Vanes (IGV) -** Observed in Serviceable Condition with deposits.

- **Low Pressure Compressor (LPC) -** Observed in Serviceable Condition with a lot of deposits on Blades and Vanes. Perform hand cleaning or Dry Ice Blasting or another efficient method.

- **High Pressure Compressor Module (HPC) -** Observed in Serviceable Condition with a lot of deposits on Blades and Vanes. Perform hand cleaning or Dry Ice Blasting or another efficient method. One Stg 10 Blade with tip Curl and serviceable per GEK 105061 Vol. II, WP 4015, table 2.1.e. HPC Stage 1 Blade Carboloy Pads found in good condition. Pad thickness on measured blades were 0.015'' and above vs. GEK limit of 0.010'' remaining pad thickness.

- **Combustor -** Observed in Serviceable Condition with no discrepancies.
  -Premixers - Observed in Serviceable Condition with no discrepancies.
  -Igniter Plugs - Observed in Serviceable Condition with no discrepancies.

- **High Pressure Turbine Module (HPT) -** Observed in Serviceable Condition with some damages describe below.
  -HPT Stage 1 Nozzles - Observed in Serviceable Condition with no discrepancies.
  -HPT Stage 1 Blades - Observed in Serviceable Condition with Blades with minor amount of missing coating on blade airfoils within published limits per GEK 105061 Vol. II, WP 4015 table 7.1.a.(1).
  -HPT Stage 2 Nozzles - Observed in Serviceable Condition with few Nozzles with Crack on TE which can be crazing cracks on TBC and many Nozzles with cracks on Outer platform. All within published limits per GEK 105061 Vol. II, WP 4015 table 5.1.b. and 2.c.
  -HPT Stage 2 Blades - Observed in Serviceable Condition with no discrepancies.
  -HPT Borescope Plugs - Observed in Serviceable Condition with no discrepancies.

- **Stage 11 Check Valves -** Observed in Serviceable Condition with no discrepancies.

- **CRF Oil Lines –** Not inspected this time.

- **Low Pressure Turbine Module (LPT) -** Observed in **Unserviceable** condition with 5 Blades with crack on **TE out of published limits.**
  -LPT Stage 1 Nozzles - Observed in Serviceable Condition with no discrepancies.
  -LPT Stage 1 Blades - Observed in **Unserviceable** condition with 5 Blades with crack on **TE out of published limits** per GEK 105061 Vol. II, WP 4015 table 8.3.a.
  -LPT Stage 2 Nozzles - Observed in Serviceable Condition with no discrepancies.
  -LPT Stage 2 Blades - Observed in Serviceable Condition with no discrepancies.
  -LPT Stage 3 Blades - Observed in Serviceable Condition with no discrepancies.
  -LPT Stage 4 Nozzles - Observed in Serviceable Condition with no discrepancies.
  -LPT Stage 4 Blades - Observed in Serviceable Condition with no discrepancies.
  -LPT Stage 5 Blades - Observed in Serviceable Condition with no discrepancies.
  -P4.8 Probe / T4.8 Probe - Observed in Serviceable Condition with no discrepancies.

Table 8. LPT Rotor and Stator Borescope Inspection (Continued)

Inspect	On-Site Max Serviceable Limits	On-Site Max Repairable Limits	On-Site Corrective Action
3. Rotor Blades (figures 30, 31, and 32):			
a. All Areas for:			
(1) Cracks	Not serviceable	Not repairable	Replace LPT module

GE VERNOVA

FIELD SERVICES

FieldCore

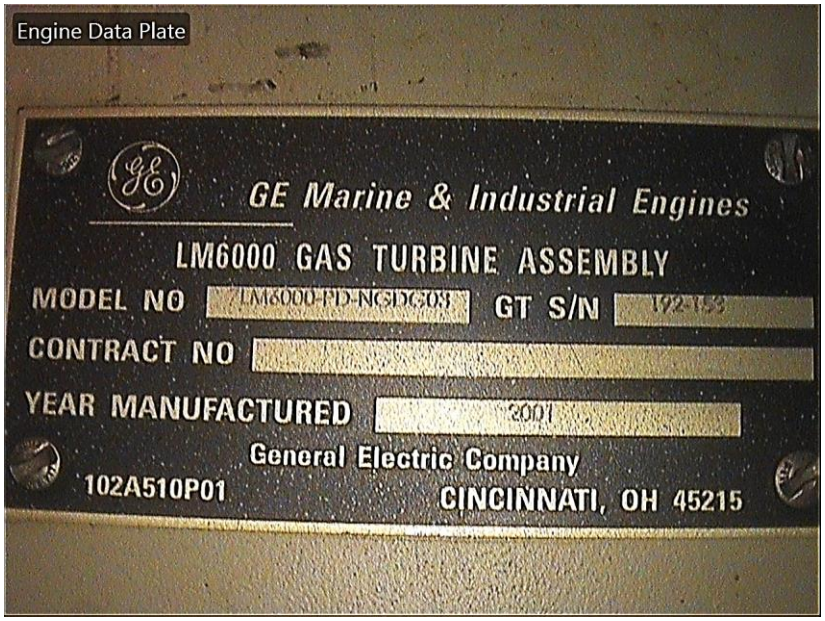
Inspection Details

Menu Directed	LM6000DLE
Serial Number	192-153
Inspection Name	LM6000DLE
Inspection Plan Date	20250118:162722
Date	12/1/2025
Time	11:19:15
Study Instance ID	3f7568b6-a6fb-4802-9ad3-db6d4c89f063-1923a8758

Inspection Summary

- No Images/Approved Nodes
- No Flagged Images
- Flagged Images

	Inspection Points	Approved Inspection Points	Images	Images with Analytic	Flagged Images	Recorded Videos
Engine Data Plate	1	0	1	0	0	0
LPC	8	0	27	0	0	0
IGB - If SB 220 not PCW	1	0	1	0	0	0
HPC	3	0	21	0	0	0
CRF	2	0	0	0	0	0
Combustor	10	0	10	0	0	0
Premixers	6	0	5	0	0	0
HPT	14	0	48	0	0	0
Stage 11 Check Valves	1	0	9	0	0	0
LPT	16	0	82	0	14	0
Engine General	1	0	29	0	0	0

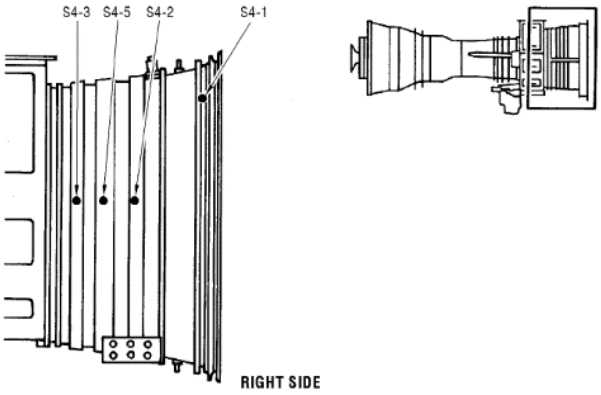


Engine_Data_Plate_001.JPG

Section	Engine Data Plate
Comments	192-153

Low Pressure Compressor (LPC):

Inspection area: All comments will be made at picture blocks, and detail data section of report.
Inspect Stages 0 through 4 Blades and Vanes for cracks, nicks, burrs, tears, curl, missing material, dents, scratches, pits.
Inspect for airfoil erosion, corrosion, or deposits.
Inspect Stage 4 Stator Vane bumpers.
Limited view on all Booster components.



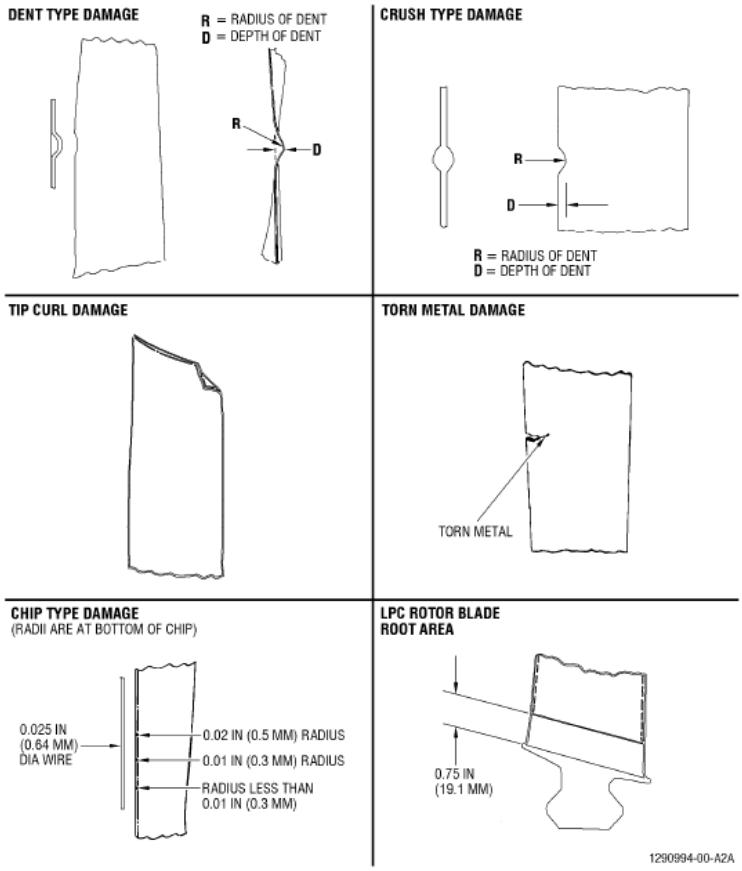


Figure 8
LPC Rotor Blade Inspection



Section	LPC
Stage	Inlet Guide Vanes Fixed - Variable
Observation	No Defects – Serviceable
Comments	

LPC_Inlet_Guide_Vanes_Fixed_-_Variable_001.JPG



Section	LPC
Stage	Inlet Guide Vanes Fixed - Variable
Observation	No Defects – Serviceable
Comments	

LPC_Inlet_Guide_Vanes_Fixed_-_Variable_002.JPG



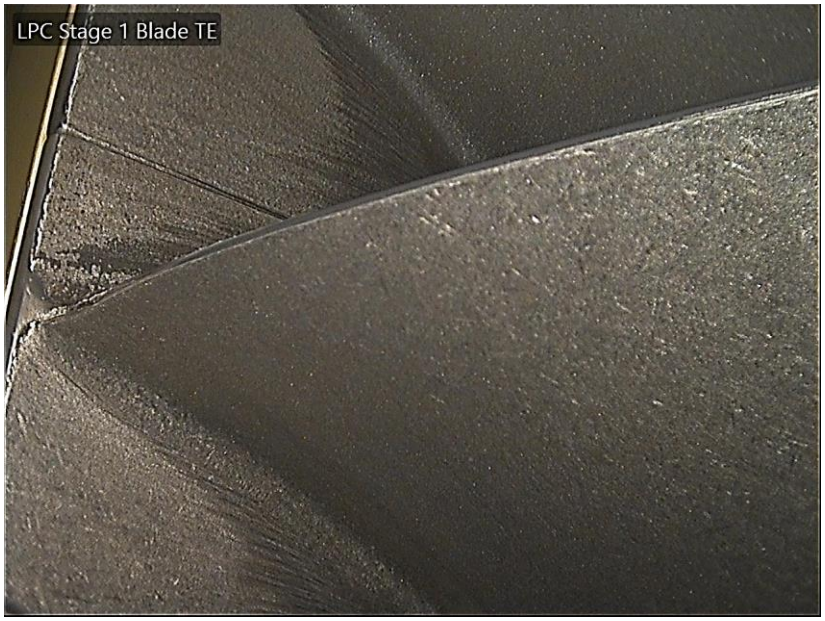
LPC_Inlet_Guide_Vanes_Fixed_-_Variable_003.JPG

Section	LPC
Stage	Inlet Guide Vanes Fixed - Variable
Observation	Deposits
Comments	



LPC_Stage_1_Blade_TE_001.JPG

Section	LPC
Stage	Stage 1 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	



Section	LPC
Stage	Stage 1 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_1_Blade_TE_002.JPG



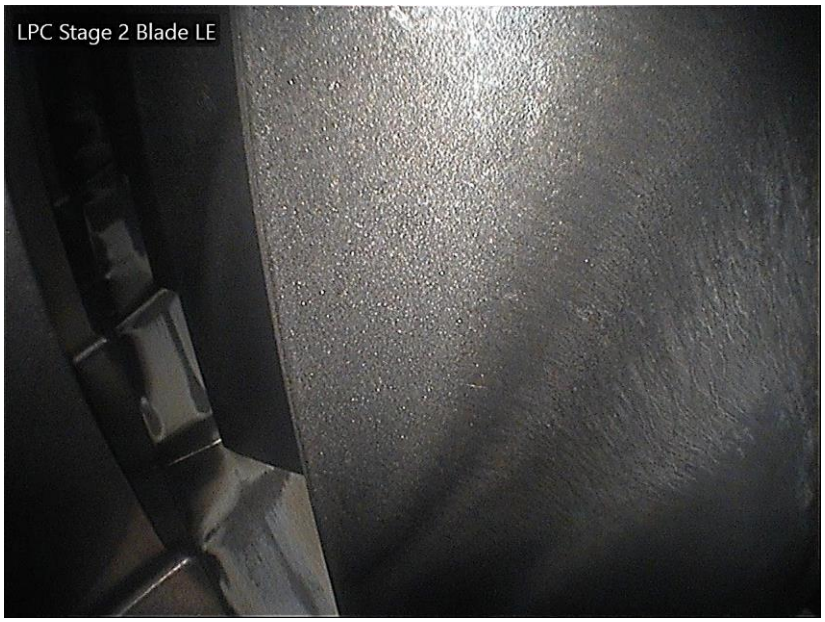
Section	LPC
Stage	Stage 1 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_1_Blade_TE_003.JPG



Section	LPC
Stage	Stage 2 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_2_Blade_LE_001.JPG



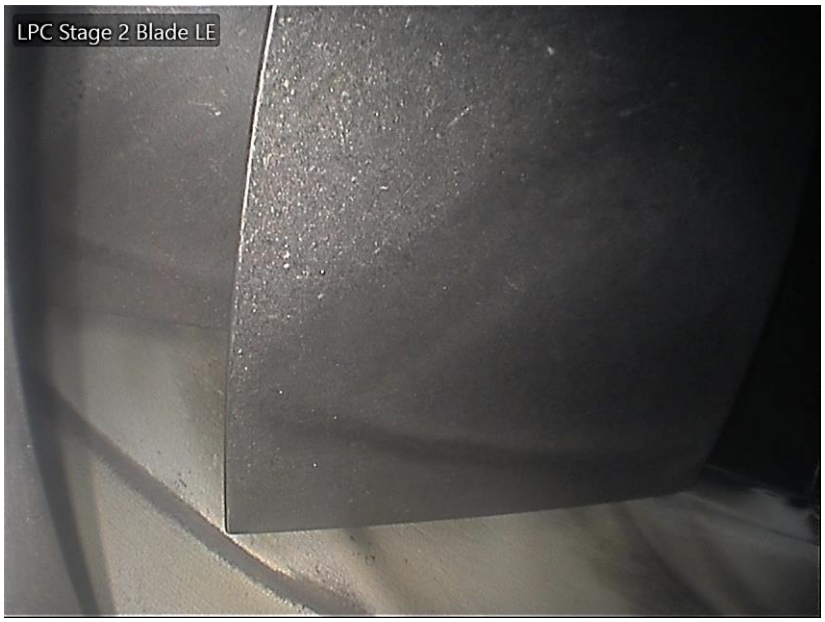
Section	LPC
Stage	Stage 2 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_2_Blade_LE_002.JPG



Section	LPC
Stage	Stage 2 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_2_Blade_LE_003.JPG



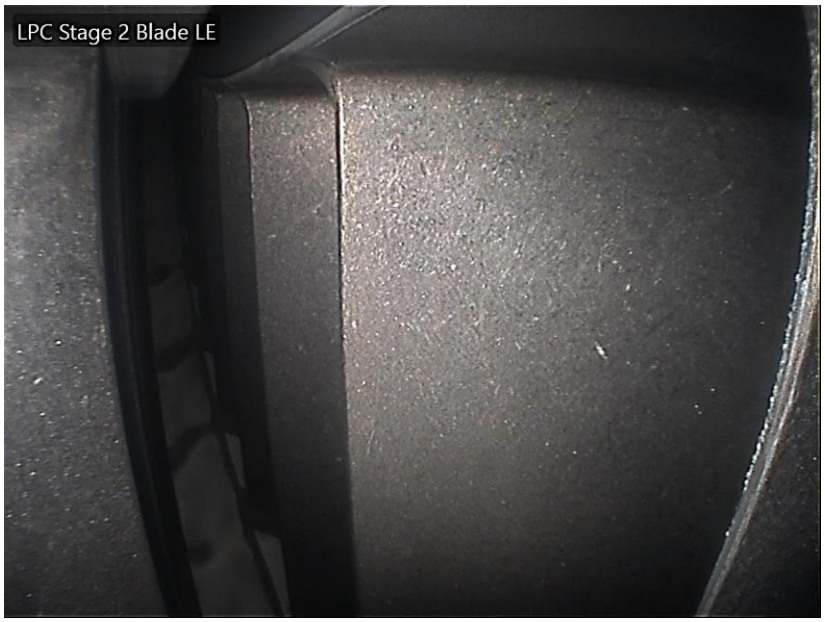
Section	LPC
Stage	Stage 2 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_2_Blade_TE_001.JPG



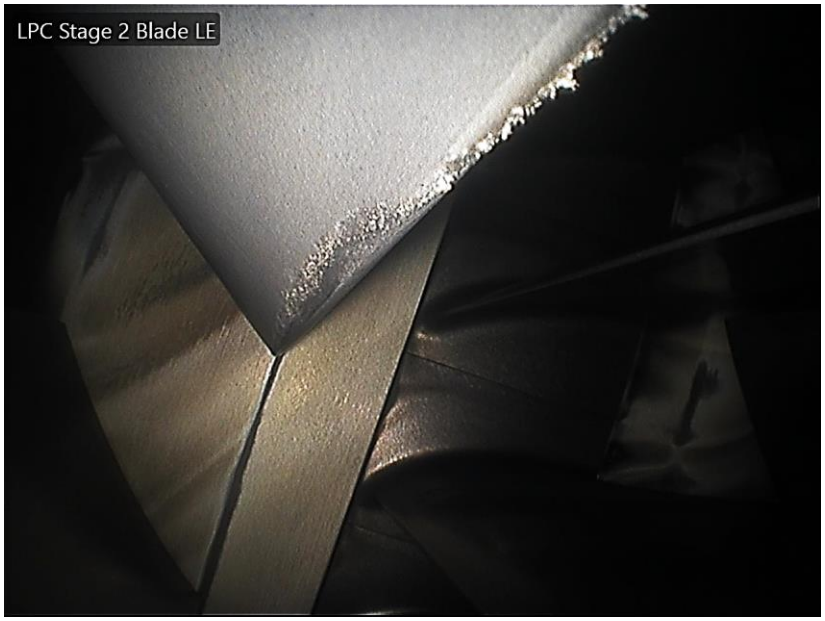
Section	LPC
Stage	Stage 2 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_2_Blade_TE_002.JPG



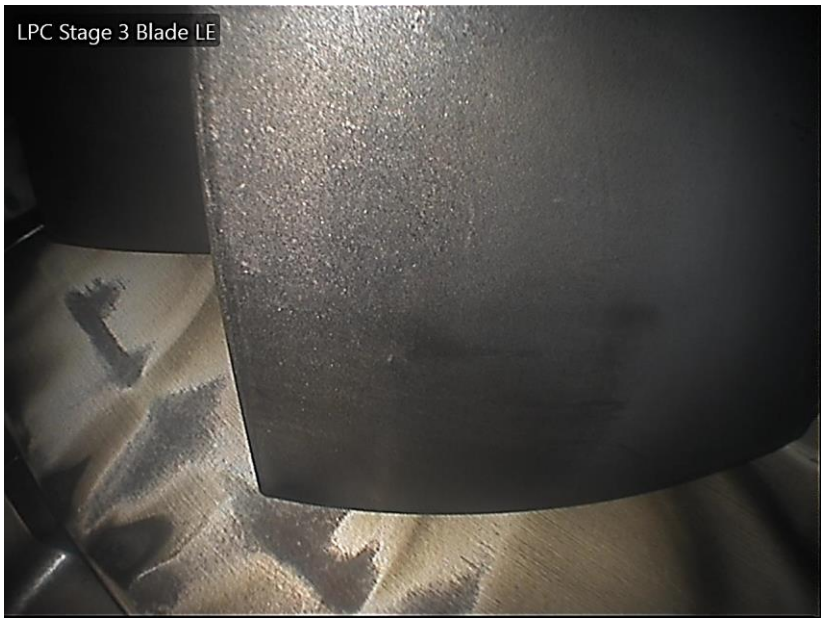
Section	LPC
Stage	Stage 2 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_2_Blade_TE_003.JPG



Section	LPC
Stage	Stage 2 Blade
Component	TE
Observation	Deposit
Comments	

LPC_Stage_2_Blade_TE_004.JPG



Section	LPC
Stage	Stage 3 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_3_Blade_LE_001.JPG



Section	LPC
Stage	Stage 3 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_3_Blade_LE_002.JPG



Section	LPC
Stage	Stage 3 Blade
Component	LE
Observation	Deposit
Comments	

LPC_Stage_3_Blade_LE_003.JPG



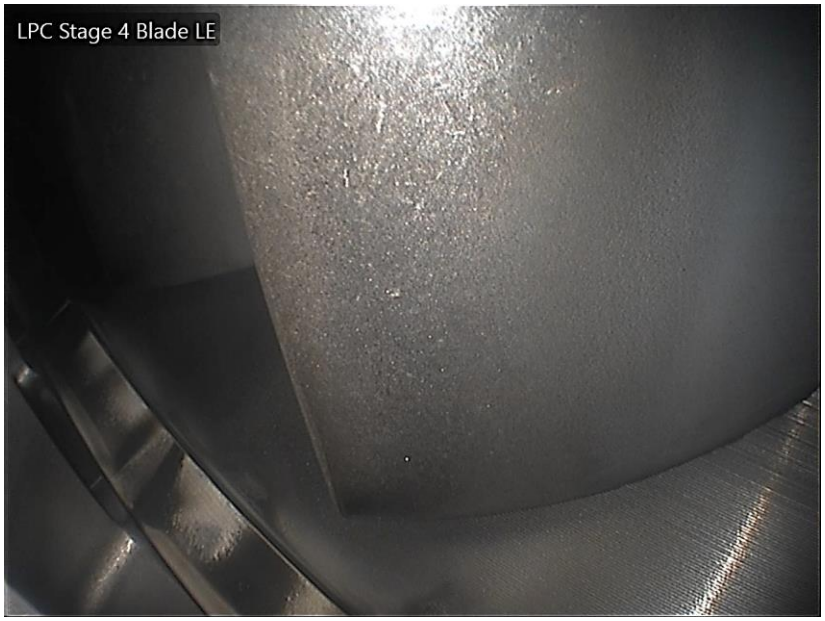
Section	LPC
Stage	Stage 3 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_3_Blade_TE_001.JPG



Section	LPC
Stage	Stage 3 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_3_Blade_TE_002.JPG



Section	LPC
Stage	Stage 4 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_4_Blade_LE_001.JPG



Section	LPC
Stage	Stage 4 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_4_Blade_LE_002.JPG



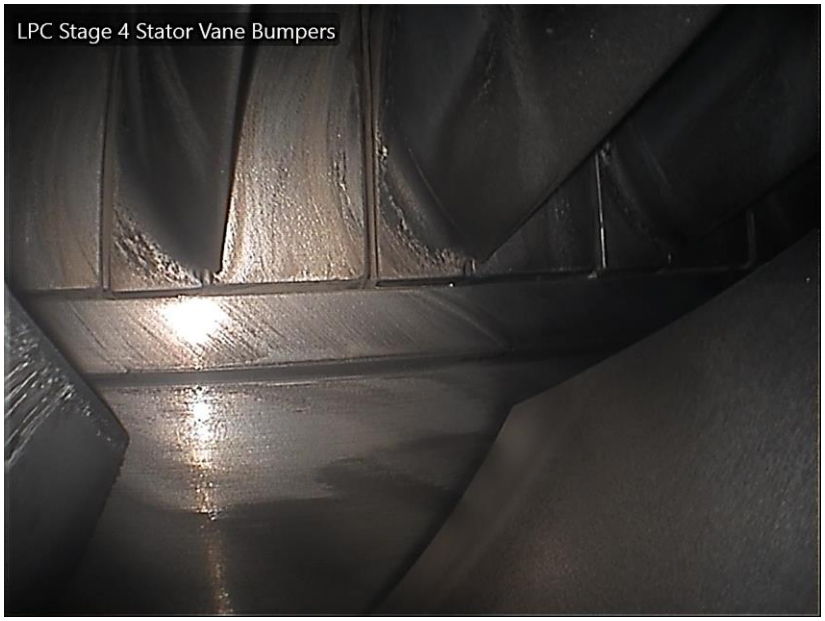
Section	LPC
Stage	Stage 4 Blade
Component	LE
Observation	Deposit
Comments	

LPC_Stage_4_Blade_LE_003.JPG



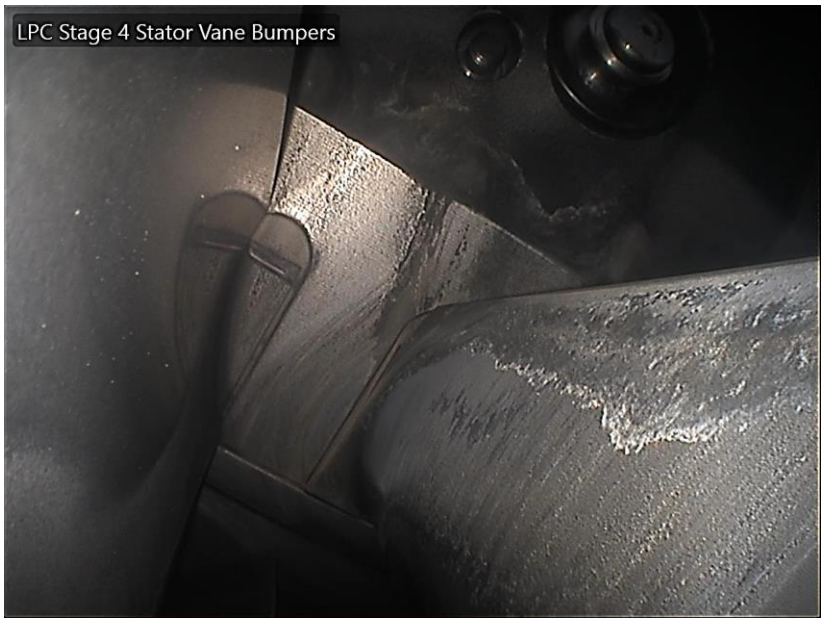
Section	LPC
Stage	Stage 4 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPC_Stage_4_Blade_LE_004.JPG



Section	LPC
Stage	Stage 4 Stator Vane Bumpers
Observation	No Defects – Serviceable
Comments	

LPC_Stage_4_Stator_Vane_Bumpers_001.JPG



Section	LPC
Stage	Stage 4 Stator Vane Bumpers
Observation	Deposit
Comments	

LPC_Stage_4_Stator_Vane_Bumpers_002.JPG

Inlet Gearbox (IGB):

Inspection area: All comments will be made at picture blocks, and detail data section of report.
IGB Inspection- Only required Before S/B 220.
Insert flexscope into 2:00 Sump Vent port of Front Frame. Carefully enter IGB assembly through the pressurizing holes.
Inspect IGB spline area for evidene of Iron Oxide sludge buildup.
Inspect area of Inlet Gearbox splines for step wear, or light dry sludge deposits.

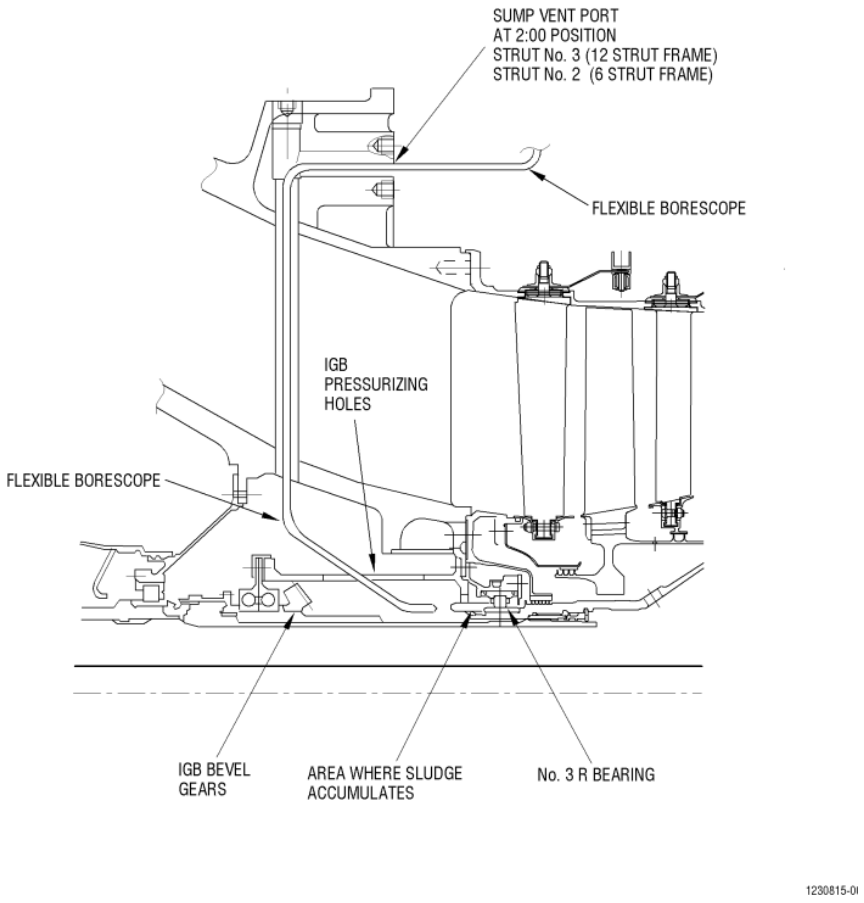


Figure 5.A. *Inlet Gearbox Spline Borescope Inspection. Before Service Bulletin LM6000-IND-0220*

LM6000- IND-0220 affects following:

PD Engines 192-101 thru 192-201 or until bulletin has been accomplished.

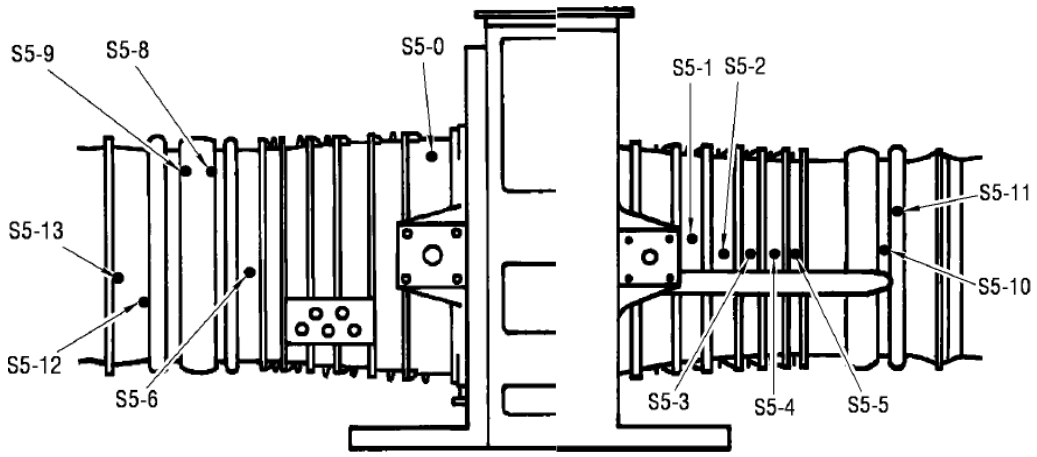


IGB_-_If_SB_220_not_PCW_001.JPG

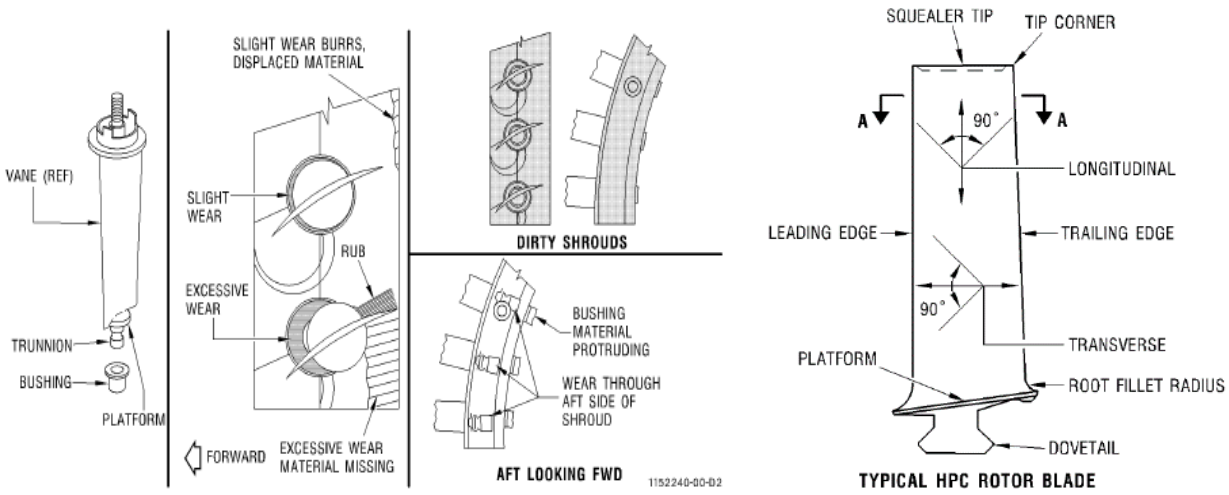
Section	IGB - If SB 220 not PCW
Observation	No Defects - Serviceable
Comments	

High Pressure Compressor (HPC):

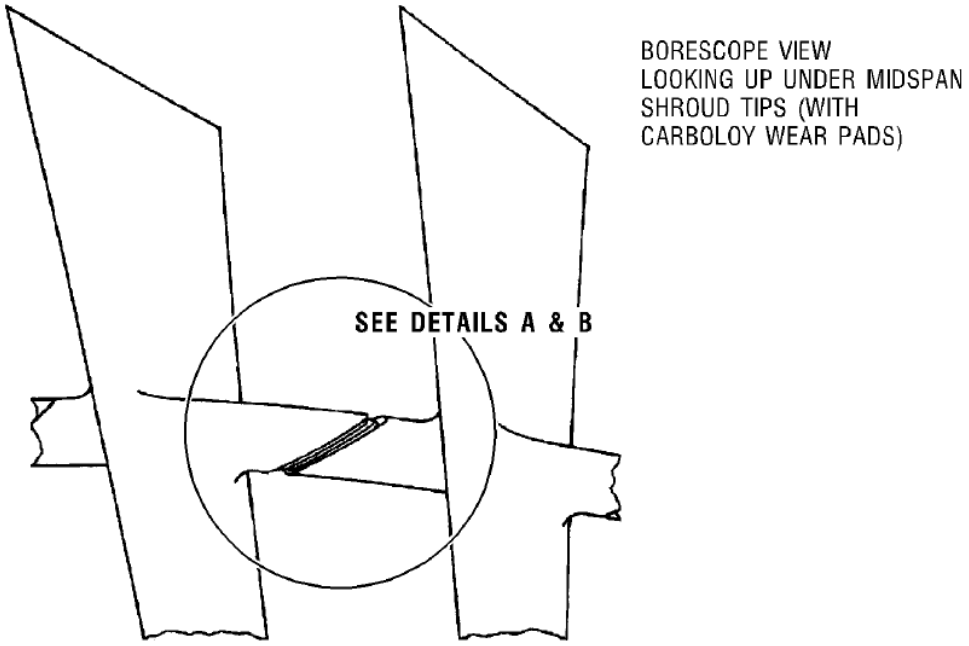
Inspection area: All comments will be made at picture blocks, and detail data section of report.
Inspect Stages 1 through 14 blades for cracks, nicks, tears, burrs, dent, missing material, evidence of tip clang, curl, or deformation.
Inspect Stage 1 Carboloy Mid-Spans for wear, shingling, gaps, or missing pads.
Inspect for erosion, corrosion, or deposits.
Inspect for platform shingling, bowing, distortion or cracks.
Limited view on all HPC components.



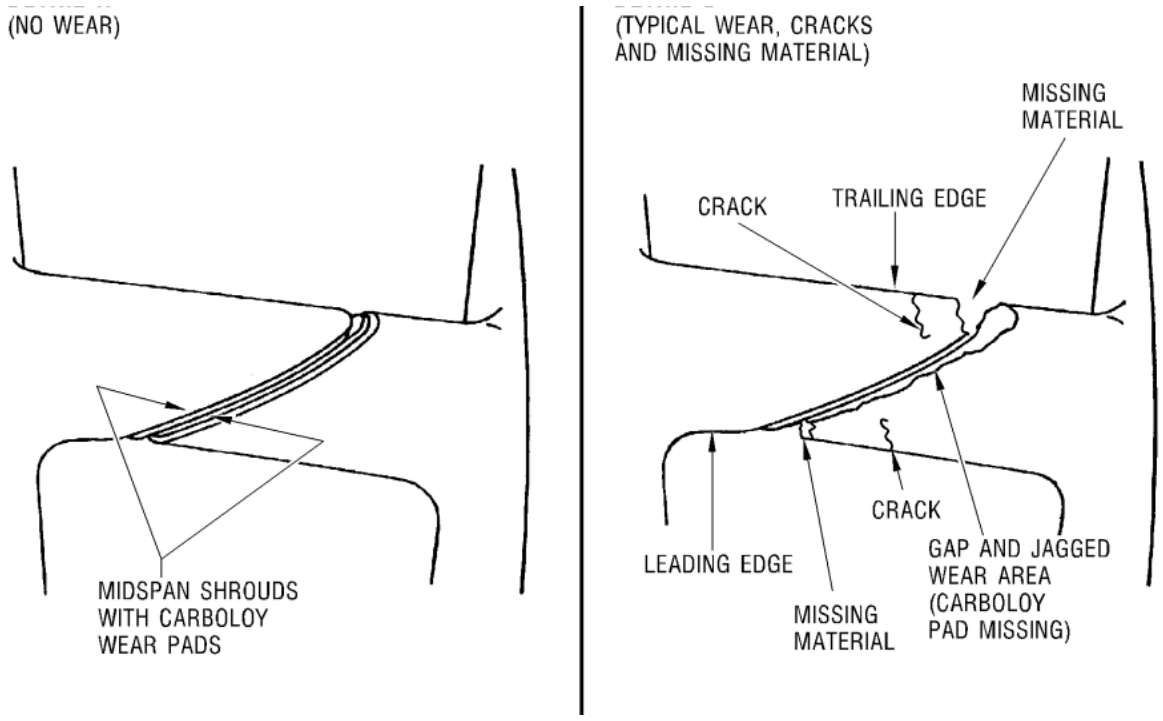
Right/Left Sides



VSV Inner Shroud Inspection



Stage 1 Midspan Inspection





Section	HPC
Stage	Stage 1
Component	IGV
Observation	Deposits
Comments	

Stage_1__Blade_LE_001.JPG



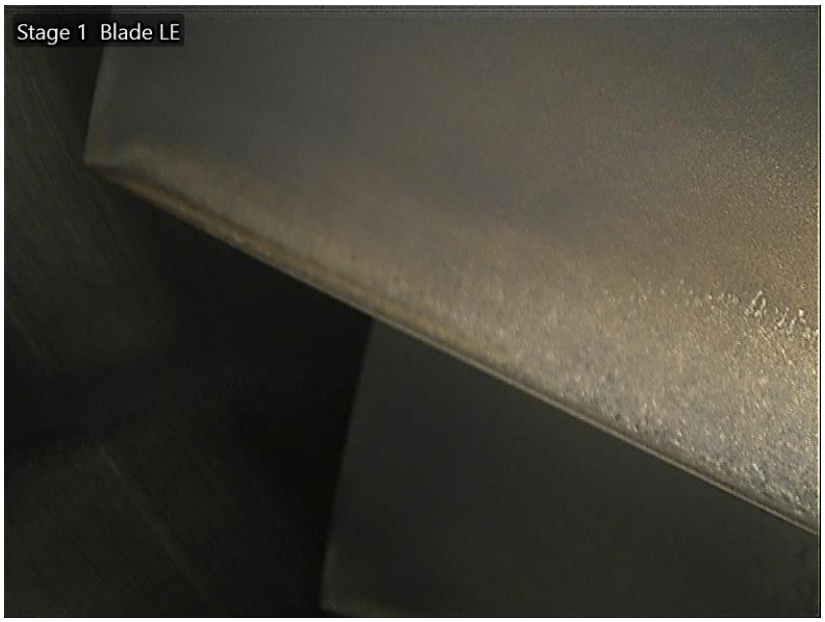
Section	HPC
Stage	Stage 1
Component	Blade LE
Observation	Deposits
Comments	

Stage_1__Blade_LE_002.JPG



Section	HPC
Stage	Stage 1
Component	Blade LE
Observation	Deposits
Comments	

Stage_1__Blade_LE_003.JPG



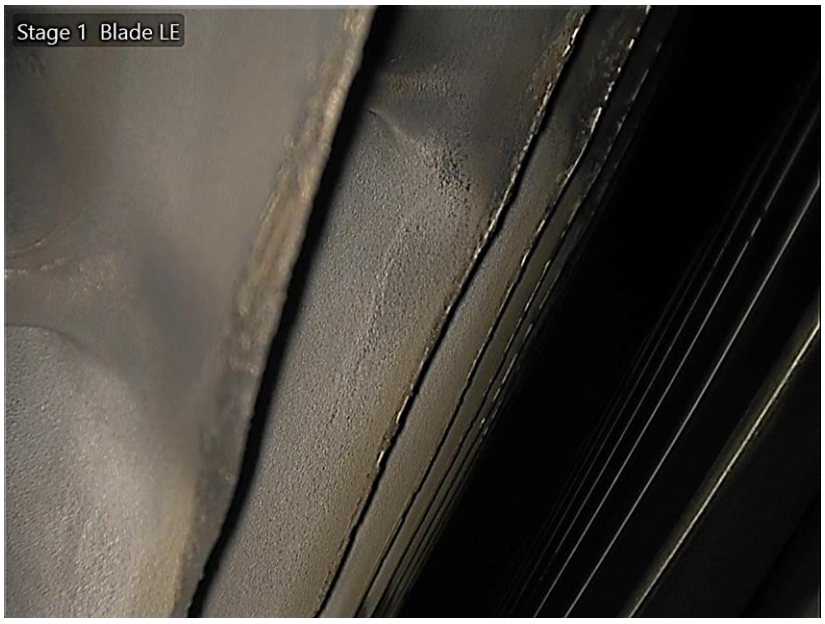
Section	HPC
Stage	Stage 1
Component	Blade LE
Observation	Deposits
Comments	

Stage_1__Blade_LE_004.JPG



Section	HPC
Stage	Stage 1
Component	Blade TE
Observation	Deposits
Comments	

Stage_1__Blade_TE_001.JPG



Section	HPC
Stage	Stage 1
Component	Blade TE
Observation	Deposits
Comments	

Stage_1__Blade_TE_002.JPG



Section	HPC
Stage	Stage 1
Component	Blade TE
Observation	Deposits
Comments	

Stage_1__Blade_TE_003.JPG



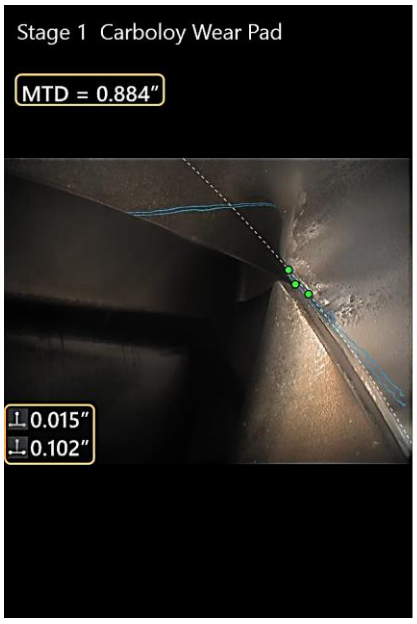
Section	HPC
Stage	Stage 1
Component	Carboloy Wear Pad
Observation	Deposit
Comments	

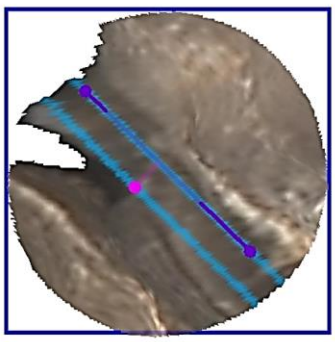
Stage_1__Carboloy_Wear_Pad_001.JPG



Section	HPC
Stage	Stage 1
Component	Carboloy Wear Pad
Observation	Deposit
Comments	

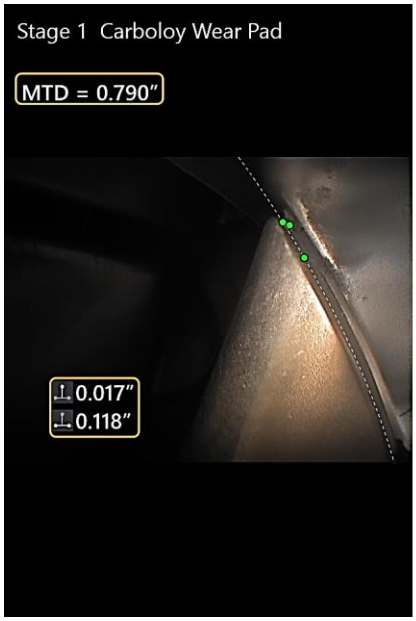
Stage_1__Carboloy_Wear_Pad_002.JPG

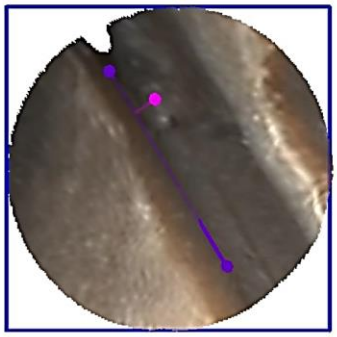




Section	HPC
Stage	Stage 1
Component	Carboloy Wear Pad
Point To Line	0.015 in
Observation	No Defects – Serviceable
Comments	

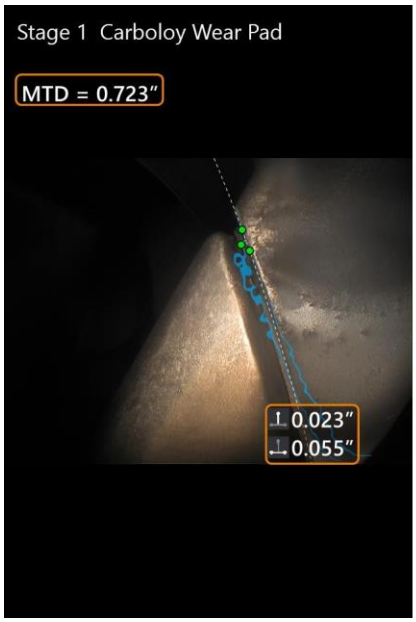
Stage_1__Carboloy_Wear_Pad_003.JPG

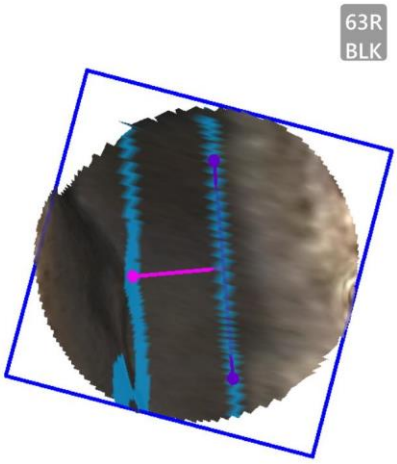




Section	HPC
Stage	Stage 1
Component	Carboloy Wear Pad
Point To Line	0.017 in
Observation	No Defects – Serviceable
Comments	

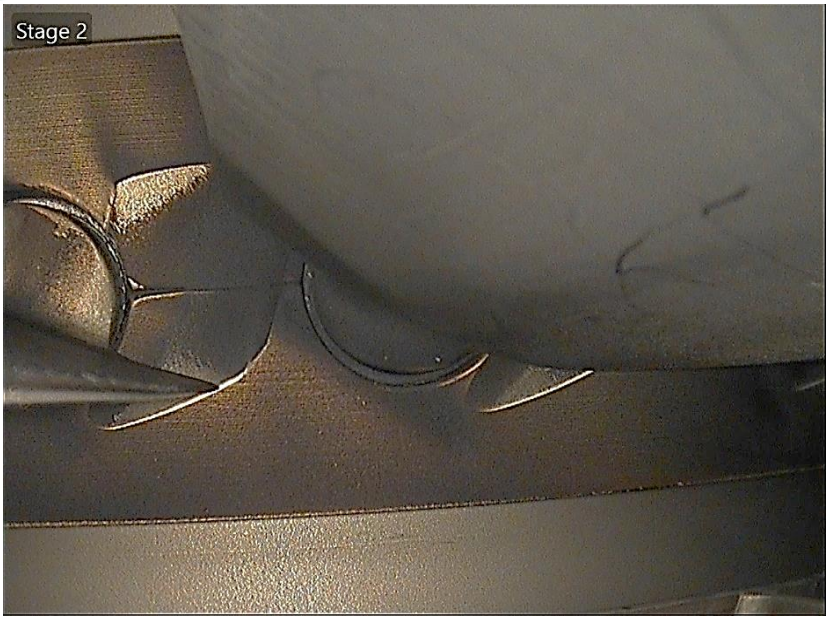
Stage_1__Carboloy_Wear_Pad_004.JPG





Section	HPC
Stage	Stage 1
Component	Carboloy Wear Pad
Point To Line	0.023 in
Observation	No Defects – Serviceable
Comments	

Stage_1__Carboloy_Wear_Pad_005.JPG



Section	HPC
Stage	Stage 2
Component	VSV 1
Observation	Deposits
Comments	

VSV_1__Blade_LE_001.JPG



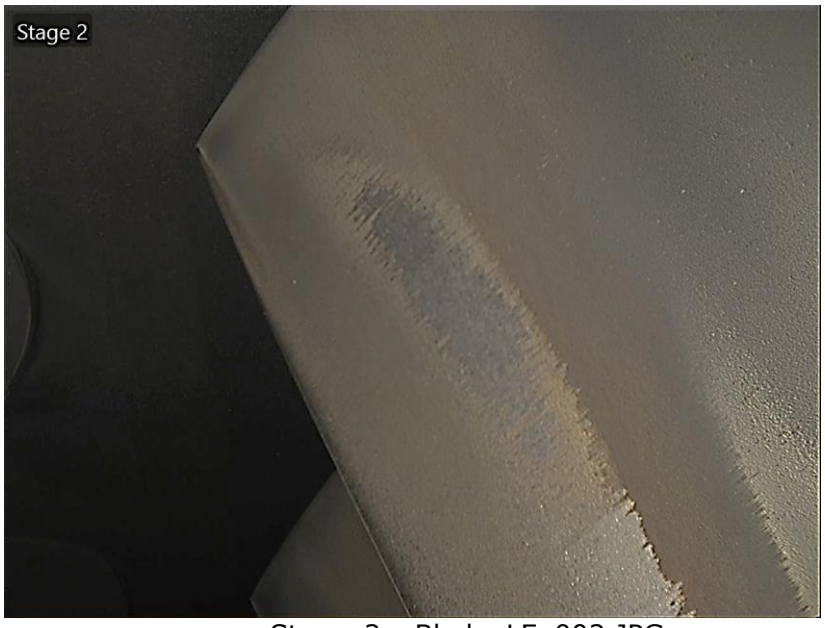
Section	HPC
Stage	Stage 2
Component	Blade LE
Observation	Deposits
Comments	

Stage_2__Blade_LE_001.JPG



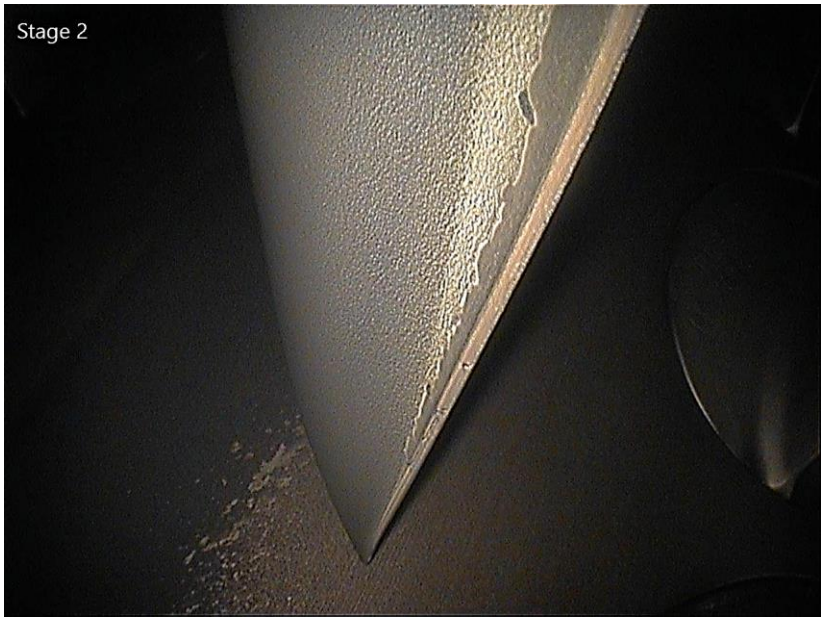
Section	HPC
Stage	Stage 2
Component	Blade LE
Observation	Deposits
Comments	

Stage_2__Blade_LE_001.JPG



Section	HPC
Stage	Stage 2
Component	Blade LE
Observation	Deposits
Comments	

Stage_2__Blade_LE_002.JPG



Section	HPC
Stage	Stage 2
Component	Blade TE
Observation	Deposits
Comments	

Stage_2__Blade_TE_001.JPG



Section	HPC
Stage	Stage 2
Component	Blade TE
Observation	Deposits
Comments	

Stage_2__Blade_TE_002.JPG



Section	HPC
Stage	Stage 3
Component	VSV 2
Observation	Deposits
Comments	

VSV_1__Blade_LE_001.JPG



Section	HPC
Stage	Stage 3
Component	Blade LE
Observation	Deposits
Comments	

Stage_3__Blade_LE_001.JPG



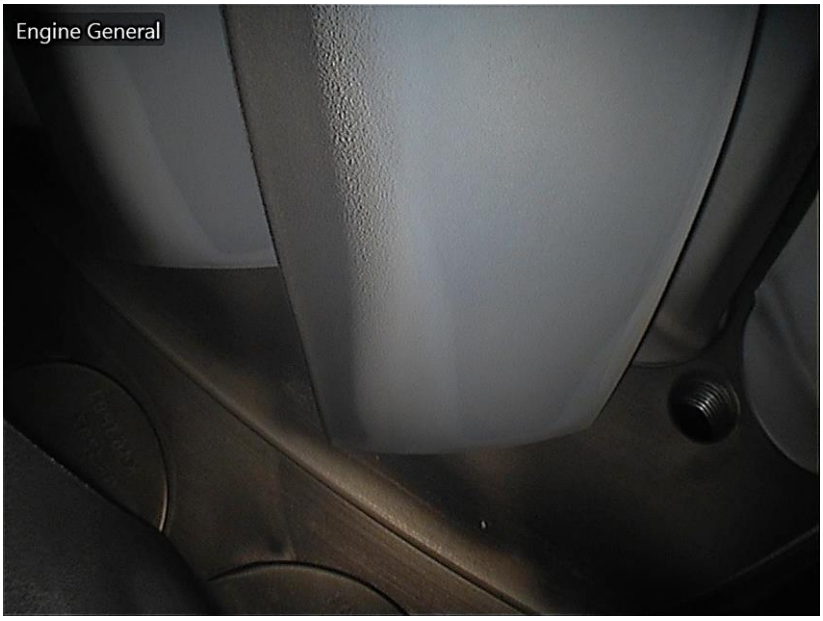
Section	HPC
Stage	Stage 3
Component	Blade TE
Observation	Deposits
Comments	

Stage_3__Blade_TE_001.JPG



Section	HPC
Stage	Stage 3
Component	Blade TE
Observation	Deposits
Comments	

Stage_3__Blade_TE_002.JPG



Section	HPC
Stage	Stage 3
Component	Blade TE
Observation	Deposits
Comments	

Stage_4__Blade_LE_001.JPG



Section	HPC
Stage	Stage 4
Component	Blade TE
Observation	Deposits
Comments	

Stage_4__Blade_TE_001.JPG



Stage_5__Blade_LE_001.JPG

Section	HPC
Stage	Stage 5
Component	Blade LE
Observation	Deposits
Comments	



Stage_5__Blade_TE_001.JPG

Section	HPC
Stage	Stage 5
Component	Blade TE
Observation	Deposits
Comments	



Section	HPC
Stage	Stage 6
Component	Blade LE
Observation	Deposits
Comments	

Stage_6__Blade_LE_001.JPG



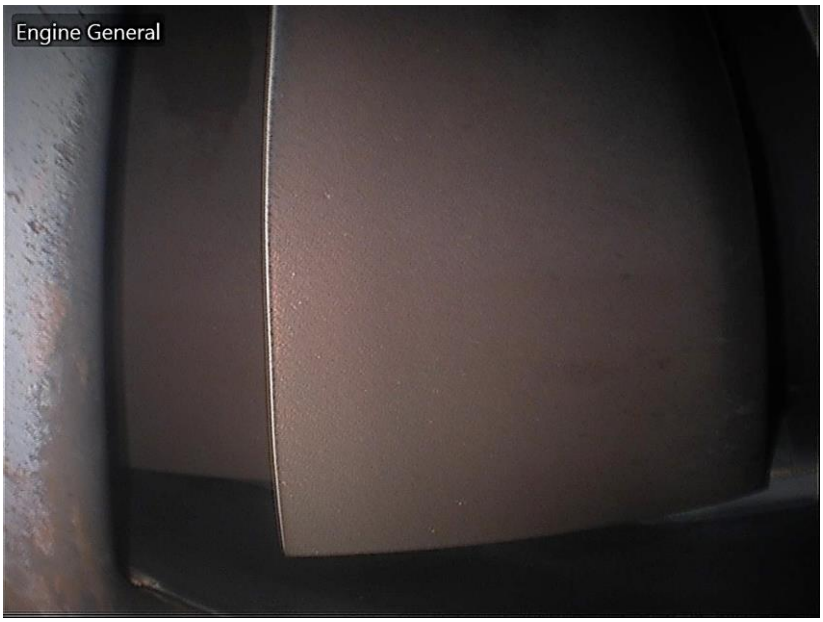
Section	HPC
Stage	Stage 6
Component	Blade TE
Observation	Deposits
Comments	

Stage_6__Blade_TE_001.JPG



Stage_7__Blade_LE_001.JPG

Section	HPC
Stage	Stage 7
Component	Blade LE
Observation	Deposits
Comments	



Stage_10__Blade_TE_001.JPG

Section	HPC
Stage	Stage 10
Component	TE
Observation	No Defects – Serviceable
Comments	



Stage_10__Blade_TE_002.JPG

Section	HPC
Stage	Stage 10
Component	TE
Observation	Tip Curl
Comments	



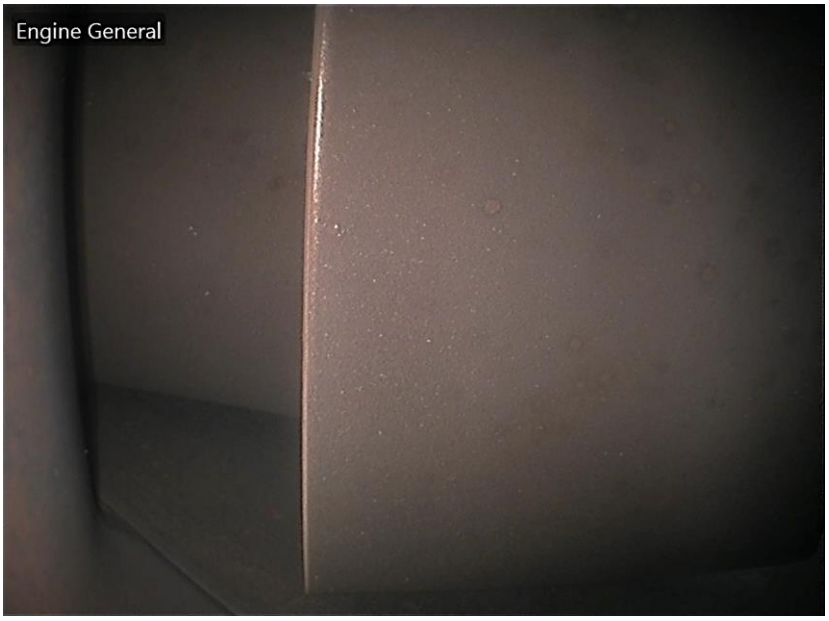
Stage_11__Blade_LE_001.JPG

Section	HPC
Stage	Stage 11
Component	Blade LE
Observation	Deposits
Comments	



Stage_11__Blade_TE_001.JPG

Section	HPC
Stage	Stage 11
Component	Blade TE
Observation	Deposits
Comments	



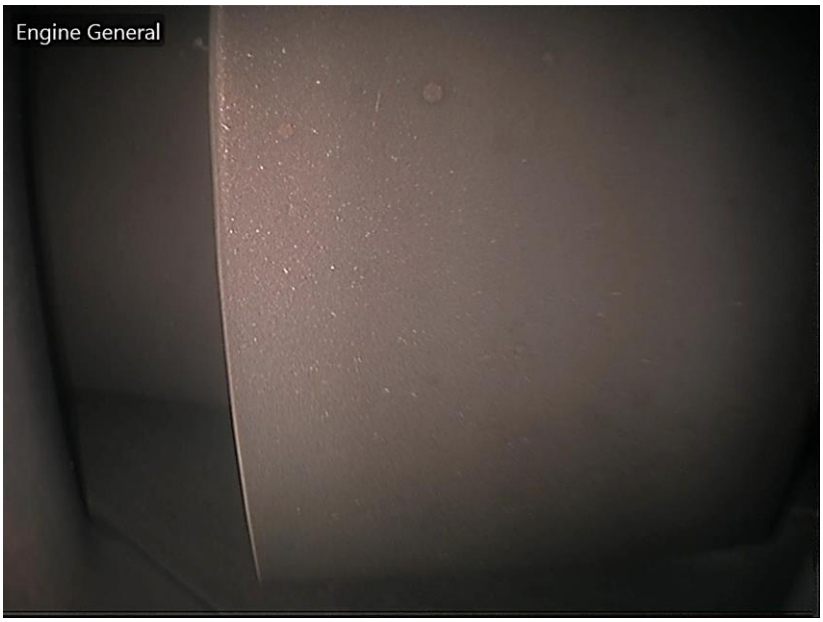
Stage_12__Blade_TE_001.JPG

Section	HPC
Stage	Stage 12
Component	Blade TE
Observation	Deposits
Comments	



Section	HPC
Stage	Stage 13
Component	Blade LE
Observation	No Defects – Serviceable
Comments	

Stage_13__Blade_LE_001.JPG



Section	HPC
Stage	Stage 13
Component	Blade TE
Observation	Deposits
Comments	

Stage_13__Blade_TE_001.JPG



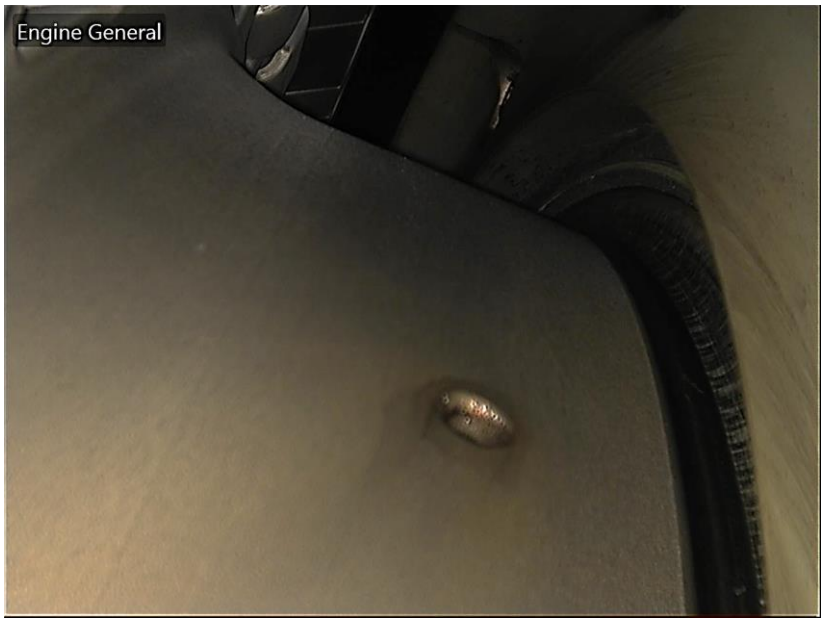
Section	HPC
Stage	Stage 14
Component	Blade LE
Observation	Deposits
Comments	

Stage_14__Blade_LE_001.JPG



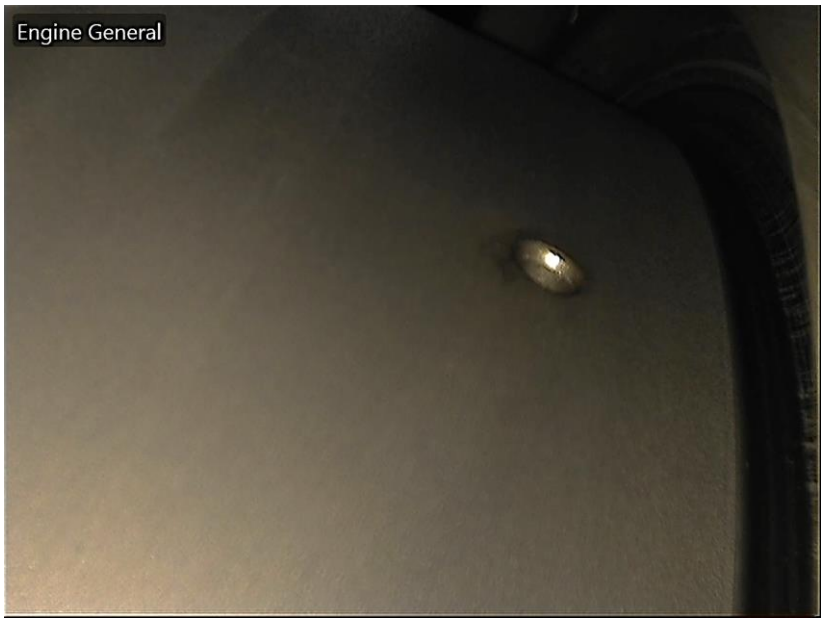
Section	Engine General
Observation	Deposits
Comments	OGV's

Engine_General_001.JPG



Section	Engine General
Comments	Weep Hole 1

Engine_General_028.JPG



Section	Engine General
Comments	Weep Hole 2

Engine_General_029.JPG

Combustor and Premixers:

Inspection area: All comments will be made at picture blocks, and detail data section of report.
Inspect Combustor and Stage 1 Nozzle LE from CRF BSI ports S6-1 to S6-6 for burning, cracks, erosion, discoloration, wear, and missing metal.
Missing TBC all areas.
Heat Shield and Wing Areas.
Inner and Outer Panels.
Premixer Areas – All surfaces for discoloration, or carbon buildup. Swirler Vanes, Shroud area for cracks, and oxidation.
Igniter Tube Area – Igniter Plugs for wear.

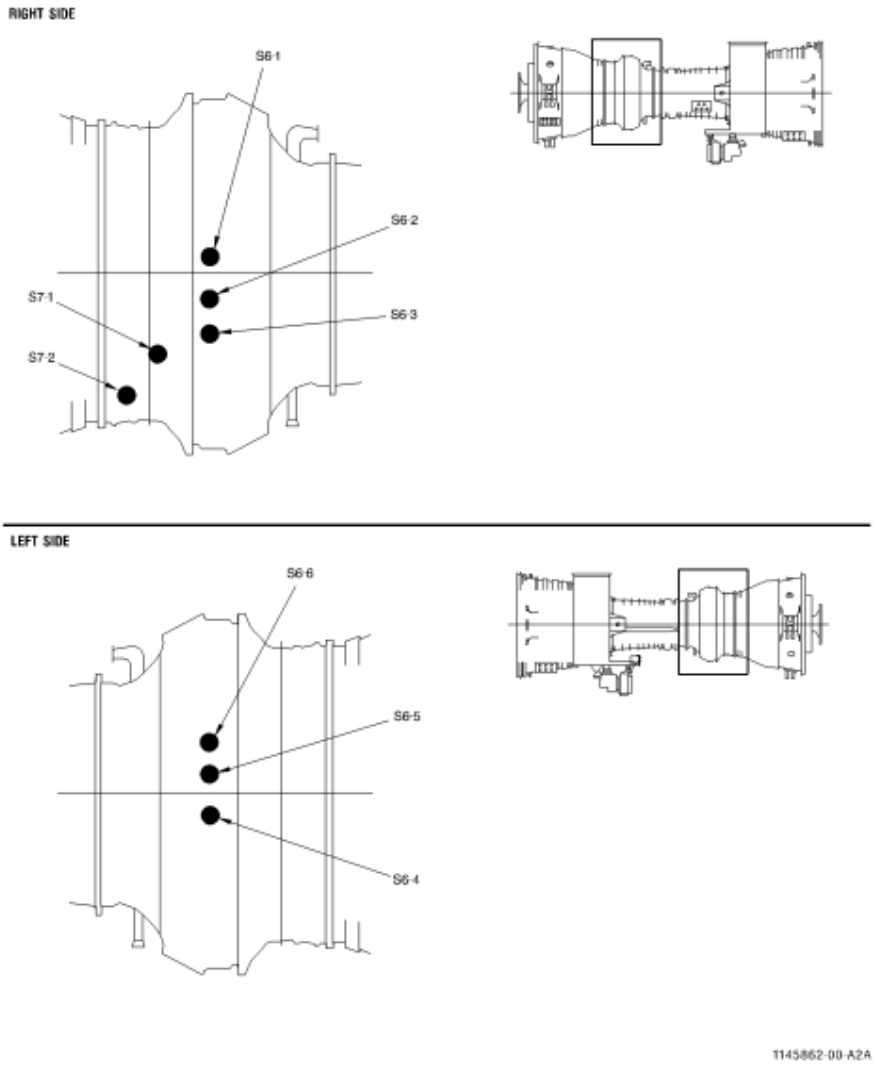
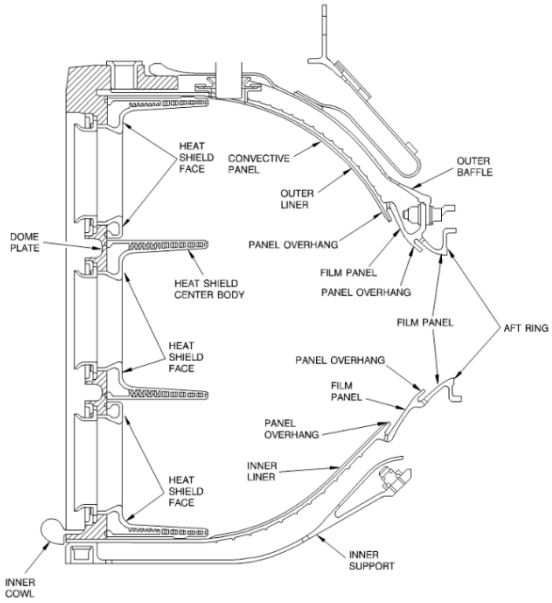
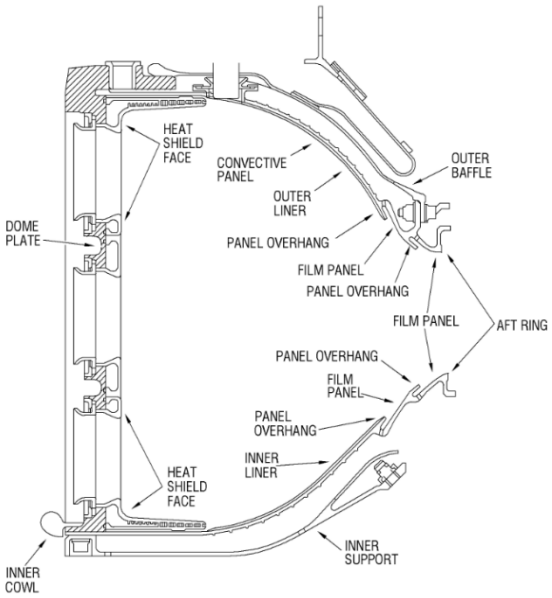


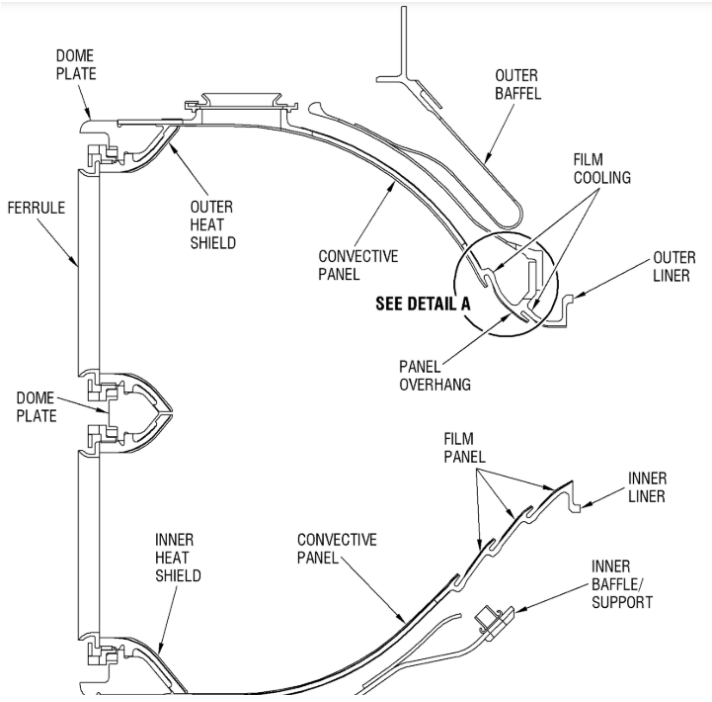
Figure 12. *Combustion Chamber and HPT Borescope Ports*



PD Combustor



PF Combustor



PH Combustor

Premixers:

PD – PF Models

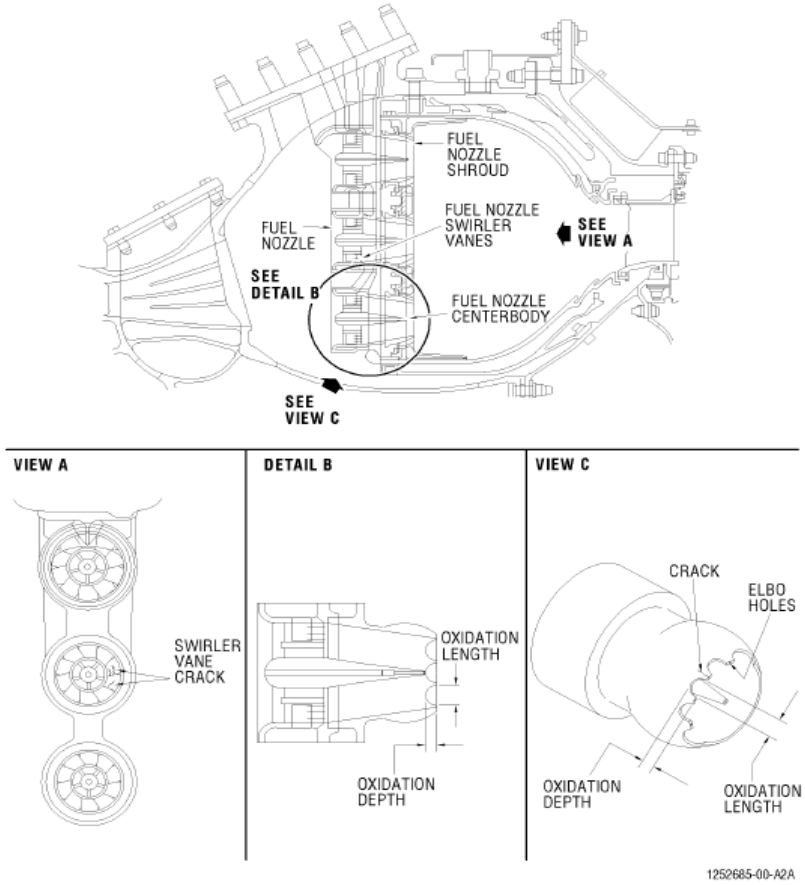
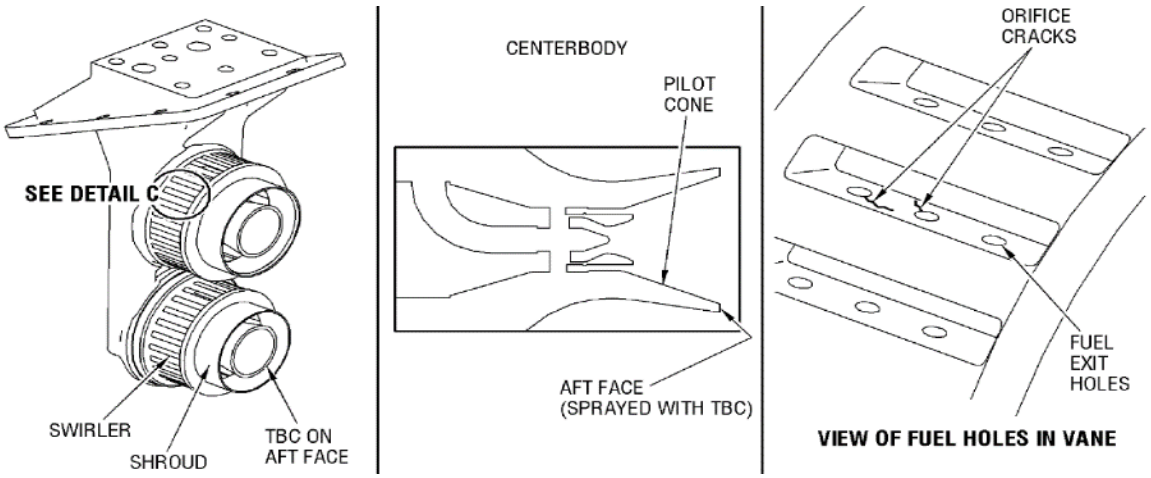
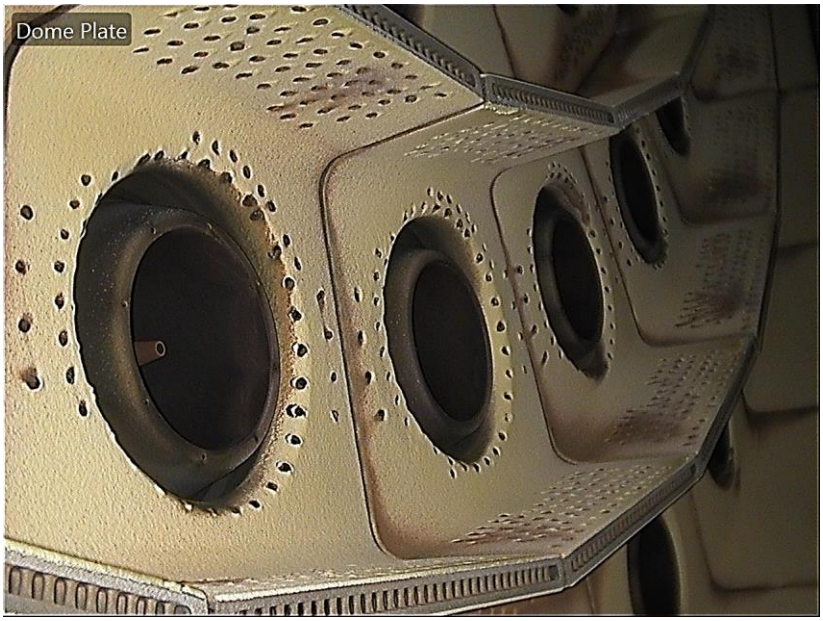


Figure 21. Fuel Nozzle Inspection

PH Model





Dome_Plate_001.JPG

Section	Combustor
Stage	Hot Side
Component	Dome Plate
Observation	No Defects – Serviceable
Comments	



Inner_Liner_001.JPG

Section	Combustor
Stage	Hot Side
Component	Inner Liner
Observation	No Defects – Serviceable
Comments	



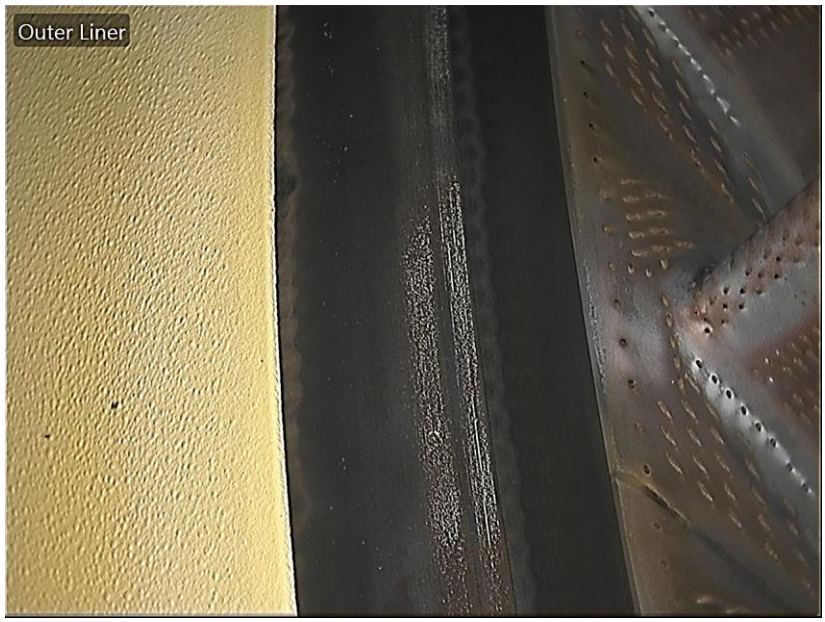
Inner_Liner_002.JPG

Section	Combustor
Stage	Hot Side
Component	Inner Liner
Observation	No Defects – Serviceable
Comments	



Outer_Liner_001.JPG

Section	Combustor
Stage	Hot Side
Component	Outer Liner
Observation	No Defects – Serviceable
Comments	



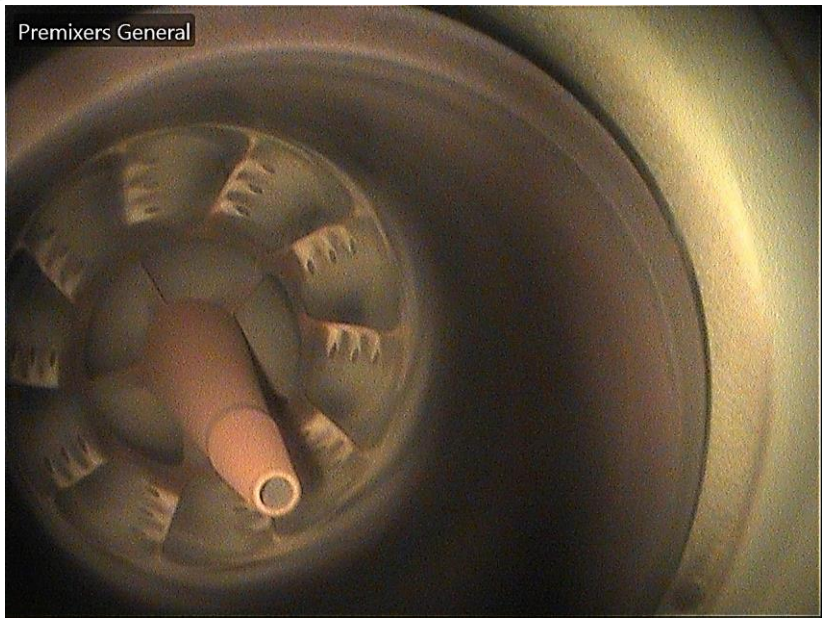
Outer_Liner_003.JPG

Section	Combustor
Stage	Hot Side
Component	Outer Liner
Observation	No Defects – Serviceable
Comments	



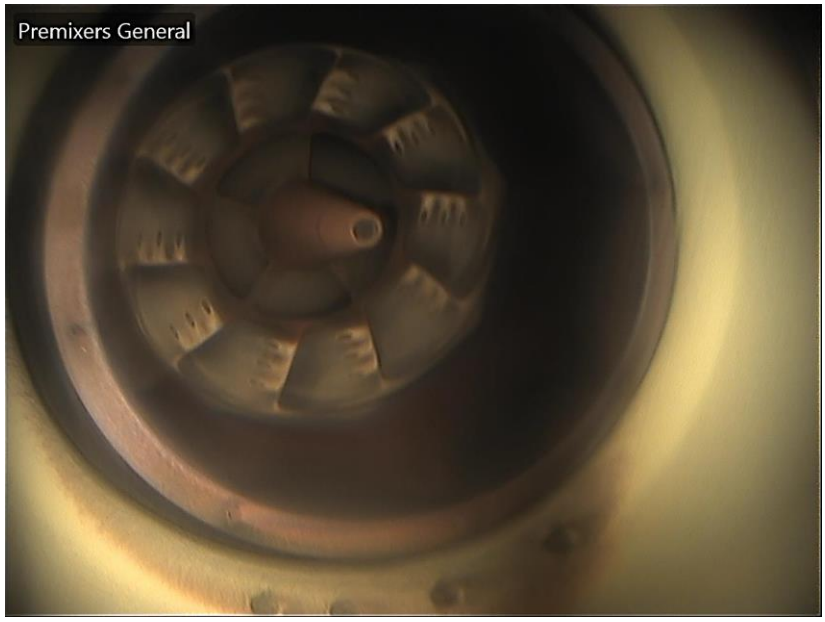
General_001.JPG

Section	Combustor
Stage	Hot Side
Component	General
Observation	No Defects – Serviceable
Comments	



Section	Premixers
Stage	General
Observation	No Defects – Serviceable
Comments	

Premixers_General_001.JPG



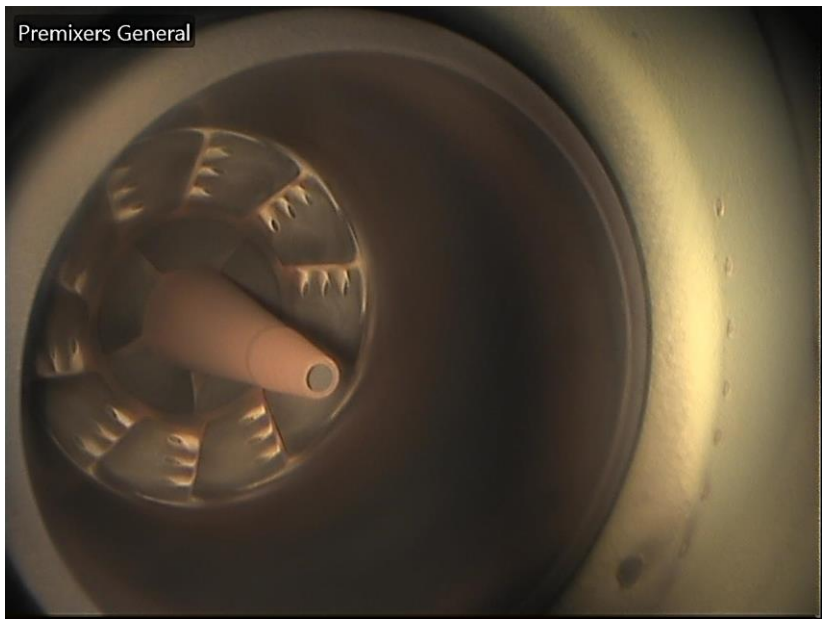
Section	Premixers
Stage	General
Observation	No Defects – Serviceable
Comments	

Premixers_General_002.JPG



Section	Premixers
Stage	General
Observation	No Defects – Serviceable
Comments	

Premixers_General_003.JPG



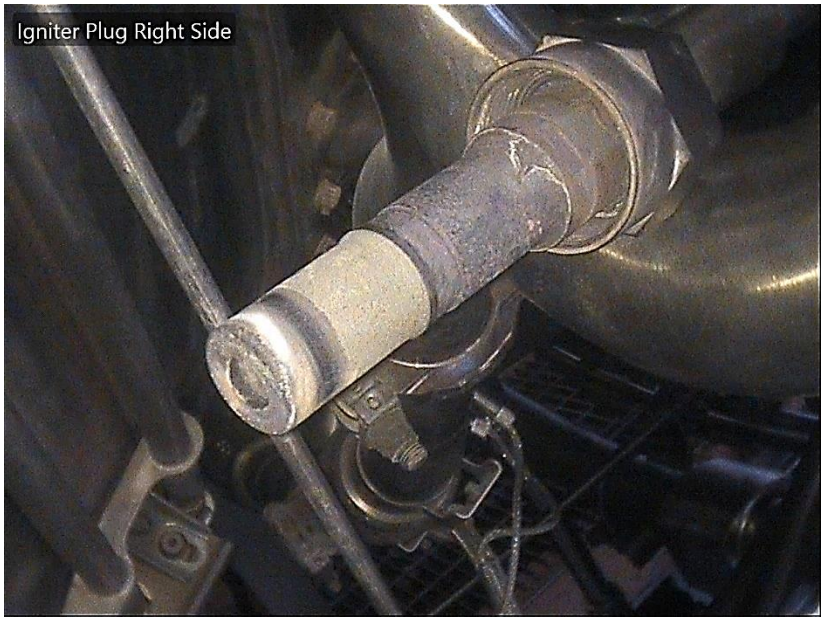
Section	Premixers
Stage	General
Observation	No Defects – Serviceable
Comments	

Premixers_General_004.JPG



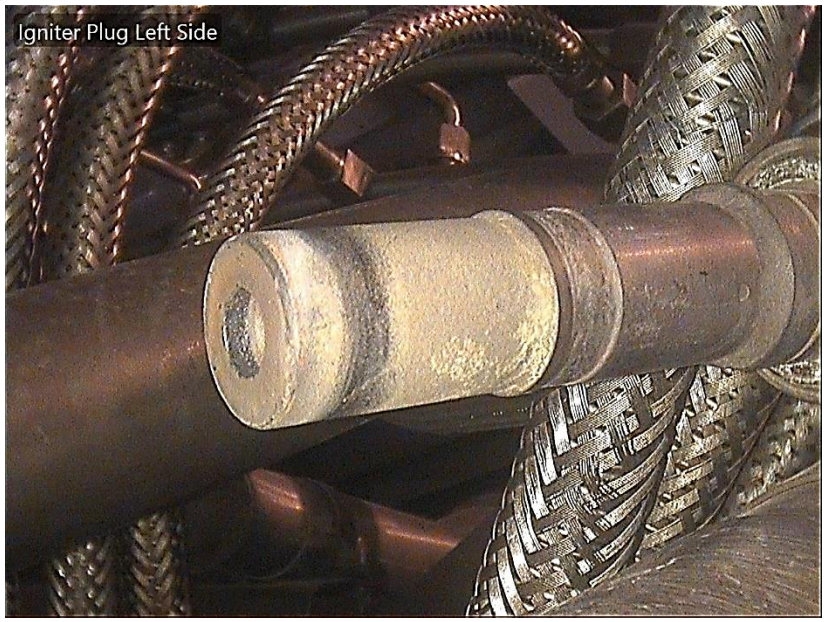
Section	Premixers
Stage	General
Observation	No Defects – Serviceable
Comments	

Premixers_General_005.JPG



Section	Combustor
Stage	Igniter Plug
Component	Right Side
Observation	No Defects – Serviceable
Comments	

Igniter_Plug_Right_Side_001.JPG



Igniter_Plug_Left_Side_001.JPG

Section	Combustor
Stage	Igniter Plug
Component	Left Side
Observation	No Defects – Serviceable
Comments	

High Pressure Turbine Components

HPT Stage 1 Nozzle:

Inspection Area: All comments will be made at picture blocks and Detail Section of report.
Inspect Stage 1 Nozzle L/E from CRF BSI port S6-1 to S6-6 or from Ignitor Plug ports.
Leading and trailing edges for burns, cracks, erosion, or missing material.
Concave and convex airfoils for burns, cracks, erosion, or missing material.
Inner and Outer platforms for burns, cracks, erosion, or missing material.
Thermal Barrier Coating (TBC) loss.
Limited view on all HPT Stage 1 Nozzle areas.

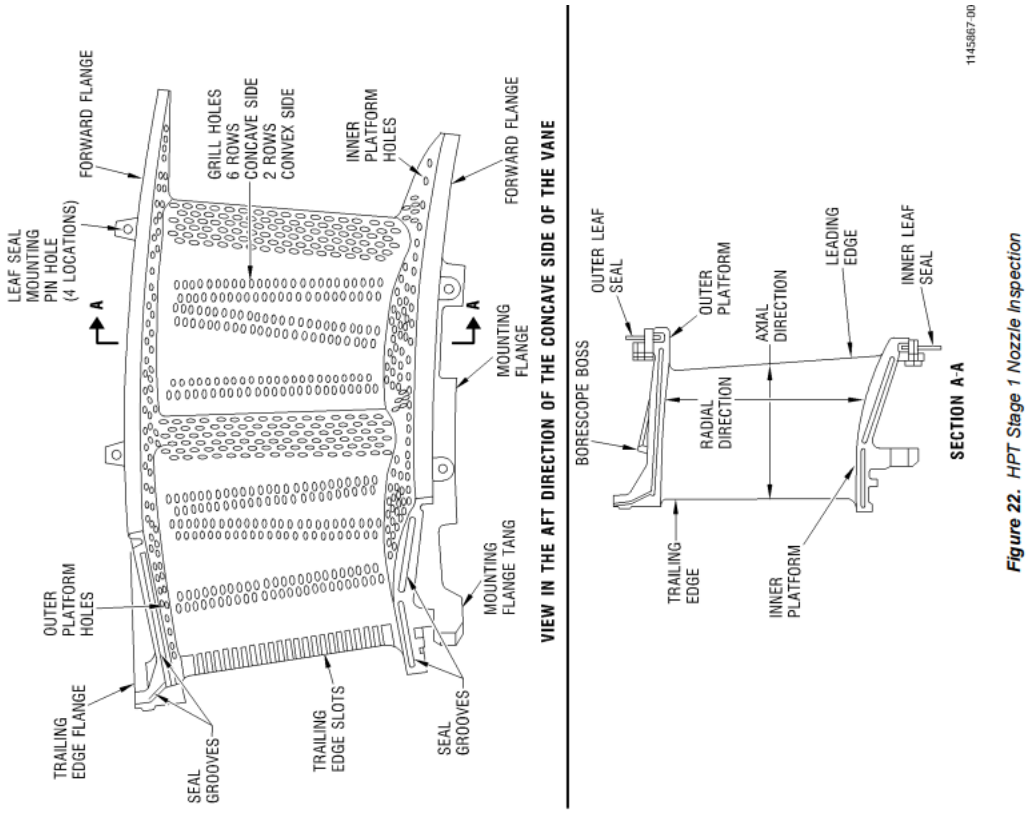
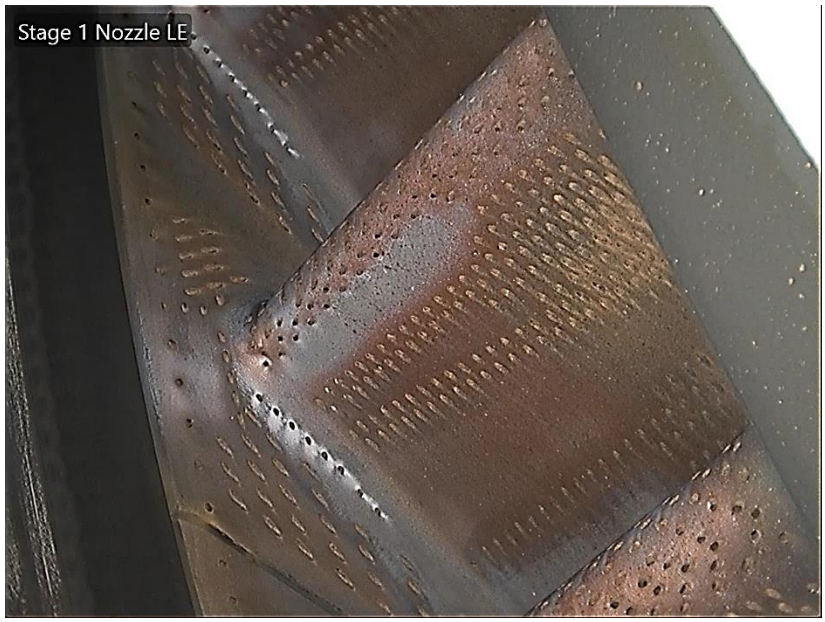


Figure 22. HPT Stage 1 Nozzle Inspection



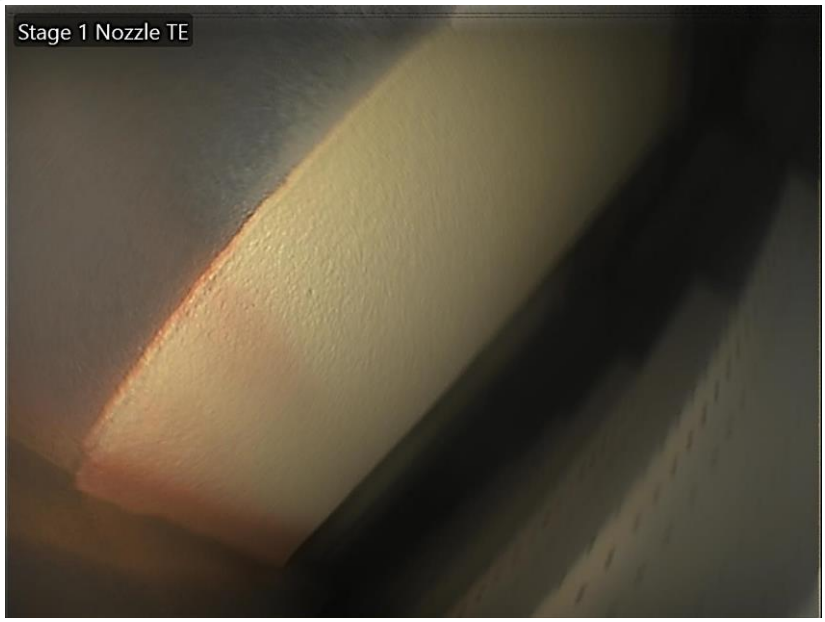
Stage_1_Nozzle_LE_001.JPG

Section	HPT
Stage	Stage 1
Component	Nozzle LE
Observation	No Defects – Serviceable
Comments	



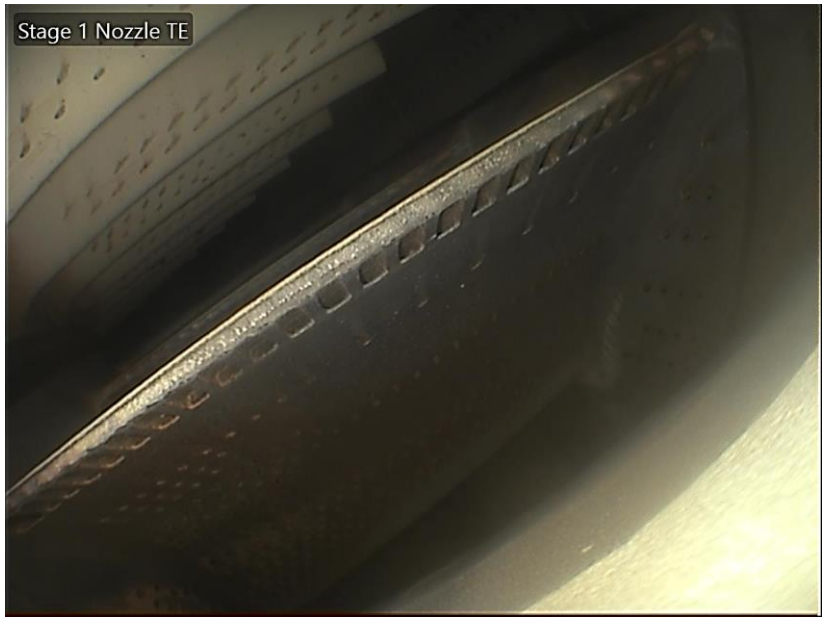
Stage_1_Nozzle_LE_002.JPG

Section	HPT
Stage	Stage 1
Component	Nozzle LE
Observation	No Defects – Serviceable
Comments	



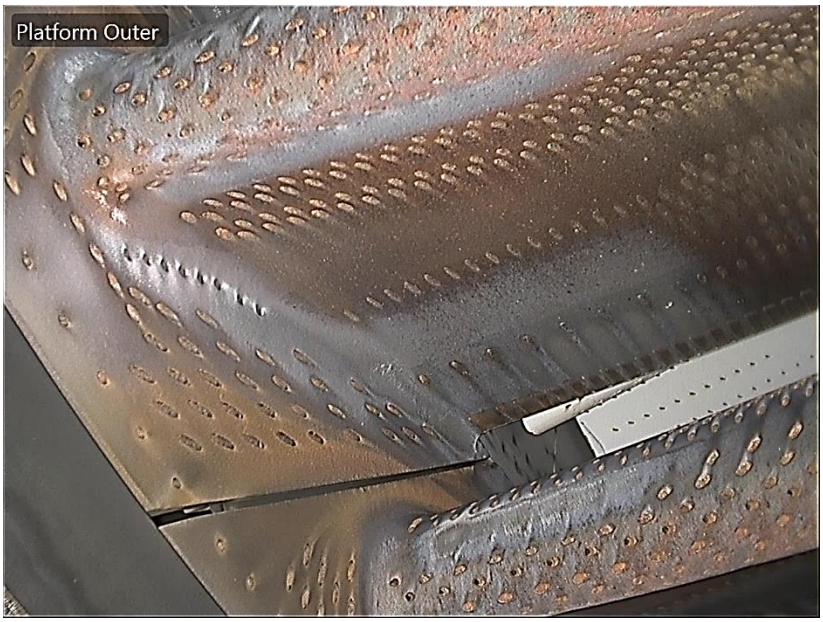
Stage_1_Nozzle_TE_001.JPG

Section	HPT
Stage	Stage 1
Component	Nozzle TE
Observation	No Defects – Serviceable
Comments	



Stage_1_Nozzle_TE_002.JPG

Section	HPT
Stage	Stage 1
Component	Nozzle TE
Observation	No Defects – Serviceable
Comments	



Platform_Outer__001.JPG

Section	HPT
Stage	Stage 1
Component	Platform Outer
Observation	No Defects – Serviceable
Comments	

HPT Stage 1 Blade:

Inspection Area: All comments will be made at picture blocks and Detail Section of report.
Inspect this area thru HPT BSI Port S7-1 for leading edge, and S7-2 for trailing edge.
Leading edge concave and convex area for impacts, cracks, dents, holes, or missing material.
Leading edge for clogged cooling holes air passages.
Leading edge for erosion and coating penetration (blue or green areas) and TBC loss.
Trailing edge for impacts, cracks, dents, erosion, or missing material.
Blade tips for cracks, dents, erosion, missing material, or TBC loss.
Blade platforms for oxidation/corrosion of parent metal.
HPT S1 Shroud for cracks, erosion/oxidation, or rubs**.**
HPT 7-1 Borescope Plug inspection.

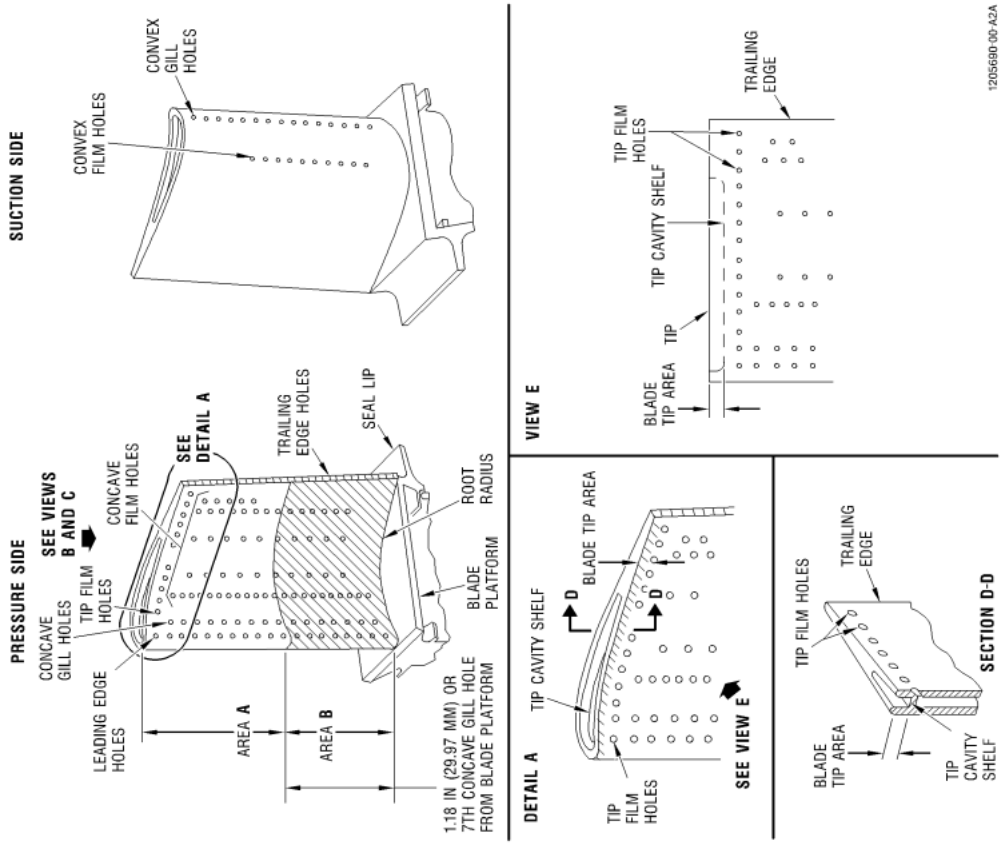


Figure 25. HPT Stage 1 Rotor Blade Inspection (Sheet 1 of 3)



Stage_1_Blade_LE_001.JPG

Section	HPT
Stage	Stage 1
Component	Blade LE
Observation	TBC Loss
Comments	



Stage_1_Blade_LE_002.JPG

Section	HPT
Stage	Stage 1
Component	Blade LE
Observation	No Defects – Serviceable
Comments	



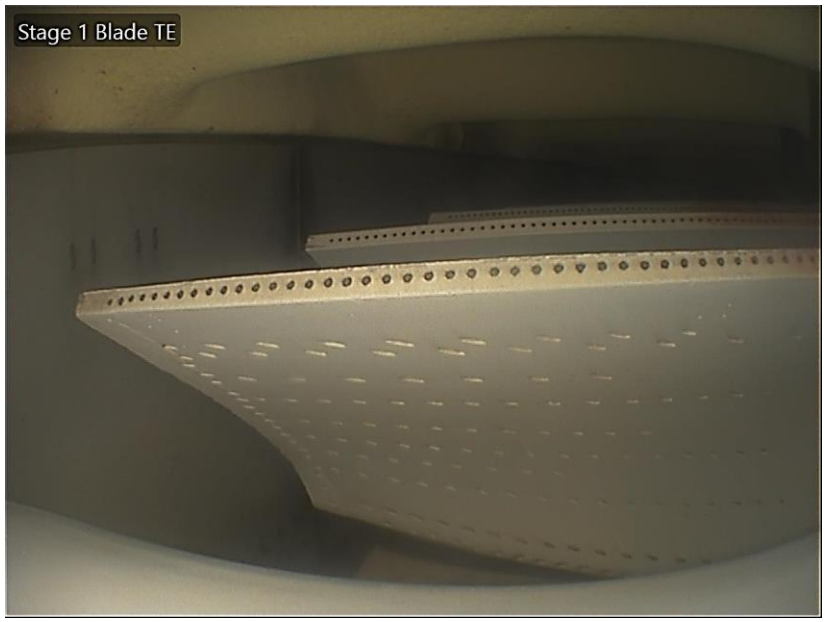
Stage_1_Blade_LE_003.JPG

Section	HPT
Stage	Stage 1
Component	Blade LE
Observation	No Defects – Serviceable
Comments	



Stage_1_Blade_LE_004.JPG

Section	HPT
Stage	Stage 1
Component	Blade LE
Observation	TBC Loss
Comments	



Section	HPT
Stage	Stage 1
Component	Blade TE
Observation	No Defects – Serviceable
Comments	

Stage_1_Blade_TE_001.JPG



Section	HPT
Stage	Stage 1
Component	Blade TE
Observation	No Defects – Serviceable
Comments	

Stage_1_Blade_TE_002.JPG



Stage_1_Blade_TE_003.JPG

Section	HPT
Stage	Stage 1
Component	Blade TE
Observation	No Defects – Serviceable
Comments	



Stage_1_Shroud_001.JPG

Section	HPT
Stage	Stage 1
Component	Shroud
Observation	No Defects – Serviceable
Comments	



Stage_1_Shroud_002.JPG

Section	HPT
Stage	Stage 1
Component	Shroud
Observation	Rub, Erosion
Comments	

HPT Stage 2 Nozzle:

Inspection Area: All comments will be made at picture blocks and Detail Section of report.
Inspect this area thru HPT BSI Port S7-2 for leading edge/trailing edge.
Leading / Trailing edges for burns, cracks, erosion, or missing material.
Concave and Convex airfoils for burns, cracks, erosion, or missing material.
Inner and Outer platforms for burns, cracks, erosion, or missing material.
Thermal Barrier Coating (TBC) loss.
11th Stage Check Valves for broken or missing flaps.
Limited view all HPT Stage 2 Nozzle areas.

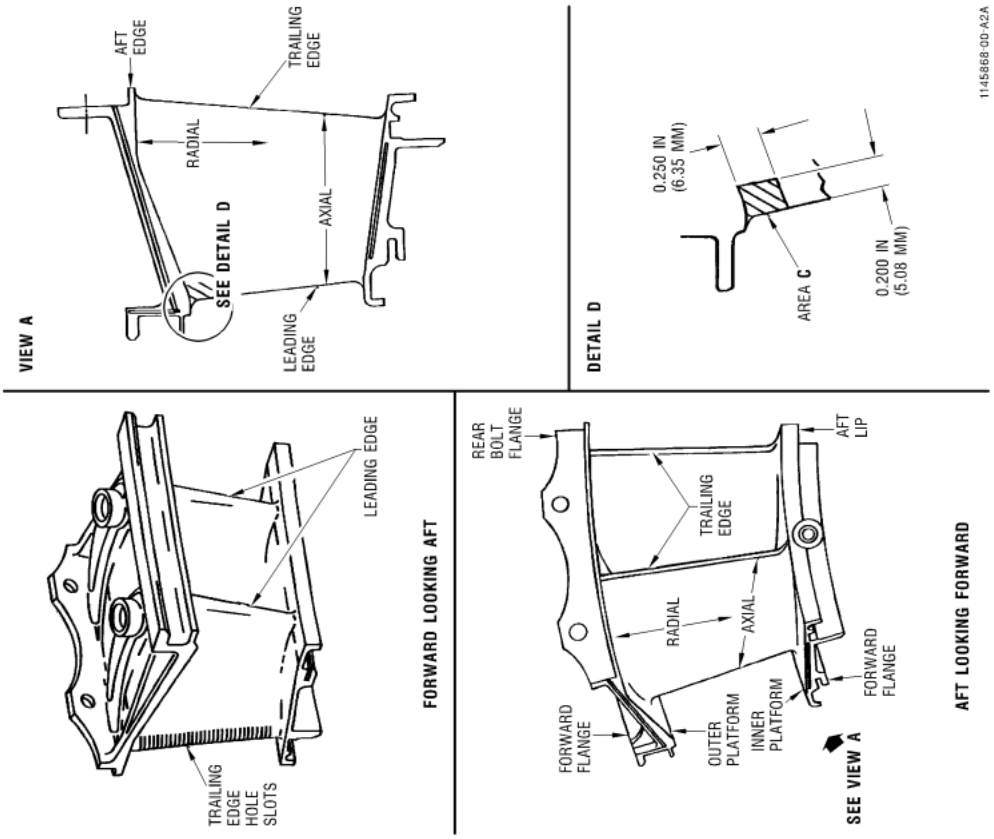
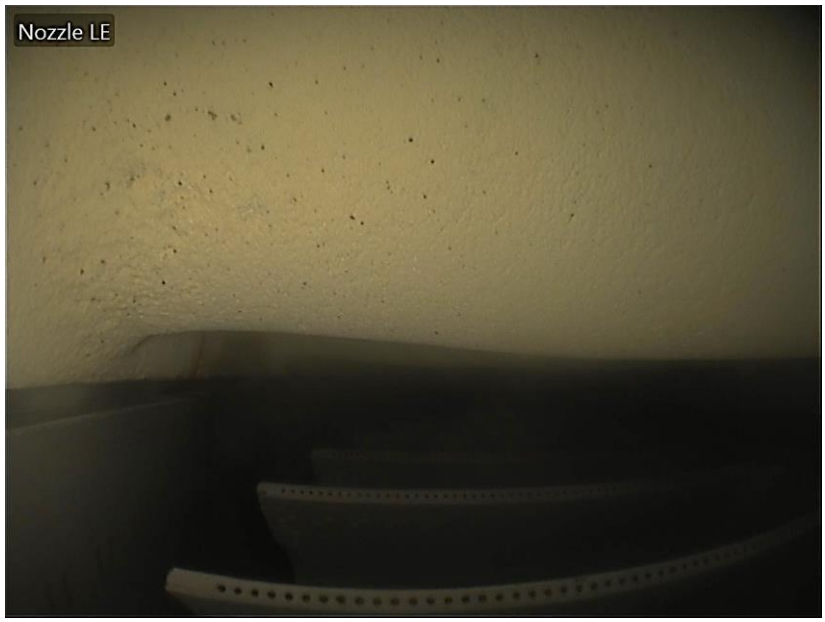
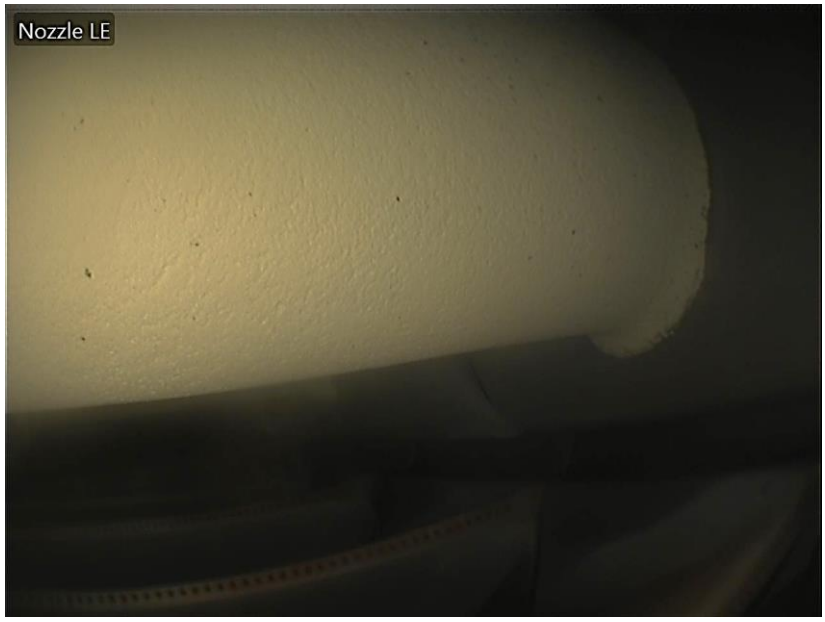


Figure 23. HPT Stage 2 Nozzle Inspection



Section	HPT
Stage	Stage 2
Component	Nozzle LE
Observation	No Defects – Serviceable
Comments	

Stage_2_Nozzle_LE_001.JPG



Section	HPT
Stage	Stage 2
Component	Nozzle LE
Observation	No Defects – Serviceable
Comments	

Stage_2_Nozzle_LE_002.JPG



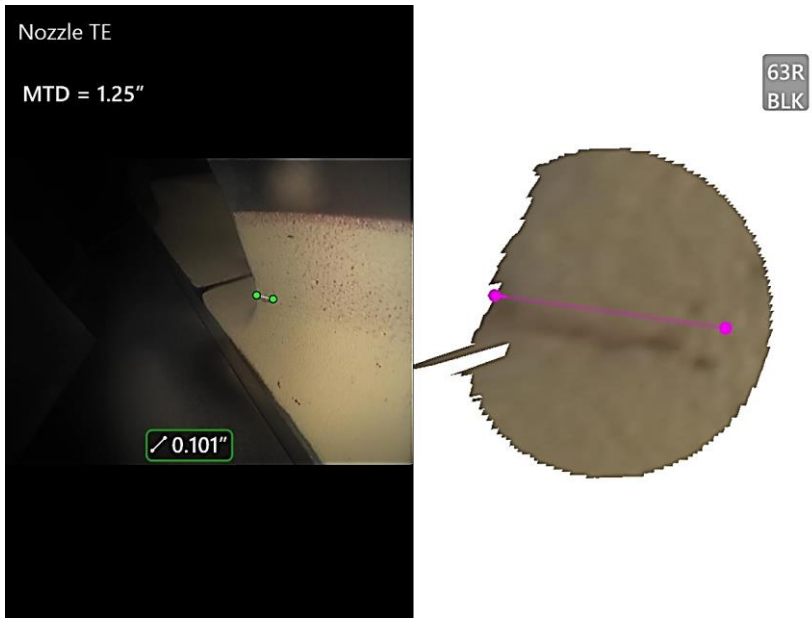
Section	HPT
Stage	Stage 2
Component	Nozzle TE
Observation	No Defects – Serviceable
Comments	

Stage_2_Nozzle_TE_001.JPG



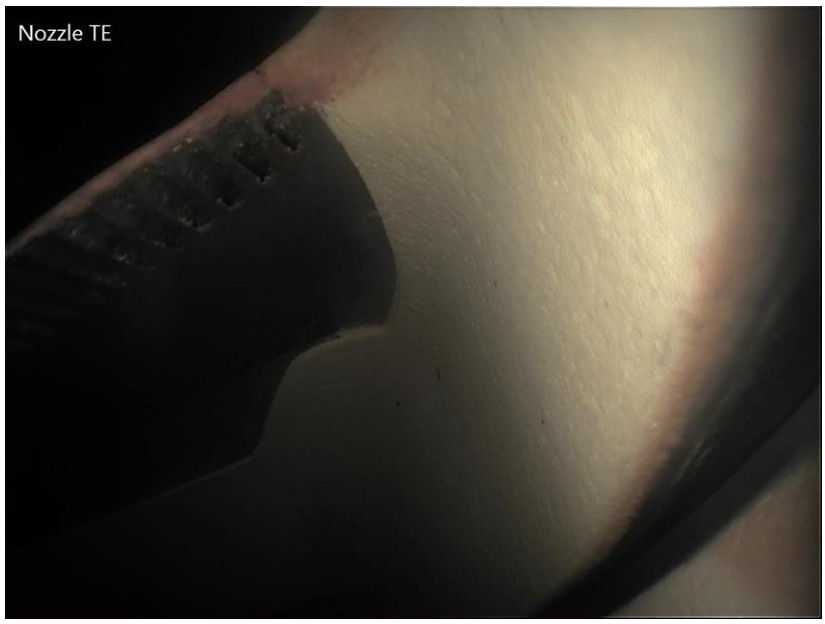
Section	HPT
Stage	Stage 2
Component	Nozzle TE
Observation	Crack
Comments	Serviceable

Stage_2_Nozzle_TE_002.JPG



Section	HPT
Stage	Stage 2
Component	Nozzle TE
Length	0.101 in
Observation	Crack
Comments	Serviceable

Stage_2_Nozzle_TE_003.JPG



Section	HPT
Stage	Stage 2
Component	Nozzle TE
Observation	Crack
Comments	Same Nozzle Above Concave Side

Stage_2_Nozzle_TE_004.JPG



Section	HPT
Stage	Stage 2
Component	Nozzle TE
Observation	Crack
Comments	Serviceable

Stage_2_Nozzle_TE_005.JPG



Section	HPT
Stage	Stage 2
Component	Nozzle TE
Observation	Crack
Comments	Same Nozzle Above Convave Side

Stage_2_Nozzle_TE_006.JPG



Section	HPT
Stage	Stage 2
Component	Nozzle TE
Observation	Crack
Comments	Serviceable

Stage_2_Nozzle_TE_007.JPG



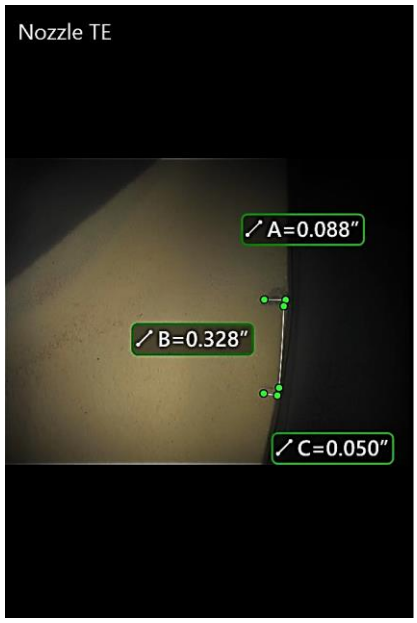
Section	HPT
Stage	Stage 2
Component	Nozzle TE
Observation	Crack
Comments	Serviceable

Stage_2_Nozzle_TE_008.JPG



Section	HPT
Stage	Stage 2
Component	Platform Outer
Observation	Crack
Comments	Serviceable

Platform_Outer_009.JPG





Section	HPT
Stage	Stage 2
Component	Platform Outer
Length	0.088 in
Length	0.328 in
Length	0.050 in
Observation	Crack
Comments	Serviceable

Platform_Outer_002.JPG



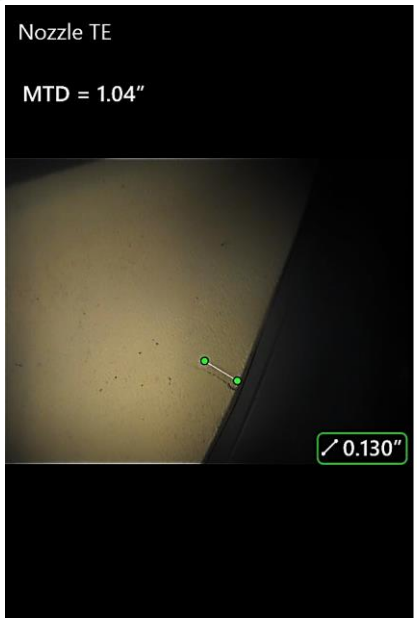
Section	HPT
Stage	Stage 2
Component	Platform Outer
Observation	Crack
Comments	Serviceable

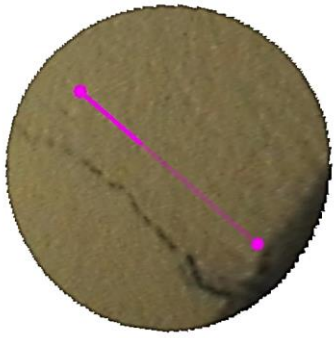
Platform_Outer_003.JPG



Section	HPT
Stage	Stage 2
Component	Platform Outer
Observation	Crack
Comments	Serviceable

Platform_Outer_004.JPG





Section	HPT
Stage	Stage 2
Component	Platform Outer
Length	0.130 in
Observation	Crack
Comments	Serviceable

Platform_Outer_005.JPG



Section	HPT
Stage	Stage 2
Component	Platform Outer
Observation	Crack
Comments	Serviceable

Platform_Outer_006.JPG



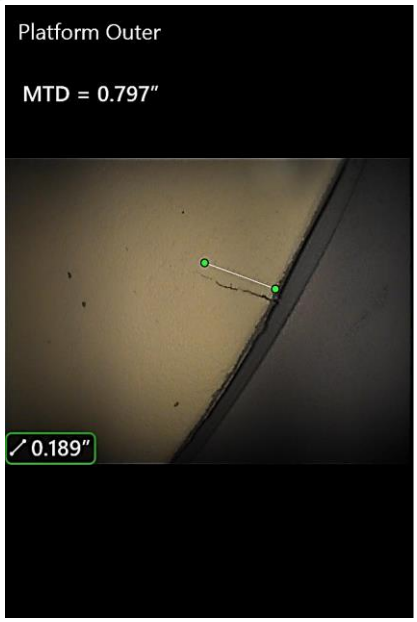
Section	HPT
Stage	Stage 2
Component	Platform Outer
Observation	Crack
Comments	Serviceable

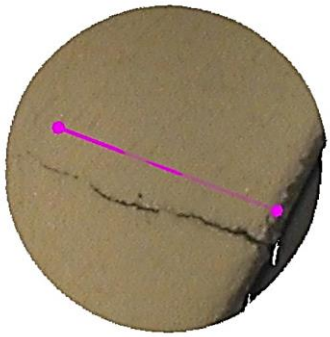
Platform_Outer_007.JPG



Section	HPT
Stage	Stage 2
Component	Platform Outer
Observation	Crack
Comments	Serviceable

Platform_Outer_008.JPG





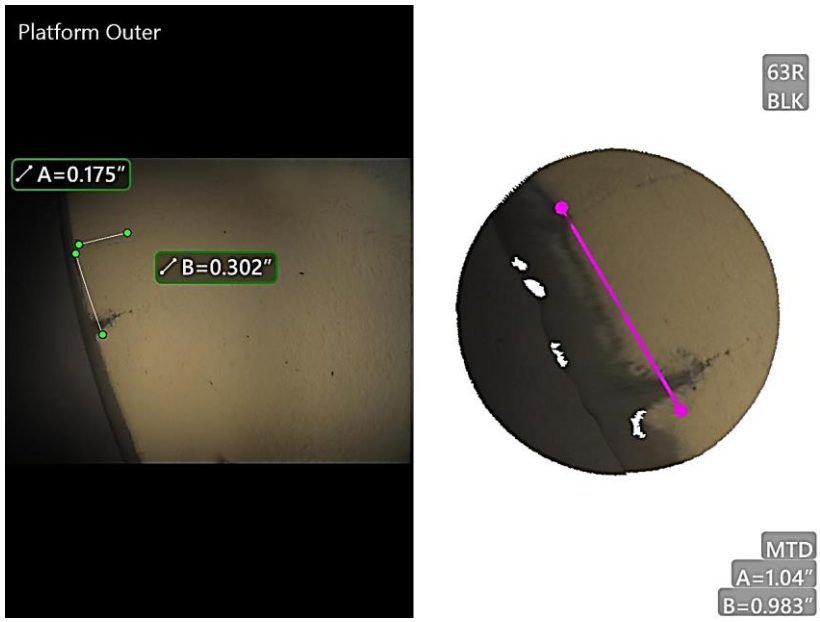
Section	HPT
Stage	Stage 2
Component	Platform Outer
Length	0.189 in
Observation	Crack
Comments	Serviceable

Platform_Outer_009.JPG



Section	HPT
Stage	Stage 2
Component	Platform Outer
Observation	Crack
Comments	Serviceable

Platform_Outer_010.JPG



Section	HPT
Stage	Stage 2
Component	Platform Outer
Length	0.175 in
Length	0.302 in
Observation	Crack
Comments	Serviceable

Platform_Outer_011.JPG



Section	HPT
Stage	Stage 2
Component	Platform Outer
Observation	Crack
Comments	Serviceable

Platform_Outer_012.JPG

HPT Stage 2 Blade:

Inspection Area: All comments will be made at picture blocks and Detail Section of report.
Inspect this area thru HPT BSI Port S7-2 for leading edge, and from P4.8 or T4.8 areas.
Leading edge concave and convex area for impacts, cracks, dents, holes, or missing material.
Leading edge for clogged cooling holes air passages.
Leading edge for erosion and coating penetration (blue or green areas) and TBC loss.
Trailing edge for impacts, cracks, dents, erosion, or missing material.
Blade tips for cracks, dents, erosion, missing material, or TBC loss.
Blade platforms for oxidation/corrosion of parent metal.
HPT Stage 2 Shroud for cracks, erosion, oxidation, or rubs.
HPT 7-2 Borescope Plug Inspection.

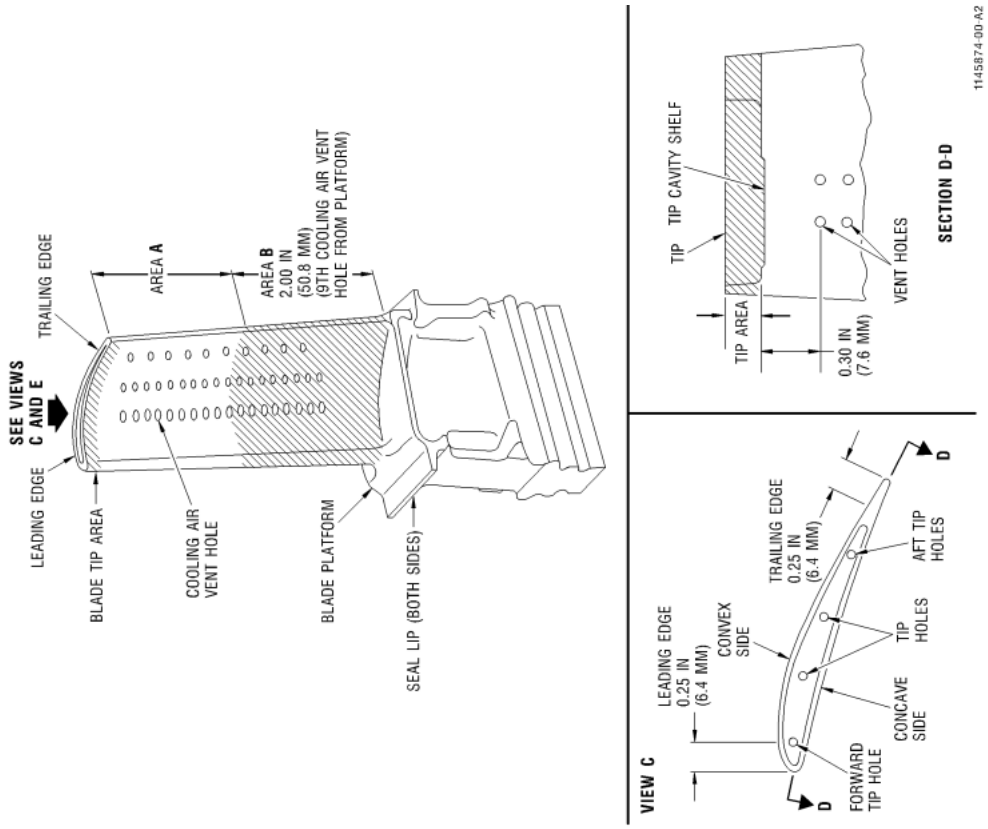


Figure 27. HPT Stage 2 Rotor Blade Inspection (Sheet 1 of 2)



Stage_2_Blade_LE_001.JPG

Section	HPT
Stage	Stage 2
Component	Blade LE
Observation	No Defects – Serviceable
Comments	



Stage_2_Blade_LE_002.JPG

Section	HPT
Stage	Stage 2
Component	Blade LE
Observation	No Defects – Serviceable
Comments	



Section	HPT
Stage	Stage 2
Component	Blade LE
Observation	No Defects – Serviceable
Comments	

Stage_2_Blade_LE_003.JPG



Section	HPT
Stage	Stage 2
Component	Blade TE
Observation	No Defects – Serviceable
Comments	

Stage_2_Blade_TE_001.JPG



Stage_2_Blade_TE_002.JPG

Section	HPT
Stage	Stage 2
Component	Blade TE
Observation	No Defects – Serviceable
Comments	



Stage_11_Check_Valves_001.JPG

Section	Stage 11 Check Valves
Observation	No Defects - Serviceable
Comments	



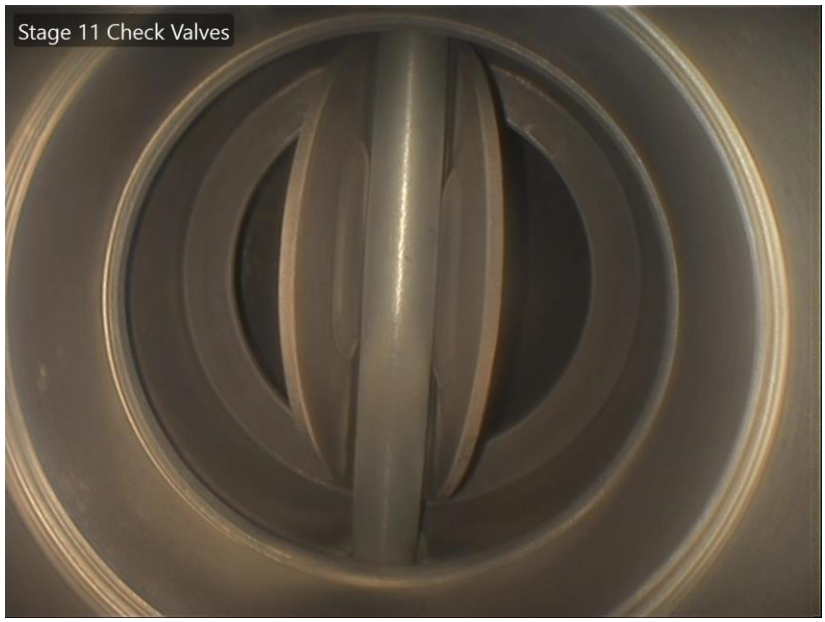
Section	Stage 11 Check Valves
Observation	No Defects - Serviceable
Comments	

Stage_11_Check_Valves_002.JPG



Section	Stage 11 Check Valves
Observation	No Defects - Serviceable
Comments	

Stage_11_Check_Valves_003.JPG



Section	Stage 11 Check Valves
Observation	No Defects - Serviceable
Comments	

Stage_11_Check_Valves_004.JPG



Section	Stage 11 Check Valves
Observation	No Defects - Serviceable
Comments	

Stage_11_Check_Valves_005.JPG



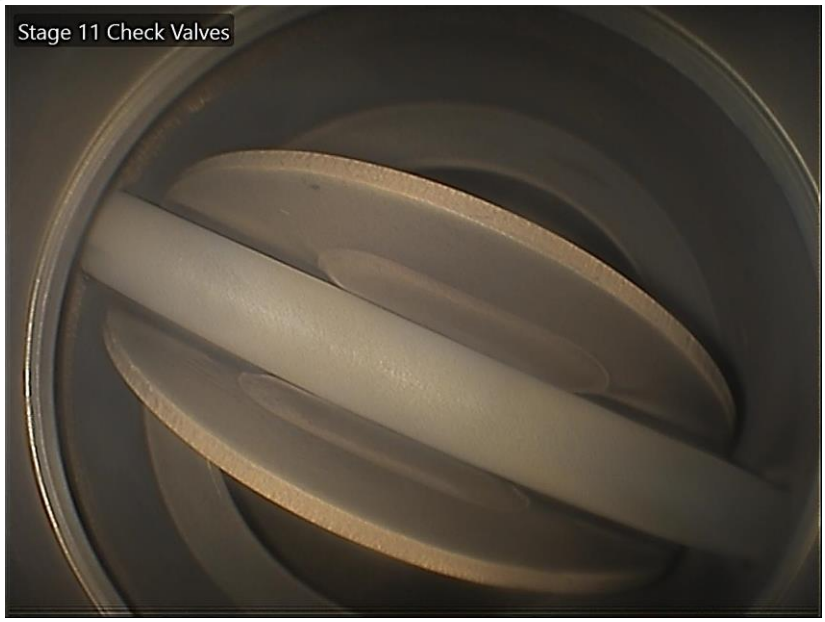
Section	Stage 11 Check Valves
Observation	No Defects - Serviceable
Comments	

Stage_11_Check_Valves_006.JPG



Section	Stage 11 Check Valves
Observation	No Defects - Serviceable
Comments	

Stage_11_Check_Valves_007.JPG



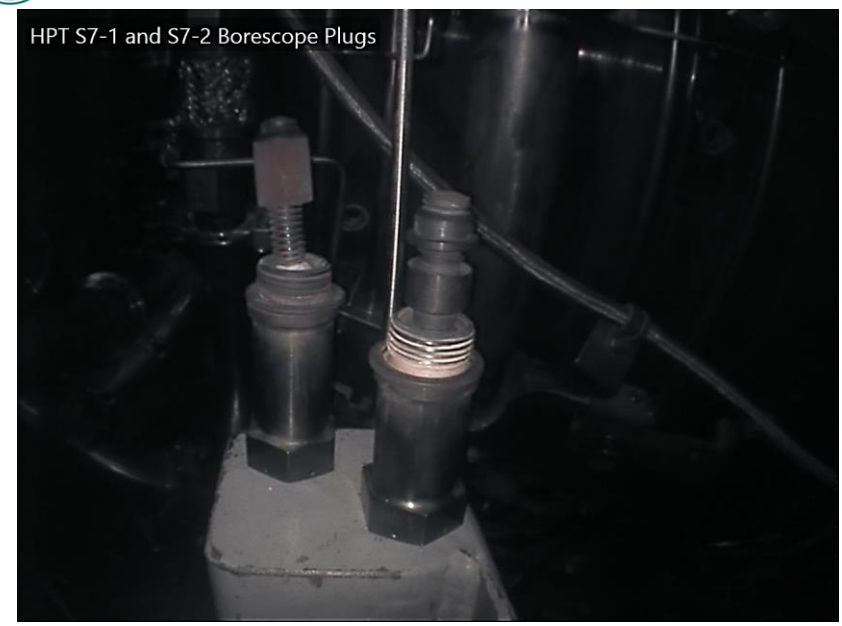
Section	Stage 11 Check Valves
Observation	No Defects - Serviceable
Comments	

Stage_11_Check_Valves_008.JPG



Section	Stage 11 Check Valves
Observation	No Defects - Serviceable
Comments	

Stage_11_Check_Valves_009.JPG

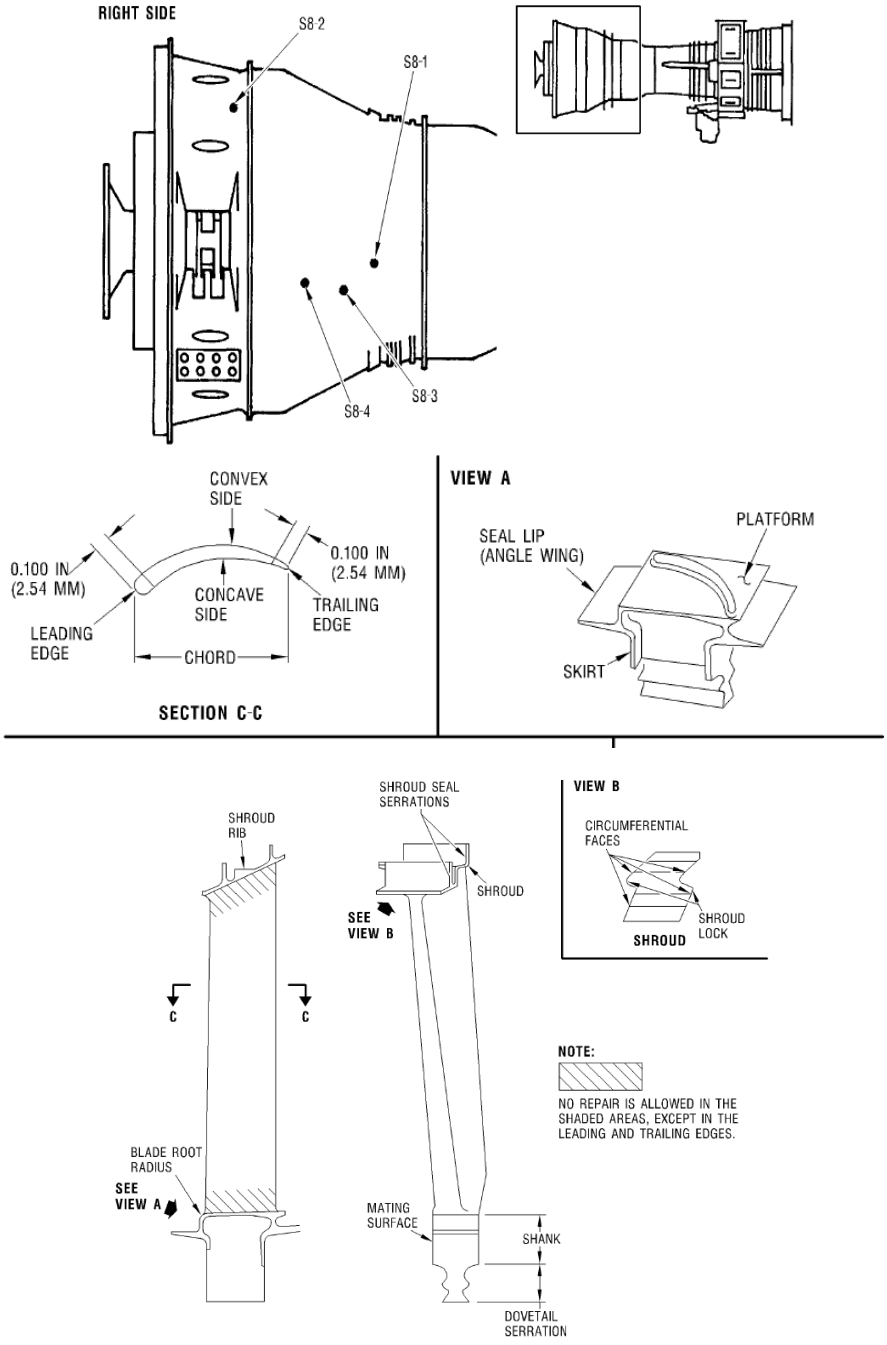


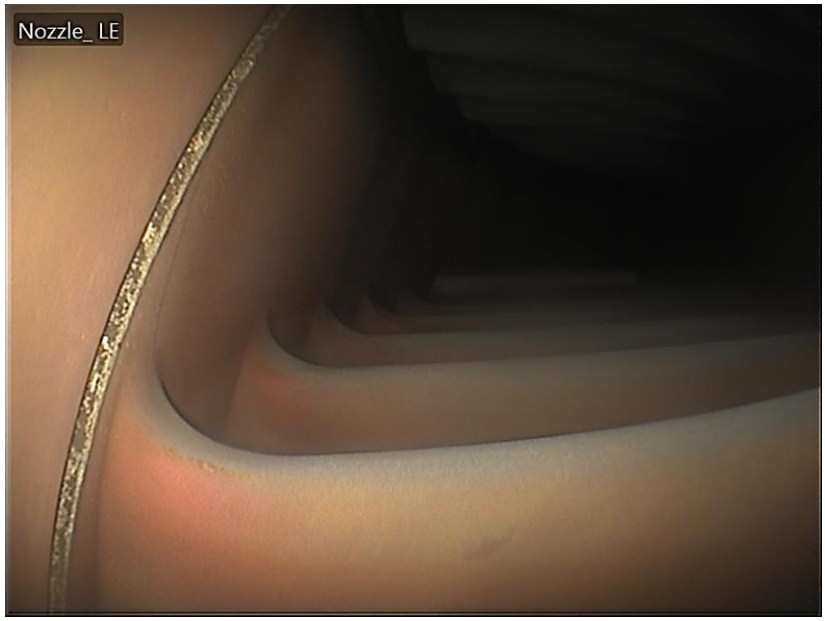
HPT_S7-1_and_S7-2_Borescope_Plugs_001.JPG

Section	HPT
Stage	S7-1 and S7-2 Borescope Plugs
Observation	No Defects - Serviceable
Comments	

Low Pressure Turbine (LPT) :

Inspection Area: All comments will be made at picture blocks and Detail Section of report
Inspect Stages 1 thru 5 blades and vanes for cracks, nicks, burrs, tears, curl, missing material, dents, scratches.
Inspect blade shroud interlocks for wear and shingling.
Inspect for erosion, corrosion, or deposits.
Limited view of all LPT components.





Section	LPT
Stage	Stage 1
Component	Nozzle_ LE
Observation	No Defects – Serviceable
Comments	

Stage_1_Nozzle_LE_001.JPG



Section	LPT
Stage	Stage 1
Component	Nozzle_ LE
Observation	No Defects – Serviceable
Comments	

Stage_1_Nozzle_LE_002.JPG



Section	LPT
Stage	Stage 1
Component	Nozzle_ LE
Observation	No Defects – Serviceable
Comments	

Stage_1_Nozzle_LE_003.JPG



Section	LPT
Stage	Stage 1
Component	Nozzle_ LE
Observation	No Defects – Serviceable
Comments	

Stage_1_Nozzle_LE_004.JPG



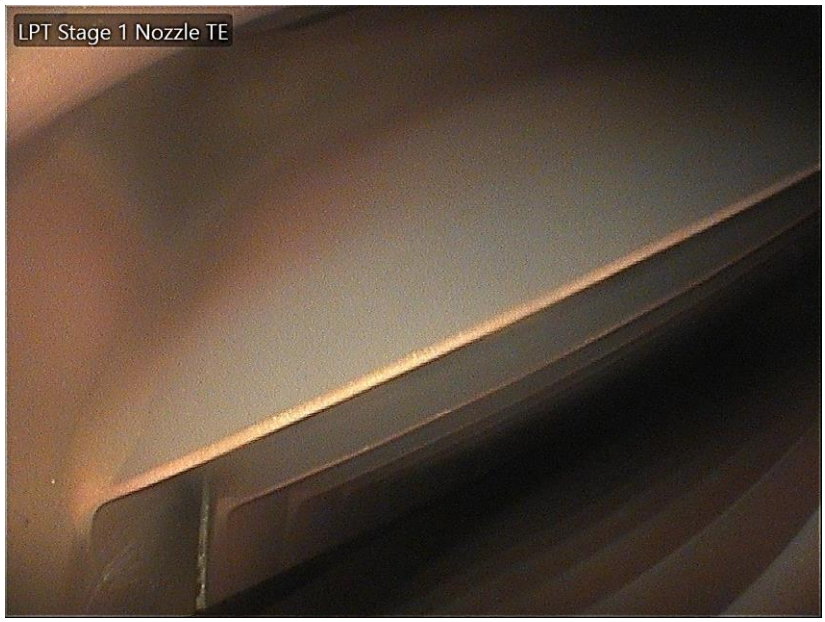
Section	LPT
Stage	Stage 1
Component	TE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_1_Nozzle_TE_001.JPG



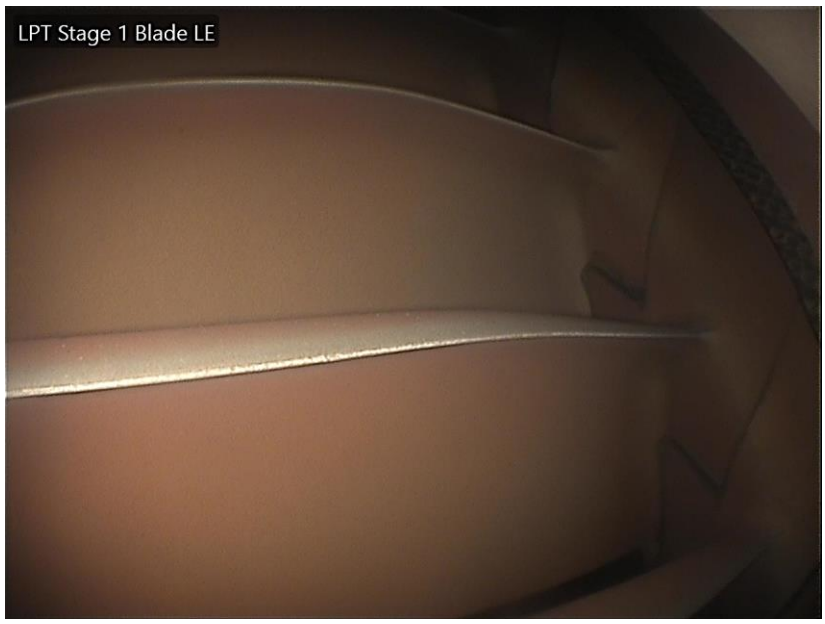
Section	LPT
Stage	Stage 1
Component	TE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_1_Nozzle_TE_002.JPG



LPT_Stage_1_Nozzle_TE_003.JPG

Section	LPT
Stage	Stage 1
Component	TE
Observation	No Defects – Serviceable
Comments	



LPT_Stage_1_Blade_LE_001.JPG

Section	LPT
Stage	Stage 1 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	



Section	LPT
Stage	Stage 1 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_1_Blade_LE_002.JPG



Section	LPT
Stage	Stage 1 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_1_Blade_LE_003.JPG



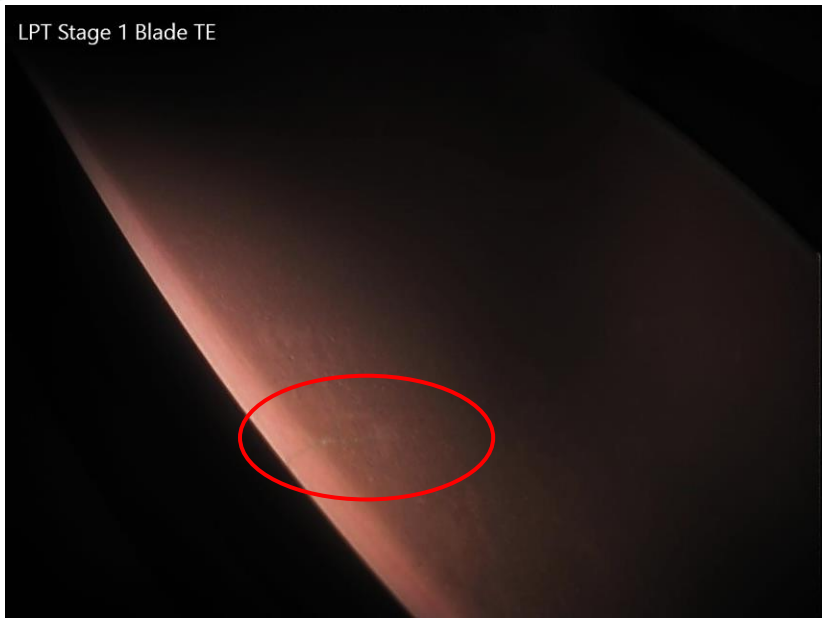
LPT_Stage_1_Blade_TE_001.JPG

Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	



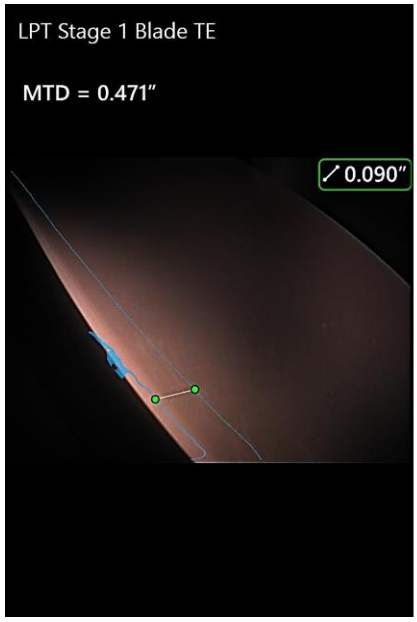
LPT_Stage_1_Blade_TE_002.JPG

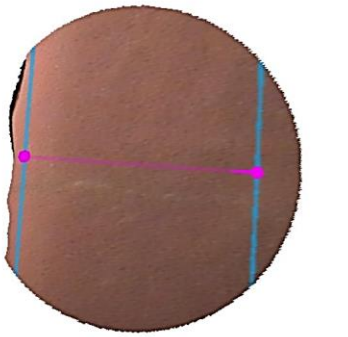
Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_003-FLAG.JPG





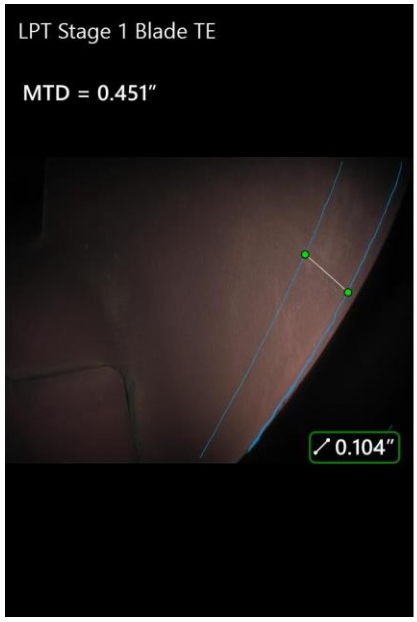
Section	LPT
Stage	Stage 1 Blade
Component	TE
Length	0.090 in
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

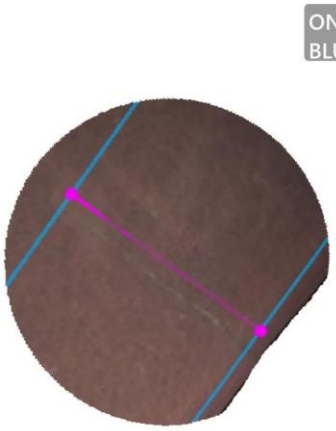
LPT_Stage_1_Blade_TE_004-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_005-FLAG.JPG





Section	LPT
Stage	Stage 1 Blade
Component	TE
Length	0.104 in
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_006-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

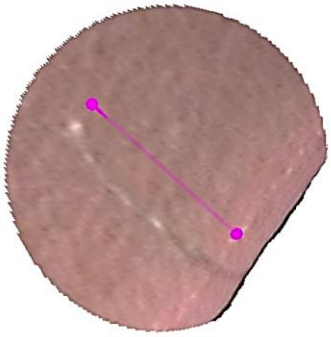
LPT_Stage_1_Blade_TE_007-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_008-FLAG.JPG





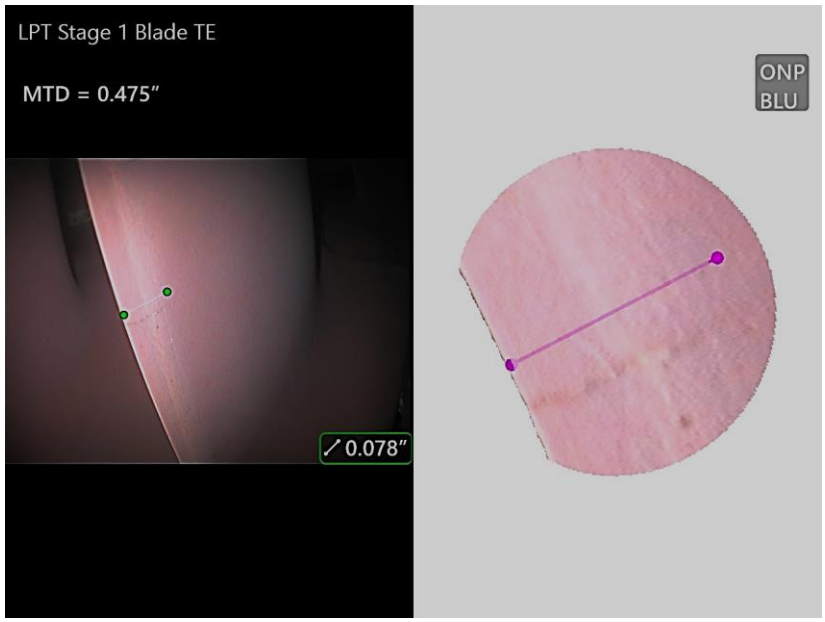
Section	LPT
Stage	Stage 1 Blade
Component	TE
Length	0.047 in
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_009-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_010-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Length	0.078 in
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_011-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_012-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_013-FLAG.JPG



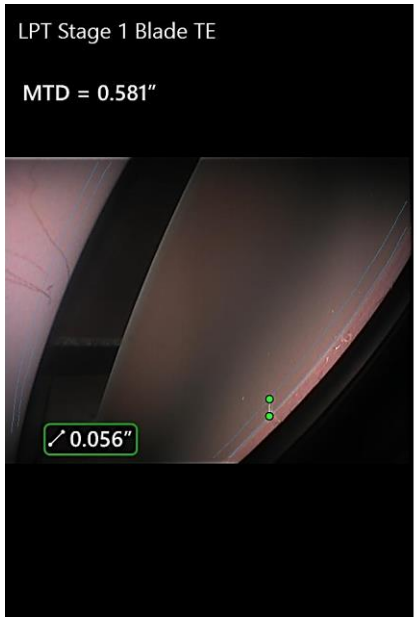
Section	LPT
Stage	Stage 1 Blade
Component	TE
Comments	Out of Published Limits per WP 4015 table 8.3.a.

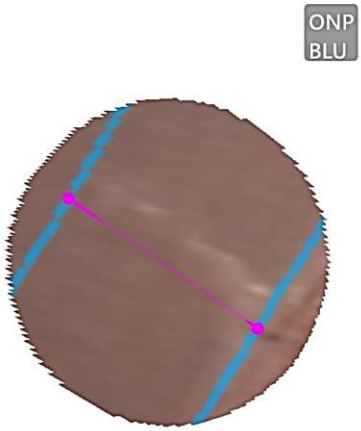
LPT_Stage_1_Blade_TE_014-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_015-FLAG.JPG

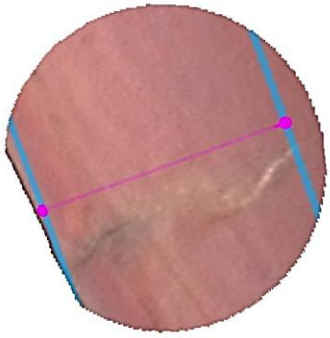




Section	LPT
Stage	Stage 1 Blade
Component	TE
Length	0.056 in
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

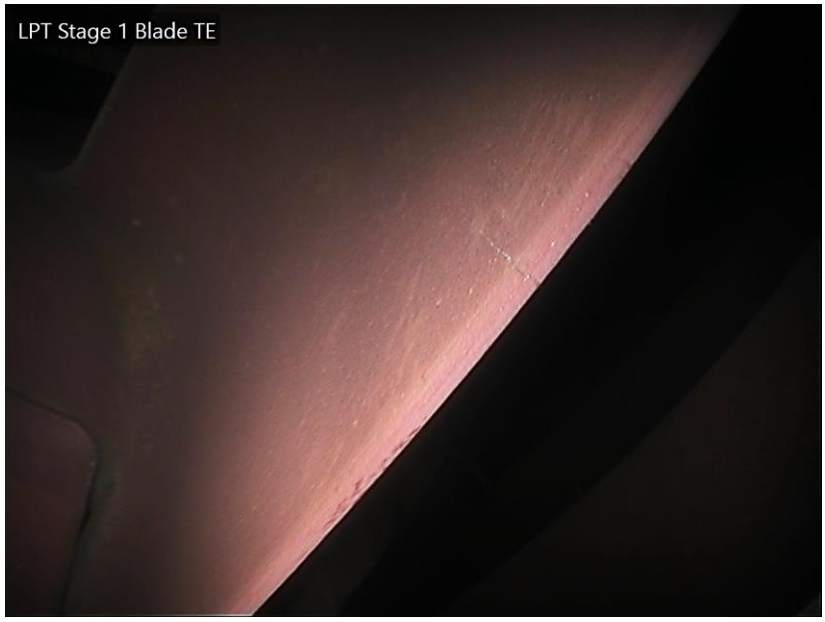
LPT_Stage_1_Blade_TE_016-FLAG.JPG





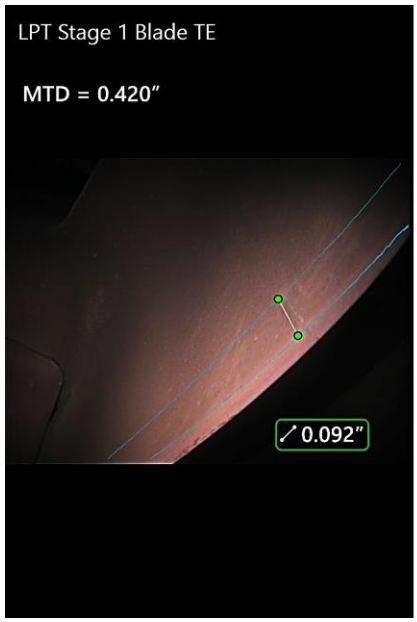
Section	LPT
Stage	Stage 1 Blade
Component	TE
Length	0.062 in
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

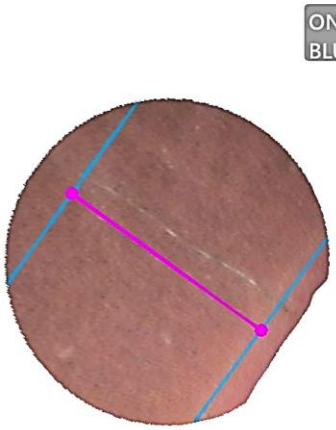
LPT_Stage_1_Blade_TE_017-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_018-FLAG.JPG





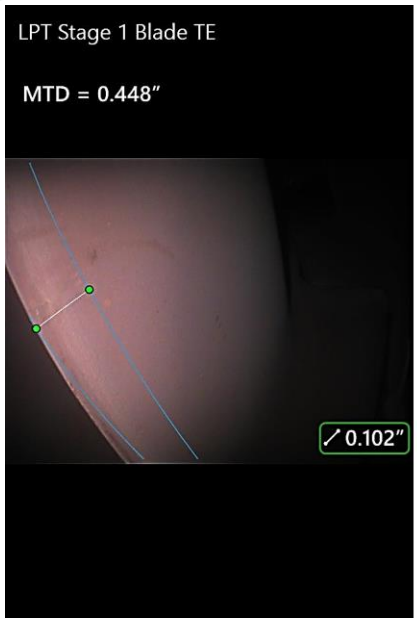
Section	LPT
Stage	Stage 1 Blade
Component	TE
Length	0.092 in
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

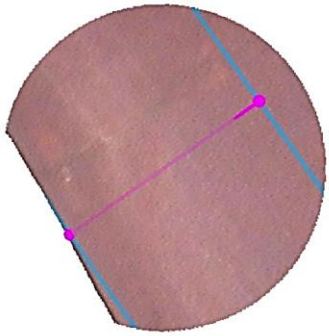
LPT_Stage_1_Blade_TE_019-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

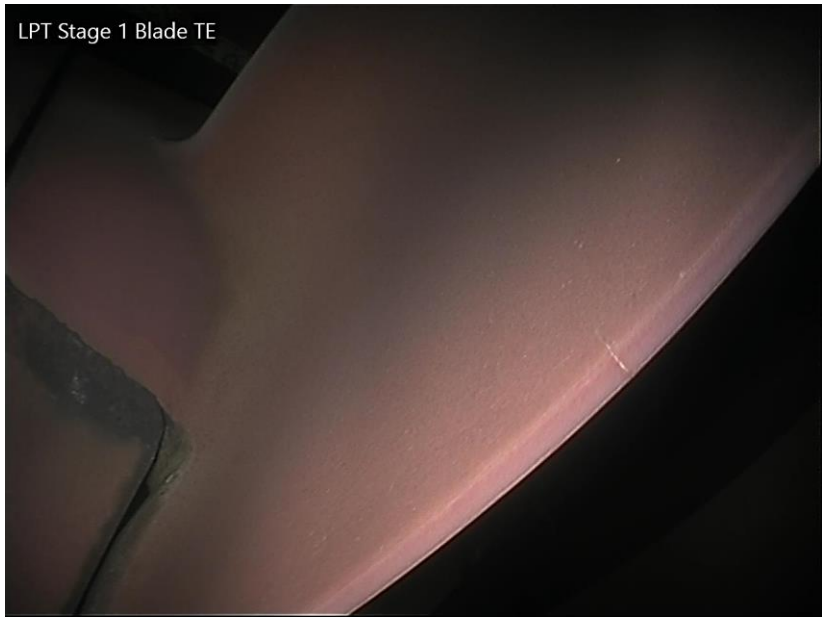
LPT_Stage_1_Blade_TE_020-FLAG.JPG





Section	LPT
Stage	Stage 1 Blade
Component	TE
Length	0.102 in
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

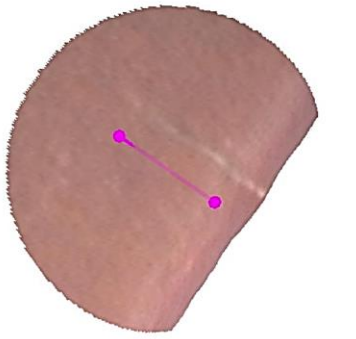
LPT_Stage_1_Blade_TE_021-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_022-FLAG.JPG





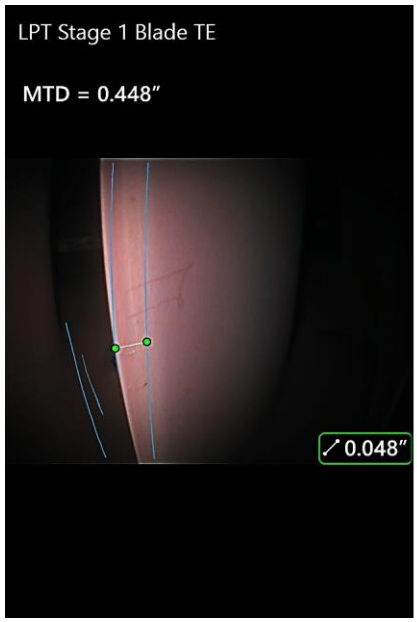
Section	LPT
Stage	Stage 1 Blade
Component	TE
Length	0.028 in
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

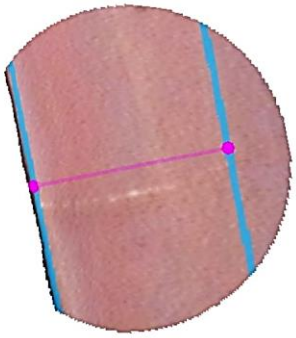
LPT_Stage_1_Blade_TE_023-FLAG.JPG



Section	LPT
Stage	Stage 1 Blade
Component	TE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_024-FLAG.JPG





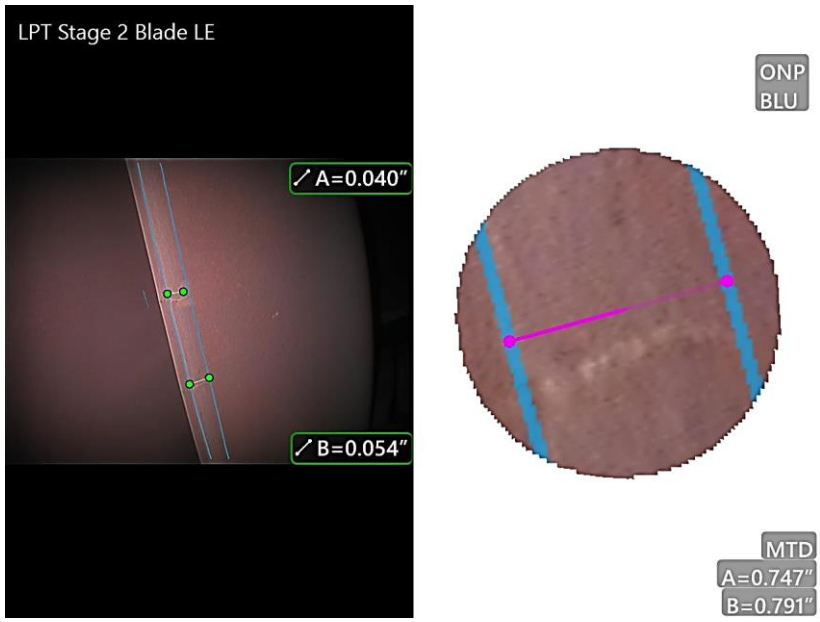
Section	LPT
Stage	Stage 1 Blade
Component	TE
Length	0.048 in
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_025-FLAG.JPG



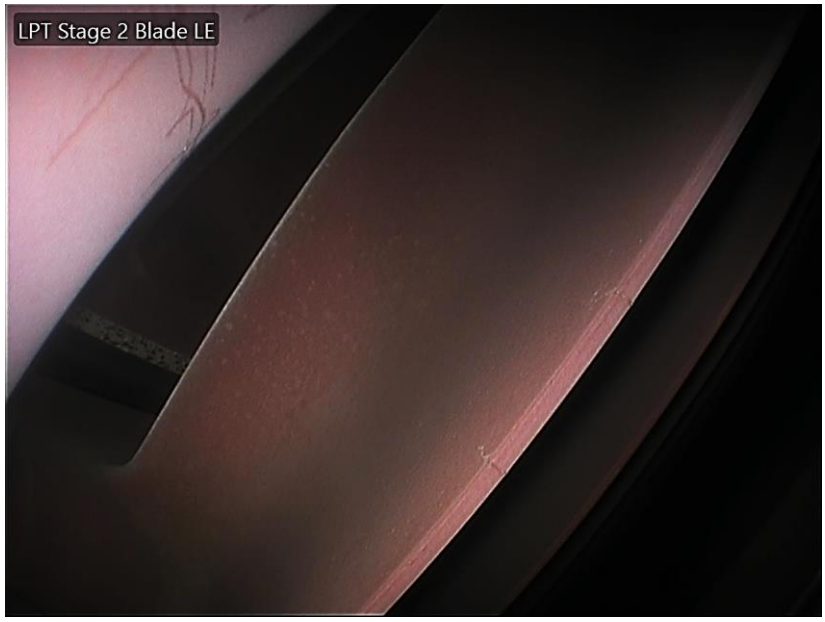
Section	LPT
Stage	Stage 2 Blade
Component	LE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_026-FLAG.JPG



Section	LPT
Stage	Stage 2 Blade
Component	LE
Length	0.040 in
Length	0.054 in
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_027-FLAG.JPG



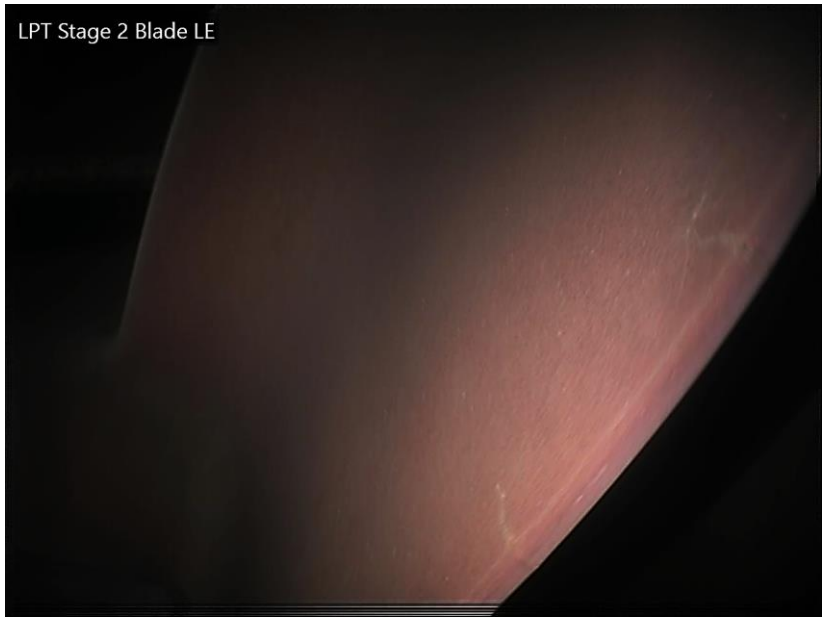
Section	LPT
Stage	Stage 2 Blade
Component	LE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_028-FLAG.JPG



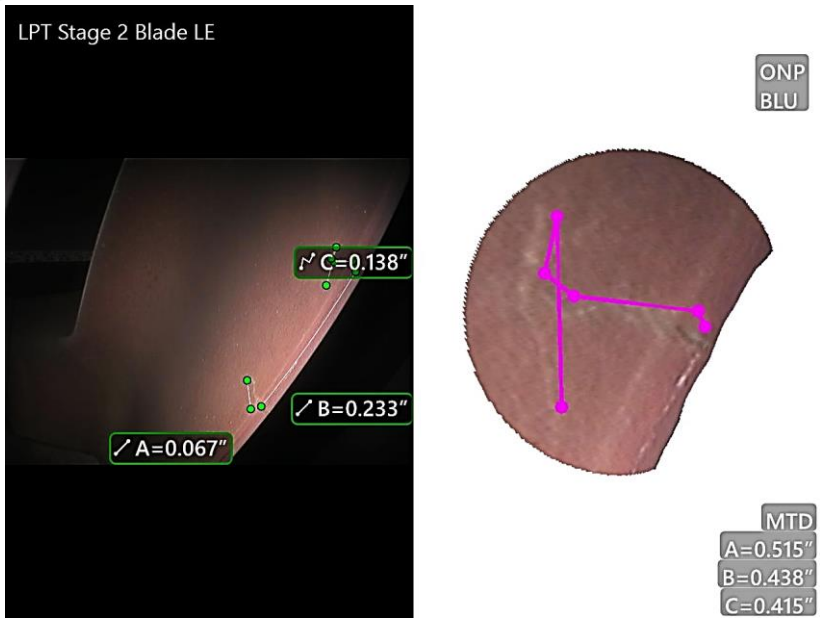
Section	LPT
Stage	Stage 2 Blade
Component	LE
Observation	Dent, Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_029-FLAG.JPG



Section	LPT
Stage	Stage 2 Blade
Component	LE
Observation	Crack
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_030-FLAG.JPG



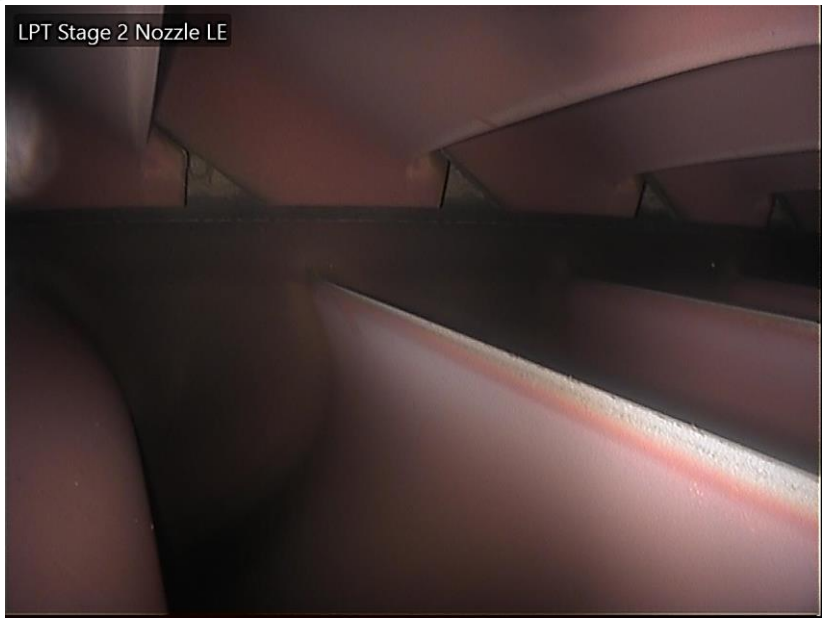
Section	LPT
Stage	Stage 2 Blade
Component	LE
Length	0.067 in
Length	0.233 in
Multi-Segment	0.138 in
Comments	Out of Published Limits per WP 4015 table 8.3.a.

LPT_Stage_1_Blade_TE_031-FLAG.JPG



Section	LPT
Stage	Stage 2 Nozzle
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_2_Nozzle_LE_001.JPG



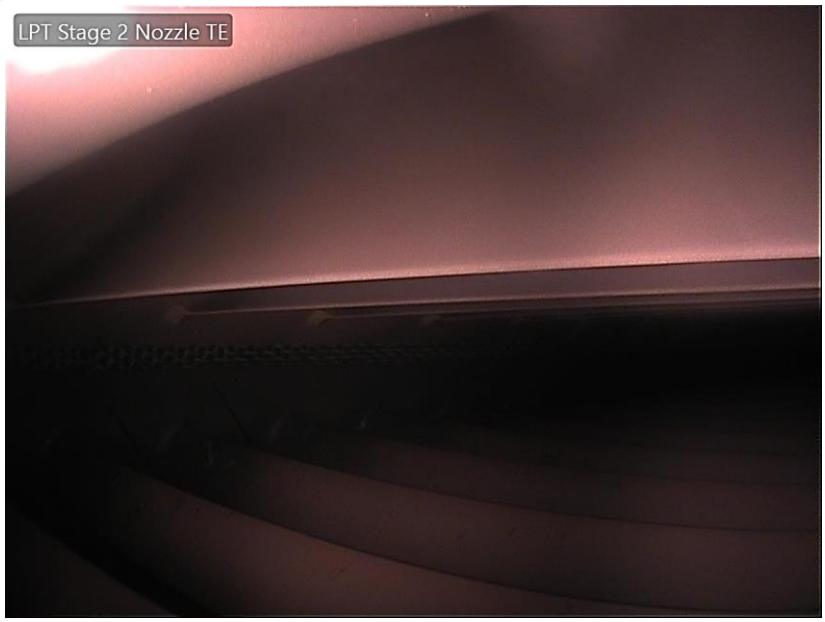
Section	LPT
Stage	Stage 2 Nozzle
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_2_Nozzle_LE_002.JPG



Section	LPT
Stage	Stage 2 Nozzle
Component	TE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_2_Nozzle_TE_001.JPG



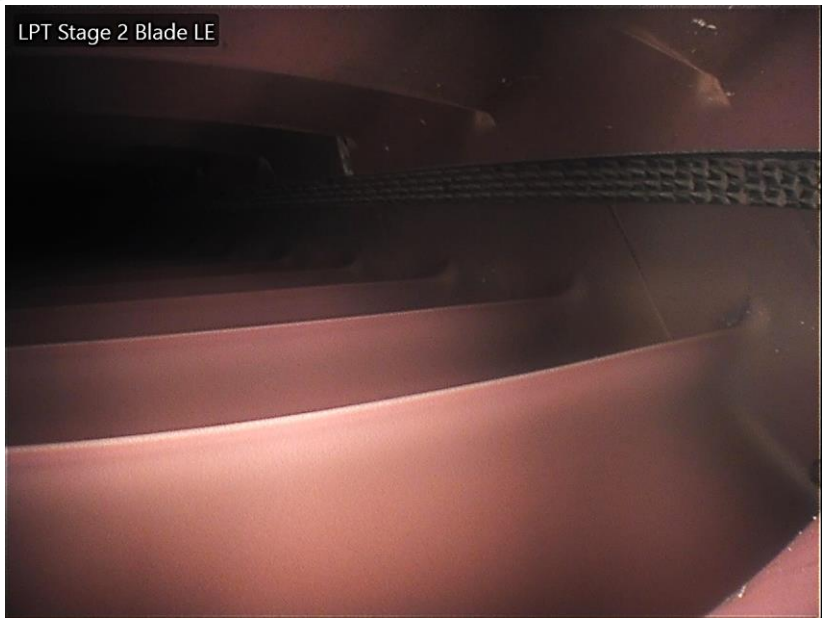
Section	LPT
Stage	Stage 2 Nozzle
Component	TE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_2_Nozzle_TE_002.JPG



Section	LPT
Stage	Stage 2 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_2_Blade_LE_001.JPG



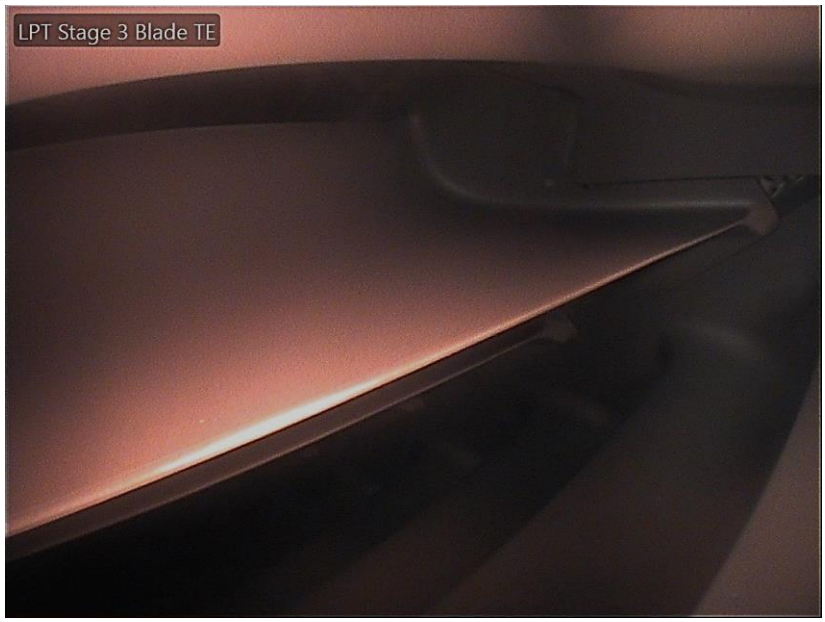
Section	LPT
Stage	Stage 2 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_2_Blade_LE_002.JPG



Section	LPT
Stage	Stage 2 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_2_Blade_LE_003.JPG



Section	LPT
Stage	Stage 3 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_3_Blade_TE_001.JPG



Section	LPT
Stage	Stage 3 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_3_Blade_TE_002.JPG



Section	LPT
Stage	Stage 4 Nozzle
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_4_Nozzle_LE_001.JPG



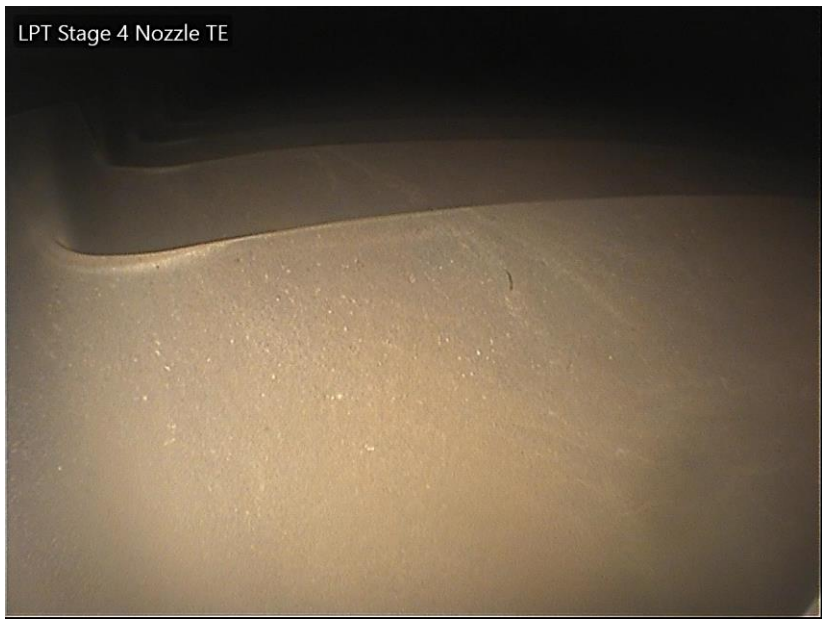
Section	LPT
Stage	Stage 4 Nozzle
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_4_Nozzle_LE_002.JPG



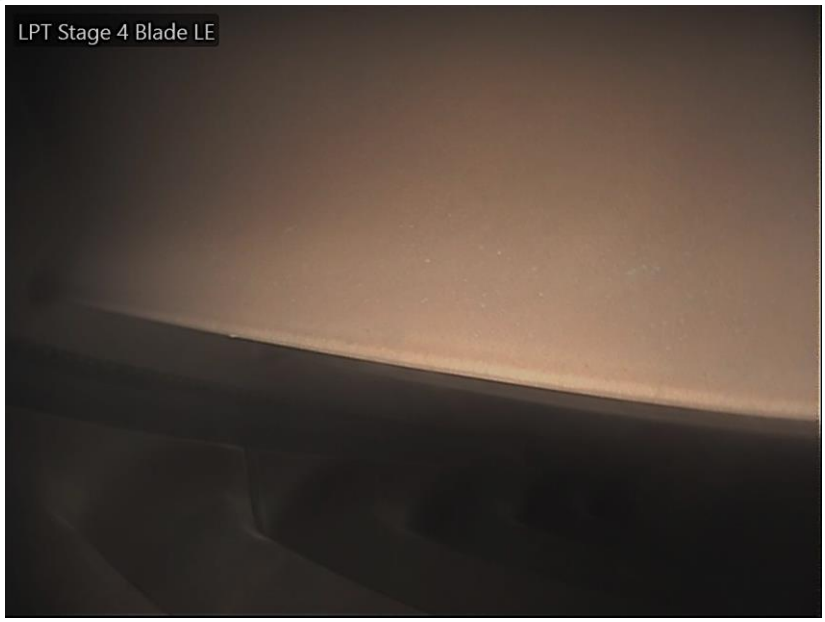
Section	LPT
Stage	Stage 4 Nozzle
Component	TE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_4_Nozzle_TE_001.JPG



Section	LPT
Stage	Stage 4 Nozzle
Component	TE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_4_Nozzle_TE_002.JPG



Section	LPT
Stage	Stage 4 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_4_Blade_LE_001.JPG



Section	LPT
Stage	Stage 4 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_4_Blade_LE_002.JPG



Section	LPT
Stage	Stage 4 Blade
Component	LE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_4_Blade_LE_003.JPG



Section	LPT
Stage	Stage 5 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_5_Blade_TE_001.JPG



Section	LPT
Stage	Stage 5 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_5_Blade_TE_002.JPG



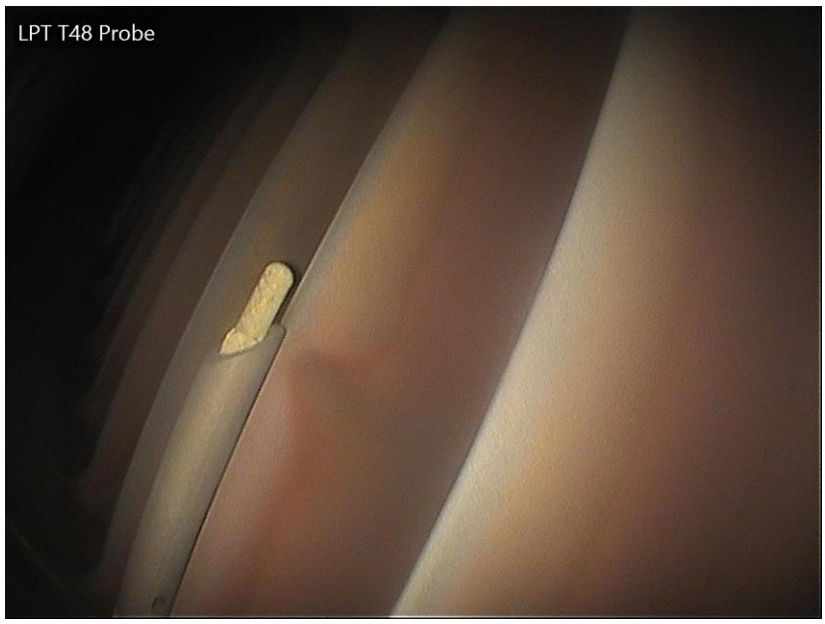
Section	LPT
Stage	Stage 5 Blade
Component	TE
Observation	No Defects – Serviceable
Comments	

LPT_Stage_5_Blade_TE_003.JPG



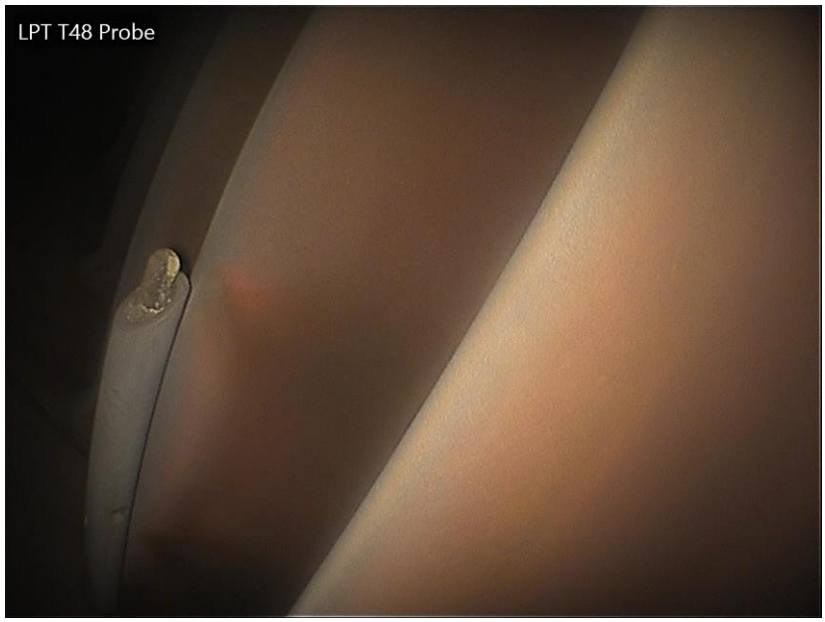
Section	LPT
Stage	T48 Probe
Observation	No Defects – Serviceable
Comments	

LPT_T48_Probe_001.JPG



Section	LPT
Stage	T48 Probe
Observation	No Defects – Serviceable
Comments	

LPT_T48_Probe_002.JPG



LPT_T48_Probe_003.JPG

Section	LPT
Stage	T48 Probe
Observation	No Defects – Serviceable
Comments	



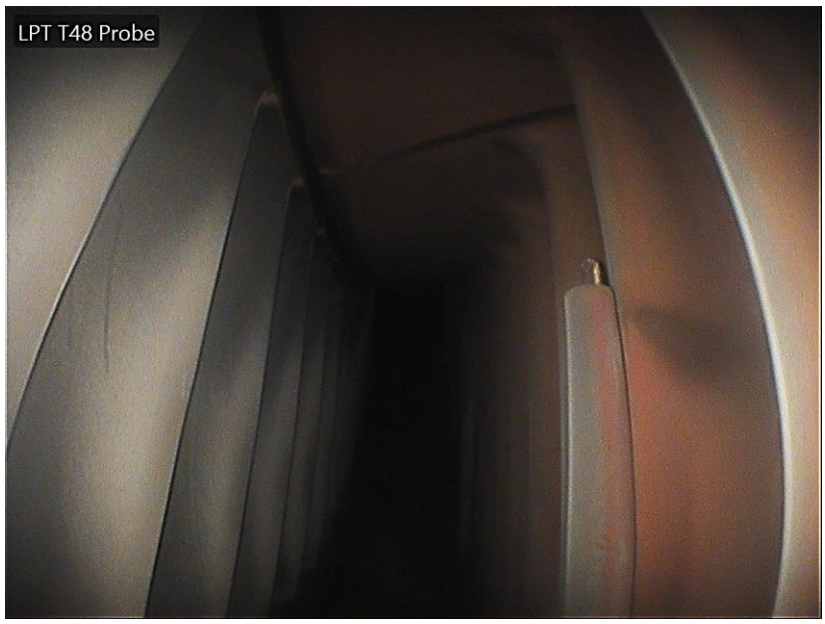
LPT_T48_Probe_004.JPG

Section	LPT
Stage	T48 Probe
Observation	No Defects – Serviceable
Comments	



LPT_T48_Probe_005.JPG

Section	LPT
Stage	T48 Probe
Observation	No Defects – Serviceable
Comments	



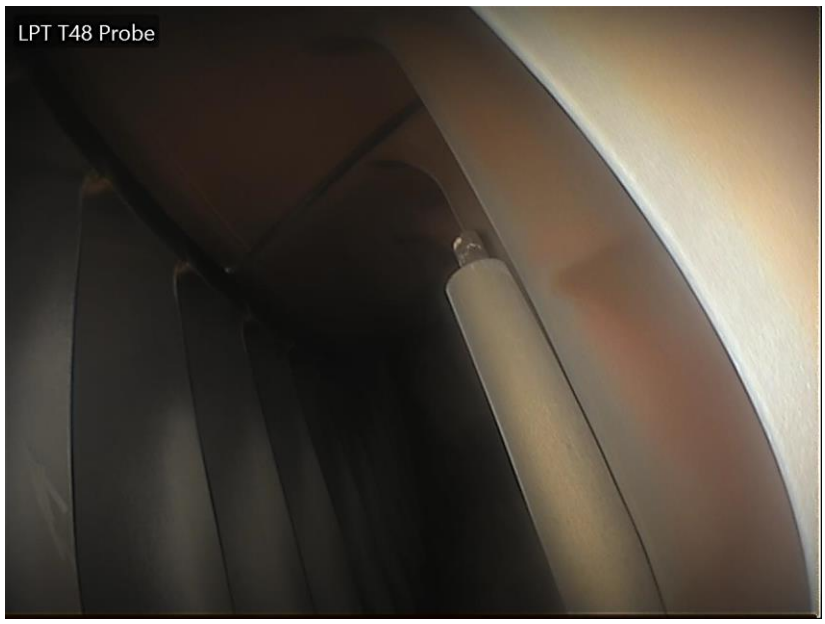
LPT_T48_Probe_006.JPG

Section	LPT
Stage	T48 Probe
Observation	No Defects – Serviceable
Comments	



LPT_T48_Probe_007.JPG

Section	LPT
Stage	T48 Probe
Observation	No Defects – Serviceable
Comments	



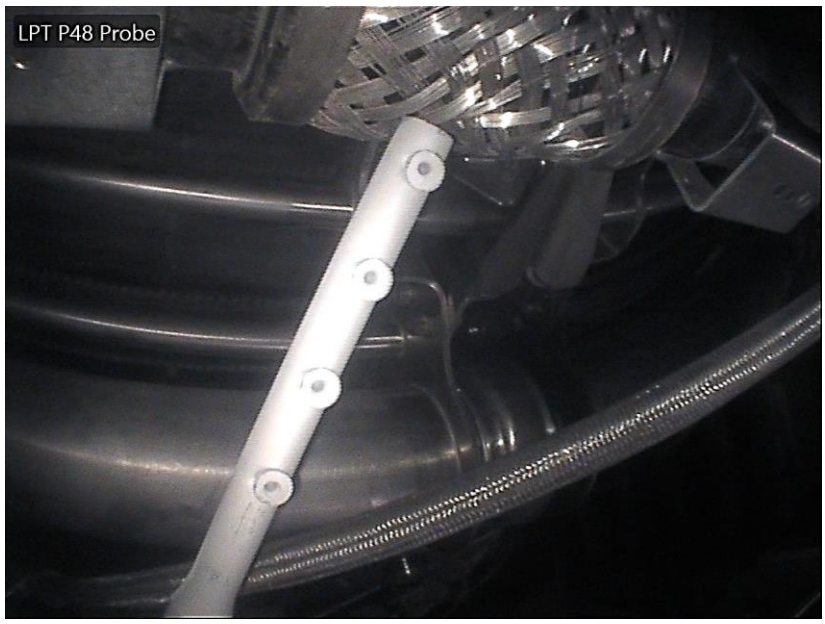
LPT_T48_Probe_008.JPG

Section	LPT
Stage	T48 Probe
Observation	No Defects – Serviceable
Comments	



LPT_T48_Probe_009.JPG

Section	LPT
Stage	T48 Probe
Observation	No Defects – Serviceable
Comments	



LPT_P48_Probe_001.JPG

Section	LPT
Stage	P48 Probe
Observation	No Defects – Serviceable
Comments	



LPT_S8-3_and_S8-4_Borescope_Plugs_001.JPG

Section	LPT
Stage	S8-3 and S8-4 Borescope Plugs
Observation	No Defects – Serviceable
Comments	

Andre Simoes
Field Technician – Aero NAM
M: +1 469-479-4930
Email: andre.simoes@ge.com

Agenda Date: 01/15/2026 **Agenda Item Number:** 2f

Subject:

Consider approval of a sole source purchase from Brent G. Theobald Construction, Inc of a structural steel package for the Slick Rock Substation.

Item at-a-glance:

Staff Contact: Bryan Dial

Applicant Name: City of St. Geroge

Reference Number: N/A

Address/Location:

811 E Red Hills Pkwy

Item History (background/project status/public process):

This item is for the structural steel package for the planned Slick Rock Substation. The Slick Rock Substation is needed to serve area load growth and add redundancy for system reliability. Staff recommends approval of a sole source purchase with Brent G. Theobald Construction for the Slick Rock Substation structural steel package in the amount of $176,598.

Staff Narrative (need/purpose):

To support nearterm capacity and N1 reliability in the Slick Rock area (near the Dinosaur Museum) , staff recommends awarding a solesource purchase to Brent G. Theobald Construction, Inc. for fabrication, galvanizing, delivery, and erection of the substations structural steel package in the amount of $176,598 (sales tax excluded). The scope includes: one West 15 kV box structure (second box), one 15 kV box structure, six breaker X structures, and six 12foot T structures, with connections and fasteners for our steel. The vendor can provide a $4,500 credit if previously detailed Canyon View Substation shop drawings can be reused, which helps maintain configuration consistency across City substations and reduces schedule risk. Pricing is based on current steel market conditions and is timelimited; progress payments are Net 30 with no retainage.A sole source award is warranted to ensure fitup with existing City standards, leverage proven shop details, and avoid reengineering delays; this aligns with the projects objective to bring the new substation online to serve growth and improve reliability. The total cost fits within the currentyear substation budget.

Name of Legal Dept approver: Kristopher Pearson

Budget Impact:

Cost for the agenda item: $176,598

Amount approved in current FY budget for item: $1,200,000

If not approved in current FY budget or exceeds the budgeted amount, please explain

funding source:

The amount is included in the current budget year.

Description of funding source:

The amount is included in the current budget year.

Recommendation (Include any conditions):

Staff recommends approval.

Attachments

PUR – Purchase Requisition Form

Requestor & Signer Information

Request Date
01/08/2026

Department *
Energy Services

Division *
Substation

☑ PO Request ☐ BPO Request ☐ Request for Payment (Invoice Attached)

Requested By: *
TOM BIRRELL

Requestor Email *
TOM.BIRRELL@SGCITYUTAH.GOV

Authorized Signer Name (up to $25,000) *
TOM BIRRELL

Authorized Signer Email *
TOM.BIRRELL@SGCITYUTAH.GOV

Department Head Name (required over $25,000)
BRYAN DIAL

Department Head Email
BRYAN.DIAL@SGCITYUTAH.GOV

City Manager Name (required when any procurement policies are waived)

City Manager Email

Purchasing Rep. Name
INVOICES

Purchasing Rep. Email
INVOICES@SGCITYUTAH.GOV

Procurement Type

Contract Requirements *

- (●) This does NOT Require a contract
- ( ) Contract Drafted by the City's Legal Department
- ( ) Contract Drafted by vendor; reviewed & approved by City's Legal Department

City Council Approval Date (if applicable): *
02/05/2026 12:00:00 AM

Is this a Capital Purchase or Capital outlay Item? *
(●) Yes ( ) No

Budget Information (Only Required for Capital outlay Items):

Project Title or Location: *
Slick Rock Substation

Is the Total Amount Approved in the Budget? *
(●) Yes ( ) No

Budgeted Amount: *
$1,200,000.00

Will this item/Service be recieved/Completed before the fiscal year end? *
(●) Yes ( ) No

Procurement Type *
SOLE SOURCE / O.E.M ITEM

SHIP TO ADDRESS: *
695 East Water Works Drive

New or Existing Vendor? *
EXISTING PARTY

Vendor Information

Vendor Name Legal Name
BRENT G. THEOBALD CONST, INC.

DBA Name

Vendor ID
1183

Please provide the legal name of the vendor

DBA / Common Name

Address
215 W INDUSTRIAL DR #5

City
WASHINGTON

State
UT

Zip Code
84780

Country
USA

Is the Address correct?*
(•) Yes ( ) No

Sole Source

To ensure the fair and equitable treatment and to foster effective broad-based competition, a standard procurement process is followed whenever public funds are expended. Sole source contract awards do not involve a standard procurement process and should only be used when justified after reasonable research has been conducted to determine there are no other available sources that can provide the needed goods or services. Circumstances for which a sole source may be justified include:

a) An item for which there is no comparable product or service, such as a one-of-a-kind item available from only one vendor: or

b) A component or replacement part for which there is no commercially available substitute, and which can be obtained only directly from the manufacturer; O.E.M. or

c) An exclusive maintenance, services, or warranty agreement.

Utah Administrative Code R33-8-101a. See also St. George City Code 1-10-B-5

Date	Requested By:	Department	Vendor
01/08/2026	Tom Birrell	Energy Services	BRENT G. THEOBALD CONST, INC.

Product Description *

2-15KV box structures. 6-Breaker "X" structures, 6-12' "T" structures. Dwgs:S1 thru S9 and S1B thru S4B Slick Rock design.

Why is the service or product only available from this single supplier? *

Must match existing equipment. This is due to the fabricators past experience in fabricating steel for our existing substations and their possession of established standard drawings for the required structures. This vendor has successfully fabricated steel for all previous substations, ensuring consistency with our current design and construction standards. Utilizing this fabricator eliminates the need for additional engineering design and drawing production required to completely bid the work. This results in an estimated cost savings of $23,000.00. A $4,500.00 credit will also be applied for the use of existing shop drawings that where created for Canyon View Substation.

Could the product be reasonably modified to allow for competition? *

○ Yes ◉ No

Detail all research performed to determine there is only one source for this item. Include a list of names and vendors contacted that may provide similar products and a summary of their response. *

Estimated $27,500.00 Savings.

Clear and convincing evidence has been presented to me that this is the sole source vendor for this purchase:

Department Head Signature:

Purchase Details

QTY *	Description *	Account Code *	Project Code	Unit Cost *
1	Steel package for Slick Rock Substation. To include Dwgs S1 thru S9 and S1B thru S4B	00-5313-7485	5313-7485	$176,598.00

Comments / Special Instructions:

Freight / Shipping Cost *
$0.00

Purchase Total
$176,598.00

If purchase exceeds $5,000, it is expected that a minimum of 3 bids/ quotes be obtained and attached.

Vendor 2

Quote Amount

Vendor 3

Quote Amount

General Attachments: (1)

Quotes - You can submit multiple documents with the same button. Please use the correct button for each type of document (Quotes should be uploaded using the Quotes button etc.) *

PUR - SUP - Purchasing Quote - From BRENT G. THEOBALD CONST, INC. requested by TOM BIRRELL

Supporting Documents

PSA / Contract

Purchasing Only

Purchase Request Status
Received

Rejection Reason

PROPOSAL
#122821B1R1

215 WEST INDUSTRIAL DR. #5 • WASHINGTON, UTAH 84780 UTAH LIC 93-263368-5551 NEV LIC 0032869

PROPOSAL

Submitted to: City of St George Power Dept. – Tom Birrell **Date: 12/4/25**
Job Name: Slick Rock Sub-Station **Job Location: St. George, UT**
Architect: St George Energy Services **Date of Plans: None** **Dwgs: S1 thru S9 and S1B thru S4B**

We propose to furnish labor and materials to detail, fabricate, galvanize, deliver and erect (1) lot structural steel as follows:

One – West 15kV "Box" Structure (2nd Box Structure)
One – 15kV "Box" Structure
Six - Breaker "X" Structures
Six - 12' "T" Structures
Connections and fasteners for our steel only.

Note: Credit of $4,500.00 may be taken if we can fabricate from previously detailed "Canyon View Sub-Station" shop drawings.

Note: Our proposal is based on current steel prices and market conditions and is valid for (5) days. We reserve the right to make changes to the price of this estimate based on current market conditions at the time of our material procurement for this project. Some materials may be subject to availability. Subject to scheduling. Sufficient crane and equipment access must be provided. One move-in allowed.

We exclude the following: Design and engineering, special permits, fees, special inspection, testing, bonds, prevailing wages and special approvals; IAS, AISC and approved fabricator; All finish and touch-up painting; Sand-blasting; Galvanizing UNO; Powder-coating; Spray applied fire resistive materials; Fire-proofing; Anchor-bolts; Backing, attachments and fasteners for other trades; All non-ferrous mat'ls; All light ga mat'ls; Trim, facia, closures, standing seam roofing and architectural metal panels; Field measuring, layout, locating and setting of grades, elevations, anchorages and embeds; Excavation, footings, foundations, concrete, cutting, coring, drilling and grouting; Final plumb and level of steel supporting wood; Cutting of deck penetrations; All grating and embeds; Masonry lintels, veneer lintels and double angle lintels; Hold-downs; Vanity and counter support brackets; Corner guards; All "Simpson" type connections; Dumpster charges; Temporary handrails, guardrails and safety systems; Chain-link fencing and gates; All fencing, gates, stair systems, handrails and guardrails not specifically listed above; Installation of FOB items; All signage; Demolition, removal and replacement of existing; Temporary shoring; Cleaning of steel after erection; Back-charges to BGTCI without prior written notice to and written approval from BGTCI; All steel shown on Civil, Architectural, Structural, Plumbing, Mechanical and Electrical design drawings UNO; All items not shown on Architectural and Structural design drawings, not specifically included above and as listed below.

Bolts entering wood	Building permits	Carpentry and GLB Hdwr
Re-bar	Concrete inserts	Bonds and special insurance costs
Inspection and testing costs	Demolition	Welding concrete reinforcing steel
Anchor-bolts at parapet walls		

We propose hereby to furnish labor and materials, complete in accordance with the above specifications, for the sum of:

One Hundred Seventy Six Thousand Five Hundred Ninety Eight Dollars……..…. $176,598.00
sales tax is not included

Payment to be made as follows: Progress as required, Net 30 days, no retainages
Payments not made as specified above are subject to 2% interest per month on the unpaid balance. If court proceedings are deemed necessary, Brent G Theobald Const Inc is entitled to all reasonable attorney and court fees.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving extra costs will be executed only written orders and will be and extra charge over and above the proposal. All agreements contingent upon strikes, accidents of delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensations Insurance.

Acceptance of Proposal
The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be as outlined above.

Accepted by:_____ **Date:**_____

Agenda Date: 01/15/2026 **Agenda Item Number:** 2g

Subject:

Consider approval of a Professional Services Agreement with Point Consulting for the Terminal Expansion Project not to exceed the amount of $150,000.

Item at-a-glance:

Staff Contact: Dustin Warren

Applicant Name: City of St George

Reference Number: NA

Address/Location:

4508 S Airport Pkwy

Item History (background/project status/public process):

This item is to consider approval of a professional services agreement with Point Consulting to serve as the city's project manager on the terminal expansion project. Point Consulting will act as the Citys agent, consultant, and fiduciary, delivering comprehensive project management services for the Airport Terminal Expansion Project. The St. George Regional Airport Terminal expansion includes a significant remodel of the facility and the addition of 50,000 square feet that includes installing 5 new jet bridges and significant hold room space. Staff received qualifications from (3) firms and after review and interviews determined Point Consulting was the most qualified to provide these services. Services will be divided into two distinct phases: Phase 1 for design and development, and Phase 2 for construction, with the latter contingent upon securing necessary funding. Staff recommends approval of a professional service agreement with Point Consulting for the terminal expansion project in an amount not to exceed $150,000 for phase I services contingent upon approval of the associated budget amendment.

Staff Narrative (need/purpose):

The St. George Regional Airport Terminal Expansion Project is intended to enhance passenger experience and improve operational efficiency by expanding the terminal by approximately 50,000 square feet and installing five new jet bridges. The project also includes a substantial remodel of the existing 34,000 square feet of terminal space, including the relocation of the security screening checkpoint, baggage claim, rental car facilities, and arrivals and departures areas. This expansion responds to sustained growth in passenger traffic and the need for improved operational functionality, while ensuring compliance with applicable aviation standards and supporting the communitys increasing air travel demands. The City received qualifications from three firms to provide project management and owners representation services for the terminal expansion. Following a review of qualifications and interviews, Point Consulting, LLC was determined to be the most qualified firm for this project. Point Consulting, LLC will serve as the Citys agent, consultant, and fiduciary, providing comprehensive project management services throughout all phases of the Airport Terminal Expansion Project (ATEP), from pre-construction through project close-out. Services will be delivered in two phases: Phase 1 will focus on design and development, and Phase 2 will cover construction services, contingent upon the availability of funding.

Name of Legal Dept approver: Alicia Carlton

Budget Impact:

Cost for the agenda item: $150,000

Amount approved in current FY budget for item: 0

If not approved in current FY budget or exceeds the budgeted amount, please explain funding source:

State Funds

Description of funding source:

State Funds

Recommendation (Include any conditions):

Staff recommends approval

Attachments

SGU Airport Terminal Expansion Project

Rate Sheet – Proposed Fees and/or Rates

Option A:	Flat Fee, Phase 1	$TBD
	Flat Fee, Phase 2	$TBD
Option B:	Monthly Retainer	$30,000
Option C:	Hourly Billing, OPM	$165/hr
	Hourly Billing, Admin. Support	$125/hr
	Hourly Billing, Technical Expert	$290/hr*
Option D:	Monthly Retainer	$23,800
	Hourly Billing – see Option C	

* Technical Expert services will be on an as-needed basis, pre-approved by the Owner.

ATTACHMENT B: SCOPE OF SERVICES

PHASE 1 DESIGN & DEVELOPMENT SERVICES

Contracting & Procurement

- Manage the selection and contracting of key consultants, including design, testing, and commissioning firms. Note: It is understood that the Architect has already been selected and design is approximately 40% complete.
- Coordinate legal, budgetary, and administrative approvals for procurement actions.
- Track contracts, amendments, and deliverables to maintain compliance and transparency.

Design Coordination & Team Facilitation

- Lead regular coordination meetings with the design team and stakeholders to maintain alignment and address issues promptly.
- Review design progress for consistency with program requirements, budget, and schedule.
- Document decisions, distribute action items, and ensure follow-up on open issues.

Budget & Cost Management

- Maintain and update the overall project budget, including design and consultant commitments.
- Review cost estimates and identify risks, savings opportunities, or scope adjustments as needed.
- Support value-engineering efforts to optimize cost without compromising functionality.

Schedule & Planning

- Maintain the master project schedule through all design milestones.
- Coordinate with the design team to identify schedule risks and recommend mitigation measures.
- Support the development of phasing and sequencing plans to minimize disruption to ongoing operations.

Agency & Permitting Coordination

- Coordinate design submittals and permit applications with reviewing agencies.
- Track comments, approvals, and required revisions to maintain project momentum.
- Support early engagement with jurisdictional authorities to anticipate and resolve issues.

ATTACHMENT B: SCOPE OF SERVICES

PHASE 1 DESIGN & DEVELOPMENT SERVICES, CONTINUED

Stakeholder Engagement & Communication

- Organize stakeholder work sessions to confirm program needs and operational priorities.
- Record decisions, distribute meeting summaries, and maintain open lines of communication.
- Provide project updates and notifications to ensure stakeholders remain informed and engaged.

Reporting & Documentation

- Prepare monthly progress reports summarizing design, schedule, and budget performance.
- Maintain organized documentation, meeting records, and correspondence.
- Provide executive-level reporting tools to support decision-making and accountability.

Quality & Technical Review

- Review design documents for constructability, clarity, and consistency with Owner standards.
- Coordinate specialty reviews (IT, security, signage, commissioning) and integrate findings.
- Track open review comments and verify resolution prior to milestone completion.

Transition to Pre-Construction

- Coordinate final design handoff and confirm readiness for construction procurement.
- Assist in preparing and reviewing cost proposals or bid packages to confirm alignment with project scope and assumptions.
- Participate in preconstruction planning to align design intent with construction logistics.

ATTACHMENT B: SCOPE OF SERVICES

PHASE 2 CONSTRUCTION SERVICES

Construction Administration

- Lead weekly Owner/Architect/Contractor (OAC) and coordination meetings; document discussions, decisions, and action items.
- Support RFI, submittal, and correspondence processes to maintain timely communication and response.
- Facilitate design direction with the project team and communicate Owner directives clearly.
- Coordinate meeting logistics, attendance, and follow-up documentation for accountability.
- Review and monitor the contractor's schedule, flagging critical path risks and recommending corrective actions.

Field Coordination & Observation

- Attend scheduled site visits to observe progress and quality of work in place.
- Track construction milestones and identify issues requiring follow-up.
- Monitor field conditions, disruptions, and work sequencing to mitigate operational impacts.
- Coordinate field resolution of design or construction challenges in collaboration with the contractor and A/E team.
- Maintain a record of field observations and report findings to project leadership.

Cost & Change Management

- Review contractor pay applications and vendor invoices for accuracy, supporting documentation, and compliance with contract terms.
- Maintain and update the overall project budget; track changes, contingencies, and approvals.
- Review change orders for scope alignment, cost reasonableness, and schedule impact. Tier 3 reviews will be pre approved by the Owner.
- Maintain a change management log and report on financial exposure and forecasting.
- Prepare monthly financial summaries for Owner review and approval.

ATTACHMENT B: SCOPE OF SERVICES

PHASE 2 CONSTRUCTION SERVICES, CONTINUED

Schedule Maintenance & Oversight

- Review and monitor the master construction schedule, identifying delays and recovery options.
- Evaluate schedule updates for accuracy and critical path logic.
- Coordinate with the contractor to align milestones, inspections, and commissioning timelines.
- Report on schedule performance in monthly updates to the Owner.
- Support development of recovery plans where schedule impacts are identified.

Safety & Operations Coordination

- Coordinate construction safety planning with facility operations and regulatory requirements.
- Review safety communications, disruption notices, and access control measures.
- Support on-site coordination to maintain safe access and minimize operational impacts.
- Track safety incidents and verify corrective actions are implemented.

Communications & Reporting

- Prepare monthly construction progress summaries and executive-level dashboard updates.
- Distribute OAC meeting minutes, action logs, and key decision records.
- Maintain consistent correspondence standards and organized documentation for audit readiness.
- Provide transparent communication to leadership and stakeholders on key issues and milestones.

Testing, Commissioning & Turnover Support

- Coordinate testing, inspection, and commissioning activities with contractors, vendors, and facility staff.
- Verify documentation and certifications are complete and compliant.
- Oversee the resolution of punch-list items and closeout deliverables.
- Support preparation and verification of as-built documents, O&M manuals, and training requirements.
- Facilitate readiness for occupancy and system turnover.

CITY OF ST. GEORGE PROFESSIONAL SERVICES AGREEMENT FOR SERVICES WITH POINT CONSULTING, LLC

This Professional Services Agreement (hereinafter "Agreement") is made and entered into on _____ by and between the City of St. George, a municipal corporation, with offices at 61 S. Main St. George, Utah 84770 (hereinafter called the "CITY"), and Point Consulting, LLC, with offices at 173 East Goosenest Drive, Elkridge, Utah 84651 (hereinafter "CONSULTANT").

WITNESSETH THAT:

WHEREAS CITY desires professional services to be performed and has solicited CONSULTANT to provide professional services related to acting as the City's liaison with architects, contractors, and stakeholders on the St. George Regional Airport Terminal Expansion Project (ATEP) to include terminal expansion design, schedule, change orders, construction challenges, material availability, quality, and installation issues (hereinafter called the PROJECT); and

WHEREAS, CONSULTANT has submitted a proposal, which outlines the general scope of services to be provided and the fees for the PROJECT; and

WHEREAS CITY selected CONSULTANT to perform the services for the PROJECT;

NOW, THEREFORE, for the consideration hereinafter set forth, the parties hereto do mutually agree as follows:

1. **ENGAGEMENT OF CONSULTANT.**

1.1 CONSULTANT is a professional limited liability company licensed by the State of Utah. CONSULTANT has all licenses, permits, and approvals that are legally required for CONSULTANT to practice its profession and shall keep them in effect at all times during the term of this Agreement.

1.2 CONSULTANT states that it has the necessary knowledge, experience, abilities, skills, and resources to perform its obligations under this Agreement and agrees to perform its obligations under this Agreement in a professional manner, consistent with prevailing industry standards and practices as observed by competent practitioners of the profession in which CONSULTANT and its subcontractors or agents are engaged.

1.3 CONSULTANT certifies that it does not and will not during the performance of this contract knowingly employ, or subcontract with any entity which employs workers in violation of 8 USC §1324(a). CONSULTANT agrees to require all subcontractors at the time they are hired for this project to sign a Certification of Legal Work Status and submit the Certification to CITY prior to any work being performed by the subcontractors.

CONSULTANT agrees to produce, at CITY'S request, documents to verify compliance with applicable State and Federal laws. If CONSULTANT knowingly employs workers or subcontractors in violation of 8 USC § 1324(a), such violation shall be cause for unilateral cancellation of the contract between CONSULTANT and CITY. In addition, CONSULTANT may be suspended from participating in future projects with CITY for a period of one (1) year. In the event this contract is terminated due to a violation of 8 USC § 1324(a) by CONSULTANT or a subcontractor of CONSULTANT, CONSULTANT shall be liable for any and all costs associated with such termination, including, but not limited to, any damages incurred by CITY excluding attorney fees. For purposes of compliance, CITY requires CONSULTANT and subcontractors to use E-Verify or other federally accepted forms of verification to verify the employment eligibility of all employees as allowed by law and the E-Verify procedures. CONSULTANT and subcontractors must maintain authorized documentation of the verification.

1.4 CONSULTANT shall not, either during or after the term of this Agreement, make public any reports or articles, or disclose to any third party any confidential information relative to the work of City or the operations or procedures of CITY without the prior written consent of CITY.

1.5 CONSULTANT further agrees that it shall not, during the term of this Agreement, take any action that would affect the appearance of impartiality or professionalism.

1.6 CONSULTANT, by execution of this Agreement, certifies that it does not discriminate against any person upon the basis of race, color, creed, national origin, age, sex, sexual orientation, gender identity, disability, or marital status in its employment practices.

1.7 CONSULTANT expressly acknowledges and agrees that nothing in this Agreement shall be deemed to relieve CONSULTANT from any obligation to comply with all applicable requirements of CITY during the term of this Agreement including the payment of fees and compliance with all other applicable ordinances, resolutions, regulations, policies, and procedures of CITY, except as modified or waived in this Agreement.

1.8 CONSULTANT shall comply with all applicable federal, state, and local laws, regulations, and ordinances that affect those employees or those engaged by CONSULTANT on the PROJECT, and will procure all necessary licenses, permits and insurance required.

1.9 CONSULTANT certifies it is in compliance with the public contract boycotting restrictions set forth in Utah Code § 63G-27-201 and agrees not to engage in any such restricted boycotting for the duration of this Agreement, and to notify the City in writing if it begins engaging in an economic boycott.

1.10 CITY acknowledges that CONSULTANT may employ various specialized subcontractors for up to 15% of the services provided herein. CONSULTANT shall give written notice to CITY at least seven (7) days prior to CONSULTANT'S employment of the subcontractors to perform portions of the work provided for in this Agreement. It shall

be solely CONSULTANT's responsibility to ensure that any of CONSULTANT'S subcontractors perform in compliance with the terms of this Agreement. Subcontractors may not be changed without ten (10) days prior written notice to CITY.

2. **PROJECT SERVICES DESCRIPTION.**

2.1 CITY makes no guarantee as to the total volume of work, if any, that will be needed under this Agreement. CONSULTANT will provide the services on an as needed basis as described in the attached Scope of Work (**"Exhibit B Scope of Services"**) which is made a part of this Agreement by this reference. As services are needed, CITY shall provide CONSULTANT with a description of the work needed which shall be known as a "Work Order" and CONSULTANT will provide CITY with a specific scope of work and cost for the Work Order, which if accepted by the CITY shall become part of this Agreement binding both parties. CITY may at any time, as the need arises, order changes within the scope of the services without invalidating the Agreement. If such changes increase or decrease the amount due under the Agreement, or in the time required for performance of the work, an equitable adjustment shall be authorized by change order.

2.2 CONSULTANT shall furnish all the material, supplies, tools, transportation, equipment, labor, subcontractor services and other services necessary for the completion of the work described in **"Exhibit B Scope of Services"** or in subsequent Work Orders.

2.3 CONSULTANT shall provide services in compliance with all applicable requirements of federal, state, and local laws, codes, rules, regulations, ordinances, and standards.

3. **TERM OF AGREEMENT.**

3.1 This Agreement shall be effective as of the date executed by all parties and shall continue for one year unless otherwise terminated as set forth in this Agreement. If a Work Order was started during this term but not completed, the terms of this Agreement shall continue through completion of the Work Order.

3.2 CONSULTANT agrees to perform services as expeditiously as is consistent with professional skill and care and the orderly progress of the PROJECT. CONSULTANT shall perform the services in a timely manner according to the schedule approved by CITY.

3.3 CONSULTANT shall perform its services upon notice from the CITY to proceed and in accordance with the schedule approved by CITY. In the event performance of its services is delayed by causes beyond the reasonable control of CONSULTANT, and without the fault or negligence of CONSULTANT, the time for the performance of the services shall be equitably adjusted by written amendment to reflect the extent of such delay. CONSULTANT shall provide CITY with written notice of delay, including a description of the delay and the steps contemplated or taken by CONSULTANT to mitigate the effect of such delay.

4. **COMPENSATION.**

4.1 For the performance of the services and completion of **PHASE 1 Design Services** of the PROJECT set forth herein, CITY shall pay CONSULTANT as agreed in **"Exhibit A"** and each Work Order as applicable. The aggregate total of all Work Orders shall not exceed one-hundred fifty-thousand dollars ($150,000).

4.2 Provided the CITY obtains approved funding for **PHASE 2 Construction** of the PROJECT set forth herein, CITY shall pay CONSULTANT an amount to be determined at a future date, for which the fee schedule set forth in Exhibit A attached hereto shall apply. CONSULTANT acknowledges that the execution of **PHASE 2** is contingent upon funding and approval by the CITY Council.

5. **INVOICING, PAYMENT, NOTICES.**

5.1 CONSULTANT shall submit invoices, no more frequently than monthly, for the services rendered during the preceding period; invoices shall describe the services performed, list all subcontractors used and the amount owed or paid to them, list all suppliers used and the amount owed or paid to them, list the contract amount, list the current invoice amount based on percentage of task complete, list the previous invoice amount, list total invoices to date, and list the contract balance.

5.2 In executing the request for payment, CONSULTANT shall attest that payment has been made to all subcontractors involved with prior requests, unless CONSULTANT provides a detailed explanation why such payments have not occurred. CONSULTANT shall also sign a "Conditional Waiver and Release Upon Progress Payment" and a Certificate of Legal Work Status and submit them with each request for payment. CONSULTANT shall require each subcontractor to sign a "Conditional Waiver and Release Upon Progress Payment" and a Certificate of Legal Work Status at the time subcontractor is paid and shall provide a copy of both documents to CITY. CONSULTANT shall also sign a "Conditional Waiver and Release Upon Progress Payment" and a Certificate of Legal Work Status and submit them with each request for payment.

5.3 A "Waiver and Release Upon Final Payment" signed by CONSULTANT attesting that all subcontractors, laborers, and material suppliers involved with prior requests for payment have been paid, and that all subcontractors, laborers, and material suppliers upon which the final payment is based will be paid immediately unless CONSULTANT provides a detailed explanation why such payments have not occurred or will not occur. CONSULTANT shall also require each subcontractor to sign a "Waiver and Release Upon Final Payment" and a Certificate of Legal Work Status at the time subcontractor is paid its final payment and shall provide a copy of both documents to CITY.

5.4 If such liens, claims, security interests or encumbrances remain unsatisfied after payments are made, CONSULTANT shall refund to CITY all money that CITY may be compelled to pay in discharging such liens, including all costs except for attorneys' fees.

5.5 All invoices for reimbursable costs shall be taken from the books of account kept by CONSULTANT, and CONSULTANT shall maintain copies of payroll distribution, receipted bills, and other documents. CITY shall have the right to review all books and records kept by CONSULTANT and any subcontractors concerning the operation and services performed under this Agreement. CITY shall withhold payment for any expenditure not substantiated by CONSULTANT'S or subcontractor's books and records.

5.6 In the event CITY has made payment for expenditures that are not allowed, as determined by CITY'S audit, CONSULTANT shall reimburse CITY the amount of the un-allowed expenditures. If additional money is owed to CONSULTANT, the reimbursement may be deducted from the additional money owed.

5.7 CITY shall make no payment for any services not specified in this Agreement unless such additional services and the price thereof are agreed to in writing, prior to the time that such additional services are rendered.

5.8 Invoices shall be paid to CONSULTANT within thirty (30) days of presentation to CITY.

5.9 CITY may withhold 5% of billed amount as retention. Retention held shall be included in the final invoice after the contract is complete.

6. **CHARGES AND EXTRA SERVICE.**

6.1 CITY may make changes within the general scope of this Agreement. If CONSULTANT is of the opinion a proposed change causes an increase or decrease in the cost and/or the time required for performance of this Agreement, CONSULTANT shall notify CITY of that fact. An agreed-upon change will be reduced to writing signed by the parties hereto and will modify this Agreement accordingly. CONSULTANT may initiate such notification upon identifying conditions which may change the services agreed to on the effective date of this Agreement, as set forth in **Exhibit B**. However, CONSULTANT represents that to the best of its knowledge that it is not aware of any such conditions on the date hereof. Any such notification must be provided within thirty (30) days from the date of receipt by that party of the other party's written notification of a proposed change.

6.2 CITY may request CONSULTANT to perform extra services not covered by **Exhibit B**, and CONSULTANT shall perform such extra services and will be compensated for such extra services when they are reduced to a writing mutually agreed to and signed by the parties hereto amending this Agreement accordingly.

6.3 CITY shall not be liable for payment of any extra services, nor shall CONSULTANT be obligated to perform any extra services except upon such written amendment.

7. **TO BE FURNISHED BY CITY.** Resources to be furnished by CITY to CONSULTANT, at no cost to CONSULTANT, consist of CITY staff assistance for oversight and meetings to help perform the services. CONSULTANT shall verify accuracy of the information provided, unless

otherwise stated in the contract documents.

8. **INSPECTIONS.** All work shall be subject to inspection and approval of CITY or its authorized representative.

9. **ACCURACY AND COMPLETENESS.**

9.1 CONSULTANT has total responsibility for the accuracy and completeness of its investigations, calculations, reports, plans and related designs, specifications and estimates prepared for the PROJECT and shall check all such material accordingly.

9.2 The plans will be reviewed by CITY for conformity with PROJECT objectives and compliance with CITY Standards.

9.3 Reviews by CITY do NOT include the detailed review or checking of major design components and related details or the accuracy with which such designs are depicted on the plans.

9.4 The responsibility for accuracy and completeness remains solely with CONSULTANT and shall be performed consistent with the standard of care.

10. **INDEPENDENT CONTRACTOR.**

10.1 CITY retains and engages CONSULTANT, as an independent contractor, to act for and represent it in all matters involved in the performance of services on the PROJECT, subject to the terms, conditions and stipulations as hereinafter stated.

10.2 It is understood and agreed that CONSULTANT will provide the services without supervision from CITY. CONSULTANT is an independent contractor and is not an employee, officer, or agent of CITY for any purposes related to the performance of this Agreement and is not an employee of CITY and is not entitled to any benefits from CITY.

10.3 Nothing in this agreement shall create nor be construed to constitute a partnership or joint venture between CONSULTANT and CITY.

10.4 CONSULTANT is advised to obtain and maintain in effect during the term of this Agreement medical insurance and disability insurance for all related work performed under this Agreement.

10.5 CONSULTANT acknowledges that CITY will not withhold any federal, state, or local taxes, including FICA, nor will CITY provide any unemployment compensation or worker's compensation coverage. As an independent contractor, CONSULTANT shall be responsible for all taxes, worker's compensation coverage and insurance coverage, and shall hold CITY harmless and indemnify CITY from and against any and all claims related to taxes, unemployment compensation, and worker's compensation.

10.6 CONSULTANT shall secure, at its own expense all personnel required in performing the services under this Agreement. The employees of CONSULTANT shall not be considered employees of CITY nor have any contractual relationship with CITY. CONSULTANT and its employees shall not hold themselves out as, nor claim to be officers or employees of CITY by reason of this Agreement. The employees of CITY shall not be considered employees of CONSULTANT.

10.7 Neither party has the right to bind or obligate the other in any way. CONSULTANT shall not use the name, trademarks, copyrighted materials, or any information related to this Agreement in any advertising or publicity without CITY'S prior written authorization.

11. **INSURANCE.**

11.1 GENERAL: CONSULTANT shall secure and maintain insurance as required by laws and regulations and the terms of this agreement to protect against any liability, loss or expense which occurs or arises as a result of the performance of the services provided pursuant to this agreement or as changed as provided herein. CONSULTANT'S insurer must be authorized to do business in Utah and must have an A.M. Best rating of A VIII or better at the time this contract is executed. Required limits may be met with Umbrella or Excess insurance policies.

11.2 COMMENCEMENT OF WORK: Neither CONSULTANT, its Suppliers nor any subcontractors shall enter the site of the work or commence work under this contract before CITY has received and accepted Certificate(s) of Insurance and Insurance Endorsements and has issued the Notice to Proceed, as applicable.

11.3 INSURANCE CERTIFICATES AND COVERAGE: Insurance certificates shall be issued on all policies required under this contract and shall be signed by an authorized representative of the insurance company. The insurance certificate or the coverage required shall include the following:

A. The name and address of the insured.

B. CITY shall be named as a Certificate Holder.

C. CITY shall be named as an additional primary insured on the General Liability Certificate with CITY listed as non-contributory on the General Liability certificate.

D. The location of the operations to which the insurance applies.

E. The number of the policy and the type or types of insurance in force thereunder on the date borne by the certificate.

F. The expiration date of the policy and the limit or limits of liability thereunder on the date borne by the certificate.

G. A statement that all coverage is on an occurrence basis rather than a claims basis except for the Professional Errors and Omissions Malpractice Insurance coverage.

H. A provision that the policy or policies will not be canceled, denied renewal, or reduced in coverage until at least 30 days after written notice has been received by CITY.

I. Name, address, and telephone number of the insurance company's agent of process in Utah.

J. Other information to demonstrate compliance with additional requirements stipulated for the various types of insurance coverage.

11.4 WORKER'S COMPENSATION INSURANCE: CONSULTANT shall, as applicable, take out and maintain Workers' Compensation Insurance as required by the Labor Code for all its employees at the site of the work during the life of this contract. Coverage must be provided by a company authorized by the State of Utah to provide Workers' Compensation Insurance. The insurance shall include:

A. Insurance certificates shall provide a waiver of subrogation by the carrier to Certificate Holder.

B. CONSULTANT shall require each subcontractor to provide Workers' Compensation Insurance for its employees unless such employees are covered by CONSULTANT.

C. In the event any class of employees engaged in hazardous work under this contract is not protected by the Workers' Compensation Statute, CONSULTANT shall provide, and shall cause its subcontractors to provide, special insurance for the protection of such employees not otherwise protected.

11.5 COMMERCIAL GENERAL LIABILITY INSURANCE: CONSULTANT shall procure and maintain commercial general liability insurance for the duration of the contract against claims for injuries to persons or damage to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the CONSULTANT, its agents, representatives, employees, or subcontractors. The insurance shall remain in effect during the term of this agreement and such that claims reported beyond the date of substantial completion of this agreement are covered and during the warranty period, to the extent that it relates to the activities covered by this Agreement, in such manner and amounts as set forth herein. The Insurance Endorsement shall evidence such provisions.

A. The minimum commercial general liability insurance shall be as follows:

i. Comprehensive general liability insurance for injuries, including

accidental death, to any one person in any one occurrence in an amount not less than $1,000,000.00 Dollars.

ii. Comprehensive general liability insurance for injuries, including accidental death, to two or more persons in any one occurrence in an amount not less than $4,000,000.00 Dollars (umbrella coverage may be considered).

iii. Broad form property damage insurance in an amount not less than $300,000.00 Dollars.

B. Such policy shall include each of the following coverages (as applicable):

i. Comprehensive form.
ii. Premises - operations.
iii. Explosion and collapse hazard.
iv. Underground hazard.
v. Product/completed operations hazard.
vi. Contractual insurance.
vii. Broad form property damage, including completed operations.
viii. Independent contractors for vicarious liability.
ix. Personal injury.
x. Cross liability or severability of interest's clause shall be included unless a separate policy covering CITY is provided.

11.6 PROFESSIONAL LIABILITY ERRORS AND OMISSIONS INSURANCE:

A. CONSULTANT shall carry and maintain Professional Liability Errors and Omissions Insurance in an amount not less than $3,000,000.00 Dollars for all work performed under this Agreement.

B. CONSULTANT shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damage to property which may arise from or in connection with the performance of the work hereunder and the results of that work by the CONSULTANT, its agents, representatives, employees, or subcontractors. With respect to General Liability, Professional liability coverage should be maintained for a minimum of five (5) years after contract completion.

C. If Professional Liability coverages are written on a claims-made form:

i. The retroactive date must be shown and must be before the date of the contract or the beginning of contract work.
ii Insurance must be maintained, and evidence of insurance must be provided, for at least five (5) years after completion of the contract of work.
iii. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the contract

effective date, the CONSULTANT must purchase an extended period coverage for a minimum of five (5) years after completion of contract work.

iv. A copy of the policy must be submitted to CITY for review.

11.7 BUSINESS AUTOMOBILE COVERAGE: CONSULTANT shall carry and maintain business automobile insurance coverage on each vehicle used in the performance of the work in an amount not less than $1,000,000.00 Dollars for one person and $3,000,000.00 Dollars for more than one person and for property damage resulting from any one occurrence which may arise from the operations of CONSULTANT in performing the work.

Such business automobile insurance shall include each of the following types:

A. Comprehensive form, including loading and unloading.
B. Owned.
C. Hired.
D. Non-owned.

12. **INDEMNITY AND LIMITATION.**

12.1 Except as otherwise provided herein, CONSULTANT shall indemnify, defend, and hold harmless CITY, its elected officials, officers, employees, and representatives against any and all claims, suits, causes of action, demands, losses, costs, and damages and liability of every kind including but not limited to all fees and charges of professionals, except for attorney's fees, and all court or other dispute resolution costs for:

A. death or injuries to persons or for loss of or damage to property which directly or indirectly, in whole or in part are caused by, resulting from, or arising out of the intentional, reckless, negligent, or wrongful acts, errors or omissions, or other liability imposed by law of CONSULTANT, its officers, employees, agents, or representatives in the performance of services under this Agreement or any subcontractor, any supplier, any person or organization directly or indirectly employed by any of them to perform or furnish any of the work;

B. CONSULTANT's failure or refusal, whatever the reason, to pay subcontractors or suppliers for Work performed under the Agreement;

C. claims by any employee of the CONSULTANT, any subcontractor, anyone directly or indirectly employed by any of them, or anyone for whose acts any of them may be liable, CONSULTANT'S indemnification obligation shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for the CONSULTANT or any subcontractor under workmen's compensation acts, disability benefit acts or other employee benefits acts.

12.2 CITY shall give CONSULTANT prompt written notice of any such claims or suits filed against CITY arising out of the services provided under this Agreement. CONSULTANT agrees to defend against any claims brought or actions filed against CITY arising out of the services provided under this Agreement. If CITY'S tender of defense, based upon the indemnity provision, is rejected by CONSULTANT or CONSULTANT'S insurer, and CONSULTANT is later found by a court of competent jurisdiction to have been required to indemnify the CITY, then, in addition to any other remedies the CITY may have, CONSULTANT shall pay the CITY'S reasonable costs and expenses, except for attorney's fees, incurred in obtaining such indemnification, defending themselves or enforcing the indemnification provision.

12.3 The insurance requirements in this agreement shall not be construed as limiting CONSULTANT'S liability. Irrespective of the requirements for CONSULTANT to carry insurance as provided herein, insolvency, bankruptcy, or failure of any insurance company to pay all claims accruing shall not be held to relieve CONSULTANT of any obligations under this agreement.

12.4 This section does not apply to a design professional services contract, design professional services, and design professionals.

13. **DOCUMENTS.**

13.1 All data used in compiling CONSULTANT's work, and the results of any tests or surveys, as well as all photographs, drawings, electronically stored records of work performed, renderings, specifications, schedules, CONSULTANT's work, data processing output, computations, studies, audits, research, reports, models and other items of like kind prepared by CONSULTANT, and its employees, shall be the sole and exclusive property of CITY, and CITY shall own all intellectual property rights thereto whether the specific work project for which they are made is undertaken or not. CONSULTANT may retain reproducible copies of all the foregoing documents for information and reference and customary marketing and public relations. The originals of all the foregoing documents shall be delivered to CITY promptly upon completion thereof. This provision may be enforced by an order of specific performance and is independent of any other provision of this Agreement. Compliance by CONSULTANT with this paragraph shall be a condition precedent to CITY's obligation to make final payment to CONSULTANT. If CITY has specific requirements on the information and manner the documentation is collected, CITY shall provide those specifics to CONSULTANT in writing.

13.2 Plans, specifications, maps, and record drawings prepared or obtained under this Agreement shall be provided to CITY in a format approved by CITY which shall generally be a hard copy and an electronic copy and shall become the property of CITY whether the work for which they are prepared is executed or not.

13.3 The basic survey notes and sketches, charts, computations, and other data prepared under this Agreement shall be made available upon request to CITY without restriction or limitation on their use.

13.4 CITY shall have the right to use reports, designs, details, or products developed as part of this Agreement for purposes of maintenance, remodeling or reconstruction of existing facilities or construction of new facilities without additional compensation to CONSULTANT or without restriction or limitation on its use even if documents are considered copyrighted material.

13.5 CITY will hold harmless CONSULTANT for any use or reuse of these reports, designs, or details for purposes other than the project associated with this Agreement unless CITY obtains validation of that use or reuse from CONSULTANT.

14. **RECORDS.**

14.1 CONSULTANT shall maintain records, books, documents, and other evidence directly pertinent to the performance of services under this Agreement in accordance with generally accepted accounting principles and practices.

14.2 CONSULTANT agrees to keep proper books of records and accounts in which complete and correct entries will be made of payroll costs, travel, subsistence, and field expenses.

14.3 Said books shall, at all times, be available for at least three (3) years after final payment for reasonable examination by CITY.

15. **TERMINATION.**

15.1 CITY may terminate this Agreement by providing fourteen (14) days written notice prior to the effective termination date to CONSULTANT.

15.2 In the event of such termination, CITY shall pay CONSULTANT for all services actually rendered up to and including the date of termination.

15.3 CONSULTANT shall deliver to CITY copies of all drawings, reports, analyses, documents, and investigations, whether completed or not, that were prepared or were being prepared under the provisions of this Agreement.

16. **CONFLICT BETWEEN DOCUMENTS.** In the event of a conflict between this Agreement and any other documents with CONSULTANT, this Agreement shall govern.

17. **CONFLICT OF INTEREST.** CONSULTANT certifies that it has disclosed to CITY any actual, apparent or potential conflicts of interest that may exist relative to the services to be provided pursuant to this Agreement.

17.1 CONSULTANT agrees to advise CITY of any actual, apparent or potential conflicts of interest that may develop after the date of execution of this Agreement.

17.2 CONSULTANT further agrees to complete any statements of economic interest required by either CITY ordinance or State law.

18. **NON-WAIVER.** No failure or waiver or successive failures or waivers on the part of either party hereto, their successors or permittee assigns, in the enforcement of any condition, covenant, or Article of this Agreement shall operate as a discharge of any such condition, covenant, or Article nor render the same invalid, nor impair the right of either party hereto, their successors or permitted assigns, to enforce the same in the event of any subsequent breaches by the other party hereto, its successors or permitted assigns.

19. **NOTIFICATION.** All notices required or permitted to be made by either party in connection with this Agreement shall be in writing, and shall be deemed to have been duly given: (a) five (5) business days after the date of mailing if sent by U.S. mail, postage prepaid, (b) when transmitted if sent by facsimile, provided a confirmation of transmission is produced by the sending machine and a copy of such facsimile is promptly sent by another means specified in this Section; or (c) when delivered if delivered personally or sent by express courier service. All notices shall be sent to the other party at its address as set forth below unless written notice is given by either party of a change of address:

CITY:	City of St. George 175 East 200 North St. George, Utah 84770	CONSULTANT:	Point Consulting, LLC 173 East Goosenest Drive Elkridge, Utah 84651
Attention:	City Attorney	Attention:	Zachary Johnson, President
Copy:	legal@sgcityutah.gov		zac@point-pm.com

20. **GOVERNING LAW AND VENUE.** This Agreement shall be construed according to the laws of the State of Utah. The parties agree that venue for all legal actions, unless they involve a cause of action with mandatory federal jurisdiction, shall be the Fifth District Court for the State of Utah. The parties further agree that the Federal District Court for the District of Utah shall be the venue for any cause of action with mandatory federal jurisdiction. The parties shall have all rights and remedies provided under applicable Federal or State law for a breach or threatened breach of this Agreement. These rights and remedies shall not be mutually exclusive, and the exercise of one or more of these rights and remedies shall not preclude the exercise of any other rights and remedies. Each party agrees that damages at law may be an inadequate remedy for a breach or threatened breach of any provision hereof and the respective rights and obligations of the parties hereunder shall be enforceable by specific performance, injunction, or other equitable remedy. Nothing in this Agreement shall be construed to waive the sovereign immunity of the government parties.

21. **LEGAL FEES.** Each party shall bear its own costs, expenses, and attorneys' fees in connection with this Agreement. This obligation includes, without limitation, all costs and expenses which may arise or accrue from enforcing this Agreement or in pursuing any remedy provided hereunder or by applicable law, whether such remedy is pursued by filing a lawsuit or otherwise.

22. **MODIFICATION OF AGREEMENT.** CITY specifically reserves the right to modify or amend this Agreement and the total sum due hereunder either by enlarging or restricting the

scope of the Work. All modifications shall be in writing and executed by both parties. Each Work Order adopted under this Agreement shall incorporate the terms and conditions of this Agreement and shall constitute a modification to this contract. A Work Order may amend the terms and conditions of this Agreement only as they apply to that particular Work Order and shall not have any general effect on this Agreement.

23. **RESERVED LEGISLATIVE POWERS.** Nothing in this Agreement shall limit the future exercise of the police power by CITY in enacting zoning, subdivision, development, transportation, environment, open space, and related land use plans, policies, ordinances, and regulations after the date of this Agreement, but which shall not be retroactively applied to or modify this Agreement.

24. **SUCCESSORS AND ASSIGNS.** CONSULTANT shall not assign, sublet, sell, transfer, or otherwise dispose of any interest in this Agreement without assigning the rights and the responsibilities under this Agreement and without the prior written approval of CITY. This Agreement shall be binding upon and inure to the benefit of the parties hereto, their successors and permitted assigns, but shall not inure to the benefit of any third party or other person.

25. **NO JOINT VENTURE, PARTNERSHIP OR THIRD-PARTY RIGHTS.** It is not intended by this Agreement to, and nothing contained in this Agreement shall, create any partnership, joint venture, or other arrangement between the parties. No term or provision of this Agreement is intended to or shall, be for the benefit of any person, firm, organization, or corporation not a party hereto, and no such other person, firm, organization, or corporation shall have any right or cause of action hereunder.

26. **INTEGRATION.** This Agreement contains the entire Agreement with respect to the subject matter hereof and integrates all prior conversations, discussions or understanding of whatever kind or nature between CITY and CONSULTANT and supersedes and replaces all terms and conditions of any prior agreements, arrangements, negotiations, or representations, written or oral, with respect to this PROJECT.

27. **SEVERABILITY.** If any part or provision of this Agreement shall be determined to be unconstitutional, invalid or unenforceable by a court of competent jurisdiction, then such a decision shall not affect any other part or provision of this Agreement except that specific provision determined to be unconstitutional, invalid or unenforceable. If any condition, covenant or other provision of this Agreement shall be deemed invalid due to its scope or breadth, such provision shall be deemed valid to the extent of the scope or breadth permitted by law.

28. **CONSTRUCTION.** Each of the parties hereto has had the opportunity to review this agreement with counsel of their choosing and the rule of contracts requiring interpretation of a contract against the party drafting the same is hereby waived and shall not apply in interpreting this agreement.

29. **SURVIVAL.** It is expressly agreed that the terms, covenants, and conditions of this Agreement shall survive any legal act or conveyance required under this Agreement.

30. **HEADINGS.** The section and other headings in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Agreement.

31. **COUNTERPARTS.** This Agreement may be signed in counterparts and each such counterpart shall constitute an original document. All such counterparts, taken together, shall constitute one and the same instrument. Any signature on this Agreement transmitted by facsimile, electronically in PDF format, or by other generally accepted means of conveying digital signatures (e.g. DocuSign) shall by deemed an original signature for all purposes and the exchange of copies of this Agreement and of signature pages by any such transmission, or by a combination of such means, shall constitute effective execution and delivery of this Agreement as to the Parties and may be used in lieu of the original for all purposes.

32. **AUTHORITY OF PARTIES.** The parties executing this Agreement hereby warrant and represent that they are duly authorized to do so in the capacity stated and that this Agreement constitutes a valid and binding Agreement.

IN WITNESS WHEREOF, this Agreement has been executed by the CITY and CONSULTANT effective from the day and year first written above.

CITY OF ST. GEORGE	POINT CONSULTING, LLC
Jimmie B. Hughes, Mayor	Zachary Johnson, President
ATTEST:	APPROVED AS TO FORM: CITY ATTORNEY'S OFFICE
Christina Fernandez, City Recorder	Alicia Galvany Carlton, Assistant City Attorney

Agenda Date: 01/15/2026 **Agenda Item Number:** 03

Subject:

Presentation of the audited Annual Comprehensive Financial Report (ACFR) for Fiscal Year 2025.

Item at-a-glance:

Staff Contact: Tiffany LaJoice

Applicant Name: City of St. George

Reference Number: N/A

Address/Location:

61 S Main Street

Item History (background/project status/public process):

Presentation by HintonBurdick CPA's & Advisors of the City's financial audit for fiscal year 2025.

Staff Narrative (need/purpose):

The Annual Comprehensive Financial Report (ACFR) offers a detailed analysis of the City's financial activities and overall standing for the Fiscal Year ending June 30, 2025. This report aims to promote transparency, strengthen accountability, and provide a thorough understanding of the City's financial health. This years presentation will be delivered by Steven Palmer, CPA, Partner and Senior Auditor at HintonBurdick CPAs & Advisors. As the City's external auditor, Mr. Palmer will provide an independent, objective assessment of the City's financial statements and internal control systems. This external review enhances the credibility of the City's budgeting and financial reporting processes. Additionally, the presentation creates an opportunity for the Council to ask questions and address concerns, fostering an open dialogue that builds trust with the community by demonstrating a strong commitment to financial integrity and responsible stewardship of taxpayer funds.

Name of Legal Dept approver: N/A

Budget Impact: No Impact

Recommendation (Include any conditions):

No Action Required

Attachments

St.George
THE BRIGHTER SIDE

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30,

2025



City of St. George, Utah

Annual Comprehensive Financial Report

For The Fiscal Year Ended June 30, 2025



Prepared by Tiffany M. LaJoice, CPA
Interim Finance Director

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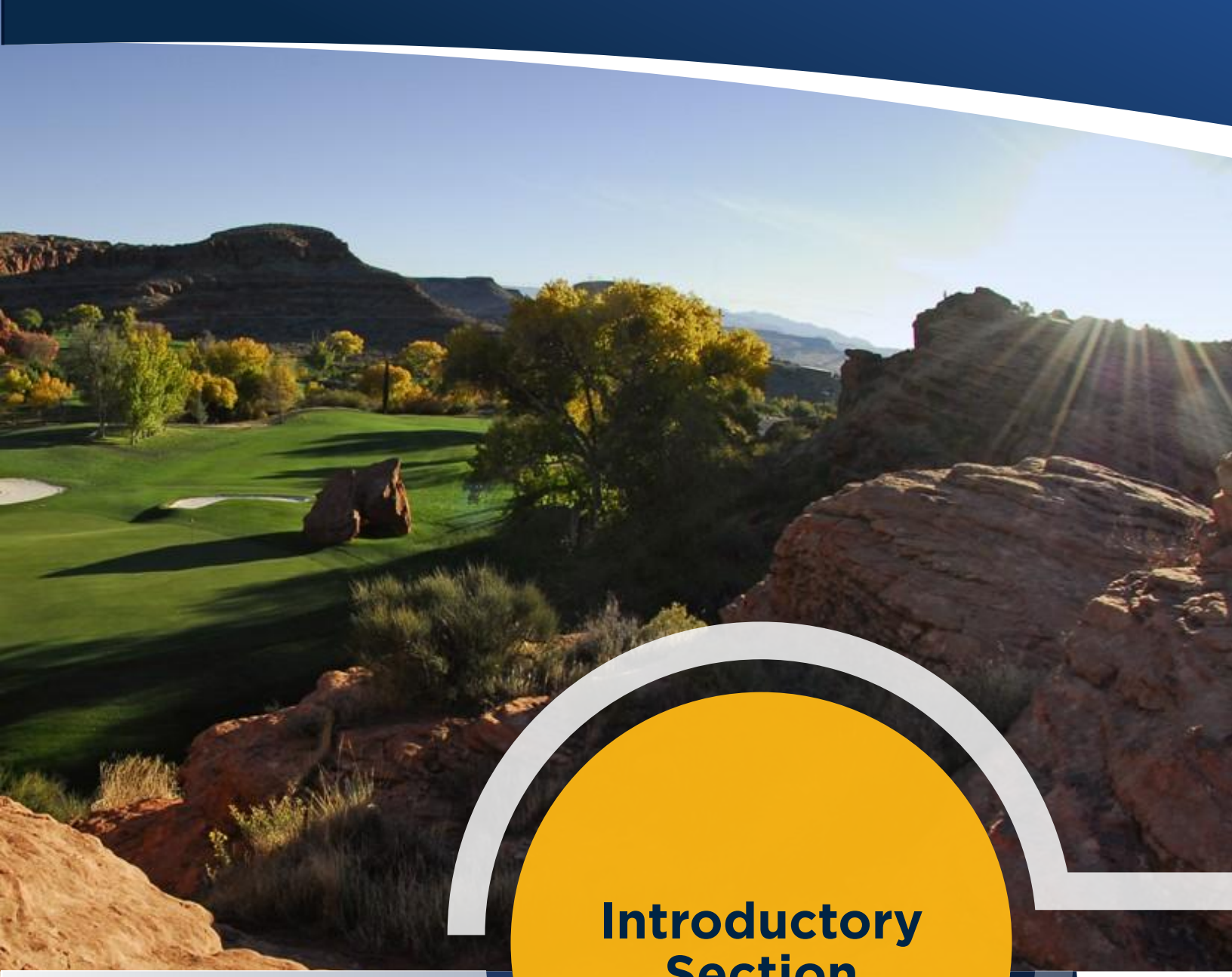
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St.George
THE BRIGHTER SIDE



Introductory Section

St.George
THE BRIGHTER SIDE

December 31, 2025

To the Honorable Mayor, Members of the City Council, Citizens of the City of St. George

It is with great pleasure that we present the Annual Comprehensive Financial Report (ACFR) for the City of St. George for the year ended June 30, 2025.

The Annual Comprehensive Financial Report (ACFR) provides an in-depth overview of the financial activity and position of the city for the fiscal year ending June 30, 2025. The report contains financial statements for the city's funds and includes government-wide financial statements that include a Statement of Net Position that provides the total net position of the City including all capital assets and the Statement of Activities which shows the cost of providing government services.

State law requires that all local governments publish, within six months of the close of the fiscal year, a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed Certified Public Accountants. This Annual Comprehensive Financial Report is hereby issued and submitted to you for the fiscal year ending June 30, 2025, in accordance with these requirements.

This report consists of management's representations concerning the finances of the City of St. George. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management has established an internal control framework that is designed to both protect the assets of the City from loss, theft, or misuse and to allow for the compiling of sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's internal control procedures have been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. To the best of management's knowledge and belief, this financial report is complete and reliable in all material respects.

The City of St. George's financial statements have been audited by HintonBurdick, PLLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of St. George for the fiscal year ended June 30, 2025, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon

the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of St. George's financial statements for the fiscal year ended June 30, 2025, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The financial reporting entity (the City) includes all funds of the primary government (i.e., the City of St. George as legally defined), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. The Municipal Building Authority component unit is reported in the statements as an enterprise fund.

State statutes detail the functions to be performed by State municipalities. Title 10 of the Utah Code generally sets out laws to provide for the incorporation, organization, and classification of cities and towns in proportion to population. The City of St. George is organized under general law as a Six-Member Council form of government, of which one member is the Mayor. The Mayor and five city council members are elected at large for staggered four-year terms. The Mayor presides over all meetings but casts no vote in the City Council except in the case of a tie. The City Manager is responsible for the day-to-day operations of the City as its chief operating officer. Department Heads are full-time employees of the City and are responsible for day-to-day operations within the policy framework of the governing body. They report to the Mayor, City Manager, and the City Council.

The principal powers and duties of municipalities are to maintain law and order, abate nuisances, guard public health and sanitation, promote recreation, provide fire protection, and construct and maintain streets, sidewalks, waterworks, and sewers. Municipalities also regulate commercial and residential development within their boundaries by means of zoning ordinances, building codes and licensing procedures.

City Profile and Economic Outlook

The City of St. George, incorporated in 1862, is the county seat of Washington County, which is located in the extreme southwest corner of the state of Utah. It is nestled in a picturesque valley surrounded by impressive sandstone cliffs. The City spans roughly 75 square miles, encompassing diverse terrain features such as mesas, rivers, and canyons. The City is located approximately 300 miles southwest of Salt Lake City, Utah and 120 miles northeast of Las Vegas, Nevada. The City has six (6) major on-ramps onto Interstate-15, which runs from the north-east through the south-west corners of the City's municipal boundaries. The City operates the St. George Regional Airport (SGU), which provides connections to major hubs including: Salt Lake City, UT; Denver, CO; Phoenix, AZ; Dallas/Ft. Worth, TX; and Los Angeles, CA.

The City's population as of 2025 was estimated by the Census Bureau to be 108,847. This reflects a growth rate of 14% since the 2020 census. St. George is the 5th largest city in the State of Utah and is one of the fastest growing areas in the state and is expected to remain so well into the future as the City continues to see significant permitting activity. During the fiscal year 2025, the City issued 2,149 building permits, with 733 of those being for residential. Compared to the prior fiscal year, this was a decrease of -2.7% in residential permitting activity, however the construction sector remains stable.

Commercial activity continues to be strong as the City welcomed a number of new businesses to the community during this past year, in addition to seeing multiple major projects that were underway near completion. Notable projects in various stages of development include a second Costco, new retail including REI, Hobby Lobby and a new Smith's Marketplace just to name a few. Significant development also continued for multiple major commercial developments including the River Crossing development which includes a Sprouts grocery store, food options, and office space; the PASEO development, which will include a number of retail, entertainment and dining; the Tech Ridge Development which is a mixed-use development that is anticipated to be valued at $1 billing at build-out and bring thousands of tech sector jobs to the community.



St. George, Utah, is a paradise for both visitors and residents, thanks to its world-class recreational amenities set against a stunning natural backdrop. Nestled in the heart of red rock country, St. George offers easy access to Zion National Park, Bryce Canyon National Park, The North Rim of the Grand Canyon, Snow Canyon State Park, and the scenic Virgin River, providing endless opportunities for hiking, biking, rock climbing, and water activities. Golf enthusiasts can enjoy championship courses with breathtaking views, while outdoor lovers revel in year-round sunshine and mild winters perfect for recreation. The City also boasts over 50 parks and over 60 miles of trails for outdoor recreation for all ages. Nationally renowned events also continue to draw significant activity in the area including the St. George Marathon, Huntsman World Senior Games, PGA Tour and numerous local, regional and state softball, baseball, and pickleball tournaments.

The City of St. George and Washington County continue to rank well nationally in many economic and quality of life surveys. Recent accolades include WalletHub in 2025 ranked St. George as the number 1 “Small City in the USA for Starting a Business” (St. George was ranked number 2 in 2024). Town Square was ranked No 6 among top public spaces in USA Today’s Best Readers’ Choice Awards. Business Facilities Magazine ranked St. George as number 2 “Small Metros for Business Climate”. The Milken Institute in 2023 recognized St. George as the number 3 “Best-Performing Small City”. St. George was recognized among the “Best Small Towns in the United States to Visit” by Matador Network in 2023. Livability ranked St. George among the “10 Best Cities for Families” in 2023. Forbes.com ranks the city in the top 50 cities for “Best Small Places for Business and Careers”; and Ironman and Ironman 70.3 ranked St. George in the top 10 in two categories, “Best Race Venue Experience” and “Best Host City Experience”.

Some of the major achievements during Fiscal Year 2025 include:

- Fiscal Year 2025 reflected the first year of the implementation of the Trails, Parks, and Recreation G.O. bond that was overwhelmingly passed by the voters in November 2023. Multiple projects were completed during the fiscal year including: Sandtown Trail, Little Valley Lights, Sycamore Park Playground, Christensen Park Playground, Rimrock Trail, Blackhill Trail, and Little Valley Skate Park. In addition other major projects are currently under design or will have begun construction including: Improvements to the Dixie Sunbowl, Thunder Junction Phase II, Curly Hollow Park, Southern Hills Park, Lizard Wash Park, and Las Colinas Park to name a few.
- Major facility investments were made during fiscal year 2025 with the completion of the new Fire Station #10 in Desert Canyons, improving ISO ratings, and anticipated completion of Fire Station #1 in the downtown area by November 2025. Major progress was also made during the fiscal year on the new city hall and parking structure with the facility really taking shape over the spring months with an anticipated open date in December 2025. These public buildings are the result of years of saving in our general fund toward capital projects and will serve our growing community far into the future.
- The City Council approved the Tech Ridge Public Infrastructure District (PID), a separate legal entity, paving the way for the development of Tech Ridge at the site of the old airport. This development will bring thousands of new high paying jobs to the community, diversify the local economy through growth of the tech sector, and provide for a significant positive economic impact for the community. The City appoints the PID board members, but has no financial accountability nor any liability for debt issuance or future payments. Further financial or other information is available directly from the PID.
- Completed the expansion of the Wastewater Treatment Facility, increasing plant capacity from 17 mgd to 25.4 mgd.
- Completed roadwork at 3000 East, a multi-year project that expanded the roadway to 5 lanes and decreased congestion for this major thoroughfare.

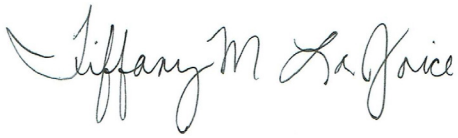
- Installed trail counters at 12 locations on our trail network.
- Launched the Zion Bus Route, adding daily service to the National Park for both regular commuters and visitors.
- Design work completed for the construction of an Air Traffic Control Tower for the St. George Municipal Airport. The addition of an air traffic control tower will allow airport traffic to be controlled from St. George rather than Los Angeles, dramatically improving the efficiency and safety of this service to the community. This project is anticipated to be completed winter 2026.

(Source: Fiscal Year 2026 Budget Message and other sources)

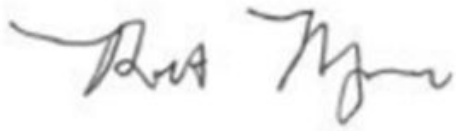
Acknowledgments

The preparation of this financial report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department, and our independent auditors, HintonBurdick, PLLC. Our thanks also to the Mayor, City Council, Executive Leadership Team, Budget Team, City Treasurer and all of our city departments for their support and dedication to maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,



Tiffany M. LaJoice, CPA
Interim Finance Director



Robert Myers
Assistant City Manager

Mayor & City Council

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



City Administration

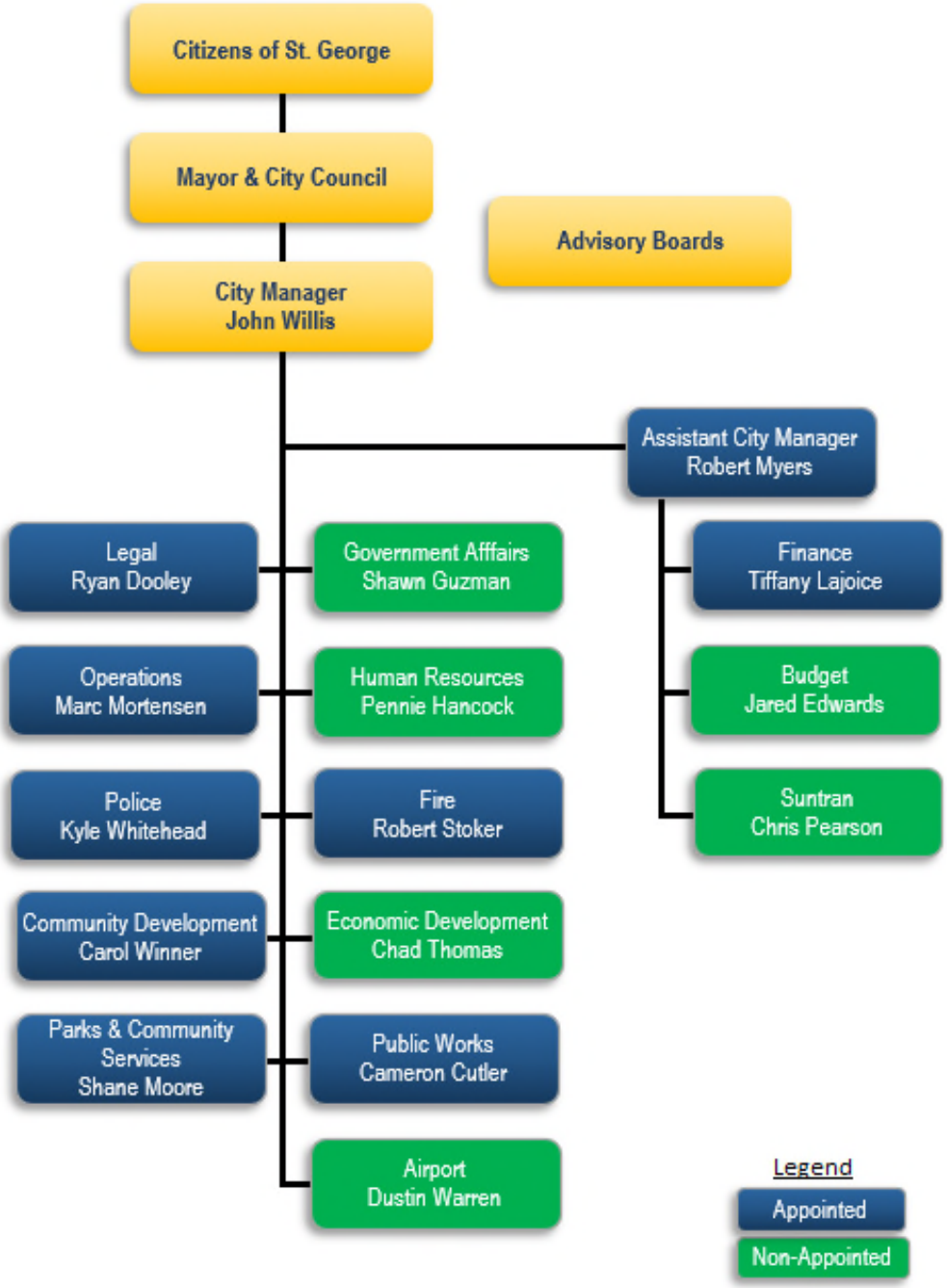
The City Manager is under the direction of the Mayor and City Council, acting as the liaison between the City departments and the Mayor and City Council.

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

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 (Interim)
Robert Stoker	Fire Chief
Shawn Guzman	Government Affairs Director
Pennie Hancock	Human Resources Director
Marc Mortensen	Operations Director
Shane Moore	Parks & Community Services Director
Kyle Whitehead	Police Chief
Cameron Cutler	Public Works Director
Scott Taylor	Water Services Director

City of St. George – Organization Chart




St.George
THE BRIGHTER SIDE



Financial Section

HINTON BURDICK
CPAs & ADVISORS

Independent Auditor's Report

The Honorable Mayor and City Council
St. George City, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the St. George City, Utah, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the St. George City, Utah's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. George City, Utah, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the St. George City, Utah and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The St. George City, Utah's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about St. George City, Utah's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the St. George City, Utah's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the St. George City, Utah's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and the other Required Supplementary Information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the

methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the St. George City, Utah's basic financial statements. The supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information as listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of St. George, UT's basic financial statements. The introductory section, combining non-major fund financial statements, individual nonmajor fund budgetary comparison schedules, additional supplementary information, continuing disclosure section and statistical section listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements for Federal Awards*, and is not a required part of the financial statements.

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2025 on our consideration of the St. George City, Utah's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the St. George City, Utah's internal control over financial reporting and compliance.

HintonBurdick, PLLC
HintonBurdick, PLLC
St. George, Utah
December 31, 2025

Management's Discussion and Analysis

As management of the City of St. George, we offer readers of the City this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 10-14 of this report.

Financial Highlights

- **The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources** at the close of the most recent fiscal year by $1,280,292,677 (*net position*). Of this amount, $238,232,770 represents the unrestricted net position, which may be used to meet the city's ongoing obligations to citizens and creditors.
- The City's total net position increased by $110,365,750, due to increased revenue from sales taxes, charges for services, sale of assets and investment income in governmental funds and increases in charges for services and grants and contributions in the business-type activities.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of $289,111,918, an increase of $19,268,667 in comparison with the prior year. Of this amount, $28,443,722 or 9.80%, is available for spending at the government's discretion (*unassigned fund balance*). The governmental unassigned fund balance is the general fund amount of $34 million, less the negative fund balances in two CDA funds, which total $6.1 million. This is explained further in the footnote disclosures.
- At the end of the current fiscal year, unrestricted fund balance (the total of the *committed, assigned*, and *unassigned* components of *fund balance*) for the general fund was $34,565,211, an increase of $2,776,845 or 8.74%. The unrestricted fund balance represents 31.62% of total general fund expenditures, before transfers, for the fiscal year ended June 30, 2025. It also represents 28.32% of total budgeted expenditures for the next fiscal year ended June 30, 2026. Utah state law allows for a maximum unassigned fund balance of 35.00%, so the City is within any legal restrictions.
- The City of St George's total outstanding long-term liabilities decreased by $683,395. The governmental long-term liabilities increased by $2,152,786 as a result of an increase to net pension and compensated absence liabilities, including implementation of GASB 101 sick leave accruals, and the issuance subscription agreements and business-type long-term liabilities decreased by $2,836,181 as a result of debt payments net of an increase to net pension and compensated absence liabilities.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the

notes to the financial statements. This report also contains other supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in a future fiscal period (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, highways and public improvements, parks, recreation and public property, and community and economic development. Interest on general long-term debt is also reported as a separate line item in the governmental activities category. The business-type activities of the City include utility funds for electric, water, regional wastewater treatment, local wastewater collection, drainage, and solid waste. In addition, business-type activities are also reported for the municipal building authority.

The government-wide financial statements can be found on pages 42-43 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources available* at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar

information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains thirty-six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the capital equipment capital projects fund, the public works capital projects fund, and the replacement airport fund, which are considered to be major funds. Data from the other thirty-two governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The City adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget. In addition, budget comparison statements are also provided for each of the major capital projects funds as well as the individual nonmajor governmental funds in the supplemental data section of this report.

The basic governmental fund financial statements can be found on pages 44-48 of this report.

Proprietary Funds. The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City maintains seven different enterprise funds to account for its Electric Utility, Water Utility, Regional Wastewater Treatment Utility, Municipal Building Authority, Refuse (Solid Waste) Collection, Drainage Utility, and Wastewater Collection Utility. *Internal Service funds* are used as an accounting device to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the management of its general insurance risks (property and liability) and health insurance risks. These funds have been included in the *governmental activities* column in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Electric Utility, the Water Utility, the Regional Wastewater Treatment Utility, and the Municipal Building Authority, which are considered to be major funds of the City. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds are provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

The basic proprietary fund financial statements can be found on pages 49-51 of this report.

Fiduciary Funds. Fiduciary funds are used to account for the resources held for the benefit of parties outside of the government. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of those funds *are not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The City maintains one fiduciary fund, the *Pension Trust fund*. This fund is used to report resources held in trust for retirees and beneficiaries covered by the secondary retirement system at the MissionSquare Retirement, formerly International City Managers Association Retirement Corporation (ICMA). The fiduciary fund financial statements can be found on pages 52-53 of this report.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 54-105 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's progress in funding its obligations to provide pension and OPEB benefits to its employees. Required supplementary information can be found immediately after the notes to the financial statements on pages 108-113.

The combining statements referred to earlier in connection with nonmajor governmental funds, internal service funds and nonmajor proprietary funds are presented immediately following the required supplementary information on pensions and OPEB. Combining and individual fund statements and schedules can be found on pages 116-163 of this report.

Government-Wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $1,280,292,677, at the close of the most recent fiscal year.

City of St. George's Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current & other assets	$ 345,246,293	$ 329,135,588	$ 157,240,204	$ 128,274,578	$ 502,486,497	$ 457,410,166
Capital assets	618,140,256	561,114,048	342,269,620	338,610,717	960,409,876	899,724,765
Total assets	963,386,549	890,249,636	499,509,824	466,885,295	1,462,896,373	1,357,134,931
Total deferred outflows	15,068,173	14,548,022	4,284,716	4,299,575	19,352,889	18,847,597
Liabilities						
Long-term liabilities	54,805,971	52,653,185	82,774,767	85,610,948	137,580,738	138,264,133
Other liabilities	26,286,734	28,957,322	13,555,868	14,626,029	39,842,602	43,583,351
Total liabilities	81,092,705	81,610,507	96,330,635	100,236,977	177,423,340	181,847,484
Total deferred inflows	24,495,619	24,173,457	37,626	34,660	24,533,245	24,208,117
Net position:						
Net investments in capital assets	583,725,662	523,760,173	267,578,678	266,121,508	851,304,340	789,881,681
Restricted	188,490,745	148,741,494	2,264,822	2,088,238	190,755,567	150,829,732
Unrestricted	100,649,991	126,512,027	137,582,779	102,703,487	238,232,770	229,215,514
Total Net Position	$ 872,866,398	$ 799,013,694	$ 407,426,279	$ 370,913,233	$ 1,280,292,677	$ 1,169,926,927

Current and other assets increased in governmental activities by $16,110,705 from the prior year. Most of the increase was to cash in governmental funds, due to higher sales and other tax revenues, proceeds from asset sales and unspent bond proceeds. Current and other assets in business-type activities increased by $28,965,626 from the prior year, mostly due to an increase in cash due to utility rate increases and unspent bond proceeds.

Long-term liabilities, which consist of bonds, notes, leases, compensated absences and postemployment benefit obligations, decreased by $683,395 from the previous year for governmental and business-type activities combined. The City's bond and other debt obligations decreased by $7,075,993 due to principal payments and amortization of premiums while compensated absence liability increased by $2,846,402 due to increased wages and the implementation of GASB 101 for compensated absences for sick leave. The City's combined net pension liability increased by $3,546,196 due to the increase in the City's share of the state's unfunded liability as of the measurement date of December 31, 2024.

Other liabilities, which consist of accounts payable, accrued liabilities, construction bonds and retainage holdings, and unearned revenues, decreased by $3,740,749 from the previous year. A major factor in the decrease was fewer year end payables for major projects, such as the new City Hall and Parking Garage, and various other projects that were nearing completion.

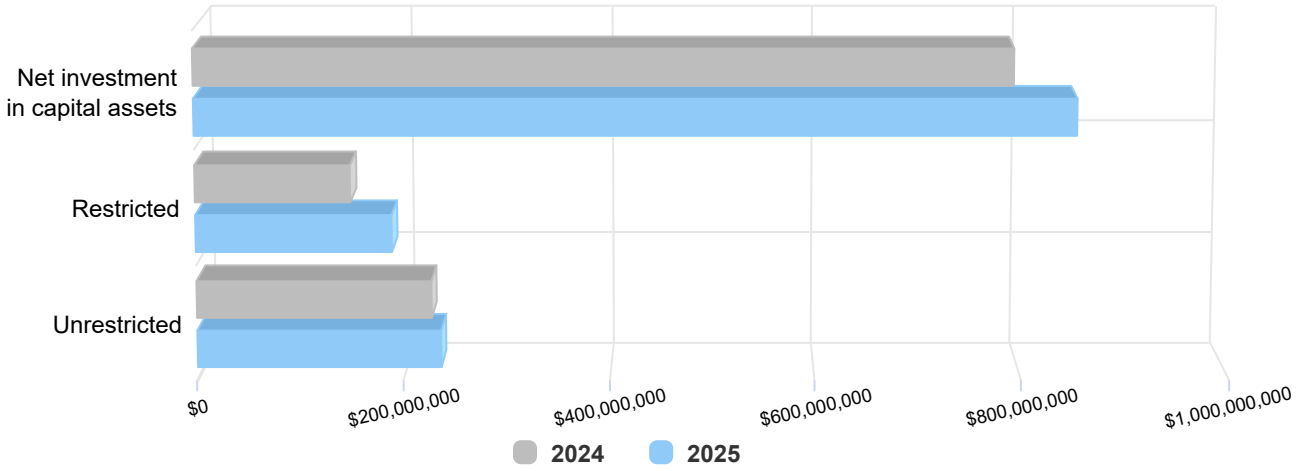
By far, the largest portion of the City's net position, $851,304,340, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), net of accumulated depreciation and less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay

this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, $190,755,567, represents resources that are subject to external restrictions, laws through constitutional provision or enabling legislation, or city policies on how they may be used. As of the end of the current year, the City's unrestricted net position was $238,232,770.

At the end of the current fiscal year, the City is able to report positive balances in all reported categories of net position, both for the government as a whole and for business-type activities. However, there are two special revenue funds that have a negative fund balance, as discussed in the footnotes on page 70.

City of St. George Net Position
June 30, 2024 and 2025



The City's overall net position increased by $110,365,750 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

City of St. George's Changes in Net Position

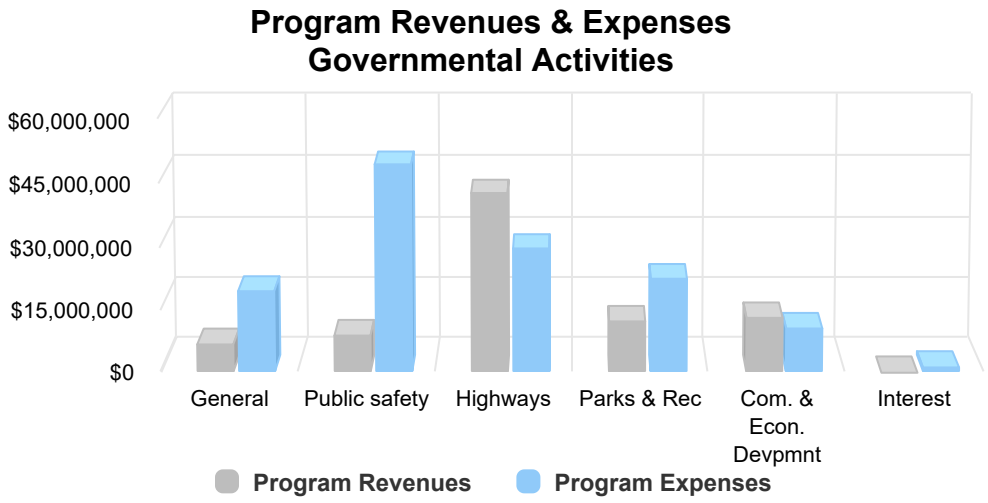
	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	$ 37,592,187	$ 36,971,884	$ 160,913,721	$ 150,940,858	$ 198,505,908	$ 187,912,742
Operating grants & contributions	22,698,471	27,692,214	3,368,478	298,512	26,066,949	27,990,726
Capital grants & contributions	24,197,808	38,268,448	-	-	24,197,808	38,268,448
General revenues:						
Property taxes	17,906,763	19,775,457	-	-	17,906,763	19,775,457
Sales & other taxes	72,219,635	69,319,482	-	-	72,219,635	69,319,482
Investment income	13,000,587	12,669,105	5,818,214	5,492,742	18,818,801	18,161,847
Other revenues	13,925,597	3,109,614	513,718	473,086	14,439,315	3,582,700
Total revenues	201,541,048	207,806,204	170,614,131	157,205,198	372,155,179	365,011,402
Expenses:						
General government	19,645,514	16,146,916	-	-	19,645,514	16,146,916
Public safety	49,708,302	43,434,000	-	-	49,708,302	43,434,000
Highway/public improvements	29,692,285	25,440,098	-	-	29,692,285	25,440,098
Parks & recreation	22,713,505	20,612,209	-	-	22,713,505	20,612,209
Community & econ development	10,546,336	9,823,059	-	-	10,546,336	9,823,059
Interest on long-term debt	1,393,252	730,243	-	-	1,393,252	730,243
Electric utility	-	-	72,448,849	72,964,418	72,448,849	72,964,418
Water utility	-	-	32,318,127	26,867,701	32,318,127	26,867,701
Wastewater treatment	-	-	10,813,760	9,613,519	10,813,760	9,613,519
Wastewater collection	-	-	3,215,396	2,749,248	3,215,396	2,749,248
Municipal building authority	-	-	261,763	340,372	261,763	340,372
Drainage utilty	-	-	149,497	155,808	149,497	155,808
Refuse collection	-	-	8,882,843	8,379,457	8,882,843	8,379,457
Total expenses	133,699,194	116,186,525	128,090,235	121,070,523	261,789,429	237,257,048
Increase (decrease) in net position before transfers	67,841,854	91,619,679	42,523,896	36,134,675	110,365,750	127,754,354
Transfers	6,010,850	9,207,283	(6,010,850)	(9,207,283)	-	-
Increase in net position	73,852,704	100,826,962	36,513,046	26,927,392	110,365,750	127,754,354
Net position - beginning	799,013,694	698,186,732	370,913,233	343,985,841	1,169,926,927	1,042,172,573
Net position - ending	$ 872,866,398	$ 799,013,694	$ 407,426,279	$ 370,913,233	$ 1,280,292,677	$ 1,169,926,927

Governmental Activities. During the current fiscal year, net position for governmental activities increased by $73,852,704 from the prior fiscal year for an ending balance of $872,866,398.

Revenues from operating and capital grants and contributions combined decreased by over $19.1 million, mainly from less airport related grants from the FAA. Sales and other tax revenue increased by $2.9 million, due to inflation and continued strength in our local economy. Investment income increased by over $331.5 thousand due to the increased cash balances held by the City. Other revenues increased by $10.8 million, due mainly to the sale of property at the old airport site. Charges for services increased slightly, due to increased recreation and other rates and higher participation in events and programs. Combined governmental revenues decreased by $6.3 million.

Expenses in governmental funds increased by $17.5 million. The most significant increases were $6.2 million in public safety, due to major investments in public safety with the addition of

new positions and higher wages. This area also saw increases in benefit costs including health insurance, pension benefits, net pension liability adjustments and increased vacation and sick leave accruals. Other notable areas of increase are in highways and public improvements which increased $4.2 million and in general government which increased $3.5 million. Increases in these areas were attributed to new positions, increased wage and benefit costs, net pension liability and sick leave liabilities.



As shown on this chart, revenues generated by the City's programs are not sufficient to cover the program costs. The City relies on property taxes, sales and other taxes, investment income and other general revenues to cover the costs associated with the various programs.

Business-type Activities. For the City's business-type activities, the results for the current fiscal year were positive in that overall net position increased to reach an ending balance of $407,426,279. The total increase in net position for business-type activities was $36,513,046 or 9.80% from the prior fiscal year. The City's growth in population attributed to the overall growth in all utility funds, along with rate increases effective July 1, 2024 for electricity and water. As a result, revenues from charges for services increased in all but the wastewater treatment utility fund. Water revenues increased by 7.96%, Electric Utility revenues increased 8.31% and Wastewater Treatment revenues decreased by 1.27%.

Expenses in business-type activities increased as a result of increased wages, benefits and pension costs, inflation and compensated absences. Expenses in the Water Fund also increased due to cost of water and the Wastewater fund expense increases were also due to equipment repairs. Net expenses in the Electric Utility decreased due to lower power costs thanks to fixed rate contracts and stable weather conditions.

Financial Analysis of Governmental Funds

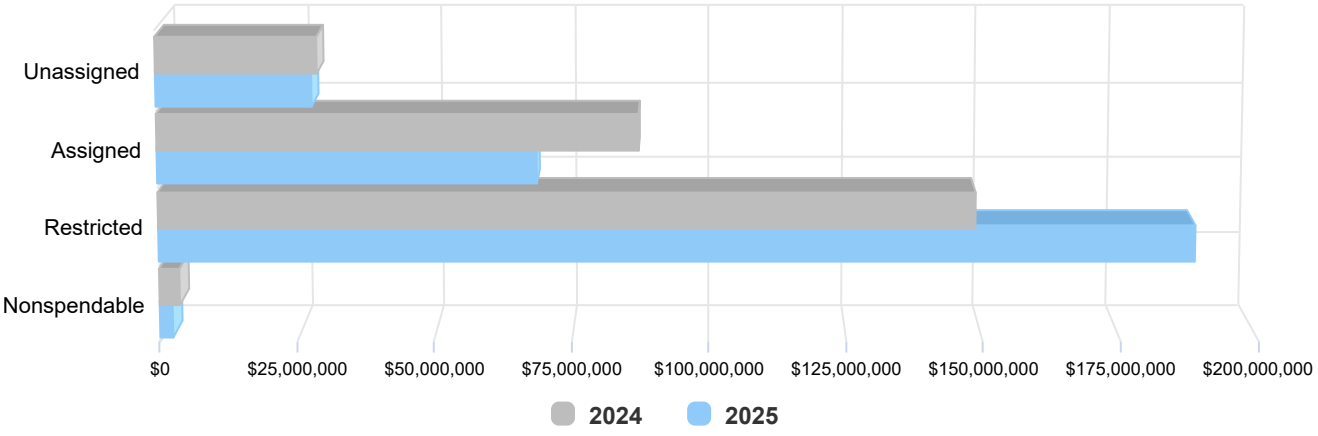
As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they

represent the portion of fund balance which has not been yet limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City's city council.

On June 30, 2025, the City's governmental funds reported combined fund balances of $289,111,918, an increase of $19,268,667 or 7.14% in comparison with the prior year. Of this amount, $28,443,722 constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned* to indicate that it is (1) not in spendable form, $2,780,245; (2) restricted for particular purposes, $188,629,702; or (3) assigned for particular purposes, $69,258,249.

Governmental Funds
Components of Fund Balance
June 30, 2024 and 2025



Analysis of Individual Funds

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was $34,565,211, while the total fund balance increased to $53,105,792. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Unassigned fund balance represents 31.62% of total general fund expenditures, while total fund balance represents 48.58% of that same amount.

The fund balance of the City's general fund increased by $4,951,650 during the current fiscal year. Of that increase, $1,617,704 is restricted for airport programs. Per the Federal Aviation Administration (FAA), any revenue in excess of expenditures for airport programs needs to be restricted to fund future airport programs or expenditures. The airport revenue, from hangar leases, parking, rental car concessions, etc. exceeded expenditures in the current year, so this amount has increased the restricted for airport programs. In addition, $1.5 million of the increase has been assigned for future golf expenditures. This amount represents the increased revenue over expenditures in all golf related programs.

The current year increase to general fund fund balance is lower than the prior year increase of $7.7 million, due to expenditures increasing more than current year revenues.

The City has followed the practice for several years of maintaining a minimum General Fund balance of at least 11% to 12%, up to the maximum allowed by Utah State Law, which in 2021 increased to 35%. In prior years, to maintain these levels, any surplus in the General Fund was transferred to the Capital Projects and/or Economic Development Projects Funds of the City, which allows the City more flexibility with these funds. If necessary, these funds can be transferred back to the General Fund without any restrictions other than a public hearing and approval by the City Council. This practice of transferring surplus funds continues to date. Even with this practice, the unassigned fund balance in the General Fund represents 31.62% of total general fund expenditures for the fiscal year ended June 30, 2025, and 28.32% of total original budgeted expenditures for the next fiscal year ended June 30, 2026.

Total fund balance in all *governmental funds* increased by $19,268,667 during the fiscal year.

- The Replacement Airport Fund Balance increased by $23,347,263 due mainly to a grant from the State of Utah for $15 million for construction of the traffic control tower. This is in addition to the $10 million received in the prior fiscal year for the control tower siting study, remodeling the current terminal, designing and constructing roadway improvements, and completing strategic land purchases for future expansion. Only a portion of the combined state funds had been spent as of June 30, 2025.
- The Capital Equipment Fund Balance decreased by $29,197,364 due mainly to construction costs of $23.4 million for the new city hall and $5.5 million for fire station #1 headquarters.
- The Public Works Capital Projects Fund Balance increased by $5,539,603, mainly from a grant from Natural Resources Conservation Service (NRCS) for the Red Hills Sediment Removal, Control Basins, and Virgin River Streambank Protection projects. The remaining capital outlay in this fund is offset by transfers in from other funds such as the Transportation Improvement Fund, Tech Ridge CDA, Street Impact Fund and Replacement Airport Fund.
- The Transportation Improvement Fund Balance increased by $7,570,491 due to Class C road funds received but not yet expended on projects. Most projects funded by Class C road funds are spent on multi-year projects.
- The Special Grant Revenue Fund has a fund balance of $138,958, because grant funds received but not yet spent have been deferred to future periods. As of June 30, 2025, the deferred revenue balance was $34,889. In the next fiscal year it is anticipated all remaining deferred revenue will have been spent towards the Graveyard Reservoir Project.
- The Tech Ridge CDA Fund Balance decreased by $5,793,632 as a result of a transfer to the Public Works Capital Projects Fund for construction of the East Access Road from Tech Ridge. There is a loan agreement between the Transportation Improvement Fund and Tech Ridge CDA Fund and the Tech Ridge CDA Fund will pay off this loan over the next 10 years.
- The fund balance increase of $4,372,330 in the Transit Tax Fund was a result of revenue from taxes and investment earnings exceeding expenses for professional fees. The current fiscal

year budget anticipated an increase to fund balance of $3.9 million, but current year revenue exceeded budget by $447,610.

Proprietary Funds. The City's proprietary funds provide the same type of information found in the business-type activities portion of the government-wide financial statements, but in more detail.

Unrestricted net position of the major proprietary funds were $27,829,595 for the Electric Utilities Fund; $30,370,007 for the Water Utilities Fund; $59,042,919 for the Wastewater Treatment Fund; and $(682,917) for the Municipal Building Authority..

- As noted earlier in this report, the Electric Utilities Fund reported a positive change in net position of $10,680,110 due to lower power costs and increases in revenue. The rate increase in July 2024, and growth in the customer base, provided $6.7 million in additional charges for services.
- The Water Utilities Fund reported $10,680,835 positive change in net position due to revenue from rate increases and customer growth exceeding expenditures. Operating revenues increased $5.8 million while operating expenditures increased $5.4 million.
- The Wastewater Treatment Fund reported a positive net position change of $9,245,898. Charges for services increased by $655,702 from the prior year due to customer growth while other operating revenue decreased by $879,578. Interest income for the fiscal year was $2.6 million.
- In the Municipal Building Authority Fund, the negative net position change of $73,021 was primarily due to depreciation expense. With the multi-year City Hall Parking Structure project expected to be completed in fiscal year 2026, revenue should increase to pay the debt service and other expenses.

General Fund Budgetary Highlights

Original budget compared to final budget. During the year, the City Council approved several amendments to increase either the original estimated revenues or original budgeted appropriations. There were several significant budget increases during the fiscal year.

- The final budget for Interest Earnings increased by $2.60 million over the original budget of $2.1 million, an increase of 122.47%. The federal funds rate was 5.25% at the beginning of the fiscal year and the Federal Reserve decreased rates 3 times during the fiscal year, to an ending rate of approximately 4.25%. Because of the City's cash balances, the amount of interest earnings decreased by only $197 thousand during the fiscal year.
- The final budget for Sales Taxes increased by $1.23 million over the original budget of $37.37 million. The City budgeted conservatively for sales taxes, but actual taxes received were still exceeding budgets, so the budget was increased.
- The final budget for Transfers from Other Funds increased by $0.82 million over the original budget. There were several budget adjustments during the fiscal year, which included $357 thousand in prior year rollover budgets for equipment and projects not completed by June

2024; $127 thousand for city pool deck enhancements; and $331 thousand for replacing boilers at the aquatic center.

- The final budget for combined golf revenue increased by $1 million, due to increased play and rate increases.
- The final budget for public safety equipment increased by $2.1 million; $737 thousand for police equipment rolled over from the prior fiscal year and $1.4 million for a new fire engine and equipment.
- The final budget for Transfers to Other Funds increased by $5.2 million, to account for increased revenues over expenditures in the general fund, and to keep unassigned fund balance below the maximum level per the State of Utah, which is 35% of the next fiscal year's budgeted expenditures.

Final budget compared to actual results. The most significant differences between estimated revenues and actual revenues were as follows:

Revenue source	Estimated revenues	Actual revenues	Difference
Sales and other taxes	$ 63,316,000	$ 64,165,791	$ 849,791
Licenses and permits	3,680,500	3,808,327	127,827
Intergovernmental	7,856,191	7,762,950	(93,241)
Charges for services	29,712,464	31,008,724	1,296,260
Transfers from other funds	8,777,338	7,204,563	(1,572,775)

The shortfall in the Transfers from other funds was due to delays in completing projects or receiving equipment. Some of these projects are ongoing and will be funded in future years through transfers. Combined sales and other taxes actual revenue exceeded estimates overall and in each separate category of taxes. Most tax revenue increased over the prior year, with the exception of Fee-In-Lieu property taxes that decreased less than $5 thousand. Licenses and permits revenue increased over budget, and over the prior year, as more building permits were issued, and more businesses obtained licenses. Revenue from intergovernmental grants and contributions was less than budgeted, because grant expenditures were less than anticipated, and because the City did not receive a Small Airport Grant as anticipated. Finally, revenue from charges for services exceeded estimates, and prior year revenues, due to increased rates and higher participation in recreation events, more flights at the airport, and more play at our golf courses. The cemetery revenue was under budget by $144,995, and revenue was less than the prior year.

A review of actual expenditures compared to the appropriations in the final budget yields three negative variances at a departmental level. The expenditures for the building maintenance department were over by $11,450 due to higher part time wages and benefits. Expenditures for economic & housing development were over by $264 also due to higher than anticipated wages. Finally, the nondepartmental expenditures were over by $5,583 due to increased costs for utility services. These services are provided at no cost, but recorded as an expenditure with an offset to transfer revenue. The City's finance and budget teams will work diligently in the future to

make sure that any final budget openings are approved to avoid departments over spending their budgets.

Capital Asset and Debt Administration

Capital Assets - The City's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounts to $960,409,876 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and systems, improvements, infrastructure (streets, sidewalks, etc.), machinery and equipment, and right-to-use leased assets. Total capital assets increased by $60,685,111. This was the result of business-type net capital assets increasing by $3,658,903 while governmental-type net capital assets increased by $57,026,208.

Major capital asset events during the fiscal year included the following:

$4,418,936 was spent on public safety (police and fire) vehicles and equipment.

$23,398,129 was spent on construction of the New City Hall Downtown in the capital projects fund. The project is expected to be substantially completed by November 2025, with an official grand opening to be held in January 2026.

$5,568,242 was spent on the new Fire Station #1 Headquarters in the capital projects fund. The project was completed in November 2025.

$905,302 was spent on the Virgin River Trail from Bloomington to Interstate 15 in the park impact fund.

$1,494,053 was spent to complete Fire Station #10 Desert Canyons in the fire impact fund.

$807,295 was spent on the Pioneer Park Interpretive Trail in the RAP tax fund.

$1,331,820 was spent on Las Colinas Park and Trail in the recreation g.o. bond fund.

$4,248,216 was spent on various projects in the recreation g.o. bond fund.

$3,874,010 was spent on roadway improvements in the public works capital projects fund.

$7,487,669 was spent on infrastructure projects for Tech Ridge in the public works capital projects fund.

$2,829,488 was spent on the 3000 E widening from 1580 S to Seegmiller Dr. in the public works capital projects fund.

$3,165,723 was spent on the Red Hill Sediment & Virgin River Streambank projects, which are partially funded by a NRCS grant, in the public works capital projects fund.

$1,594,474 was spent on the Airport Terminal Expansion in the airport replacement fund.

$1,987,676 was spent on the Airport Parkway Extension in the airport replacement fund.

$1,700,647 was spent on the Airport Pavement Maintenance and FOG Seal Runway project in the airport replacement fund.

$1,591,582 was spent on the Air Traffic Control Tower, partially funded by a grant from the State of Utah, in the airport replacement fund.

$3,977,169 was spent by the Municipal Building Authority on the New City Hall Downtown parking structure. The project should be completed during fiscal year 2026.

$7,731,234 was spent in the Water Utility enterprise fund for the AMI metering system, Little Valley Pump Station, wells and pump stations, and various distribution and irrigation system improvements and equipment.

$1,384,993 was spent in the Wastewater Collection enterprise fund for various system improvements and equipment.

$3,453,883 was spent in the Electric Utility enterprise fund for Millcreek Battery, substations, various distribution systems, transmission, and generation improvements and equipment.

$2,588,931 was spent in the Regional Wastewater Treatment enterprise fund for various system improvements and equipment, including $507,904 on the Entrada Line Replacement project.

City of St. George's Capital Assets

(net of depreciation/amortization)

	Governmental Activities		Activities Business-type		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 103,852,171	$ 105,724,856	$ 19,797,075	$ 19,797,075	$ 123,649,246	$ 125,521,931
Works of art	313,845	299,345	-	-	313,845	299,345
Construction in progress	70,922,282	60,155,314	61,417,063	54,376,396	132,339,345	114,531,710
Buildings and System	29,027,466	23,559,186	244,624,286	248,660,662	273,651,752	272,219,848
Improvements	77,171,225	78,489,968	6,991,054	7,322,928	84,162,279	85,812,896
Infrastructure	305,994,750	264,171,832	-	-	305,994,750	264,171,832
Machinery & equip.	29,147,396	27,244,123	9,372,863	8,343,021	38,520,259	35,587,144
Right-to-use leased equip.	550,720	836,302	-	-	550,720	836,302
Right-to-use subscriptions	1,160,401	633,122	67,279	110,635	1,227,680	743,757
Totals	$ 618,140,256	$ 561,114,048	$ 342,269,620	$ 338,610,717	$ 960,409,876	$ 899,724,765

Additional information on the City's capital assets can be found in the footnote IV on pages 74-75 and statistical tables page 191.

Long-term Debt - At June 30, 2025, the City has total bonded debt outstanding of $102,835,000. Of this amount,$13,025,000 is considered to be general obligation debt and backed by the full faith and credit of the City and the remainder of $89,810,000 is debt which is secured solely by specific revenue sources.

City of St. George's Outstanding Bonded Debt

	Activities Governmental		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
General obligation bonds	$ 13,025,000	$ 14,235,000	$ -	$ -	$ 13,025,000	$ 14,235,000
Franchise tax revenue bonds	2,780,000	4,240,000	-	-	2,780,000	4,240,000
Excise tax bonds	5,185,000	5,655,000	-	-	5,185,000	5,655,000
Sales tax bonds	9,850,000	10,000,000	-	-	9,850,000	10,000,000
Revenue bonds	-	-	71,995,000	75,853,000	71,995,000	75,853,000
Total outstanding debt	$ 30,840,000	$ 34,130,000	$ 71,995,000	$ 75,853,000	$ 102,835,000	$ 109,983,000

The City's total bonded debt decreased by $7,148,000 during the fiscal year. Additional information on the City's long-term debt can be found in footnote IV on pages 78-83.

City Bond Ratings

During the fiscal year, the 2016 Electric Revenue bonds were reviewed by the rating agency S&P. The rating was downgraded from A to A- and the outlook changed to negative. The release from the rating agency, as it applies to the review, has been posted to the Electronic Municipal Market Access (EMMA) website as required by the continuing disclosure undertakings agreed to by the City of St. George. The following chart details the current ratings for outstanding debt obligations of the City which have been rated by the various rating agencies.

	Moody's	S&P
2024 General Obligation bonds		AA+
2014 Franchise Tax Revenue bonds		AA
2017 Excise Tax bonds		AA-
2023 Sales Tax bonds		AAA
2016 Electric Revenue refunding bonds	A2	A-
2020 Wastewater Treatment Revenue bonds		AA-

The City has complied with and will continue to comply with all continuing disclosure requirements for the various bond issues where continuing disclosure is required. This report contains a fourth section which contains the required continuing disclosure schedules, beginning on page 213.

State statutes limit the amount of general obligation debt a governmental entity may issue to 4% of its total fair market value of taxable property. The current limitation for the City is $1,197,214,640, which is significantly in excess of the City's outstanding general obligation debt of $13,025,000. In addition, state statute allows for an additional 4% to be used for water, sewer, or electrical projects thus resulting in a debt limit of 8% of the total fair market value of taxable property. The current limitation for these water, sewer and electrical projects is thus $1,197,214,640, which again significantly exceeds the outstanding business-type activity debt. Thus, the total debt limit is $2,394,429,280 while the total outstanding debt less resources restricted for debt service is $85,009,436. The resulting debt margin is $2,309,419,844. The statistical section of this report has additional information on debt margin and demonstrates the calculation of this margin for the current fiscal year.

Additional information on the outstanding debt obligations of the City can be found in the footnotes to this report.

Economic Factors and Next Year's Budget and Rates

The unemployment rate for Washington County (of which St. George is the largest City) was 3.3% for the month ended June 2025 compared with a state unemployment rate of 3.3% and a national rate of 4.1%. This compares with a county rate of 3.3% in June 2024. (Source: Utah Dept. of Workforce Services)

The General Fund budget for the fiscal year-ending June 30, 2026, is $122,031,921 which represents an increase of 8.82% from the original adopted budget for the fiscal year ended June 30, 2025. The fiscal year 2026 budget anticipates that revenues will continue to increase, based on continued growth in the community, economic activity, and adjustment in fees to help cover the cost of service.

In governmental-activities, the fees remained consistent during the current fiscal year. As new facilities were opened, new fees were approved. For the June 30, 2026, fiscal budget, there were fee increases across many of the City's recreation services.

In business-type activities during the current fiscal year, there were rate increases as follows: water rates increased $0.13 per 1000 gallons, for each of the seven consumption tiers. Electric base rates remained unchanged, but kWh consumption rates increased 3% to 20%. Furthermore, in January 2025, residential garbage rates increased by $0.33 per month, while residential curbside recycling rates increased by $0.15 per month.

As we look ahead to the fiscal year ending on June 30, 2026, the approved budget includes additional rate adjustments that are to take effect on July 1, 2025. Water rates are set to increase by $0.15 per 1000 gallons for each of the seven water tiers. Wastewater treatment rates increased by $2.20 per month for both residential and commercial base fees, with no change to the commercial consumption rates. For garbage and recycling rates, a pass-through increase of 2.5% is proposed for January 1, 2026.

Electric rates and service categories were changed effective July 1, 2025, based on the Energy Services Department rate study. Two new service categories were added, a Large Residential category for service sizes exceeding 400 amps, and a Medium Commercial category. In addition, the criteria for each commercial category was changed, from a usage based criteria to a service size criteria. Small commercial rates are billed for service sizes of 200 amps or below, medium commercial is service sizes of over 200 amps but less than 500 amps and large commercial is service sizes of 500 amps or above. As part of the study and restructuring of categories, customer base fees were increased by $1.00 to $2.20 per month, but the first tier of consumption charges for each category decreased. The second tier charges decreased for small commercial but increased for large commercial, and the demand rates for both categories increased. Effective October 1, 2025, the medium commercial rates were modified to reduce the per kW demand charge and

increase the tier 1 consumption, in response to a large number of customers reclassified from small commercial to medium commercial.

These adjustments are part of our ongoing efforts to ensure the sustainability and efficiency of our services, while also accounting for the evolving economic landscape. For more information on current utility rates, visit the city's website at https://sgcityutah.gov/departments/utilityrates.php.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to:

City of St. George, Finance Department, 61 South Main Street, St. George, UT 84770 or call 435-627-4000.



Basic Financial Statements

City of St. George, UT
Statement of Net Position
June 30, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS:			
Cash and cash equivalents	$ 278,719,355	$ 125,936,023	$ 404,655,378
Restricted cash	11,789,864	1,912,649	13,702,513
Receivables (net of allowance for uncollectibles)	42,280,114	20,366,464	62,646,578
Lease receivable - short term	200,853	-	200,853
Notes receivable	500,040	998	501,038
Lease receivable - long term	8,113,243	-	8,113,243
Internal balances	291,922	(291,922)	-
Inventory	249,900	8,729,761	8,979,661
Prepaid expenses	2,530,305	-	2,530,305
Net pension assets	570,697	162,281	732,978
Bond discounts	-	423,950	423,950
Capital assets not being depreciated	175,088,298	81,214,138	256,302,436
Capital assets, net of accumulated depreciation/ amortization	443,051,958	261,055,482	704,107,440
Total assets	$ 963,386,549	$ 499,509,824	$ 1,462,896,373
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	15,068,173	4,284,716	19,352,889
Total deferred outflows	15,068,173	4,284,716	19,352,889
LIABILITIES:			
Accounts payable and accrued liabilities	$ 19,172,362	$ 11,081,518	$ 30,253,880
Construction bonds held and retainage payable	4,799,745	-	4,799,745
Deposits payable	-	2,340,389	2,340,389
Unearned revenues	2,314,627	133,961	2,448,588
Accrued interest payable	406,184	-	406,184
Compensated absences:			
Due within one year	600,000	210,000	810,000
Due in more than one year	6,184,871	1,958,240	8,143,111
Net pension liability:			
Due in more than one year	13,200,322	3,753,583	16,953,905
Bonds payable:			
Due within one year	2,360,000	2,954,000	5,314,000
Due in more than one year	30,400,289	73,658,069	104,058,358
Leases:			
Due within one year	188,190	192,060	380,250
Due in more than one year	402,574	-	402,574
Subscriptions:			
Due within one year	347,049	42,619	389,668
Due in more than one year	716,492	6,196	722,688
Total liabilities	81,092,705	96,330,635	177,423,340
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	132,323	37,626	169,949
Property tax levy	16,612,444	-	16,612,444
Leases	7,750,852	-	7,750,852
Total deferred inflows	24,495,619	37,626	24,533,245
NET POSITION:			
Net investment in capital assets	583,725,662	267,578,678	851,304,340
Restricted for:			
Capital projects	85,933,902	2,254,258	88,188,160
Debt service	400,987	10,564	411,551
Public safety programs	3,240,163	-	3,240,163
Transportation programs	93,521,931	-	93,521,931
Housing & community development	322,125	-	322,125
Park construction & development	4,353,558	-	4,353,558
Community & economic development	718,079	-	718,079
Unrestricted	100,649,991	137,582,779	238,232,770
Total Net Position	$ 872,866,398	$ 407,426,279	$ 1,280,292,677

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Statement of Activities
For the Fiscal Year Ended June 30, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	$ 19,645,514	$ 6,637,001	$ 28,296	$ 20,000	$ (12,960,217)	$ -	$ (12,960,217)
Public safety	49,708,302	6,073,188	2,811,358	170,805	(40,652,951)	-	(40,652,951)
Highways & public improvements	29,692,285	5,300,462	14,271,446	23,598,688	13,478,311	-	13,478,311
Parks, recreation & public property	22,713,505	6,887,450	4,998,444	408,315	(10,419,296)	-	(10,419,296)
Community development & golf	10,546,336	12,694,086	588,927	-	2,736,677	-	2,736,677
Interest on long-term debt	1,393,252	-	-	-	(1,393,252)	-	(1,393,252)
Total governmental activities	133,699,194	37,592,187	22,698,471	24,197,808	(49,210,728)	-	(49,210,728)
Business-type activities:							
Electric utility	72,448,849	84,600,574	405,173	-	-	12,556,898	12,556,898
Water utility	32,318,127	38,996,274	2,952,111	-	-	9,630,258	9,630,258
Regional wastewater treatment	10,813,760	17,286,932	6,691	-	-	6,479,863	6,479,863
Wastewater collection	3,215,396	5,529,130	4,503	-	-	2,318,237	2,318,237
Municipal building authority	261,763	-	-	-	-	(261,763)	(261,763)
Drainage utility	149,497	5,553,916	-	-	-	5,404,419	5,404,419
Solid waste	8,882,843	8,946,895	-	-	-	64,052	64,052
Total business-type activities	128,090,235	160,913,721	3,368,478	-	-	36,191,964	36,191,964
Total primary government	261,789,429	198,505,908	26,066,949	24,197,808	(49,210,728)	36,191,964	(13,018,764)
General Revenues and transfers							
General revenues:							
Taxes:							
Property taxes levied for general purposes					14,699,675	-	14,699,675
Contributions from other governments					1,371,055	-	1,371,055
Property taxes levied for debt service					1,836,033	-	1,836,033
Franchise taxes					9,422,929	-	9,422,929
General sales taxes, highway sales taxes & RAP sales taxes					62,796,706	-	62,796,706
Business licenses					854,010	-	854,010
Investment income					13,000,587	5,818,214	18,818,801
Gain on sale of assets					12,576,451	148,013	12,724,464
Rents & concessions					179,577	8,400	187,977
Insurance claim proceeds					-	79,328	79,328
Miscellaneous					315,559	277,977	593,536
Interfund transfers					6,010,850	(6,010,850)	-
Total general revenues and transfers					123,063,432	321,082	123,384,514
Change in net position					73,852,704	36,513,046	110,365,750
Net position - beginning					799,013,694	370,913,233	1,169,926,927
Net position - ending					$ 872,866,398	$ 407,426,279	$ 1,280,292,677

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Governmental Funds Type
Balance Sheet
June 30, 2025

	General Fund	Capital Equipment Fund	Public Works Projects Fund	Replacement Airport Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	$ 52,745,916	$ 47,012,408	$ 2,933,564	$ 31,750,450	$138,492,876	$272,935,214
Restricted Cash	-	-	-	-	11,789,864	11,789,864
Accounts receivable	24,038,209	-	5,484,833	2,030,535	10,324,938	41,878,515
Leases receivable - short term	200,853	-	-	-	-	200,853
Prepaid items	2,530,305	-	-	-	-	2,530,305
Inventory	249,900	-	-	-	-	249,900
Notes receivable	40	-	-	-	500,000	500,040
Due from other funds	-	390,764	-	-	7,036,352	7,427,116
Leases receivable - long term	8,113,243	-	-	-	-	8,113,243
Total assets	$ 87,878,466	$ 47,403,172	$ 8,418,397	$ 33,780,985	$168,144,030	$345,625,050
LIABILITIES						
Construction bonds held	$ 4,799,745	$ -	$ -	$ -	$ -	$ 4,799,745
Due to other funds	-	98,842	-	-	7,036,352	7,135,194
Deferred revenue	2,082,345	-	197,393	-	34,889	2,314,627
Accounts payable & accrued liabilities	6,812,273	5,845,062	2,380,432	923,271	1,939,232	17,900,270
Total liabilities	13,694,363	5,943,904	2,577,825	923,271	9,010,473	32,149,836
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues - property tax levy	13,327,459	-	-	-	3,284,985	16,612,444
Unavailable revenues - leases	7,750,852	-	-	-	-	7,750,852
Total deferred inflows of resources	21,078,311	-	-	-	3,284,985	24,363,296
FUND BALANCES (deficits):						
Nonspendable:						
Inventories & prepaids	2,780,205	-	-	-	-	2,780,205
Noncurrent notes receivables	40	-	-	-	-	40
Restricted for:						
Public safety programs	2,748,708	-	-	-	491,455	3,240,163
Transportation and airport programs	11,497,465	-	-	-	82,024,466	93,521,931
Housing & community development	-	-	-	-	322,125	322,125
Parks construction & development	14,163	-	-	-	4,339,395	4,353,558
Community & economic development	-	-	-	-	857,037	857,037
Debt service fund	-	-	-	-	400,987	400,987
Capital projects fund	-	-	-	32,857,714	53,076,187	85,933,901
Assigned to:						
Community & economic development	1,500,000	-	-	-	20,356,405	21,856,405
Parks construction & development	-	-	-	-	102,004	102,004
Capital projects fund	-	41,459,268	5,840,572	-	-	47,299,840
Unassigned:	34,565,211	-	-	-	(6,121,489)	28,443,722
Total fund balances (deficits)	53,105,792	41,459,268	5,840,572	32,857,714	155,848,572	289,111,918
Total liabilities, deferred inflows of resources, and fund balances	$ 87,878,466	$ 47,403,172	$ 8,418,397	$ 33,780,985	$168,144,030	

Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	618,140,256
Long-term liabilities, including bonds payable and leases, are not due and payable in the current period and therefore are not reported in the funds.	(41,605,649)
Pension assets, net liability, and deferred inflows & outflows are not due and payable in the current period and therefore are not reported in the funds.	2,306,225
Internal service funds are used by management to charge the costs of risk management and health insurance services to individual funds.	4,913,648
	$872,866,398

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Governmental Funds Type
Statement of Revenues,
Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2025

	General Fund	Capital Equipment Fund	Public Works Projects Fund	Replacement Airport Fund	Non-major Governmental Funds	Total Governmental Funds
Revenues:						
Taxes & special assessments	$ 64,165,791	$ -	$ -	$ -	$ 25,401,863	$ 89,567,654
Licenses and permits	3,808,327	-	-	-	-	3,808,327
Intergovernmental	7,762,950	-	5,288,994	16,423,102	3,648,586	33,123,632
Charges for services	31,008,724	-	-	-	1,388,355	32,397,079
Fines & forfeitures	1,457,919	-	-	-	-	1,457,919
Investment income	4,831,536	205,158	-	572,366	7,145,338	12,754,398
Rents & concessions	39,687	12,308	-	20,033	107,549	179,577
Miscellaneous	314,554	-	-	-	15,623	330,177
Contributions from other sources	827,734	-	329,890	-	3,943,785	5,101,409
Capital development fees	-	-	-	-	9,816,153	9,816,153
Total revenues	114,217,222	217,466	5,618,884	17,015,501	51,467,252	188,536,325
Expenditures:						
Current:						
General government	16,604,152	-	-	-	9,557	16,613,709
Public safety	49,676,138	-	-	-	26,148	49,702,286
Highways & public improvements	14,505,262	9,357	3,965,811	3,922	4,103,054	22,587,406
Parks, recreation & public property	18,761,373	-	-	-	516,131	19,277,504
Community development & golf	9,770,364	-	-	-	353,576	10,123,940
Capital outlay	-	34,261,692	22,369,169	8,173,248	11,307,569	76,111,678
Debt service						
Principal	-	150,000	-	-	2,525,000	2,675,000
Interest & admin charges	-	462,331	-	-	1,070,994	1,533,325
Total expenditures	109,317,289	34,883,380	26,334,980	8,177,170	19,912,029	198,624,848
Excess (deficiency) of revenues over (under) expenditures	4,899,933	(34,665,914)	(20,716,096)	8,838,331	31,555,223	(10,088,523)
Other financing sources (uses):						
Transfers in	7,204,563	7,696,950	26,110,713	122,078	2,021,925	43,156,229
Transfers out	(8,258,170)	(2,228,400)	-	(5,016,383)	(22,742,426)	(38,245,379)
Sale of capital assets	181,430	-	-	19,403,237	3,730,000	23,314,667
Leases and subscription agreements	923,894	-	144,986	-	62,793	1,131,673
Total other financing sources (uses)	51,717	5,468,550	26,255,699	14,508,932	(16,927,708)	29,357,190
Net change in fund balances	4,951,650	(29,197,364)	5,539,603	23,347,263	14,627,515	19,268,667
Fund balances (deficit), beginning of year, as previously reported	48,154,142	70,656,632	300,969	9,510,451	141,221,057	269,843,251
Fund balances (deficit), end of year, as adjusted	$ 53,105,792	$ 41,459,268	$ 5,840,572	$ 32,857,714	$ 155,848,572	$ 289,111,918

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities for the Fiscal Year Ended June 30, 2025

Net change in fund balances - total governmental funds	$ 19,268,667
Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues, expenditures, and changes in fund balance because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays & deletions exceeded depreciation in the current period.	57,026,208
Issuance of debt principal is a revenue in the governmental funds, but increases long-term liabilities in the statement of net position.	(1,131,674)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	3,894,807
Bond premiums are revenues in the governmental funds in the year of issuance, but amortization of the liability in the government-wide statement of net position reduces interest expense in the government-wide statement of activities	176,148
Accrued interest for long-term debt is not reported as an expenditure for the current period while it is recorded as an expenditure in the government-wide statement of activities.	(41,094)
Compensated absences expenses reported in the government-wide statement of activities do no require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(2,199,750)
GASB 68 changed the accounting for pension costs and the recording of net assets, net pension liability, and the related deferred inflows/outflows. These items are recorded in the government-wide statements but not the individual governmental funds.	(2,604,242)
Internal service funds are used by management to charge the costs of self-insurance to individual funds. The net revenue of these activities of internal service funds is reported with governmental activities in the government-wide statement of activities.	(536,366)
Change in net position of governmental activities	$ 73,852,704

The notes to the financial statements are an integral part of this statement

City of St. George, UT
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes:				
General property taxes	$ 12,830,000	$ 12,830,000	$ 12,884,330	$ 54,330
Prior year's delinquent taxes	100,000	100,000	203,177	103,177
Fee-In-Lieu of property taxes	1,220,000	1,220,000	1,434,531	214,531
General sales & use taxes	37,370,000	38,600,000	38,892,900	292,900
Franchise taxes	9,320,000	9,320,000	9,422,929	102,929
Innkeeper taxes	1,246,000	1,246,000	1,327,924	81,924
Total taxes	62,086,000	63,316,000	64,165,791	849,791
Licenses & permits:				
Business licenses & permits	750,000	750,000	854,010	104,010
Non-business licenses & permits	2,030,500	2,930,500	2,954,317	23,817
Total licenses & permits	2,780,500	3,680,500	3,808,327	127,827
Intergovernmental revenues:				
Federal grants	920,031	920,031	360,433	(559,598)
State grants	921,160	946,160	1,201,478	255,318
Class "C" roads	5,100,000	5,800,000	5,988,422	188,422
State liquor allotment	190,000	190,000	212,617	22,617
Total intergovernmental revenues	7,131,191	7,856,191	7,762,950	(93,241)
Charges for services:				
Enterprise funds	6,637,000	6,637,000	6,637,000	-
Public safety	4,610,714	4,610,714	4,615,269	4,555
Parks & public property	618,000	918,000	984,592	66,592
Cemetery	535,000	535,000	390,005	(144,995)
Recreation	5,057,850	5,441,250	5,479,283	38,033
Airport	3,035,000	3,035,000	3,907,552	872,552
Golf Courses	7,250,000	8,332,500	8,755,177	422,677
Reuse Center	203,000	203,000	239,846	36,846
Total charges for services	27,946,564	29,712,464	31,008,724	1,296,260
Fines & forfeitures:				
Court fines & bail forfeitures	1,206,000	1,206,000	1,457,919	251,919
Investment income	2,120,563	4,717,608	4,831,536	113,928
Rents & concessions	80,000	80,000	39,687	(40,313)
Miscellaneous	130,000	356,975	314,554	(42,421)
Contributions from other sources	552,500	599,721	827,734	228,013
Total revenues	$ 104,033,318	$ 111,525,459	$ 114,217,222	$ 2,691,763

(continued)

The notes to the financial statements are an integral part of this statement

City of St. George, UT
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
EXPENDITURES:				
Current:				
General government:				
City council	$ 829,393	$ 859,393	$ 834,951	$ 24,442
City manager	1,028,626	1,138,249	1,117,544	20,705
Human resources	1,023,895	1,031,531	1,013,262	18,269
Communications & marketing	658,712	658,712	600,172	58,540
Budget & financial planning	417,089	350,473	307,554	42,919
Administrative services & finance	2,903,302	2,912,484	2,774,512	137,972
Technology services	2,612,219	2,620,721	2,432,752	187,969
Building maintenance	2,495,788	2,811,895	2,823,345	(11,450)
Legal	2,263,764	2,279,679	2,121,439	158,240
Economic & housing development	220,311	228,705	228,969	(264)
Elections	1,000	1,000	169	831
Nondepartmental	1,343,900	2,343,900	2,349,483	(5,583)
Total general government	15,797,999	17,236,742	16,604,152	632,590
Public Safety:				
Police	31,743,752	32,500,939	31,888,058	612,881
Drug task force	182,257	182,257	124,022	58,235
Dispatch center	5,255,272	5,002,493	4,420,326	582,167
Fire	12,298,188	13,958,582	13,243,732	714,850
Total public safety	49,479,469	51,644,271	49,676,138	1,968,133
Highways & public improvements:				
Public works administration	428,228	433,978	384,187	49,791
Fleet maintenance & motor pool	2,094,326	2,094,326	1,924,331	169,995
Streets	7,734,108	7,562,817	7,269,437	293,380
Engineering	2,643,823	2,672,464	2,637,460	35,004
Airport	2,596,259	2,675,548	2,289,847	385,701
Total highways & improvements	15,496,744	15,439,133	14,505,262	933,871
Parks, recreation & public property:				
Parks and open spaces	8,398,382	8,537,364	8,507,010	30,354
Recreation & cultural arts	9,428,717	10,258,414	9,604,333	654,081
Cemetery	651,462	651,462	650,030	1,432
Total parks, recreation & public property	18,478,561	19,447,240	18,761,373	685,867
Community development & golf:				
Code enforcement	176,127	176,127	155,564	20,563
Development services	2,571,344	2,582,101	2,377,833	204,268
Planning commission	12,000	12,000	10,511	1,489
Golf courses	6,695,677	7,451,482	7,226,456	225,026
Total community development & golf	9,455,148	10,221,710	9,770,364	451,346
Total expenditures	108,707,921	113,989,096	109,317,289	4,671,807
Excess (deficiency) of revenues over (under) expenditures	(4,674,603)	(2,463,637)	4,899,933	7,363,570
OTHER FINANCING SOURCES (USES):				
Transfers in	7,961,676	8,777,338	7,204,563	(1,572,775)
Transfers out	(3,437,073)	(8,372,734)	(8,258,170)	114,564
Sale of capital assets	150,000	150,000	181,430	31,430
Leases and subscription agreements	-	1,000,000	923,894	(76,106)
TOTAL OTHER FINANCING SOURCES (USES):	4,674,603	1,554,604	51,717	(1,502,887)
Net change in fund balances	-	(909,033)	4,951,650	$ 5,860,683
Fund balances (deficit), beginning of year	48,154,142	48,154,142	48,154,142	
Fund balances (deficit), end of year	$ 48,154,142	$ 47,245,109	$ 53,105,792	

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Statement of Net Position
Proprietary Funds
June 30, 2025

	Business-type Activities - Enterprise Funds						Governmental Activities Internal Service Funds
	Electric Utilities Fund	Water Utilities Fund	Wastewater Treatment Fund	Municipal Building Authority Fund	Non-major Enterprise Funds	Totals 2025	
ASSETS							
Current assets:							
Cash and equivalents	$ 20,096,514	$ 26,168,953	$ 58,501,227	$ -	$ 21,169,329	$ 125,936,023	$ 5,784,141
Restricted cash	6,973	-	3,591	1,902,085	-	1,912,649	-
Accounts receivable, net	10,860,004	6,154,622	1,600,970	-	1,750,868	20,366,464	401,599
Note receivable	-	-	-	-	998	998	-
Due from other funds	98,842	-	-	-	-	98,842	-
Inventory	4,777,748	3,952,013	-	-	-	8,729,761	-
Bond discounts & insurance	310,108	-	113,842	-	-	423,950	-
Total current assets	36,150,189	36,275,588	60,219,630	1,902,085	22,921,195	157,468,687	6,185,740
Noncurrent assets:							
Capital assets not being depreciated	1,907,132	21,890,666	42,314,292	15,090,018	12,030	81,214,138	-
Capital assets, net of accumulated depreciation	56,063,957	116,038,194	77,328,533	1,882,063	9,742,735	261,055,482	-
Net pension assets	73,938	53,259	20,970	-	14,114	162,281	-
Total noncurrent assets	58,045,027	137,982,119	119,663,795	16,972,081	9,768,879	342,431,901	-
Total assets	94,195,216	174,257,707	179,883,425	18,874,166	32,690,074	499,900,588	6,185,740
DEFERRED OUTFLOWS OF RESOURCES							
Deferred outflows related to pensions	1,952,193	1,406,210	553,664	-	372,649	4,284,716	-
Total deferred outflows of resources	1,952,193	1,406,210	553,664	-	372,649	4,284,716	-
LIABILITIES							
Current liabilities:							
Accounts payable & accrued liabilities	5,880,211	3,172,015	702,962	456,186	870,144	11,081,518	1,272,092
Due to other funds	-	-	-	390,764	-	390,764	-
Compensated absences - short term	90,000	70,000	30,000	-	20,000	210,000	-
Bonds payable - short term	1,740,000	-	1,020,000	194,000	-	2,954,000	-
Lease financing payable - short term	192,060	-	-	-	-	192,060	-
Deposits payable	1,317,597	635,745	144,456	-	242,591	2,340,389	-
Subscriptions - short term	16,851	25,768	-	-	-	42,619	-
Total current liabilities	9,236,719	3,903,528	1,897,418	1,040,950	1,132,735	17,211,350	1,272,092
Long-term liabilities:							
Compensated absences - long term	880,533	648,607	266,600	-	162,500	1,958,240	-
Bonds payable - long term	29,900,753	-	33,951,316	9,806,000	-	73,658,069	-
Net pension liability	1,710,199	1,231,896	485,032	-	326,456	3,753,583	-
Unearned revenue	133,961	-	-	-	-	133,961	-
Subscriptions - long term	3,098	3,098	-	-	-	6,196	-
Total long-term liabilities	32,628,544	1,883,601	34,702,948	9,806,000	488,956	79,510,049	-
Total liabilities	41,865,263	5,787,129	36,600,366	10,846,950	1,621,691	96,721,399	1,272,092
DEFERRED INFLOWS							
Deferred inflows related to pensions	17,143	12,349	4,862	-	3,272	37,626	-
Total liabilities and deferred inflows of resources	41,882,406	5,799,478	36,605,228	10,846,950	1,624,963	96,759,025	1,272,092
NET POSITION							
Net Investment in capital assets	26,428,435	137,899,994	84,785,351	8,710,133	9,754,765	267,578,678	-
Restricted for bond retirement	6,973	-	3,591	-	-	10,564	-
Restricted for capital projects	-	1,594,438	-	-	659,820	2,254,258	-
Unrestricted	27,829,595	30,370,007	59,042,919	(682,917)	21,023,175	137,582,779	4,913,648
Total net position	$ 54,265,003	$ 169,864,439	$143,831,861	$ 8,027,216	$ 31,437,760	$ 407,426,279	$ 4,913,648

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds						
	Electric Utilities Fund	Water Utilities Fund	Wastewater Treatment Fund	Municipal Building Authority Fund	Non-major Enterprise Funds	Totals 2025	Governmental Activities Internal Service Funds
OPERATING REVENUES:							
Charges for services	$82,021,038	$ 36,656,577	$ 14,351,675	$ -	$19,731,990	$ 152,761,280	$ 12,699,800
Other operating revenues	2,579,536	2,339,698	2,935,258	-	297,951	8,152,443	1,281,793
Total operating revenues	84,600,574	38,996,275	17,286,933	-	20,029,941	160,913,723	13,981,593
OPERATING EXPENSES:							
Electricity purchased	41,088,587	-	566,607	-	-	41,655,194	-
Natural gas purchased	6,253,301	-	-	-	-	6,253,301	-
Water purchased	-	12,952,481	-	-	-	12,952,481	-
Salary and wages	7,378,442	5,379,352	2,331,957	-	1,216,362	16,306,113	-
Supplies	935,287	-	-	-	34,362	969,649	-
Service vehicle expense	222,635	314,806	93,856	-	139,885	771,182	-
Equipment rental	-	60,025	11,789	-	-	71,814	-
Depreciation and amortization	7,761,151	4,546,507	2,415,774	83,492	638,103	15,445,027	-
Payroll tax & employee benefits	3,116,997	2,449,136	1,007,279	-	591,698	7,165,110	-
Office & department supplies	235,452	1,094,608	400,780	-	179,332	1,910,172	-
Professional services	302,788	390,374	116,983	841	45,981	856,967	379,120
R. & M. - equipment	362,593	1,356,687	1,467,691	-	165,502	3,352,473	-
R. & M. - buildings and grounds	36,860	26,065	282,654	-	16,236	361,815	-
Insurance & surety bonds	413,050	121,349	76,875	-	24,602	635,876	-
Travel	149,314	54,134	29,417	-	29,434	262,299	-
Utilities	57,474	1,259,258	34,275	-	-	1,351,007	-
Miscellaneous	10,110	2,904	-	-	-	13,014	80,210
Interest expense	82,833	-	-	-	-	82,833	-
Subscriptions & memberships	35,749	47,145	1,015	-	977	84,886	-
Claims paid	-	12,341	-	-	-	12,341	14,541,081
Insurance premiums	-	-	-	-	-	-	1,574,966
Contract labor	-	-	-	-	8,373,263	8,373,263	-
Billing & administration	2,650,000	2,250,000	945,000	-	792,000	6,637,000	-
Total operating expenses	71,092,623	32,317,172	9,781,952	84,333	12,247,737	125,523,817	16,575,377
Operating income (loss)	13,507,951	6,679,103	7,504,981	(84,333)	7,782,204	35,389,906	(2,593,784)
NON-OPERATING REVENUES (EXPENSES)							
Interest income	919,302	1,166,157	2,640,250	188,743	903,762	5,818,214	246,189
Rent	2,400	-	6,000	-	-	8,400	-
Miscellaneous income	84,138	26,065	167,551	-	223	277,977	711,229
Gain (loss) on sale of assets	14,790	41,088	-	-	92,135	148,013	-
Contributions from others	23,591	1,016,993	6,691	-	4,503	1,051,778	-
Federal grants	381,582	1,835,118	-	-	-	2,216,700	-
State grants	-	100,000	-	-	-	100,000	-
Insurance claim proceeds	70,920	8,408	-	-	-	79,328	-
Interest charges	(1,356,224)	(956)	(1,031,809)	(177,431)	-	(2,566,420)	-
Total non-operating revenue (expense)	140,499	4,192,873	1,788,683	11,312	1,000,623	7,133,990	957,418
Income (loss) before transfers	13,648,450	10,871,976	9,293,664	(73,021)	8,782,827	42,523,896	(1,636,366)
Transfers (to) from other funds	(2,968,340)	(191,141)	(47,766)	-	(2,803,603)	(6,010,850)	1,100,000
Change in net position	10,680,110	10,680,835	9,245,898	(73,021)	5,979,224	36,513,046	(536,366)
Total net position - beginning, as previously reported	43,584,893	159,183,604	134,585,963	8,100,237	25,458,536	370,913,233	5,450,014
Total net position - ending, as adjusted	$54,265,003	$ 169,864,439	$ 143,831,861	$ 8,027,216	$31,437,760	$ 407,426,279	$ 4,913,648

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Statement of Cash Flows
Proprietary Funds
for the Fiscal Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds						
	Electric Utilities Fund	Water Utilities Fund	Wastewater Treatment Fund	Municipal Building Authority Fund	Non-major Enterprise Funds	Totals 2025	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers and users	$ 83,526,957	$ 37,596,637	$ 17,383,334	$ -	$ 19,984,688	$ 158,491,616	$ -
Receipts from interfund services provided	-	-	-	-	-	-	13,874,675
Payments to suppliers	(53,335,696)	(22,268,051)	(4,797,136)	(725,332)	(9,984,264)	(91,110,479)	(80,210)
Payments to employees	(10,128,092)	(7,572,927)	(3,239,518)	-	(1,735,215)	(22,675,752)	-
Payments for interfund services used	-	-	-	-	-	-	(16,248,991)
Net cash provided (used) by operating activities	20,063,169	7,755,659	9,346,680	(725,332)	8,265,209	44,705,385	(2,454,526)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Rents received	2,400	-	6,000	-	-	8,400	-
Miscellaneous non-operating income	84,138	26,065	167,551	-	223	277,977	711,229
Interfund receivable/payable activity	237,221	-	-	(2,560,727)	-	(2,323,506)	-
Federal and state operating grant	381,582	1,935,118	-	-	-	2,316,700	-
Economic development transfer	(2,968,340)	(191,141)	(47,766)	-	(2,803,603)	(6,010,850)	1,100,000
Contributions from others	23,591	1,016,993	6,691	-	4,503	1,051,778	-
Net cash provided (used) by noncapital and related financing activities	(2,239,408)	2,787,035	132,476	(2,560,727)	(2,798,877)	(4,679,501)	1,811,229
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Proceeds from bond/lease/subscription issuance/ refunding	-	-	-	-	-	-	-
Principal paid on leases or subscription agreements	(33,238)	(25,136)	-	-	-	(58,374)	-
Purchases of capital assets	(3,453,884)	(7,731,234)	(2,588,931)	(3,977,169)	(1,384,991)	(19,136,209)	-
Principal paid on capital debt	(2,975,366)	-	(1,144,066)	-	-	(4,119,432)	-
Interest on capital debt net of disc/premiums	(1,332,370)	(956)	(1,026,117)	(177,431)	-	(2,536,874)	-
Proceeds from sale of capital assets	47,070	41,088	-	-	92,135	180,293	-
Proceeds from insurance claims	70,920	8,408	-	-	-	79,328	-
Net cash provided (used) by capital and related financing activities	(7,676,868)	(7,707,830)	(4,759,114)	(4,154,600)	(1,292,856)	(25,591,268)	-
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	919,302	1,166,157	2,640,250	188,743	903,761	5,818,213	246,189
Net increase (decrease) in cash and cash equivalents	11,066,195	4,001,021	7,360,292	(7,251,916)	5,077,237	20,252,829	(397,108)
Cash and cash equivalents at beginning of year, including restricted cash of $9,170,734	9,037,292	22,167,932	51,144,526	9,154,001	16,092,092	107,595,843	6,181,249
Cash and cash equivalents at end of year, including restricted cash of $1,912,649	$ 20,103,487	$ 26,168,953	$ 58,504,818	$ 1,902,085	$ 21,169,329	$ 127,848,672	$ 5,784,141
Reconciliation of operating income to net cash provided (used) by operating activities:							
Operating income (loss)	13,507,951	6,679,103	7,504,981	(84,333)	7,782,204	35,389,906	(2,593,784)
Adjustments to reconcile net income from operations to net cash provided by operating activities:							
Depreciation	7,761,151	4,546,507	2,415,774	83,492	638,103	15,445,027	-
Changes in assets & liabilities:							
Decrease (increase) in receivables	(1,063,852)	(1,363,330)	95,056	-	(45,929)	(2,378,055)	(106,918)
Decrease (increase) in inventory	(1,147,445)	(2,976,008)	-	-	-	(4,123,453)	-
Decrease (increase) in new pension asset	38,497	26,203	10,164	-	7,808	82,672	-
Decrease (increase) in pension related deferred outflow	21,337	(11,437)	(7,182)	-	12,141	14,859	-
Increase (decrease) in deposits	(9,766)	(36,307)	1,347	-	676	(44,050)	-
Increase (decrease) in accruals	395,716	423,924	(871,080)	(724,491)	(250,181)	(1,026,112)	246,176
Increase (decrease) in compensated absences	252,067	226,210	100,884	-	67,491	646,652	-
Increase (decrease) in net pension liability	306,279	239,689	96,279	-	52,726	694,973	-
Increase (decrease) in pension related deferred inflow	1,234	1,105	457	-	170	2,966	-
Total adjustments	6,555,218	1,076,556	1,841,699	(640,999)	483,005	9,315,479	139,258
Net cash provided by operating activities	$ 20,063,169	$ 7,755,659	$ 9,346,680	$ (725,332)	$ 8,265,209	$ 44,705,385	$ (2,454,526)

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Statement of Net Position
Fiduciary Funds
June 30, 2025

	PENSION TRUST
ASSETS	
Restricted cash and equivalents	$ -
Investments:	
Mutual funds	12,304,257
US Stocks	5,225,340
Total assets	17,529,597
LIABILITIES	
Accrued liabilities	-
Total liabilities	-
NET POSITION	
Net position restricted for pensions	17,529,597
Total net position	$ 17,529,597

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Statement of Changes in Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2025

	PENSION TRUST
ADDITIONS	
Retirement contributions, transfers & rollovers	$ 210,968
Net increase in fair value of investments	1,762,511
Total additions	1,973,479
DEDUCTIONS	
Administrative & general	3,028
Retirement withdrawals	748,719
Total deductions	751,747
Net increase (decrease) in fiduciary net position	1,221,732
Net position - beginning of year	16,307,865
Net position - end of year	$ 17,529,597

The notes to the financial statements are an integral part of this statement

I. Summary of significant accounting policies

The financial statements of the City of St. George (City) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's significant accounting policies are described below.

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support.

B. Reporting entity

The City is a municipal corporation governed by an elected six-member Governing Council (Council), one of which is a Mayor. Day-to-day operations are managed by a professional City Manager. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government.

Blended component unit. The Redevelopment Agency of the City of St. George (the "RDA") includes the Economic Development Agencies (EDA) and Community Development Agencies (CDA) which serve all of the citizens of the City and is governed by a board comprised of the City's elected Mayor and Council. The tax rates, budgets, and bond issuance authorizations are approved by the City board and the City is legally obligated to provide resources in case there are deficiencies in debt service payments and resources are not available from any other remedies. The agencies are reported as *special revenue funds* and do not issue separate financial statements.

C. Basis of presentation - government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while the business-type activities column incorporates data from the City's enterprise funds. Separate financial statements are provided for

I. Summary of significant accounting policies (continued)

governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments to the General Fund for billing and administration in the enterprise funds where the amounts are reasonably equivalent in value to the interfund services provided and other charges. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of presentation - fund financial statements

The fund financial statements provide information about the City's funds, including its fiduciary funds and blended component units. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *capital equipment capital projects* fund accounts for one-time capital projects that usually span multiple fiscal years.

The *public works capital projects* fund accounts for one-time public works capital projects (infrastructure, drainage, streets, etc.) that usually span multiple fiscal years.

The *replacement airport fund* accounts for one-time airport capital projects that usually span multiple fiscal years.

The City reports the following major enterprise funds:

The *electric utility fund* accounts for activities and operations of the City's electric distribution operations. It also includes some generation of electricity by the City itself.

The *water utility fund* accounts for the activities and operations of the City's water distribution operations, both culinary and irrigation water.

The *wastewater treatment fund* accounts for the activities and operations of the regional wastewater treatment plant and regional collector lines which also serve

I. Summary of significant accounting policies (continued)

Washington City, Ivins City and Santa Clara City with the City of St. George being the owner-operator.

The *municipal business authority* accounts for the acquisition, operation, financing and construction of municipal buildings and structures, and collecting lease rentals or charging assessments.

Additionally, the City also reports the following fund types:

Internal service funds account for self-insurance (including general liability and property insurance) and health insurance activities provided to other departments of the City.

A *fiduciary fund* accounts for the activities of the pension trust fund, which accumulates resources held in trust for pension payments to qualified beneficiaries of the City's defined contribution plan.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. Further, certain activity occurs during the year involving transfers of resources between funds reported at gross amounts as transfers in/out. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service fund) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of recognition in the financial statements of various kinds of transactions or events.

The government-wide, proprietary, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred,

I. Summary of significant accounting policies (continued)

regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. For grants and similar revenues, this timeline is 150 days. Expenditures generally are recorded when a liability is incurred as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, postemployment benefits and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of general long-term debt and acquisitions under lease contracts and subscription-based information technology arrangements are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue sources (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 150 days of year-end). All other revenue items are considered to be measurable and available only when the cash is received by the City.

F. Budgetary information

1. *Budgetary basis of accounting*

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all City funds; however, for budgeting purposes, a primary goal is to determine the level at which incoming sources of funds will cover outgoing payment of expenditures. Therefore, the City's budget is prepared using a cash-basis of accounting. The cash-basis mainly impacts the Enterprise Funds where capitalized assets, bond debt service, bond issuances and redemptions, leases, and year-end inventory adjustments are recorded as expenditures for budgeting purposes.

I. Summary of significant accounting policies (continued)

Depreciation and bond amortization costs or bond premiums are also not budgeted since these costs are non-cash transactions.

In the *General Fund* control is maintained at the function level (i.e., general government, public safety, highways and improvements, parks and public property, etc.). All appropriations lapse at year end.

The appropriated budget is prepared by fund, function, and department. The City Manager may make transfers of appropriations within a department. Transfers of appropriations between departments or funds require the approval of the City Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the contract is expected in the next year) are generally reappropriated and become part of the subsequent year's budget pursuant to state regulations, and the encumbrances are automatically reestablished in the next year.

Although Utah State law requires the initial preparation and adoption of budgets for all City funds (both governmental & proprietary), it only requires the reporting in the basic financial statements of actual versus budgets for the General Fund and Major Special Revenue funds.

2. *Excess of expenditures over appropriations*

For the year ended June 30, 2025, expenditures in the General Fund were all within budget at the legal level of budgetary control (i.e., fund level).

G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. *Cash and cash equivalents*

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of twelve months or less from the date of acquisition. City policy allows for the investment of funds in time certificates of deposit with federally insured depositories, investment in the Utah State Treasurer's Investment Pool, and other investments as allowed by the State of Utah's Money Management Act. Investments are reported at fair value. The State Treasurer's Investment Pool operates in conformity with all of the requirements of

I. Summary of significant accounting policies (continued)

the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the Pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The Pool is subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

2. *Receivables and payables*

   Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to or due from other funds". In the City Electric, Water, Wastewater Collection, Refuse Collection, and Drainage Utility funds, the City records utility revenues billed to customers when meters are read on a monthly basis. Unbilled service accounts receivable at June 30, 2025, were estimated based on July billings and are included in the operating revenues and accounts receivable at year-end. An allowance for uncollectible accounts is recorded as bad debt expense (which reduces operating revenues per GAAP in the financial statements) equal to ¼ of 1% of revenues in the Electric, Water, Wastewater Treatment, Wastewater Collection, Refuse Collection, and Drainage utility enterprise funds.

3. *Inventories and prepaid items*

   Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of transmission and distribution materials and supplies in the Electric and Water funds; supplies and parts in the automotive/fleet division; and merchandise for sale at the golf courses. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

   Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. *Capital assets*

   Capital assets are tangible and intangible assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of three years.

   As the City constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost (except for intangible right-

I. Summary of significant accounting policies (continued)

to-use lease assets, the measurement of which is discussed in note G.8 below). The reported value excludes normal maintenance and repairs, which are amounts spent in relation to capital assets that do not increase the asset's capacity or efficiency or increase its estimated useful life. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

Land, artwork and construction in progress are not depreciated. The other tangible and intangible property, plant, equipment, the right to use leased equipment and subscription assets, and infrastructure of the City are depreciated/amortized using the straight-line method over the following estimated useful lives:

Building and improvements	10 to 100 years
Infrastructure	15 to 100 years
Machinery & equipment	7 to 30 years
Intangible right-to-use subscription assets	Subscription term

5. *Deferred outflows/inflows of resources*

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category, a deferred outflow related to pensions. The deferred amount relates to differences between estimated and actual investment earnings, changes in actuarial assumptions, and other related changes on pension plan investments and for contributions subsequent to the pension fund measurement date of December 31, 2024. The deferral amount will be calculated annually by the Utah Retirement System.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and will *not* be recognized as an inflow of resources (revenue) until that time. The City has three items that qualify for reporting in this category. *Unavailable revenue* is reported only in governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the government-wide financial statements the City reports deferred amounts related to leases and deferred amounts related to pensions.

I. Summary of significant accounting policies (continued)

6. *Net position*

For government-wide reporting as well as proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- *Net investment in capital assets* consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of these assets or related debt are included in this component of net position.
- *Restricted* net position consists of restricted assets reduced by liabilities and deferred inflows related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- *Unrestricted* net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

7. *Fund balance*

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The City's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

- *Nonspendable* fund balance represents amounts that are either not in a spendable form or are legally or contractually required to remain intact.
- *Restricted* fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers.

I. Summary of significant accounting policies (continued)

- *Committed* fund balance represents amounts that can be used only for the specific purposes determined by the adoption of an ordinance committing fund balance for a specified purpose by the City's Council prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until the resources have been spent for the specified purpose or the Council adopts another ordinance to remove or revise the limitation.
- *Assigned* fund balance represents amounts that are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The Council has by resolution authorized the finance director to assign fund balance. The Council may also assign fund balance, as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.
- *Unassigned* fund balance represents the residual amount for the general fund that is not contained in the other classifications. The general fund is the only fund that reports a positive unassigned fund balance. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

As previously mentioned, sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. *Leases and subscription-based information technology arrangements*

Leases

Lessee: The City is a lessee for noncancellable leases of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently,

I. Summary of significant accounting policies (continued)

the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases, which has been estimated to be 2.5%.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long term debt on the statement of net position.

Lessor: The City is a lessor for noncancellable leases of land and buildings. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.

I. Summary of significant accounting policies (continued)

- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a measurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription-based information technology arrangements

The City recognizes subscription liabilities with an initial, individual value of $5,000 or more. The City uses its estimated incremental borrowing rate to measure subscription liabilities unless it can readily determine the interest rate implicit in the arrangement. The City's estimated incremental borrowing rate is calculated as described above.

H. Revenues and expenditures/expenses

1. *Program revenues*

Amounts reported as *program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided or fines imposed by a given function or segment and (2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. *Tax revenues*

Property taxes are collected by the Washington County Treasurer and remitted to the City on a monthly basis. The July and August tax remittance is accrued as receivable at June 30th year end. Real property taxes are levied and are due and payable on November 1st and delinquent after November 30th of each year at which time they become liens if not paid and personal property taxes are due by May 15th. An accrual of uncollected current and prior year's property taxes beyond that which was received within 60 days after fiscal year end has not been made, as the amounts are not deemed to be material.

Property tax increments received in Economic Development Agencies (EDA), and Community Development Agencies (CDA) are shown as Contributions from Other Governments in accordance with generally accepted accounting principles and with guidance received from the Utah State Auditor's Office.

I. Summary of significant accounting policies (continued)

Sales taxes are collected by the Utah State Tax Commission and remitted to the City monthly. An accrual has been made for all sales taxes received by the State for the reporting period ended June 30th and thus due and payable to the City.

Franchise taxes are charged to various utility companies doing business with the City including telephone, cable television, gas utility, and electric utility companies. The fees are generally remitted on a monthly or quarterly basis. An accrual has been made for all franchise taxes due and payable to the City at June 30th.

3. *Compensated absences*

Vacation

The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Sick Leave

The City implemented GASB Statement 101 Compensated Absences in the current fiscal year. The City's policy permits employees to accumulate earned but unused sick benefits with no cap. Accumulated sick leave lapses when employees leave the employ of the City and, upon separation from service, no monetary obligation exists. Upon retirement from the City, verses separation due to termination or voluntary separation, employees are paid 25% of accrued sick hours at current rate of pay. The City has recognized a liability for leave that has not been used, but is more likely than not to be used for time off or otherwise paid in cash at retirement. The estimated liability was calculated based on historical information about the use, payment and forfeiture of sick leave. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

4. *Proprietary funds operating and nonoperating revenues and expenses*

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of all of the City's enterprise

I. Summary of significant accounting policies (continued)

funds are charges to customers for sales and services. The electric, water, wastewater collection, and wastewater treatment utility funds also recognize as operating revenue the portion of connection and impact fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. Reconciliation of government-wide and fund financial statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between *fund balance - total governmental funds* and *net position - governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that "capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds." The details of this $618,140,256 are as follows:

Land	$ 103,852,171
Works of art	313,845
Construction in progress	70,922,282
Buildings	57,670,779
Less: Accumulated depreciation-buildings	(28,643,313)
Improvements	139,516,439
Less: Accumulated depreciation-improvements	(62,345,214)
Infrastructure	419,583,573
Less: Accumulated depreciation-infrastructure	(113,588,823)
Machinery & Equipment	77,043,743
Less: Accumulated depreciation-machinery & equip	(47,896,347)
Right to use lease assets	1,435,613
Less: Accumulated amortization-right to use leased assets	(884,893)
Right to use subscription assets	2,313,221
Less: Accumulated amortization-right to use subscription assets	(1,152,820)
Net adjustment to increase fund balance-total governmental funds to arrive at net position-governmental activities	$ 618,140,256

II. Reconciliation of government-wide and fund financial statements (continued)

Another element of that reconciliation explains that "long-term liabilities, including bonds payable and leases, are not due and payable in the current period and therefore are not reported in the funds." The details of the $41,605,649 difference are as follows:

Bonds payable	$ 30,840,000
Add: Issuance premium (to be amortized over life of debt)	1,920,289
Leases	590,764
Subscription agreements	1,063,541
Compensated absences	6,784,871
Interest payable on long-term debt	406,184
Net adjustment to reduce fund balance-total governmental funds to arrive at net position-governmental activities	$ 41,605,649

Another element of that reconciliation explains that "pension assets, net liability, and deferred inflows & outflows are not due and payable in the current period and therefore are not reported in the funds". The details of this $2,306,225 are as follows:

Net pension asset	$ 570,697
Deferred inflows related to pensions	15,068,173
Net pension liabilities	(13,200,322)
Deferred outflows related to pensions	(132,323)
Net adjustment to increase fund balance-total governmental funds to arrive at net position-governmental activities	$ 2,306,225

The final element of that reconciliation explains that "internal service funds are used by management to charge the costs of risk management and health insurance services to individual funds". The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position". The details of this $4,913,648 difference are as follows:

Net position of self-insurance internal service fund	$ 345,136
Net position of health insurance internal service fund	4,568,512
Net adjustment to increase fund balance-total governmental funds to arrive at net position-governmental activities	$ 4,913,648

II. Reconciliation of government-wide and fund financial statements (continued)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays & deletions exceeded depreciation expense in the current period." The details of this $57,026,208 difference are as follows:

Capital outlay, including leases and subscriptions	$ 85,504,038
Sale of capital assets, net of accumulated depreciation	(10,738,216)
Depreciation and amortization expense	(17,739,614)
Net adjustment to increase net changes in fund balance-governmental funds to arrive at changes in net position of governmental activities	$ 57,026,208

Another element of that reconciliation states that the "issuance of debt principal is a revenue in the governmental funds, but increases long-term liabilities in the statement of net position". The details of this $1,131,674 difference are as follows:

Issuance of subscription agreements	(1,131,674)
Net adjustment to decrease changes in fund balances-total governmental funds to arrive at changes in net position of governmental activities	$ (1,131,674)

Another element of that reconciliation states that the "repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position". The details of the $3,894,807 difference are as follows:

Principal repayments:	
General obligation debt	$ 1,210,000
Excise tax revenue bonds	470,000
Franchise tax revenue bonds	1,610,000
Leases	219,117
Subscription agreements	385,690
Net adjustment to increase changes in fund balances-total governmental funds to arrive at changes in net position of governmental activities	$ 3,894,807

II. Reconciliation of government-wide and fund financial statements (continued)

Another element of that reconciliation states that "bond premiums are revenues in the governmental funds in the year of issuance, but amortization of the liability in the government-wide statement of net position reduces interest expense in the government-wide statement of activities." The amortization of bond premiums on general obligation bonds during the current fiscal year was: $ 176,148

Another element of that reconciliation states that "accrued interest for long-term debt is not reported as an expenditure for the current period while it is recorded as an expenditure in the government-wide statement of activities." The increase in accrued interest during the current fiscal year was: $ (41,094)

Another element of that reconciliation states that "compensated absences expenses reported in the government-wide statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds." The decrease in this amount for the current fiscal year was: $ (2,199,750)

Another element of that reconciliation states that "GASB 68 changed the accounting for pension costs and the recording of net assets, net pension liability, and the related deferred inflows/outflows. These items are recorded in the government-wide statements but not the individual governmental funds." The details of this -$2,604,242 difference are as follows:

Change to Net Pension Asset	$ (258,125)
Change to Deferred Outflows Related to Pensions	520,151
Change to Net Pension Liability	(2,851,223)
Change to Deferred Inflows Related to Pensions	(15,045)
Net adjustment to decrease net changes in fund balance-governmental funds to arrive at changes in net position of governmental activities	$ (2,604,242)

The final element of that reconciliation states that "internal service funds are used by management to charge the costs of self-insurance to individual funds. The net revenue of these activities of internal service funds is reported with governmental activities in the government-wide statement of activities." $ (536,366)

III. Stewardship, compliance and accountability

A. Excess of expenditures over appropriations

For the fiscal year ended June 30, 2025, the Tech Ridge CDA Fund expenditures exceeded appropriations by $5,841,792.

B. Deficit fund equity

At June 30, 2025, the City reported two funds with deficit fund balances.

The Central Business District CDA Special Revenue Fund had a deficit fund balance, but a positive cash balance, as a result of an interfund note issued for the purchase of a hotel in the downtown area. The deficit fund balance will be eliminated in subsequent years through increased revenues, sales of property with the CDA, and/or transfers from other funds.

The Tech Ridge CDA Special Revenue Fund had a deficit fund balance, but a positive cash balance, as a result of an interfund note issued for construction of the east access road from Tech Ridge. The deficit fund balance will be eliminated in subsequent years through tax increment received in the fund and/or transfers from other funds.

IV. Detailed Notes for All Funds

A. Cash deposits with financial institutions

Custodial credit risk-deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. As of June 30, 2025, the City's book balance was $418,357,891. The bank balance was $420,780,469 and $420,030,469 of that amount was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution's trust department or agent, but not in the City's name.

On June 30, 2025, the City had the following cash & investments:

Investment Type	Fair Value	Percentage
State Treasurer's investment pool	$ 413,891,140	94.95%
Bank demand deposits (checking & saving)	4,466,751	1.02%
Insurance company contracts (pension plan)	17,529,597	4.03%
	$ 435,887,488	100.00%

Interest Rate Risk

In accordance with the City's Investment Policy, the City will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates

IV. Detailed Notes for All Funds (continued)

by structuring the investment portfolio so securities mature to meet cash requirements for ongoing operations; and by investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools. On June 30, 2025, the weighted average of maturities was 79.34 days. Further information on the state treasurer's investment pool is available on the Utah State Treasurer's website at www.treasurer.state.ut.us or by telephone at 801-538-1042.

Credit Risk

The City's Investment Policy and the Utah State Money Management Act (the Act) limits investments in commercial paper and corporate bonds to be rated by two nationally recognized statistical rating organizations (NRSROs), one of which must be Moody's Investors Service or Standard & Poor's. It is the City's policy to limit its investments in these investment types to "first tier" investments with ratings of "A" or higher as issued by NRSROs. Investments in U.S. Government guaranteed securities are exempt from a rating requirement, as are investments in the Utah Public Treasurer's Investment Fund (UPTIF).

Concentration of Credit Risk

The City's Investment Policy and the Act are explicit in how the City will diversify its investments by issuer. Diversification of investments with a single institution (issuer) must comply with applicable rules of the Act, specifically:

- No more than 20% of funds may be invested in any one permitted qualified out-of-state depository institution
- No more than 10% of the total portfolio with a single Commercial Paper or Corporate Notes issuer if the portfolio is $10,000,000 or less
- No more than $1,000,000 in a single Commercial Paper or Corporate Notes issuer if the portfolio is greater than $10,000,000 but less than $20,000,000
- No more than 5% of the total portfolio with a single Commercial Paper or Corporate Notes issuer if the portfolio is $20,000,000 or more
- May not exceed the maximum amount of funds allowed to be held by any qualified depository as reported quarterly by the State Money Management Council

Further, for issuers which are not covered by rules or statute, the City will restrict its investments to no more than 20% with a single issuer with the exception of funds invested with the UPTIF, U.S. Treasury securities, or funds held in trust (i.e. construction, sinking, or reserve bond funds, etc.).

As of June 30, 2025, no investments exceeded this policy.

IV. Detailed Notes for All Funds (continued)

State Treasurer's Investment Pool

The Public Treasurers Investment Fund (PTIF) is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, *Utah Code Annotated, 1953*, as amended. The Act established the Money Management Council, which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gain or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains and losses – net of administration fees, of the PTIF are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

As of June 30, 2025, the City had the following investments, ratings, and maturities:

Investment Type	Fair Value	Credit Rating [1]	Weighted Average Maturity [2]
State of Utah Public Treasurer's Investment Fund	$ 413,891,140	N/A	66.13
Total Fair Value	$ 413,891,140		

[1] Ratings are provided where applicable to indicate associated Credit Risk. N/A indicates Not Applicable.
[2] Interest Rate Risk is estimated using the weighted average days to maturity.

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of June 30, 2025:

- PTIF of $413,891,140 are valued using amortized cost (Level 2 inputs).

B. Receivables

Amounts other than lease receivables are aggregated into a single accounts receivable (net of allowance for uncollectible accounts) line for certain funds and aggregated columns. Below is the detail of receivables for the governmental funds in the aggregate.

IV. Detailed Notes for All Funds (continued)

Receivables	General Fund	Capital Equip. Capital Project Fund	Public Works Cap.Project Fund	Replacement Airport Fund	Other Governmental Funds	Total
Accounts	$ 2,495,083	$ -	$ 5,484,833	$ 14,797	$ 1,628,056	$ 9,622,769
FY2025 Property taxes	212,702	-	-	-	10,829	223,531
FY2026 Property taxes	13,327,459	-	-	-	3,284,985	16,612,444
Grants	357,710	-	-	2,015,738	1,299,272	3,672,720
Sales taxes	6,776,914	-	-	-	4,023,381	10,800,295
Special assessments	-	-	-	-	78,415	78,415
Transit room taxes	240,334	-	-	-	-	240,334
Franchise taxes	628,007	-	-	-	-	628,007
Total receivables	$24,038,209	$ -	$ 5,484,833	$ 2,030,535	$ 10,324,938	$41,878,515

** The 2025 Property taxes are levied in June 2025 for the fiscal year 2026 and thus are shown as receivable but also reflected as deferred inflows on the statement of net position.*

Below is the detail of receivables for the proprietary funds in the aggregate.

Receivables	Electric	Water	Wastewater Treatment	Municipal Building Authority Fund	Other Proprietary Funds	Total
Accounts	$12,814,276	$ 7,093,995	$ 1,814,292	$ -	$ 2,114,867	$23,837,430
Less: Allowance	(1,954,272)	(939,373)	(213,322)	-	(363,999)	(3,470,966)
Net Receivables	$10,860,004	$ 6,154,622	$ 1,600,970	$ -	$ 1,750,868	$20,366,464

C. Deposits Payable

Enterprise fund deposits payable are utility security deposits the City requires from residential renters and any business receiving a utility connection. The deposit is returnable after 3 years for residential and 2 years for business customers upon proof of good credit performance.

IV. Detailed Notes for All Funds (continued)

D. Capital assets

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance End of Year	Transfers	Additions	Deletions	Balance End of Year
Governmental activies:					
Capital assets not being depreciated:					
Land	$ 105,724,856	$ -	$ 2,382,750	$ 4,255,435	$ 103,852,171
Works of art	299,345	-	14,500	-	313,845
Construction-in-progress	60,155,314	(40,799,167)	51,566,135	-	70,922,282
Total capital assets not being depreciated	166,179,515	(40,799,167)	53,963,385	4,255,435	175,088,298
Capital assets being depreciated:					
Buildings	52,280,993	5,825,813	2,603,951	3,039,978	57,670,779
Improvements	139,380,522	3,541,139	4,554,557	7,959,779	139,516,439
Infrastructure	371,399,006	30,777,063	17,407,504	-	419,583,573
Equipment, etc	72,146,920	655,152	5,739,316	1,497,645	77,043,743
Right-to-use leased equipment	1,435,613	-	-	-	1,435,613
Right-to-use subscription assets	1,586,604	-	1,235,324	508,707	2,313,221
Total capital assets being depreciated	638,229,658	40,799,167	31,540,652	13,006,109	697,563,368
Less accumulated depreciation for:					
Buildings	(28,721,807)	-	(1,586,664)	(1,665,158)	(28,643,313)
Improvements	(60,890,554)	-	(4,327,792)	(2,873,132)	(62,345,214)
Infrastructure	(107,227,174)	-	(6,361,649)	-	(113,588,823)
Equipment, etc	(44,902,797)	-	(4,469,882)	(1,476,332)	(47,896,347)
Right-to-use leased equipment	(599,311)	-	(285,582)	-	(884,893)
Right-to-use subscription assets	(953,482)	-	(708,045)	(508,707)	(1,152,820)
Total accumulated depreciation	(243,295,125)	-	(17,739,614)	(6,523,329)	(254,511,410)
Total capital assets being depreciated, net	394,934,533	40,799,167	13,801,038	6,482,780	443,051,958
Total governmental activities capital assets	$ 561,114,048	$ -	$ 67,764,423	$ 10,738,215	$ 618,140,256

Depreciation/amortization expense was charged to the functions/programs of the governmental activities of the primary government as follows:

General government	$ 1,763,967
Public safety	1,892,538
Highways, streets, etc.	8,765,771
Parks, recreations, etc.	4,476,871
Community development	840,467
Total depreciation/amortization expense - governmental activities	$ 17,739,614

IV. Detailed Notes for All Funds (continued)

	Balance Beginning of Year	Transfers	Additions	Deletions	Balance End of Year
Business-type activities:					
Capital assets not being depreciated:					
Land & Water Shares	$ 19,797,075	$ -	$ -	$ -	$ 19,797,075
Construction-in-progress	54,376,396	(1,467,281)	8,507,948	-	61,417,063
Total capital assets not being depreciated	74,173,471	(1,467,281)	8,507,948	-	81,214,138
Capital assets being depreciated:					
Buildings and Systems	479,619,746	1,467,281	7,588,645	-	488,675,672
Improvements	22,076,534	-	621,516	-	22,698,050
Machinery & Equipment	29,144,884	-	2,418,101	523,220	31,039,765
Subscription Assets	136,304	-	-	-	136,304
Total capital assets being depreciated	530,977,468	1,467,281	10,628,262	523,220	542,549,791
Less accumulated depreciation for:					
Buildings and Systems	(230,959,084)	-	(13,092,302)	-	(244,051,386)
Improvements	(14,753,606)	-	(953,390)	-	(15,706,996)
Machinery & Equipment	(20,801,863)	-	(1,355,979)	(490,940)	(21,666,902)
Subscription Assets	(25,669)	-	(43,356)	-	(69,025)
Total accumulated depreciation	(266,540,222)	-	(15,445,027)	(490,940)	(281,494,309)
Total capital assets being depreciated, net	264,437,246	1,467,281	(4,816,765)	32,280	261,055,482
Total business-type activities capital assets	$ 338,610,717	$ -	$ 3,691,183	$ 32,280	$ 342,269,620

IV. Detailed Notes for All Funds (continued)

E. Interfund receivables, payables, and transfers

At June 30, 2025, interfund balances due to or from other funds was as follows:

Receivable Fund	Payable Fund	Amount
Economic Development Fund	Central Business Fund	$ 900,000
Electric Utility Fund	Capital Equip Capital Project Fund	98,842
Transportation Improvement Fund	Tech Ridge CDA Fund	6,136,352
Capital Equip Capital Project Fund	Municipal Building Authority Fund	390,764

The interfund payables represent interfund loans. The interfund loan between the Economic Development Fund and the Central Business Fund of $900,000 will be repaid with interest by August 1, 2029, as the EDA receives future tax increments or from the proceeds from asset sales. The interfund loan between the Electric Utility Fund and the Capital Equipment Capital Projects Fund of $98,842 will be repaid with interest by June 30, 2030. This loan was for improvements to city facilities that will improve efficiency and decrease utility costs. The loan will be repaid as these costs savings are realized over the next 10 years. The remaining two loans represent negative cash balances in the respective funds and are being covered by the other receivable funds. It is anticipated that these are temporary in nature and will be repaid during the 2025 fiscal year.

In addition to the above amounts which will be repaid by the respective funds, transfers were made which will not be repaid. Such amounts for the fiscal year ended June 30, 2025, were as follows:

Fund Transferring Out	Fund Receiving Transfer	Amount
General Fund	Capital Projects Capital Equip	$ 5,558,170
	Public Works Capital Project	600,000
	Health Insurance Fund	1,100,000
	Economic Development Fund	1,000,000
Capital Projects Capital Equip	General Fund	2,228,400
Economic Development Fund	General Fund	250,000
Transportation Improvement Fund	Public Works Capital Project	9,281,104
	General Fund	265,000
CDBG Special Revenue Fund	General Fund	481,329
RAP Tax Fund	General Fund	819,920
Housing Program Fund	Community Resource Center	1,809
Tech Ridge CDA	General Fund	12,127
	Public Works Capital Project	6,000,000
Ft. Pierce CDA #2 Fund	General Fund	8,113
Central Business District Fund	General Fund	14,717
Millcreek CDA	General Fund	18,872
Transit Tax Fund	Sun Tran Fund	500,000

IV. Detailed Notes for All Funds (continued)

Fund Transferring Out	Fund Receiving Transfer	Amount
	General Fund	74,893
Perpetual Care Fund	General Fund	50,000
	Capital Projects Capital Equip	300,000
Park Impact Fund	General Fund	100,000
	Recreation Bond Project Fund	518,693
Street Impact Fund	Public Works Capital Project	3,152,810
Drainage Impact Fund	Public Works Capital Project	743,280
Replacement Airport Cap. Proj. Fd.	General Fund	5,016,383
Special Grant Revenue Fund	Water Utility Fund	27,681
Airport PFC Fund	Replacement Airport Cap. Proj. Fund	122,078
Electric Utility Fund	General Fund	38,322
	Capital Projects Capital Equip	1,695,512
	Water Utility Fund	1,241,542
	Electric Utility Fund	50,191
Water Utility Fund	General Fund	1,332,458
	Capital Projects Capital Equip	93,273
	Sun Tran Fund	602
	Water Utility Fund	15,513
	Electric Utility Fund	1,959
	Wastewater Treatment Fund	34,275
Wastewater Treatment Fund	General Fund	35,844
	Capital Projects Capital Equip	40,899
	Sun Tran Fund	537
	Water Utility Fund	1,441
	Electric Utility Fund	3,320
Wastewater Collection Utility Fund	General Fund	18,965
	Capital Projects Capital Equip	9,096
	Sun Tran Fund	284
	Water Utility Fund	762
	Electric Utility Fund	1,757
Drainage Utility Fund	Public Works Capital Project	1,317,136
	General Fund	1,455,603
Total Interfund Transfers		$ 45,634,670
Total Interfund Transfers – Governmental Funds		$ 38,245,379
Total Interfund Transfers – Enterprise Funds		7,389,291

These interfund transfers represent the participation by various funds in large capital projects throughout the City which are funded from multiple resources and from numerous funds and also to account for the payment of debt service with similar circumstances.

IV. Detailed Notes for All Funds (continued)

F. Long-term debt

General Obligation Bonds

The City has issued general obligation bonds to provide funds for the acquisition and construction of major parks and recreation capital facilities throughout the City. In a special election in November 2023, the citizens authorized the issuance of up to $29 million in general obligation bonds which will be due and payable in not to exceed 25 years from the date of issuance. In April of 2024, the first installment of such bonds was issued for $14,235,000.

General obligation bonds are direct obligations of the City and pledge the full faith and credit of the City. The 2024 G.O. bonds totaling $14,235,000 were issued with annual installments of $360,000 to $1,225,000 thru April 1, 2046.

General obligation bonds currently outstanding at June 30, 2025 are as follows:

Governmental activities:	Interest rates	Amount
2024 G.O. Parks & Recreation	4% to 5%	$13,025,000
Total General Obligation Bonds		$13,025,000

The City has another debt which it treats as general obligation type debt because of the nature of the debt and the revenues being used to fund the related debt service. In 2014, the City issued Franchise Tax revenue bonds which are secured by the collection of franchise taxes on various utilities which provide services in the City. The franchise tax revenues are recorded as revenues in the General Fund. Such bonds were originally issued for $8,150,000 and were used for the construction of major capital asset facilities throughout the City. The bonds are repaid in annual installments of $530,000 to $745,000 thru December 1, 2028. On June 30, 2025, the debt balance is a follows:

Governmental activities:	Interest rates	Amount
2014 Franchise Tax Revenue Bonds	4.5% to 5.0%	$ 2,780,000

IV. Detailed Notes for All Funds (continued)

The City has another debt which it treats as general obligation type debt because of the nature of the debt and the revenues being used to fund the related debt service. In 2023, the City issued Sales Tax revenue bonds which are secured by the collection of sales taxes. The sales tax revenues are recorded as revenues in the General Fund. Such bonds were originally issued for $10,000,000 and were used for the construction of the New City Hall Downtown. The bonds are repaid in annual installments of $150,000 to $585,000 thru August 1, 2053. On June 30, 2025, the debt balance is a follows:

Governmental activities:	Interest rates	Amount
2023 Sales Tax Revenue Bonds	4.5% to 5.0%	$ 9,850,000
Total City reflected General Obligation Debt		$25,655,000

Annual debt service requirements to maturity for the above reflected general obligation debt is as follows:

(In thousands of dollars)

Year ended June 30	Principal	Interest	Totals
2026	$ 2,030	$ 1,165	$ 3,195
2027	2,135	1,063	3,198
2028	1,245	957	2,202
2029	1,310	897	2,207
2030	595	852	1,447
2031-2035	3,450	3,777	7,227
2036-2040	4,410	2,815	7,225
2041-2045	5,560	1,663	7,223
2046-2050	2,710	696	3,406
2051-2054	2,210	181	2,391
Totals	$ 25,655	$ 14,066	$ 39,721

IV. Detailed Notes for All Funds (continued)

On December 15, 2009, the City issued additional bonds for the construction of the replacement airport, which were issued in two series. The 2009A Excise Tax Revenue Bonds (Build America Bonds) totaled $3,504,000 and 2009B Excise Tax Revenue Bonds (Recovery Zone Bonds) totaled $6,723,000. These bonds were refunded on November 2, 2017, with the issuance of the Excise Tax Revenue & Refunding Bonds, Series 2017. The bonds have an interest rate ranging from 3% to 4% and are due June 1, 2018, thru June 1, 2034, in amounts ranging from $425,000 per year to $670,000 per year. The bonds were issued to take advantage of lower interest rates and to remove the balloon payment. As of June 30, 2025, the outstanding balance on these bonds was $5,185,000

Annual debt service requirements to maturity for these bonds are as follows (In thousands):

Year ended June 30	Principal	Interest	Totals
2026	$ 490	$ 207	$ 697
2027	510	188	698
2028	530	167	697
2029	550	146	696
2030	575	124	699
2031-2034	2,530	258	2,788
Totals	$ 5,185	$ 1,090	$ 6,275

The City has entered into an inter-local agreement with Washington County for the sharing of TRCC (tourism, recreation, culture, and convention) taxes which will be the revenue source for the repayment of these bonds. The agreement guarantees an allocation of $700,000 annually from the County for the full term of the bonds.

Notes Payable

The City had no outstanding Notes Payable as of June 30, 2025.

IV. Detailed Notes for All Funds (continued)

Revenue bonds

The City has also issued bonds where the revenues and assets of the issuing fund are pledged as security for the bonds. Revenue bonds outstanding on June 30, 2025, by issue are as follows (*direct placement) (in thousands):

Bond Description	Original Issue	Annual Principal	Interest Rates	Final Due Date	Amount
2023 Municipal Building Authority	$ 10,000	$ 194 to $525	3.50%	11/1/54	$ 10,000
Total Municipal Buliding Authority	10,000				10,000
2016 Electric Refund	$ 40,625	$ 1430 to $2990	3.125% to 5%	6/1/38	$ 30,505
2016B Electric Refund	10,336	$ 1157 to $1233	1.8% to 2.46%	6/1/25	-
Total Electric Utility	50,961				30,505
2020 Wastewater Treatment	36,090	$ 840 to $2125	3% to 5%	4/1/45	31,490
Total WW Treatment Utility	36,090				31,490
Total Business-Type Activities	$ 97,051				$ 71,995

Revenue bond debt service requirements to maturity are as follows: (in thousands)

Year ended June 30	Principal	Interest	Totals
2026	$ 2,954	$ 2,858	$ 5,812
2027	3,100	2,714	5,814
2028	3,248	2,562	5,810
2029	3,410	2,402	5,812
2030	3,572	2,235	5,807
2031-2035	20,618	8,439	29,057
2036-2040	18,806	4,100	22,906
2041-2045	11,766	1,898	13,664
2046-2050	2,066	652	2,718
2051-2055	2,455	264	2,719
Totals	$ 71,995	$ 28,124	$ 100,119

Direct borrowings and direct placements

As of June 30, 2025, the City has one outstanding bond that is a direct placement.

The 2023 Municipal Building Authority Lease Revenue Bonds of $10,000,000 are direct placement bonds, secured by all lease revenues, fees, income, rents, and receipts received or earned by the Issuer from or attributable to the ownership and operation of the City's Building Authority Assets. The outstanding bonds contain provisions related to significant events of default, including a) Non-payment of principal and interest on the Bonds when such is due, b) failure to perform or observe any other covenants, agreements, or conditions on the part of the Authority in this Master Resolution or in the Series 2023 Bonds contained and failure to remedy the same after notice, c) the occurrence of an

IV. Detailed Notes for All Funds (continued)

Event of Default under the terms of any of the Bond Documents on the part of either the Authority or the City, d) the Authority shall for any reason be rendered incapable of fulfilling its obligations hereunder, e) the Authority (i) is adjudged insolvent by a court of competent jurisdiction, (ii) admits in writing its inability to pay its debts generally as they become due, (iii) files a petition for bankruptcy; (iv) makes an assignment for the benefit of creditors, or (v) consents to the appointment of a receiver of itself or property with respect to the Project, f) a court of competent jurisdiction appoints a receiver of the Authority or of the property with respect to the Project, g) a court of competent jursidiction shall enter an order, judgement, or decree approving a petition filed against the Authority under the provision of any bankruptcy act, h) under the provisions of any other law now or hereafter existing for the relief or aid of debtors, any court of competent jurisdiction shall assume custody or control of the Authority or of the property with respect to the Project, i) the Authority shall unreasonably delay or fail to carry on with reasonable dispatch, or shall discontinue construction of any substantial part of the Project.

Defeased Bonds

In prior years, the City defeased certain outstanding bonds by placing the proceeds of the new bonds in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust accounts and the defeased bonds are not included in the City's financial statements. At June 30, 2025, the following outstanding bonds are considered defeased:

2004 Water Revenue bonds	21,035,000
2008 Electric Revenue bonds (partial)	41,725,000
2013 Electric Revenue bonds	10,120,000

IV. Detailed Notes for All Funds (continued)

Changes in long-term liabilities

Long-term liability activity for the year ended June 30, 2025, was as follows

(In thousands of dollars)

	Ending Balance	Additions	Reductions	Ending Balance	Due in One Year
Governmental activities:					
Bonds payable:					
G.O. Bonds	$ 14,235	$ -	$ (1,210)	$ 13,025	$ 1,225
Franchise Tax Bonds	4,240	-	(1,460)	2,780	645
Sales Tax Bonds	10,000	-	(150)	9,850	-
Excise Tax Bonds	5,655	-	(470)	5,185	490
Total bonds payable	34,130	-	(3,290)	30,840	2,360
Leases payable	810		(219)	591	188
Subscriptions liability	318	1,132	(386)	1,064	347
Interest payable	365	48	(7)	406	-
Unamortized premiums	2,096		(176)	1,920	-
Compensated absences	4,585	2,200		6,785	600
Net pension liability	10,349	2,851		13,200	-
Governmental activity long-term liabilities	$ 52,653	$ 6,231	$ (4,078)	$ 54,806	$ 3,495
Business-type activities:					
Bonds payable:					
Revenue bonds	$ 75,853	$ -	$ (3,858)	$ 71,995	$ 2,954
Total bonds payable	75,853	-	(3,858)	71,995	2,954
Leases payable	209		(17)	192	192
Subscriptions liability	90		(41)	49	43
Unamortized premium	4,879		(262)	4,617	-
Compensated absences	1,522	646		2,168	210
Net pension liability	3,059	695		3,754	-
Total business-type long-term liabilities	$ 85,612	$ 1,341	$ (4,178)	$ 82,775	$ 3,399

G. Leases

Lease receivables

The City owns property and buildings that have been leased to third parties under long-term leases with various terms. At the Regional Airport, the City has entered into 30-year land leases for hangar space or tie downs, with annual payments based on the square footage of the rental area. The City owns several business establishments in

IV. Detailed Notes for All Funds (continued)

the downtown area and on Tech Ridge (old airport site) which are leased in long term leases with monthly rental payments. The Tech Ridge property was sold in June of 2025. During the current fiscal year, the City recognized $382,223 in combined lease revenue and $212,054 in interest revenue. As of June 30, 2025, the City's receivable for lease payments was $8,314,096. Also, the City has a deferred inflow of resources associated with the leases that will be recognized as revenue over the lease term. As of June 30, 2025, the balance of the deferred inflow of resources was $7,750,852.

Lease payables

The city entered into a lease for the use of a postage machine. The lease is a 5 year lease with payments due monthly. The initial asset value totals $11,885. The City also has entered into several lease agreements for the acquisition and use of police vehicles. Police vehicle leases generally have a term of 24-48 months with payments due annually. The city has recorded 15 of these leases with an initial asset value totaling $281,674. The City also entered into a lease agreement for the use of 262 golf carts over a term of 63 months. The city has recorded this lease with an initial asset value totaling $1,141,955.

The total amount of lease assets and the related accumulated amortization are as follows:

Total intangible right-to-use lease assets	$ 1,435,613
Less: accumulated amortization	(884,893)
Carrying value	550,720

The following schedule details minimum lease payments to maturity for the City's leases payable at June 30, 2025:

	Governmental activities	
Year ending June 30	Principal	Interest
2026	$ 188,190	$ 27,736
2027	197,051	18,875
2028	202,948	9,595
2029	2,374	37
2030	201	-
Total	590,764	56,243

Washington County/St. George City Interlocal Agency

The Washington County/St. George City Interlocal Agency (the Agency) or WCIA was formed on January 6, 1997, by Washington County and St. George City pursuant to the Utah Interlocal Co-operation Act, Title 11, Chapter 13, Utah Code Annotated 1953, as amended. The Agency's purpose is to provide for the acquisition, construction, equipping and operation and maintenance of recreational, tourist, cultural and convention facilities. The interlocal agreement terminates after 30 years or such later date upon which all

IV. Detailed Notes for All Funds (continued)

bonds of the Agency and other contractual obligations have been retired, but in no event later than 50 years after January 6, 1997.

The Agency's governing board consists of seven members, three appointed by the Board of Washington County commissioners, three members appointed by the St. George City council and one member elected by the six Agency board members. Each member is entitled to one vote; however, budgeting and financing is not effective until approved by the Board of Commissioners and City Council. The Agency is considered a joint building or finance authority, as per GASB's Codification, Section J50.109. The Agency's separate financial statements are available by calling 435-628-7003.

The City subleases an undivided 38% interest in the convention center facilities from Washington County, which has a master lease for rental of the facilities owned by the Agency. The County will make base lease payments to the Agency equal to the Agency's bond payments over a period of 25 years. The County will receive from the City sublease payments totaling $10,179,096 over the 25 year period with annual payments ranging from $304,057 to $578,188. The Agency's right and interest in the facilities will be transferred to Washington County and St. George City upon payment by the County and the City of the then applicable purchase option price, or all the base rentals, or upon discharge of the lien on the Indenture.

The lease is considered a financed purchase. The Agency bonds were paid off during fiscal year 2023, one year earlier than the original maturity. As a result of the debt being paid in full, the City and County have negotiated the early termination of this interlocal agreement, which was finalized as of December 31, 2023. Washington County will continue to operate the Dixie Convention Center using Transient Room Tax and operational revenue to run the center. The City will have no financial obligation moving forward after the dissolution of the Agency.

For the fiscal year ended June 30, 2025, expenditures were payments for O&M of $1,450.

H. Subscription-based information technology arrangements (SBITAs)

The City has obtained the right to use software for budgeting, lease calculations, IT security, and water utility modeling under the provisions of various subscription-based information technology arrangements.

IV. Detailed Notes for All Funds (continued)

The total amount of subscription assets and the related accumulated amortization of Governmental activities are as follows:

	Governmental activities
Total intangible right-to-use subscription assets	$ 2,313,221
Less: accumulated amortization	(1,152,820)
Carrying value	$ 1,160,401

The total amount of subscription assets and the related accumulated amortization of Business-type activities are as follows:

	Business-type activities
Total intangible right-to-use subscription assets	$ 136,304
Less: accumulated amortization	(25,669)
Carrying value	$ 110,635

The following schedule details minimum subscription payments to maturity for the City's subscriptions liability at June 30, 2025:

	Governmental activities		Business-type activities	
Year ending June 30	Principal	Interest	Principal	Interest
2026	$ 347,049	$ 26,589	$ 42,619	$ 1,220
2027	349,717	17,912	6,195	155
2028	190,868	9,169	-	-
2029	175,907	4,410	-	-
Total	$ 1,063,541	$ 58,080	$ 48,814	$ 1,375

I. Segment information

The City Municipal Building Authority (MBA) issued revenue bonds for the construction of the police department building, the Museum & Opera House and the expansion of the Sunbrook golf course. These bonds were paid in full in prior fiscal years. The MBA issued revenue bonds for the construction of the multi-level parking structure at the new City Hall location. Investors in the revenue bonds rely solely on the revenues generated by rents charged to other city funds (General Fund and various Enterprise Funds) for the repayment of principal and interest on the bonds. Summary financial information for the municipal building authority is presented below.

IV. Detailed Notes for All Funds (continued)

CONDENSED STATEMENT OF NET POSITION		MBA
Assets:	Cash and investments	$ 1,902,085
	Capital assets	19,561,499
	Less depreciation	(2,589,418)
	Total assets	18,874,166
Liabilities:	Accrued liabilities	456,186
	Due to other funds	390,764
	Current liabilities	194,000
	Noncurrent liabilities	9,806,000
	Total liabilities	10,846,950
Net positon:	Net investment in capital assets	8,710,133
	Unrestricted	(682,917)
	Total net position	$ 8,027,216

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	MBA
Depreciation expense	$ (83,492)
Other operating expenses	(841)
Operating income (loss)	(84,333)
Nonoperating revenues (expenses)	
Interest Income	188,743
Interest Expense	(177,431)
Income (loss) before transfers	(73,021)
Change in net position	(73,021)
Beginning net position	8,100,237
Ending net position	$ 8,027,216

CONDENSED STATEMENT OF CASH FLOWS	MBA
Net cash provided (used) by:	
Operating activites	$ (725,332)
Noncapital financing activities	(2,560,727)
Capital and related financing activities	(4,154,600)
Investing activities	188,743
Net increase (decrease)	(7,251,916)
Beginning cash & cash equivalents	9,154,001
Ending cash & cash equivalents	$ 1,902,085

V. Other information

A. Risk management

General Insurance Risks

The City, effective July 1, 1991, is self-insured up to $250,000 for general liability, law enforcement liability, and auto liability. Utah Local Governments Trust administers the liability policy above our self-insured retention. Property is covered by a blanket all-risk policy with limits of up to $1,000,000,000 per occurrence, excess of a per occurrence deductible of $25,000 (subject to all perils, coverages and all trust members combined, regardless of the number of trust members, coverages, extensions of coverage, or perils insured, all subject to per occurrence and/or aggregate sub-limits). Utah Local Governments Trust administers the property insurance policy. Power Generation Property Coverage is $142,964,135, excess of various deductibles and sub-limits.

	06/30/25	06/30/24
Unpaid claims, beginning of fiscal year	$ 560,000	$ 350,000
Incurred claims	759,088	272,166
Claim payments	(454,588)	(62,166)
Unpaid claims, ending of fiscal year	$ 864,500	$ 560,000

Health Insurance Risk

The City, effective July 1, 2024, is partially self-insured for health, prescription drug and dental coverage. The City retained Select Health to administer the health insurance program. The City carries STOP loss insurance through Select Health for claims above $200,000 and maximum claims totaling 125% of estimated claims activity.

	06/30/25	06/30/24
Unpaid claims, beginning of fiscal year	$ 984,000	$ -
Incurred claims	14,688,081	11,457,728
Claim payments	(14,541,081)	(10,473,728)
Unpaid claims, ending of fiscal year	$ 1,131,000	$ 984,000

B. Contingent liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

V. Other information (continued)

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the City. A contingent liability of $250,000 (including attorney's fees) is estimated to be possible in one lawsuit, however all of the remaining lawsuits are projected to have a contingent liability of less than $250,000.

C. Jointly governed organization

The City, in conjunction with 45 other governmental entities that provide for the purchase and transmission of electrical services, is a member of the Utah Association of Municipal Power System (UAMPS), a Joint and Cooperative Agency. UAMPS owns an interest in various power generation entities as well as coordinates the purchase of additional power on the open spot-market. The UAMPS board is comprised of one member from each participating entity (dependent on the particular projects which an entity elects to participate in). UAMPS' purpose includes the planning, financing, development, acquisition, construction, operation and maintenance of various projects for the generation, supply, transmission and management of electric energy for the benefit of the Members. The City's electrical utility fund purchased power totaling $19,822,029 from UAMPS during the fiscal year ended June 30, 2025.

D. Conduit debt obligations

From time to time, the City has issued Industrial Revenue Bonds (IRBs) to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be for the public interest. The bonds are secured by the property financed and are payable solely from payments received on underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2025, there had been twenty-seven series of Industrial Revenue Bonds issued. The aggregate principal amount payable could not be determined; however, their original issue amounts totaled $95 million.

V. Other information (continued)

E. Commitments/subsequent events

1. The City increased certain utility rates effective July 1, 2025.
    a. Water consumption rates increased $0.15 per 1000 gallons for each of the seven consumption tiers.
    b. Wastewater treatment rates increased by $2.20 per month for both residential and commercial base fees.
    c. Electric service categories changed, by adding a large residential category for services sizes above 400 amps and commercial categories changed to be based on service size and to add a medium commercial category. For most rates, monthly base fees increased by a few dollars, tiered consumption rates changed, and demand charges increased.
2. The City was notified of increased garbage and recycling rates to be effective January 1, 2026. The increase affects the Washington County Solid Waste portion of the rates, which increased by 2.5%. The city admin portion of the rate did not change.
3. The City substantially completed construction of the New City Hall and Parking Structure in November 2025. As of early December, all departments had relocated to the new facility and a grand opening celebration is scheduled for January 17th to coincide with Heritage Days. The old City Hall will be remodeled to become part of an expanded police department campus.

F. Employee retirement systems and pension plans

Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. Participation in Utah Retirement Systems are comprised of the following Pension Trust Funds:

- Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple-employer, cost sharing, retirement system.
- Public Employees Contributory Retirement System (Contributory System) is a multiple-employer, cost sharing, retirement system.
- Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer public employee retirement system.
- Firefighters Retirement System (Firefighters System) is a multiple-employer, cost sharing, retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple-employer cost sharing public employee retirement system.

V. Other information (continued)

- Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a multiple-employer, cost sharing, public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend benefit terms.

URS issues a publicly available financial report that can be obtained by writing to Utah Retirement Systems, 560 E 200 S, Salt Lake City, UT 84102 or by visiting the website: www.urs.org/general/publications.

V. Other information (continued)

Summary of Benefits by System

Benefits provided: URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years, any age 25 years, any age* 20 years, age 60* 10 years, age 62* 4 years, age 65	2.0% per year all years	Up to 4%
Contributory System	Highest 5 years	30 years, any age 20 years, age 60* 10 years, age 62* 4 years, age 65	1.25% per year to June 1975; 2.00% per year July 1975 to present	Up to 4%
Public Safety System	Highest 3 years	20 years, any age 10 years, age 60 4 years, age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% to 4% depending on employer
Firefighters System	Highest 3 years	20 years, any age 10 years, age 60 4 years, age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years, any age 20 years, age 60* 10 years, age 62* 4 years, age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years, any age 20 years, age 60* 10 years, age 62* 4 years, age 65	1.5% per year to June 2020; 2.00% per year July 2020 to present	Up to 2.5%

** Actuarial reductions are applied.*

*** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.*

V. Other information (continued)

Contribution Rate Summary:

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2025 are as follows:

	Tier 1 - DB System			Tier 2 - DB Hybrid System				Tier 2 - 401(k) Option			
	Employee	Employer	ER 401(k)	Tier 2 Fund	Employee	Employer	ER 401(k)	Tier 2 Fund	Employee	Employer	ER 401(k)
Contributory System:											
11 Local Government Div	6.00	12.96	-	111	0.7	16.95	-	211	-	6.95	10.00
Noncontributory System											
15 Local Government Div	-	16.97	-	111	0.7	15.19	-	211	-	5.19	10.00
Public Safety System Noncontributory											
43 Other Div A with 2.5% COLA	-	33.54	-	122	4.73	25.33	-	222	-	11.33	14.00
Firefighters Retirement System											
31 Other Division A	15.05	1.61	-	132	4.73	14.08	-	232	-	0.08	14.00

***Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

V. Other information (continued)

Contribution Summary

For the fiscal year ended June 30, 2025, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 3,300,762	$ -
Contributory System	21,027	9,735
Public Safety System	2,156,832	-
Firefighters System	28,704	268,319
Tier 2 Public Employees System	3,232,865	143,597
Tier 2 Public Safety and Firefighter	2,355,723	527,017
Tier 2 DC Only System	179,164	50
Tier 2 DC Public Safety and Firefighter System	75,489	-
Total Contributions	$ 11,350,566	$ 948,718

Contributions reported are the URS Board-approved required contributions by System. Contributions in the Tier 2 System are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2025, we reported a net pension liability of $16,953,905 and a net pension asset of $732,978.

	(Measurement Date): December 31, 2024				
	Net Pension Liability	Net Pension Asset	Proportionate Share	Proportionate Share 12/31/2023	Change (Decrease)
Noncontributory System	$ 7,097,964	$ -	2.2383174%	2.2194698%	0.0188476%
Contributory System	$ 158,069	$ -	1.2612598%	1.1128353%	0.1484245%
Public Safety System	$ 6,743,901	$ -	4.3584922%	4.2523906%	0.1061016%
Firefighters System	$ -	$ 732,978	4.1728924%	4.5752091%	(0.4023167%)
Tier 2 Public Employees System	$ 1,963,983	$ -	0.6585266%	0.6697441%	(0.0112175%)
Tier 2 Public Safety & Firefighter	$ 989,988	$ -	2.1888409%	2.0771700%	0.1116709%
	$ 16,953,905	$ 732,978			

The net pension asset and liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2025, we recognized pension expense of $14,746,047.

V. Other information (continued)

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 7,195,720	$ 65,546
Changes in assumptions	1,857,073	15,749
Net difference between projected and actual earnings on pension plan investments	3,789,265	-
Changes in proportion and differences between contributions and proportionate share of contributions	649,141	88,654
Contributions subsequent to the measurement date	5,861,690	-
Total	$ 19,352,889	$ 169,949

The $5,861,690 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	$ 5,654,764
2026	$ 6,864,198
2027	$ (1,011,007)
2028	$ 51,472
2029	$ 650,640
Thereafter	$ 1,111,183

V. Other information (continued)

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of $6,461,296.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 4,229,365	$ -
Changes in assumptions	587,133	-
Net difference between projected and actual earnings on pension plan investments	2,138,020	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	49,704
Contributions subsequent to the measurement date	1,682,257	-
Total	$ 8,636,775	$ 49,704

The $1,682,257 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	$ 4,032,440
2026	$ 3,898,333
2027	$ (867,540)
2028	$ (158,419)
2029	$ -
Thereafter	$ -

V. Other information (continued)

Contributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of $ 43,726.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	84,868	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	10,533	-
Total	$ 95,401	$ -

The $10,533 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	$ (707)
2026	$ 121,068
2027	$ (30,447)
2028	$ (5,046)
2029	$ -
Thereafter	$ -

V. Other information (continued)

Public Safety System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of $4,418,775.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 712,636	$ -
Net difference between projected and actual earnings on pension plan investments	1,167,170	-
Changes in proportion and differences between contributions and proportionate share of contributions	19,845	-
Contributions subsequent to the measurement date	1,084,615	-
Total	$ 2,984,266	$ -

The $1,084,615 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	$ 802,955
2026	$ 1,656,715
2027	$ (474,081)
2028	$ (85,938)
2029	$ -
Thereafter	$ -

V. Other information (continued)

Firefighters System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of $ 246,766.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 805,320	$ 0
Changes in assumptions	58,792	-
Net difference between projected and actual earnings on pension plan investments	209,510	-
Changes in proportion and differences between contributions and proportionate share of contributions	247,693	1,348
Contributions subsequent to the measurement date	14,828	-
Total	$ 1,336,143	$ 1,348

The $14,828 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	$ 481,399
2026	$ 664,392
2027	$ 146,358
2028	$ 27,817
2029	$ -
Thereafter	$ -

V. Other information (continued)

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of $ 2,145,105.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 849,045	$ 13,530
Changes in assumptions	655,945	203
Net difference between projected and actual earnings on pension plan investments	125,529	-
Changes in proportion and differences between contributions and proportionate share of contributions	305,283	27,507
Contributions subsequent to the measurement date	1,790,557	-
Total	$ 3,726,359	$ 41,240

The $1,790,557 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	$ 226,486
2026	$ 349,680
2027	$ 150,438
2028	$ 184,480
2029	$ 438,662
Thereafter	$ 544,817

V. Other information (continued)

Tier 2 Public Safety and Firefighter Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of $ 1,430,380.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 599,354	$ 52,015
Changes in assumptions	555,203	15,546
Net difference between projected and actual earnings on pension plan investments	64,168	-
Changes in proportion and differences between contributions and proportionate share of contributions	76,319	10,095
Contributions subsequent to the measurement date	1,278,900	-
Total	$ 2,573,944	$ 77,656

The $1,278,900 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2025	$ 112,191
2026	$ 174,010
2027	$ 64,265
2028	$ 88,577
2029	$ 211,978
Thereafter	$ 566,366

V. Other information (continued)

Actuarial assumptions:

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.5 – 9.5 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study of the period ending December 31, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Expected Return Arithmetic Basis		
Asset class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term expected portfolio real rate of return
Equity securities	35.00%	7.01%	2.45%
Debt securities	20.00%	2.54%	0.51%
Real assets	18.00%	5.45%	0.98%
Private equity	12.00%	10.05%	1.21%
Absolute return	15.00%	4.36%	0.65%
Cash and cash equivalents	-%	0.49%	0.00%
Totals	100.00%		5.80%
Inflation			2.50%
Expected arithmetic nominal return			8.30%

V. Other information (continued)

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return rate of 4.35% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

System	1% Decrease or 5.85%	Discount Rate or 6.85%	1% Increase or 7.85%
Noncontributory System	$ 30,018,562	$ 7,097,964	$ (12,125,000)
Contributory System	671,417	158,069	(280,783)
Public Safety System	20,718,238	6,743,901	(4,658,939)
Firefighters System	1,595,165	(732,978)	(2,631,307)
Tier 2 Public Employees System	5,865,941	1,963,983	(1,071,355)
Tier 2 Public Safety and Firefighter	3,375,768	989,988	(917,479)
Total	$ 62,245,091	$ 16,220,927	$ (21,684,863)

***Pension plan fiduciary net position: Detailed information about the fiduciary net position of the pension plans is available in the separately issued URS financial report.

Defined Contribution Savings Plans

The Defined Contributions Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

The City of St. George participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

V. Other information (continued)

- 401(k) Plan
- 457(b) Plan
- Roth IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plan for fiscal year ended June 30th, were as follows:

		2025	2024	2023
401(k) Plan	Employer Contributions	$ 584,923	$ 551,221	$ 506,932
	Employee Contributions	$ 759,317	$ 621,421	$ 549,025
457 Plan	Employer Contributions	$ 58,937	$ 100,650	$ 143,866
	Employee Contributions	$ 610,836	$ 536,673	$ 440,383
Roth IRA Plan	Employer Contributions	N/A	N/A	N/A
	Employee Contributions	$ 372,974	$ 309,919	$ 271,008

Other Defined Contribution Plans

The City also provides pension benefits for its full-time employees through defined contribution plans administered by MissionSquare Retirement (formerly known as ICMA Retirement Corporation). In defined contribution plans, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to contribute from the date of employment. All of the assets and income of the plans are held in trust for the exclusive benefit of the participants or their beneficiaries. Because these are defined contribution plans, all amounts are vested and there is no unfunded liability. The City of St. George has adopted Governmental Accounting Standards Board Statement 32 (GASB No. 32), "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans". This has resulted in the reporting of the Plans as a Trust Fund.

ICMA 401(a) Plan

In previous years, the City provided a 401(a) benefit thru ICMA for full-time employees, except public safety employees. The contribution rates were equal to the difference between the required contribution rates to the state retirement system and a maximum rate established by the City Council. On July 1, 2012, the Tier 1 Noncontributory URS rate matched this maximum, so no further ICMA contributions were made. The Tier 2 employees still received contributions thru June 30, 2014 and certain Tier 2 firefighters received contributions thru July 2021.

Employer Contributions	$ -
Beneficiary Transfers	$ 63,167
Trust Ending Balance	$ 16,044,274

V. Other information (continued)

ICMA 457 Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code 457. The plan, available to all full-time City employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or an unforeseeable emergency.

Employee & Employer Contributions	$	147,801
Beneficiary Transfers	$	-
Trust Ending Balance	$	1,485,323

G. Tax Abatements

The Redevelopment Agency of the City of St. George (the "RDA") was created by the City Council in accordance with the provision of the Utah Neighborhood Development Act, UCA 17A-2-1201, 17A-2-1202, and 17A-2-1203, and continues to operate under Title 17C of Utah Code (UCA 17C), now referred to as the "Limited Purpose Local Government Entities - Community Reinvestment Agency Act" (collectively the "Act"). The Act allows the RDA to create geographically defined Project Areas and currently the RDA has five active Project Areas.

Dixie Center EDA	Fort Pierce CDA #1
Central Business CDA	Tech Ridge CDA
Millcreek CDA	

The Act allows the RDA to receive and use tax increment revenues to promote economic development. The RDA promotes economic development by funding economic incentives to attract new businesses, foster business relocation and/or expansion, and promote job creation with above-average-area wages and benefits, by entering into agreements with qualified businesses.

The RDA has entered into various economic incentive agreements to rebate property taxes to businesses. The incentive agreements provide specific criteria which must be met before the RDA will make a property tax rebate payment. The agreements also include ongoing requirements of the businesses for the agreements to remain active or terminate. The RDA has not made any commitments to rebate or reduce any other taxes or fees to businesses as part of the incentive agreements. The RDA and City are not subject to any tax abatement agreements entered into by other governmental entities.

The RDA has chosen to disclose information about its incentive agreements individually by Project Area. During the fiscal year ended June 30, 2025, the RDA refunded property taxes totaling $117,045 under this program:

V. Other information (continued)

Central Business District

- A property tax abatement for the construction of a mixed-use complex that includes apartment, office, retail and parking structure that is intended to improve the condition of the property within the tax area, create jobs, and assist in the redevelopment of the project area. The incentive agreement is for a term of 10 years and is a rebate of real and personal property tax increment generated by these improvements. The abatement in FY2025 was $117,045 from the new property value created from these improvements.



Required Supplementary Information

City of St. George, UT
Schedule of the Proportionate Share of the Net Pension Liability
12/31/2024
Last 10 Fiscal Years

As of calendar year ended December 30,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
Noncontributory System					
2015	2.1017576%	$ 11,892,767	$ 17,163,225	69.29%	87.80%
2016	2.1661654%	$ 13,909,433	$ 17,818,954	78.06%	87.30%
2017	2.1706389%	$ 9,510,220	$ 17,678,708	53.79%	91.90%
2018	2.1746171%	$ 16,013,280	$ 17,698,048	90.48%	87.00%
2019	2.2300392%	$ 8,404,725	$ 18,240,353	46.08%	93.70%
2020	2.2199944%	$ 1,138,730	$ 17,952,168	6.34%	99.20%
2021	2.2303068%	$ (12,773,206)	$ 17,964,003	(71.10%)	108.70%
2022	2.2075488%	$ 3,780,977	$ 18,342,486	20.61%	97.50%
2023	2.2194698%	$ 5,148,204	$ 19,113,028	26.94%	96.90%
2024	2.2383174%	$ 7,097,964	$ 19,451,309	36.49%	96.02%
Contributory Retirement System					
2015	0.3633464%	$ 255,380	$ 154,817	164.96%	85.70%
2016	0.6635399%	$ 217,715	$ 159,209	136.75%	92.90%
2017	0.5264730%	$ 42,841	$ 106,830	40.10%	98.20%
2018	0.5895800%	$ 239,253	$ 110,352	216.81%	91.20%
2019	0.6513131%	$ 42,685	$ 116,710	36.57%	98.60%
2020	0.7534547%	$ (135,036)	$ 124,285	(108.65%)	103.90%
2021	0.8902471%	$ (644,488)	$ 130,761	(492.87%)	115.90%
2022	0.9979093%	$ 102,632	$ 140,128	73.24%	97.70%
2023	1.1128353%	$ 91,858	$ 149,730	61.35%	98.20%
2024	1.2612598%	$ 158,069	$ 156,583	100.95%	97.25%
Public Safety System					
2015	3.3076262%	$ 5,924,790	$ 4,868,481	121.70%	87.10%
2016	3.5878081%	$ 7,280,653	$ 5,276,801	137.97%	86.50%
2017	3.4899246%	$ 5,474,499	$ 5,192,977	105.42%	90.20%
2018	3.5912484%	$ 9,238,792	$ 5,244,610	176.16%	84.70%
2019	3.7802173%	$ 6,069,584	$ 5,468,181	111.00%	90.90%
2020	3.7685359%	$ 3,128,794	$ 5,502,457	56.86%	95.50%
2021	3.8490470%	$ (3,125,975)	$ 5,489,628	(56.94%)	104.20%
2022	3.8389609%	$ 4,964,064	$ 5,578,380	88.99%	93.60%
2023	4.2523906%	$ 6,081,616	$ 6,495,463	93.63%	93.44%
2024	4.3584922%	$ 6,743,901	$ 6,689,252	100.82%	93.30%

City of St. George, UT
Schedule of the Proportionate Share of the Net Pension Liability
12/31/2024
Last 10 Fiscal Years

As of calendar year ended December 30,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
Firefighters System					
2015	5.1075179%	$ (92,507)	$ 1,373,759	(6.73%)	101.00%
2016	5.3272443%	$ (41,997)	$ 1,496,770	(2.81%)	100.40%
2017	5.0051828%	$ (312,600)	$ 1,464,478	(21.35%)	103.00%
2018	4.8927419%	$ 635,309	$ 1,518,197	41.85%	94.30%
2019	5.4559756%	$ (676,650)	$ 1,746,848	(38.74%)	105.00%
2020	5.5733560%	$ (1,558,422)	$ 1,818,262	(85.71%)	110.50%
2021	5.2613327%	$ (3,068,495)	$ 1,754,105	(174.93%)	120.10%
2022	4.6934300%	$ (1,218,903)	$ 1,672,838	(72.86%)	108.40%
2023	4.5752091%	$ (1,073,775)	$ 1,746,882	(61.47%)	106.79%
2024	4.1728924%	$ (732,978)	$ 1,714,420	(42.75%)	104.64%
Tier 2 Public Employees System					
2015	0.6541921%	$ (1,428)	$ 4,226,355	(0.03%)	100.20%
2016	0.6965131%	$ 77,696	$ 5,711,965	1.36%	95.10%
2017	0.6597438%	$ 58,168	$ 6,460,732	0.90%	97.40%
2018	0.6584972%	$ 282,020	$ 7,689,713	3.67%	90.80%
2019	0.6659966%	$ 149,788	$ 9,256,499	1.62%	96.50%
2020	0.6592988%	$ 94,825	$ 10,559,254	0.90%	98.30%
2021	0.6414960%	$ (274,744)	$ 12,076,434	(2.28%)	103.80%
2022	0.6687335%	$ 728,180	$ 14,623,843	4.98%	92.30%
2023	0.6697441%	$ 1,303,577	$ 17,364,924	7.51%	89.58%
2024	0.6585266%	$ 1,963,983	$ 19,546,642	10.05%	87.44%
Tier 2 Public Safety and Firefighter System					
2015	1.4884215%	$ (21,746)	$ 885,739	(2.46%)	110.70%
2016	1.5052599%	$ (13,067)	$ 1,243,690	(1.05%)	103.60%
2017	1.3239008%	$ (15,318)	$ 1,397,583	(1.10%)	103.00%
2018	1.3115396%	$ 32,861	$ 1,755,330	1.87%	95.60%
2019	1.4558146%	$ 136,940	$ 2,399,571	5.71%	89.60%
2020	1.5130208%	$ 135,710	$ 3,000,181	4.52%	93.10%
2021	1.6276509%	$ (82,265)	$ 3,892,334	(2.11%)	102.80%
2022	1.8727539%	$ 156,233	$ 5,762,053	2.71%	96.40%
2023	2.0771700%	$ 782,454	$ 7,870,481	9.94%	89.10%
2024	2.1888409%	$ 989,988	$ 9,991,420	9.91%	90.10%

The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

City of St. George, UT
Schedule of Contributions
12/31/2024
Last 10 Fiscal Years

	As of the fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contribution as a percentage of covered employee payroll
Noncontributory System	2016	$ 3,156,743	$ 3,156,743	$ -	$ 17,120,902	18.44%
	2017	3,294,978	3,294,978	-	18,006,187	18.30%
	2018	3,233,655	3,233,655	-	17,759,303	18.21%
	2019	3,271,015	3,271,015	-	18,008,378	18.16%
	2020	3,286,345	3,286,345	-	18,099,783	18.16%
	2021	3,250,628	3,250,628	-	17,889,954	18.17%
	2022	3,305,028	3,305,028	-	18,214,800	18.14%
	2023	3,293,832	3,293,832	-	18,635,765	17.67%
	2024	3,402,843	3,402,843	-	19,284,554	17.65%
	2025	3,300,762	3,300,762	-	19,889,416	16.60%
Contributory System	2016	$ 22,825	$ 22,825	$ -	$ 157,848	14.46%
	2017	19,010	19,010	-	131,468	14.46%
	2018	15,672	15,672	-	108,381	14.46%
	2019	16,386	16,386	-	113,320	14.46%
	2020	17,459	17,459	-	120,736	14.46%
	2021	18,757	18,757	-	129,718	14.46%
	2022	19,560	19,560	-	135,272	14.46%
	2023	20,509	20,509	-	146,479	14.00%
	2024	21,362	21,362	-	153,021	13.96%
	2025	21,027	21,027	-	162,249	12.96%
Public Safety System	2016	$ 1,643,084	$ 1,643,084	$ -	$ 4,830,387	34.02%
	2017	1,793,707	1,793,707	-	5,363,215	33.44%
	2018	1,722,971	1,722,971	-	5,220,391	33.00%
	2019	1,779,112	1,779,112	-	5,299,893	33.57%
	2020	1,875,446	1,875,446	-	5,554,037	33.77%
	2021	1,856,585	1,856,585	-	5,499,527	33.76%
	2022	1,839,489	1,839,489	-	5,453,039	33.73%
	2023	2,037,548	2,037,548	-	6,081,667	33.50%
	2024	2,216,207	2,216,207	-	6,651,240	33.32%
	2025	2,156,832	2,156,832	-	6,604,563	32.66%

City of St. George, UT
Schedule of Contributions
12/31/2024
Last 10 Fiscal Years

	As of the fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contribution as a percentage of covered employee payroll
Firefighters System	2016	$ 56,406	$ 56,406	$ -	$ 1,413,693	3.99%
	2017	58,903	58,903	-	1,512,950	3.89%
	2018	58,229	58,229	-	1,481,663	3.93%
	2019	74,718	74,718	-	1,620,775	4.61%
	2020	83,567	83,567	-	1,812,732	4.61%
	2021	82,042	82,042	-	1,779,655	4.61%
	2022	79,519	79,519	-	1,724,922	4.61%
	2023	61,029	61,029	-	1,690,559	3.61%
	2024	62,249	62,249	-	1,724,342	3.61%
	2025	28,704	28,704	-	1,782,846	1.61%
Tier 2 Public Employees System*	2016	$ 723,439	$ 723,439	$ -	$ 4,852,041	14.91%
	2017	938,253	938,253	-	6,289,468	14.92%
	2018	1,050,938	1,050,938	-	6,955,247	15.11%
	2019	1,319,636	1,319,636	-	8,491,866	15.54%
	2020	1,572,881	1,572,881	-	10,043,280	15.66%
	2021	1,747,564	1,747,564	-	11,079,546	15.77%
	2022	2,162,607	2,162,607	-	13,494,406	16.03%
	2023	2,553,460	2,553,460	-	15,990,881	15.97%
	2024	2,935,945	2,935,945	-	18,381,585	15.97%
	2025	3,232,865	3,232,865	-	21,329,533	15.16%
Tier 2 Public Safety and Firefighter System*	2016	$ 209,328	$ 209,328	$ -	$ 1,075,287	19.47%
	2017	259,182	259,182	-	1,331,815	19.46%
	2018	309,067	309,067	-	1,568,458	19.71%
	2019	412,034	412,034	-	2,064,319	19.96%
	2020	519,378	519,378	-	2,658,344	19.54%
	2021	755,777	755,777	-	3,408,276	22.17%
	2022	1,026,651	1,026,651	-	4,640,805	22.12%
	2023	1,526,313	1,526,313	-	6,959,073	21.93%
	2024	1,918,550	1,918,550	-	8,797,371	21.81%
	2025	2,355,723	2,355,723	-	11,142,028	21.14%

City of St. George, UT
Schedule of Contributions
12/31/2024
Last 10 Fiscal Years

	As of the fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contribution as a percentage of covered employee payroll
Tier 2 Public Employees DC Only System*	2016	$ 38,067	$ 38,067	$ -	$ 569,005	6.69%
	2017	59,981	59,981	-	896,570	6.69%
	2018	75,864	75,864	-	1,133,996	6.69%
	2019	89,945	89,945	-	1,337,403	6.73%
	2020	103,077	103,077	-	1,497,934	6.88%
	2021	129,984	129,984	-	1,814,928	7.16%
	2022	140,231	140,231	-	1,939,700	7.23%
	2023	139,111	139,111	-	2,075,917	6.70%
	2024	179,884	179,884	-	2,720,674	6.61%
	2025	179,164	179,164	-	3,251,112	5.51%
Tier 2 Public Safety and Firefighter DC Only System*	2016	$ 6,649	$ 6,649	$ -	$ 55,568	11.97%
	2017	11,877	11,877	-	100,396	11.83%
	2018	13,622	13,622	-	115,148	11.83%
	2019	29,667	29,667	-	250,775	11.83%
	2020	25,976	25,976	-	219,576	11.83%
	2021	21,675	21,675	-	183,219	11.83%
	2022	22,748	22,748	-	192,286	11.83%
	2023	34,968	34,968	-	299,452	11.68%
	2024	51,254	51,254	-	483,203	10.61%
	2025	75,489	75,489	-	726,205	10.39%

* Contributions in Tier 2, created July 1, 2011, include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems.

The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

Contributions as a percentage of covered-employee payroll may be different than the Board certified rate due to rounding or other administrative issues.

City of St. George, UT
Notes to the Required Supplementary Information
for the fiscal year ended June 30, 2025

Changes in Assumptions:

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.


St.George
THE BRIGHTER SIDE



Supplemental Information

City of St. George, UT
Capital Equipment - Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ -	$ -	$ 205,158	$ 205,158
Rents & concessions	10,800	10,800	12,308	1,508
Total revenues	10,800	10,800	217,466	206,666
EXPENDITURES:				
Current:				
Highways & public improvements	931	931	9,357	(8,426)
Capital outlay	31,620,043	36,820,043	34,261,692	2,558,351
Debt service				
Principal	390,780	390,780	150,000	240,780
Interest & admin charges	446,950	446,950	462,331	(15,381)
Total expenditures	32,458,704	37,658,704	34,883,380	2,775,324
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(32,447,904)	(37,647,904)	(34,665,914)	2,981,990
OTHER FINANCING SOURCES (USES):				
Transfers in	4,496,950	10,025,144	7,696,950	(2,328,194)
Transfers out	(3,028,400)	(3,028,400)	(2,228,400)	800,000
Total other financing sources (uses):	1,468,550	6,996,744	5,468,550	(1,528,194)
NET CHANGE IN FUND BALANCE *	(30,979,354)	(30,651,160)	(29,197,364)	$ 1,453,796
Fund balance at beginning of year	70,656,632	70,656,632	70,656,632	
Fund balance at end of year	$ 39,677,278	$ 40,005,472	$ 41,459,268	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Public Works Projects - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Intergovernmental	$ -	$ 147,928	$ 5,288,994	$ 5,141,066
Contributions from other sources	9,126,000	10,927,487	329,890	(10,597,597)
Total revenues	9,126,000	11,075,415	5,618,884	(5,456,531)
EXPENDITURES:				
Current:				
Highways & public improvements	3,965,790	3,965,790	3,965,811	(21)
Capital outlay	61,769,510	63,718,925	22,369,169	41,349,756
Total expenditures	65,735,300	67,684,715	26,334,980	41,349,735
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(56,609,300)	(56,609,300)	(20,716,096)	35,893,204
OTHER FINANCING SOURCES (USES):				
Transfers in	56,607,000	56,607,000	26,110,713	(30,496,287)
Leases and subscription agreements	-	-	144,986	144,986
Total other financing sources (uses):	56,607,000	56,607,000	26,255,699	(30,351,301)
NET CHANGE IN FUND BALANCE *	(2,300)	(2,300)	5,539,603	$ 5,541,903
Fund balance at beginning of year	300,969	300,969	300,969	
Fund balance at end of year	$ 298,669	$ 298,669	$ 5,840,572	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Replacement Airport - Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Intergovernmental	$ 17,500,000	$ 17,426,770	$ 16,423,102	$ (1,003,668)
Investment income	36,000	36,000	572,366	536,366
Rents & concessions	-	-	20,033	20,033
Total revenues	17,536,000	17,462,770	17,015,501	(447,269)
EXPENDITURES:				
Current:				
Highways & public improvements	2,500	90,884	3,922	86,962
Capital outlay	17,701,432	17,613,048	8,173,248	9,439,800
Total expenditures	17,703,932	17,703,932	8,177,170	9,526,762
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(167,932)	(241,162)	8,838,331	9,079,493
OTHER FINANCING SOURCES (USES):				
Transfers in	201,632	274,862	122,078	(152,784)
Transfers out	-	-	(5,016,383)	(5,016,383)
Sale of capital assets	-	-	19,403,237	19,403,237
Total other financing sources(uses)	201,632	274,862	14,508,932	14,234,070
NET CHANGE IN FUND BALANCE *	33,700	33,700	23,347,263	$ 23,313,563
Fund balance at beginning of year	9,510,451	9,510,451	9,510,451	
Fund balance at end of year	$ 9,544,151	$ 9,544,151	$ 32,857,714	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2025

	Special Revenue Funds							
	Dixie Center Operations Fund	Airport PFC Fees Fund	Transportation Improvement Fund	CDBG Grant Fund	Museum Permanent Acquisitions Fund	RAP Tax Fund	Johnson Farm Track Preservation Fund	Housing Program Fund
Assets								
Cash	$ 718,079	$ 1,010,019	$ 32,131,678	$ 30,693	$ 79,696	$ 3,721,625	$ 22,308	$ 322,125
Restricted Cash	-	-	-	-	-	-	-	-
Accounts receivable	-	69,613	2,814,230	8,702	-	478,872	-	-
Notes receivable	-	-	-	-	-	-	-	-
Due from other funds	-	-	6,136,352	-	-	-	-	-
Total assets	$ 718,079	$ 1,079,632	$ 41,082,260	$ 39,395	$ 79,696	$ 4,200,497	$ 22,308	$ 322,125
Liabilities:								
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred revenue	-	-	-	-	-	-	-	-
Accounts payable & accrued liabilities	-	-	41,307	39,395	-	475,161	-	-
Total liabilities	$ -	$ -	$ 41,307	$ 39,395	$ -	$ 475,161	$ -	$ -
Deferred Inflows of Resources:								
Unavailable revenues - property tax levy	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
Fund balances:								
Restricted for:								
Public safety programs	-	-	-	-	-	-	-	-
Transportation and airport programs	-	1,079,632	41,040,953	-	-	-	-	-
Housing & community development	-	-	-	-	-	-	-	322,125
Parks construction & development	-	-	-	-	-	3,725,336	-	-
Community & economic development	718,079	-	-	-	-	-	-	-
Debt service fund	-	-	-	-	-	-	-	-
Capital projects fund	-	-	-	-	-	-	-	-
Assigned to:								
Community & economic development	-	-	-	-	-	-	-	-
Parks construction & development	-	-	-	-	79,696	-	22,308	-
Unassigned:	-	-	-	-	-	-	-	-
Total fund balances	718,079	1,079,632	41,040,953	-	79,696	3,725,336	22,308	322,125
Total liabilities, deferred inflows and fund balances	$ 718,079	$ 1,079,632	$ 41,082,260	$ 39,395	$ 79,696	$ 4,200,497	$ 22,308	$ 322,125

(continued)

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2025 (continued)

	Special Revenue Funds							
	Community Resource Center Fund	Tech Ridge CDA	Ft. Pierce CDA #1 Fund	Ft. Pierce CDA #2 Fund	Dixie Center Area EDA Fund	Central Business Distict CDA Fund	Millcreek CDA Fund	SunTran Public Transit Fund
Assets								
Cash	$ 583	$ 342,720	$ 3,934,274	$ 758,574	$ 1,807,188	$ 564,152	$ 2,741,293	$ 16,766,114
Restricted Cash	-	-	-	-	-	-	-	-
Accounts receivable	-	422,015	-	206,182	-	354,911	472,456	1,528,499
Notes receivable	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	$ 583	$ 764,735	$ 3,934,274	$ 964,756	$ 1,807,188	$ 919,063	$ 3,213,749	$ 18,294,613
Liabilities:								
Due to other funds	$ -	$ 6,136,352	$ -	$ -	$ -	$ 900,000	$ -	$ -
Deferred revenue	-	-	-	-	-	-	-	-
Accounts payable & accrued liabilities	-	-	-	-	-	-	-	165,749
Total liabilities	-	6,136,352	-	-	-	900,000	-	165,749
Deferred Inflows of Resources:								
Unavailable revenues - property tax levy	-	422,015	-	206,000	-	346,920	469,800	-
Total deferred inflows of resources	-	422,015	-	206,000	-	346,920	469,800	-
Fund balances:								
Restricted for:								
Public safety programs	-	-	-	-	-	-	-	-
Transportation and airport programs	-	-	-	-	-	-	-	18,128,864
Housing & community development	-	-	-	-	-	-	-	-
Parks construction & development	-	-	-	-	-	-	-	-
Community & economic development	-	-	-	-	-	-	-	-
Debt service fund	-	-	-	-	-	-	-	-
Capital projects fund	-	-	-	-	-	-	-	-
Assigned to:								
Community & economic development	583	-	3,934,274	758,756	1,807,188	-	2,743,949	-
Parks construction & development	-	-	-	-	-	-	-	-
Unassigned:	-	(5,793,632)	-	-	-	(327,857)	-	-
Total fund balances	583	(5,793,632)	3,934,274	758,756	1,807,188	(327,857)	2,743,949	18,128,864
Total liabilities, deferred inflows and fund balances	$ 583	$ 764,735	$ 3,934,274	$ 964,756	$ 1,807,188	$ 919,063	$ 3,213,749	$ 18,294,613

(continued)

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2025 (continued)

	Special Revenue Funds				Debt Service Funds			Capital Projects Funds
	Transit Tax Fund	Police Drug Seizures Fund	Perpetual Care Fund	Special Grant Revenue Fund	Special Assessments Fund	Recreation G.O. Bonds Fund	Airport Bonds Fund	Economic Development Fund
Assets								
Cash	$ 21,044,739	$ 491,455	$ 614,059	$ 173,847	$ 143,914	$ 56,867	$ 121,791	$ 9,710,088
Restricted Cash	-	-	-	-	-	-	-	-
Accounts receivable	730,278	-	-	-	78,415	1,840,250	-	1,567
Notes receivable	-	-	-	-	-	-	-	500,000
Due from other funds	-	-	-	-	-	-	-	900,000
Total assets	$ 21,775,017	$ 491,455	$ 614,059	$ 173,847	$ 222,329	$ 1,897,117	$ 121,791	$ 11,111,655
Liabilities:								
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred revenue	-	-	-	34,889	-	-	-	-
Accounts payable & accrued liabilities	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	34,889	-	-	-	-
Deferred Inflows of Resources:								
Unavailable revenues - property tax levy	-	-	-	-	-	1,840,250	-	-
Total deferred inflows of resources	-	-	-	-	-	1,840,250	-	-
Fund balances:								
Restricted for:								
Public safety programs	-	491,455	-	-	-	-	-	-
Transportation and airport programs	21,775,017	-	-	-	-	-	-	-
Housing & community development	-	-	-	-	-	-	-	-
Parks construction & development	-	-	614,059	-	-	-	-	-
Community & economic development	-	-	-	138,958	-	-	-	-
Debt service fund	-	-	-	-	222,329	56,867	121,791	-
Capital projects fund	-	-	-	-	-	-	-	-
Assigned to:								
Community & economic development	-	-	-	-	-	-	-	11,111,655
Parks construction & development	-	-	-	-	-	-	-	-
Unassigned:	-	-	-	-	-	-	-	-
Total fund balances	21,775,017	491,455	614,059	138,958	222,329	56,867	121,791	11,111,655
Total liabilities, deferred inflows and fund balances	$ 21,775,017	$ 491,455	$ 614,059	$ 173,847	$ 222,329	$ 1,897,117	$ 121,791	$ 11,111,655

(continued)

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2025 (continued)

	Capital Projects Funds							
	Park Impact Fund	Street Impact Fund	Drainage Impact Fund	Fire Impact Fund	Police Impact Fund	Street Bond Fund	Recreation Bond Projects Fund	Totals
Assets								
Cash	$ 18,112,995	$ 12,285,993	$ 1,362,618	$ 6,504,930	$ 1,461,069	$ 423,862	$ 1,033,528	$ 138,492,876
Restricted Cash	-	-	-	-	-	-	11,789,864	11,789,864
Accounts receivable	-	229,893	6,192	82,863	-	-	1,000,000	10,324,938
Notes receivable	-	-	-	-	-	-	-	500,000
Due from other funds	-	-	-	-	-	-	-	7,036,352
Total assets	$ 18,112,995	$ 12,515,886	$ 1,368,810	$ 6,587,793	$ 1,461,069	$ 423,862	$ 13,823,392	$ 168,144,030
Liabilities:								
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,036,352
Deferred revenue	-	-	-	-	-	-	-	34,889
Accounts payable & accrued liabilities	40,289	11,252	3,124	3,521	285	-	1,159,149	1,939,232
Total liabilities	40,289	11,252	3,124	3,521	285	-	1,159,149	9,010,473
Deferred Inflows of Resources:								
Unavailable revenues - property tax levy	-	-	-	-	-	-	-	3,284,985
Total deferred inflows of resources	-	-	-	-	-	-	-	3,284,985
Fund balances:								
Restricted for:								
Public safety programs	-	-	-	-	-	-	-	491,455
Transportation and airport programs	-	-	-	-	-	-	-	82,024,466
Housing & community development	-	-	-	-	-	-	-	322,125
Parks construction & development	-	-	-	-	-	-	-	4,339,395
Community & economic development	-	-	-	-	-	-	-	857,037
Debt service fund	-	-	-	-	-	-	-	400,987
Capital projects fund	18,072,706	12,504,634	1,365,686	6,584,272	1,460,784	423,862	12,664,243	53,076,187
Assigned to:								
Community & economic development	-	-	-	-	-	-	-	20,356,405
Parks construction & development	-	-	-	-	-	-	-	102,004
Unassigned:	-	-	-	-	-	-	-	(6,121,489)
Total fund balances	18,072,706	12,504,634	1,365,686	6,584,272	1,460,784	423,862	12,664,243	155,848,572
Total liabilities, deferred inflows and fund balances	$ 18,112,995	$ 12,515,886	$ 1,368,810	$ 6,587,793	$ 1,461,069	$ 423,862	$ 13,823,392	$ 168,144,030

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
for the Fiscal Year Ended June 30, 2025

	Special Revenue Funds							
	Dixie Center Operations Fund	Airport PFC Fees Fund	Transportation Improvement Fund	CDBG Grant Fund	Museum Permanent Acquisitions Fund	RAP Tax Fund	Johnson Farm Track Preservation Fund	Housing Program Fund
Revenues:								
Taxes & special assessments	$ -	$ 812,312	$ 15,585,774	$ -	$ -	$ 2,949,949	$ -	$ -
Intergovernmental	-	-	-	576,764	-	58,315	-	-
Charges for services	-	-	-	-	-	-	-	-
Investment income	33,622	41,045	1,633,673	272	3,834	193,436	1,197	15,165
Rents & concessions	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Contributions from other sources	290	-	-	-	15,738	-	-	-
Capital development fees	-	-	-	-	-	-	-	-
Total revenues	33,912	853,357	17,219,447	577,036	19,572	3,201,700	1,197	15,165
Expenditures:								
Current:								
General government	-	-	-	2,182	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways & public improvements	-	2,581	102,852	-	-	-	-	-
Parks, recreation & public property	1,450	-	-	-	387	502,774	4,284	-
Community development & golf	-	-	-	93,525	-	-	-	387
Capital outlay	-	-	-	-	14,500	1,460,167	-	-
Debt service								
Principal	-	-	-	-	-	845,000	-	-
Interest & admin charges	-	-	-	-	-	19,435	-	-
Total expenditures	1,450	2,581	102,852	95,707	14,887	2,827,376	4,284	387
Excess (deficiency) of revenues over (under) expenditures	32,462	850,776	17,116,595	481,329	4,685	374,324	(3,087)	14,778
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(122,078)	(9,546,104)	(481,329)	-	(819,920)	-	(1,809)
Sale of capital assets	-	-	-	-	-	-	-	-
Leases and subscription agreements	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(122,078)	(9,546,104)	(481,329)	-	(819,920)	-	(1,809)
Net change in fund balances	32,462	728,698	7,570,491	-	4,685	(445,596)	(3,087)	12,969
Fund balances (deficit), beginning of year, as previously reported	685,617	350,934	33,470,462	-	75,011	4,170,932	25,395	309,156
Adjustment - changes from nonmajor fund to major fund	-	-	-	-	-	-	-	-
Fund balances (deficit), end of year, as adjusted	$ 718,079	$ 1,079,632	$ 41,040,953	$ -	$ 79,696	$ 3,725,336	$ 22,308	$ 322,125

(continued)

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
for the Fiscal Year Ended June 30, 2025 (continued)

	Special Revenue Funds							
	Community Resource Center Fund	Tech Ridge CDA	Ft. Pierce CDA #1 Fund	Ft. Pierce CDA #2 Fund	Dixie Center Area EDA Fund	Central Business Distict CDA Fund	Millcreek CDA Fund	SunTran Public Transit Fund
Revenues:								
Taxes & special assessments	$ -	$ 39,742	$ -	$ 27,242	$ -	$ 48,742	$ 61,910	$ -
Intergovernmental	-	-	-	-	-	-	-	2,291,529
Charges for services	-	-	-	-	-	-	-	1,138,470
Investment income	-	8,759	184,072	29,543	91,554	40,474	114,750	797,208
Rents & concessions	-	-	-	-	-	-	-	-
Miscellaneous	18	-	-	-	-	-	-	14,594
Contributions from other sources	-	306,733	-	210,262	-	376,212	477,848	856,702
Capital development fees	-	-	-	-	-	-	-	-
Total revenues	18	355,234	184,072	267,047	91,554	465,428	654,508	5,098,503
Expenditures:								
Current:								
General government	-	387	387	387	387	887	387	-
Public safety	-	-	-	-	-	-	-	-
Highways & public improvements	-	-	-	-	-	-	-	3,983,814
Parks, recreation & public property	-	-	-	-	-	-	-	-
Community development & golf	1,808	-	-	-	-	117,045	-	-
Capital outlay	-	-	-	-	175,984	-	-	320,472
Debt service								
Principal	-	-	-	-	-	-	-	-
Interest & admin charges	-	136,352	-	-	-	62,974	-	-
Total expenditures	1,808	136,739	387	387	176,371	180,906	387	4,304,286
Excess (deficiency) of revenues over (under) expenditures	(1,790)	218,495	183,685	266,660	(84,817)	284,522	654,121	794,217
Other financing sources (uses):								
Transfers in	1,809	-	-	-	-	-	-	501,423
Transfers out	-	(6,012,127)	-	(8,113)	-	(14,717)	(18,872)	-
Sale of capital assets	-	-	-	-	-	1,600,000	-	-
Leases and subscription agreements	-	-	-	-	-	-	-	62,793
Total other financing sources (uses)	1,809	(6,012,127)	-	(8,113)	-	1,585,283	(18,872)	564,216
Net change in fund balances	19	(5,793,632)	183,685	258,547	(84,817)	1,869,805	635,249	1,358,433
Fund balances (deficit), beginning of year, as previously reported	564	-	3,750,589	500,209	1,892,005	(2,197,662)	2,108,700	16,770,431
Adjustment - changes from nonmajor fund to major fund	-	-	-	-	-	-	-	-
Fund balances (deficit), end of year, as adjusted	$ 583	$ (5,793,632)	$ 3,934,274	$ 758,756	$ 1,807,188	$ (327,857)	$ 2,743,949	$ 18,128,864

(continued)

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
for the Fiscal Year Ended June 30, 2025 (continued)

	Special Revenue Funds				Debt Service Funds			Capital Projects Funds
	Transit Tax Fund	Police Drug Seizures Fund	Perpetual Care Fund	Special Grant Revenue Fund	Special Assessments Fund	Recreation G.O. Bonds Fund	Airport Bonds Fund	Economic Development Fund
Revenues:								
Taxes & special assessments	$ 4,040,159	$ -	$ -	$ -	$ -	$ 1,836,033	$ -	$ -
Intergovernmental	-	51,173	-	170,805	-	-	-	-
Charges for services	-	-	249,885	-	-	-	-	-
Investment income	907,451	22,620	37,913	-	7,512	-	10,226	340,359
Rents & concessions	-	-	-	-	-	-	-	107,549
Miscellaneous	-	1,011	-	-	-	-	-	-
Contributions from other sources	-	-	-	-	-	-	700,000	-
Capital development fees	-	-	-	-	-	-	-	-
Total revenues	4,947,610	74,804	287,798	170,805	7,512	1,836,033	710,226	447,908
Expenditures:								
Current:								
General government	-	-	-	4,166	387	-	-	-
Public safety	-	24,190	-	-	-	-	-	-
Highways & public improvements	387	-	-	-	-	-	3,547	-
Parks, recreation & public property	-	-	387	-	-	1,547	-	-
Community development & golf	-	-	-	-	-	-	-	140,811
Capital outlay	-	-	-	-	-	-	-	1,246,777
Debt service								
Principal	-	-	-	-	-	1,210,000	470,000	-
Interest & admin charges	-	-	-	-	-	626,033	226,200	-
Total expenditures	387	24,190	387	4,166	387	1,837,580	699,747	1,387,588
Excess (deficiency) of revenues over (under) expenditures	4,947,223	50,614	287,411	166,639	7,125	(1,547)	10,479	(939,680)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	1,000,000
Transfers out	(574,893)	-	(350,000)	(27,681)	-	-	-	(250,000)
Sale of capital assets	-	-	-	-	-	-	-	2,130,000
Leases and subscription agreements	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(574,893)	-	(350,000)	(27,681)	-	-	-	2,880,000
Net change in fund balances	4,372,330	50,614	(62,589)	138,958	7,125	(1,547)	10,479	1,940,320
Fund balances (deficit), beginning of year, as previously reported	17,402,687	440,841	676,648	-	215,204	58,414	111,312	9,171,335
Adjustment - changes from nonmajor fund to major fund	-	-	-	-	-	-	-	-
Fund balances (deficit), end of year, as adjusted	$ 21,775,017	$ 491,455	$ 614,059	$ 138,958	$ 222,329	$ 56,867	$ 121,791	$ 11,111,655

(continued)

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
for the Fiscal Year Ended June 30, 2025 (continued)

	Capital Projects Funds							
	Park Impact Fund	Street Impact Fund	Drainage Impact Fund	Fire Impact Fund	Police Impact Fund	Street Bond Fund	Recreation Bond Projects Fund	Total
Revenues:								
Taxes & special assessments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,401,863
Intergovernmental	350,000	-	-	-	-	-	150,000	3,648,586
Charges for services	-	-	-	-	-	-	-	1,388,355
Investment income	784,295	637,654	79,281	305,878	64,747	19,850	738,948	7,145,338
Rents & concessions	-	-	-	-	-	-	-	107,549
Miscellaneous	-	-	-	-	-	-	-	15,623
Contributions from other sources	-	-	-	-	-	-	1,000,000	3,943,785
Capital development fees	3,829,035	4,302,788	857,385	594,391	232,554	-	-	9,816,153
Total revenues	4,963,330	4,940,442	936,666	900,269	297,301	19,850	1,888,948	51,467,252
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	9,557
Public safety	-	-	-	979	979	-	-	26,148
Highways & public improvements	-	7,178	1,921	-	-	774	-	4,103,054
Parks, recreation & public property	3,778	-	-	-	-	-	1,524	516,131
Community development & golf	-	-	-	-	-	-	-	353,576
Capital outlay	971,458	-	-	1,494,053	44,121	-	5,580,037	11,307,569
Debt service								
Principal	-	-	-	-	-	-	-	2,525,000
Interest & admin charges	-	-	-	-	-	-	-	1,070,994
Total expenditures	975,236	7,178	1,921	1,495,032	45,100	774	5,581,561	19,912,029
Excess (deficiency) of revenues over (under) expenditures	3,988,094	4,933,264	934,745	(594,763)	252,201	19,076	(3,692,613)	31,555,223
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	518,693	2,021,925
Transfers out	(618,693)	(3,152,810)	(743,280)	-	-	-	-	(22,742,426)
Sale of capital assets	-	-	-	-	-	-	-	3,730,000
Leases and subscription agreements	-	-	-	-	-	-	-	62,793
Total other financing sources (uses)	(618,693)	(3,152,810)	(743,280)	-	-	-	518,693	(16,927,708)
Net change in fund balances	3,369,401	1,780,454	191,465	(594,763)	252,201	19,076	(3,173,920)	14,627,515
Fund balances (deficit), beginning of year, as previously reported	14,703,305	10,724,180	1,174,221	7,179,035	1,208,583	404,786	15,838,163	141,221,057
Adjustment - changes from nonmajor fund to major fund	-	-	-	-	-	-	-	-
Fund balances (deficit), end of year, as adjusted	$ 18,072,706	$ 12,504,634	$ 1,365,686	$ 6,584,272	$ 1,460,784	$ 423,862	$ 12,664,243	$ 155,848,572

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Dixie Center Operations - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 36,500	$ 36,500	$ 33,622	$ (2,878)
Contributions from other sources	-	-	290	290
Total revenues	36,500	36,500	33,912	(2,588)
EXPENDITURES:				
Current:				
Parks, recreation & public property	3,000	3,000	1,450	1,550
Total expenditures	3,000	3,000	1,450	1,550
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	33,500	33,500	32,462	(1,038)
OTHER FINANCING SOURCES (USES):				
Total other financing sources(uses)	-	-	-	-
NET CHANGE IN FUND BALANCE *	33,500	33,500	32,462	$ (1,038)
Fund balance at beginning of year	685,617	685,617	685,617	
Fund balance at end of year	$ 719,117	$ 719,117	$ 718,079	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Airport PFC Fees - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes & special assessments	$ 525,000	$ 598,230	$ 812,312	$ 214,082
Investment income	40,000	40,000	41,046	1,046
Total revenues	565,000	638,230	853,358	215,128
EXPENDITURES:				
Current:				
Highways & public improvements	3,000	3,000	2,581	419
Total expenditures	3,000	3,000	2,581	419
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	562,000	635,230	850,777	215,547
OTHER FINANCING SOURCES (USES):				
Transfers out	(201,632)	(274,862)	(122,078)	152,784
Total other financing sources(uses)	(201,632)	(274,862)	(122,078)	152,784
NET CHANGE IN FUND BALANCE *	360,368	360,368	728,699	$ 368,331
Fund balance at beginning of year	350,934	350,934	350,934	
Fund balance at end of year	$ 711,302	$ 711,302	$ 1,079,633	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Transportation Improvement - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes & special assessments	$ 13,600,000	$ 13,600,000	$ 15,585,774	$ 1,985,774
Investment income	500,000	500,000	1,633,673	1,133,673
Total revenues	14,100,000	14,100,000	17,219,447	3,119,447
EXPENDITURES:				
Current:				
Highways & public improvements	182,272	182,272	102,852	79,420
Capital outlay	97,728	97,728	-	97,728
Total expenditures	280,000	280,000	102,852	177,148
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	13,820,000	13,820,000	17,116,595	3,296,595
OTHER FINANCING SOURCES (USES):				
Transfers out	(42,000,000)	(42,000,000)	(9,546,104)	32,453,896
Total other financing sources(uses)	(42,000,000)	(42,000,000)	(9,546,104)	32,453,896
NET CHANGE IN FUND BALANCE *	(28,180,000)	(28,180,000)	7,570,491	$ 35,750,491
Fund balance at beginning of year	33,470,462	33,470,462	33,470,462	
Fund balance at end of year	$ 5,290,462	$ 5,290,462	$ 41,040,953	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
CDBG Grant Fund - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Intergovernmental	$ 634,012	$ 634,012	$ 576,764	$ (57,248)
Investment income	1,000	1,000	272	(728)
Total revenues	635,012	635,012	577,036	(57,976)
EXPENDITURES:				
Current:				
General government	6,000	6,000	2,182	3,818
Community development & golf	83,000	83,000	93,525	(10,525)
Total expenditures	89,000	89,000	95,707	(6,707)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	546,012	546,012	481,329	(64,683)
OTHER FINANCING SOURCES (USES):				
Transfers out	(546,012)	(546,012)	(481,329)	64,683
Total other financing sources(uses)	(546,012)	(546,012)	(481,329)	64,683
NET CHANGE IN FUND BALANCE *	-	-	-	$ -
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	$ -	$ -	$ -	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Museum Permanent Acquisitions - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 1,900	$ 1,900	$ 3,834	$ 1,934
Contributions from other sources	6,000	6,000	15,738	9,738
Total revenues	7,900	7,900	19,572	11,672
EXPENDITURES:				
Current:				
Parks, recreation & public property	500	500	387	113
Capital outlay	5,000	14,500	14,500	-
Total expenditures	5,500	15,000	14,887	113
NET CHANGE IN FUND BALANCE *	2,400	(7,100)	4,685	$ 11,785
Fund balance at beginning of year	75,011	75,011	75,011	
Fund balance at end of year	$ 77,411	$ 67,911	$ 79,696	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
RAP Tax - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes & special assessments	$ 2,025,000	$ 2,568,807	$ 2,949,949	$ 381,142
Intergovernmental	150,000	150,000	58,315	(91,685)
Investment income	120,000	120,000	193,437	73,437
Contributions from other sources	-	35,000	-	(35,000)
Total revenues	2,295,000	2,873,807	3,201,701	327,894
EXPENDITURES:				
Current:				
Parks, recreation & public property	279,000	279,000	502,774	(223,774)
Capital outlay	338,000	1,854,817	1,460,167	394,650
Debt service				
Principal	845,000	845,000	845,000	-
Interest & admin charges	19,435	19,435	19,435	-
Total expenditures	1,481,435	2,998,252	2,827,376	170,876
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	813,565	(124,445)	374,325	498,770
OTHER FINANCING SOURCES (USES):				
Transfers in	-	303,000	-	(303,000)
Transfers out	(1,410,000)	(1,867,900)	(819,920)	1,047,980
Total other financing sources(uses)	(1,410,000)	(1,564,900)	(819,920)	744,980
NET CHANGE IN FUND BALANCE *	(596,435)	(1,689,345)	(445,595)	$ 1,243,750
Fund balance at beginning of year	4,170,932	4,170,932	4,170,932	
Fund balance at end of year	$ 3,574,497	$ 2,481,587	$ 3,725,337	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Johnson Dino Track Preservation - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 1,000	$ 1,000	$ 1,197	$ 197
Total revenues	1,000	1,000	1,197	197
EXPENDITURES:				
Current:				
Parks, recreation & public property	7,403	7,403	4,284	3,119
Total expenditures	7,403	7,403	4,284	3,119
NET CHANGE IN FUND BALANCE *	(6,403)	(6,403)	(3,087)	$ 3,316
Fund balance at beginning of year	25,395	25,395	25,395	
Fund balance at end of year	$ 18,992	$ 18,992	$ 22,308	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Housing Programs - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 3,000	$ 3,000	$ 15,165	$ 12,165
Total revenues	3,000	3,000	15,165	12,165
EXPENDITURES:				
Current:				
Community development & golf	1,000	1,000	387	613
Total expenditures	1,000	1,000	387	613
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,000	2,000	14,778	12,778
OTHER FINANCING SOURCES (USES):				
Transfers out	(9,960)	(9,960)	(1,809)	8,151
Total other financing sources(uses)	(9,960)	(9,960)	(1,809)	8,151
NET CHANGE IN FUND BALANCE *	(7,960)	(7,960)	12,969	$ 20,929
Fund balance at beginning of year	309,156	309,156	309,156	
Fund balance at end of year	$ 301,196	$ 301,196	$ 322,125	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Community Resource Center - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Miscellaneous	$ -	$ -	$ 18	$ 18
Total revenues	-	-	18	18
EXPENDITURES:				
Current:				
Community development & golf	9,960	9,960	1,808	8,152
Total expenditures	9,960	9,960	1,808	8,152
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(9,960)	(9,960)	(1,790)	8,170
OTHER FINANCING SOURCES (USES):				
Transfers in	9,960	9,960	1,809	(8,151)
Total other financing sources(uses)	9,960	9,960	1,809	(8,151)
NET CHANGE IN FUND BALANCE	-	-	19	$ 19
Fund balance at beginning of year	564	564	564	
Fund balance at end of year	$ 564	$ 564	$ 583	

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Tech Ridge CDA - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes & special assessments	$ 307,073	$ 307,073	$ 39,741	$ (267,332)
Investment income	-	-	8,759	8,759
Contributions from other sources	-	-	306,733	306,733
Total revenues	307,073	307,073	355,233	48,160
EXPENDITURES:				
Current:				
General government	577	577	387	190
Capital outlay	299,396	299,396	-	299,396
Debt service				
Interest & admin charges	-	-	136,352	(136,352)
Total expenditures	299,973	299,973	136,739	163,234
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,100	7,100	218,494	211,394
OTHER FINANCING SOURCES (USES):				
Transfers out	(7,100)	(7,100)	(6,012,127)	(6,005,027)
Total other financing sources(uses)	(7,100)	(7,100)	(6,012,127)	(6,005,027)
NET CHANGE IN FUND BALANCE	-	-	(5,793,633)	$ (5,793,633)
Fund balance at beginning of year	-	-	-	
Fund deficit at end of year	$ -	$ -	$ (5,793,633)	

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Ft. Pierce CDA #1 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 122,000	$ 122,000	$ 184,072	$ 62,072
Total revenues	122,000	122,000	184,072	62,072
EXPENDITURES:				
Current:				
General government	2,000	2,000	387	1,613
Total expenditures	2,000	2,000	387	1,613
NET CHANGE IN FUND BALANCE *	120,000	120,000	183,685	$ 63,685
Fund balance at beginning of year	3,750,589	3,750,589	3,750,589	
Fund balance at end of year	$ 3,870,589	$ 3,870,589	$ 3,934,274	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Ft. Pierce CDA #2 - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes & special assessments	$ 159,650	$ 159,650	$ 27,242	$ (132,408)
Investment income	8,500	8,500	29,543	21,043
Contributions from other sources	-	-	210,262	210,262
Total revenues	168,150	168,150	267,047	98,897
EXPENDITURES:				
Current:				
General government	1,500	1,500	387	1,113
Total expenditures	1,500	1,500	387	1,113
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	166,650	166,650	266,660	100,010
OTHER FINANCING SOURCES (USES):				
Transfers out	(7,000)	(7,000)	(8,113)	(1,113)
Total other financing sources(uses)	(7,000)	(7,000)	(8,113)	(1,113)
NET CHANGE IN FUND BALANCE *	159,650	159,650	258,547	$ 98,897
Fund balance at beginning of year	500,209	500,209	500,209	
Fund balance at end of year	$ 659,859	$ 659,859	$ 758,756	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Dixie Center Area EDA Fund - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 58,000	$ 58,000	$ 91,554	$ 33,554
Total revenues	58,000	58,000	91,554	33,554
EXPENDITURES:				
Current:				
General government	2,000	2,000	387	1,613
Capital outlay	-	175,985	175,985	-
Total expenditures	2,000	177,985	176,372	1,613
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	56,000	(119,985)	(84,818)	35,167
OTHER FINANCING SOURCES (USES):				
Total other financing sources(uses)	-	-	-	-
NET CHANGE IN FUND BALANCE *	56,000	(119,985)	(84,818)	$ 35,167
Fund balance at beginning of year	1,892,005	1,892,005	1,892,005	
Fund balance at end of year	$ 1,948,005	$ 1,772,020	$ 1,807,187	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Central Business District CDA - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes & special assessments	$ 507,000	$ 507,000	$ 48,742	$ (458,258)
Investment income	10,000	10,000	40,474	30,474
Contributions from other sources	-	-	376,212	376,212
Total revenues	517,000	517,000	465,428	(51,572)
EXPENDITURES:				
Current:				
General government	5,500	5,500	887	4,613
Community development & golf	140,000	140,000	117,045	22,955
Debt service				
Principal	-	1,600,000	-	1,600,000
Interest & admin charges	72,500	72,500	62,974	9,526
Total expenditures	218,000	1,818,000	180,906	1,637,094
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	299,000	(1,301,000)	284,522	1,585,522
OTHER FINANCING SOURCES (USES):				
Transfers out	(17,745)	(17,745)	(14,717)	3,028
Sale of capital assets	-	1,600,000	1,600,000	-
Total other financing sources(uses)	(17,745)	1,582,255	1,585,283	3,028
NET CHANGE IN FUND BALANCE *	281,255	281,255	1,869,805	$ 1,588,550
Fund deficit at beginning of year	(2,197,662)	(2,197,662)	(2,197,662)	
Fund deficit at end of year	$ (1,916,407)	$ (1,916,407)	$ (327,857)	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Millcreek CDA - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes & special assessments	$ 622,607	$ 622,607	$ 61,910	$ (560,697)
Investment income	40,000	40,000	114,750	74,750
Contributions from other sources	-	-	477,848	477,848
Total revenues	662,607	662,607	654,508	(8,099)
EXPENDITURES:				
Current:				
General government	5,000	5,000	387	4,613
Community development & golf	150,000	150,000	-	150,000
Total expenditures	155,000	155,000	387	154,613
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	507,607	507,607	654,121	146,514
OTHER FINANCING SOURCES (USES):				
Transfers out	(21,791)	(21,791)	(18,872)	2,919
Total other financing sources(uses)	(21,791)	(21,791)	(18,872)	2,919
NET CHANGE IN FUND BALANCE *	485,816	485,816	635,249	$ 149,433
Fund balance at beginning of year	2,108,700	2,108,700	2,108,700	
Fund balance at end of year	$ 2,594,516	$ 2,594,516	$ 2,743,949	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
SunTran Public Transit - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Intergovernmental	$ 1,428,562	$ 2,468,562	$ 2,291,529	$ (177,033)
Charges for services	1,299,082	1,299,082	1,138,470	(160,612)
Investment income	810,000	810,000	797,209	(12,791)
Miscellaneous	-	-	14,594	14,594
Contributions from other sources	1,200,000	1,200,000	856,702	(343,298)
Total revenues	4,737,644	5,777,644	5,098,504	(679,140)
EXPENDITURES:				
Current:				
Highways & public improvements	4,534,245	4,534,245	3,983,814	550,431
Capital outlay	4,965,464	6,265,464	320,472	5,944,992
Total expenditures	9,499,709	10,799,709	4,304,286	6,495,423
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,762,065)	(5,022,065)	794,218	5,816,283
OTHER FINANCING SOURCES (USES):				
Transfers in	501,500	761,500	501,423	(260,077)
Sale of capital assets	6,000	6,000	-	(6,000)
Leases and subscription agreements	-	-	62,793	62,793
Total other financing sources(uses)	507,500	767,500	564,216	(203,284)
NET CHANGE IN FUND BALANCE *	(4,254,565)	(4,254,565)	1,358,434	$ 5,612,999
Fund balance at beginning of year	16,770,431	16,770,431	16,770,431	
Fund balance at end of year	$ 12,515,866	$ 12,515,866	$ 18,128,865	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Transit Tax - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes & special assessments	$ 3,800,000	$ 3,800,000	$ 4,040,159	$ 240,159
Investment income	700,000	700,000	907,451	207,451
Total revenues	4,500,000	4,500,000	4,947,610	447,610
EXPENDITURES:				
Current:				
Highways & public improvements	20,000	20,000	387	19,613
Total expenditures	20,000	20,000	387	19,613
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,480,000	4,480,000	4,947,223	467,223
OTHER FINANCING SOURCES (USES):				
Transfers out	(574,893)	(834,893)	(574,893)	260,000
Total other financing sources(uses)	(574,893)	(834,893)	(574,893)	260,000
NET CHANGE IN FUND BALANCE *	3,905,107	3,645,107	4,372,330	$ 727,223
Fund balance at beginning of year	17,402,687	17,402,687	17,402,687	
Fund balance at end of year	$ 21,307,794	$ 21,047,794	$ 21,775,017	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Police Drug Seizures - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Intergovernmental	$ -	$ -	$ 51,173	$ 51,173
Investment income	16,000	16,000	22,621	6,621
Miscellaneous	22,500	22,500	1,011	(21,489)
Total revenues	38,500	38,500	74,805	36,305
EXPENDITURES:				
Current:				
Public safety	23,719	23,719	24,190	(471)
Capital outlay	21,781	21,781	-	21,781
Total expenditures	45,500	45,500	24,190	21,310
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,000)	(7,000)	50,615	57,615
OTHER FINANCING SOURCES (USES):				
Total other financing sources(uses)	-	-	-	-
NET CHANGE IN FUND BALANCE *	(7,000)	(7,000)	50,615	$ 57,615
Fund balance at beginning of year	440,841	440,841	440,841	
Fund balance at end of year	$ 433,841	$ 433,841	$ 491,456	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Perpetual Care - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Charges for services	$ 120,000	$ 120,000	$ 249,885	$ 129,885
Investment income	10,000	10,000	37,913	27,913
Total revenues	130,000	130,000	287,798	157,798
EXPENDITURES:				
Current:				
Parks, recreation & public property	1,500	1,500	387	1,113
Total expenditures	1,500	1,500	387	1,113
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	128,500	128,500	287,411	158,911
OTHER FINANCING SOURCES (USES):				
Transfers out	(350,000)	(350,000)	(350,000)	-
Total other financing sources(uses)	(350,000)	(350,000)	(350,000)	-
NET CHANGE IN FUND BALANCE *	(221,500)	(221,500)	(62,589)	$ 158,911
Fund balance at beginning of year	676,648	676,648	676,648	
Fund balance at end of year	$ 455,148	$ 455,148	$ 614,059	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Special Grant Revenue Fund - Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Intergovernmental	$ 4,166	$ 4,166	$ 170,805	$ 166,639
Total revenues	4,166	4,166	170,805	166,639
EXPENDITURES:				
Current:				
General government	4,166	4,166	4,166	-
Total expenditures	4,166	4,166	4,166	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	166,639	166,639
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(27,682)	(27,681)	1
Total other financing sources(uses)	-	(27,682)	(27,681)	1
NET CHANGE IN FUND BALANCE *	-	(27,682)	138,958	$ 166,640
Fund balance at beginning of year	-	-	-	
Fund balance at end of year	$ -	$ (27,682)	$ 138,958	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Special Assessments - Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 4,300	$ 4,300	$ 7,512	$ 3,212
Total revenues	4,300	4,300	7,512	3,212
EXPENDITURES:				
Current:				
General government	1,000	1,000	387	613
Total expenditures	1,000	1,000	387	613
NET CHANGE IN FUND BALANCE *	3,300	3,300	7,125	$ 3,825
Fund balance at beginning of year	215,204	215,204	215,204	
Fund balance at end of year	$ 218,504	$ 218,504	$ 222,329	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Recreation G.O. Bonds - Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Taxes & special assessments	$ 1,836,033	$ 1,836,033	$ 1,836,033	$ -
Total revenues	1,836,033	1,836,033	1,836,033	-
EXPENDITURES:				
Current:				
Parks, recreation & public property	5,000	5,000	1,547	3,453
Debt service				
Principal	1,210,000	1,210,000	1,210,000	-
Interest & admin charges	626,033	626,033	626,033	-
Total expenditures	1,841,033	1,841,033	1,837,580	3,453
NET CHANGE IN FUND BALANCE *	(5,000)	(5,000)	(1,547)	$ 3,453
Fund balance at beginning of year	58,414	58,414	58,414	
Fund balance at end of year	$ 53,414	$ 53,414	$ 56,867	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Replacement Airport Bonds - Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 1,200	$ 1,200	$ 10,226	$ 9,026
Contributions from other sources	700,000	700,000	700,000	-
Total revenues	701,200	701,200	710,226	9,026
EXPENDITURES:				
Current:				
Highways & public improvements	5,200	5,200	3,547	1,653
Debt service				
Principal	470,000	470,000	470,000	-
Interest & admin charges	226,200	226,200	226,200	-
Total expenditures	701,400	701,400	699,747	1,653
NET CHANGE IN FUND BALANCE *	(200)	(200)	10,479	$ 10,679
Fund balance at beginning of year	111,312	111,312	111,312	
Fund balance at end of year	$ 111,112	$ 111,112	$ 121,791	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Economic Development Projects - Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 101,200	$ 101,200	$ 340,359	$ 239,159
Rents & concessions	73,650	73,650	107,549	33,899
Miscellaneous	72,500	72,500	-	(72,500)
Contributions from other sources	10,000	10,000	-	(10,000)
Total revenues	257,350	257,350	447,908	190,558
EXPENDITURES:				
Current:				
Community development & golf	270,521	270,521	140,811	129,710
Capital outlay	-	1,256,000	1,246,777	9,223
Total expenditures	270,521	1,526,521	1,387,588	138,933
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(13,171)	(1,269,171)	(939,680)	329,491
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	1,000,000	1,000,000
Transfers out	(250,000)	(250,000)	(250,000)	-
Sale of capital assets	-	-	2,130,000	2,130,000
Total other financing sources(uses)	(250,000)	(250,000)	2,880,000	3,130,000
NET CHANGE IN FUND BALANCE *	(263,171)	(1,519,171)	1,940,320	$ 3,459,491
Fund balance at beginning of year	9,171,335	9,171,335	9,171,335	
Fund balance at end of year	$ 8,908,164	$ 7,652,164	$ 11,111,655	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Park Impact - Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Intergovernmental	$ 325,000	$ 325,000	$ 350,000	$ 25,000
Investment income	350,000	350,000	784,295	434,295
Capital development fees	3,200,000	3,200,000	3,829,035	629,035
Total revenues	3,875,000	3,875,000	4,963,330	1,088,330
EXPENDITURES:				
Current:				
Parks, recreation & public property	60,000	60,000	3,779	56,221
Capital outlay	1,467,869	2,365,616	971,458	1,394,158
Total expenditures	1,527,869	2,425,616	975,237	1,450,379
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,347,131	1,449,384	3,988,093	2,538,709
OTHER FINANCING SOURCES (USES):				
Transfers out	(4,873,162)	(5,428,994)	(618,693)	4,810,301
Total other financing sources(uses)	(4,873,162)	(5,428,994)	(618,693)	4,810,301
NET CHANGE IN FUND BALANCE *	(2,526,031)	(3,979,610)	3,369,400	$ 7,349,010
Fund balance at beginning of year	14,703,305	14,703,305	14,703,305	
Fund balance at end of year	$ 12,177,274	$ 10,723,695	$ 18,072,705	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Street Impact - Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 100,000	$ 100,000	$ 637,654	$ 537,654
Capital development fees	2,000,000	2,000,000	4,302,788	2,302,788
Total revenues	2,100,000	2,100,000	4,940,442	2,840,442
EXPENDITURES:				
Current:				
Highways & public improvements	54,800	54,800	7,178	47,622
Capital outlay	95,200	95,200	-	95,200
Total expenditures	150,000	150,000	7,178	142,822
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,950,000	1,950,000	4,933,264	2,983,264
OTHER FINANCING SOURCES (USES):				
Transfers out	(7,810,000)	(7,810,000)	(3,152,810)	4,657,190
Total other financing sources(uses)	(7,810,000)	(7,810,000)	(3,152,810)	4,657,190
NET CHANGE IN FUND BALANCE *	(5,860,000)	(5,860,000)	1,780,454	$ 7,640,454
Fund balance at beginning of year	10,724,180	10,724,180	10,724,180	
Fund balance at end of year	$ 4,864,180	$ 4,864,180	$ 12,504,634	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Drainage Impact - Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 20,000	$ 20,000	$ 79,281	$ 59,281
Capital development fees	500,000	500,000	857,385	357,385
Total revenues	520,000	520,000	936,666	416,666
EXPENDITURES:				
Current:				
Highways & public improvements	20,000	20,000	1,921	18,079
Total expenditures	20,000	20,000	1,921	18,079
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	500,000	500,000	934,745	434,745
OTHER FINANCING SOURCES (USES):				
Transfers out	(800,000)	(800,000)	(743,280)	56,720
Total other financing sources(uses)	(800,000)	(800,000)	(743,280)	56,720
NET CHANGE IN FUND BALANCE *	(300,000)	(300,000)	191,465	$ 491,465
Fund balance at beginning of year	1,174,221	1,174,221	1,174,221	
Fund balance at end of year	$ 874,221	$ 874,221	$ 1,365,686	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Fire Dept Impact - Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 100,000	$ 100,000	$ 305,876	$ 205,876
Capital development fees	550,000	550,000	594,391	44,391
Total revenues	650,000	650,000	900,267	250,267
EXPENDITURES:				
Current:				
Public safety	10,100	10,100	979	9,121
Capital outlay	1,900,000	1,900,000	1,494,053	405,947
Total expenditures	1,910,100	1,910,100	1,495,032	415,068
NET CHANGE IN FUND BALANCE *	(1,260,100)	(1,260,100)	(594,765)	$ 665,335
Fund balance at beginning of year	7,179,035	7,179,035	7,179,035	
Fund balance at end of year	$ 5,918,935	$ 5,918,935	$ 6,584,270	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Police Dept Impact - Capital Projects Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 48,000	$ 48,000	$ 64,747	$ 16,747
Capital development fees	190,000	190,000	232,554	42,554
Total revenues	238,000	238,000	297,301	59,301
EXPENDITURES:				
Current:				
Public safety	10,100	10,100	979	9,121
Capital outlay	35,000	35,000	44,121	(9,121)
Total expenditures	45,100	45,100	45,100	-
NET CHANGE IN FUND BALANCE *	192,900	192,900	252,201	$ 59,301
Fund balance at beginning of year	1,208,583	1,208,583	1,208,583	
Fund balance at end of year	$ 1,401,483	$ 1,401,483	$ 1,460,784	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Street Bond - Capital Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Investment income	$ 18,408	$ 18,408	$ 19,850	$ 1,442
Total revenues	18,408	18,408	19,850	1,442
EXPENDITURES:				
Current:				
Highways & public improvements	1,000	1,000	774	226
Total expenditures	1,000	1,000	774	226
NET CHANGE IN FUND BALANCE *	17,408	17,408	19,076	$ 1,668
Fund balance at beginning of year	404,786	404,786	404,786	
Fund balance at end of year	$ 422,194	$ 422,194	$ 423,862	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Recreation Bond Projects Fund - Capital Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
for the Fiscal Year Ended June 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES:				
Intergovernmental	$ 350,000	$ 350,000	$ 150,000	$ (200,000)
Investment income	-	-	738,947	738,947
Contributions from other sources	1,000,000	1,000,000	1,000,000	-
Total revenues	1,350,000	1,350,000	1,888,947	538,947
EXPENDITURES:				
Current:				
Parks, recreation & public property	-	1,550	1,524	26
Capital outlay	13,658,162	14,139,299	5,580,037	8,559,262
Total expenditures	13,658,162	14,140,849	5,581,561	8,559,288
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(12,308,162)	(12,790,849)	(3,692,614)	9,098,235
OTHER FINANCING SOURCES (USES):				
Transfers in	5,823,162	6,075,994	518,693	(5,557,301)
Total other financing sources(uses)	5,823,162	6,075,994	518,693	(5,557,301)
NET CHANGE IN FUND BALANCE *	(6,485,000)	(6,714,855)	(3,173,921)	$ 3,540,934
Fund balance at beginning of year	15,838,163	15,838,163	15,838,163	
Fund balance at end of year	$ 9,353,163	$ 9,123,308	$ 12,664,242	

* The net change in fund balances was included in the budget as an appropriation (i.e. spenddown) of fund balance.

The notes to the financial statements are an integral part of this statement

City of St. George, UT
NonMajor Proprietary Funds
Combining Statement of Net Position
June 30, 2025

	Enterprise Funds Business-type Activities			
	Refuse Collection Fund	Drainage Utility Fund	Wastewater Collection Fund	Total Non-Major
Assets				
Current assets:				
Cash and equivalents	$ 753,514	$ 7,515,883	$ 12,899,932	$ 21,169,329
Accounts receivable, net	565,405	621,630	563,833	1,750,868
Note receivable	-	-	998	998
Total current assets	1,318,919	8,137,513	13,464,763	22,921,195
Noncurrent assets:				
Capital assets not being depreciated	-	-	12,030	12,030
Capital assets, net of accumulated depreciation	-	-	9,742,735	9,742,735
Net pension assets	-	-	14,114	14,114
Total noncurrent assets	-	-	9,768,879	9,768,879
Total assets	1,318,919	8,137,513	23,233,642	32,690,074
Deferred Outflows of resources				
Deferred outflows related to pensions	-	-	372,649	372,649
Total deferred outflows of resources	-	-	372,649	372,649
Liabilities				
Current liabilities:				
Accounts payable & accrued liabilities	$ 714,763	$ 73,671	$ 81,710	$ 870,144
Compensated absences - short term	-	-	20,000	20,000
Deposits payable	79,356	86,810	76,425	242,591
Total current liabilities	794,119	160,481	178,135	1,132,735
Long-term liabilities:				
Compensated absences - long term	-	-	162,500	162,500
Net pension liability	-	-	326,456	326,456
Total long-term liabilities	-	-	488,956	488,956
Total liabilities	794,119	160,481	667,091	1,621,691
Deferred Inflows of resources				
Deferred inflows related to pensions	-	-	3,272	3,272
Total deferred inflows of resources	-	-	3,272	3,272
Net Position				
Net Investment in capital assets	-	-	9,754,765	9,754,765
Restricted for capital projects	-	-	659,820	659,820
Unrestricted	524,800	7,977,032	12,521,343	21,023,175
Total Net Position	$ 524,800	$ 7,977,032	$ 22,935,928	$ 31,437,760

The notes to the financial statements are an integral part of this statement

City of St. George, UT
NonMajor Proprietary Funds
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
For the Fiscal Year Ended June 30, 2025

	Business-type Activities Enterprise Funds			
	Refuse Collection Fund	Drainage Utility Fund	Wastewater Collection Fund	Total Non-Major
OPERATING REVENUES:				
Charges for services	$ 8,946,895	$ 5,553,916	$ 5,231,179	$ 19,731,990
Other operating revenues	-	-	297,951	297,951
Total operating revenues	8,946,895	5,553,916	5,529,130	20,029,941
OPERATING EXPENSES:				
Salary and wages	-	-	1,216,362	1,216,362
Supplies	-	-	34,362	34,362
Service vehicle expense	-	-	139,885	139,885
Depreciation and amortization	-	-	638,103	638,103
Payroll tax & employee benefits	-	-	591,698	591,698
Office & department supplies	58,806	36,520	84,006	179,332
Professional services	774	32,977	12,230	45,981
R. & M. - equipment	-	-	165,502	165,502
R. & M. - buildings and grounds	-	-	16,236	16,236
Insurance & surety bonds	-	-	24,602	24,602
Travel	-	-	29,434	29,434
Subscriptions & memberships	-	-	977	977
Contract labor	8,373,263	-	-	8,373,263
Billing & administration	450,000	80,000	262,000	792,000
Total operating expenses	8,882,843	149,497	3,215,397	12,247,737
Operating income (loss)	64,052	5,404,419	2,313,733	7,782,204
NON-OPERATING REVENUES (EXPENSES)				
Interest income	32,142	340,141	531,479	903,762
Miscellaneous income	-	-	223	223
Gain (loss) on sale of assets	-	-	92,135	92,135
Contributions from others	-	-	4,503	4,503
Total non-operating revenue (expense)	32,142	340,141	628,340	1,000,623
Income (loss) before transfers	96,194	5,744,560	2,942,073	8,782,827
Transfers (to) from other funds	-	(2,772,739)	(30,864)	(2,803,603)
Change in net position	96,194	2,971,821	2,911,209	5,979,224
Total net position - beginning, as previously reported	428,606	5,005,211	20,024,719	25,458,536
Total net position - ending, as adjusted	$ 524,800	$ 7,977,032	$ 22,935,928	$ 31,437,760

The notes to the financial statements are an integral part of this statement

City of St. George, UT
NonMajor Proprietary Funds
Combining Statement of Cash Flows
For the Fiscal Year Ended June 30, 2025

	Business-type Activities Enterprise Funds			
	Refuse Collection Fund	Drainage Utility Fund	Wastewater Collection Fund	Total Non-Major
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	$ 8,930,024	$ 5,544,618	$ 5,510,046	$ 19,984,688
Payments to suppliers	(8,845,550)	(158,189)	(980,525)	(9,984,264)
Payments to employees	-	-	(1,735,215)	(1,735,215)
Net cash provided by operating activities	84,474	5,386,429	2,794,306	8,265,209
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Miscellaneous non-operating income	-	-	223	223
Economic development transfer	-	(2,772,739)	(30,864)	(2,803,603)
Contributions from others	-	-	4,503	4,503
Net cash provided (used) by noncapital and related financing activities	-	(2,772,739)	(26,138)	(2,798,877)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	-	-	(1,384,991)	(1,384,991)
Proceeds from sale of capital assets			92,135	92,135
Net cash provided (used) by capital and related financing activities	-	-	(1,292,856)	(1,292,856)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	32,142	340,140	531,479	903,761
Net increase (decrease) in cash and cash equivalents	116,616	2,953,830	2,006,791	5,077,237
Cash and cash equivalents at beginning of year	636,898	4,562,053	10,893,141	16,092,092
Adjustment - changes from nonmajor to major fund	-	-	-	-
Cash and cash equivalents at end of year	$ 753,514	$ 7,515,883	$ 12,899,932	$ 21,169,329
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	$ 64,052	$ 5,404,419	$ 2,313,733	$ 7,782,204
Adjustments to reconcile net income from operations to net cash provided by operating activities:				
Depreciation	-	-	638,103	638,103
Changes in assets & liabilities:				
Decrease (increase) in receivables	(17,833)	(8,300)	(19,796)	(45,929)
Decrease (increase) in new pension asset	-	-	7,808	7,808
Decrease (increase) in pension related deferred outflow	-	-	12,141	12,141
Increase (decrease) in deposits	962	(998)	712	676
Increase (decrease) in accruals	37,293	(8,692)	(278,782)	(250,181)
Increase (decrease) in compensated absences	-	-	67,491	67,491
Increase (decrease) in net pension liability	-	-	52,726	52,726
Increase (decrease) in pension related deferred inflow	-	-	170	170
Total adjustments	20,422	(17,990)	480,573	483,005
Net cash provided by operating activities	$ 84,474	$ 5,386,429	$ 2,794,306	$ 8,265,209

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Internal Service Funds
Combining Statement of Net Position
June 30, 2025

	Self Insurance Fund	Health Insurance Fund	Totals
ASSETS			
Cash and equivalents	$ 379,713	$ 5,404,428	$ 5,784,141
Accounts receivable, net	-	401,599	401,599
Total assets	$ 379,713	$ 5,806,027	$ 6,185,740
LIABILITIES			
Accounts payable & accrued liabilities	$ 34,577	$ 1,237,515	$ 1,272,092
Total liabilities	34,577	1,237,515	1,272,092
NET POSITION			
Unrestricted	345,136	4,568,512	4,913,648
Total net position	345,136	4,568,512	4,913,648
Total liabilities, deferred inflows of resources, and net position	$ 379,713	$ 5,806,027	$ 6,185,740

The notes to the financial statements are an integral part of this statement

City of St. George, UT
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Fiscal Year Ended June 30, 2025

	Self Insurance Fund	Health Insurance Fund	Totals
Operating revenues:			
Charges for services	$ 1,139,393	$ 11,560,407	$ 12,699,800
Other operating revenues	-	1,281,793	1,281,793
Total operating revenues	1,139,393	12,842,200	13,981,593
Operating expenses:			
Professional services	774	378,346	379,120
Miscellaneous	-	80,210	80,210
Claims paid	455,392	14,085,689	14,541,081
Insurance premiums	752,300	822,666	1,574,966
Total operating expenses	1,208,466	15,366,911	16,575,377
Operating income (loss)	(69,073)	(2,524,711)	(2,593,784)
Nonoperating revenues (expenses):			
Interest income	14,017	232,172	246,189
Miscellaneous income	-	711,229	711,229
Total non-operating revenue (expense)	14,017	943,401	957,418
Income (loss) before transfers	(55,056)	(1,581,310)	(1,636,366)
Transfers (to) from other funds	-	1,100,000	1,100,000
Change in net position	(55,056)	(481,310)	(536,366)
Total net position - beginning	400,192	5,049,822	5,450,014
Total net position - ending	$ 345,136	$ 4,568,512	$ 4,913,648

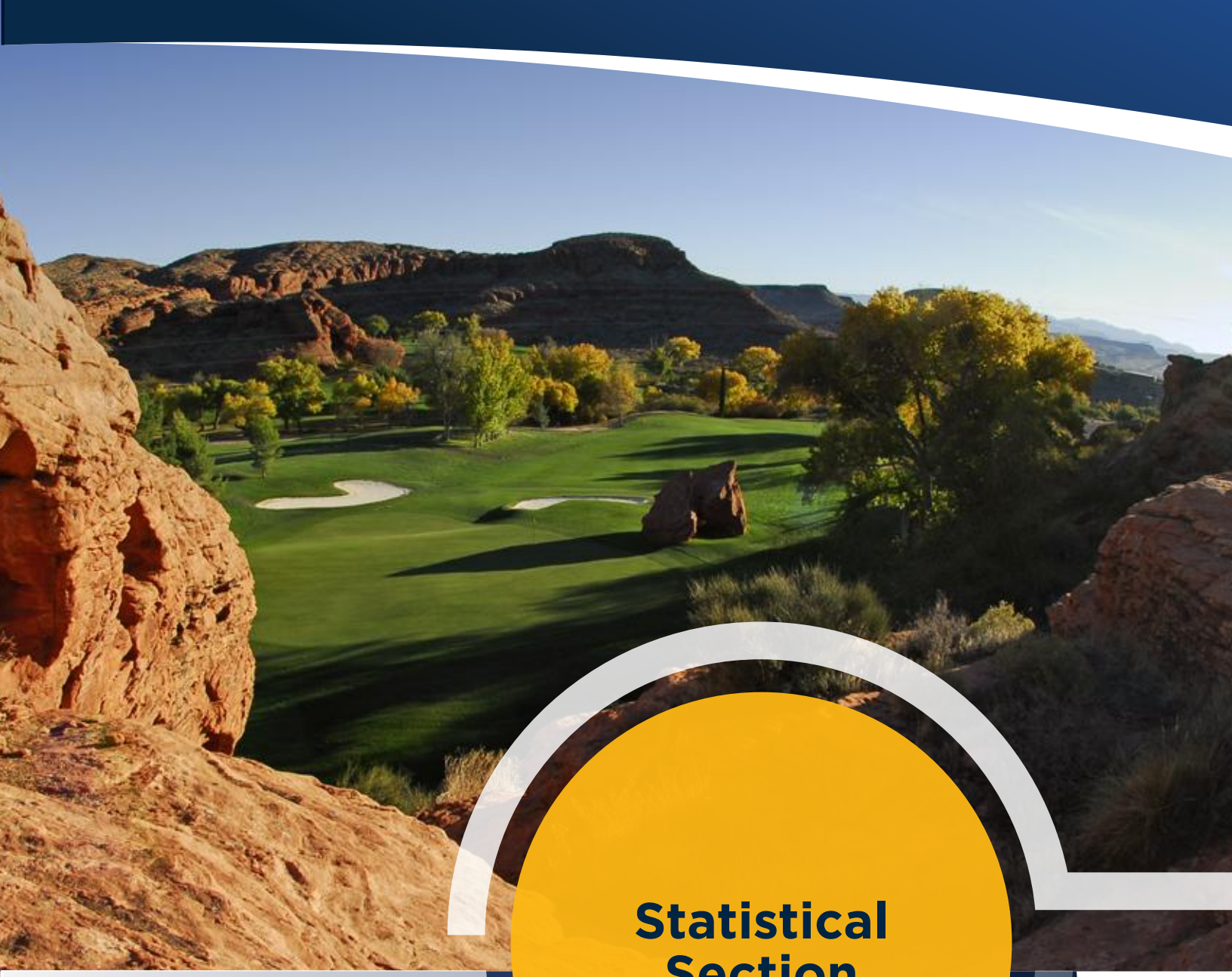
The notes to the financial statements are an integral part of this statement

City of St. George, UT
Internal Service Funds
Combining Statement of Cash Flows
for the Fiscal Year Ended June 30, 2025

	Self Insurance Fund	Health Insurance Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund services provided	$ 1,139,393	$ 12,735,282	$ 13,874,675
Payments to suppliers	-	(80,210)	(80,210)
Payments for interfund services used	(1,215,805)	(15,033,186)	(16,248,991)
Net cash provided by (used for) operating activities	(76,412)	(2,378,114)	(2,454,526)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Net cash provided by (used for) noncapital financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	14,017	232,172	246,189
Net increase (decrease) in cash and cash equivalents	(62,395)	(334,713)	(397,108)
Cash and cash equivalents at beginning of year	442,108	5,739,141	6,181,249
Cash and cash equivalents at end of year	$ 379,713	$ 5,404,428	$ 5,784,141
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	(69,073)	(2,524,711)	(2,593,784)
Adjustments to reconcile net income from operations to net cash provided by operating activities:			
Changes in assets & liabilities:			
Decrease (increase) in receivables	-	(106,918)	(106,918)
Increase (decrease) in accruals	(7,339)	253,515	246,176
Total adjustments	(76,412)	(2,378,114)	(2,454,526)
Net cash provided by operating activities	$ (76,412)	$ (2,378,114)	$ (2,454,526)

The notes to the financial statements are an integral part of this statement


St.George
THE BRIGHTER SIDE



Statistical Section

Statistical Section

This part of the Government's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time. 167

REVENUE CAPACITY

These schedules contain information to help the reader assess the government's most significant local revenue sources, sales tax and property tax. 175

DEBT CAPACITY

These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future. 182

DEMOGRAPHIC AND ECONOMIC INFORMATION

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place. 186

OPERATING INFORMATION

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs. 189

City of St. George, Utah
Electric Fund
Statistical Analysis
June 30, 2025

	Year Ended June 30, 2025	2024
Production Cost Analysis:		
Kilowatt hours generated	141,543,520	125,049,499
Kilowatt hours purchased	641,277,541	645,107,656
Total Kilowatt Hours	782,821,061	770,157,155
Total Operating Costs *	$ 72,448,847	$ 72,964,418
Cost per Kilowatt Hour	$ 0.09255	$ 0.09474

* Includes interest charges

Summary of Kilowatt Hours and Costs for previous period

Year	Kilowatt Hours	Cost Per Kilowatt Hour
2014	858,404,040	$ 0.07183
2015	864,631,300	$ 0.07216
2016	853,857,700	$ 0.07215
2017	798,508,970	$ 0.07724
2018	775,472,690	$ 0.07919
2019	784,934,774	$ 0.08312
2020	768,242,310	$ 0.08504
2021	832,506,242	$ 0.08258
2022	792,548,542	$ 0.09297
2023	801,184,159	$ 0.10145
2024	770,157,155	$ 0.09474
2025	782,821,061	$ 0.09255

	2025	2024
Average Revenue Analysis:		
Kilowatt Hours billed	751,320,850	708,929,895
KWH Line Loss, System Use, Street Lights	31,500,211	61,227,260
Total Kilowatt Hours	782,821,061	770,157,155
Total Revenue Billed	$ 82,021,038	$ 75,329,088
Number of Customers	33,651	33,194
Average monthly billing	$ 203.12	$ 189.11
	1,861KWh	1,780KWh

City of St. George, Utah
Water Fund
Statistical Analysis
June 30, 2025

	Year Ended June 30,				
	2025	2024	2023	2022	2021
Production Cost Analysis:					
Number of gallons billed	13,204,480,730	12,130,410,319	12,058,463,741	12,806,384,914	12,729,556,894
Expense of operations *	$ 32,318,128	$ 26,867,699	$ 25,288,302	$ 23,184,851	$ 23,297,312
Cost per billed gallon	$ 0.002448	$ 0.002215	$ 0.002097	$ 0.001810	$ 0.001830

* Includes interest charges

	2025	2024	2023	2022	2021
Average Revenue Analysis:					
Number of metered customers	36,616	35,187	33,944	32,666	30,968
Water usage billed	$ 36,656,577	$ 33,078,232	$ 30,296,739	$ 29,668,058	$ 29,741,397
Average monthly billing metered customer	$ 83.43	$ 78.34	$ 74.44	$ 75.69	$ 80.03

City of St. George, Utah
Net Position by Component
Last Ten Fiscal Years
(amounts expressed in thousands)
(accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities:										
Net Investment in capital assets	$ 325,031	$ 341,493	$ 351,331	$ 376,805	$ 404,760	$ 424,302	$ 450,088	$ 482,021	$ 523,760	$ 583,726
Restricted	26,054	27,308	33,254	32,220	44,642	61,586	87,145	117,638	148,741	188,491
Unrestricted	15,978	16,367	27,401	34,763	36,537	61,655	76,927	98,528	126,513	100,649
Total governmental activities net position	$ 367,063	$ 385,168	$ 411,986	$ 443,788	$ 485,939	$ 547,543	$ 614,160	$ 698,187	$ 799,014	$ 872,866
Business-type activies:										
Net Investment in capital assets	$ 180,843	$ 183,197	$ 189,848	$ 214,796	$ 239,634	$ 244,327	$ 249,114	$ 254,463	$ 266,122	$ 267,579
Restricted	2,762	4,100	1,647	1,803	1,402	1,569	954	603	2,088	2,265
Unrestricted	57,375	67,264	77,185	67,326	57,930	71,396	82,420	88,920	102,703	137,582
Total business-type activities net position	$ 240,980	$ 254,561	$ 268,680	$ 283,925	$ 298,966	$ 317,292	$ 332,488	$ 343,986	$ 370,913	$ 407,426
Primary government:										
Net Investment in capital assets	$ 505,874	$ 524,690	$ 541,179	$ 591,601	$ 644,394	$ 668,629	$ 699,202	$ 736,483	$ 789,882	$ 851,304
Restricted	28,816	31,408	34,901	34,023	46,044	63,155	88,099	118,241	150,830	190,756
Unrestricted	73,353	83,631	104,586	102,089	94,467	133,051	159,347	187,448	229,215	238,233
Total primary government net position	$ 608,043	$ 639,729	$ 680,666	$ 727,713	$ 784,905	$ 864,835	$ 946,648	$ 1,042,172	$ 1,169,927	$ 1,280,293

** 2020 restated Business-type Net Investment in capital assets and unrestricted net position

City of St. George, Utah
Changes in Net Position
Last Ten Fiscal Years
(amounts expressed in thousands)
(accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
EXPENSES:										
Governmental activities:										
General government	$ 10,029	$ 13,769	$ 13,907	$ 12,003	$ 13,149	$ 17,653	$ 14,412	$ 26,112	$ 16,147	$ 19,646
Public safety	18,987	21,915	21,603	24,619	24,874	23,189	26,149	34,505	43,434	49,708
Highways & public improvements	13,173	13,781	13,600	16,839	18,674	19,154	20,198	23,085	25,440	29,692
Parks, recreation, & public property	14,221	15,659	16,442	17,354	16,909	16,036	17,295	19,105	20,612	22,714
Community, economic development & golf *	8,686	8,621	9,294	9,906	12,047	8,435	11,573	8,996	9,823	10,546
Interest on long-term debt	1,728	1,574	1,271	635	527	494	456	395	731	1,393
Total governmental activies expenses:	66,824	75,319	76,117	81,356	86,180	84,961	90,083	112,198	116,187	133,699
Business-type activities:										
Energy services	61,549	61,619	61,346	65,177	65,278	68,749	73,855	81,279	72,965	72,449
Water services	14,868	16,425	17,574	18,962	19,924	23,297	23,185	25,253	26,868	32,318
Regional wastewater treatment	5,455	6,315	5,888	6,045	6,641	7,478	8,825	9,479	9,614	10,814
Wastewater collection **	5,540	5,818	6,077	8,441	8,620	2,678	2,690	2,584	2,749	3,215
Municipal building authority	121	114	100	1,153	97	92	84	84	340	262
Solid waste	4,442	5,034	5,250	5,481	5,766	6,296	7,151	7,939	8,379	8,883
Drainage utility	99	93	110	154	190	152	175	174	156	149
Total business-type activities expenses:	92,074	95,418	96,345	105,413	106,516	108,742	115,965	126,792	121,071	128,090
Total primary government expenses	$ 158,898	$ 170,737	$ 172,462	$ 186,769	$ 192,696	$ 193,703	$ 206,048	$ 238,990	$ 237,257	$ 261,789
PROGRAM REVENUES:										
Governmental activities:										
Charges for services:										
General government	$ 4,887	$ 5,405	$ 6,031	$ 6,322	$ 5,909	$ 5,660	$ 6,222	$ 7,233	$ 7,925	$ 6,637
Public safety	3,462	3,735	3,858	4,041	4,071	4,408	4,785	5,333	5,616	6,073
Highways & public improvements	1,663	1,808	1,999	2,104	1,673	2,684	3,785	3,716	4,130	5,300
Parks, recreation, & public property	3,787	4,396	4,375	4,562	3,813	5,398	6,917	5,553	7,584	6,887
Community, economic development & golf *	6,329	8,265	8,690	7,615	8,909	9,855	11,008	10,142	11,717	12,694
Operating grants & contributions	11,094	14,897	16,535	24,254	18,094	27,370	29,062	32,692	27,692	22,698
Capital grants & contributions	3,386	2,235	3,036	2,123	17,563	5,025	5,955	31,121	38,269	24,199
Total governmental activities program revenues	34,608	40,741	44,524	51,021	60,032	60,400	67,734	95,789	102,933	84,488
Business-type activities:										

City of St. George, Utah
Changes in Net Position
Last Ten Fiscal Years
(amounts expressed in thousands)
(accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Charges for services:										
Energy services	61,974	65,262	64,274	65,120	65,323	70,392	72,329	74,344	78,111	84,601
Water services	19,599	22,590	24,493	24,827	27,317	32,652	33,013	32,435	36,122	38,996
Regional wastewater treatment	6,092	6,649	7,275	9,784	10,331	13,862	14,461	15,296	17,510	17,287
Wastewater collection **	5,870	6,104	6,455	9,479	9,851	4,703	5,272	5,380	5,305	5,529
Solid waste	4,460	5,069	5,331	5,559	5,852	5,981	7,163	8,133	8,468	8,947
Drainage utility	1,059	1,067	1,162	3,361	3,494	3,597	3,680	4,001	5,424	5,554
Operating grants & contributions	65	54	611	533	225	44	46	43	299	3,368
Total business-type activities program revenues	99,119	106,795	109,601	118,663	122,393	131,231	135,964	139,632	151,239	164,282
Total primary government program revenues	$ 133,727	$ 147,536	$ 154,125	$ 169,684	$ 182,425	$ 191,631	$ 203,698	$ 235,421	$ 254,172	$ 248,770
Net (expense) / revenue										
Governmental activities	$ (32,216)	$ (34,578)	$ (31,593)	$ (30,335)	$ (26,148)	$ (24,561)	$ (22,349)	$ (16,409)	$ (13,254)	$ (49,211)
Business-type activities	7,045	11,377	13,256	13,250	15,877	22,489	19,999	12,840	30,168	36,192
Total net (expense) / revenue	$ (25,171)	$ (23,201)	$ (18,337)	$ (17,085)	$ (10,271)	$ (2,072)	$ (2,350)	$ (3,569)	$ 16,914	$ (13,019)
GENERAL REVENUES										
Governmental activities:										
Taxes										
Property taxes for general purposes	$ 12,087	$ 13,106	$ 13,244	$ 13,666	$ 14,029	$ 15,161	$ 15,181	$ 15,434	$ 17,934	$ 16,071
Property taxes for debt service	1,517	1,535	1,585	1,625	1,674	1,725	1,523	1,791	1,841	1,836
Franchise taxes	6,917	7,080	7,272	7,365	7,419	7,705	8,118	9,085	9,384	9,423
General, highway & RAP sales taxes	24,507	26,959	29,446	31,136	37,508	48,130	56,088	58,815	59,936	62,797
Business licenses	781	776	723	793	783	863	880	507	787	854
Investment income	327	562	1,146	2,081	1,755	593	882	7,415	12,669	13,001
Lease payments	(98)	(105)	(102)	-	-	-	-	-	-	-
Gain on sale of assets	3,254	1,570	3,617	3,956	3,250	6,438	120	159	1,700	12,576
Rents and concessions	245	298	161	117	302	232	306	262	245	180
Miscellaneous	289	309	405	329	477	216	247	301	378	314
Transfers	1,950	594	914	1,068	1,913	5,101	5,533	6,634	9,207	6,011
Total general revenues and transfers	51,776	52,684	58,411	62,136	69,110	86,164	88,878	100,403	114,081	123,063
Business-type activities:										
Investment income	419	727	1,342	2,103	1,406	515	475	3,327	5,493	5,818

City of St. George, Utah
Changes in Net Position
Last Ten Fiscal Years
(amounts expressed in thousands)
(accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Miscellaneous	328	1,027	434	961	326	423	255	1,963	473	514
Transfers	(1,950)	(594)	(914)	(1,068)	(1,913)	(5,101)	(5,533)	(6,634)	(9,207)	(6,011)
Total business-type activities	(1,203)	1,160	862	1,996	(181)	(4,163)	(4,803)	(1,344)	(3,241)	321
Total primary government	$ 50,573	$ 53,844	$ 59,273	$ 64,132	$ 68,929	$ 82,001	$ 84,075	$ 99,059	$ 110,839	$ 123,385
CHANGE IN NET POSITION										
Governmental activities	$ 19,560	$ 18,106	$ 26,818	$ 31,801	$ 42,962	$ 61,603	$ 66,529	$ 83,994	$ 100,827	$ 73,853
Business-type activities	5,842	12,537	14,118	15,246	15,696	18,326	15,196	11,496	26,927	36,513
Total Change in Net Position	$ 25,402	$ 30,643	$ 40,936	$ 47,047	$ 58,658	$ 79,929	$ 81,725	$ 95,490	$ 127,754	$ 110,366

City of St. George, Utah
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(amounts expressed in thousands)
(modified accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General fund										
Nonspendable	$ 206	$ 251	$ 914	$ 317	$ 209	$ 1,011	$ 228	$ 2,754	$ 2,750	$ 2,780
Reserved for notes receivable	386						769	3	1,162	-
Reserved for police and public safety * ^	133	375	392	318	40	64	89	104	2,568	2,749
Reserved for perpetual care *	105	110	140	194				-	-	-
Restricted for airport		420	475	650	829	2,407	5,013	7,169	9,880	11,497
Restricted for parks construction & dev									6	14
Unassigned	6,301	9,204	13,463	15,514	17,599	20,515	23,405	30,428	31,788	36,066
Total general fund	$ 7,131	$ 10,360	$ 15,384	$ 16,993	$ 18,677	$ 23,997	$ 29,504	$ 40,458	$ 48,154	$ 53,106
All other governmental funds										
Restricted for:										
Public safety programs * ^					350	345	1,751	2,548	441	491
Transportation programs	5,286	7,335	11,175	13,052	20,884	34,084	49,242	74,155	67,995	82,024
Housing & comm. devlpmnt	1,151	912	607	106	192	270	294	303	309	322
Parks const. & devlpmnt	9,091	7,819	7,241	6,584	8,592	11,192	16,724	18,022	4,848	4,339
Community & econ. devlpmnt	1,371	1,906	1,906	1,904	1,734	2,068	2,443	1,968	686	857
Debt service funds	663	670	1,453	772	364	361	359	365	385	401
Capital projects funds	714	3,311	5,011	6,837	34,605	11,207	58,022	54,935	61,625	85,934
Assigned to:										
Community & econ. devlpmnt	8,253	7,761	9,873	8,711	11,550	10,699	11,138	12,910	17,423	20,356
Parks const. & devlpmnt	105	110	131	121	106	96	91	93	100	102
Capital projects funds	16,411	15,209	19,042	24,304	-	-	-	10,000	70,075	47,300
Unassigned: (deficit)	1,047	(655)	(597)	(216)	(2,902)	38,730	(2,736)	(2,440)	(2,198)	(6,120)
Total all other governmental funds	$ 44,092	$ 44,378	$ 55,842	$ 62,175	$ 75,475	$ 109,052	$ 137,328	$ 172,859	$ 221,689	$ 236,006

* Police seizure and perpetual care funds were reported as part of the General Fund until Fiscal Year 2020, when they were reported as special revenue funds.

^ Restricted dispatch fund balance was reported in the Capital Projects Fund until Fiscal Year 2024, when it was reported in the General Fund.

City of St. George, Utah
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(amounts expressed in thousands)
(modified accrual basis of accounting)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
REVENUES:										
Taxes & special assessments	$ 43,826	$ 47,275	$ 50,545	$ 52,601	$ 59,454	$ 71,697	$ 80,383	$ 83,580	$ 86,096	$ 89,568
Licenses & permits	2,392	4,018	3,927	2,941	4,011	3,713	4,113	2,670	3,677	3,808
Intergovernmental	5,951	6,388	9,208	16,396	23,498	17,253	15,391	23,324	44,513	33,124
Charges for services *	16,151	17,698	19,340	19,933	18,720	22,330	25,781	26,758	28,962	32,397
Fines & forfeitures	981	977	1,035	1,096	980	949	996	1,210	1,259	1,458
Investment income	322	556	1,135	2,061	1,742	590	878	7,412	12,414	12,754
Rents & concessions	245	298	161	117	302	232	306	262	245	180
Miscellaneous	60	193	199	197	306	172	166	329	404	330
Contributions from other sources	7,002	6,396	5,331	6,204	6,568	7,762	7,435	33,244	12,695	5,101
Capital development fees	3,662	7,075	7,180	6,073	7,559	9,946	14,914	9,172	13,730	9,816
Total revenues	80,592	90,874	98,061	107,619	123,140	134,644	150,363	187,961	203,995	188,536
EXPENDITURES:										
General government	9,326	10,724	9,761	10,911	11,010	16,200	13,618	14,821	15,277	16,614
Public safety	21,122	22,656	22,026	23,570	24,454	23,981	31,155	46,464	45,834	49,702
Highways & public improvements	9,832	10,696	11,188	14,385	17,169	16,220	17,657	20,483	19,722	22,587
Parks, recreation, & public property	12,794	13,853	15,077	15,475	14,462	13,123	16,293	17,073	21,897	19,278
Community & economic development *	8,354	8,122	9,831	9,619	11,433	9,261	12,394	12,083	9,864	10,124
Less capital outlay included as program exp.	(4,844)	(6,347)	(5,712)	(6,505)	(6,042)	(4,165)	(7,411)	(11,270)	(11,130)	(9,288)
Capital outlay	21,543	24,435	18,582	33,343	36,085	28,852	35,978	43,368	78,923	85,400
Debt service										
Leases	98	105	102	-	-	-	-	-	-	-
Principal	5,800	5,885	14,539	2,842	2,976	3,113	2,990	3,802	3,087	2,675
Interest & other admin charges	1,594	1,487	1,278	831	732	701	606	536	617	1,533
Total expenditures	85,619	91,616	96,672	104,471	112,279	107,286	123,280	147,360	184,091	198,625
Excess of revenues over (under) expend.	(5,027)	(742)	1,389	3,148	10,861	27,358	27,083	40,601	19,904	(10,089)
OTHER FINANCING SOURCES (USES):										
Transfers in	33,071	20,295	18,461	24,746	22,235	43,569	41,744	46,898	55,556	43,156
Transfers out	(30,028)	(18,623)	(16,453)	(22,178)	(18,858)	(38,468)	(35,611)	(43,363)	(46,349)	(38,245)
Payments to other taxing agencies	(358)	(600)	(892)	(898)	(830)			-	-	-
Interfund utility services	(443)	(411)	(443)	(833)	(864)			-	-	-
Proceeds from sale of capital assets	3,266	1,571	3,617	3,956	3,250	6,438	120	159	1,700	23,315
Proceeds from interfund loans		2,025						-	-	-
Premiums on bonds sold			9,594					-	-	-
Issuance of notes/bonds/leases/subscriptions	8,098		1,215				371	2,190	25,714	1,131
Total other financing sources (uses)	13,606	4,257	15,099	4,793	4,933	11,539	6,624	5,884	36,621	29,357
Net change in fund balance	$ 8,579	$ 3,515	$ 16,488	$ 7,941	$ 15,794	$ 38,897	$ 33,707	$ 46,486	$ 56,525	$ 19,269
Debt service as a percentage of non-capital expenditures	11.69%	11.13%	20.39% (1)	5.16%	4.87%	4.86%	4.12%	4.17%	3.52%	3.72%

(1) 2009 Excise Tax (Build America) bonds refunded

City of St. George, Utah
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(amounts expressed in thousands)
(accrual basis of accounting)

Fiscal Year	General Property Tax	Debt Serv Property Tax	General, Highway, & RAP Sales Tax *	Franchise Tax	Total
2016	$ 12,087	$ 1,517	$ 24,507	$ 6,917	$ 45,028
2017	13,106	1,535	26,959	7,080	48,680
2018	13,244	1,585	29,446	7,272	51,547
2019	13,666	1,625	31,136	7,365	53,792
2020	14,029	1,674	37,508	7,419	60,630
2021	14,911	1,725	48,130	7,705	72,471
2022	15,182	1,523	56,088	8,118	80,911
2023	15,434	1,791	58,815	9,085	85,125
2024	17,934	1,841	59,936	9,384	89,095
2025	16,071	1,836	62,797	9,423	90,127

* Recreation Arts and Parks (RAP) Sales Tax approved in April of 2015. Only 2 months revenue received in FY 2015

City of St. George, Utah
Taxable Sales by Sector
Current Year and Nine Years Ago

CALENDAR YEAR 2024				CALENDAR YEAR 2015			
Ranking	Category	Direct Point of Sales Dollars	Percent of Sales	Ranking	Category	Direct Point of Sales Dollars	Percent of Sales
1	Retail - Motor Vehicles & Parts Dealers	599,187,975	13.13%	2	Retail - Motor Vehicles & Parts Dealers	304,969,736	14.80%
2	Retail - General Merchandise Stores	572,622,944	12.54%	1	Retail - General Merchandise Stores	336,038,910	16.31%
3	Food Services & Drinking Places	392,548,033	8.60%	3	Food Services & Drinking Places	180,076,673	8.74%
4	Wholesale Trade - Durable Goods	364,867,984	7.99%	6	Wholesale Trade - Durable Goods	111,020,905	5.39%
5	Retail - Bldg Material, Garden Equip & Supplies Dealers	351,574,167	7.70%	5	Retail - Bldg Material, Garden Equip & Supplies Dealers	133,925,766	6.50%
6	Retail - Food & Beverage Stores	296,330,380	6.49%	4	Retail - Food & Beverage Stores	134,724,571	6.54%
7	Retail - Nonstore Retailers	254,347,659	5.57%	26	Retail - Nonstore Retailers	17,591,483	0.85%
8	Accomodations	136,065,528	2.98%	9	Accomodations	61,333,818	2.98%
9	Information	133,705,910	2.93%	8	Information	72,071,187	3.50%
10	Manufacturing	131,103,757	2.87%	15	Manufacturing	41,763,757	2.03%
11	Retail - Clothing & Clothing Accessories Stores	127,001,071	2.78%	7	Retail - Clothing & Clothing Accessories Stores	85,948,169	4.17%
12	Other Services - Except Public Administration	112,808,009	2.47%	10	Other Services - Except Public Administration	56,480,254	2.74%
13	Retail - Miscellaneous Store Retailers	112,393,504	2.46%	13	Retail - Miscellaneous Store Retailers	50,351,099	2.44%
14	Private Motor Vehicle Sales	105,000,000	2.30%	16	Private Motor Vehicle Sales	41,000,000	1.99%
15	Retail - Furniture & Home Furnishing Stores	102,281,588	2.24%	14	Retail - Furniture & Home Furnishing Stores	47,593,307	2.31%
16	Retail - Sporting Goods, Hobby, Music & Book Stores	97,812,565	2.14%	12	Retail - Sporting Goods, Hobby, Music & Book Stores	50,568,515	2.45%
17	Construction	85,761,089	1.88%	19	Construction	29,907,126	1.45%
18	Public Administration	74,750,000	1.64%	11	Public Administration	52,500,000	2.55%
19	Professional, Scientific & Technical Services	71,791,031	1.57%	23	Professional, Scientific & Technical Services	22,480,433	1.09%
20	Utilities	64,816,191	1.42%	21	Utilities	28,750,000	1.40%
21	Retail - Gasoline Stations	64,494,215	1.41%	18	Retail - Gasoline Stations	30,531,938	1.48%
22	Real Estate, Rental & Leasing	56,666,628	1.24%	20	Real Estate, Rental & Leasing	29,047,156	1.41%
23	Arts, Entertainment and Recreation	49,310,568	1.08%	25	Arts, Entertainment and Recreation	18,728,915	0.91%
24	Retail - Health & Personal Care Stores	38,984,075	0.85%	27	Retail - Health & Personal Care Stores	16,254,203	0.79%
25	Wholesale Trade - Nondurable Goods	33,959,576	0.74%	24	Wholesale Trade - Nondurable Goods	19,405,607	0.94%
26	Retail - Electronics & Appliances Stores	31,782,613	0.70%	22	Retail - Electronics & Appliances Stores	25,167,368	1.22%
27	Prior-Period Payments & Refunds	30,879,623	0.68%	17	Prior-Period Payments & Refunds	30,638,201	1.49%
28	Admin & Support & Waste Mngmt & Remed Svs	16,762,425	0.37%	30	Admin & Support & Waste Mngmt & Remed Svs	6,613,288	0.32%
29	Health Care & Social Assistance	11,261,564	0.25%	29	Health Care & Social Assistance	6,879,928	0.33%
30	Transportation & Warehousing	11,070,122	0.24%	34	Transportation & Warehousing	1,679,870	0.08%
31	Finance & Insurance	8,519,202	0.19%	28	Finance & Insurance	7,655,747	0.37%
32	Educational Services	8,396,610	0.18%	33	Educational Services	1,827,571	0.09%
33	Wholesale Trade - Agents & Brokers	7,251,968	0.16%	32	Wholesale Trade - Agents & Brokers	2,002,061	0.10%
34	Mining, Quarrying & Oil & Gas Extraction	4,982,151	0.11%	35	Mining, Quarrying & Oil & Gas Extraction	1,500,000	0.07%
35	Special Event Sales	2,771,006	0.06%	31	Special Event Sales	2,467,954	0.12%
36	Agriculture, Forestry, Fishing & Hunting	850,374	0.02%	36	Agriculture, Forestry, Fishing & Hunting	600,000	0.03%
37	Management of Companies & Enterprises	169,502	0.00%	38	Management of Companies & Enterprises	300,000	0.01%
38	Unknown /Nonclassifiable		0.00%	37	Unknown /Nonclassifiable	450,000	0.02%
		$ 4,564,881,607				$ 2,060,845,516	

Source: Utah State Tax Commission statistical reports for calendar year ended December 31, 2024 and December 31, 2015 .

City of St. George, Utah
Principal Taxable Properties
Current Year and Nine Years Ago

2025				2016			
NAME	TYPE OF BUSINESS	TAXABLE VALUE	% OF TOTAL	NAME	TYPE OF BUSINESS	TAXABLE VALUE	% OF TOTAL
IHC HEALTH SERVICES INC	HEALTHCARE	$ 131,330,300	0.68%	IHC HEALTH SERVICES INC	HEALTHCARE	$ 38,453,200	0.58%
DIXIE ESCALANTE RURAL ELECTRIC	ELECTRICAL COOPERATIVE	83,674,667	0.43%	SKYWEST AIRLINES INC	REGIONAL AIRLINE CARRIER	31,511,712	0.48%
1959 RE HOLDINGS (FAMILY DOLLAR)	DISTRIBUTION CENTER	70,185,900	0.36%	DIXIE ESCALANTE RURAL ELECTRIC	ELECTRICAL COOPERATIVE	28,016,928	0.43%
RS TECHNOLOGIES	MANUFACTURER	50,211,107	0.26%	GENERAL GROWTH PROPERTIES	LAND DEVELOPMENT	25,800,000	0.39%
RCM ST GEORGE PROPERTIES LLC	RETAIL MALL PROPERTY DEV.	47,916,500	0.25%	QUESTAR GAS	NATURAL GAS PROVIDER	21,886,962	0.33%
QUESTAR GAS	NATURAL GAS PROVIDER	44,910,356	0.23%	WORLDMARK THE CLUB	PROPERTY INVESTMENTS	17,913,300	0.27%
TDS BAJA BROADBAND LLC	TELECOMMUNICATIONS	44,144,602	0.23%	RED BOULDER LLC	PROPERTY INVESTMENTS	17,668,500	0.27%
KIRBY & REEVE LLC	PAPARAZZI HEADQUARTERS	39,942,900	0.21%	RIMROCK MARKETPLACE II LC	PROPERTY INVESTMENTS	16,749,500	0.25%
PACIFIC CASTLE RED ROCK LLC	PROPERTY INVESTMENTS	35,553,300	0.18%	S W A C EAST LLC	PROPERTY INVESTMENTS	16,569,100	0.25%
SUNROC CORP	CONSTRUCTION MATERIALS	35,372,580	0.18%	TDS BAJA BROADBAND LLC	TELECOMMUNICATIONS	15,603,711	0.24%
		$ 583,242,212	3.00%			$ 230,172,913	3.50%
	CITY WIDE TAXABLE VALUE	$ 19,433,667,848			CITY WIDE TAXABLE VALUE	$ 6,580,699,443	

Source: Washington County Information Technology Services

City of St. George, Utah
Summary of Taxable Value
Last Five Calendar Years

Calendar Year	2024	2023	2022	2021	2020
Locally Assessed Property					
Real Property - Land					
Primary Residential	$ 2,560,646,385	$ 2,406,747,093	$ 1,966,011,890	$ 1,457,543,362	$ 1,232,923,824
Secondary Residential	1,157,367,234	1,071,546,522	912,062,170	632,317,800	561,654,000
Commerical and Industrial	1,161,656,609	1,145,676,100	888,978,093	758,766,568	716,238,802
Agricultural	9,363,800	8,908,400	9,293,500	8,253,300	5,763,600
FAA	181,229	193,239	220,158	253,864	276,808
Unimproved Non FAA (vacant)	1,183,578,553	1,109,755,926	892,728,128	695,490,193	657,115,564
Total Real Property - Land	6,072,793,810	5,742,827,280	4,669,293,939	3,552,625,087	3,173,972,598
Real Property - Buildings					
Primary Residential	7,465,753,283	7,599,239,742	7,363,832,465	5,156,172,674	4,251,185,481
Secondary Residential	3,372,120,781	3,413,046,868	3,341,756,096	2,198,652,500	1,872,073,200
Commerical and Industrial	2,533,155,138	2,443,476,189	2,349,324,000	1,789,728,900	1,543,665,474
Agricultural	5,137,500	5,813,700	6,188,800	4,608,900	3,743,400
Total Real Property - Buildings	13,376,166,702	13,461,576,499	13,061,101,361	9,149,162,974	7,670,667,555
Personal Property					
Fee Based Property	493,472,942	486,747,240	453,193,631	456,116,964	310,533,479
Fee in Lieu Property	49,435,344	43,510,180	38,549,574	36,345,119	25,354,710
Primary Mobile Homes	3,698,144	3,700,855	3,696,962	3,770,377	3,786,490
Secondary Mobile Homes	2,864,483	2,864,483	2,848,097	2,829,962	2,734,660
Other Personal Property	603,474,494	530,533,192	438,392,638	378,479,117	360,269,609
Total Personal Property	1,152,945,407	1,067,355,950	936,680,902	877,541,539	702,678,948
Total Locally Assessed Taxable Value	*20,601,905,919*	*20,271,759,729*	*18,667,076,202*	*13,579,329,600*	*11,547,319,101*
Centrally Assessed Property	233,436,808	229,264,069	253,866,781	238,010,361	237,033,542
Total Locally and Centrally Assessed Taxable Value	$ 20,835,342,727	$ 20,501,023,798	$ 18,920,942,983	$ 13,817,339,961	$ 11,784,352,643

Source: Washington County Information Technology Services; Washington County Assessor Office

City of St. George, Utah
Assessed Value and Estimated Actual Value of Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year Ended June 30	Real Property				Commercial Attached Personal Property	Less Adjustments to Taxable Value	Total Taxable Value	Percentage Change Over Prior Year	Estimated Actual Value	Percentage Change Over Prior Year	Taxable Value as a Percentage of Actual Value
	Primary Residential Property	Non-Primary Residential Property	Commercial & Other Property	State Assessed Property							
2016	$ 3,119,097	$ 1,420,605	$ 1,906,509	$ 134,489		$ -	$ 6,580,700	7.40%	$ 9,303,156	7.42%	70.74%
2017	3,400,304	1,515,062	2,157,309	154,853		-	7,227,528	9.83%	10,197,899	9.62%	70.87%
2018	3,770,036	1,665,977	2,262,237	167,752		-	7,866,002	8.83%	11,940,811	17.09%	65.87%
2019	4,253,364	1,890,771	2,445,725	191,083		-	8,780,943	11.63%	13,428,962	12.46%	65.39%
2020	4,949,690	2,271,134	2,734,091	210,387		-	10,165,302	15.77%	15,467,834	15.18%	65.72%
2021	5,484,109	2,433,727	2,926,804	237,034		-	11,081,674	9.01%	16,937,967	9.50%	65.43%
2022	6,613,716	2,830,970	3,257,102	238,010		-	12,939,798	16.77%	19,815,931	16.99%	65.30%
2023	9,329,844	4,253,818	4,146,733	253,867		-	17,984,262	38.98%	27,416,286	38.35%	65.60%
2024	10,005,987	4,484,593	4,713,824	229,264		-	19,433,668	8.06%	29,577,964	7.88%	65.70%
2025	10,026,399	4,529,488	4,893,073	233,437		-	19,682,397	1.28%	29,930,366	1.19%	65.76%

Source: Washington County Information Technology Services; Washington County Assessor Office

City of St. George, Utah
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

				Overlapping Governments									
	City of St. George			Washington County					Washington Co School District				
Fiscal Year	Operating Rate	Debt Service Rate	Total City Rate	County Library Rate	County General Rate	County G.O. Bond	Assess & Collect Rate	Total County Rate	Local/ Charter School Fund Rate [2]	State School Fund Rate	Total School Rate	[1] Special Districts	Direct & Overlapping Rates
2016	0.001375	0.000224	0.001599	0.000257	0.000743	0.000227	0.000521	0.001748	0.005759	0.001736	0.007495	0.000819	0.011661
2017	0.001301	0.000212	0.001513	0.000246	0.000710	0.000169	0.000496	0.001621	0.005597	0.001675	0.007272	0.000782	0.011188
2018	0.001231	0.000201	0.001432	0.000233	0.000673	0.000093	0.000470	0.001469	0.005138	0.001568	0.006706	0.000740	0.010347
2019	0.001143	0.000185	0.001328	0.000217	0.000626	0.000088	0.000438	0.001369	0.004998	0.001666	0.006664	0.000685	0.010046
2020	0.001042	0.000165	0.001207	0.000197	0.000570	0.000075	0.000385	0.001227	0.004712	0.001661	0.006373	0.000624	0.009431
2021	0.001007	0.000156	0.001163	0.000189	0.000548	0.000068	0.000361	0.001166	0.004618	0.001628	0.006246	0.000638	0.009213
2022	0.000902	0.000118	0.001020	0.000170	0.000493	0.000058	0.000314	0.001035	0.004386	0.001661	0.006047	0.000575	0.008677
2023	0.000689	0.000100	0.000789	0.000130	0.000376	0.000041	0.000245	0.000792	0.003446	0.001652	0.005098	0.000438	0.007117
2024	0.000675	0.000095	0.000770	0.000127	0.000366	0.000016	0.000240	0.000749	0.003342	0.001406	0.004748	0.000426	0.006693
2025	0.000686	0.000093	0.000779	0.000129	0.000373	0.000010	0.000245	0.000757	0.003417	0.001408	0.004825	0.000434	0.006795

[1] Washington County Water Conservancy District and Southwest Mosquito Special Service District

[2] Beginning in fiscal year 2018, the local school rate was split between local and charter school fund

City of St. George, Utah
Property Tax Levies and Collections
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected with the fiscal year of the levy		Collections of Prior Years	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2016	$ 10,574	$ 9,801	92.69%	$ 607	$ 10,408	98.43%
2017	10,992	10,370	94.34%	540	10,910	99.25%
2018	11,703	11,171	95.45%	439	11,610	99.21%
2019	12,102	11,432	94.46%	374	11,806	97.55%
2020	12,709	12,033	94.68%	559	12,592	99.08%
2021	13,326	12,696	95.27%	440	13,136	98.57%
2022	13,646	12,976	95.09%	426	13,402	98.21%
2023	14,639	13,765	94.03%	385	14,150	96.66%
2024	15,388	14,646	95.18%	431	15,077	97.98%
2025	15,804	14,720	93.14%	528	15,248	96.48%

*Source: Washington County Financial Statements with Report of Certified Public Accountants

City of St. George, Utah
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

	Governmental Activities						Business-Type Activities							
Fiscal Year	General Obligation Bonds	Tax Increment Bonds	Sales Tax Bonds	Excise Tax Bonds	Unamortized Premiums	Financial Leases	Sewer Bonds	Water Bonds	Electric Bonds	MBA Bonds	Unamortized Premiums	Financial Leases	Total Primary Government	Per Capita [1]
2016	$ 11,535	$ 5,840	$ -	$ 14,451	$ 1,559	$ 646	$ -	$ 7,971	$ 53,311	$ 301	$ 2,159	$ -	$ 97,773	$ 1,099
2017	10,365	2,980	-	13,287	1,311	1,957	-	5,695	51,072	100	1,990	-	88,757	970
2018	9,115	-	-	20,262	1,927	2,026	-	4,585	48,775	-	1,821	-	88,511	942
2019	7,785	-	-	18,659	1,725	1,351	-	3,440	46,393	-	1,712	-	81,065	827
2020	6,365	-	-	17,007	1,522	660	36,090	2,270	43,971	-	5,968	-	113,853	1,127
2021	4,850	-	-	15,314	1,319	472	35,105	1,920	41,452	-	5,698	-	106,130	1,030
2022	3,490	-	-	13,563	1,175	653	34,265	1,555	38,865	-	5,428	-	98,994	943
2023	1,805	-	-	11,762	1,031	1,056	33,385	-	36,173	-	5,140	626	90,978	842
2024	14,235	-	10,000	9,895	2,096	810	32,460	-	33,393	10,000	4,879	209	117,977	1,098
2025	13,025	-	9,850	7,965	1,920	591	31,490	-	30,505	10,000	4,617	192	110,155	1,015

[1] Population is disclosed on Demographic and Economic Statistics table.

City of St. George, Utah
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	General Obligation Bonds [1]	Less: Amounts Available in Debt Service Service Funds	Total	Percentage of Estimated Actual Taxable Value of Property [2]	Percentage of Estimated Fair Market Value of Property	Per Capita [3]	Direct and Overlapping General Obligation Debt	Percentage of Estimated Actual Taxable Value of Property [2]	Percentage of Estimated Fair Market Value of Property [2]	Per Capita [3]
2016	$ 11,535	$ -	$ 11,535	0.1753%	0.1240%	$ 130	$ 173,452	2.6358%	1.8644%	$ 1,949
2017	10,365	-	10,365	0.1434%	0.1016%	113	171,063	2.3668%	1.6774%	1,870
2018	9,115	-	9,115	0.1159%	0.0763%	97	199,279	2.5333%	1.6689%	2,120
2019	7,785	-	7,785	0.0887%	0.0580%	79	172,799	1.9679%	1.2868%	1,763
2020	6,365	-	6,365	0.0626%	0.0411%	63	166,418	1.6371%	1.0759%	1,648
2021	4,850	-	4,850	0.0438%	0.0286%	47	164,309	1.4827%	0.9701%	1,595
2022	3,490	-	3,490	0.0270%	0.0176%	33	147,813	1.1423%	0.7459%	1,408
2023	1,805	-	1,805	0.0100%	0.0066%	17	117,127	0.6513%	0.4272%	1,085
2024	14,235	-	14,235	0.0700%	0.0481%	133	126,555	0.6512%	0.4279%	1,178
2025	13,025	-	13,025	0.0700%	0.0435%	120	112,136	0.5697%	0.3747%	1,034

[1] This is the general bonded debt of governmental funds, net of original issuance discounts and premium.

[2] See the Schedule of Assessed Value and Estimated Actual Taxable Value of Taxable Property for property tax value data.

[3] Population is disclosed on Demographic and Economic Statistics table.

City of St. George, Utah
Direct and Overlapping Governmental Activities Debt
As of June 30, 2025
(amounts expressed in thousands)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Washington County	$ 360	50.95%	$ 183
Washington County School District	151,400	50.95%	77,131
Washington County Water Conservancy	-	50.95%	-
sub-total overlapping debt	151,760		77,315
City of St. George direct debt - GO Bonds	13,025		13,025
City of St. George direct debt - Franchise Bonds	2,780		2,780
City of St. George direct debt - Sales Tax Bonds	9,850		9,850
City of St. George direct debt - Excise Tax Bonds	5,185		5,185
City of St. George direct debt - Financial Leases	591		591
City of St. George direct debt - Subscriptions	1,064		1,064
City of St. George direct debt - Interest Payable	406		406
City of St. George direct debt - Unamortized Premiums	1,920		1,920
Total direct & overlapping debt	$ 186,581		$ 112,136

Sources: Outstanding debt from financial statements of the County, School District, and Water Conservancy District. The applicable percentages are taxable value in City as compared to county wide values.

Note: Overlapping governments are those below the state level that coincide, at least in part, with geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of St. George. This process recognizes that, when considering the government's ability to issue and repay long-tern debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

City of St. George, Utah
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Debt limit	$ 744,253	$ 815,832	$ 955,265	$ 1,074,317	$ 1,237,427	$ 1,355,037	$ 1,585,274	$ 2,193,303	$ 2,366,237	$ 2,394,429
Total net debt applicable to limit	71,002	66,545	61,876	58,175	88,310	82,931	77,779	71,350	90,071	85,009
Legal debt margin	$ 673,251	$ 749,287	$ 893,389	$ 1,016,142	$ 1,149,117	$ 1,272,106	$ 1,507,495	$ 2,121,953	$ 2,276,166	$ 2,309,420
Total net debt applicable to the limit as a percentage of debt limit										

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

City of St. George, Utah
Pledged-Revenue Coverage
Last Ten Fiscal Years
(amounts expressed in thousands)

	Energy Services Revenue Bonds						Wastewater Treatment Revenue Bonds					
				Debt Service						Debt Service		
Fiscal Year	Energy Charges and other	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Coverage	Treatment Charges and other	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Coverage
2016	$ 63,138	$ 53,033	$ 10,105	$ 2,085	$ 1,502	2.82	$ 6,474	$ 3,915	$ 2,559	$ -	$ -	
2017	66,949	52,590	14,359	2,239	2,300	3.16	7,399	4,762	2,637	-	-	
2018	66,431	52,946	13,485	2,297	2,027	3.12	8,010	4,277	3,733	-	-	
2019	68,080	56,659	11,421	2,382	1,955	2.63	10,831	4,461	6,370	-	-	
2020	67,097	56,586	10,511	2,422	1,916	2.42	10,931	4,829	6,102	-	-	
2021	70,629	59,859	10,770	2,519	1,835	2.47	14,342	4,431	9,911	985	1,205	4.53
2022	72,549	64,883	7,666	2,587	1,748	1.77	14,781	5,296	9,485	840	1,350	4.33
2023	76,263	72,307	3,956	2,692	1,656	0.91	17,260	5,993	11,267	880	1,308	5.15
2024	78,596	63,874	14,722	2,780	1,557	3.39	20,148	6,168	13,980	925	1,264	6.39
2025	85,716	63,331	22,385	2,888	1,452	5.16	20,101	7,366	12,735	970	1,218	5.82

2004 Wastewater Bonds were paid off in 2015. Original maturity was in fiscal year 2017.

2020 Wastewater Bonds issued in FY2020. There was no Debt Service until FY2021.

City of St. George, Utah
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	[1] Personal Income (amts expressed in millions)	[1] Per Capita Personal Income	[4] Median Age	[2] School Enrollment	[3] Unemployment Rate
2016	89,000	5,147.4	33,517		29,383	4.1%
2017	91,500	5,599.9	35,446		31,754	3.6%
2018	94,000	6,171.2	37,556		30,015	3.4%
2019	98,000	6,835.7	40,246		33,884	3.2%
2020	101,000	7,494.8	42,732	36.7	35,346	6.3%
2021	103,000	8,218.8	45,178	37.2	36,456	2.5%
2022	105,000	9,018.5	47,162	38.1	36,577	2.1%
2023	108,000	10,031.4	50,746	37.9	36,740	2.6%
2024	107,400	11,014.3	54,405	37.5	36,006	3.3%
2025	108,500	11,600.0	57,600	37.9	34,396	3.3%

[1] Source: Bureau of Economic Analysis, US Department of Commerce, CAINC1 County and MSA personal income summary: personal income, population, per capita personal income (information is for Washington County of which St. George is the largest city.) 2025 data was not available at the time of publishing, so US Census estimates were used.

[2] Source: Washington County School District October 1 Enrollment (information is for Washington County of which St. George is the largest city.)

[3] Source: Utah Department of Workforce Services (information is for Washington County of which St. George is the largest city.)

[4] Source: World Population Review

City of St. George, Utah
Principal Employers
Current Year and Nine Years Ago

	2025			2015	
Employer	Employees	Industry	Employer	Employees	Industry
Intermountain Health Care [1]	4,000-4,999	Health Care	Intermountain Health Care [1]	3,000-3,999	Health Care
Washington County School District [1]	3,000-3,999	Public Education	Washington County School District [1]	2,000-2,999	Health Care
Utah Tech University	2,000-2,999	Higher Education	Wal-Mart [1]	1,000-1,999	Warehouse Clubs/Supercenter
Wal-Mart [1]	2,000-2,999	Warehouse Clubs/Supercenter	Dixie State University	1,000-1,999	Higher Education
City of St. George	1,000-1,999	Local Government	City of St. George	500-999	Local Government
The Home Depot	500-999	Home Improvement Centers	Skywest Airlines	500-999	Air Transporation
Skywest Airlines	500-999	Air Transporation	United States Government	250-499	Federal Government

[1] County-wide

Source: Utah Department of Workforce Services

City of St. George, Utah
Full-Time City Government Employees by Function
Last Ten Fiscal Years

	Fiscal Year									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
FUNCTION										
General government	82	82	86	70.5	74	78	78.7	82	80	70
Community, development services & golf [2]	37	36	35	56	56	57	56	57	59	60
Public Safety										
Police										
Officers	110	111	128	133	133	145	157	169	178	183
Reserves										
Civilians	47	51	40	40	40	41	44	46	46	46
Fire										
Firefighters & officers	32	33	43	46	45	55	67	79	79	84
Volunteers firefighters	64	70	70	70	50	40	40	40	40	40
Civilians	1	1	1	1	1	1	1	1	1	1
Highways & streets										
Engineering & administration [2]	37	37	37	25	28	30	32	34	35	37
Street & maintenance	34	34	36	36	36	38	41	44	46	46
Fleet maintenance [1]	-	-	-	15	15	16.5	16.5	16.5	16.5	16.5
Culture & recreation										
Recreation	16	18	18	18	19	19	21	21	26	26
Parks & design	59	61	62	63	65	65.5	64	63	59	60
Administration & others	6	5	6	6	5	7	8	8	8	8
Dixie Center	12	13	13	13	13	13	13	13	0	0
Water services	52	52	54	58	61	64	65.4	65.4	70.4	71.4
Wastewater collections	16	16	17	17	17	18	18	20	22	22
Energy services	58	60	60	66	67	74	75	76	75.6	89.6
Wastewater treatment	22	24	25	25	25	25	27	27	27	28
Public transit	23	23	23	23	26	26	26	25.5	38.5	39.5
Total	707	726	754	780	774	812	850	887	907	928

[1] part of General government until 2020 fiscal year

[2] Reorganization of departments moved several divisions

Note: 2026 based upon number of approved positions in fiscal year 2026 approved budget

City of St. George, Utah
Operating Indicators by Function
Last Ten Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
City-wide Full-time Staff (authorized)	634	643	656	691	708	728	774	811	846	870
Servers maintained (virtual and physical)	n/a	n/a	56	72	58	58	75	75	75	84
Wireless public and private hotspots	n/a	n/a	68	68	92	92	120	139	140	150
Total facilities	n/a	n/a	73	74	72	73	71	73	73	74
Total square footage of buildings	n/a	n/a	785,650	759,164	764,800	771,331	734,295	764,430	764,430	819,267
Public Safety										
Full-time police officers (authorized)	108	110	111	128	133	133	129	137	144	153
Number of police calls for service	31,887	33,055	32,979	32,671	34,453	34,255	35,139	40,931	35,724	35,291
Priority average response time (in minutes)	6	6	6.76	7.12	7.45	8.02	7.39	7.54	8.41	8.37
Full-time firefighters (authorized)	33	33	34	43	46	46	59	71	79	79
Number of fire emergency calls	6,311	6,494	6,740	6,786	7,450	8,436	9,138	10,503	8,900	9,000
Average response time (in minutes)	4-6	4-6	4-6	4-6	5-7	5-7	8-10	8-10	4-9	11-43
Highways & Public Improvements										
Number of miles of paved roadway miles maintained	361.7	368.6	374.6	389.6	401.3	443.7	444.0	458.0	472.5	472.6
Number of traffic signals	46	48	49	54	58	59	62	65	70	70
Number of roadway miles swept/cleaned per year	2,330	2,330	9,954	7,792	9,260	8,355	8,961	7,798	9,142	7,584
Airport number of destinations - direct flights	4	4	5	6	5	4	4	4	4	5
Airport number of daily flights (arrivals & departures)	20	20	24	24	22	18	16	16	16	30
Airport number of landings & take off's	41,784	46,444	53,521	37,789	41,222	47,517	51,637	61,294	62,288	80,189
Airport enplanements per year	92,516	119,472	140,010	115,691	90,724	153,565	153,233	145,175	157,543	175,668
Number of vehicles and equipment maintained by fleet	939	947	983	1,023	976	970	1,038	1,058	1,080	1,111
Parks & Recreation										
Number of recreation programs	171	182	188	189	175	182	182	182	182	182
Art exhibits per year	22	24	34	34	30	28	28	28	28	28
Community Development and Golf										
Number of building permits	1,910	1,961	2,285	2,340	2,502	2,648	2,721	2,170	2,823	2,217
Total value of permits issued (in millions)	$ 477	$ 368	$ 352	$ 352	$ 446	$ 374	$ 438	$ 302	$ 478	$ 427
Number of business licenses	10,959	11,397	11,122	11,139	11,351	9,896	10,045	9,633	11,447	12,329
Golf rounds played	208,203	211,846	213,571	236,293	225,456	276,811	278,565	269,443	321,769	352,670
Suntran										
Number of bus stops	140	140	140	140	140	164	164	164	175	176
Passenger Trips (Bus)	451,558	431,866	430,887	402,781	368,633	304,754	359,055	310,704	377,184	386,521
Electric Utility										
Peak load per year (in MWs)	173	188	187.82	190.52	191.00	186.26	209.76	210.61	214.12	223.49
Number of customers	28,730	28,859	28,859	30,046	30,650	31,013	32,993	33,453	34,229	34,437
Water Utility										
Number of water connections	25,021	25,569	26,207	27,310	29,034	29,520	32,436	33,427	35,860	37,251
Water pipeline maintained	690.21	705.02	733.21	761.67	788.67	814.40	849.00	863.00	882.00	892.00
Gallons of water delivered annually (billions)	7.50	7.89	8.13	7.76	8.64	8.75	8.42	8.28	7.77	8.69
Peak daily water demand (millions of gallons)	n/a	43	50	47.03	52.79	42.00	39.20	42.10	49.00	48.42
Wastewater Treatment										
Wastewater treated per day (millions of gallons)	3,519.97	3,866.75	3,876.32	4,130.84	4,263.80	4,085.05	4,326.92	4,617.25	4,588.05	4,608.43
Wastewater Collection										
Number of miles of wastewater pipeline maintained	441.19	455.00	473.73	489.11	507.63	513.63	533.00	540.00	551.00	558.00

Source: Various City Departments

City of St. George, Utah
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year									
	2016 *	2017 *	2018 *	2019 *	2020 *	2021	2022	2023	2024	2025
General Government:										
Number of general government buildings	15	16	16	16	16	16	16	16	16	13
Public Safety:										
Number of police stations	4.50	4.50	4.5	4.5	4.5	5.0	5.3	5.3	6.75	7.00
Number of fire stations	8.0	8.0	8.0	8.0	7.0	7.0	8.0	8.0	8.0	9.0
Public Works:										
Number of public works buildings	8	8	8	8	10	11	11	11	11	4
Centerline road miles	361.7	368.6	374.6	389.6	401.3	443.7	448.1	459.0	473	476
Number of traffic signals	46	48	49	54	58	59	62	65	69	70
Miles of storm water drains	198	206	206	224	224	235	235	252	269	284
Recreation and Parks:										
Number of parks	42	44	44	46	46	48	48	50	51	53
Total miles of trails (paved and unpaved)	58	63	63	65	92	94	96	103	104.5	125.9
Acres of parks	301.0	430.0	453.0	453.0	581.0	556.0	566.0	573.0	582.0	582.6
Acres of Cemetery	16.5	17.5	17.5	17.5	22.0	22.0	22.0	23.0	28.5	28.5
Miles of paved trails	45.0	46.0	46.0	46.0	52.0	54.0	56.0	63.0	65	86
Miles of unpaved trails	13.0	17.0	17.0	19.0	40.0	40.0	40.0	40.0	40	40
Golf										
Number of golf courses	4	4	4	4	4	4	4	4	4	4
Number of golf holes	72	72	72	72	72	72	72	72	72	72
Airport:										
Feet of runway	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300	9,300
Public Transportation / SunTran Bus System										
Number of Buildings	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Power/Energy:										
Number of Buildings	7	7	7	7	7	7	7	8	8	8
Number of substations	16	16	16	17	17	17	17	18	18	18
Number of transmission substations	7	7	7	7	7	7	7	7	7	7
Miles of transmission distribution lines (approx.)	855	863	871	879	888	895	900	910	1,124	1,131
Generation facilities	2	2	3	3	3	3	3	3	3	3
Number of transformers	5,101	5,194	5,400	5,480	5,605	5,799	5,954	5,962	5,756	5,786
Power poles	4,400	4,420	4,427	4,453	4,465	4,477	4,494	4,541	4,565	4,563
Water & Waste Water:										
Number of Buildings	33	33	34	34	34	36	36	36	36	37
Miles of culinary water main lines	690.21	705.02	733.21	761.67	788.67	814.40	849.00	863.30	881.68	894.00
Miles of secondary irrigation water lines	137.63	139.10	141.84	149.03	151.60	156.32	170.00	180.00	190.55	199.00
Number of fire hydrants	5,726	5,988	6,260	6,543	6,651	6,660	6,999	7,166	7,373	7,517
Miles of sanitary sewer lines	441.19	455.00	473.73	489.11	507.63	513.63	533.00	540.10	551.40	560.00

* Prior year data includes estimates by management.

Sources: Various city departments


St.George
THE BRIGHTER SIDE



Federal and State Audit Reports

HINTON BURDICK
CPAs & ADVISORS

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Honorable Mayor and
City Council
City of St. George, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of St. George, Utah, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of St. George, Utah's basic financial statements, and have issued our report thereon dated December 31, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of St. George, Utah's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of St. George, Utah's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of St. George, Utah's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of St. George, Utah's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HintonBurdick, PLLC

St. George, Utah
December 31, 2025

HINTON BURDICK
CPAs & ADVISORS

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and the *Passenger Facility Charge Audit Guide for Public Agencies*

The Honorable Mayor and
City Council
City of St. George, UT

Report on Compliance for Each Major Federal Program and Passenger Facility Charge Program

Opinion on Each Major Federal Program and Passenger Facility Charge Program

We have audited the City of St. George, Utah's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *Passenger Facility Charge Audit Guide for Public Agencies,* issued by the Federal Aviation Administration (Guide), that could have a direct and material effect on each of the City of St. George, Utah's major federal programs and on its passenger facility charge program for the year ended June 30, 2025. The City of St. George, Utah's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, St. George City, Utah complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of St. George City, Utah and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of St. George City, Utah's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to St. George City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on St. George City, Utah's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about St. George City, Utah's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding St. George City, Utah's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of St. George City, Utah's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of St. George City, Utah's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item, 2026-001. Our opinion on each major federal program is not modified with respect to this matter. *Government Auditing Standards* requires the auditor to perform limited procedures on St. George City, Utah's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. St. George City, Utah's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a

combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of St. George, Utah, as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the City of St. George, Utah's basic financial statements. We issued our report thereon dated December 31, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the Guide. Accordingly, this report is not suitable for any other purpose.

HintonBurdick, PLLC

HintonBurdick, PLLC
St. George, Utah
December 31, 2025

CITY OF ST. GEORGE, UT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Additional Award Identification	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Agriculture					
Natural Resources Conservation Service (NRCS):					
Emergency Watershed Protection Program	10.923			$ 5,141,066	$ -
Total 10.923				5,141,066	-
U.S. Department of Housing and Urban Development					
CDBG/Entitlement Grants - 2025	14.218	B-XX-MC-49-0012		576,764	93,028
CDBG/Entitlement Grants - Program Income	14.218			272	272
Total 14.218				577,036	93,300
U.S. Department of Interior					
WaterSMART	15.507			1,835,118	-
Passed through the State of Utah:					
Historic Preservation Fund	15.904			20,000	
Total U.S. Department of Interior				1,855,118	-
U.S. Department of Justice					
Public Safety Partnership and Community Police Services	16.710			97,432	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738			5,894	-
Drug Enforcement Administration:					-
Equitable Sharing Program	16.922			5,968	-
Passed through the State of Utah:					
Crime Victim Assistance	16.575	23VOCA42		51,518	-
Total U.S. Department of Justice				160,812	-
U.S. Department of Transportation					
Federal Transit Administration:					
Highway Planning and Construction	20.205			147,928	
Federal Transit-Formula Grants	20.507			2,291,529	-
Passed through the State of Utah:					
National Priority Safety Programs	20.616	AR-OT-2024-UTAH-00603		5,386	-
OHS Federal DUI Grants	20.600	AR-OT-202X-UTAH-XXXXX		20,718	-
OHS Drug Recognition Expert (DRE)	20.600	AR-OT-202X-UTAH-XXXXX		2,946	-
Total Highway Safety Cluster (20.600, 20.616)				29,050	-
Federal Aviation Administration:					
Passed through the State of Utah:					
Airport Improvement Program	20.106	3-49-0060-0XX		1,423,102	-
Total 20.106				1,423,102	-
Total U.S. Department of Transportation				3,891,609	-
U.S. Department of Treasury					
Treasury Forfeiture Fund Program	21.000			24,007	-
Passed through the State of Utah:					
Coronavirus State and Local Fiscal Recovery Funds	21.027	GOPB	COVID-19	170,805	-
Total U.S. Department of Treasury				194,812	-
U.S. Department of Energy					
Conservation Research and Development	81.086			381,582	-
Executive Office of the President, Office of National Drug Control Policy					
High Intensity Drug Trafficking Area (HIDTA)	95.001			126,562	-
Total expenditures of federal awards				$ 12,328,597	$ 93,300

The accompanying notes are an integral part of this schedule.

CITY OF ST. GEORGE, UT
SCHEDULE OF EXPENDITURES OF PASSENGER FACILITY CHARGES
FOR THE YEAR ENDED JUNE 30, 2025

	September 30	December 31	March 31	June 30	Total
20-08-C-00-SGU	$ -	$ 2,581	$ -	$ -	$ 2,581
Total expenditures	$ -	$ 2,581	$ -	$ -	$ 2,581

CITY OF ST. GEORGE, UT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	____yes	__x__no
• Significant deficiencies identified that are not considered to be material weaknesses?	____yes	__x__no
Noncompliance material to financial statements noted?	____yes	__x__no

Federal Awards

Internal control over major programs:		
• Material weakness identified?	____yes	__x__no
• Significant deficiencies identified?	____yes	__x__no
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	__x__yes	____no

Identification of major federal programs:

Assistance Listing (CFDA) Number(s)	Name of Federal Program(s)
10.923	Emergency Watershed Protection Program
15.507	WaterSMART
20.507	Federal Transit Cluster

Dollar threshold used to distinguish between type A and type B programs:	$ 750,000	
Auditee qualified as low-risk auditee?	__x__yes	____no

CITY OF ST. GEORGE, UT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Section II – Financial Statement Findings

None noted

Section III – Federal Award Findings and Questioned Costs

2025-001 Finding – Form SF-425 – USDA 10.923:

Criteria: Amounts reported on Form SF-425 should be cumulative by award and agree to the city's general ledger

Condition: We noted the SF-425 reports filed for the Natural Resources Conservation Service (NRCS) grant did not agree to the amounts reported in the city's general ledger.

Cause: It appears the SF-425 reports were updated for amounts authorized for expenditure by NRCS, but the actual expenditures incurred to date had not been updated.

Effect: The SF-425 reports filed by the city did not reconcile to the cumulative amounts recorded in the city's general ledger.

Recommendation: We recommend the city establish procedures to ensure the amounts reported on the SF-425 forms reconcile to the amounts recorded in city's general ledger.

CITY OF ST. GEORGE, UT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Section IV – Passenger Facility Charge Program Findings and Questioned Costs

None noted

Section V – Summary Schedule of Prior Audit Findings

Not applicable

CITY OF ST GEORGE, UT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Reporting Entity:

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of The City of St. George, Utah. The City's reporting entity is defined in Note 1 of the basic financial statements. All expenditures of federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule. Because the Schedule presents only a selected portion of the operations of the City of St. George, Utah, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of St. George, Utah.

Basis of Accounting:

This accompanying schedule of expenditures of federal awards has been prepared on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate:

The City of St. George, Utah has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Federal Loans Outstanding:

There are no outstanding balances for federal loan or loan guarantee programs at June 30, 2025.

HINTON BURDICK
CPAs & ADVISORS

Independent Auditors' Report on Compliance and Report on Internal Control Over Compliance as Required by the *State Compliance Audit Guide*

The Honorable Mayor and
City Council
St. George, Utah

Report On Compliance with State Requirements

Opinion on Each Compliance Requirement

We have audited St. George City, Utah's compliance with the following applicable state requirements described in the *State Compliance Audit Guide,* issued by the Office of the State Auditor, for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025 in the following areas:

- Budgetary Compliance
- Fund Balance
- Fraud Risk Assessment
- Restricted Taxes – Other Related Restricted Revenue
- Impact Fees
- Crime Insurance for Public Treasurers
- Governmental Fees
- Cash Management
- Enterprise Fund Transfers, Reimbursements, Loans, and Services
- Tax Levy Recognition
- Utah Retirement Systems
- Open and Public Meetings Act

In our opinion, St. George City, Utah complied in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements outlined in the *State Compliance Audit Guide* (Guide), issued by the Office of the State Auditor. Our responsibilities under those standards and the Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of St. George City, Utah and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of St. George City, Utah's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, provisions of contracts or grant agreements applicable to the St. George City, Utah's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on St. George City, Utah 's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about St. George City, Utah's compliance with the requirements referred to above as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding St. George City, Utah's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the St. George City, Utah's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of St. George City, Utah's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *Guide* and which are described in the accompanying schedule of findings and recommendations as items 2020-002 and 2024-001. Our opinion on compliance is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the St. George City, Utah's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and recommendations. The City's responses were not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined below. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement will not be prevented or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the State Compliance Audit Guide. Accordingly, this report is not suitable for any other purpose.

HintonBurdick, PLLC
St. George, Utah
December 31, 2025

HINTON BURDICK
CPAs & ADVISORS

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

City of St. George, UT Officials
St. George, Utah 84770

Mayor, City Council and Management of St. George City:

During our audit of the Funds of the City of St. George, UT for fiscal year 2025, we noted the following instances of non-compliance with state law.

2020-002 Finding – Deficit Fund Balance:

Criteria: Utah Code Section 10-6-117 states that for any fund that has a deficit unassigned/unrestricted fund balance in the year under audit; the subsequent year's budget should contain an appropriation to retire the deficit to an amount equal to or greater than 5% of the fund's total actual revenue of the year under audit.

Condition: The Central Business District CDA Special Revenue Fund and the Tech Ridge CDA Special Revenue Funds reported deficit fund balances of $327,857 and $5,793,633, respectively at June 30, 2025. The fiscal year 2025 budgeted revenues and budgeted expenditures are not sufficient to eliminate the deficit fund balances.

Cause: Expenditures made for the capital projects and the purchase of the Inn at St. George from the Economic Development Fund and activities related to the Tech Ridge CDA caused the Funds to report deficit fund balances. Sufficient revenue is not yet available to reduce or eliminate the deficits.

Effect: The City is not in compliance with State fund balance requirements.

Recommendation: We recommend that the City operate within the confines of State law by budgeting amounts to reduce the deficit fund balances in Central Business District CDA and Tech Ridge Special Revenue Funds.

2024-001 Finding – Expenditures in Excess of Budget:

Criteria: *The Fiscal Procedures Act for Utah Cities* requires cities to restrict expenditures to total appropriations for any Fund.

Condition: The Tech Ridge Special Revenue Fund reported expenditures in excess of appropriations of $5,841,792.

Cause: Transfers to other Funds for exceeded the amount budgeted.

Effect: The City is not in compliance with State fund balance requirements.

Recommendation: We recommend the city continue their efforts to make budget amendments as needed.

This letter is intended solely for the use of the mayor, city council and management.

It has been a pleasure to be of service to the City this past year. Observations we made during the audit evidence the fact that you are carefully trying to comply with federal and state laws and to fulfill your stewardship to the citizens of the City of St. George, UT. We wish to thank you for your diligent efforts.

If we can be of additional assistance in any way to further assist you in fulfilling your stewardship, please contact us at any time. We look forward to a continued pleasant professional relationship.

Sincerely,

HintonBurdick, PLLC
HintonBurdick, PLLC
December 31, 2025

December 31, 2025

To: Mayor, City Council, and City Manager

From: Tiffany M. LaJoice, CPA; Interim Finance Director

Subject: Schedule of Audit Findings and Corrective Action Plan
Fiscal year audit ended June 30, 2025

The following responses have been made to the audit findings and recommendations of our auditors as they were included in the schedule of findings and recommendations and the schedule of findings and questioned costs.

2020-002 Finding – Deficit Fund Balance

We agree with the auditor's comments regarding the deficit fund balances in the Central Business District CDA Special Revenue Fund and the Tech Ridge CDA Special Revenue Fund.

Response – Central Business District:

The deficit fund balance in the Central Business District resulted from prior year transactions of both payment of committed public improvements pursuant to a development agreement and the purchase of a hotel in the downtown area of St. George. The Central Business District CDA Special Revenue Fund borrowed cash through interfund loans to finance these transactions and to maintain a positive cash balance, but a negative fund balance has existed since the transactions were recorded. The interfund loan is due by August 1, 2029. During the current fiscal year, through property sales and tax increment received, the negative fund balance was reduced to $327,857. It is anticipated that the fund balance will remain in a deficit position until revenues are earned, but the fiscal year 2026 budget includes an anticipated reduction of the deficit by $214,045. If revenues will not be adequate to eliminate the deficit or repay the interfund loan by the due date, management will consider transfers from other funds to comply with Utah State law.

Response – Tech Ridge CDA Special Revenue Fund:

The deficit fund balance in the Tech Ridge CDA resulted from a current year transaction to fund construction of the east access roadway to Tech Ridge. The Tech Ridge CDA borrowed cash through an interfund loan to finance the construction and to maintain a positive cash balance, but this created a negative fund balance. The interfund loan is due by January 1, 2035, or sooner if tax increment exceeds estimates. It is anticipated that the fund balance will remain in a deficit position until revenues are earned, but the fiscal year 2026 budget includes

an anticipated reduction of the deficit by $7,000. If revenues will not be adequate to eliminate the deficit or repay the interfund loan by the due date, management will consider transfers from other funds to comply with Utah State law.

2024-001 Finding – Expenditures in Excess of Budget

We agree with the auditor's comments regarding expenditures exceeding budgetary limits for the Tech Ridge CDA Special Revenue Fund.

Response:

We had prepared reasonable budget estimates for the fund. When the interfund loan was executed, cash transferred from the Transportation Improvement Fund to the Tech Ridge CDA, offset by an interfund loan. The second accounting entry was to record a transfer from the Tech Ridge CDA to the Public Works Capital Project Fund to fund the project costs. Due to the timing being at fiscal year-end, there was not sufficient opportunity to process the necessary budget amendment prior to June 30th. As a result, total transfers exceeded the adopted budget. We will monitor department level budgets more closely and prepare budget openings as needed to avoid this finding in the future.

2025-001 Single Audit Finding – Form SF-425 Not Completed Accurately

We agree with the single audit finding regarding failing to properly complete Form SF-425 for the NRCS grant expenditures.

Response:

The Form SF-425 was completed by staff at NRCS on behalf of the City, but we failed to notify NRCS of updated expenditures to date and correct balances as of each reporting period, which should have been done before the form was signed and submitted. To correct this, the City will establish the following procedures:

- Any draft SF-425 and other grant forms will be submitted to the Finance Director for review and approval, along with any supporting documentation, prior to submission.
- The Finance Director will verify totals match spending in appropriate general ledger accounts before approving the form.
- Once approved, Public Works staff will sign and submit required forms by the due dates established in the grant documents.
- As needed, the City will subcontract grant compliance services with outside firms specializing in such matters.

Responsible Parties:

Jay Sandberg, City Engineer
Cameron Cutler, Public Works Director
Tiffany LaJoice, Interim Finance Director

Target Date:

January 31, 2026


St.George
THE BRIGHTER SIDE



Continuing Disclosure Section

City of St. George, UT
Continuing Disclousure - Franchise Tax Revenue Bonds, Series 2014
Fiscal Year Ended June 30, 2025

Fiscal Year	Revenues from Electric Suppliers	Revenues from Natural Gas Suppliers	Total Revenues from Pledged Taxes	Percent Change from Prior Year
2025	$ 7,028,969	$ 1,472,994	$ 8,501,963	1.32%
2024	6,286,774	2,104,283	8,391,057	4.41%
2023	6,003,374	2,033,167	8,036,541	13.86%
2022	5,646,145	1,412,179	7,058,324	6.47%
2021	5,429,061	1,200,493	6,629,554	7.73%
2020	5,090,160	1,063,680	6,153,840	1.36%
2019	5,087,340	983,720	6,071,060	1.62%
2018	4,970,169	1,003,839	5,974,008	5.63%
2017	4,727,559	928,272	5,655,831	2.77%
2016	4,539,711	963,912	5,503,623	5.75%

Source: The City

City of St. George, UT
Continuing Disclousure - Franchise Tax Revenue Bonds, Series 2014
Fiscal Year Ended June 30, 2025

Debt Service Coverage Actual and Projected

Fiscal Year	Total Pledged Taxes [1]	Series 2014 Bonds Debt Service	Coverage
2025	$ 8,501,963	$ 762,100	11.16
2026	8,586,983	760,600	11.29
2027	8,672,852	762,475	11.37
2028	8,759,581	759,500	11.53
2029	8,847,177	761,762	11.61

[1] Projections based on actual fiscal year 2025 Pledged Taxes of $8,501,963 and assuming an annual increase of 1%. The final debt service is due in fiscal year 2029.

City of St. George, UT
Balance Sheet - General Fund
(This summary has not been audited)

	For the fiscal year ended June 30				
	2025	2024	2023	2022	2021
ASSETS					
Cash	$ 52,745,916	$ 44,768,221	$ 40,689,612	$ 34,884,942	$ 22,982,328
Accounts receivable	24,038,209	22,908,575	23,161,452	21,860,361	20,303,562
Leases receivable - short term	200,853	150,402	149,270	143,499	-
Prepaid items	2,530,305	2,530,040	2,528,264	26,190	836,433
Inventory	249,900	219,732	226,186	201,850	174,045
Notes receivable	40	1,161,976	3,474	769,296	-
Due from other funds	-	-	-	-	
Leases receivable - long term	8,113,243	8,220,410	7,816,083	7,071,979	
Total assets	$ 87,878,466	$ 79,959,356	$ 74,574,341	$ 64,958,117	$ 44,296,368
LIABILITIES					
Construction bonds held	$ 4,799,745	$ 3,604,045	$ 4,691,314	$ 6,663,222	$ 1,828,907
Due to other funds	-	-	-	-	-
Accrued liabilities	6,812,273	5,626,146	6,397,577	7,334,175	6,080,468
Deferred revenues	2,082,345	1,735,344	2,990,572	2,646,841	1,390,171
Total liabilities	13,694,363	10,965,535	14,079,463	16,644,238	9,299,546
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues - property tax levy	13,327,459	12,830,000	12,331,000	11,700,000	11,000,000
Unavailable revenues - leases	7,750,852	8,009,679	7,705,466	7,109,949	
Total deferred inflows of resources	21,078,311	20,839,679	20,036,466	18,809,949	11,000,000
FUND BALANCES (DEFICITS)					
Nonspendable:					
Inventories & prepaids	2,780,205	2,749,772	2,754,450	228,040	1,010,478
Noncurrent receivables	40	1,161,976	3,474	769,296	-
Restricted for:					
Public safety programs	2,748,708	2,568,352	103,819	89,151	64,261
Reserved for airport	11,497,465	9,879,761	7,169,098	5,012,833	2,406,735
Parks construction & development	14,163	5,915	-	-	-
Reserved for notes receivable	-	-	0		
Assigned to:					
Community & economic development	1,500,000				
Unassigned:	34,565,211	31,788,366	30,427,571	23,404,610	20,515,348
Total fund balances (deficits)	53,105,792	48,154,142	40,458,412	29,503,930	23,996,822
Total liabilities, deferred inflows and fund balances	$ 87,878,466	$ 79,959,356	$ 74,574,341	$ 64,958,117	$ 44,296,368

Source: Information extracted from the City's audited financial statements. This summary has not been audited.

City of St. George, UT
Statement of Net Position - Governmental Activities
(This summary has not been audited)

	For the fiscal year ended June 30				
	2025	2024	2023	2022	2021
ASSETS					
Cash	$ 278,719,355	$ 249,989,178	$ 221,873,606	$ 186,547,238	$ 134,425,931
Restricted cash	11,789,864	23,156,352			
Accounts receivable (net of allowance for doubtful accounts)	42,280,114	39,722,696	32,849,076	34,102,305	34,013,360
Lease receivable - short term	200,853	171,179	192,066	188,942	-
Inventory	249,900	219,732	226,186	201,850	174,045
Net pension assets	570,697	828,822	934,545	15,359,667	1,290,149
Notes receivable	500,040	1,661,976	503,474	769,296	-
Internal Balances	291,922	2,615,429	(573,283)	(810,503)	(1,047,724)
Prepaid expenses	2,530,305	2,530,040	2,947,607	26,190	836,434
Lease receivable - long term	8,113,243	8,240,184	7,856,693	7,155,386	
Capital assets not being depreciated	175,088,298	166,179,515	138,628,971	142,067,225	117,044,983
Capital assets, net of accumulated depreciation and amortization	443,051,958	394,934,533	359,517,861	327,890,160	330,634,129
Total assets	$ 963,386,549	$ 890,249,636	$ 764,956,802	$ 713,497,756	$ 617,371,307
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions	15,068,173	14,548,022	9,978,282	7,038,683	5,546,193
Total deferred outflows	$ 15,068,173	$ 14,548,022	$ 9,978,282	$ 7,038,683	$ 5,546,193
LIABILITIES					
Accounts payable and accrued liabilities	$ 19,172,362	$ 23,289,923	$ 13,547,727	$ 11,604,497	$ 7,949,297
Construction bonds held	4,799,745	3,604,045	4,691,314	6,663,222	1,828,907
Compensated absences	6,784,871	4,585,121	4,101,459	3,577,758	3,251,895
Accrued interest payable	406,184	365,090	115,653	117,039	141,592
Unearned revenues	2,314,627	2,063,354	7,210,310	19,092,840	10,028,144
Net pension liability	13,200,322	10,349,099	7,461,690	-	3,310,150
Bonds payable:					
Due within one year	2,360,000	3,140,000	3,672,000	3,486,000	3,111,000
Due in more than one year	30,400,289	33,086,437	10,925,621	14,741,989	18,372,356
Leases:					
Due within one year	188,190	219,117	256,254	897,006	604,355
Due in more than one year	402,574	590,764	799,264	626,856	1,147,852
Subscriptions:					
Due within one year	347,049	194,240	134,616		
Due in more than one year	716,492	123,317	222,769		
Total liabilities	81,092,705	81,610,507	53,138,677	60,807,207	49,745,548
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	132,323	117,278	135,043	22,286,199	10,927,129
Property tax levy	16,612,444	16,007,427	15,688,994	16,047,028	14,701,825
Leases	7,750,852	8,048,752	7,785,638	7,235,162	
Total deferred inflows	24,495,619	24,173,457	23,609,675	45,568,389	25,628,954
NET POSITION					
Net investment in capital assets	583,725,662	523,760,173	482,020,655	450,088,495	424,301,957
Restricted for:	-	-			
Special revenue and capital projects	176,592,293	138,476,803	110,103,102	81,773,412	58,818,400
Airport	11,497,465	9,879,761	7,169,098	5,012,833	2,406,735
Debt service	400,987	384,930	365,472	358,756	361,079
Unrestricted	100,649,991	126,512,027	98,528,405	76,927,347	61,654,827
Total Net Position	$ 872,866,398	$ 799,013,694	$ 698,186,732	$ 614,160,843	$ 547,542,998

Source: Information extracted from the City's audited financial statements. This summary has not been audited.

City of St. George, UT
Statement of Revenues, Expenditures and Changes in Fund Balances Total Governmental Funds
(This summary has not been audited)

	Fiscal Year Ended June 30				
	2025	2024	2023	2022	2021
Revenues:					
Taxes & special assessments	$ 89,567,654	$ 86,096,150	$ 83,579,558	$ 80,383,015	$ 71,697,411
Licenses and permits	3,808,327	3,677,357	2,670,047	4,113,231	3,712,936
Intergovernmental	33,123,632	44,513,314	23,324,440	15,390,800	17,252,881
Charges for services	32,397,079	28,962,290	26,758,122	25,781,108	22,329,584
Fines & forfeitures	1,457,919	1,259,291	1,210,032	995,854	949,234
Investment income	12,754,398	12,414,366	7,411,544	878,494	589,780
Rents & concessions	179,577	245,300	261,981	306,031	232,177
Miscellaneous	330,177	401,737	262,903	166,035	178,543
Contributions from other sources	5,101,409	12,694,588	33,311,104	7,435,116	7,755,985
Capital development fees	9,816,153	13,730,271	9,171,660	14,913,639	9,946,230
Total revenues	188,536,325	203,994,664	187,961,391	150,363,323	134,644,761
Expenditures:					
Current:					
General government	16,613,709	15,276,603	14,820,587	13,618,017	16,200,091
Public safety	49,702,286	45,833,818	46,464,451	31,154,515	23,981,449
Highways & public improvements	22,587,406	19,722,456	21,083,445	17,657,316	16,220,392
Parks, recreation & public property	19,277,504	21,897,053	17,073,037	16,293,262	13,123,497
Community development & golf	10,123,940	9,864,193	12,083,277	12,394,251	9,261,324
Capital outlay	76,111,678	67,792,500	32,097,931	28,566,882	24,686,942
Debt service					
Leases	-	-	-	-	-
Principal	2,675,000	3,087,000	3,801,550	2,990,400	3,112,620
Interest & admin charges	1,533,325	616,894	535,829	606,163	700,833
Total expenditures	198,624,848	184,090,517	147,960,107	123,280,806	107,287,148
Excess (deficiency) of revenues over expenditures	(10,088,523)	19,904,147	40,001,284	27,082,517	27,357,613
Other financing sources (uses):					
Transfers in	43,156,229	55,555,968	46,897,869	41,743,601	43,568,620
Transfers out	(38,245,379)	(46,348,685)	(42,763,443)	(35,610,924)	(38,467,872)
Payments to other taxing agencies	-	-	-	-	-
Unbilled utility services	-	-	-	-	-
Contributions from private sources	-	-	-	-	-
Proceeds from sale of capital assets	23,314,667	1,700,261	159,230	120,320	6,438,445
Proceeds of bonds, notes, lease or subscription	1,131,673	25,713,703	2,190,621	370,893	-
Premium on refunding bonds	-	-	-	-	-
Total other financing sources (uses)	29,357,190	36,621,247	5,884,277	6,623,890	11,539,193
Net change in fund balances	19,268,667	56,525,394	45,885,561	33,706,407	38,896,806
Restatement to beginning fund balance	-	-	-	76,667	-
Fund balances, beginning of year,	269,843,251	213,317,857	166,832,297	133,049,223	94,152,417
Fund balances (deficit), end of year	$ 289,111,918	$ 269,843,251	$ 212,717,858	$ 166,832,297	$ 133,049,223

Source: Information extracted from the City's audited financial statements. This summary has not been audited.

City of St. George, UT
Continuing Disclosure - Series 2024 General Obligation Parks & Rec Bonds
Fiscal Year Ended June 30, 2025

Comparative Property Tax Rates Within Washington County

Tax Levying Entity	2025	2024	2023	2022	2021
Hurricane	0.00156	0.001532	0.001623	0.002125	0.002415
Ivins	0.000907	0.000901	0.000921	0.001215	0.001324
LaVerkin	0.001615	0.001620	0.001684	0.00224	0.002534
St. George City	0.000779	0.000770	0.000789	0.00102	0.001163
Santa Clara	0.000933	0.00094	0.000938	0.001229	0.001378
Washington City	0.000762	0.00074	0.000753	0.001001	0.001104

(Source: Washington County Auditor)

Overlapping General Obligation Debt of the City
See Statistical Section of the ACFR

General Obligation Legal Debt Limit and Additional Debt Incurring Capacity
See Statistical Section of the ACFR

Assessed and Estimated Fair Market Values of Taxable Property
See Statistical Section of the ACFR

Summary of Taxable Values
See Statistical Section of the ACFR

Historical Property Tax Rates
See Statistical Section of the ACFR

Property Tax Levies and Collections
See Statistical Section of the ACFR

Principal Property Taxpayers in the City
See Statistical Section of the ACFR

City of St. George, UT
Continuing Disclosure - Series 2024 General Obligation Parks & Rec Bonds
Continuing Disclosure - Series 2017 Series Excise Tax Bonds
Continuing Disclosure - Series 2023 Sales Tax Bonds
Fiscal Year Ended June 30, 2025

Debt Structure

Series	Purpose	Original Amount	Final Maturity Date	Current Balance Outstanding
Outstanding General Obligation Indebtedness				
2024	Parks and Recreation	$ 14,235,000	April 1, 2046	$ 13,025,000
			Total	$ 13,025,000
Outstanding Excise Tax Revenue Bond Indebtedness				
2017	Refunding/Airport	$ 8,675,000	June 1, 2034	$ 5,185,000
			Total	$ 5,185,000
Outstanding Franchise Tax Revenue Bond Indebtedness				
2014	Roads	$ 8,150,000	December 1, 2028	$ 2,780,000
2015	Park Improvements	$ 7,898,000	June 1, 2025	$ -
			Total	$ 2,780,000
Outstanding Sales Tax Revenue Bond Indebtedness				
2023	Sales Tax Revenue Bonds	$ 10,000,000	August 1, 2053	$ 9,850,000
			Total	$ 9,850,000
Outstanding Electric Revenue Bond Indebtedness				
2016	Electric Refunding	$ 40,625,000	June 1, 1938	$ 30,505,000
2016B	Electric Refunding	$ 10,336,000	June 1, 2025	$ -
			Total	$ 30,505,000
Outstanding Wastewater Treatment Revenue Bond Indebtedness				
2020	Treatment Improvements	$ 36,090,000	April 1, 2045	$ 31,490,000
			Total	$ 31,490,000
Outstanding Municipal Building Authority Indebtedness				
2023	MBA Lease Revenue Bonds	$ 10,000,000	November 1, 2054	$ 10,000,000
			Total	$ 10,000,000

Debt Ratios

Direct General Obligation Debt is 0.0662% of 2024 Taxable Value.
Total Direct and Overlapping General Obligation Debt is 0.5697% of 2024 Taxable Value.
Per Captia Direct General Obligation Debt is $120 based on the estimated population of 108,500.
Per Capita Direct and Overlapping General Obligation Debt is $1,034 based on estimated poplulation.

City of St. George, UT
Continuing Disclosure - 2023 Sales Tax Revenue Bonds
Fiscal Year Ended June 30, 2025

Historical Revenues

The following table shows the amounts of Pledged Sales and Use Taxes received by the City in the last ten fiscal years.

Fiscal Year Ending June 30	Pledged Sales and Use Taxes	% Change from Prior Year
2025	$ 38,892,900	4.76%
2024	37,124,764	2.28%
2023	36,296,307	3.61%
2022	35,030,370	16.90%
2021	29,967,205	23.21%
2020	24,321,782	9.07%
2019	22,299,586	5.85%
2018	21,067,521	9.33%
2017	19,268,824	9.08%
2016	17,665,339	7.58%

Source: City's Comprehensive Annual Financial Report

City of St. George, UT
Continuing Disclosure - Excise Tax Revenue Bonds, Series 2017
Fiscal Year Ended June 30, 2025

Total County TRCC Taxes

Calendar Year	TRCC Taxes	% Change From Prior Year
2024	$ 7,494,926	7.88%
2023	6,947,470	14.33%
2022	6,076,494	8.09%
2021	5,621,909	36.51%
2020	4,118,455	(1.39%)
2019	4,176,656	6.49%
2018	3,922,181	7.67%
2017	3,642,651	6.90%
2016	3,407,391	8.28%
2015	3,146,736	8.90%

This table shows the total amount of TRCC Taxes received by the County for the last ten calendar years. Only *Pledged* TRCC Taxes, which are capped at $700,000 annually, are pledged to the payment of the Series 2017 Bonds.

Source: Audited Financial Statement for Washington County, Utah. County Tourism, Recreation, Cultural and Convention (TRCC) taxes are accounted for in the Recreation Special Revenue Fund.

City of St. George, UT
Continuing Disclosure - Electric Revenue Bonds
Fiscal Year Ended June 30, 2025

TABLE I - System Rates

	Customer Charge (per month)	Energy Charge (per kWh)	Demand Charge (per kW)	Average Monthly Bill
Residential Service	$ 25.00			
0-800 kWh (per kWh)		$ 0.080382		$ 113.45
Over 800 kWh (per kWh)		0.107120		
Commercial Service				
Small General Service	25.00			195.93
0-1,500 kWh (per kWh)		$ 0.085675		
Next 8,500 kWh (per kWh)		0.096227		
Over 10,000 kWh (per kWh)		0.111403		
0-5 kW (per kW)			$ 1.11	
Over 5 kW (per kW)			9.70	
Large General Service	70.68			3,308.80
0-10,000 kWh (per kWh)		$ 0.068791		
Over 10,000 kWh (per kWh)		0.056500		
All kW (per kW)			13.91	
Agricultural Service	25.00			
0-1,500 kWh (per kWh)		$ 0.085675		
Next 8,500 kWh (per kWh)		0.096227		
Over 10,000 kWh (per kWh)		0.111403		

TABLE II - Average Revenue from Rates

	Average Revenue $ per kWh	Average Monthly Bills	
		Summer May-Oct	Winter Nov-Apr
Residential Service	0.11323	136.68	87.91
Small Commercial (includes demand)	0.13279	226.97	167.29
Large Commercial (includes demand)	0.10068	3,725.84	2,895.99

City of St. George, UT
Continuing Disclosure - Electric Revenue Bonds
Fiscal Year Ended June 30, 2025

TABLE III - Summary of Kilowatt Hours and Production Costs

Year	kWh	Cost per kWh
2014	858,404,040	0.07183
2015	864,631,300	0.07216
2016	853,857,700	0.07215
2017	798,508,970	0.07724
2018	775,472,690	0.07919
2019	784,934,774	0.08312
2020	768,242,310	0.08504
2021	832,506,242	0.08258
2022	792,548,542	0.09297
2023	801,184,159	0.10145
2024	770,157,155	0.09474
2025	782,821,061	0.09255

TABLE IV - Ten Largest Customers of the System

Name	Type of Business	kWh	% of City's kWh Billed
St George Regional Hospital (Multiple Campuses)	Hospital	36,919,857	4.9140%
Utah Tech University	State University	21,462,859	2.8567%
Tonaquint Data Center Inc.	Data Center	9,434,364	1.2557%
Smith's Food & Drug (Multiple Locations)	Grocery Store	5,523,930	0.7352%
Costco Wholesale	Large Box Store	4,244,332	0.5649%
Washington Co Water Conservancy District	Water Agency	3,801,745	0.5060%
Ram Manufacturing Co Inc	Manufacturing	3,424,600	0.4558%
Harmon's City Inc	Grocery Store	3,386,262	0.4507%
Entrada Property Owners Association	Home Owners Assoc	3,086,262	0.4108%
Tesla Motors Inc	E-vehicle Charging Stations	3,062,560	0.4076%
		94,346,771	12.5575%

City of St. George, UT
Continuing Disclosure - Electric Revenue Bonds
Fiscal Year Ended June 30, 2025

TABLE V - Historical and Projected Operating Results

	2018	2019	2020	2021*	2022	2023**	2024	2025	Budgeted 2026	Estimated 2027	Estimated 2028	Estimated 2029
Sources of Funds:												
Service Charges/User Fees	$61,997,301	$63,109,349	$62,785,329	$66,384,900	$68,123,119	$71,686,839	$75,329,088	$82,021,038	$84,071,564	$86,173,353	$88,327,687	$90,535,879
Other operating revenues	10,307	78,080	20,926	-	42,939	15,125	36,184	13,377	250,000	250,000	250,000	250,000
Impact fees	3,352,539	3,021,538	3,500,735	4,006,473	4,162,455	2,642,442	2,746,799	2,566,159	3,030,000	3,060,300	3,090,903	3,090,903
Total sources of funds	65,360,147	66,208,967	66,306,990	70,391,373	72,328,513	74,344,406	78,112,071	84,600,574	87,351,564	89,483,653	91,668,590	93,876,782
Uses of Funds:												
Electricity purchased	36,855,979	39,134,672	38,219,843	40,785,983	44,962,101	50,093,603	42,233,451	41,088,587	43,275,107	44,356,985	45,465,909	46,602,557
Natural gas purchased	5,113,031	5,564,979	6,078,343	7,058,622	7,229,119	8,465,806	6,458,065	6,253,301	7,649,859	8,424,502	10,929,221	10,929,221
Operating costs	10,977,372	11,959,725	12,288,164	12,014,107	12,691,646	13,747,722	15,182,940	15,989,584	16,309,376	16,635,563	16,968,274	17,307,640
Total O & M Expenses	52,946,382	56,659,376	56,586,350	59,858,712	64,882,866	72,307,131	63,874,456	63,331,472	67,234,342	69,417,050	73,363,404	74,839,418
Net Operating Revenues	12,413,765	9,549,591	9,720,640	10,532,661	7,445,647	2,037,275	14,237,615	21,269,102	20,117,222	20,066,603	18,305,186	19,037,364
Non-operating Revenues (Expenses)												
Interest income	366,856	604,044	446,628	93,136	86,954	276,756	288,982	919,302	107,488	107,488	107,488	107,488
Other income	704,600	1,266,502	343,385	144,160	133,067	1,642,127	194,873	195,839	204,580	204,580	204,580	204,580
Total Non-operating	1,071,456	1,870,546	790,013	237,296	220,021	1,918,883	483,855	1,115,141	312,068	312,068	312,068	312,068
Net Revenues for DS payments	13,485,221	11,420,137	10,510,653	10,769,957	7,665,668	3,956,158	14,721,470	22,384,243	20,429,290	20,378,671	18,617,254	19,349,432
Outstanding Bonds:												
Series 2008 Bonds [1]	1,260,000	1,260,000	1,260,000									
Series 2016 Refunding Bonds	1,806,819	3,076,819	3,081,419	3,091,419	3,077,669	3,086,169	3,080,669	3,076,669	3,078,919	3,081,919	3,075,419	3,079,669
Series 2016B Refunding Bonds	1,257,021	1,259,954	1,256,610	1,262,902	1,257,597	1,261,772	1,256,132	1,263,332	-	-	-	-
Total debt service payments	4,323,840	4,336,773	4,338,029	4,354,321	4,335,266	4,347,941	4,336,801	4,340,001	3,078,919	3,081,919	3,075,419	3,079,669
Projected Debt Service Coverage	3.12	2.63	2.42	2.47	1.77	0.91	3.39	5.16	6.64	6.61	6.05	6.28

[1] 2008 Bonds were partially refunded with 2016 issue in April 2016

* Impact fees increased 6.75% in March 2021

** Rate increased twice in Fiscal Year 2023. Effective July 1, 2022, residential base rate increased $1. In March 2023, Residential & Small Commercial base rates increased and all kWh rates increased 2%. Commercial demand charges also increased in March.

Note: Total debt service may differ from statement of cash flows because of amortization of bond discounts and/or premiums which reduce interest expense

City of St. George, UT
Continuing Disclosure - Electric Revenue Bonds
Fiscal Year Ended June 30, 2025

TABLE VI - Statement of Net Position

	2025	2024	2023	2022	2021
ASSETS & DEFERRED OUTFLOWS					
Current assets:					
Cash	$ 20,096,514	$ 9,024,564	$ 6,401,963	$ 17,284,443	$ 22,580,342
Restricted cash	6,973	12,728	9,779	1,600	531
Accts. receivable (net of allowance for uncollectibles)	10,860,004	9,796,152	7,861,067	8,845,076	8,983,919
Inventory & prepaid expenses	4,777,748	3,630,303	3,817,773	2,957,150	2,119,295
Net pension assets	73,938	112,435	131,483	2,161,180	186,739
Bond discounts & insurance	310,108	333,962	357,816	381,671	405,525
Due from other funds	98,842	336,062	573,283	810,503	1,047,724
Total current assets	36,224,127	23,246,206	19,153,164	32,441,623	35,324,075
Capital assets net of accumulated depreciation	57,971,089	62,310,636	66,395,754	66,908,031	68,305,516
Deferred outflow of resources					
Deferred outflow related to pension	1,952,193	1,973,530	1,403,868	1,022,499	806,946
Deferred charge on bond refunding	-	-	-	-	-
Total deferred outflows	1,952,193	1,973,530	1,403,868	1,022,499	806,946
Total Assets & Defferred Outflows	$ 96,147,409	$ 87,530,372	$ 86,952,786	$ 100,372,153	$ 104,436,537
LIABILITIES & DEFERRED INFLOWS					
Current liabilities:					
Accrued liabilities & short term debt *	8,053,083	8,816,754	8,870,726	10,949,878	10,705,930
Net pension liability	1,710,199	1,403,920	1,049,802	-	528,721
Deposits payable	1,317,597	1,327,362	1,258,674	1,265,595	1,260,274
Total current liabilities	11,080,879	11,548,036	11,179,202	12,215,473	12,494,925
Long-term liabilities:					
Compensated absences - long term *	880,533	633,466	613,462	562,765	521,252
Bonds payable - long term plus premiums	29,900,753	31,728,119	34,703,485	37,570,850	40,350,216
Subscriptions payable - long term	3,098	19,949			
Total long-term liabilities	30,784,384	32,381,534	35,316,947	38,133,615	40,871,468
Deferred inflow related to pensions	17,143	15,909	19,000	3,227,301	1,591,275
Total liabilities	41,882,406	43,945,479	46,515,149	53,576,389	54,957,668
NET POSITION					
Invested in capital assets, net of related debt	26,428,435	27,783,232	28,644,361	27,026,852	25,773,825
Restricted	6,973	12,728	9,779	1,600	531
Unrestricted	27,829,595	15,788,933	11,783,497	19,767,312	23,704,513
Total Net Position	$ 54,265,003	$ 43,584,893	$ 40,437,637	$ 46,795,764	$ 49,478,869

* Compensated absences were reported as accrued liabilities in previous years. Corrected in Fiscal Year 2021.

City of St. George, UT
Continuing Disclosure - Electric Revenue Bonds
Fiscal Year Ended June 30, 2025

TABLE VII - Statement of Revenues, Expenses, and Changes in Fund Net Position

	2025	2024	2023	2022	2021
OPERATING REVENUES:					
Charges for services	$ 82,021,038	$ 75,329,088	$ 71,686,839	$ 68,123,119	$ 66,384,900
Other operating revenues & impact fees	2,579,536	2,782,983	2,657,567	4,205,394	4,006,473
Total operating revenues	84,600,574	78,112,071	74,344,406	72,328,513	70,391,373
OPERATING EXPENSES:					
Electricity purchased	41,088,587	42,233,451	50,093,603	44,962,101	40,785,983
Natural gas purchased	6,253,301	6,458,065	8,465,806	7,229,119	7,058,622
Salary and wages	7,378,442	6,703,253	6,379,529	5,823,266	5,497,844
Supplies	935,287	1,299,324	970,685	1,093,653	967,369
Service vehicle expense	222,635	215,935	234,844	186,859	155,990
Equipment rental	-	-	-	-	-
Depreciation	7,761,151	7,628,461	7,410,986	7,318,632	7,154,100
Payroll tax & employee benefits	3,116,997	2,545,889	2,021,306	1,272,285	1,671,395
Office & dept. supplies	235,452	214,475	293,054	212,908	153,792
Professional services	302,788	228,893	345,431	195,827	305,370
R. & M. - equipment	362,593	631,978	329,262	947,901	569,312
R. & M. - buildings and grounds	36,860	65,163	69,756	51,447	65,063
Insurance & surety bonds	413,050	374,176	314,950	258,857	226,606
Travel	149,314	175,486	163,739	149,337	53,144
Utilities *	57,474	54,560	59,892	54,065	54,495
Miscellaneous	10,110	5,425	6,225	10,542	7,949
Interest expense	82,833	95,141	69,816	40,653	39,309
Subscriptions & memberships	35,749	23,242	39,233	44,045	46,471
Billing & administration	2,650,000	2,550,000	2,450,000	2,350,000	2,200,000
Total operating expenses	71,092,623	71,502,917	79,718,117	72,201,497	67,012,814
Operating income (loss)	13,507,951	6,609,154	(5,373,711)	127,016	3,378,559
NON-OPERATING REVENUES (EXPENSES)					
Interest income	919,302	288,982	276,756	86,954	93,136
Federal grants	381,582	221,242	-	-	-
Miscellaneous income	157,458	121,753	1,606,015	96,973	78,123
Gain on sale of assets	14,790	37,652	2,117	-	31,299
Interest charges	(1,356,224)	(1,461,501)	(1,560,589)	(1,653,464)	(1,735,844)
Total non-operating revenue (expense)	116,908	(791,872)	324,299	(1,469,537)	(1,533,286)
Income before transfers	13,624,859	5,817,282	(5,049,412)	(1,342,521)	1,845,273
Contributions	23,591	35,468	33,994	36,094	34,738
Transfers to/from other funds	(2,968,340)	(2,705,494)	(1,342,709)	(1,376,678)	(1,074,082)
Change in Net Position	10,680,110	3,147,256	(6,358,127)	(2,683,105)	805,929
Restatement of Net position for salary accrual	-	-	-	-	-
Total net position - beginning	43,584,893	40,437,637	46,795,764	49,478,869	48,672,940
Total net position - ending	$ 54,265,003	$ 43,584,893	$ 40,437,637	$ 46,795,764	$ 49,478,869

* Utilities were reports as non-operating expenses in prior years. Corrected in Fiscal Year 2021.

City of St. George, UT
Continuing Disclosure - Electric Revenue Bonds
Fiscal Year Ended June 30, 2025

TABLE VIII - Annual Operating Statistics

	2025	2024	2023	2022	2021
Electric Revenues by Classes:					
Residential	$ 39,310,741	$ 33,703,213	$ 33,735,596	$ 32,212,804	$ 30,462,383
Commercial and Industrial	38,032,015	33,876,951	32,092,316	31,649,938	30,415,777
Other	1,273,170	1,240,183	1,343,194	1,294,918	1,370,622
Wholesale	645,469	2,518,617	1,434,257	807,701	1,183,159
Total Electric Revenues	$ 79,261,395	$ 71,338,964	$ 68,605,363	$ 65,965,361	$ 63,431,941
Number of Metered Customers:					
Residential	28,586	28,179	28,031	27,347	27,072
Commercial and Industrial	5,065	5,015	4,965	4,916	4,891
Other	-	-	-	-	-
Total Metered Customers	33,651	33,194	32,996	32,263	31,963
Energy Generated & Purchased:					
System Generated - MW	141,544	125,049	145,107	136,477	130,430
Purchased Power	641,278	645,108	656,077	656,072	702,077
Total Energy Available (MWh)	782,822	770,157	801,184	792,549	832,507
Losses & System Use	(31,500)	(61,227)	(55,745)	(53,070)	(70,037)
Total Energy Generated & Purchased (MWh)	751,322	708,930	745,439	739,479	762,470
Electric Energy Sales:					
Residential	347,180	314,152	331,045	325,801	322,955
Commercial and Industrial	354,467	340,852	338,586	347,228	331,769
Other	13,721	13,582	15,524	15,068	15,953
Governmental Usage Unbilled	16,517	14,042	15,107	17,819	14,091
Wholesale	19,436	26,302	45,177	33,563	77,702
Total Energy Sales (MWh)	751,321	708,930	745,439	739,479	762,470

City of St. George, UT
Continuing Disclosure - Electric Revenue Bonds
Fiscal Year Ended June 30, 2025

Management's Discussion of Operations

Energy Resources

The City saw an increase in energy charges for services of 8.88% and a 4.45% decrease in peak demand. The amount of rooftop solar increased to 8.79 MW in the City's energy portfolio during the fiscal year. The portfolio mix continues to be diverse (coal, hydro, natural gas, diesel and solar) to avoid volatility of any given source. The following is a list of the current City Energy Services resources.

Current Sources

Colorado River Storage Project Contract (Hydro) Expires 2057	19 MW for summer 29 MW for winter
• Western Replacement Power	10-20 MW
Utah Associated Municipal Power (UAMPS)	
• Pool – Contract Sales	5-20 MW
Deseret Generation and Transmission (DGT) – Contract	
• Bonanza 1 – Coal – Expires December 2023	30 MW
City Owned Generation	
• Red Rock – Diesel	14 MW
• Bloomington – Diesel (emergency power of sewer plant)	11 MW
• Millcreek #1– Natural Gas	40 MW
• Millcreek #2– Natural Gas	40 MW
Long Term Purchase Contacts	
• Jordanelle Hydro (Heber sale) – 50 Year Contract	4 MW
Short Term Market Purchases/Sales (Hourly/Real time)	
• Powerex	5-15 MW
• Morgan Stanley	5-15 MW
• Cargill	5-15 MW
• City of Burbank	5-15 MW
• UMPA	5-15 MW
• Black Hills	5-15 MW
• NV Energy	5-15 MW
• Constellation	5-15 MW
• Western System Power Pool	5-15 MW
• Shell	5-15 MW
• Tenaska	5-15 MW
Renewable Resources	
• SunSmart Solar	0.25 MW
• Net Metering (Solar)	8.79 MW
• Bloomington Solar	2 MW
• Red Mesa Solar	18 MW
• Steel Solar 1B	24 MW

Natural Gas

- BP Long term gas hedge 40-60% of requirements in summer months into 2035.
- Kern River Pipeline Firm Capacity – 3,500Dth/day.
- Enbridge (Formerly Dominion) – firm pipeline capacity – 3,500 Dth/day.
- CIMA-Market Purchases 2,000-4,000 Dth/Day

Forecast

The City utilized forecasted and actual data developed by the Energy Services Department (ESD) to determine the energy needs throughout the 20256 budget year. Twenty (20) years of actual annual energy requirements data is used to assist in forecasting the next budget year energy requirements from a growth view point. The ESD projected the energy requirements for the 20256 budget year to continue to increase with growth of 1.2%.

Once the energy requirement growth percentages are determined, the energy resource portfolio data along with other parameters such as weather, market conditions and power plant availability are entered into a complex Monte Carlo Risk Computer Model. The model runs through several iterations and produces a distribution of results, with the "Most Likely Scenario" falling somewhere in the middle of the worst and best result. The ESD then uses the "Most Likely Scenario" energy requirement results to forecast revenues and energy costs for the budget year.

The energy requirement costs and sales revenues from the model are then combined with all other operating expenses of the system and debt requirements to produce the projected operating results as shown on Table V. While Table V shows that debt service coverage is projected to be sufficient over the next few years, the City is continually in the process of reviewing rates and impact fees to strengthen these projections.

In fiscal year 20254, ESD brought on the Steel 1B solar project which produces 24 MW of non-emitting energy during solar hours. This stable, long term, contract provides an increase in the diversity of the energy portfolio for the City. This adds to the solar energy portfolio of the City, which for CY 2024 had 22.7% of energy hours generated by non-emitting sources.

While prior to 2002 the City relied heavily on its ability to purchase on-demand blocks of power on the spot-market to satisfy peak demand on the System, the City has initiated a plan to reduce its spot-market exposure to 10% or less. Long-term power purchase contracts and the construction of the City's Millcreek Gas Generation Facility for peaking power has helped achieve this goal. The City continues to follow an established risk policy, which encourages prepurchase hedges and contracts to meet the forecasted energy requirement rather than rely on the spot market. The City has also adopted a similar risk policy for the purchase of natural gas for the City owned gas generator to avoid the gas market volatility.

ESD has had success in stabilizing prices by moving towards more firm contracts and relying less on market exposure. In 2021, 32.5% of energy hours were provided by the market while in 2025, that number had moved down to 9.0%. This focus has reduced exposure to market fluctuations and stabilized prices for the utility.

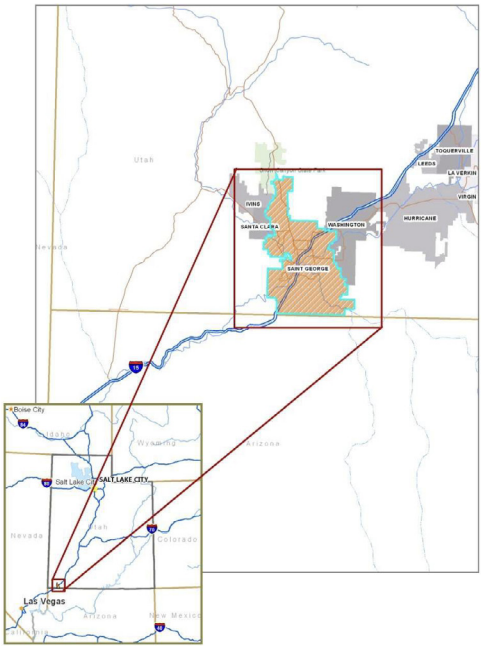
Although ESD believes that the forecasts regarding the operation of the System are reasonable for its planning purposes and for purposes for this annual report, a variety of factors can affect such forecasts and no assurance can be given by the City or ESD that such forecasts will, in fact, be realized. The factors that could affect such forecasts include proposed state and federal environmental regulations, costs of purchased power and energy, fuel and other operating costs, economic and demographic conditions in the City, condition of the western grid, weather and other matters that cannot presently be determined.

Advanced Metering Infrastructure (AMI) Project

In Fiscal Year 2026, the City rolled out phase I of an AMI metering project. The project includes replacing the current Automated Meter Reading (AMR) meters with a fleet of more advanced AMI meters. Transitioning from AMR to AMI offers significant advancements in utility management by improving efficiency, accuracy, and customer service. AMI provides real-time data collection, enabling immediate access to and analysis of consumption patterns, unlike AMR's periodic data gathering. This real-time capability reduces human errors and enhances data accuracy through automated processes. For customers, AMI offers detailed insights into their energy usage, empowering them to manage consumption and costs more effectively. Moreover, AMI supports advanced grid management, including demand-side management and dynamic pricing, which are limited in AMR systems. Improved outage management in AMI, through rapid detection and isolation, enhances response times, reducing downtime. Operational efficiencies are achieved as AMI minimizes the need for manual interventions, cutting costs associated with field visits and manual readings. Regulatory compliance and reporting are streamlined with AMI due to more granular data, boosting transparency and ease of reporting. Overall, transitioning to AMI is crucial for modernizing grid infrastructure, enhancing customer satisfaction, and meeting future energy demands and regulatory requirements.

Historical

The City is located in the south west corner of Utah, approximately 300 miles southwest of Salt Lake City, Utah and 120 miles northeast of Las Vegas, Nevada. St. George covers 75 square miles and is the economic, social, and governmental hub of southwestern Utah. In addition to its residential customers, the System serves a wide range of commercial establishments. For the fiscal year ended June 30, 2025, approximately 48.35% of the System's electric sales revenues and 48.43% of energy sold through the System were attributable to commercial establishments. This compares with 49.19% of revenues and 49.93% of energy in the prior fiscal year. The commercial base in the City has contributed to relatively constant growth in electric energy sales through the System. The System peak of 213.54 MW decreased this fiscal year due to milder summer weather.



Analysis of the past 10- years of actual peak and energy data indicate the peak will continue to grow at an average of 1 to 2% and energy sales will continue to grow at an average of 1 to 3%.

Financial

The City ESD has operated with positive cash flows in fiscal years 2002 through 2010. For fiscal years 2010 through 2012, the ESD realized net losses in operations. These losses were primarily attributed to the economy, rising costs in power purchased/ transmission, and low wholesale market values. The ESD had projected more energy sales and higher market values for wholesale surplus sales than were realized. The ESD has maintained a small surplus as a hedge to the market and potential growth. Cash reserves were used to accommodate the operating losses for these years. At the beginning of the fiscal year 2013, a rate increase of 8% was approved as cash reserves reached a level to trigger the increase. Another increase of $1.00 per residential customer per month was approved as of July 1, 2019. Additional annual increases of $1.00 for the subsequent four fiscal years were also approved. In March 2023, several rate increases were approved. The customer rate for residential and small commercial customers was raised to $25 per month and the kWh rates for all customers increased by 2%. In addition, the non-residential demand charges were restructured to no longer include “free” demand. Small commercial customers were billed $1.00 per KW for the first 5KW of demand and $9.70 per KW for all demand over 5KW and large commercial customers were billed $13.70 per KW for all KW. These changes were made to cover increased costs related to providing power, and to offset losses incurred during a heat dome in September 2022, when peak demand increased above normal projected levels and power costs on the spot market increased by 300% because of the increased demand from several western States. For more information on the heat dome, see this article from NASA Earth Observatory.

https://earthobservatory.nasa.gov/images/150318/a-long-lasting-western-heatwave

With increasing loads and estimated higher temperatures, ESD proposed rate adjustments in early 2024. After council approval, these rates went into effect on July 1, 2024.

With approval from the city council, ESD instituted rate adjustments in July 2025. The rate changes included the creation of large residential and medium commercial rates to more accurately collect from users based on usage. In addition, the tariff was changed to define commercial customers based on service size, whereas the prior classifications were based on consumption.

Fiscal year 2025 resulted in having an operating income of $13,507,951.

The City is finalizing a formal Power Cost Adjustment (PCA) policy for City Council consideration that will provide a transparent, formula-based adjustment—up or down—to reflect differences between actual wholesale power costs and the amounts embedded in base electric rates, with periodic true-ups. Financially, a PCA aligns revenues with costs in near real time, mitigates purchased-power volatility, preserves operating margins and debt service coverage, supports days-cash and liquidity targets, and reduces reliance on large, infrequent base-rate changes—supporting long-term rate stability and the City’s overall credit profile.

The City continues to set financial policies to assure positive margins in the ESD for the forecasted future years. Rate increases are being studied for the future budget years to assure positive cash flows. The City will continue to adhere to a strict risk policy in the management and procurement of energy resources to avoid market volatility.

City of St. George, UT
Continuing Disclosure - Wastewater Treatment Revenue Bonds
Fiscal Year Ended June 30, 2025

TABLE I - Historical Wastewater Treatment Rates

Fiscal Year	Rate Per ERU
Pre 2012	$ 14.30
2012	$ 7.50
2019	$ 9.62
2021	$ 11.50
2023	$ 12.65
2024	$ 14.15

TABLE II - Historical Impact Fee Rates

Fiscal Year Effective	Rate Per ERU
2006	$ 983.83
2014	$ 909.00
2021	$ 1,379.00

TABLE III - Customer Mix with the City

Historical revenue mix for St George City customers.

Fiscal Year	Residential	Commerical
2021	77%	23%
2022	76%	24%
2023	76%	24%
2024	79%	21%
2025	78%	22%

TABLE IV - Equivalent Residential Unit (ERU) Growth History

	2021	2022	2023	2024	2025
City of St. George	52,306	54,987	56,352	56,345	58,286
Washington City	13,820	15,168	16,311	17,027	16,965
Ivins City	4,204	4,422	4,565	4,669	4,949
Santa Clara City	2,797	2,872	3,008	3,065	3,117

City of St. George, UT
Continuing Disclosure - Wastewater Treatment Revenue Bonds
Fiscal Year Ended June 30, 2025

TABLE V - Major Users

Customer	Type of Business	Fiscal Year 2025 Revenues	% of Total
Washington City customers	Municipality	$ 3,007,135	20.95%
Ivins City customers	Municipality	$ 806,140	5.62%
Santa Clara City customers	Municipality	$ 526,352	3.67%
Southern Foods Group LLC	Manufacturing	$ 150,498	1.05%
St George Regional Hospital	Hospital	$ 136,971	0.95%
Utah Tech University	Education	$ 75,324	0.52%
Smith's Food & Drug Corp	Grocery Stores	$ 42,801	0.30%
Sylarus Technologies LLC	Manufacturing	$ 35,792	0.25%
Emerald Textiles, Utah LLC	Linen/Laundry Service	$ 20,617	0.14%
Worldmark, The Club St George	Timeshare resort	$ 19,912	0.14%
	TOTAL:	$ 4,821,542	33.60%
Total Wastewater Charges for Services		$ 14,351,675	

City of St. George, UT
Continuing Disclosure - Wastewater Treatment Revenue Bonds
Fiscal Year Ended June 30, 2025

TABLE VI - Statement of Net Position (This summary has not been audited)

	Fiscal Year Ended June 30				
	2025	2024	2023	2022	2021
ASSETS & DEFERRED OUTFLOWS					
Current Assets:					
Cash	$ 58,501,227	$ 51,140,521	$ 44,047,167	$ 37,043,121	$ 31,404,741
Restricted cash	3,591	4,005	3,683	8,188,671	24,139,200
Accounts receivable	1,600,970	1,696,026	1,385,600	1,321,853	1,702,354
Net pension assets	20,970	31,134	35,634	547,408	51,243
Bond discounts & insurance	113,842	119,534	125,226	130,919	136,611
Total current assets	60,240,600	52,991,220	45,597,310	47,231,972	57,434,149
Property Plant & Equipment	160,763,966	158,175,034	154,941,568	145,801,945	128,322,010
Accumulated deprecation	(41,121,141)	(38,705,366)	(36,574,027)	(34,246,428)	(31,882,519)
Net property, plant & equipment	119,642,825	119,469,668	118,367,541	111,555,517	96,439,491
Deferred outflows related to penisons	553,664	546,482	380,472	287,057	229,618
Total Assets & Defferred Outflows	$ 180,437,089	$ 173,007,370	$ 164,345,323	$ 159,074,546	$ 154,103,258
LIABILITIES & DEFERRED INFLOWS					
Current Liabilities:					
Accrued liabilities & deposits payable	$ 847,418	$ 1,717,151	$ 1,296,269	$ 2,196,129	$ 2,445,505
Compensated absences - short term	30,000	20,000	14,000	15,000	13,000
Bonds payable - short term	1,020,000	970,000	925,000	880,000	840,000
Net pension liability	485,032	388,753	284,514	-	180,280
Total current liabilities	2,382,450	3,095,904	2,519,783	3,091,129	3,478,785
Long-Term Liabilities:					
Compensated absences	266,600	175,716	162,071	178,863	156,639
Bonds payable - long term plus premium	33,951,316	35,145,382	36,289,448	37,388,514	38,442,580
Total long-term liabilities	34,217,916	35,321,098	36,451,519	37,567,377	38,599,219
Deferred inflows related to penisons	4,862	4,405	5,149	885,064	442,950
Total liabilities	36,605,228	38,421,407	38,976,451	41,543,570	42,520,954
NET POSITION					
Net investment in capital assets	84,785,351	83,473,820	81,278,319	81,606,417	81,432,309
Restricted for bond retirement	3,591	4,005	3,683	-	-
Restricted	-	-	-	-	-
Unreserved/unrestricted	59,042,919	51,108,138	44,086,870	35,924,559	30,149,995
Total Net Position	143,831,861	134,585,963	125,368,872	117,530,976	111,582,304
Total liabilities and net position	$ 180,437,089	$ 173,007,370	$ 164,345,323	$ 159,074,546	$ 154,103,258

City of St. George, UT
Continuing Disclosure - Wastewater Treatment Revenue Bonds
Fiscal Year Ended June 30, 2025

TABLE VII - Statement of Revenues, Expenses, and Changes in Fund Net Position

(This summary has not been audited)

	Fiscal Year Ended June 30				
	2025	2024	2023	2022	2021 [1]
Operating revenues:					
Charges for services	$ 14,351,675	$ 13,694,973	$ 12,248,455	$ 10,535,306	$ 10,224,759
Other operating revenues [2]	2,935,258	3,814,836	3,047,196	3,926,114	3,637,176
Total operating revenues	17,286,933	17,509,809	15,295,651	14,461,420	13,861,935
Operating expenses:					
Electricity purchased	566,607	569,903	564,559	715,344	597,923
Salary and wages	2,331,957	2,089,419	1,743,083	1,619,412	1,448,201
Service vehicle expense	93,856	93,952	115,317	91,767	59,491
Equipment rental	11,789	654	6,719	8,636	4,069
Deprecation	2,415,774	2,367,203	2,362,599	2,363,909	1,790,677
Payroll tax & employee benefits	1,007,279	844,866	571,108	391,737	489,142
Office & department supplies	400,780	194,268	125,636	122,511	165,876
Professional services	116,983	138,470	199,943	224,185	80,840
Repair & maintenance - equipment	1,467,691	1,018,915	1,416,424	946,261	566,244
Repair & maintenance - bldg & grounds	282,654	173,385	219,081	182,181	60,928
Insurance & surety bonds	76,875	69,311	62,352	56,300	50,513
Travel	29,417	34,232	24,241	11,461	2,680
Utilities [3]	34,275	39,838	44,467	25,994	24,702
Subscription & memberships & other	1,015	483	50	50	5,217
Billing and administration	945,000	900,000	900,000	900,000	875,000
Total operating expenses	9,781,952	8,534,899	8,355,579	7,659,748	6,221,503
Operating income (loss)	7,504,981	8,974,910	6,940,072	6,801,672	7,640,432
Non-operating revenues (expenses)					
Interest income	2,640,250	2,527,466	1,655,170	243,097	307,063
Rent	6,000	6,000	6,000	6,000	6,000
Miscellaneous income	167,551	104,406	303,482	60,734	157,884
Gain (loss) on sale of assets	-	44,480	32,038	-	-
Contributions from others	6,691	9,821	9,213	9,754	9,451
Insurance claim proceeds	-	-	7,002	-	-
Interest charges	(1,031,809)	(1,078,622)	(1,123,184)	(1,165,684)	(1,256,316)
Total non-operating revenue (expense)	1,788,683	1,613,551	889,721	(846,099)	(775,918)
Net Income	9,293,664	10,588,461	7,829,793	5,955,573	6,864,514
Restatement of beginning net position	-	-	-	-	-
Tranfers (to) from other funds	(47,766)	(1,371,370)	8,103	(6,901)	(8,193)
Net position at beginning of year	134,585,963	125,368,872	117,530,976	111,582,304	104,725,983
Net position at end of year	$ 143,831,861	$ 134,585,963	$ 125,368,872	$ 117,530,976	$ 111,582,304

[1] Rates were increased 20% in fiscal year 2021, effective July 1, 2020.

[2] "Other operating revenues" are primarily impact fees, which increased 52% in the middle of FY2021.

[3] Utilities costs were reported as non-operating expenses in prior years. Corrected in Fiscal Year 2021.

City of St. George, UT
Continuing Disclosure - Wastewater Treatment Revenue Bonds
Fiscal Year Ended June 30, 2025

TABLE VIII - Annual Operating Statistics

	2020	2021*	2022	2023	2024	2025	BUDGETED 2026	ESTIMATED 2027	ESTIMATED 2028	ESTIMATED 2029	ESTIMATED 2030
Sources of Funds:											
Service Charges/User Fees	$ 7,967,656	$ 10,224,759	$ 10,535,306	$ 12,248,455	$ 13,694,973	$ 14,351,675	$ 14,960,000	$ 15,558,400	$ 16,180,736	$ 16,827,965	$ 17,501,084
Impact fees	2,391,163	3,637,176	3,926,114	3,047,196	3,814,836	2,935,258	3,400,000	3,536,000	3,677,440	3,824,538	3,977,519
Total sources of funds	10,358,819	13,861,935	14,461,420	15,295,651	17,509,809	17,286,933	18,360,000	19,094,400	19,858,176	20,652,503	21,478,603
Uses of Funds:											
Salaries & Benefits	2,051,043	1,937,343	2,011,149	2,314,191	2,934,285	3,339,236	3,294,560	3,426,342	3,563,396	3,705,932	3,854,169
Operating costs	2,778,290	2,493,483	3,284,689	3,678,790	3,233,411	4,026,942	3,691,897	3,839,573	3,993,156	4,152,882	4,318,997
Total O & M Expenses	4,829,333	4,430,826	5,295,838	5,992,981	6,167,696	7,366,178	6,986,457	7,265,915	7,556,552	7,858,814	8,173,167
Net Operating Revenues	5,529,486	9,431,109	9,165,582	9,302,670	11,342,113	9,920,755	11,373,543	11,828,485	12,301,624	12,793,689	13,305,437
Non-operating Revenues (Expenses)											
Interest income	412,551	307,063	243,097	1,655,170	2,527,466	2,640,250	2,300,000	200,000	200,000	200,000	200,000
Other income	160,401	173,334	76,488	309,484	110,406	173,551	114,750	119,340	124,114	129,078	134,241
Total Non-operating revenue	572,952	480,397	319,585	1,964,654	2,637,872	2,813,801	2,414,750	319,340	324,114	329,078	334,241
Net Revenues for DS payments	6,102,438	9,911,506	9,485,167	11,267,324	13,979,985	12,734,556	13,788,293	12,147,825	12,625,738	13,122,767	13,639,678
Outstanding Bonds:											
Series 2020 Revenue Bonds		2,190,125	2,190,250	2,188,250	2,189,250	2,188,000	2,189,500	2,188,500	2,190,000	2,188,750	2,189,750
Total debt service payments	-	2,190,125	2,190,250	2,188,250	2,189,250	2,188,000	2,189,500	2,188,500	2,190,000	2,188,750	2,189,750
Projected Debt Service Coverage		4.53	4.33	5.15	6.39	5.82	6.30	5.55	5.77	6.00	6.23

* Rate increase in July 2020 of approximately 20%. Impact fee increase of $470 per ERU effective March 2021

Note: Total debt service may differ from statement of cash flows because of amortization of bond discounts and/or premiums which reduce interest expense

City of St. George, UT
Continuing Disclosure – Sewer Treatment Bonds
Fiscal Year Ended June 30, 2025

Management's Discussion of Operations

History

The St. George Regional Water Reclamation Facility (SGRWRF) is located in the southwest corner of the City of St. George in the state of Utah. Construction of the SGRWRF project commenced in 1988 and was completed in 1990. The SGRWRF was a replacement for two wastewater treatment facilities; one a trickling filter plant located in St George, and the other a lagoon system located in the community of Bloomington, which had recently been annexed into the City at the time of the SGRWRF construction. The original SGRWRF plant had a design capacity of 5 million gallons per day (MGD). The treatment plant was expanded in 1994 and again in 1999, to a capacity of 17 MGD. The SGRWRF recently completed another expansion, which increased its treatment capacity to 25.2 MGD.



The SGRWRF is exclusively owned and operated by the City of St. George. The term "regional" is due to the fact that the treatment plant treats all wastewater collected from the City of St. George, as well as from the surrounding communities of Washington, Santa Clara, and Ivins. These three communities are served by the SGRWRF through individual service agreements between the City of St. George and each of the three communities. These service agreements were initiated at the planning stages of the SGRWF, and are in effect until 2037, when it is anticipated that they will be renewed.

The Facilities

The SGRWRF utilizes a staged aeration activated sludge treatment process. The plant consists of four (4) 88-inch diameter influent screw pumps, three (3) ¼" bar screens, two (2) air-lift grit chambers, one (1) bio selector, four (4) bio reactors (oxidation ditches), fine bubble diffusers which are supplied by six (6) 600 hp blower assemblies, eight (8) final clarifiers, Low Pressure High Intensity Ultraviolet disinfection, cascade aeration, gravity thickener, and three (3) de-watering centrifuges. Biosolids are currently transported to the county landfill for disposal.

The SGRWRF has the ability to divert a portion of its effluent to a tertiary filter reuse facility. The Reuse Facility includes two (2) travelling bridge sand filter basins and a chlorine contact chamber. The SGRWRF Reuse Facility has a design capacity of 10 MGD, but is currently equipped to produce 7 MGD.

Average Monthly and Peak Day Flows

The following table sets forth the historical and projected average daily influent flow into the SGRWRF, expressed in million gallons per day.

Historical and Projected Average Daily Flow

	Calendar Year	Avg. Daily Flow (MGD)
Historical		
	2019	11.32
	2020	11.71
	2021	11.80
	2022	11.96
	2023	12.65
	2024	12.64
Projected		
	2025	12.46
	2026	12.78
	2027	13.41
	2028	14.10
	2029	14.92
	2030	15.82

Historical Peak Day Flows

Calendar Year	Peak Day Flows (MGD)
2025	13.93
2024	14.08
2023	15.30
2022	13.17
2021	13.20
2020	15.26

Regulated Constituents Summary

Five-day biochemical oxygen demand (BOD5), total suspended solids (TSS), ammonia (NH3), and coliforms are monitored at the SGRWRF. Fats, Oils, and Grease (FOG) are addressed through the SGRWRF pre-treatment program. Whole effluent toxicity is reported quarterly. The following table displays the current effluent discharge limits, as well as the previous 5-year daily average concentrations.

	Max. Monthly Avg	Max Weekly Avg	Annual Average	Daily Min.	Daily Max.	Recorded Daily Avg
BOD5, mg/L	17.0	35.0	--	--	--	5.95
BOD5, Mon % Removal	85.0	--	--	--	--	97.7
TSS, mg/L	25.0	35.0	--	--	--	5.92
TSS, Min % Removal	85.0	--	--	--	--	97.70
E-Coli	126	157	--	--	--	22.0
Dissolved Oxygen, (DO)	--	--	--	5.5	--	7.18
Ammonia, mg/L as N	6.75	--	--	--	21.28	1.33
WET, Acute Biomonitoring	--	--	--	--	43.4%	Pass
FOG, mg/L	--	--	--	--	10	2.5
Total Dissolved Solids (TDS), mg/L	--	--	--	--	2,360	1,164
pH, Standard Units	--	--	--	6.5	9	7.33
Phosphorus, mg/L	--	--	2.5	--	--	2.37

In 2015, the Utah State Water Quality Board approved a new standard termed Technology-Based Limits. These standards require publicly owned treatment works (POTW) in the state, including the SGRWRF, to reduce phosphorus in their effluent discharge to an annual average of 1 milligram per liter (mg/L) Total Phosphorus. The implementation schedule requires all POTWs to be in compliance by January 2020. The City requested and has received a variance to extend compliance of the new nutrient removal until July 1, 2026. The variance was granted based on the current construction of the SGRWRF Expansion Project, which facilitates compliance of the new regulation. The Utah Department of Water Quality (DWQ) is currently in the process of updating the SGRWRF UPDES Discharge permit, which will include the updated Total Phosphorus limits and adjustments to some of the discharge limits based on the increased plant capacity and loading capacity of the receiving waters. The DWQ has given the City until January 2026 to be in compliance with the 1 mg/L Total Phosphorus limit.


St.George
THE BRIGHTER SIDE

St.George

THE BRIGHTER SIDE



Agenda Date: 01/15/2026 **Agenda Item Number:** 04

Subject:

Public hearing and consideration of Resolution No. 2026-001R to review and approve amendments to the Fiscal Year 2025-26 Budget.

Item at-a-glance:

Staff Contact: Robert Myers

Applicant Name: City of St. George

Reference Number: N/A

Address/Location:

61 S. Main

Item History (background/project status/public process):

State statute requires a public hearing when changes are requested to the City's budget. Staff typically bring budget openings forward to the City Council for consideration on a quarterly basis based on changes that occur during the fiscal year. Staff recommends taking public comment and approval of the resolution.

Staff Narrative (need/purpose):

Budget amendments are requested to the budget for capital projects as detailed in Exhibit A.

Name of Legal Dept approver: Ryan Dooley

Budget Impact:

Cost for the agenda item: $2,249,594

Amount approved in current FY budget for item: $0

If not approved in current FY budget or exceeds the budgeted amount, please explain funding source:

This item is to request amendments to the budget as detailed in Exhibit A.

Description of funding source:

This item is to request amendments to the budget as detailed in Exhibit A.

Recommendation (Include any conditions):

Staff recommends taking public comment and approval of the resolution.

Attachments

RESOLUTION NO. _____

AMENDING THE 2025-2026 FISCAL BUDGET FOR THE CITY OF ST. GEORGE, UTAH.

WHEREAS, pursuant to the Uniform Fiscal Procedures Act for Utah Cities (the "Act"), the City of St. George is required to adopt an annual budget with regard to the funds of the City; and

WHEREAS, the City has complied with the provisions of the Act in adopting a budget and setting and conducting public hearings on such budget.

NOW, THEREFORE, at a regular meeting of the City Council of the City of St. George, Utah, duly called, noticed and held on the 15th day of January, 2026, upon motion duly made and seconded, it is

RESOLVED that the 2025-2026 fiscal budget for the City of St. George thereto is hereby amended. Said amendments are attached hereto as Exhibit "A."

VOTED UPON AND PASSED BY THE CITY COUNCIL OF THE CITY OF ST. GEORGE AT A REGULAR MEETING OF SAID COUNCIL HELD ON THE 15TH DAY OF JANUARY, 2026.

ST. GEORGE CITY:

_____
Jimmie Hughes, Mayor

ATTEST:

_____
Christina Fernandez, City Recorder

APPROVED AS TO FORM:
City Attorney's Office

_____
Ryan N Dooley, City Attorney

VOTING OF CITY COUNCIL:

Councilmember Larkin _____
Councilmember Larsen _____
Councilmember Tanner _____
Councilmember Kemp _____

CITY OF ST. GEORGE
Budget Opening - Fiscal Year 2025-26
January 15, 2026

EXHIBIT A

St.George
THE BRIGHTER SIDE

OTHER FUND ADJUSTMENTS

			Debit	Credit
1	40-38800	General Capital Project Fund - Appropriation of Fund Balance		680,888
	40-4000-7999	General Capital Project Fund - Police Storage	680,888	

The Police Department requests to add funding for the conversion of the current vehicle garage at the City Commons into a fully operational multi-level storage facility. The Police Department currently utilizes multiple locations to store all evidence related to crimes that have occurred within the City which includes locations at the Police Headquarters building, animal shelter, and City Commons. The current spaces utilized for storing evidence are largely at capacity and do not provide for an efficient means of storing and managing evidence. The proposed conversion will support the long term needs of the police department for the next 20-30 years and provide for a more efficient means of storing and managing all evidence in a single location. Funding for this project is available within the fund balance of the General Capital Project Fund. Staff requests to amend the budget in the amount of $680,888 to fund the conversion of this space, design costs, inspection fees, and contingency.

2	65-38800	Transit Sales Tax Fund - Appropriation of Fund Balance		283,742
	65-6500-9100	Transit Sales Tax Fund - Transfer to Other Funds	283,742	
	64-33100	Public Transit Fund - Federal Grants		1,134,964
	64-38200	Public Transit Fund - Transfer In from Other Funds		283,742
	64-6400-7400	Public Transit Fund - Equipment Purchases	1,418,706	

The Suntran Division requests to add funding for the purchase of (2) replacement transit buses at the end of their useful life. The city currently operates 15 buses in the city fleet to provide service across (8) different routes within the community. The two buses being requested for replacement are unit #9633 which has 509,726 miles and unit #9634 which has 476,011 miles. These two buses have exceeded their useful life and are in need of replacement. The order time for the new buses is anticipated to be 18 months. Funding for this purchase is available from an 80% matching grant from the FTA ($1,134,964) and 20% match from the Transit Sales Tax Fund ($283,742). Staff requests to amend the budget in the amount of $1,418,706 for the purchase of (2) replacement transit buses.

3	88-33400	Airport Capital Project Fund - State Grants		150,000
	88-8800-7071	Airport Capital Project Fund - Terminal Expansion Project	150,000	

The Airport Department is requesting to amend the budget to add funding to retain professional services for a city project manager to help on the design and construction of the Terminal Expansion project. The consultant will serve as the City's agent, consultant, and fiduciary, delivering comprehensive project management services for the Airport Terminal Expansion Project. Staff reviewed qualifications from three firms and selected Point Consulting as the most qualified to provide these services. Funding for this request is available from the remaining balance of the $10 million in state funds received in 2024, which were allocated to support multiple projects, including the airport terminal expansion. Staff requests a budget amendment in the amount of $150,000 for this consultant.

Agenda Date: 01/15/2026 **Agenda Item Number:** 05

Subject:

Consider approval of Ordinance No. 2026-001 to amend the Green Valley Mall and Professional Plaza PD-C (Planned Development Commercial) permitted uses list, generally located at the corner of Valley View Drive and Dixie Drive. (Case No. 2025-PDA-032 - Green Valley Mall and Professional Plaza)

Item at-a-glance:

Staff Contact: Brian Dean

Applicant Name: Old Gold Enterprises LLC

Reference Number: 2025-PDA-032

Address/Location:

Generally located at the corner of Valley View Drive and Dixie Drive.

Item History (background/project status/public process):

The Green Valley Mall and Professional Plaza PD-C (Planned Development Commercial) was approved in 1984. This proposal is to add the uses of Antique store, Furniture Sales (used), and Thrift shop/secondhand store/consignment store (no outside storage and no drop-off of items during the hours the business is closed) to the use list. The Planning Commission held a public hearing on December 09, 2025, and recommended approval of the application with a 6-0 vote and no conditions.

Staff Narrative (need/purpose):

On November 15, 1984, the City Council approved a zone change request establishing The Green Valley Mall and Professional Plaza PD-C (Planned Development Commercial) zone. This approval included the Administrative Professional (AP) use list. On May 2, 1985, the City Council approved revisions to the permitted use list, introducing the C-1 (Commercial) use list to allow additional commercial activities within the PD-C. Since the last use list update in 1985, the city has experienced significant growth. The proposed use list is intended to provide more neighborhood-scale services and amenities that are compatible with the area while enhancing access to everyday conveniences. This proposed amendment would add Antique store, Furniture Sales (used), and Thrift shop/secondhand store/consignment store (no outside storage and no drop-off of items during the hours the business is closed) as permitted retail shop uses within the Green Valley Mall and Professional Plaza PD-C zone. Parking and buildings will remain the same.

Name of Legal Dept approver: Jami Brackin

Budget Impact: No Impact

Recommendation (Include any conditions):

The Planning Commission held a public hearing on December 09, 2025, and recommends approval of the application for the proposed Green Valley Mall and Professional Plaza use list with a 6-0 vote and no conditions.

Attachments

St.George
Community Development

Planned Development Amendment

PLANNING COMMISSION AGENDA REPORT: **12/09/2025**
CITY COUNCIL AGENDA REPORT: **01/15/2025**

The Hidden Jewel – Green Valley Mall and Professional Plaza Planned Development Amendment (Case No. 2025-PDA-032)		
Request:	Consider a request to amend an approved PD-C (Planned Development Commercial) to revise the Green Valley Mall and Professional Plaza permitted use list.	
Applicant:	Old Gold Enterprises LLC	
Representative:	Keena McArthur	
Location:	Located at the corner of Valley View Drive and Dixie Drive	
General Plan:	COM (Commercial)	
Existing Zoning:	PD-C (Planned Development Commercial)	
Surrounding Zoning:	North	R-1-10 (Single Family Residential 10,000 SF min lot size)
	South	R-3 (Multiple-Family Residential Zone)
	East	R-3 (Multiple-Family Residential Zone) and R-1-10 (Single Family Residential 10,000 SF min lot size)
	West	R-1-8 (Single Family Residential 8,000 SF min lot size) and PD-R (Planned Development Residential)
Land Area:	Approximately 2.74 acres	



BACKGROUND:
On November 15, 1984, the City Council approved a zone change request establishing the Green Valley Mall and Professional Plaza PD-C (Planned Development Commercial) zone. This approval included the Administrative Professional (AP) use list. On May 2, 1985, the City Council approved revisions to the permitted use list, introducing the C-1 (Commercial) use list to allow additional commercial activities within the PD-C.

This proposed amendment would add “Antique store”, “Furniture Sales (used)”, and “Thrift shop/secondhand store/consignment store (no outside storage and no drop-off of items during the hours the business is closed)” as permitted retail shop uses within the Green Valley Mall and Professional Plaza PD-C zone. Parking and buildings will remain the same.

Proposed Changes:
The proposed changes are in blue and underlined.

Administrative Professional	AP
Accessory structure, to any of the listed uses	P
Child care center	P
City facility	P
Communication transmission facilities, including wireless, primary	PS
Communication transmission facilities, including wireless, primary, height over 50'	C
Hospital	P
Medical and biological laboratory/research	P
Medical office	P
Mortuary	P
Nursing home	P
Office, professional	P
Pharmacy	P
Personal care service	P
Public utility facilities, primary	PS
Religious facility	P
School, public or charter	P

Commercial	C-1
Financial, medical and professional services	P
Restaurant	P
Office	P
Religious facility	P
Child care center	P
Communication transmission facilities, including wireless, primary, height over 50'	C
Permanent cosmetics, a secondary use to an establishment employing cosmetologist(s)/barber(s),	P

aesthetician(s), electrologist(s), or nail technician(s) licensed by the state under 58-11a-101 et seq., Utah Code Annotated, 1953, as amended, excluding tattoo establishments and home occupations	
Personal care service	P
Personal instruction service	P
City, all facilities	P
Retail shops:	
Antique Store	P
Furniture (used)	P
Thrift shop/secondhand store/consignment store (no outside storage and no drop off of items during the hours the business is closed)	P

RECOMMENDATION:
The Planning Commission held a public hearing on December 09, 2025, and recommends approval of the application for the proposed Green Valley Mall and Professional Plaza use list with a 6-0 vote and no conditions.

ALTERNATIVES:
1. Approve as presented.
2. Approve with conditions.
3. Deny the request.
4. Continue the proposed PD amendment to a later date.

POSSIBLE MOTION:
“I move that we approve the PD amendment for the Green Valley Mall and Professional Plaza Use List as presented, case No. 2025-PDA-032, based on the findings in the staff report.”

FINDINGS FOR APPROVAL:
1. The proposed uses are appropriate for a PD-C zone, which is intended to allow for a customized development that supports a unique mix of uses.
2. The proposed uses are consistent with the General Plan policy which encourages commercial uses in appropriate locations to increase convenience and reduce the need for cross-town travel.

Exhibit A

PowerPoint Presentation

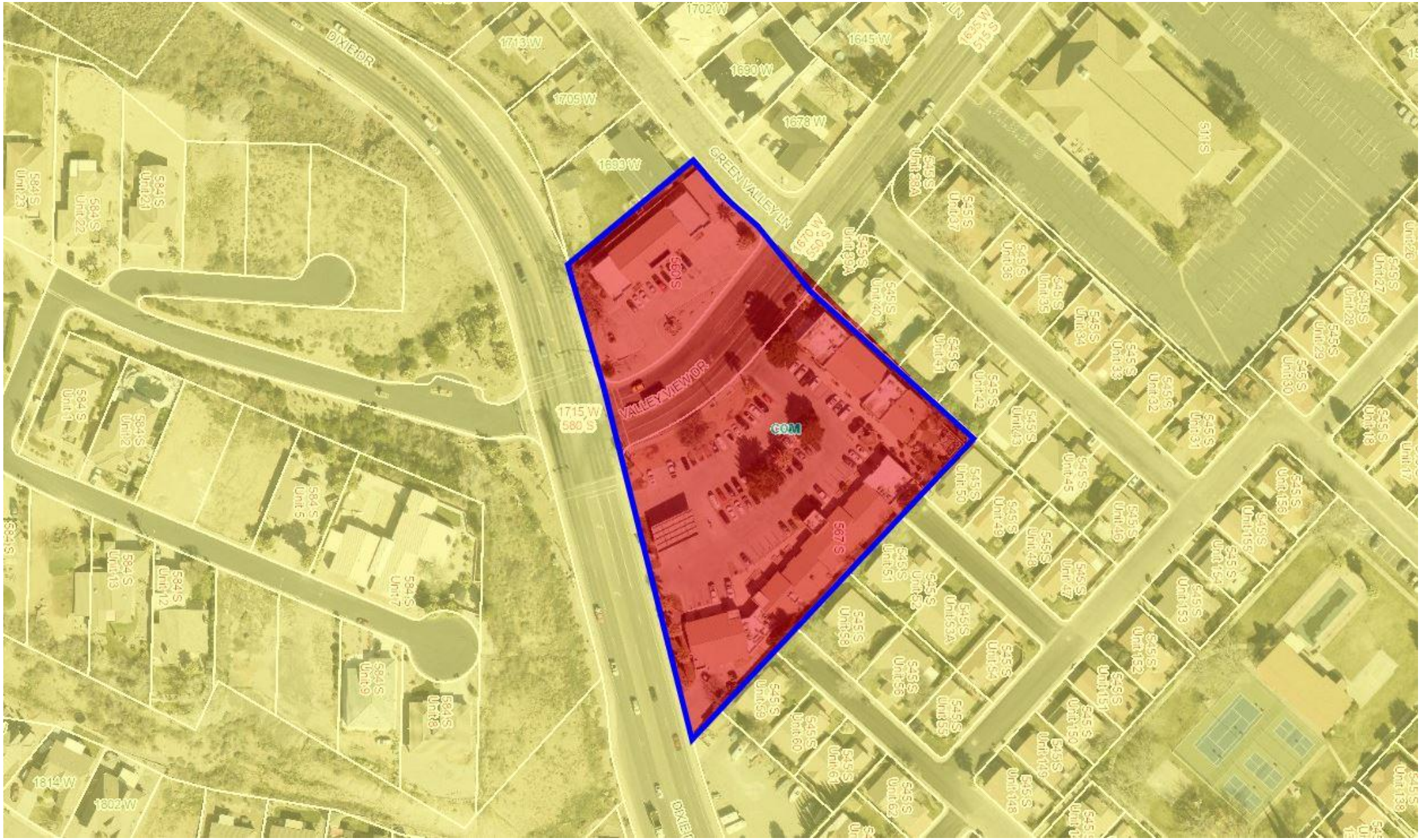
Green Valley Mall and Professional Plaza Use List

Planned Development Amendment 2025-PDA-032

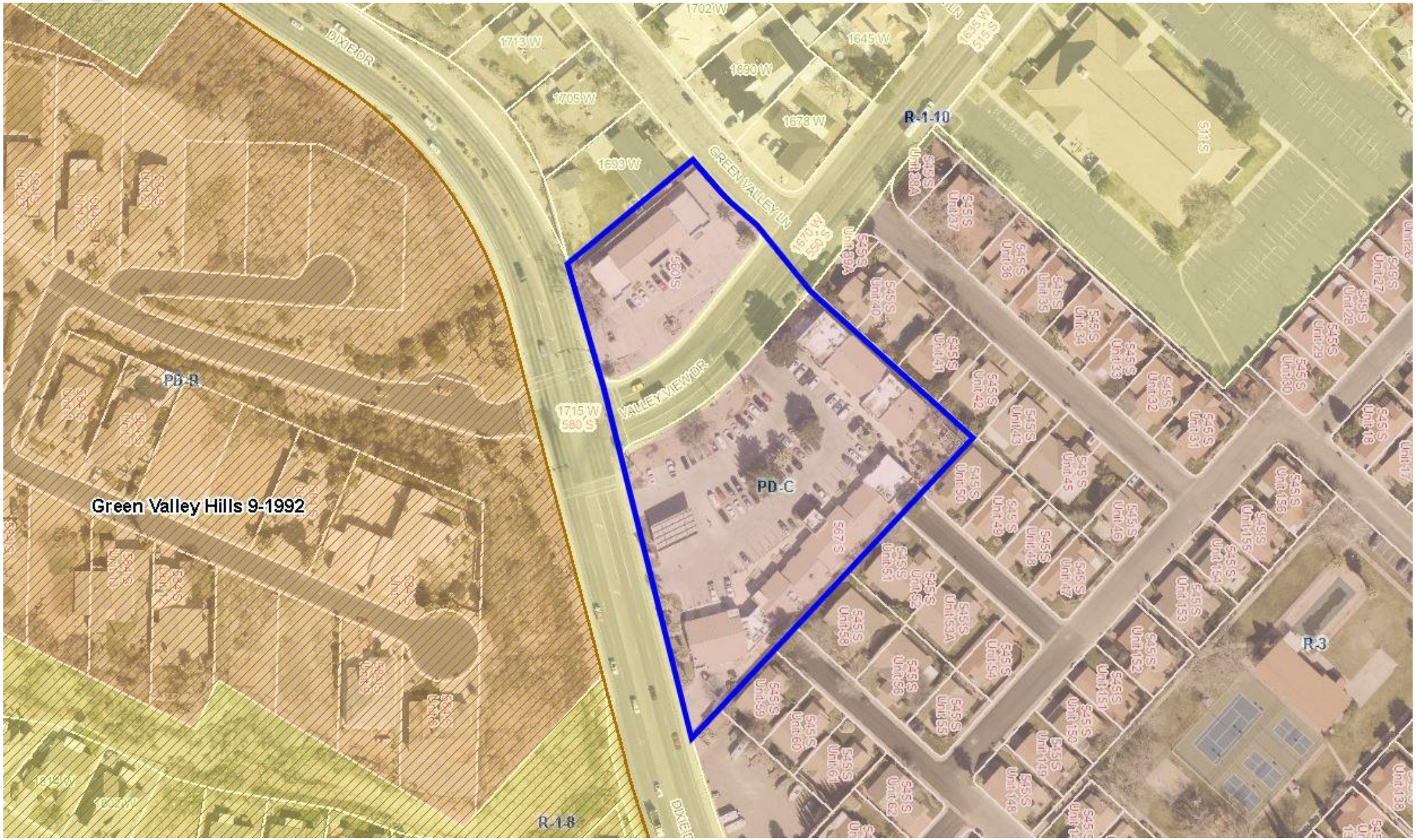
Aerial Map


DIXIE DR
GREEN VALLEY LN
VALLEY VIEW DR
1715 W
580 S
1713 W
1705 W
1693 W
1702 W
1690 W
1678 W
1645 W
511 S
567 S
1814 W
1802 W

Land Use Map


DIXIE DR
GREEN VALLEY LN
VALLEY VIEW DR
COM
1715 W
580 S
567 S
1713 W
1705 W
1702 W
1645 W
1630 W
1678 W
1699 W
511 S
1814 W
1802 W

Zoning Map


DIXIE DR
GREEN VALLEY LN
VALLEY VIEW DR
1715 W
580 S
R-1-10
PD-C
PD-R
Green Valley Hills 9-1992
R-1-8
R-3

Use Lists

Administrative Professional	AP
Accessory structure, to any of the listed uses	P
Child care center	P
City facility	P
Communication transmission facilities, including wireless, primary	PS
Communication transmission facilities, including wireless, primary, height over 50'	C
Hospital	P
Medical and biological laboratory/research	P
Medical office	P
Mortuary	P
Nursing home	P
Office, professional	P
Pharmacy	P
Personal care service	P
Public utility facilities, primary	PS
Religious facility	P
School, public or charter	P

Commercial	C-1
Financial, medical and professional services	P
Restaurant	P
Office	P
Religious facility	P
Child care center	P
Communication transmission facilities, including wireless, primary, height over 50'	C
Permanent cosmetics, a secondary use to an establishment employing cosmetologist(s)/barber(s), aesthetician(s), electrologist(s), or nail technician(s) licensed by the state under 58-11a-101 et seq., Utah Code Annotated, 1953, as amended, excluding tattoo establishments and home occupations	P
Personal care service	P
Personal instruction service	P
City, all facilities	P
Retail shops:	
Antique Store	P
Furniture (used)	P
Thrift shop/secondhand store/consignment store (no outside storage and no drop off of items during the hours the business is closed)	P

Recommendation

The Planning Commission held a public hearing on December 9, 2025, and recommends approval with a 6-0 vote and no conditions. There were no public comments.

Possible Motion

“I move that we approve the PD Amendment for the Green Valley Mall and Professional Plaza Use List as presented, Case No. 2025-PDA-032, based on the findings in the staff report.”

ORDINANCE NO._____

AN ORDINANCE AMENDING THE GREEN VALLEY MALL AND PROFESSIONAL PLAZA PD-C (PLANNED DEVELOPMENT COMMERCIAL) PERMITTED USES LIST ON APPROXIMATELY 2.74 ACRES GENERALLY LOCATED AT THE CORNER OF VALLEY VIEW DRIVE AND DIXIE DRIVE.

(The Hidden Jewel – Green Valley Mall and Professional Plaza Uses List)

WHEREAS, the applicant has requested an amendment to the PD-C (Planned Development Commercial) zone to revise the Green Valley Mall and Professional Plaza permitted uses list on approximately 2.74 acres generally located at the corner of Valley View Drive and Dixie Drive; and

WHEREAS, the Planning Commission held a public hearing on December 9, 2025, and forwarded a recommendation for approval of the requested amendment to the City Council with a 6-0 vote.

WHEREAS, the City Council held a public meeting on this request on January 15, 2026, to consider the amendment of the Green Valley Mall and Professional Plaza PD-C; and

WHEREAS, the City Council has determined that the requested PD amendment is consistent with the goals and objectives of the General Plan, consistent with the approved master plan, does not create an undue burden or hardship on the city, and is in the best interest of the health, safety, and welfare of the citizens of the City of St. George.

NOW, THEREFORE, BE IT ORDAINED, by the St. George City Council, as follows:

Section 1. Repealer. Any provision of the St. George City Code found to be in conflict with this Ordinance is hereby repealed.

Section 2. Enactment. The approved planned development amendment within the PD-C Zone for the property outlined in Exhibit ‘A’ shall be amended upon the effective date of this ordinance to reflect the approval of the new Green Valley Mall and Professional Plaza approved uses list in Exhibit ‘B’.

Section 3. Severability. If any provision of this Ordinance is declared to be invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

Section 4. Effective Date. This Ordinance shall take effect immediately on the date executed below, and upon publication or posting in the manner required by law.

APPROVED AND ADOPTED by the St. George City Council, this 15th day of January 2026.

CITY OF ST. GEORGE:

_____
Jimmie B Hughes, Mayor

ATTEST:

_____
Christina Fernandez, City Recorder

APPROVED AS TO FORM:
City Attorney's Office

_____
Jami Brackin, Deputy City Attorney

VOTING OF CITY COUNCIL:

Councilmember Larkin _____
Councilmember Larsen _____
Councilmember Tanner _____
Councilmember Kemp _____

EXHIBIT "A"

Bloomington Courtyard PD-C



EXHIBIT "B"

Administrative Professional	AP
Accessory structure, to any of the listed uses	P
Child care center	P
City facility	P
Communication transmission facilities, including wireless, primary	PS
Communication transmission facilities, including wireless, primary, height over 50'	C
Hospital	P
Medical and biological laboratory/research	P
Medical office	P
Mortuary	P
Nursing home	P
Office, professional	P
Pharmacy	P
Personal care service	P
Public utility facilities, primary	PS
Religious facility	P
School, public or charter	P

Commercial	C-1
Financial, medical and professional services	P
Restaurant	P
Office	P
Religious facility	P
Child care center	P
Communication transmission facilities, including wireless, primary, height over 50'	C
Permanent cosmetics, a secondary use to an establishment employing cosmetologist(s)/barber(s), aesthetician(s), electrologist(s), or nail technician(s) licensed by the state under 58-11a-101 et seq., Utah Code Annotated, 1953, as amended, excluding tattoo establishments and home occupations	P
Personal care service	P
Personal instruction service	P
City, all facilities	P
Retail shops:	
Antique Store	P
Furniture (used)	P
Thrift shop/secondhand store/consignment store (no outside storage and no drop off of items during the hours the business is closed)	P

Agenda Date: 01/15/2026 **Agenda Item Number:** 06

Subject:

Consider approval of Ordinance No. 2026-002 amending the City Zoning Map by changing the zone from AVI (Airport Vicinity Industrial), ASBP (Airport Supporting Business Park), and OS (Open Space) to C-2 (Highway Commercial) on approximately 27 acres generally located directly north of Southern Parkway at approximately 2600 East. (Case No. 2025-ZC-021 - Desert Mesa Zone Change)

Item at-a-glance:

Staff Contact: Dan Boles

Applicant Name: Curt Gordon

Reference Number: 2025-ZC-021

Address/Location:

Generally located directly north of Southern Parkway at approximately 2600 East

Item History (background/project status/public process):

The applicant is proposing to change the subject property to C-2. On December 09, 2025, the Planning Commission held a public hearing and received no public comment. The Planning Commission recommended 6-0 to approve the zone change with one condition.

Staff Narrative (need/purpose):

The subject property is currently zoned AVI (Airport Vicinity Industrial), ASBP (Airport Supporting Business Park), and OS (Open Space) as it was designated in the Desert Canyon Master Plan. This application is to change the zone to C-2 (Highway Commercial).

Name of Legal Dept approver: Jami Brackin

Budget Impact: No Impact

Recommendation (Include any conditions):

On December 09, 2025, the Planning Commission held a public hearing and received no public comment. The recommended 6-0 to approve the zone change with the following condition:1.The applicant will need to submit a fully designed site plan and comply with all the requirements of the C-2 (Commercial) zoning code at the time of development.

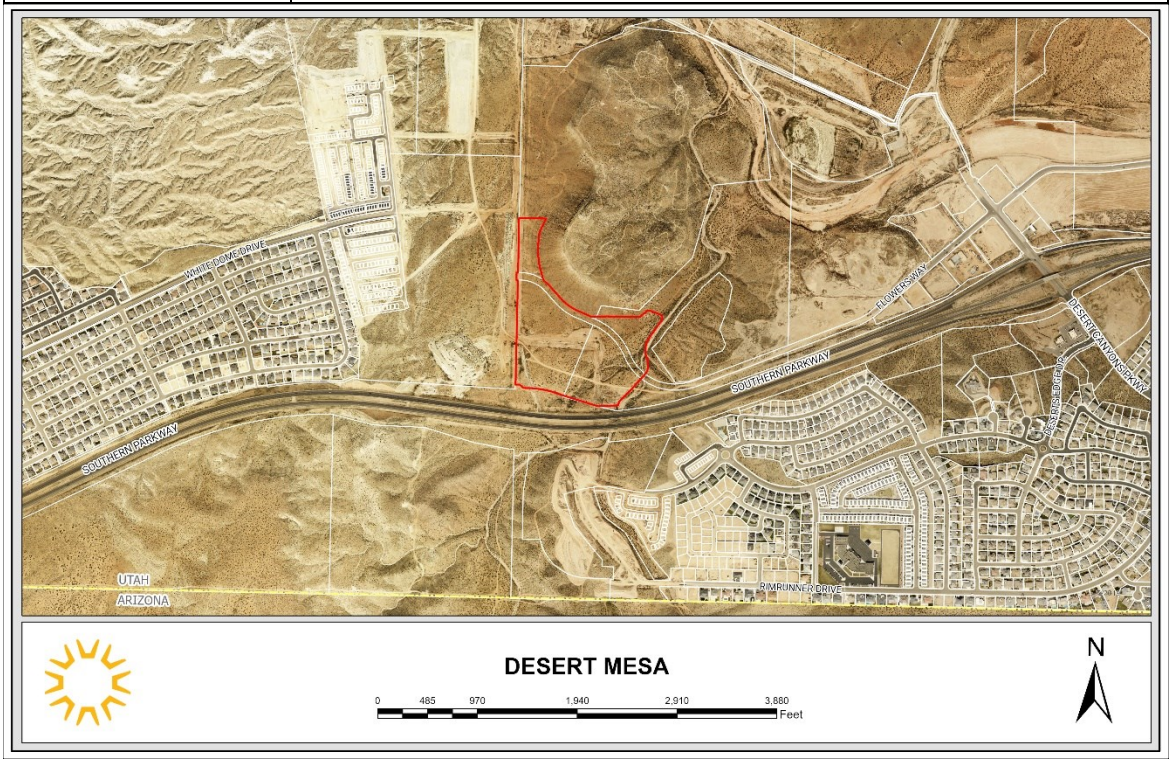
Attachments

St.George
Community Development

Zone Change

PLANNING COMMISSION AGENDA REPORT: 12/09/2025
CITY COUNCIL AGENDA REPORT: 01/15/2026

Desert Mesa Zone Change Zone Change (Case No. 2025-ZC-021)		
Request:	Consider a request to change the City Zoning Map property that is currently zoned AVI (Airport Vicinity Industrial), ASBP (Airport Supporting Business Park), and OS (Open Space). The applicant is proposing to change the zone to C-2 (Highway Commercial).	
Applicant:	Desert Canyons Development, Inc.	
Representative:	Curt Gordon	
Location:	Generally located directly north of Southern Parkway at approximately 2600 East	
General Plan:	PD (Planned Development)	
Existing Zoning:	AVI (Airport Vicinity Industrial), ASBP (Airport Supporting Business Park), and OS (Open Space)	
Surrounding Zoning:	North	AVI (Airport Vicinity Industrial)
	South	None
	East	OS (Open Space)
	West	PD-C (Planned Development Commercial)
Land Area:	Approximately 27 Acres	



BACKGROUND:
The subject property is currently zoned AVI (Airport Vicinity Industrial), ASBP (Airport Supporting Business Park), and OS (Open Space) as it was designated in the Desert Canyon Master Plan. This application is to change the zone to C-2 (Highway Commercial). The proposal is consistent with the surrounding uses.

Please see all the zoning requirements below:

Zoning Requirements			
Regulation	**Section Number**	**Proposal**	**Staff Comments**
Setbacks	10-8B-2	There is no submitted site plan	The required setbacks will be: Front: 20' Side: 10' Rear: 10'
Pedestrian Circulation Plan		There is no submitted site plan	Staff will review the finalized site plan to ensure the circulation is adequate.
Height and Elevation	10-8B-2	There is no current site submitted,	The C-2 zone allows for a 50' height. The applicant will be required to comply with the maximum heights allowed.
Phasing Plan		No Proposed phases	N/A.
Landscape/ Amenity Plan	10-8B-3	There is no current landscape plan.	Staff will review the finalized site plan to make sure street tree policies and the amenities required and landscape areas are compliant with code.
Utilities	10-8B-3	None shown	All utilities will be required to be underground, and all transformer equipment must be screened. We will ensure this is completed during site plan approval process.
Signs	9-13	No signage has been provided.	The applicants will be required to acquire a sign permit when they are ready to install signage.
Lighting	10-8B-3	No photometric plan has been provided.	Photometric plans are required at site plan review.

Parking	10-19-5	There is no current site submitted	N/A

RECOMMENDATION ZONE CHANGE:
On December 09, 2025, the Planning Commission held a public hearing on the request and recommends approval of this Zone Change with a 6-0 vote and the following condition:

1. The applicant will need to submit a fully designed site plan and comply with all the requirements of the C-2 (Commercial) zoning code at the time of development.

ALTERNATIVES:
1. Recommend approval as presented.
2. Recommend approval with conditions.
3. Recommend denial.
4. Continue the proposed zone change to a later date.

POSSIBLE MOTION:
"I move that we approve the Desert Mesa Zone Change, case no. 2025-ZC-021, with the condition in the staff report."

FINDINGS FOR APPROVAL:
1. The proposed zoning is consistent with the general plan designations on the property.
2. That approval of the zoning map amendment is in the best interest of the health, safety and welfare of the citizens of St. George.

Exhibit A

Applicant Narrative

Desert Mesa at Desert Canyons – Zone Change Application Narrative

Background

Desert Mesa is a triangular area of land (about 30 acres) located at the north east quadrant of the future Southern Parkway interchange # 5. Desert Mesa is within the boundary of the Desert Canyons Master Plan. The parcel is bisected by Flowers Way (under construction). Flowers way will connect with the future interchange #5 and the Southern Hills community via Southern Hills Parkway. It lies within parcel SG-5-3-34-139. The current zoning is ASBP, AVI and OS. The general / Land Use Plan designation is PD.

Current Condition

Construction of Flowers Way is in progress as part of a cooperative roadway improvement cost-share agreement between Desert Canyons and the City. The roadway improvement project has received full approval, including grading, roadway plans, and hillside permits. Due to these permits, the majority of the area within this application has already been graded. Concurrently, UDOT is advancing the design of Interchange 5, linking Southern Parkway to Southern Hills Parkway and Flowers Way.

Zone Change Proposal

In light of UDOT and the City's plans for Interchange #5 design and construction, as well as the city requested realignment of Flowers Way from its original alignment, the applicant has concluded that a C-2 zoning designation is the most compatible land use for this location. Therefore, this proposal seeks to change the current zoning from ASBP, AVI, and Open Space to C-2.

The realignment of Flowers Way necessitates the rezoning of 2.02 acres of existing Open Space. This specific acreage is being replaced by designating new Open Space areas in other parts of the Desert Canyons Master Plan, resulting in no change to the overall quantity of Open Space. The attached zoning chart shows these revised Master Plan designations.

Exhibit B

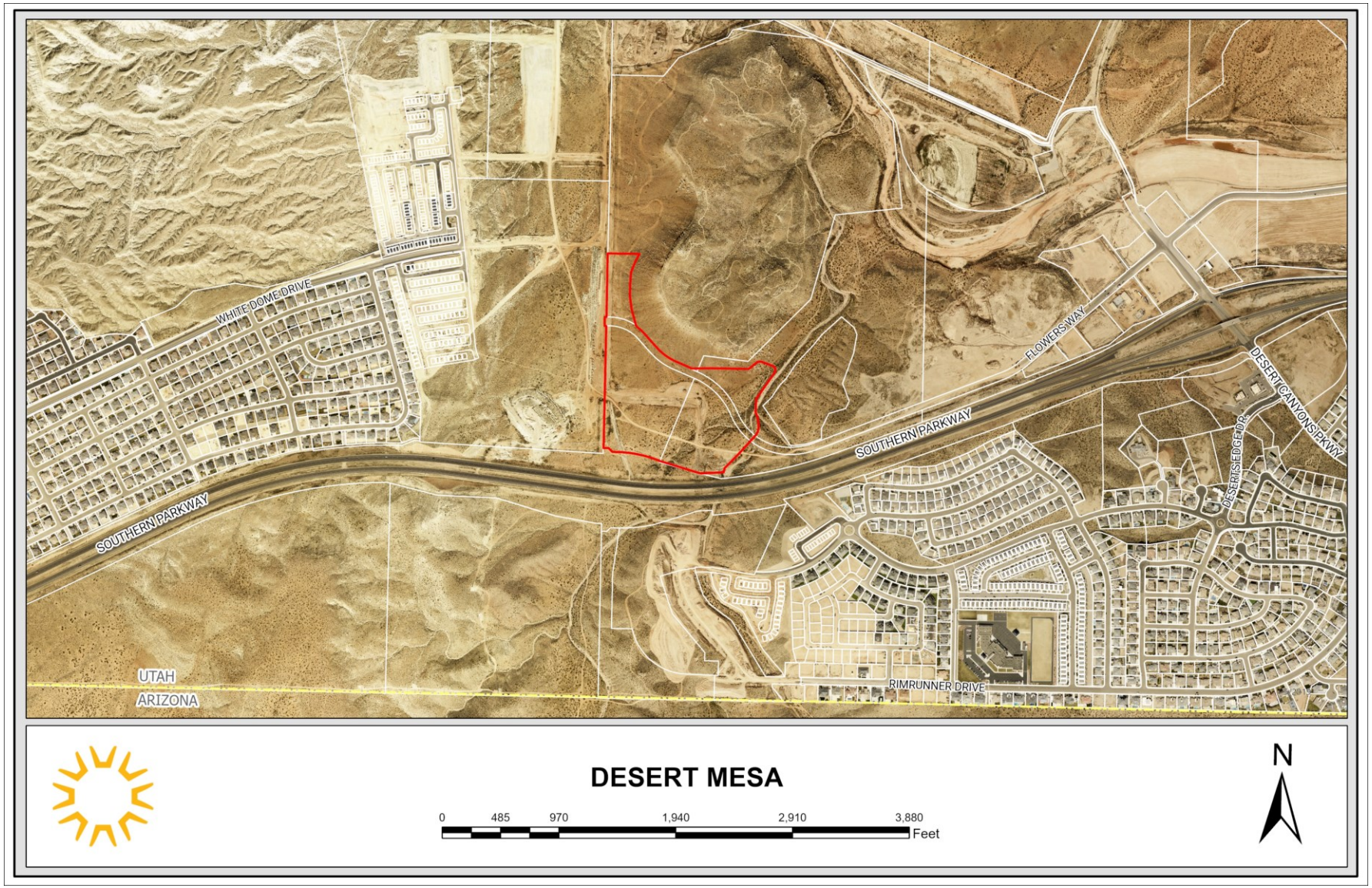
PowerPoint Presentation

Desert Mesa Rezone

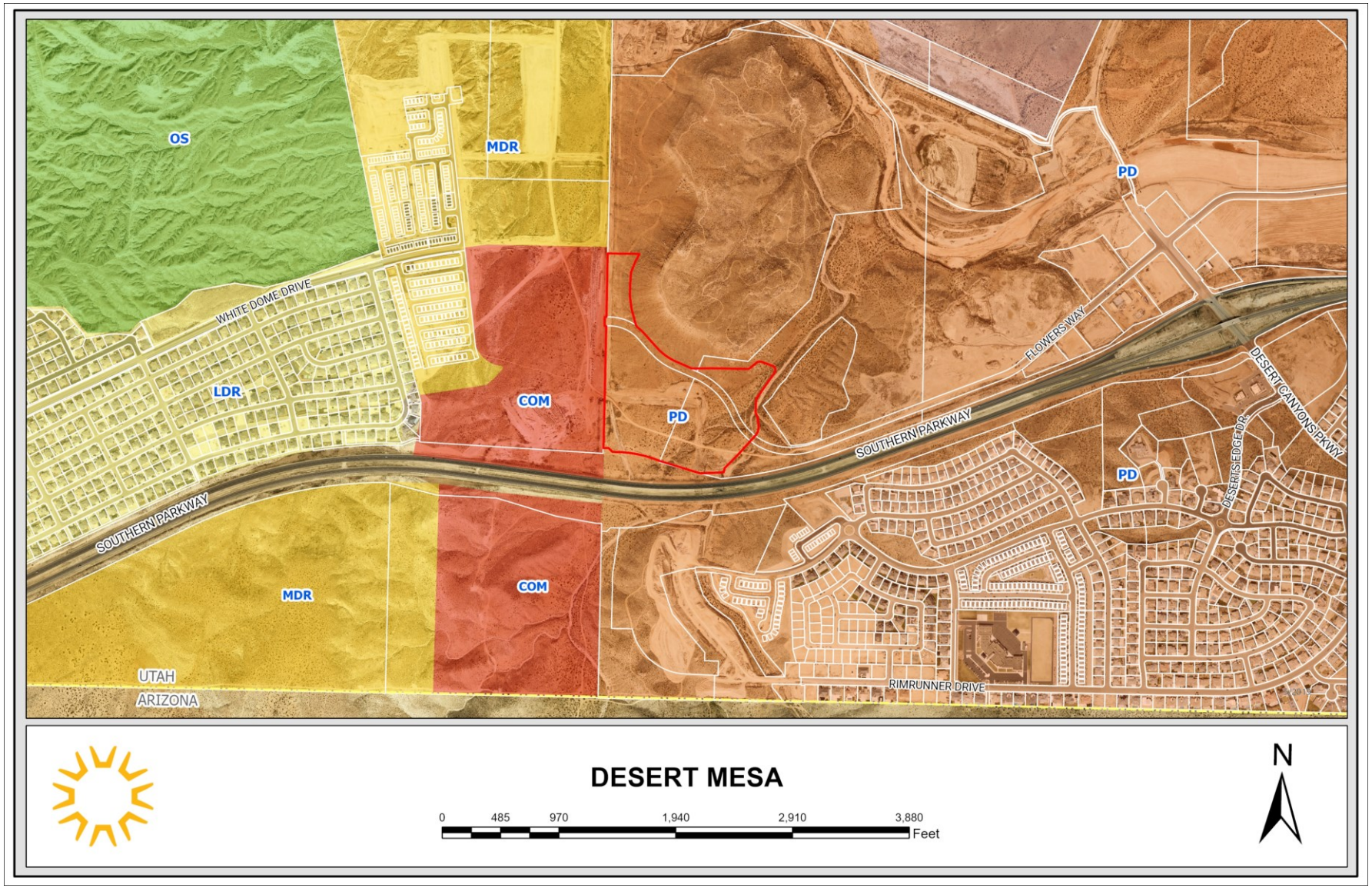
2025-ZC-021



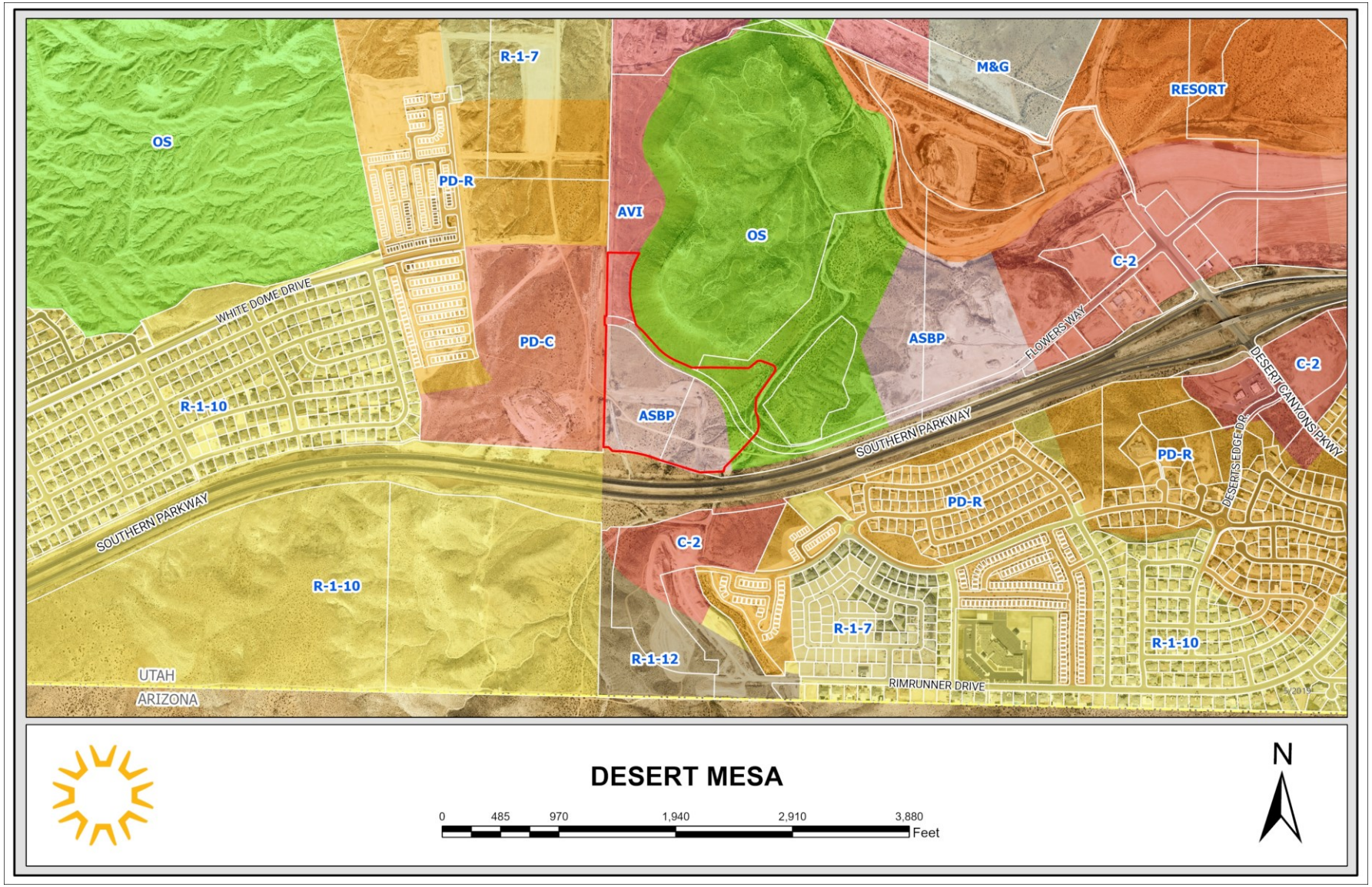
Aerial Map


WHITE DOME DRIVE
SOUTHERN PARKWAY
SOUTHERN PARKWAY
FLOWERS WAY
DESERT CANYONS PKWY
DESERT EDGE DR
RIMRUNNER DRIVE
UTAH
ARIZONA
DESERT MESA
0
485
970
1,940
2,910
3,880
Feet
N

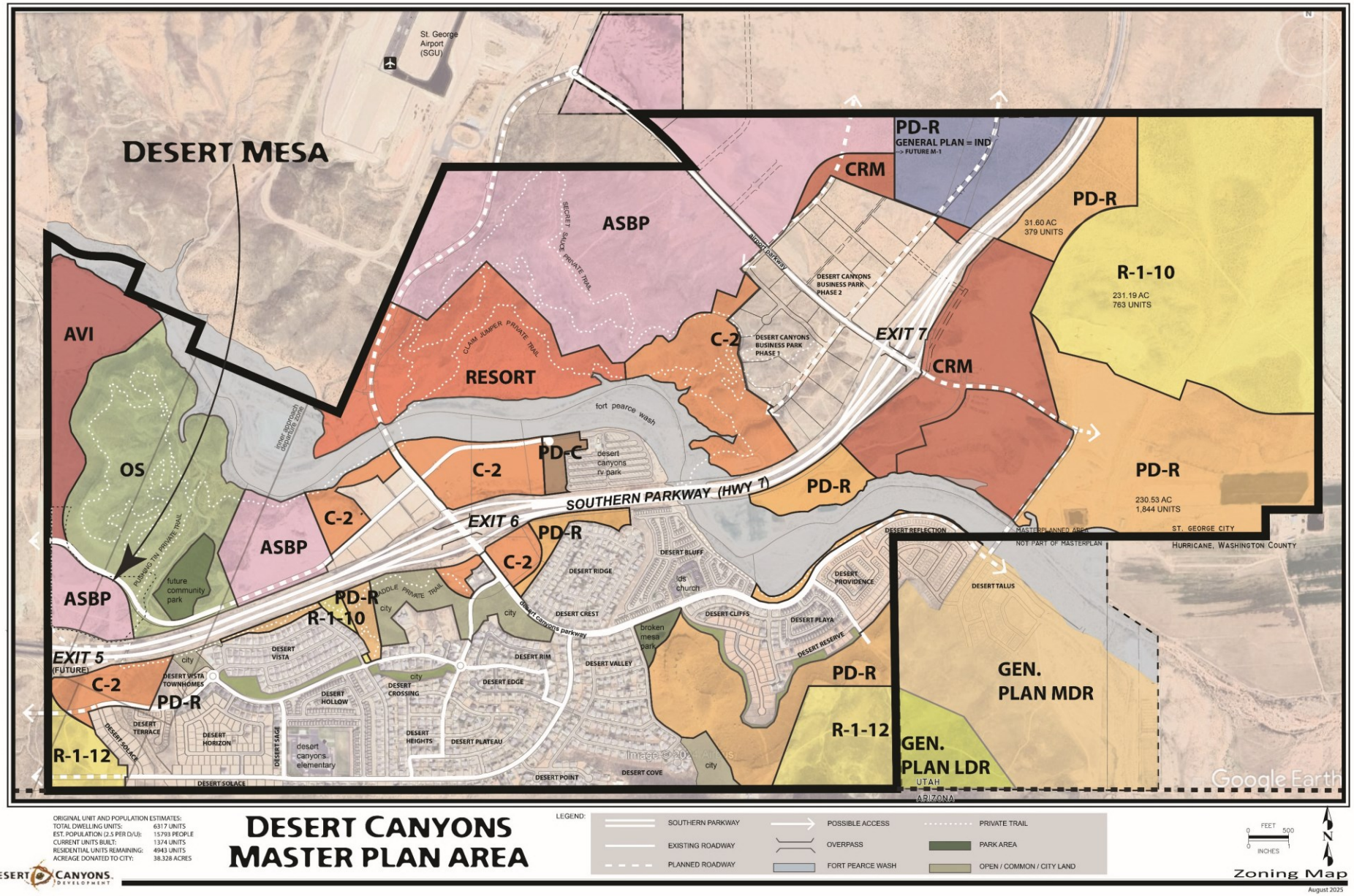
Land Use Map


OS
MDR
PD
WHITE DOME DRIVE
LDR
COM
PD
SOUTHERN PARKWAY
FLOWERS WAY
DESERT CANYONS PKWY
DESERT EDGE DR
PD
SOUTHERN PARKWAY
MDR
COM
UTAH
ARIZONA
RIMRUNNER DRIVE
DESERT MESA
0
485
970
1,940
2,910
3,880
Feet
N

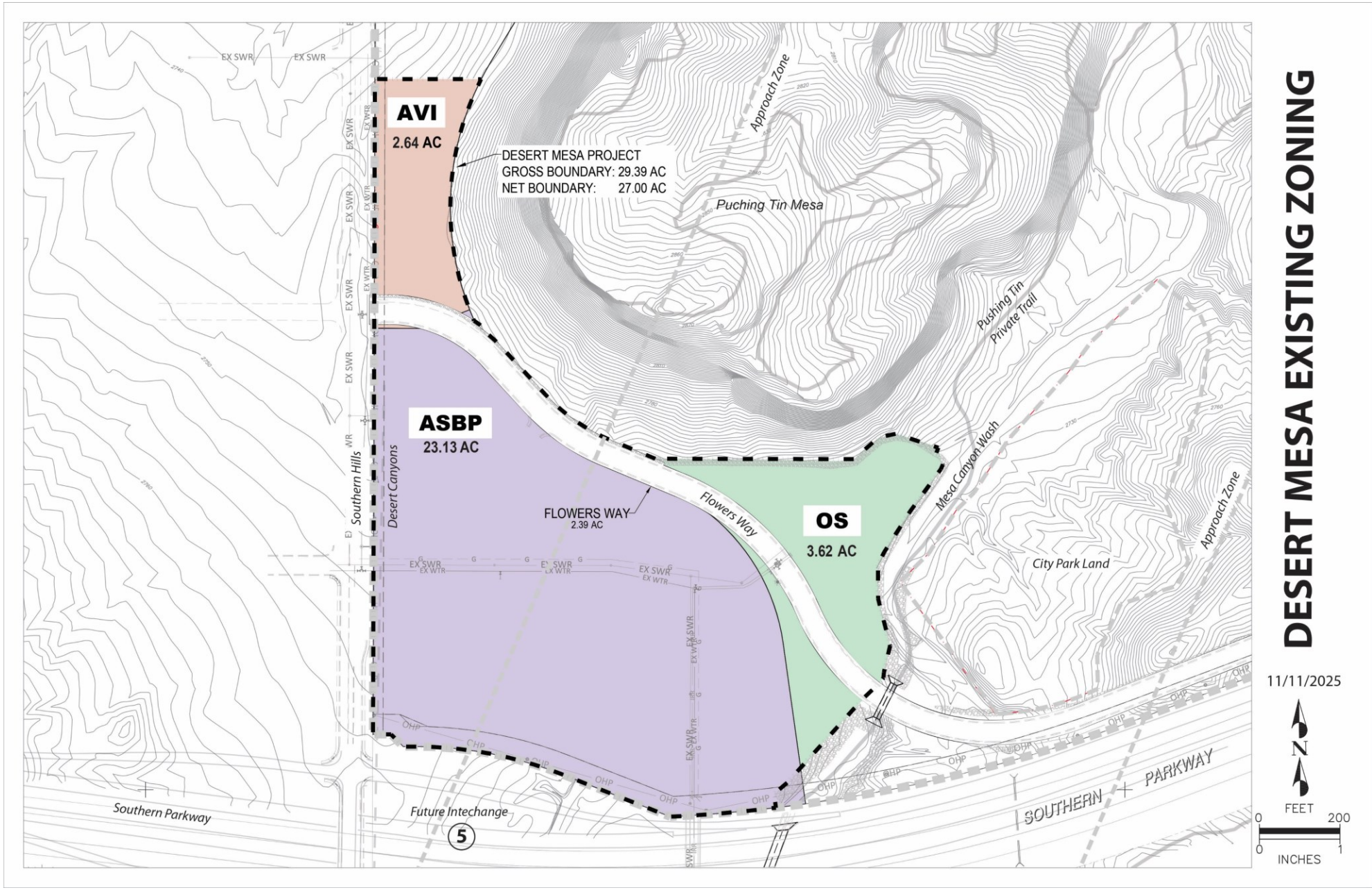
Zoning Map


OS
R-1-7
PD-R
AVI
OS
M&G
RESORT
C-2
WHITE DOME DRIVE
PD-C
ASBP
FLOWERS WAY
C-2
R-1-10
ASBP
SOUTHERN PARKWAY
DESERT CANYONS PKWY
PD-R
DESERT EDGE DR
SOUTHERN PARKWAY
PD-R
C-2
R-1-10
R-1-7
R-1-10
R-1-12
UTAH
ARIZONA
RIMRUNNER DRIVE
DESERT MESA
0 485 970 1,940 2,910 3,880
Feet
N

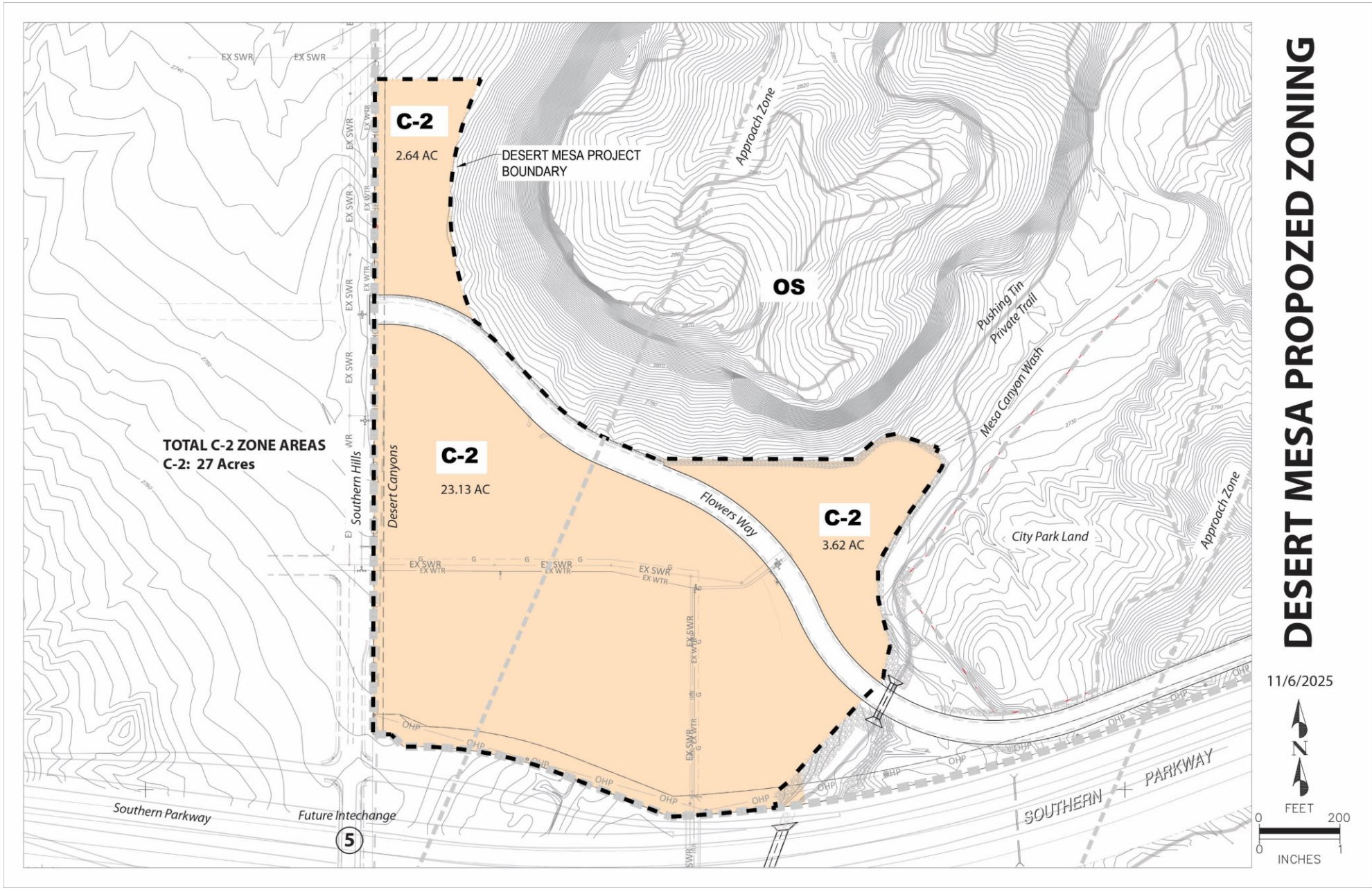
Master Plan


DESERT MESA
St. George Airport (SGU)
ASBP
PD-R
GENERAL PLAN = IND
-> FUTURE M-1
CRM
PD-R
31.60 AC
379 UNITS
R-1-10
231.19 AC
763 UNITS
DESERT CANYONS BUSINESS PARK PHASE 2
DESERT CANYONS BUSINESS PARK PHASE 1
EXIT 7
CRM
AVI
RESORT
C-2
fort pearce wash
PD-C
desert canyons rv park
C-2
OS
SOUTHERN PARKWAY (HWY 7)
PD-R
EXIT 6
C-2
ASBP
PD-R
C-2
future community park
ASBP
PD-R
R-1-10
EXIT 5
(FUTURE)
C-2
PD-R
R-1-12
R-1-12
PD-R
GEN. PLAN MDR
GEN. PLAN LDR
ST. GEORGE CITY
HURRICANE, WASHINGTON COUNTY
NOT PART OF MASTERPLAN
UTAH
ARIZONA
Google Earth
DESERT CANYONS MASTER PLAN AREA
LEGEND:
SOUTHERN PARKWAY
EXISTING ROADWAY
PLANNED ROADWAY
POSSIBLE ACCESS
OVERPASS
FORT PEARCE WASH
PRIVATE TRAIL
PARK AREA
OPEN / COMMON / CITY LAND
Zoning Map
August 2025

Current Zoning



Proposed Zoning



ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CITY ZONING MAP BY AMENDING THE ZONE FROM AVI (AIRPORT VICINITY INDUSTRIAL), ASBP (AIRPORT SUPPORTING BUSINESS PARK), AND OS (OPEN SPACE) TO C-2 (HIGHWAY COMMERCIAL) ON APPROXIMATELY 27.0 ACRES GENERALLY LOCATED SOUTHEAST OF 1050 NORTH AND 1020 WEST.

(Desert Mesa Zone Change)

WHEREAS, the property owner has requested a zone change to consolidate the zoning on the property from AVI (Airport Vicinity Industrial), ASBP (Airport Supporting Business Park), and OS (Open Space) to C-2 (Highway Commercial), on approximately 27 acres generally located directly north of Southern Parkway at approximately 2600 East; and

WHEREAS, the Planning Commission held a public hearing on the request on December 9, 2025; and recommended approval with a 6-0 vote with no conditions; and

WHEREAS, the City Council held a public meeting on this request on January 15, 2026; and

WHEREAS, the City Council has determined that the requested amendment to the Zoning Map is justified at this time, and is in the best interest of the health, safety, and welfare of the citizens of the City of St. George.

NOW, THEREFORE, BE IT ORDAINED, by the St. George City Council, as follows:

Section 1. Repealer. Any provision of the St. George City Code found to be in conflict with this Ordinance is hereby repealed.

Section 2. Adoption. The City Zoning Map shall be amended upon the effective date of this Ordinance to reflect the zone change from AVI (Airport Vicinity Industrial), ASBP (Airport Supporting Business Park), and OS (Open Space) to C-2 (Highway Commercial). The zone amendment and location is more specifically described on the attached property legal description, incorporated herein as Exhibit “A,” and parcel exhibit, incorporated herein as Exhibit “B”. The project must comply with all conditions, requirements, and restrictions as approved by City Council.

Section 3. Severability. If any provision of this Ordinance is declared to be invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

Section 4. Effective Date. This Ordinance shall take effect immediately on the date executed below, and upon publication and/or posting in the manner required by law.

APPROVED AND ADOPTED by the St. George City Council, this 15th day of January 2026.

ST. GEORGE CITY:

_____
Jimmie B Hughes, Mayor

ATTEST:

_____
Christina Fernandez, City Recorder

APPROVED AS TO FORM:
City Attorney's Office

_____
Jami Brackin, Deputy City Attorney

VOTING OF CITY COUNCIL:

Councilmember Larkin _____
Councilmember Larsen _____
Councilmember Tanner _____
Councilmember Kemp _____

Exhibit “A” – Legal Description

BEGINNING AT THE SOUTHWEST CORNER OF SECTION 27, TOWNSHIP 43 SOUTH, RANGE 15 WEST, SALT LAKE BASE & MERIDIAN, (BASIS OF BEARING BEING SOUTH 88°46'02" EAST ALONG THE QUARTER SECTION LINE BETWEEN THE WEST QUARTER CORNER AND THE EAST QUARTER CORNER OF SAID SECTION 27), AND RUNNING THENCE NORTH 01°09’51" EAST ALONG THE WEST LINE OF SAID SECTION 27, A DISTANCE OF 532.439 FEET; THENCE SOUTH 88°54’28" EAST 263.471 FEET; THENCE SOUTH 26°08’19" WEST 24.253 FEET TO A POINT OF CURVATURE; THENCE ALONG THE ARC OF A 697.000 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 46°32’41", A DISTANCE OF 566.214 FEET; THENCE SOUTH 20°24’22" EAST 29.194 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE, (RADIUS POINT BEARS SOUTH 34°08'31" WEST); THENCE ALONG THE ARC OF A 393.000 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 03°16’29", A DISTANCE OF 22.462 FEET; THENCE SOUTH 37°25’00" WEST 6.000 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE, (RADIUS POINT BEARS SOUTH 37°25’00" WEST); THENCE ALONG THE ARC OF A 387.000 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 10°52’28", A DISTANCE OF 73.451 FEET; THENCE SOUTH 41°42’32" EAST 158.851 FEET TO A POINT OF CURVATURE; THENCE ALONG THE ARC OF A 463.000 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 24°39’44", A DISTANCE OF 199.291 FEET; THENCE SOUTH 66°22’15" EAST 144.644 FEET; THENCE NORTH 23°37’45" EAST 10.272 FEET; THENCE SOUTH 88°52’17" EAST 466.263 FEET; THENCE NORTH 49°50’18" EAST 81.935 FEET; THENCE NORTH 78°46’17" EAST 42.936 FEET; THENCE SOUTH 70°56’01" EAST 111.781 FEET; THENCE SOUTH 21°15’15" WEST 13.376 FEET; THENCE SOUTH 68°44’45" EAST 15.752 FEET; THENCE SOUTH 01°43’04" EAST 23.754 FEET; THENCE SOUTH 25°13’37" WEST 12.857 FEET; THENCE SOUTH 37°00’37" WEST 131.096 FEET; THENCE SOUTH 33°23’38" WEST 118.362 FEET; THENCE SOUTH 27°25’37" WEST 34.538 FEET; THENCE SOUTH 00°46’05" WEST 84.292 FEET; THENCE SOUTH 13°15’31" EAST 120.733 FEET; THENCE SOUTH 14°09’42" WEST 67.760 FEET; THENCE SOUTH 04°16’26" WEST 13.078 FEET; THENCE SOUTH 37°46’45" WEST 16.140 FEET; THENCE SOUTH 47°17’12" WEST 60.739 FEET; THENCE SOUTH 43°01’58" WEST 277.226 FEET; THENCE SOUTH 50°22’13" WEST 42.646 FEET; THENCE SOUTH 05°50’28" EAST 34.917 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE, (RADIUS POINT BEARS NORTH 05°50’28" WEST), AND A POINT ON THE NORTHERLY RIGHT-OF-WAY LINE OF SOUTHERN PARKWAY; THENCE ALONG SAID RIGHT-OF-WAY LINE THE FOLLOWING (6) SIX COURSES: (1) RUNNING SOUTHWESTERLY ALONG THE ARC OF A 3850.000 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 03°55’12", A DISTANCE OF 263.409 FEET; (2) NORTH 67°34’46" WEST 288.140 FEET TO A POINT OF CURVATURE; (3) RUNNING NORTHWESTERLY ALONG THE ARC OF A 1000.000 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 21°15’00", A DISTANCE OF 370.880 FEET; (4) NORTH 88°49’46" WEST 32.564 FEET; (5) NORTH 43°49’46" WEST 42.426 FEET; AND (6) NORTH 88°49’46" WEST 44.998 FEET TO THE WEST LINE OF SECTION 34, TOWNSHIP 43 SOUTH, RANGE 15 WEST, SALT LAKE BASE AND MERIDIAN; THENCE NORTH 01°10’24" EAST ALONG SAID SECTIOIN LINE, A DISTANCE OF 1094.839 FEET TO THE POINT OF BEGINNING.

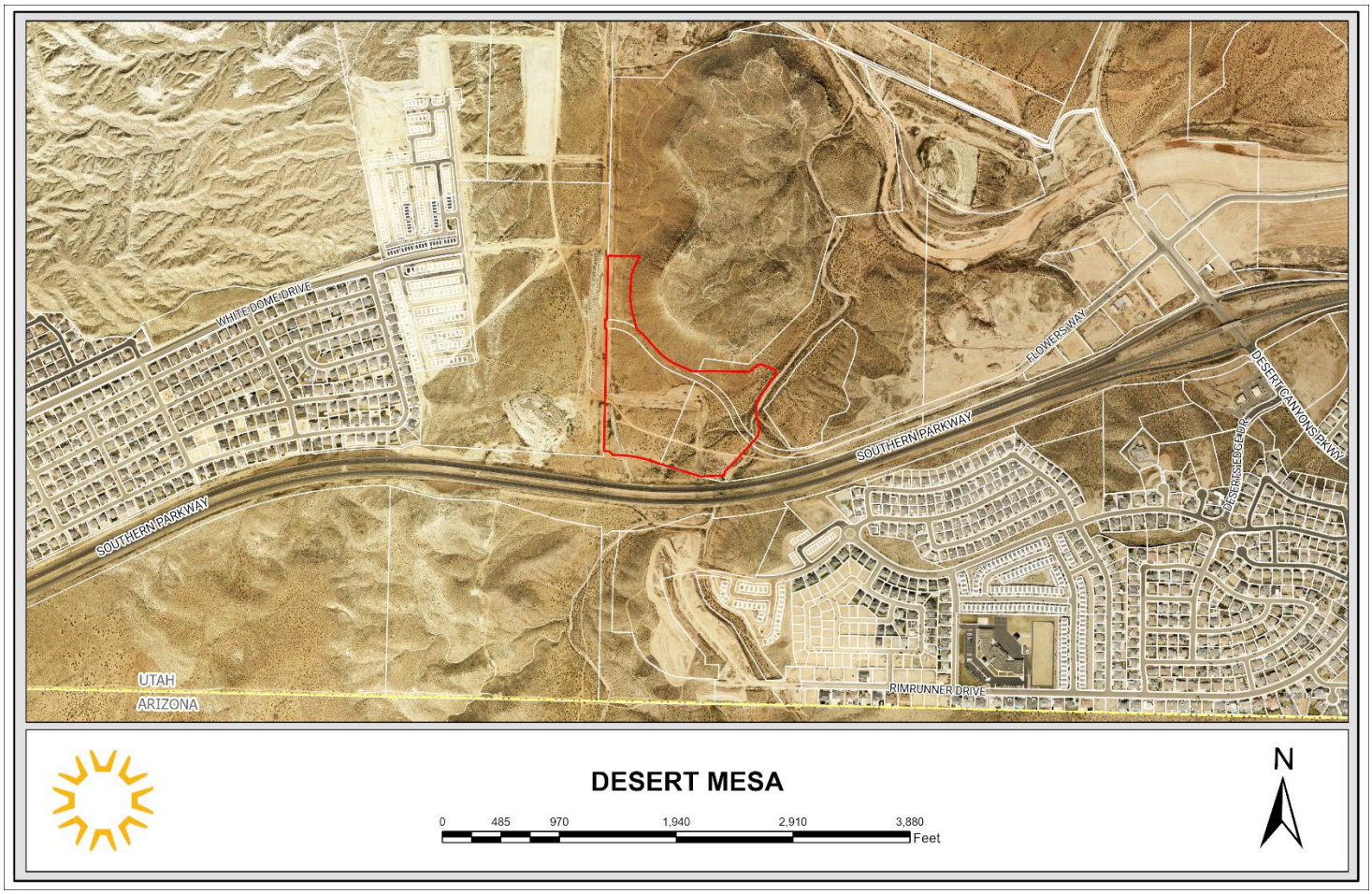
LESS AND ACCEPTING ANY PORTION LYING WITHIN THE FOLLOWING DESCRIBED BOUNDARY

BEGINNING AT A POINT SOUTH 01°10’24” WEST ALONG THE SECTION LINE, A DISTANCE OF 3.570 FEET FROM THE SOUTHWEST CORNER OF SECTION 27, TOWNSHIP 43 SOUTH, RANGE 15 WEST, SALT LAKE BASE & MERIDIAN, (BASIS OF BEARING BEING SOUTH 88°46'02" EAST ALONG THE QUARTER SECTION LINE BETWEEN THE WEST QUARTER CORNER AND THE EAST QUARTER CORNER OF SAID SECTION 27), AND RUNNING THENCE SOUTH 88°49’36" EAST 33.752 FEET TO A POINT OF CURVATURE; THENCE ALONG THE ARC OF A 393.000 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 36°14’36", A DISTANCE OF 248.598 FEET; THENCE SOUTH 37°25’00" WEST 6.000 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE, (RADIUS POINT BEARS SOUTH 37°25’00" WEST); THENCE ALONG THE ARC OF A 387.000 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 10°52’28", A DISTANCE OF 73.451 FEET; THENCE SOUTH 41°42’32" EAST 158.851 FEET TO A POINT OF CURVATURE; THENCE ALONG THE ARC OF A 463.000 FOOT RADIUS CURVE

TO THE LEFT, THROUGH A CENTRAL ANGLE OF 24°39’44", A DISTANCE OF 199.291 FEET; THENCE SOUTH 66°22’15" EAST 144.644 FEET; THENCE SOUTH 23°37’45" WEST 7.000 FEET; THENCE SOUTH 66°22’15" EAST 57.013 FEET TO A POINT OF CURVATURE; THENCE ALONG THE ARC OF A 630.000 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 43°49’17", A DISTANCE OF 481.841 FEET TO A POINT OF REVERSE CURVATURE; THENCE ALONG THE ARC OF A 470.000 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 66°56’30", A DISTANCE OF 549.125 FEET TO A POINT OF COMPOUND CURVATURE; THENCE ALONG THE ARC OF A 570.000 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 21°07’24", A DISTANCE OF 210.143 FEET; THENCE NORTH 69°23’08" EAST 1659.750 FEET TO A POINT OF CURVATURE; THENCE ALONG THE ARC OF A 570.000 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 15°58’40", A DISTANCE OF 158.954 FEET; TO A POINT ON THE WESTERLY BOUNDARY OF THE DESERT CANYONS TOWN CENTER WEST COMMERCIAL SUBDIVISION, AS RECORDED AND ON FILE WITH THE WASHINGTON COUNTY RECORDER’S OFFICE, SAID POINT ALSO BEING ON THE WESTERLY EXTENTS OF FLOWERS WAY, DEDICATED AS PART OF SAID SUBDIVISION; THENCE SOUTH 36°47’15" EAST ALONG SAID SUBDIVISION BOUNDARY, A DISTANCE OF 60.000 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE, (RADIUS POINT BEARS NORTH 36°36'40" WEST); THENCE ALONG THE ARC OF A 630.000 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 15°59’47", A DISTANCE OF 175.891 FEET; THENCE SOUTH 69°23’08" WEST 1659.750 FEET TO A POINT OF CURVATURE; THENCE ALONG THE ARC OF A 630.000 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 21°07’24", A DISTANCE OF 232.263 FEET TO A POINT OF COMPOUND CURVATURE; THENCE ALONG THE ARC OF A 530.000 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 66°56’30", A DISTANCE OF 619.227 FEET TO A POINT OF REVERSE CURVATURE; THENCE ALONG THE ARC OF A 570.000 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 43°49’17", A DISTANCE OF 435.951 FEET; THENCE NORTH 66°22’15" WEST 201.657 FEET TO A POINT OF CURVATURE; THENCE ALONG THE ARC OF A 530.000 FOOT RADIUS CURVE TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 24°39’44", A DISTANCE OF 228.130 FEET; THENCE NORTH 41°42’32" WEST 158.851 FEET TO A POINT OF CURVATURE; THENCE ALONG THE ARC OF A 320.000 FOOT RADIUS CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 47°07’04", A DISTANCE OF 263.155 FEET; THENCE NORTH 88°49’36" WEST 45.369 FEET; THENCE NORTH 01°10’24" EAST 73.000 FEET; THENCE SOUTH 88°49’36" EAST 11.618 FEET TO THE POINT OF BEGINNING.

CONTAINS 1,176,141 SQ. FT. (27.000 ACRES)

Exhibit “B” – Parcel Exhibit



Agenda Date: 01/15/2026 **Agenda Item Number:** 07

Subject:

Consider approval of Ordinance No. 2026-003 amending the City Zoning Map by changing the zone from RE-12.5 (Residential Estates, 12,500 ft minimum lot size) and G&G (Gravel and Grazing) to PD-TNZ (Planned Development Traditional Neighborhood Zone) on approximately 49.3 acres generally located on the east side of Highway 18 between 4100 North and 4400 North. (Case No. 2025-ZC-009 - Rusty Cliffs)

Item at-a-glance:

Staff Contact: Dan Boles

Applicant Name: Logan Blake, DSG Engineering

Reference Number: 2025-ZC-009

Address/Location:

The property is generally located on the east side of Highway 18 between 4100 North and 4400 North.

Item History (background/project status/public process):

The subject property is approximately 49.30 acres in size and is located on the east side of Highway 18 between approximately 4200 4400 North and the majority is zoned RE-12.5 (Residential Estates, 12,500 ft minimum lot size), though there is a small portion zoned G&G (Gravel & Grazing). The applicant is proposing to rezone the property to PD-TNZ (Planned Development Traditional Neighborhood Zone). The Planning Commission held a public hearing on the request on December 9, 2025 and received one public comment. The Planning Commission recommended approval of the application with a 6-0 vote with conditions.

Staff Narrative (need/purpose):

The applicant owns just under 50 acres which is currently zoned RE 12.5 (Residential Estates, 12,500 ft minimum lot size) and G&G (Gravel and Grazing). The applicant would like to develop it into a mix of single-family, multi-family and commercial uses. They are proposing to change the zone to a PD-TNZ zone. The city only has one other TNZ zone which is Desert Color. The PD-TNZ zone attempts to create a method by which a more traditional development pattern may flourish. A typical traditional neighborhood can be categorized by such things as reduced setbacks, alleyways, smaller and more compact development, a more walkable pattern, more detail to architectural styles, commercial, higher density and medium density residential integrated together, etc. The proposed zone change would implement the design guidelines found in the code and the TNZ Design Manual & Form Based Code.

Name of Legal Dept approver: Jami Brackin

Budget Impact: No Impact

Recommendation (Include any conditions):

The Planning Commission held a public hearing on the request on December 9, 2025 and received one public comment. The Planning Commission recommends approval of the application with the following conditions:1.That the number of units associated with the project is limited to 380 as shown on the land use plan. 2.That a preliminary plat is submitted for review and approval by the Planning Commission. 3.That any units or group of units that are not single-family will be required to seek approval of a Planned Development Amendment (PD amendment)4.That a site plan that meets the requirements of city code and development standards is applied for and approved prior to construction.5.That architectural guideline C as found in the Design Manual is followed as written.

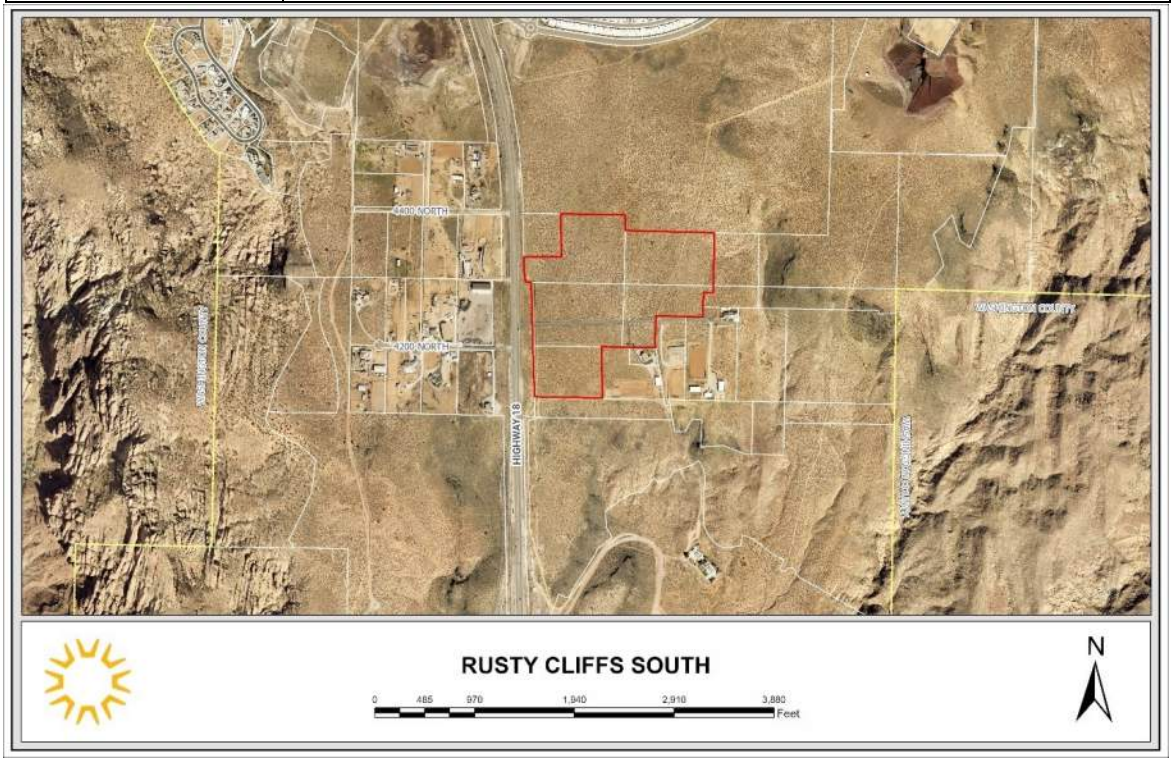
Attachments

St.George
Community Development

Zone Change

PLANNING COMMISSION AGENDA REPORT: 12/09/2025
CITY COUNCIL AGENDA REPORT: 01/15/2026

Rusty Cliffs Zone Change Zone Change (Case No. 2025-ZC-009)		
Request:	Consider changing the zone from RE-12.5 (Residential Estates, 12,500 ft² minimum lot size) and G&G (Gravel and Grazing) to PD-TNZ (Planned Development Traditional Neighborhood Zone) on approximately 49.3 acres.	
Applicant:	Logan Blake, DSG Engineering	
Location:	The property is generally located on the east side of Highway 18 between 4100 North and 4400 North.	
General Plan:	LDR (Low Density Residential)	
Existing Zoning:	PD-C (Planned Development Commercial)	
Surrounding Zoning:	North	PD-R (Planned Development Residential)
	South	G&G (Gravel & Grazing)
	East	G&G (Gravel & Grazing) & RE-12.5 (Residential Estates 12,500 ft² minimum lot size)
	West	Hwy 18 & A-5 (Agricultural 5 Acre Minimum lot size)
Land Area:	Approximately 49.3 acres	



BACKGROUND:
The subject property is approximately 49.30 acres in size and is located on the east side of Highway 18 between approximately 4200 – 4400 North and the majority is zoned RE-12.5 (Residential Estates, 12,500 ft² minimum lot size), though there is a small portion zoned G&G (Gravel & Grazing). The applicant is proposing to rezone the property to PD-TNZ (Planned Development Traditional Neighborhood Zone). As there is only one other PD-TNZ zoned property in the city, this staff report will go into some detail on what this particular zone is attempting to achieve.

The PD-TNZ zone can be found in two parts. Part one is section 10-7H of the St. George municipal code. This section deals with the standards for rezoning a property to the TNZ zone and some of the goals and objectives of the zone. It also deals with the administrative aspects of the zone. The second portion of the zone can be found in the "Planned Development – Traditional Neighborhood Zone Design Manual & Form Based Code". This manual is not found in Title 10 but as section 10-7H-2(A) states, "*The design manual and form-based code are hereby incorporated into this chapter and shall have the same regulatory force and effect hereof, and hereinafter it is referred to as the "design manual*."

The PD-TNZ zone attempts to create a method by which a more traditional development pattern may flourish. A typical traditional neighborhood can be categorized by such things as reduced setbacks, alleyways, smaller and more compact development, a more walkable pattern, more detail to architectural styles, commercial, higher density and medium density residential integrated together, etc. In order to accomplish these goals, The PD-TNZ zone can be divided into two sub-categories or neighborhood types, NE (Neighborhood Edge) and NG (Neighborhood General). In general, the NE is *"the less dense form of traditional neighborhood development consisting principally of detached single-family homes. NE may also include a limited number of duplexes and courtyard bungalows. Buildings are situated on larger lots with setbacks on all sides. The permitted building frontage includes porches and front yards*."[1] In contrast, the NG neighborhood is "*a primarily residential development pattern; however, it is denser than neighborhood edge and may consist of both attached and detached residence types. Multiple-family residential and nonresidential uses are permitted but shall blend into the neighborhood by occupying buildings that are of a scale and appearance compatible with single-family detached residences. Single-family homes are situated on smaller, narrower lots with shallow setbacks. The narrow lots generally require that off-street parking be accessed from the rear by alleys*."[2] A NG designation may have limited commercial uses as well as outlined in Chapter 10-7H.

Though a single PD-TNZ zone may include areas of both NE and NG areas (think Desert Color), the applicant is proposing that the entirety of Rusty Cliffs be designated Neighborhood General (NG) giving the entirety of the project a more compact and walkable feel.

[1] St. George City Code section 10-7H-1(A)(1) – Neighborhood Edge (NE)
[2] St. George City Code section 10-7H-1(A)(2) – Neighborhood General (NG)

One other aspect of the PD-TNZ zone that is different than any other zone is that it is compatible with all General Plan land use designations. St. George code states that, "*The NE and NG shall be deemed consistent with the city's general plan if located in an area designated for low, medium, medium high, or high density residential use; no general plan amendment shall be required in such circumstances*."[3] The property is found entirely within the LDR (Low Density Residential) general plan land use category making the proposed PD-TNZ zone compliant with the general plan.

Please see the zoning requirements below for site details:

Zoning Requirements			
Regulation	**Section Number**	**Proposal**	**Staff Comments**
Land Area	10-7H-2(D)(1)	49.3 Acres	This complies with the 10 contiguous acre minimum size requirement.
Mix of Forms	10-7H-2(D)(2)	They are proposing: 1. Single-Family 2. Townhomes 3. Duplex 4. Small Multi-family 5. Mixed Use 6. Paseo	The proposal meets the requirements for a minimum of three forms. 54% of homes will be single-family meeting the requirement of 50% single-family units.
NE Civic Space	10-7H-2(D)(4)	No Neighborhood Edge is proposed with the development.	N/A
NG Civic Space	10-7H-2(D)(5)	Between a village green and square, paseo space and a pocket park, approximately 4.17 acres (8.4%) is proposed as civic space.	5% of the project shall be usable civic space and be within 350' of the geographic center of the project. The central civic space is approximately 280' from the center of the project.
TNZ Integration	10-7H-2(D)(6)	Where a proposed TNZ development is adjacent to an existing single-family subdivision, the TNZ must locate single-family detached homes adjacent to existing single-family units.	This is not proposed next to an existing single-family subdivision.

[3] St. George City Code section 10-7H-2(B) – General Plan

The applicant has produced a narrative which will serve as the guiding document for development of the project (see attached). This document gives a full narrative of the project, details items such as lot sizes, allowed uses, setbacks, mix of architectural types, layout of the project, etc. It should be noted that while this booklet lays out the future development and shows examples of architecture, etc., it should not be misunderstood to be an exact design of what will be constructed. These give a flavor of future development, not an exact diagram of the exact details of development. The site will be expected to develop as shown here (layout, number of units, and so forth), but the architecture may vary according to demand, timing, and as design moves forward. Anything that is not a single-family home will be required to come back to the Planning Commission and City Council for a Planned Development Amendment (PDA) approval.

Some of the "Planned Development – Traditional Neighborhood Zone Design Manual & Form Based Code" (hereinafter referred to as "Design Manual") has been integrated into the proposed booklet by way of cut and paste. This was done to ensure that there was continuity between the two documents. These include diagrams of traditional frontage types, street cross sections and yard dispositions. They also address all of the guidelines outlined in the design manual. See the following table for details:

Design Manual Requirements			
Guideline	**Letter**	**Proposal**	**Staff Comments**
Architectural Coherence	Guideline A	Buildings over one story will show distinct floors and use high-quality exterior materials.	This is consistent with Guideline A which requires high quality architecture.
Compatibility of Scale	Guideline B	Commercial or mixed-use buildings must match neighborhood scale and place form transitions at rear edges.	This is consistent with Guideline B which requires buildings to be compatible with each other in the immediate vicinity.
Architectural Variety	Guideline C	Homes may not the same design as an adjacent neighbor or across the street.	This is a self-imposed and not included in the design manual but a good practice to avoid monotony and repetition.
Human Scale	Guideline D	Entrances must face public spaces, feature pedestrian-scaled detailing, provide street visibility, and avoid long blank walls.	Guideline C requires specific architectural requirements which will be reviewed at the time the applicant is ready for a PD Amendment. Staff recommends that Guideline C in the Manual is followed as written.

Streetscape	Guideline E	Signs and lighting must follow city standards; allow small, well-designed signs and require regularly spaced street trees.	This is consistent with Guideline D. The code will be followed for signage and street trees.
Walls/Fencing	Guideline F	Rear/side privacy walls allowed with limits; front fences must be low, decorative, and non-solid unless retaining.	This guideline is consistent with the Design manual.
Accessory Structures	Guideline G	Accessory structures follow setback, size, height, and design limits, matching the home and protecting utilities.	Much of this proposed guideline follows the allowance under current St. George code. It also details guidelines for carriage houses as outlined in the Design Manual.
Zero Lot SF Homes	Guideline H	Zero-lot homes allow one side setback at the property line with required easements, limits, and drainage rules.	This is another self-imposed standard which would allow a zero setback on one side of the lot.
Landscaping	Guideline I	Landscaping standards must comply with Chapter 25 of the St. George City Code.	This is consistent with the Design Manual.

The Design Manual has requirements for parking and access. The development is designed to be a compact neighborhood where all homes are within a 5-minute walk of the civic and commercial center, with mid-block pedestrian shortcuts provided. The neighborhood is bounded by natural features and public land, limiting external traffic and visitation from outside the immediate area. The applicant has designed the development with off-street parking accessed via rear alleys, eliminating front-yard driveway curb cuts and providing approximately 475 on-street parallel parking spaces. On street parking in the PD-TNZ zone is encouraged, which is not typical of standard development throughout the city. Diagonal parking is provided along the Movie Rock Drive frontage to serve the multifamily units and commercial promenade.

Parking Requirements			
Guideline	**Letter**	**Proposal**	**Staff Comments**
Parking Placement	Guideline A	On-street parking (including diagonal) permitted; parking lots generally not allowed on frontages except corner lots with screening.	This is generally consistent with the Design manual and with City Code which states, "*On-street parking is encouraged in all traditional neighborhood forms in order to create a buffer between car traffic and pedestrians, and to introduce traffic calming friction to thoroughfares.*[4]"
Access	Guideline B	Off-street parking accessed via lane/alley (preferred) or driveway; tandem parking allowed in garages per unit.	This is consistent with city code and the design manual.
Garages	Guideline C	Alley garages: 5' setback from alley. Uncovered spaces: min 9'×18' to count as parking.	This is allowed per code and the design manual.
Alleyways	Guideline D	No front or side-loaded garages are being proposed.	N/A
Spaces Required	Guideline E	1 bedroom – 1 space 2 bedroom – 1.5 spaces 3+ bedroom – 2 spaces SF – 2 spaces/home Commercial – 1 per 325 ft² gross floor area.	Under the Design Manual, commercial requires two spaces per 1,000 ft² floor area. All else is consistent.

Miscellaneous Information – There are other aspects of the development that haven't been covered.

1. The number of proposed units are 380 total units (7.7 units per acre)
2. Single Family is proposed to be 204 units or 54% of the total number of units
3. Triplex – 24 units, Duplex – 32 units, Paseo – 16 units
4. Commercial will comprise 40,000 ft² of the site

[4] St. George City Code Section 10-7H-1(B)(1) – Access Design

5. The development has been designed in a grid pattern as prescribed by the design manual and city code.
6. Setbacks, lot widths, lot sizes are all shown in the proposed booklet provided by the applicant.

RECOMMENDATION:
On December 09, 2025, the Planning Commission held a public hearing and forwards a recommendation for approval of the application for the Rusty Cliffs zone change from RE-12.5 (Residential Estates, 12,500 ft² minimum lot size) and G&G (Gravel and Grazing) to PD-TNZ with the following conditions:

1. That the number of units associated with the project is limited to 380 as shown on the land use plan.
2. That a preliminary plat is submitted for review and approval by the Planning Commission.
3. That any units or group of units that are not single-family will be required to seek approval of a Planned Development Amendment (PD amendment)
4. That a site plan that meets the requirements of city code and development standards is applied for and approved prior to construction.
5. That architectural guideline C as found in the Design Manual is followed as written.

ALTERNATIVES:

1. Recommend approval as presented.
2. Recommend approval with additional conditions.
3. Recommend denial of the request.
4. Continue the proposed PD amendment to a later date.

POSSIBLE MOTION:
“I move that we approve the Rusty Cliffs zone change as presented, Case No. 2025-ZC-009, based on the findings and subject to the conditions listed in the staff report (and as modified by the following…).”

FINDINGS FOR APPROVAL:

1. The proposed uses are permitted uses found in the PD-TNZ zone and Design manual.
2. The proposed project meets the PD-TNZ general requirements found in Section 10-7H of the St. George City Code.
3. The property will be served by approved sources and facilities: culinary and secondary irrigation water, power, sewer, and access to a dedicated public street.

Exhibit A
Applicant's Narrative (Booklet)

Ledges at Snow Canyon LLC
1472 E 3950 S
St George, UT 84790
Attention: Stacy Young
e. stacy@utahlanduse.com
c. (435) 313-3914

Rusty Cliffs South Traditional Neighborhood

Master Zoning & Development Plan

November 2025



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   - 1.3. Project Location & Physical Characteristics
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   - 2.4. Yard Dispositions
   - 2.5. Private Frontages
   - 2.6. Street Designs

3. Project-Wide Signage, Lighting, & Landscape Architecture

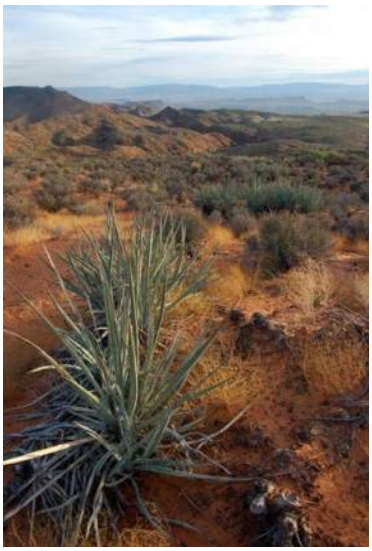
4. Summary Maps & Exhibits
   - 4.1. Land Use Plan
   - 4.2. Civic Space Plan
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   - 4.5. Project Context Map
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   - 4.7. Landscape Tree Planting Plan
   - 4.8. Typical Landscape Planting Plan
   - 4.9. Zone Change Boundary Map
   - 4.10. Sample of Lot Dimensions

1. DEVELOPMENT OVERVIEW

1.1 Vision

Rusty Cliffs South is a 49-acre traditional neighborhood that will enable an outstanding quality of life on the beautiful benchlands above Snow Canyon State Park. In addition to the scenic setting, residents will enjoy a variety of homes and easy walking access to a mixed-use neighborhood center.

1.2 Strategies



- We will utilize St. George's Planned Development Traditional Neighborhood Zone (PD-TNZ) to deliver a variety of homes and complementary land uses that meet the diverse needs and preferences of households of different incomes and life stages.

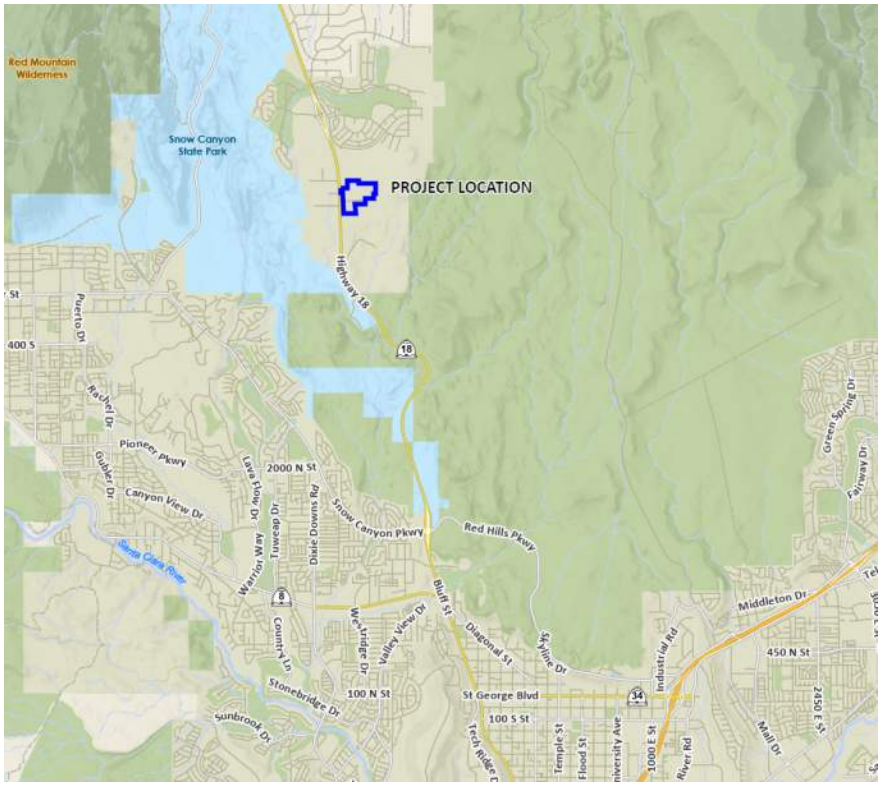
- A commercial promenade will complement and elevate the residential programming of the neighborhood while reducing the number of necessary car trips to other parts of the city. All homes in the neighborhood will be within a 5-minute walk of the commercial center.

- The *Rusty Cliffs South* neighborhood center is programmed to be adjacent to other future commercial uses and public facilities (including a park and power and public safety substations). This expanded multipurpose node will serve many of the civic and commercial needs of the residents of the greater Ledges-Trails-Winchester Hills vicinity.

- A well-connected street grid will enhance the pedestrian experience, improve vehicular circulation, and provide for the reliable, cost-effective delivery of utilities and other public services.

- Residents will enjoy abundant outdoor recreation and leisure opportunities, both within neighborhood boundaries and by way of points of connection to regional trails and public lands.

1.3 Project Location & Physical Characteristics



Location: Utah Highway SR-18 at milepost 7
Total Area: ~49 acres
Physical Description: The site of the neighborhood is along the east side of Utah Highway 18 (SR-18) just north of milepost 7. Other adjacent property includes the *Red Cliffs Desert Reserve*, the *Trails* planned community, and the *Ledges* planned community. The terrain is a gently sloping sagebrush field adjacent to the highway. Access to the property will be by way of Movie Rock Dr., a frontage collector road linking the Ledges and (under construction) Trails interchanges. The elevation is about 1,000’ higher than downtown St. George.

1.4 Land Use Designations



General Plan.
Low Density Residential (LDR, <4 Dwelling Units per Acre)

Zoning.
Existing.

- Residential Estate (RE-12.5): ~41 acres
- Mining & Grazing (M&G): ~8 acres

Proposed.

- Planned Development Traditional Neighborhood (PD-TNZ)
- Neighborhood General (NG) Form-Based Standards

Development Parameters.

- 380 homes (7.7 Dwelling Units/Acre)
- Neighborhood-Scale Mixed Use Center
    - Four or more commercial buildings of up to 10,000 square feet each (40,000 sq ft total) configured for pedestrian-oriented patronage
    - Storefronts along Movie Rock Dr. with internal pedestrian promenade
        - No drive-thrus, no parking lots in building frontages
        - Opposite side of the commercial promenade to be lined with small-scale mixed use buildings (live-work configuration)

2. TRADITIONAL NEIGHBORHOOD PLAN

2.1 Overview.

Overview of Uses. This Traditional Neighborhood Plan includes a wide range of residence types: bungalow-style single-family homes; single-family attached homes (duplexes, rowhouses); paseo cottages; and small-scale multifamily homes. Accessory commercial building forms (live-work micro-commercial arrangements) will also be permitted. Larger buildings, more intense uses, and a carefully designed street cross-section will activate the Movie Rock Drive frontage.



Essential Characteristics. A mixed-use neighborhood center; diverse residence types including modest multifamily and small-scale mixed-use buildings; a balance between public and private spaces; an elevated pedestrian experience by way of a compact street grid, thoughtfully curated landscaping, and welcoming private frontages.

Yard Dispositions. Edge Yards; Side Yards; Rear Yards. Generally shallow front and side setbacks or zero-lot line configurations. *See Yard Dispositions section for detail.*

Frontage Types. Common Yard; Porch Yard; Terrace or Lightwell; Forecourt; Stoop; Shopfront. *See Private Frontages section for detail.*

Building Height. 1-3 stories, excluding attics or raised basements. Up to four stories permitted along Movie Rock Drive. Stories may not exceed 10 feet in height from finished floor to finished ceiling, except where the first floor is a commercial function.

Civic Spaces & Other Define Open Spaces. To be owned and maintained by a private home owners association unless accepted as public facilities by the City. City ordinance requires 5% of the project to be qualifying Civic Space. Rusty Cliffs South will provide 5.5% Civic Space (2.7 acres), as follows: Square at 1.2 acres; Green at 1.1 acres; Pocket Park (w/ Playground) at 0.4 acres.

2.2 BUILDING FORMS AND STANDARDS SUMMARY TABLE					
1	**BUILDING FORMS**				
	Single Family House				
	Accessory Dwelling Unit (Internal, Attached, or Detached)				
	Duplex or Triplex (Side-by-Side or Stacked)				
	Town/Row House				
	Paseo (Attached or Detached)				
	Small-Scale Mixed-Use **^1**				
	Small-Scale Multifamily	Up to 12 DU/12,000 sq ft			
	Neighborhood Commercial	No drive-thrus, no buildings >10,000 sq ft			
		Limited to designated site and 40,000 total sq ft			
2	**PERMITTED USES ^2**				
	See: St. George Code 10-7H-6 (as amended) Neighborhood General (NG) Allowed Use Table.				
	Short Term Rental is an explicitly prohibited use in the Rusty Cliffs South Neighborhood.				
3	**MAX. BUILDING HEIGHT ^3**				
	Main Building	3 stories/40’			
	Accessory Structures	2 stories/25’			
	Buildings Fronting Movie Rock Dr.	4 stories/45’			
4	**SETBACKS ETC.**				
	See table below				
5	**YARD DISPOSITIONS**				
	Edge Yard, Side Yard, Rear Yard				
6	**PRIVATE FRONTAGES**				
	Common Yard, Porch Yard, Dooryard, Forecourt, Stoop, Shopfront				
7	**CIVIC SPACES**				
	Square, Green, & Playground				
^1 Includes Accessory Commercial Units (<1,000 sq ft) such as Micro-Commercial or Live-Work uses.					
^2 Where they differ, the modifications to standard City use regulations made by this master plan document control.					
^3 Stories may not exceed 10' from finished floor to finished ceiling, except where the first floor is a commercial function.					

Setbacks, Widths and Typical Size for "Rusty Cliffs South" Residential Lots

	12-Plex Flat	3-Story Townhome	2-Story Townhome	2-Story Duplex	Detached-Narrow	Detached-Wide	Live-Work
Front Setbacks	10' Minimum	10' Minimum	10' Minimum	10' Minimum	10' Min / 15' Max	10' Min / 15' Max	0' Minimum^
Alley Setbacks	5' Minimum	5' Minimum	5' Minimum	5' Minimum	5' Minimum	5' Minimum	5' Minimum
Side Setbacks	15' Minimum	15' Minimum	10' Minimum	5' Minimum	5' Minimum*	5' Minimum*	15' Minimum
Minimum Pad/Lot Width	N/A	18'	22.5'	23.5'	32.5'	40'	25'
Typical Pad/Lot Size	4,000 sq ft	1,170 sq ft	1,350 sq ft	2,233 sq ft	3,413 sq ft	4,200 sq ft	1,500 sq ft

*10-Foot Building Separation for Zero-lot Homes

^ All Live-Work units front pedestrian promenade

2.3 Architecture.

2.3.1 Precedent Images.



Single Family Detached House.



Single Family Detached House.



Single Family Attached House.



Small-Scale Multifamily.



Neighborhood-Scale Commercial Corner.



Neighborhood Center, Mixed-Use Promenade.



Frontage Cross-Section, Movie Rock Dr.

2.3.2 Architectural Guidelines.

Review Process. Architecture shall consist of southwestern vernacular colors and styles. All construction shall comply with the Architectural Guidelines enumerated below and shall be subject to the review of an Architectural Review Committee established by the developer. The design of the commercial storefronts along Movie Rock Dr. and buildings programmed to be taller than two stories shall require approval by the City and amendment of the PD prior to their construction (*see Exhibit 4.6*).

Guideline A: Architectural Coherence. A building greater than one story should clearly express each floor of the structure through belt courses, cornice lines, or similar architectural detailing. All building materials shall be high quality, such as brick, stone, stucco, cement clapboard siding, or comparable materials.

Guideline B: Compatibility of Scale. A commercial or mixed-use building must be integrated into its residential setting through scale and appearance. Generally, similar building forms should face across streets with transitions to dissimilar building forms made at rear lot lines or across alleys.

Guideline C: Architectural Variety. To promote visual interest, the design guidelines adopted by the community's Architectural Review Committee shall require that no two identical single family homes be constructed side by side or directly across the street from one another. More generally, builders shall be encouraged to deliver a cohesive variety of styles, roof forms, materials, and color palettes.

Guideline D: Human-Oriented Scale & Design. A building's main entrance shall face a public street or common green or plaza and be clearly identifiable through the use of architectural detailing. Windows and doors on the front façade of a building should create lines of sight between the building and the street. Doorways, windows, and other openings in the façade should be proportioned to reflect pedestrian scale and movement, and to encourage interest at the street level. Buildings should incorporate the façade indicated by their Private Frontage type. Long, uninterrupted walls or roof planes are prohibited.

Guideline E: Streetscape Elements. Street lighting and permanent signage shall comply with St. George City Code and Standards, unless otherwise approved. Wall, awning and hanging signs are encouraged in commercial contexts. A small-scale mixed-use or live-work dwelling may have one permanent wall or hanging sign. Such a sign may not exceed six square feet (6 sq ft) and must be consistent with the design of the main structure. Illuminated signs are permitted only for buildings fronting Movie Rock Drive. Street trees are required, and shall generally be placed in planter strips at intervals of no more than thirty feet (30') unless utility placement or other

conditions dictate alternative spacing.

Guideline F: Walls and Fencing. Block privacy walls no taller than six feet four inches (6'4") are permitted in the rear and side yard areas of buildings. Side yard privacy walls should terminate at least twenty feet (20') behind the main building façade. A low decorative fence or retaining wall/planter may be placed at or within the frontage line to set a spatial boundary with the street and/or create an elevated porch (*see Figure 1 below*). Such a fence or wall shall not exceed thirty-six inches (36") in height and masonry blocks or other solid material are permitted in this context only where serving as a retaining wall.



Figure 1. A low retaining wall in the frontage may be used to create an elevated entry and a spatial boundary with the public right-of-way.

Guideline G: Accessory Structures, including Detached Garages and Carriage Houses (accessory dwelling unit atop garage).

1. Accessory structures fully contained within the rear yard may have zero (0') setbacks from the side and rear property line. No roof shall project beyond the property line and stormwater runoff from the building shall not run onto an adjacent property.
2. Main dwelling and accessory buildings must be separated a minimum of six feet (6').
3. Accessory structures larger than 200 square feet must be of the same design, material, color, and quality as the main dwelling.
4. Accessory structures other than Carriage Houses and detached garages are limited to twenty-five percent (25%) rear yard coverage. Carriage Houses are limited to the square footage of the garage over which they are built.
5. Accessory structures, including Detached Accessory Dwelling Units other than Carriage Houses, are limited to one (1) story and an overall height of fifteen feet (15'). Carriage Houses are limited to one (1) story above the garage (two stories total) and an overall height of twenty five feet (25').

Any accessory building placed over a utility easement shall require written approval from the

joint utility committee.

Guideline H: *Zero Lot Single-Family Detached Homes (this section is not applicable to duplexes sharing a party wall at the zero lot line)*.

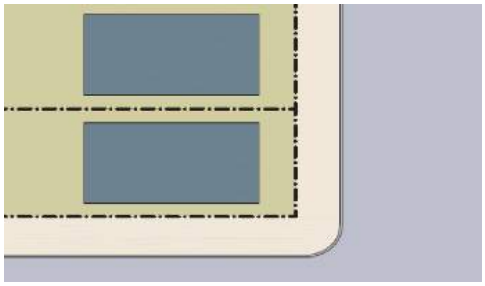
1. Subject to all applicable building code regulations, a single-family home may be placed on one (1) interior side property line (a zero setback). The minimum setback from the other side property line shall be ten feet (10').
2. The plat shall clearly depict and describe the zero lot lines and related easements.

A perpetual maintenance, eave overhang, and drainage easement at least eight feet (8') wide shall be provided on the lot adjacent to the zero lot-line property line. The easement shall be shown on the plat and recorded on the properties. The residential wall abutting the zero lot-line shall be maintained in its original color and treatment unless the adjacent property owner expressly consents otherwise. Eaves, but no other part of any structure, may protrude across a zero lot-line, and such eave protrusion shall not exceed eighteen inches (18"). Notwithstanding the required drainage easement, rain gutters must direct runoff from the dwelling away from the adjacent lot.

Guideline I: Landscape Standards. All landscaping must comply with St. George City Code Title 10 Chapter 25, and commercial forms must comply with Section 10-25-4, as amended, unless otherwise approved.

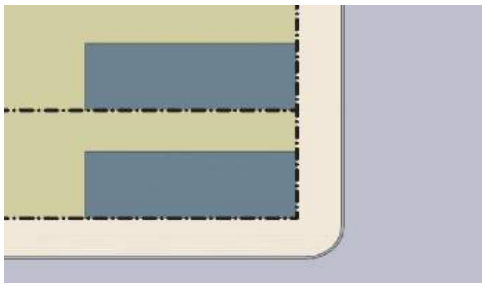
2.4 Yard Dispositions.

Edge Yard.



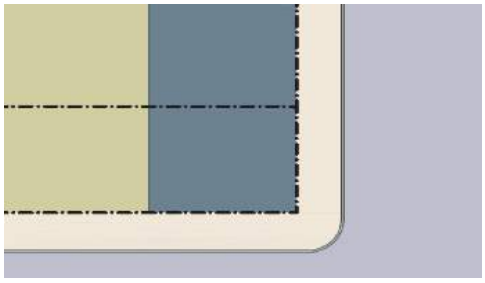
Specific housing types: single-family house, cottage.
Description: building occupies the interior of its lot with setbacks on all sides. This is the least urban yard type as the front yard sets it back from the frontage, while the side yards weaken the spatial definition of the public thoroughfare space. The front yard is intended to be visually continuous with the yards of adjacent buildings. The rear yard can be secured for privacy by walls/fences and/or a garage/outbuilding.

Side Yard.



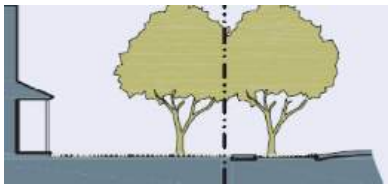
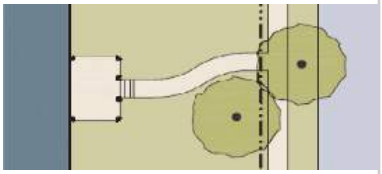
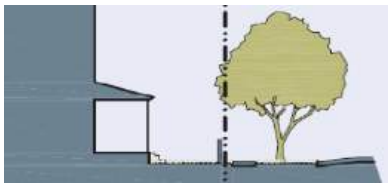
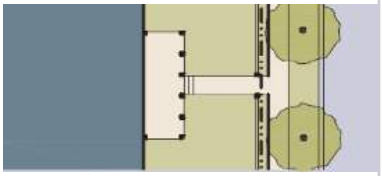
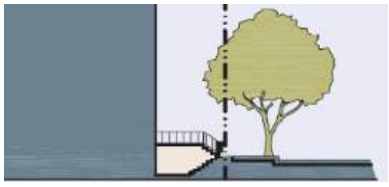
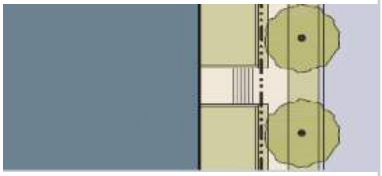
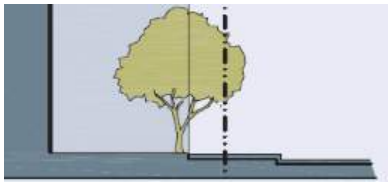
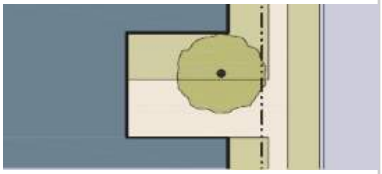
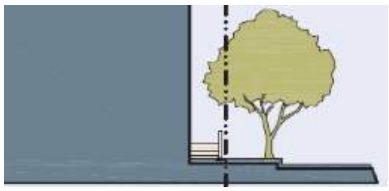
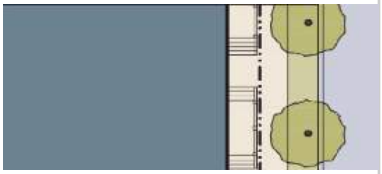
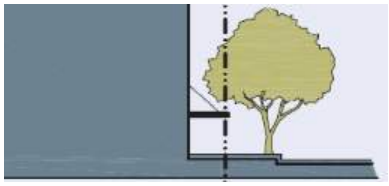
Specific housing types: cottage, zero-lot-line house (including Charleston-style single-house), duplex, twin.
Description: Building occupies one side of the lot with the setback to the other side. A zero or shallow front setback defines a more urban condition. If the adjacent building is similarly placed, with a blank side wall, the side yard can be quite private. This type permits systematic climatic orientation in response to the sun or the breeze. A side yard house may abut a neighboring side yard house to create a duplex or twin house. Energy costs, and sometimes noise, are reduced by sharing a party wall in this disposition.

Rear Yard.



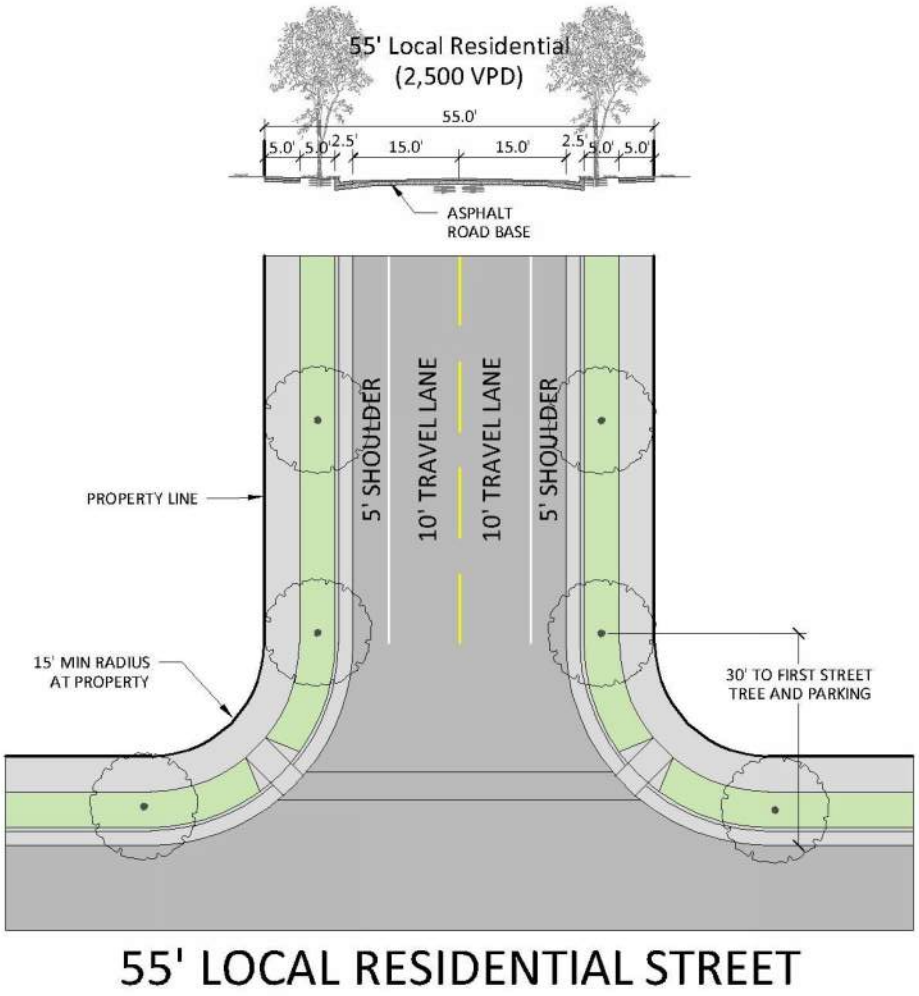
Specific building types: townhouse, rowhouse, live-work unit, flats (apartment or condo), mixed use block, perimeter block.
Description: Building occupies the full frontage, leaving the rear of the lot as the sole yard. This is a more urban type as the continuous façade steadily defines the public thoroughfare. Rear building elevations may be articulated for functional purposes. In its residential form, this type is the rowhouse. In a commercial context, the rear yard can accommodate substantial parking.

2.5 Private Frontages.

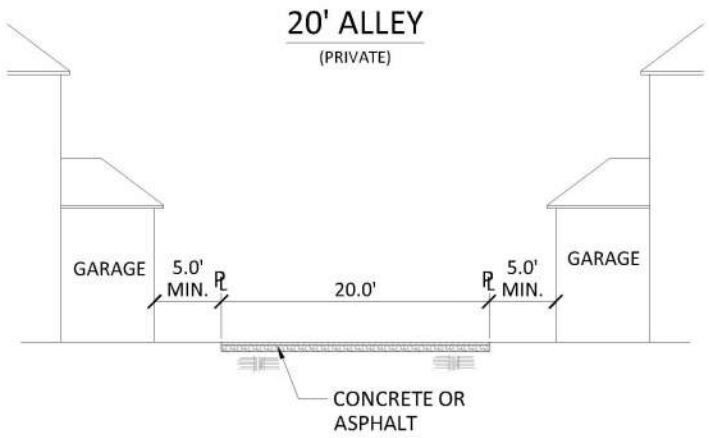
		SECTION		PLAN	
		LOT ▶ PRIVATE FRONTAGE	◀ R.O.W. ◀ PUBLIC FRONTAGE	LOT ▶ PRIVATE FRONTAGE	◀ R.O.W. ◀ PUBLIC FRONTAGE
A.	**Common Yard.** A planted frontage wherein the façade is set back from the frontage line. The setback will be shallower in a traditional neighborhood than in typical suburban contexts.				
B.	**Porch Yard**. A planted frontage wherein the façade is set back from the frontage line with an elevated porch permitted. A low fence may be placed at the frontage line for public-private spatial definition.				
C.	**Terrace or Lightwell**. A frontage wherein the façade is set back back from the frontage line by an elevated terrace or sunken lightwell. This frontage type provides privacy from the public sidewalk despite negligible setback. Terraces are also suitable for outdoor cafe use.				
D.	**Forecourt**. A frontage wherein part of the façade is close to the frontage line and the central portion is set back.				
E.	**Stoop**. A frontage wherein the façade is aligned close to the frontage line with the first story elevated from the sidewalk sufficiently to ensure privacy for residents. The entrance is usually an exterior stair and landing.				
F.	**Shopfront**. A frontage wherein the façade is aligned close to the frontage line with the building entrance at sidewalk grade. This type is conventional for retail use with substantial glazing at sidewalk level. An awning may overhang the sidewalk.				

2.6 Street Designs

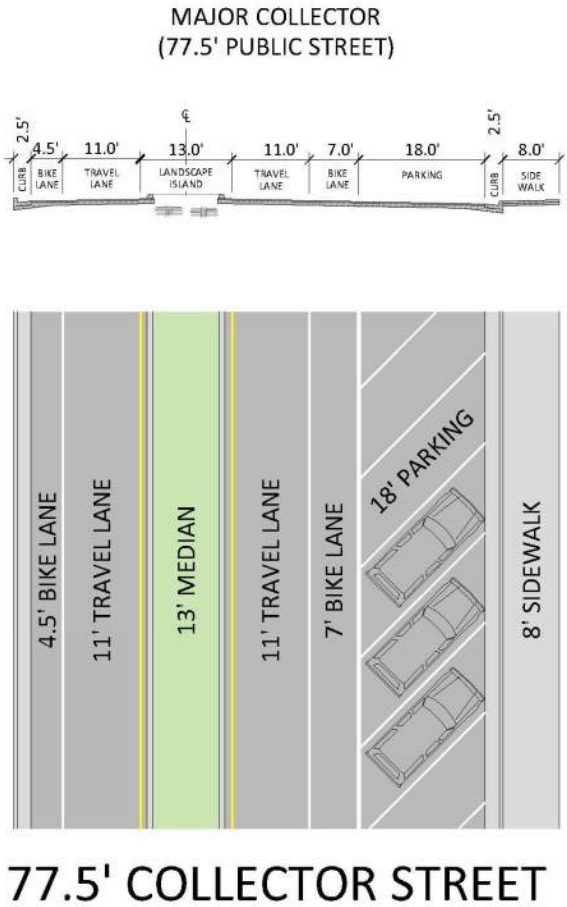
Typical Residential Cross-Sections.



55' LOCAL RESIDENTIAL STREET



Collector Street Cross-Section (Movie Rock Drive).



2.7 Parking Standards.

Discussion. The *Rusty Cliffs South* traditional neighborhood has several unique characteristics worth noting for their effects on car use in general and parking in particular.

1. The compact, highly walkable nature of the neighborhood means that almost no local trips to the neighborhood's civic and commercial center will be made by car. All neighborhood homes will be within a pleasant 5-minute walk of the neighborhood center. In addition to excellent walkability at the street, midblock pedestrian shortcuts may also be provided (*see Exhibit 4.2*).



2. This part of St. George is relatively disconnected from the rest of the city by significant natural features and public land ownership, which will reduce the volume of visitation to the neighborhood from beyond the Ledges-Trails vicinity.

3. Access to substantially all off-street parking will be via alley, which eliminates driveway cuts in front of homes. This improves the pedestrian experience and opens up much more space for curbside parking (there will be around 475 on-street parallel parking spaces within the neighborhood). These on-street spaces will provide a plentiful, convenient buffer for any parking overflow from off-street spaces. Indeed, though we have programmed ample off-street parking, cars parked curbside will be welcomed as a traffic calming element and barrier between sidewalk and street.

4. The diagonal parking programmed along the Movie Rock Dr. frontage will provide particularly convenient parking for guests and patrons visiting the multifamily flats and commercial promenade.

Standard A: Placement. On-street parking is expressly permitted, including diagonal parking on Movie Rock Drive (*see 77.5' Collector Street Cross-Section above*). Parking lots are not a permitted frontage, except that commercial, multifamily or mixed use buildings occupying a corner lot may have a parking lot fronting one side of the lot with a berm or screen wall and 10' sidewalk setback. Parking standards found in Title 10 Chapter 19 apply unless modified herein.

Standard B: Access. Off-street parking shall be accessed by lane, alley, or driveway. Lane or alley access to off-street parking will predominate. If covered parking is provided within a garage, tandem parking is permitted so long as the garage and tandem parking spaces are associated with the same unit.



Standard C: Alley garages and uncovered parking spaces. Garages accessed from an alley must be set back a minimum of five feet (5') from the edge of the alley. Uncovered parking spaces in parking lots or driveways must be a minimum of nine by eighteen feet (9'X18') in order to count toward the satisfaction of off-street parking requirements.

Standard D: Front- or side-loading garages. No front- or side-loading garages are programmed.

Standard E: Minimum required spaces.

1. Single Family Residential. 2 spaces per home, at least one of which must be covered.
2. Multifamily Residential.
    a. Studio or 1 bedroom: 1 space. 2 bedrooms: 1.5 spaces. 3+ bedrooms: 2 spaces.
    b. Guest Parking. Parking for the multifamily flats along Movie Rock Dr. shall incorporate at least one guest parking space per five (5) dwelling units.
    c. Short Term Rental (STR). STRs are not a permitted use in the *Rusty Cliffs South* neighborhood.
3. Commercial: 1.0 space per 325 sq ft. The diagonal on-street parking located along the Movie Rock Drive frontage may be counted toward the satisfaction of this requirement.

3. PROJECT-WIDE SIGNAGE, LIGHTING, & LANDSCAPING

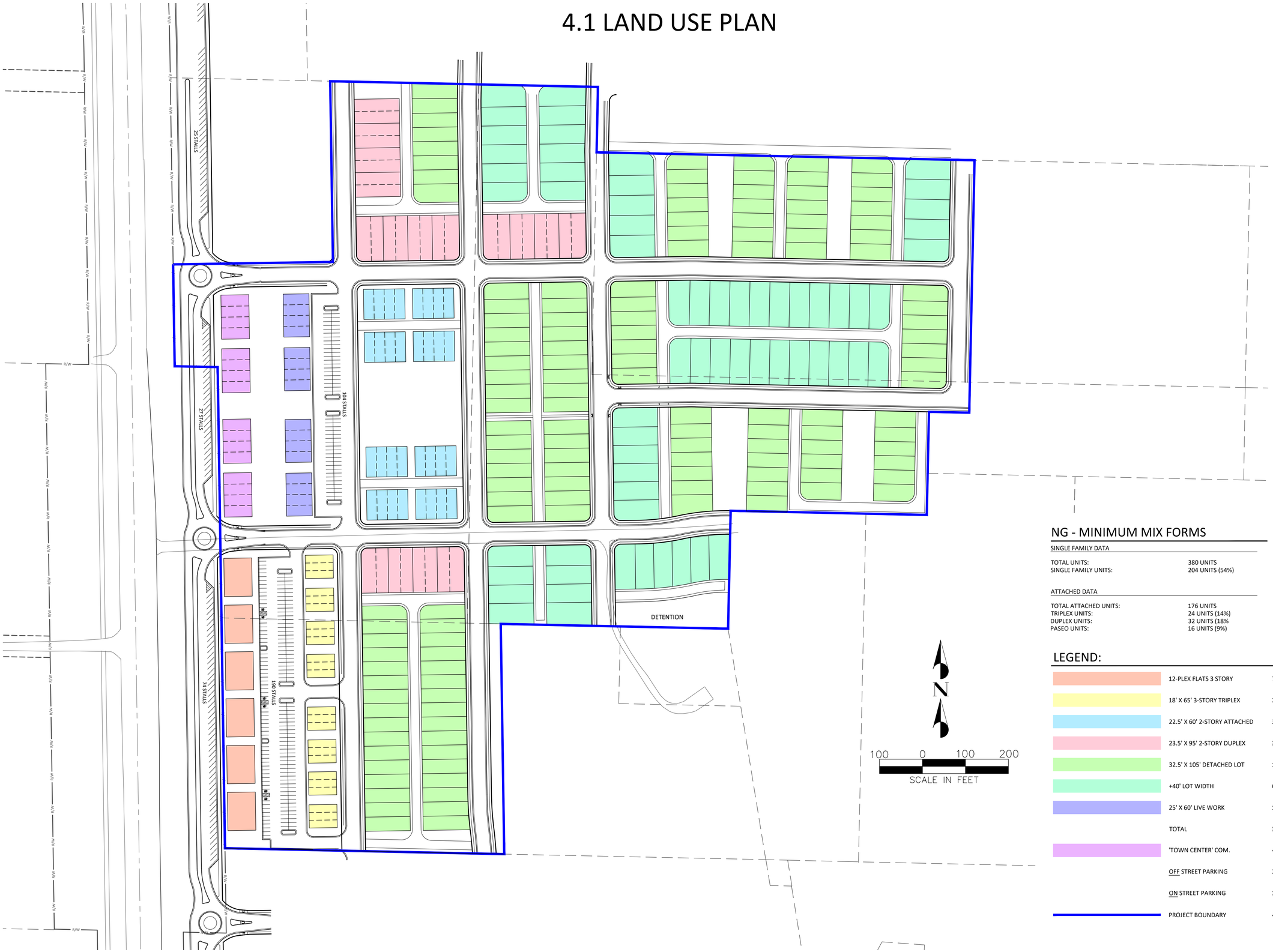
Specific plans shall be provided for any signage, lighting or landscaping elements that deviate from typical City specifications. (*See* code sections for signage, lighting, and landscaping.)

Project lighting will balance safety with the preservation of the night sky. Outdoor lighting associated with individual homes will comply with City standards and may be further regulated by the homeowners' association.



Landscaping will be sensitive to native desert ecology through plant choice and irrigation design. We anticipate that *Rusty Cliffs South* will be one of the first St. George neighborhoods to implement the Ultra Water Efficient standards of the Washington County Water Conservancy District. See Exhibit 4.7 for the proposed landscaping and street tree plan.

4.1 LAND USE PLAN



NG - MINIMUM MIX FORMS

SINGLE FAMILY DATA

TOTAL UNITS:	380 UNITS
SINGLE FAMILY UNITS:	204 UNITS (54%)

ATTACHED DATA

TOTAL ATTACHED UNITS:	176 UNITS
TRIPLEX UNITS:	24 UNITS (14%)
DUPLEX UNITS:	32 UNITS (18%
PASEO UNITS:	16 UNITS (9%)

LEGEND:

	12-PLEX FLATS 3 STORY	72 UNITS	19%
	18' X 65' 3-STORY TRIPLEX	24 UNITS	6%
	22.5' X 60' 2-STORY ATTACHED	32 UNITS	8%
	23.5' X 95' 2-STORY DUPLEX	32 UNITS	8%
	32.5' X 105' DETACHED LOT	140 LOTS	37%
	+40' LOT WIDTH	64 LOTS	17%
	25' X 60' LIVE WORK	16 UNITS	4%
	TOTAL	380	
	'TOWN CENTER' COM.	40,000 SQ. FT.	
	OFF STREET PARKING	294 STALLS	
	ON STREET PARKING	101 STALLS	
	PROJECT BOUNDARY	49.3 ACRES	

NO.	DESCRIPTION	DATE	APP'D

PROJECT NAME : RUSTY CLIFFS SOUTH

LOCATED IN ST. GEORGE, UTAH

SHEET NAME : LAND USE PLAN

DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS
113 EAST 200 NORTH SUITE 2
St. George, UT 84770
Office (435) 628-2121

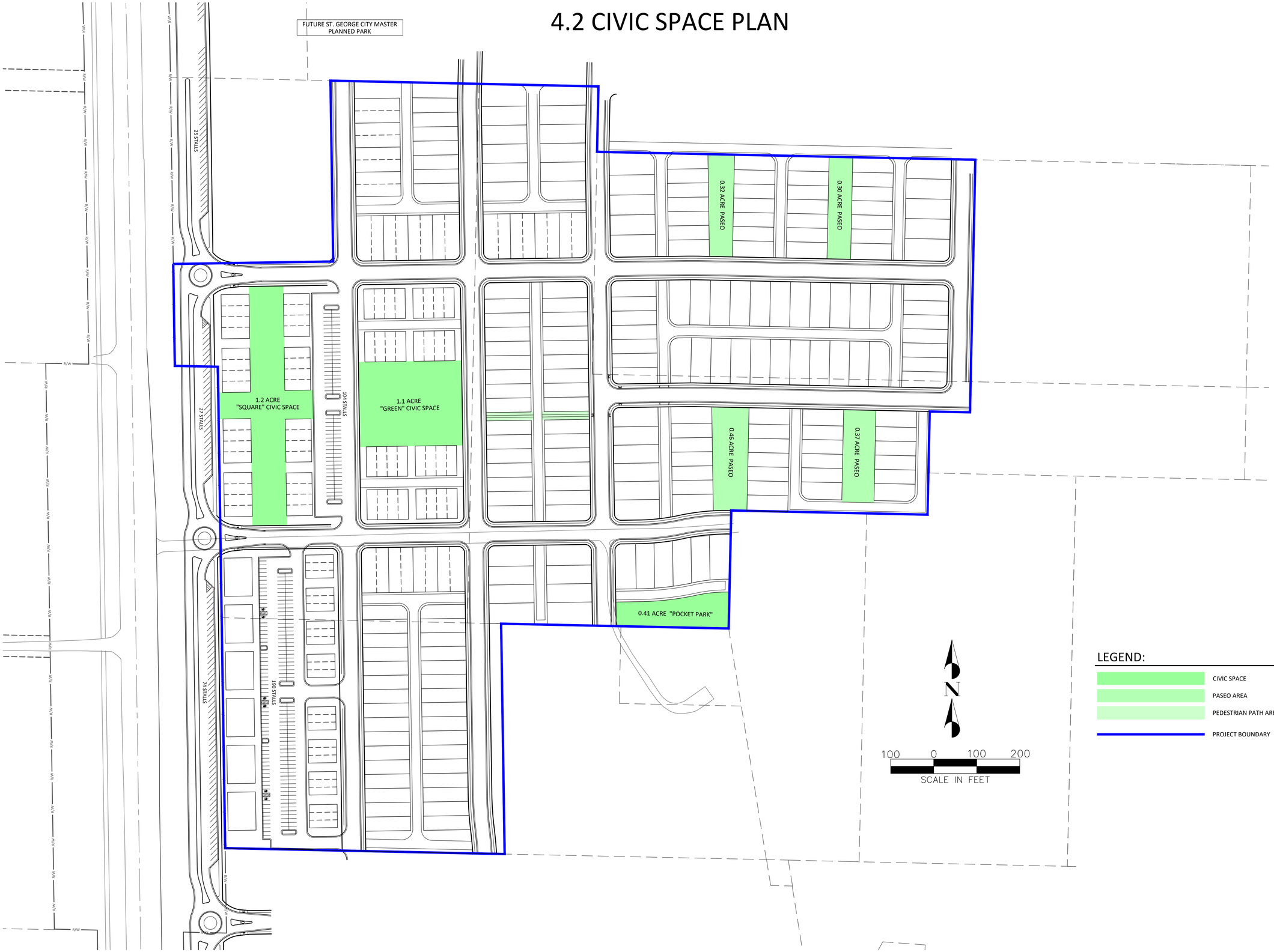
DATE :	SEPTEMBER 2025
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DRAWN BY :	LB
DESIGNED BY :	LB
CHECKED BY :	JRT
PROJECT NO. :	
SCALE :	1" = 100'

SHEET NUMBER :

LUP-1

1 OF 1 TOTAL

4.2 CIVIC SPACE PLAN



LEGEND:

	CIVIC SPACE	2.73 ACRES
	PASEO AREA	1.44 ACRES
	PEDESTRIAN PATH AREA	0.1 ACRES
	PROJECT BOUNDARY	49.3 ACRES

NO.	DESCRIPTION	DATE	APP'D

PROJECT NAME : RUSTY CLIFFS SOUTH

LOCATED IN ST. GEORGE, UTAH

SHEET NAME : CIVIC SPACE PLAN

DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS
113 EAST 200 NORTH SUITE 2
St. George, UT 84770
Office (435) 628-2121

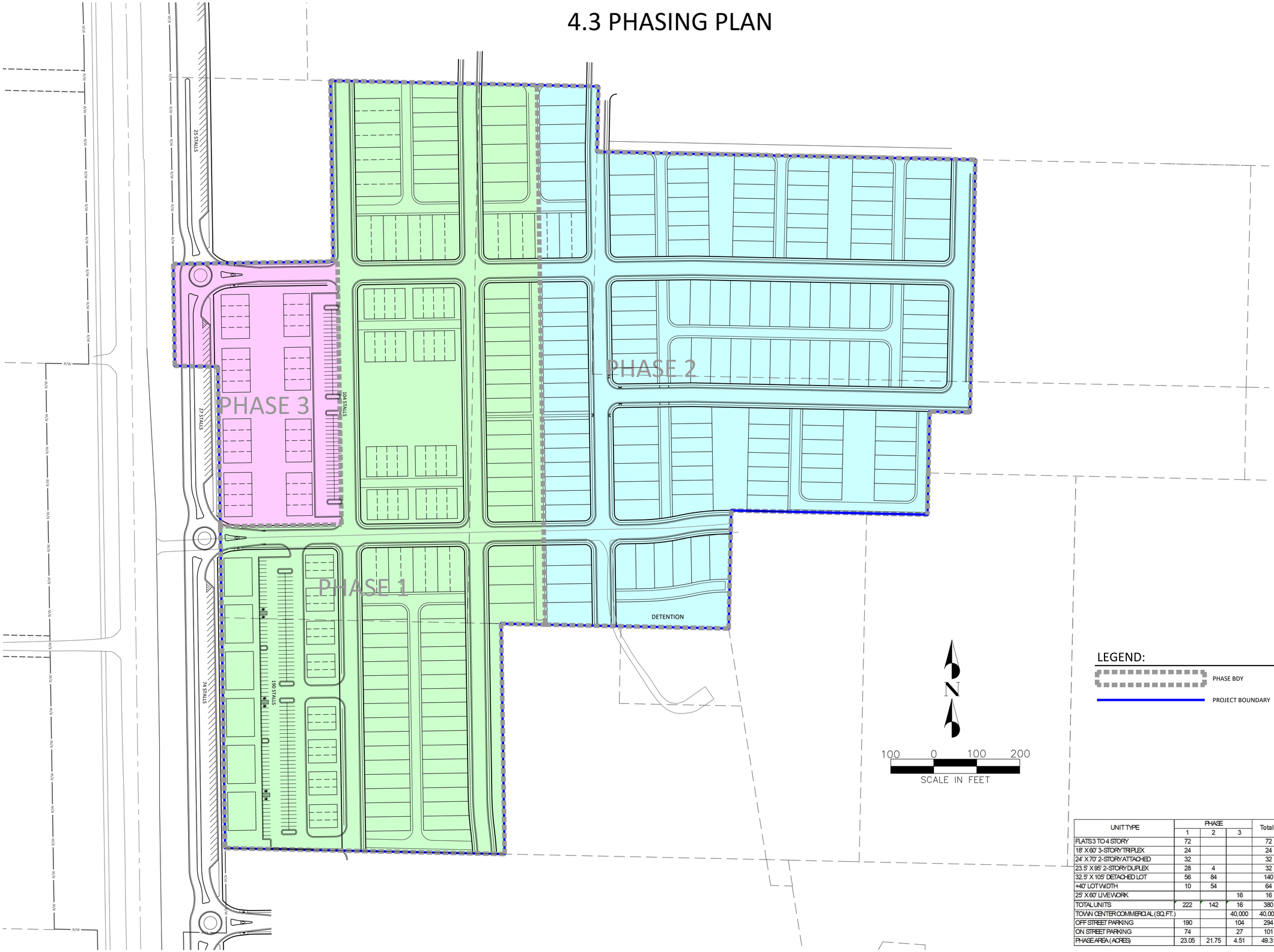
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DRAWN BY :	LB
DESIGNED BY :	LB
CHECKED BY :	JRT
PROJECT NO. :	
SCALE :	1" = 100'

SHEET NUMBER :

CSP-1

1 OF 1 TOTAL

4.3 PHASING PLAN



LEGEND:

PHASE BDY

PROJECT BOUNDARY 49.3 ACRES

UNIT TYPE	PHASE 1	PHASE 2	PHASE 3	Totals	Percentages
FLATS 3 TO 4 STORY	72			72	19%
18' X 60' 3-STORY TRIPLEX	24			24	6%
24' X 70' 2-STORY ATTACHED	32			32	8%
23.5' X 95' 2-STORY DUPLEX	28	4		32	8%
32.5' X 105' DETACHED LOT	56	84		140	37%
+40' LOT WIDTH	10	54		64	17%
25' X 60' LIVE/WORK			16	16	4%
TOTAL UNITS	222	142	16	380	
TOWN CENTER COMMERCIAL (SQ.FT.)			40,000	40,000	
OFF STREET PARKING	190		104	294	
ON STREET PARKING	74		27	101	
PHASE AREA (ACRES)	23.05	21.75	4.51	49.31	

NO.	DESCRIPTION	DATE	APP'D

PROJECT NAME : RUSTY CLIFFS SOUTH

LOCATED IN ST. GEORGE, UTAH

SHEET NAME : PHASING PLAN

DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS
113 EAST 200 NORTH SUITE 2
St. George, UT 84770
Office (435) 628-2121

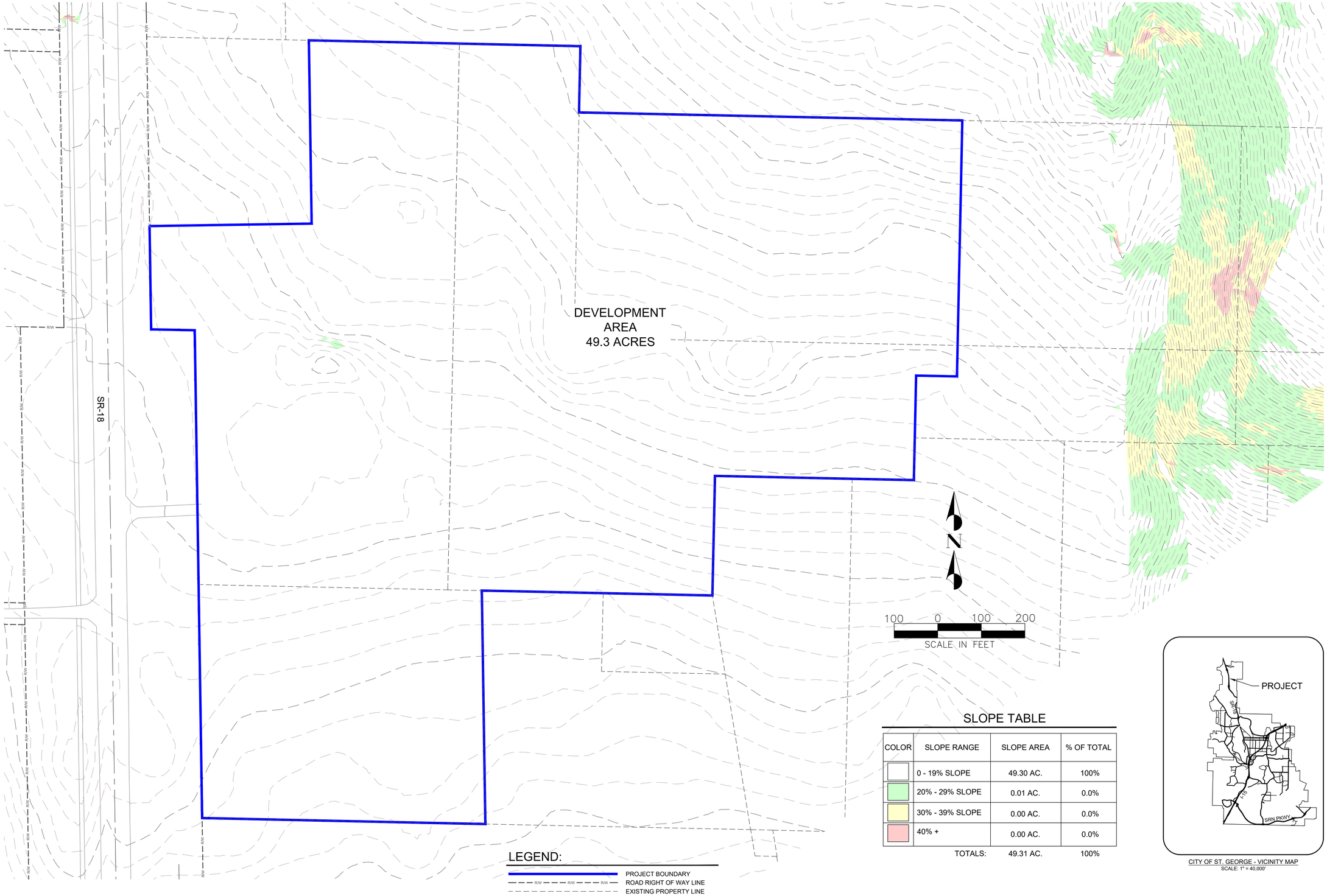
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DRAWN BY :	LB
DESIGNED BY :	LB
CHECKED BY :	JRT
PROJECT NO. :	
SCALE :	1" = 100'

SHEET NUMBER :

PHP-1

1 OF 1 TOTAL

4.4 SLOPE TABLE & MAP



SLOPE TABLE

COLOR	SLOPE RANGE	SLOPE AREA	% OF TOTAL
	0 - 19% SLOPE	49.30 AC.	100%
	20% - 29% SLOPE	0.01 AC.	0.0%
	30% - 39% SLOPE	0.00 AC.	0.0%
	40% +	0.00 AC.	0.0%
	TOTALS:	49.31 AC.	100%

LEGEND:

- PROJECT BOUNDARY
- ROAD RIGHT OF WAY LINE
- EXISTING PROPERTY LINE

CITY OF ST. GEORGE - VICINITY MAP
SCALE: 1" = 40,000'

NO.	DESCRIPTION	DATE	APP'D

PROJECT NAME : RUSTY CLIFFS SOUTH

ST. GEORGE, UT

SHEET NAME : SLOPE MAP

DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS

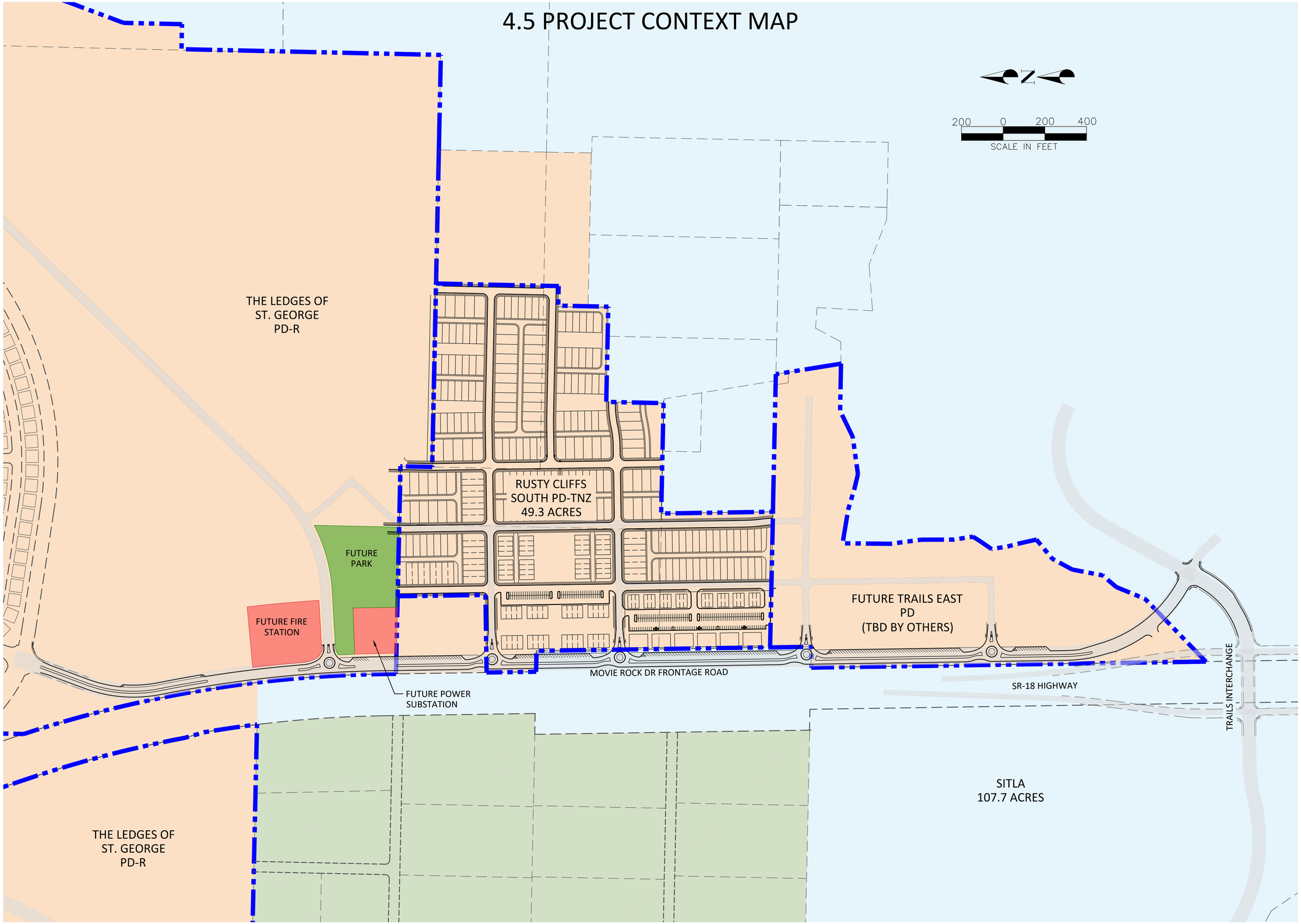
113 East 200 North Suite #2
St. George, UT 84770
Office (435) 628-2121

DATE :	SEPTEMBER 2025
PM :	SY
DRAWN BY :	LB
DESIGNED BY :	LB
CHECKED BY :	
PROJECT NO. :	
SCALE :	1" = 100'

SHEET NUMBER :

SM-1

4.5 PROJECT CONTEXT MAP



NO.	DESCRIPTION	DATE	APP'D

PROJECT NAME : RUSTY CLIFFS SOUTH

LOCATED IN ST GEORGE, UTAH

SHEET NAME : CONTEXT MAP

DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS
113 East 200 North Suite #2
St. George, UT 84770
Office (435) 628-2121

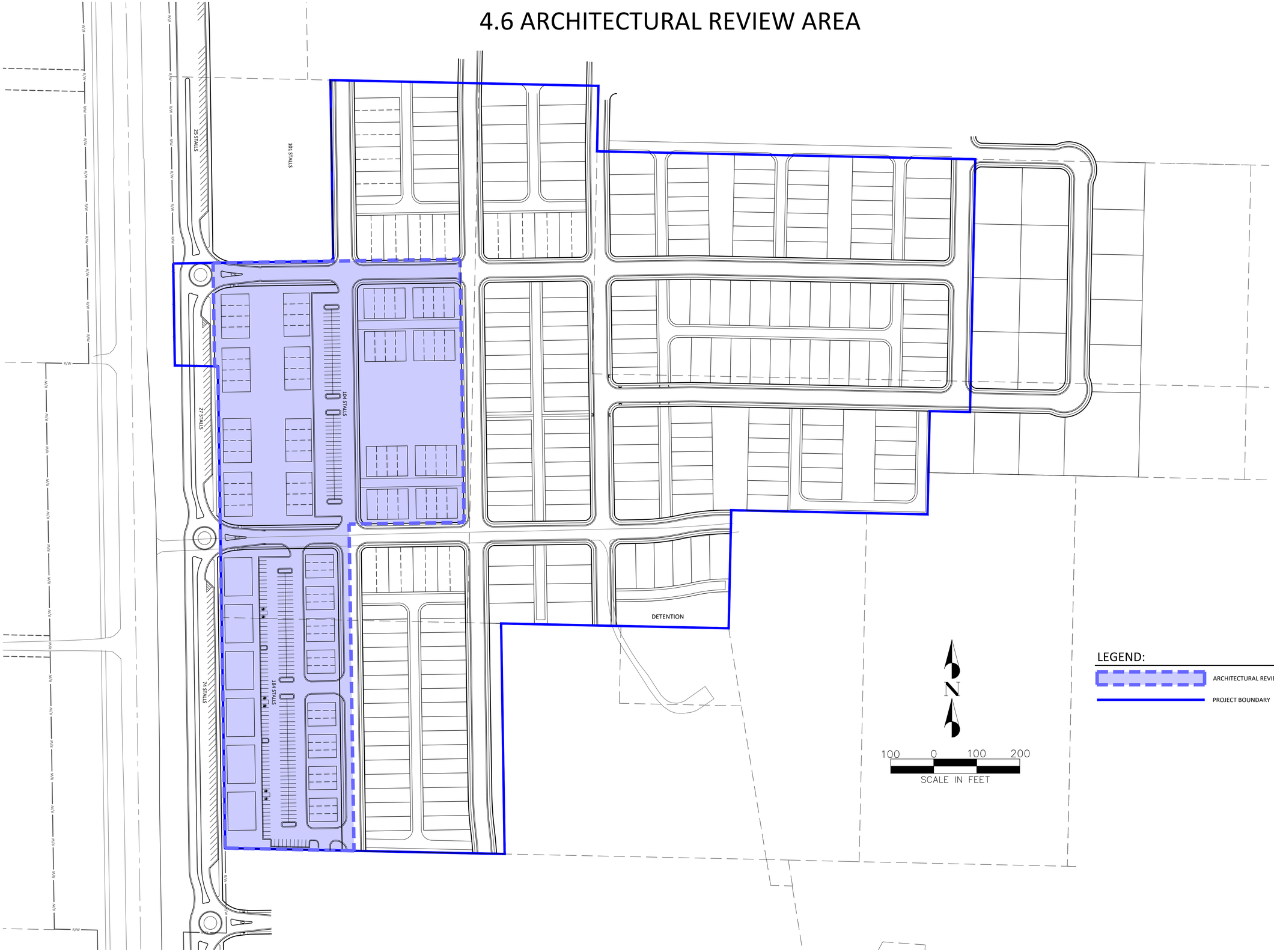
DATE :	JULY 2025
PM :	SY
DRAWN BY :	LB
DESIGNED BY :	
CHECKED BY :	
PROJECT NO. :	25-005
SCALE :	1" = 200'

SHEET NUMBER :

EX-1

1 OF 1 TOTAL

4.6 ARCHITECTURAL REVIEW AREA



NO.	DESCRIPTION	DATE	APP'D

PROJECT NAME : RUSTY CLIFFS SOUTH

LOCATED IN ST. GEORGE, UTAH

SHEET NAME : ARCHITECTRUAL REVIEW AREA

DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS
113 EAST 200 NORTH SUITE 2
St. George, UT 84770
Office (435) 628-2121

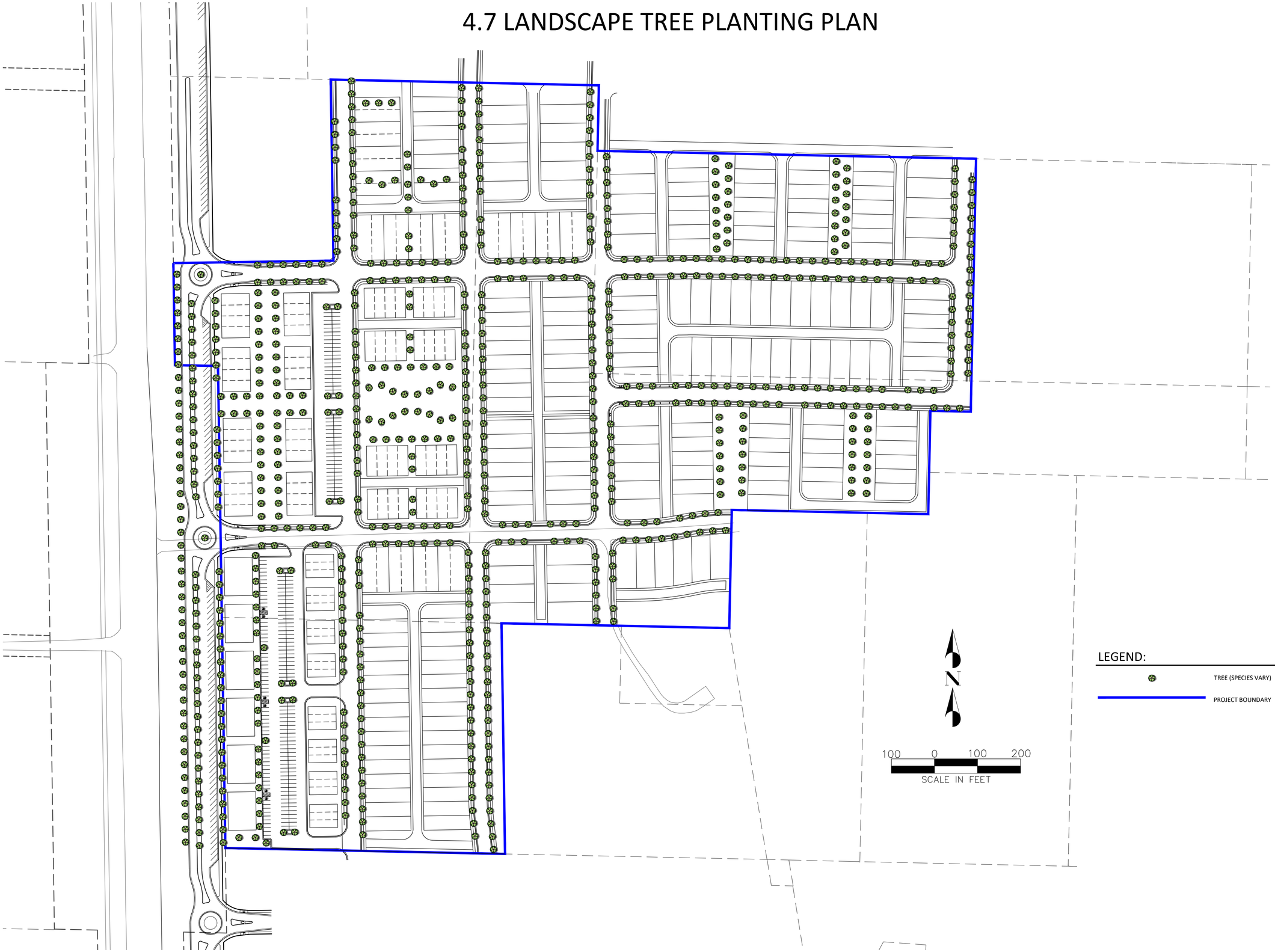
DATE :	NOVEMBER 2025
PM :	LB
DRAWN BY :	LB
DESIGNED BY :	LB
CHECKED BY :	JRT
PROJECT NO. :	
SCALE :	1" = 100'

SHEET NUMBER :

ARA-1

1 OF 1 TOTAL

4.7 LANDSCAPE TREE PLANTING PLAN



NO.	DESCRIPTION	DATE	APP'D

PROJECT NAME: RUSTY CLIFFS SOUTH

LOCATED IN ST. GEORGE, UTAH

SHEET NAME: LANDSCAPE TREE PLAN

DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS
113 East 200 North Suite 2
St. George, UT 84770
Office (435) 628-2121

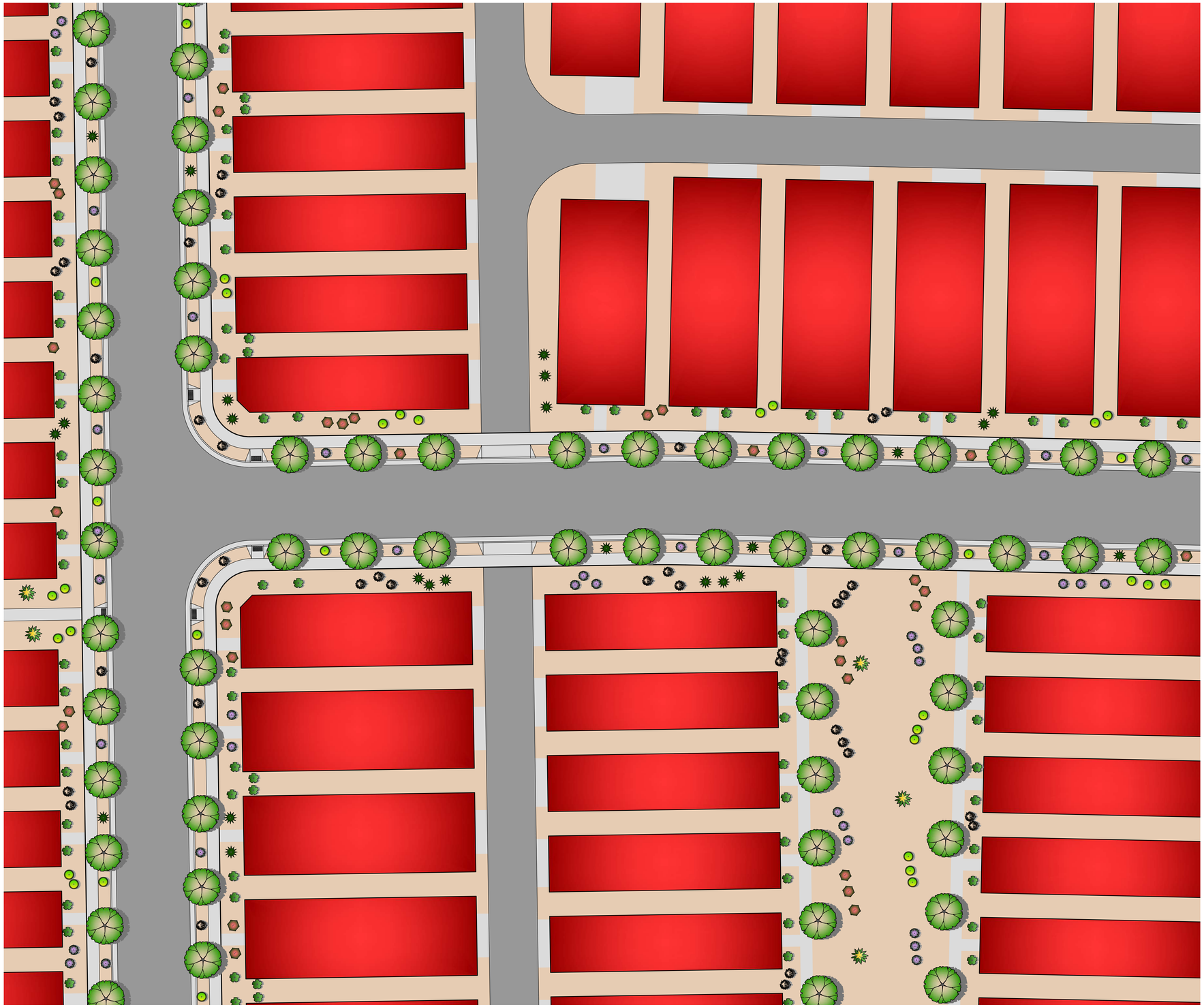
DATE :	JULY 2025
PM :	SY
DRAWN BY :	LB
DESIGNED BY :	LB
CHECKED BY :	
PROJECT NO. :	
SCALE :	1" = 100'

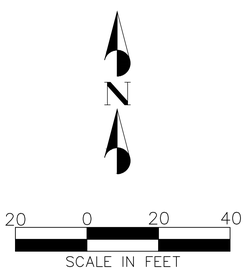
SHEET NUMBER :

LTP-1

1 OF 1 TOTAL

4.8 TYPICAL LANDSCAPE PLANTING PLAN





NO.	DESCRIPTION	DATE	APP'D

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RUSTY CLIFFS SOUTH
LOCATED IN ST. GEORGE, UTAH

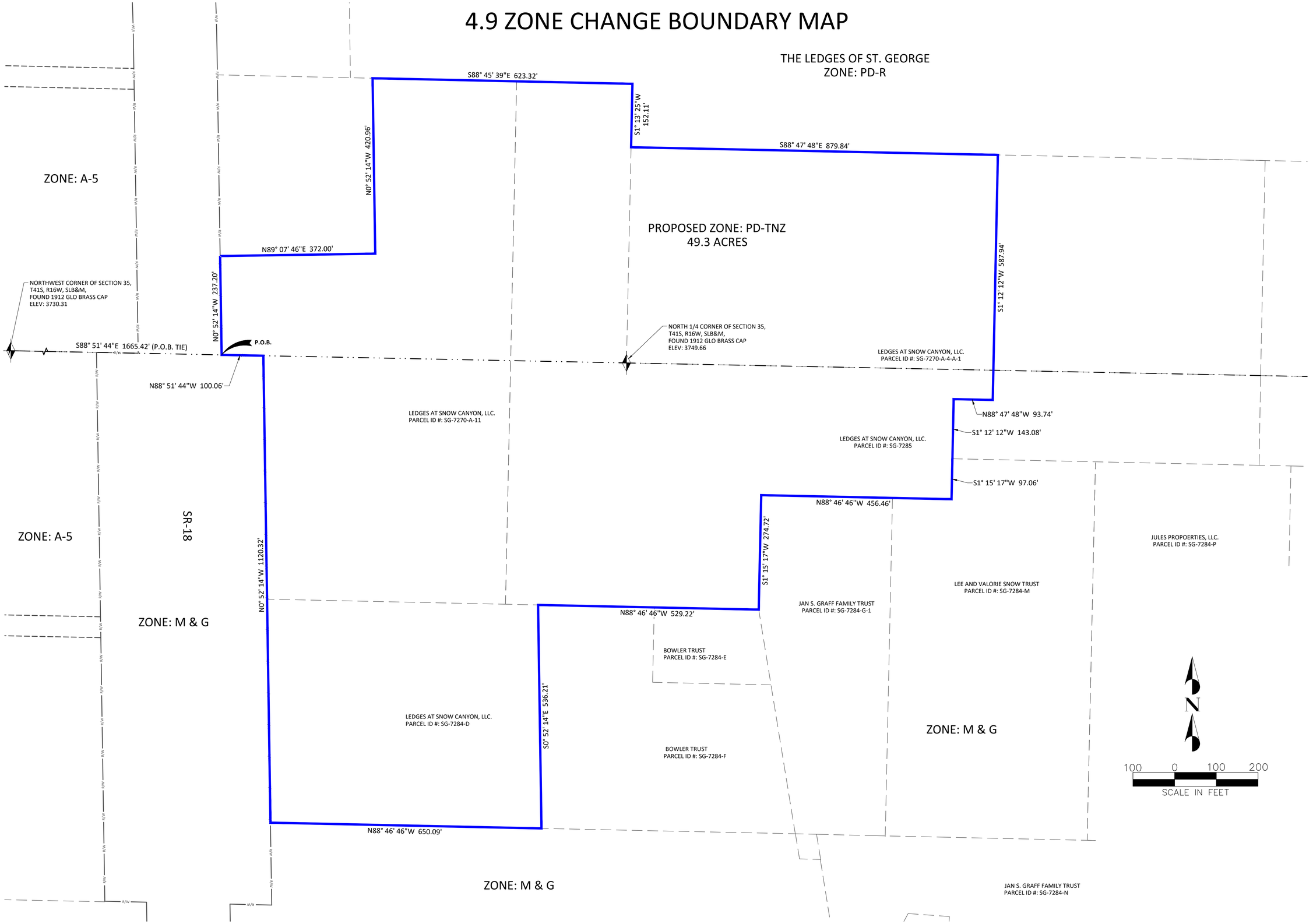
SHEET NAME :
TYPICAL LANDSCAPE PLAN

DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS
113 East 200 North Suite 2
St. George, UT 84770
Office (435) 628-2121

DATE :	JULY 2025
PM :	SY
DRAWN BY :	LB
DESIGNED BY :	LB
CHECKED BY :	
PROJECT NO. :	
SCALE :	1" = 20'

SHEET NUMBER :
LPP-1

4.9 ZONE CHANGE BOUNDARY MAP



NO.	DESCRIPTION	DATE	APP'D

PROJECT NAME: RUSTY CLIFFS SOUTH

LOCATED IN ST. GEORGE, UTAH

SHEET NAME: ZONE CHANGE BOUNDARY

DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS
113 EAST 200 NORTH SUITE 2
St. George, UT 84770
Office (435) 628-2121

DATE :	NOVEMBER 2025
PM :	LB
DRAWN BY :	LB
DESIGNED BY :	LB
CHECKED BY :	JRT
PROJECT NO. :	
SCALE :	1" = 100'

SHEET NUMBER :

ZC-1

1 OF 1 TOTAL

4.10 SAMPLE OF LOT DIMENSIONS



NO.	DESCRIPTION	DATE	APP'D

PROJECT NAME :
RUSTY CLIFFS SOUTH
LOCATED IN ST. GEORGE, UTAH

SHEET NAME :
SAMPLE LOT DIMENSIONS

DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS
113 EAST 200 NORTH SUITE 2
St. George, UT 84770
Office (435) 628-2121

DATE :	NOVEMBER 2025
PM :	LB
DRAWN BY :	LB
DESIGNED BY :	LB
CHECKED BY :	JRT
PROJECT NO. :	
SCALE :	1" = 20'

SHEET NUMBER :
SLD-1

1 OF 1 TOTAL

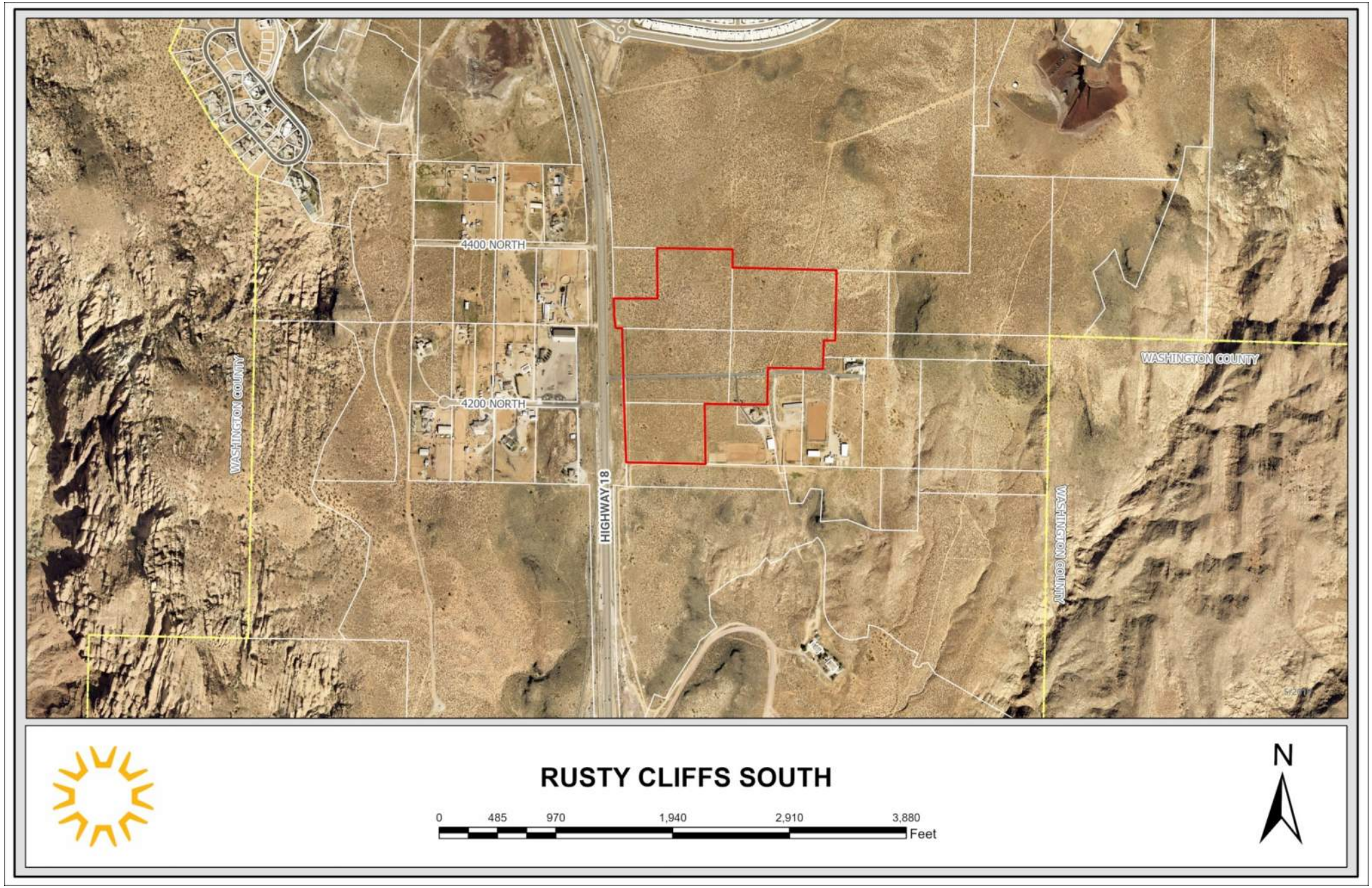
Exhibit B
PowerPoint Presentation

Rusty Cliffs Zoning Map Amendment

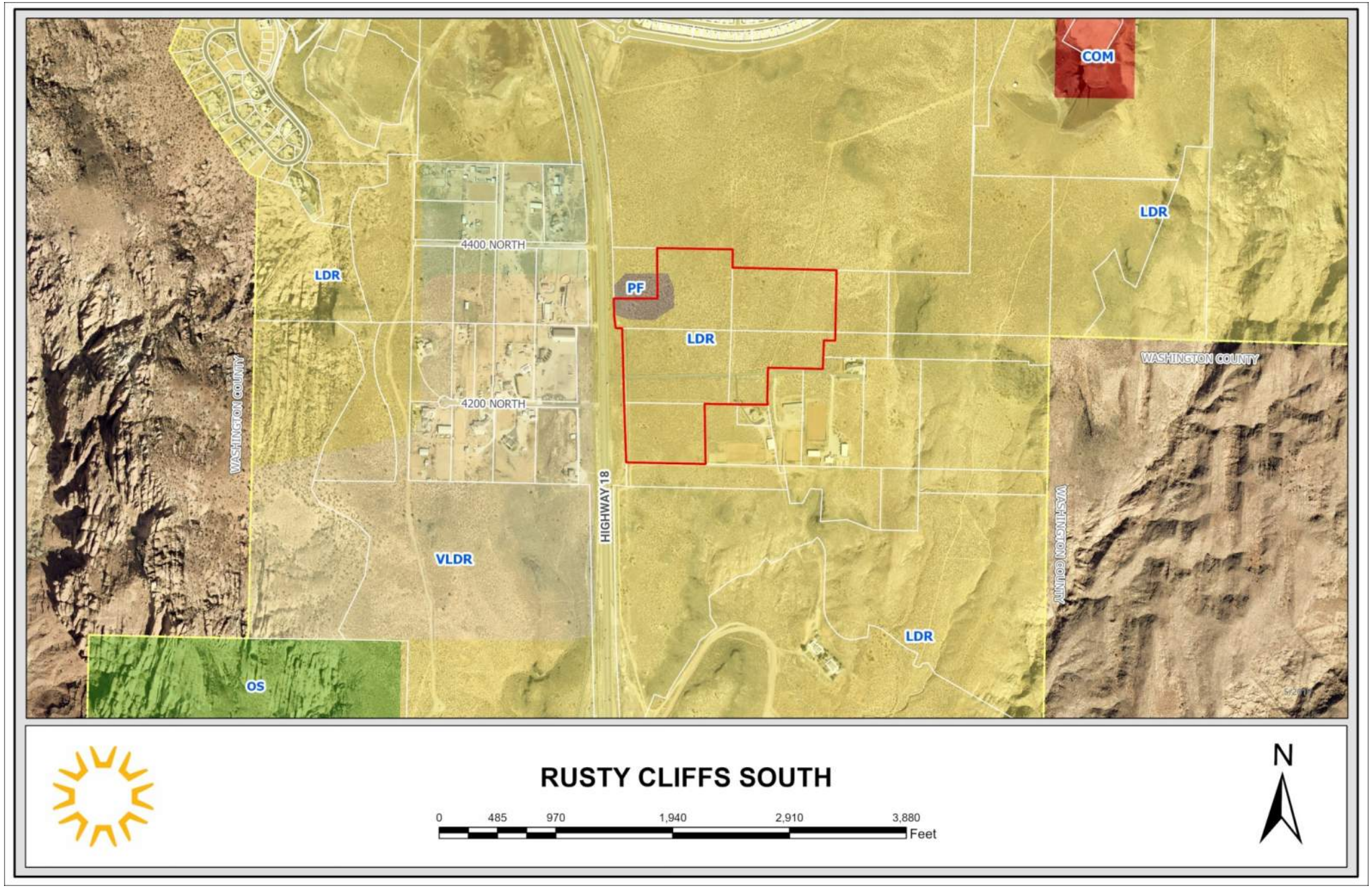
2025-ZC-009



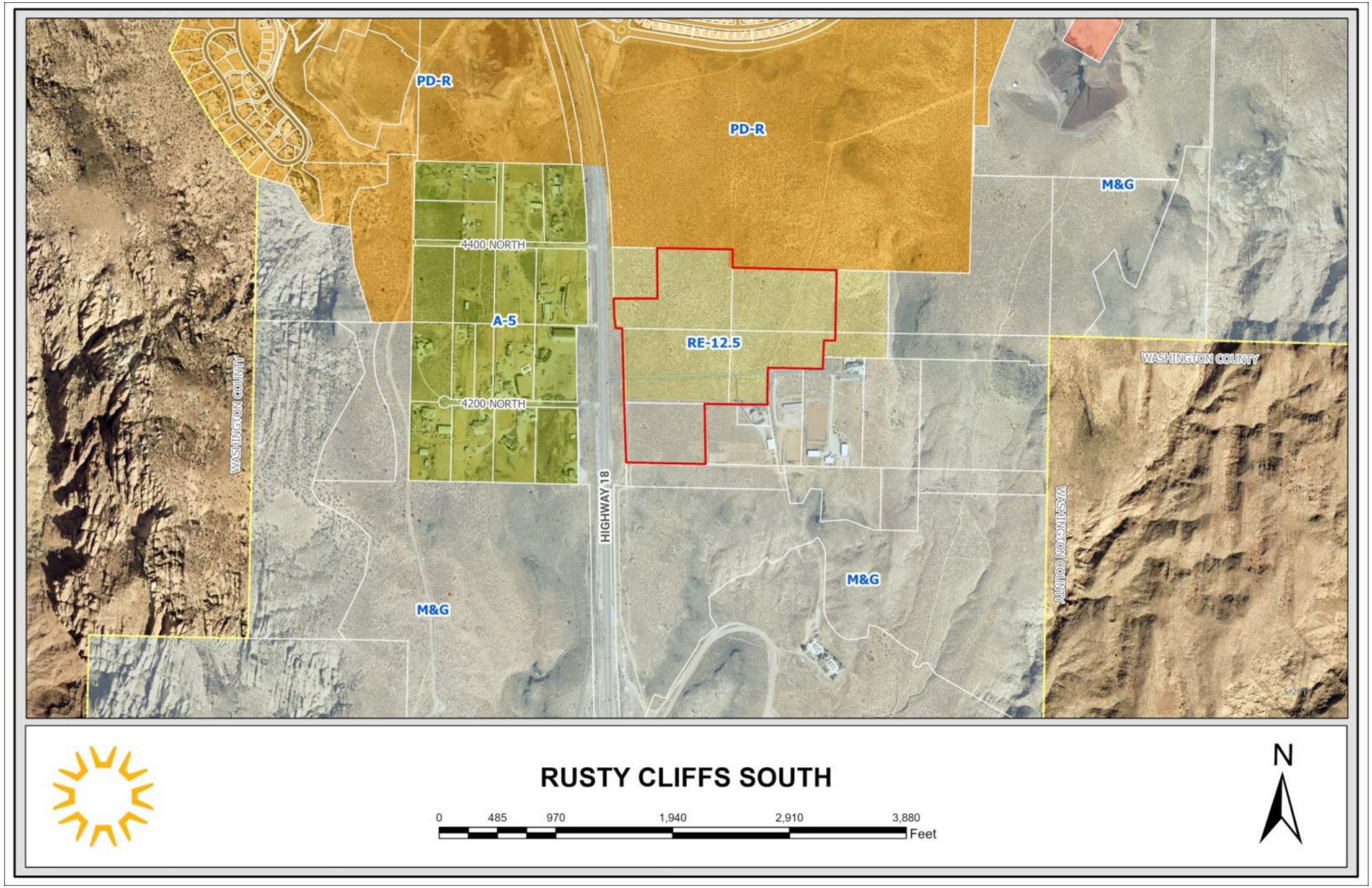
AERIAL MAP


4400 NORTH
4200 NORTH
WASHINGTON COUNTY
HIGHWAY 18
WASHINGTON COUNTY
WASHINGTON COUNTY
RUSTY CLIFFS SOUTH
0
485
970
1,940
2,910
3,880
Feet
N

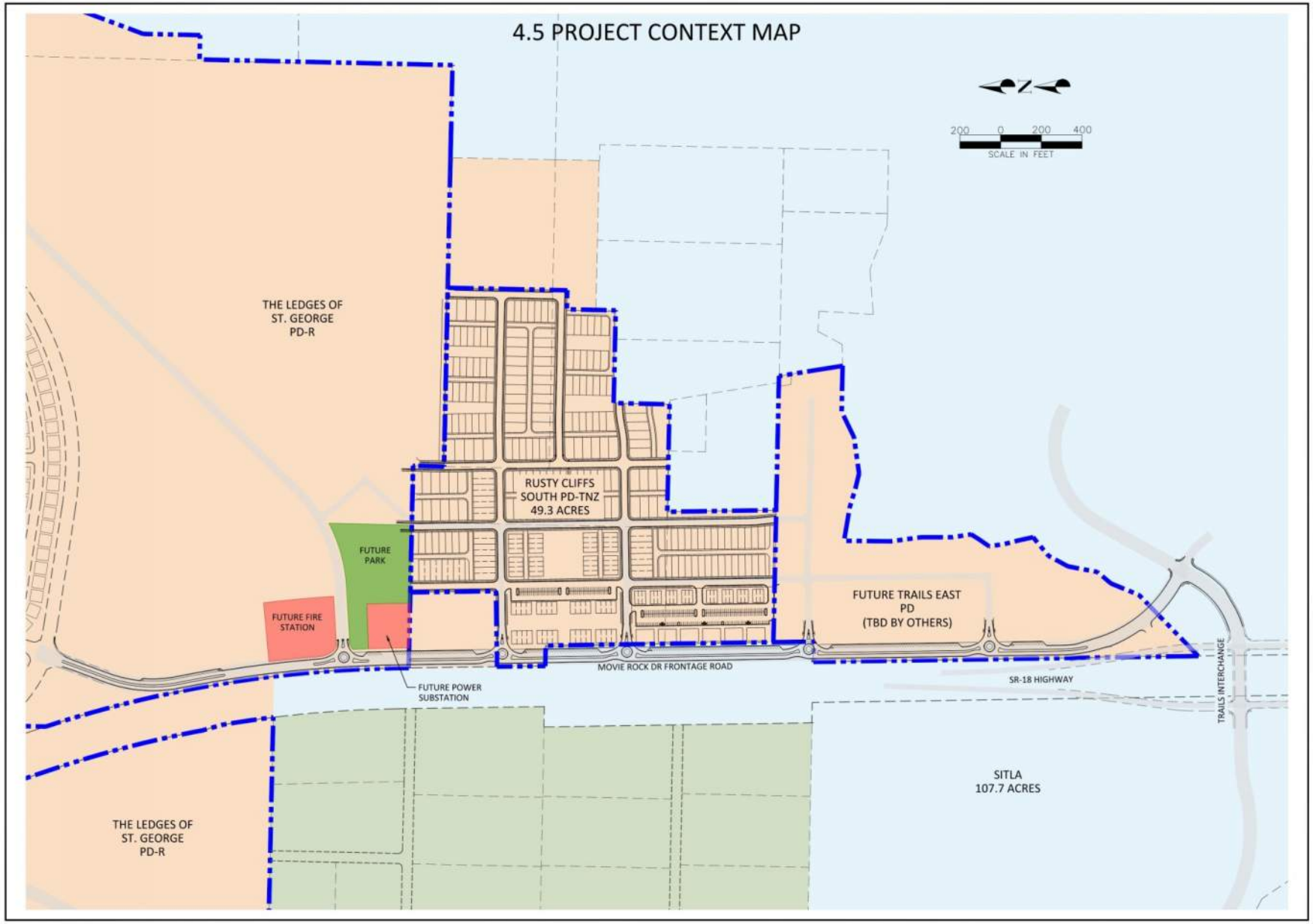
LAND USE MAP


COM
LDR
4400 NORTH
LDR
PF
LDR
WASHINGTON COUNTY
4200 NORTH
HIGHWAY 18
WASHINGTON COUNTY
VLDR
LDR
OS
RUSTY CLIFFS SOUTH
0 485 970 1,940 2,910 3,880
Feet
N

ZONING MAP


PD-R
PD-R
M&G
4400 NORTH
A-5
RE-12.5
WASHINGTON COUNTY
4200 NORTH
HIGHWAY 18
WASHINGTON COUNTY
WASHINGTON COUNTY
M&G
M&G
RUSTY CLIFFS SOUTH
0 485 970 1,940 2,910 3,880
Feet
N

CONTEXT MAP


4.5 PROJECT CONTEXT MAP
200 0 200 400
SCALE IN FEET
THE LEDGES OF ST. GEORGE PD-R
RUSTY CLIFFS SOUTH PD-TNZ 49.3 ACRES
FUTURE PARK
FUTURE FIRE STATION
FUTURE POWER SUBSTATION
FUTURE TRAILS EAST PD (TBD BY OTHERS)
MOVIE ROCK DR FRONTAGE ROAD
SR-18 HIGHWAY
TRAILS INTERCHANGE
SITLA 107.7 ACRES
THE LEDGES OF ST. GEORGE PD-R
RUSTY CLIFFS SOUTH
LOCATED IN ST GEORGE, UTAH
CONTEXT MAP
DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS
EX-1
1 OF 1 TOTAL

LAND USE PLAN

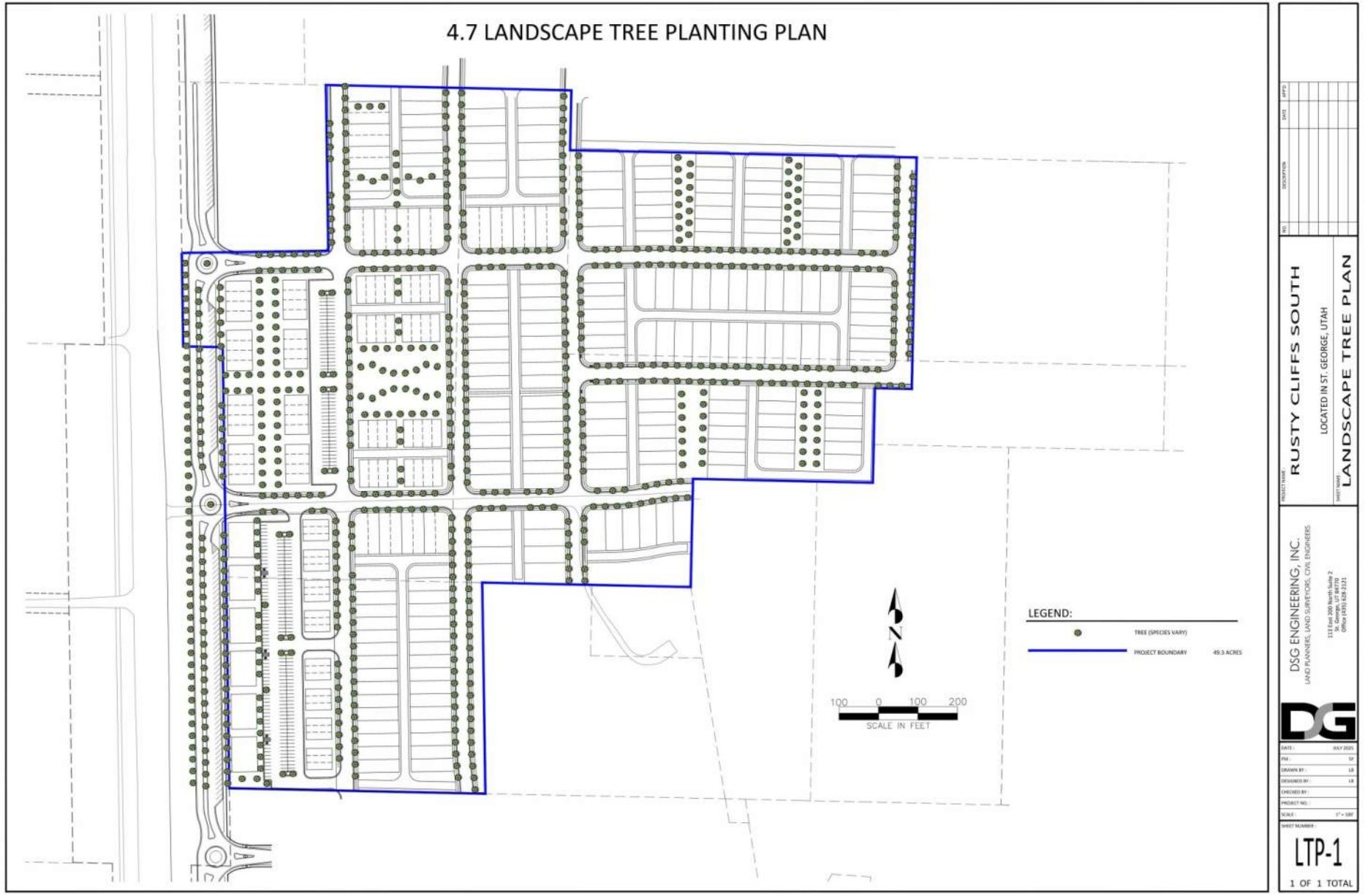


CIVIC SPACE


4.2 CIVIC SPACE PLAN
FUTURE ST. GEORGE CITY MASTER PLANNED PARK
1.2 ACRE "SQUARE" CIVIC SPACE
1.1 ACRE "GREEN" CIVIC SPACE
0.41 ACRE "POCKET PARK"
0.32 ACRE PASEO
0.30 ACRE PASEO
0.40 ACRE PASEO
0.37 ACRE PASEO
N
100 0 100 200
SCALE IN FEET
LEGEND:
CIVIC SPACE 2.73 ACRES
PASEO AREA 1.44 ACRES
PEDESTRIAN PATH AREA 0.1 ACRES
PROJECT BOUNDARY 49.3 ACRES
RUSTY CLIFFS SOUTH
LOCATED IN ST. GEORGE, UTAH
CIVIC SPACE PLAN
DSG ENGINEERING, INC.
LAND PLANNERS, LAND SURVEYORS, CIVIL ENGINEERS
DATE : SEPTEMBER 2025
CSP-1
1 OF 1 TOTAL

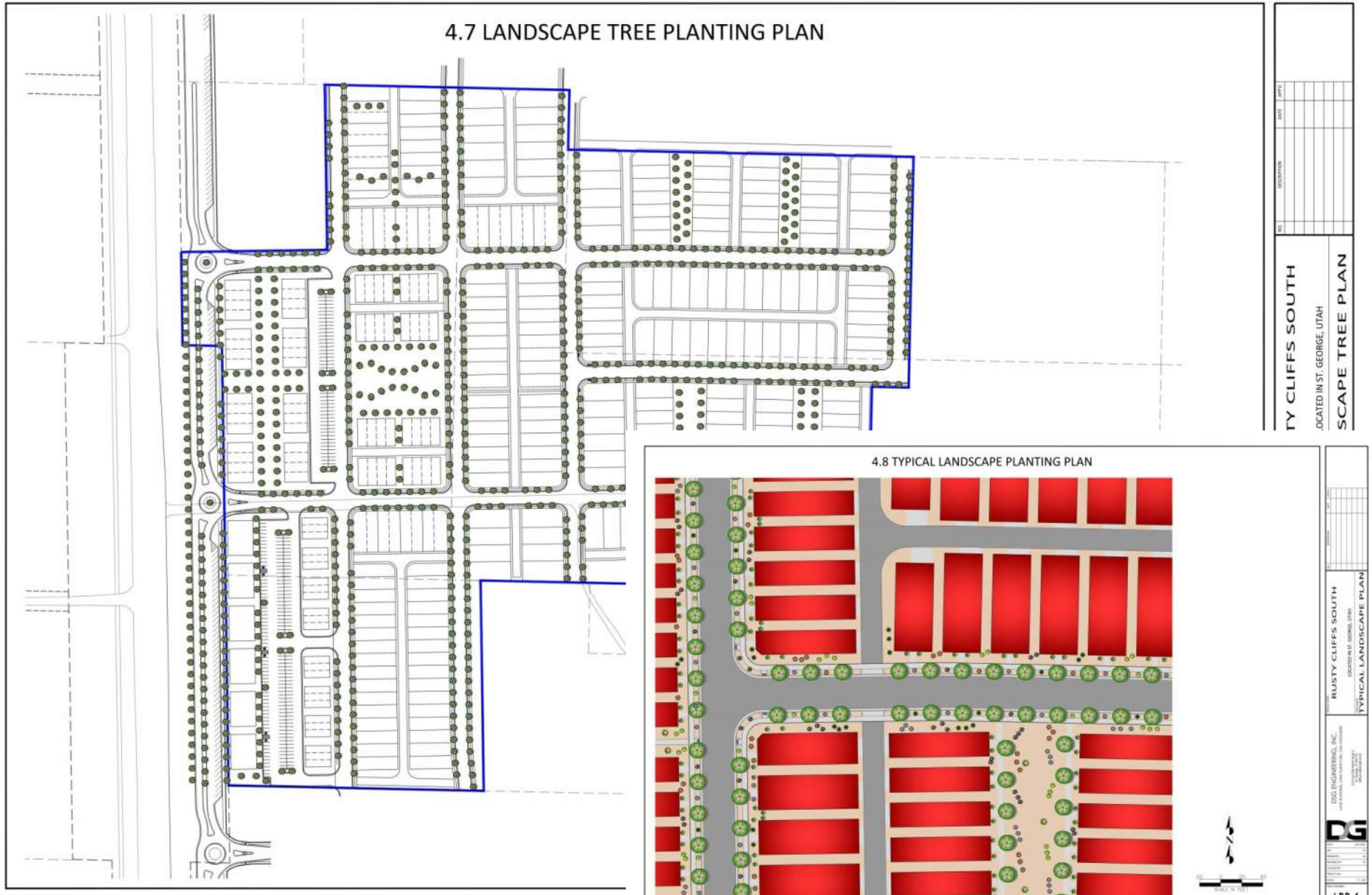
TREE PLANTING





TREE PLANTING





SETBACKS

Setbacks, Widths and Typical Size for "Rusty Cliffs South" Residential Lots

	12-Plex Flat	3-Story Townhome	2-Story Townhome	2-Story Duplex	Detached-Narrow	Detached-Wide	Live-Work
Front Setbacks	10' Minimum	10' Minimum	10' Minimum	10' Minimum	10' Min / 15' Max	10' Min / 15' Max	0' Minimum^
Alley Setbacks	5' Minimum	5' Minimum	5' Minimum	5' Minimum	5' Minimum	5' Minimum	5' Minimum
Side Setbacks	15' Minimum	15' Minimum	10' Minimum	5' Minimum	5' Minimum*	5' Minimum*	15' Minimum
Minimum Pad/Lot Width	N/A	18'	22.5'	23.5'	32.5'	40'	25'
Typical Pad/Lot Size	4,000 sq ft	1,170 sq ft	1,350 sq ft	2,233 sq ft	3,413 sq ft	4,200 sq ft	1,500 sq ft

*10-Foot Building Separation for Zero-lot Homes

^ All Live-Work units front pedestrian promenade

ZONING CODE REQUIREMENTS



Zoning Requirements			
Regulation	**Section Number**	**Proposal**	**Staff Comments**
Land Area	10-7H-2(D)(1)	49.3 Acres	This complies with the 10 contiguous acre minimum size requirement.
Mix of Forms	10-7H-2(D)(2)	They are proposing: 1. Single-Family 2. Townhomes 3. Duplex 4. Small Multi-family 5. Mixed Use 6. Paseo	The proposal meets the requirements for a minimum of three forms. 54% of homes will be single-family meeting the requirement of 50% single-family units.
NE Civic Space	10-7H-2(D)(4)	No Neighborhood Edge is proposed with the development.	N/A
NG Civic Space	10-7H-2(D)(5)	Between a village green and square, paseo space and a pocket park, approximately 4.17 acres (8.4%) is proposed as civic space.	5% of the project shall be usable civic space and be within 350' of the geographic center of the project. The central civic space is approximately 280' from the center of the project.
TNZ Integration	10-7H-2(D)(6)	Where a proposed TNZ development is adjacent to an existing single-family subdivision, the TNZ must locate single-family detached homes adjacent to existing single-family units.	This is not proposed next to an existing single-family subdivision.

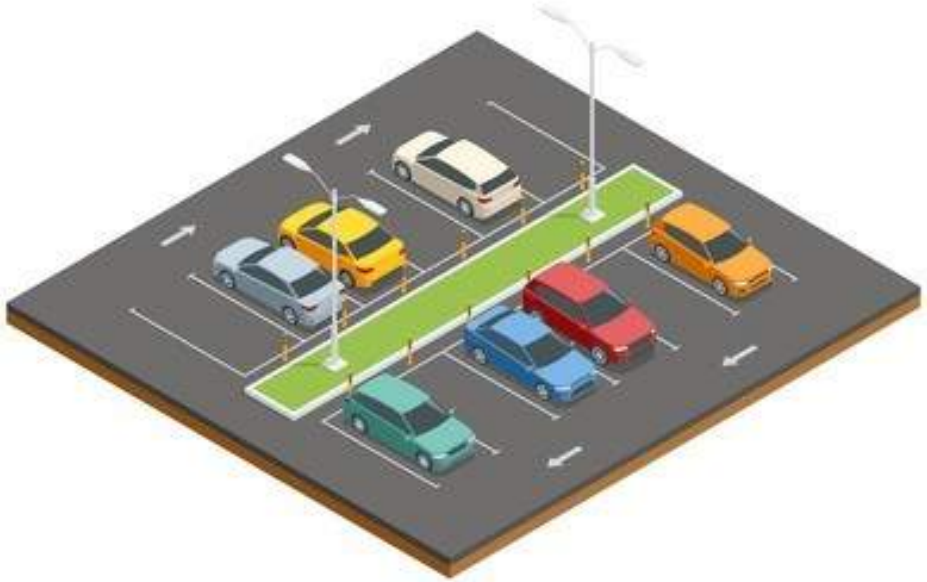
ARCHITECURAL GUIDELINES



Design Manual Requirements			
Guideline	**Letter**	**Proposal**	**Staff Comments**
Architectural Coherence	Guideline A	Buildings over one story will show distinct floors and use high-quality exterior materials.	This is consistent with Guideline A which requires high quality architecture.
Compatibility of Scale	Guideline B	Commercial or mixed-use buildings must match neighborhood scale and place form transitions at rear edges.	This is consistent with Guideline B which requires buildings to be compatible with each other in the immediate vicinity.
Architectural Variety	Guideline C	Homes may not the same design as an adjacent neighbor or across the street.	This is a self-imposed and not included in the design manual but a good practice to avoid monotony and repetition.
Human Scale	Guideline D	Entrances must face public spaces, feature pedestrian-scaled detailing, provide street visibility, and avoid long blank walls.	Guideline C requires specific architectural requirements which will be reviewed at the time the applicant is ready for a PD Amendment. Staff recommends that Guideline C in the Manual is followed as written.

Design Manual Requirements			
Guideline	**Letter**	**Proposal**	**Staff Comments**
Streetscape	Guideline E	Signs and lighting must follow city standards; allow small, well-designed signs and require regularly spaced street trees.	This is consistent with Guideline D. The code will be followed for signage and street trees.
Walls/Fencing	Guideline F	Rear/side privacy walls allowed with limits; front fences must be low, decorative, and non-solid unless retaining.	This guideline is consistent with the Design manual.
Accessory Structures	Guideline G	Accessory structures follow setback, size, height, and design limits, matching the home and protecting utilities.	Much of this proposed guideline follows the allowance under current St. George code. It also details guidelines for carriage houses as outlined in the Design Manual.
Zero Lot SF Homes	Guideline H	Zero-lot homes allow one side setback at the property line with required easements, limits, and drainage rules.	This is another self-imposed standard which would allow a zero setback on one side of the lot.
Landscaping	Guideline I	Landscaping standards must comply with Chapter 25 of the St. George City Code.	This is consistent with the Design Manual.

PARKING REQUIREMENTS



Parking Requirements			
Guideline	**Letter**	**Proposal**	**Staff Comments**
Parking Placement	Guideline A	On-street parking (including diagonal) permitted; parking lots generally not allowed on frontages except corner lots with screening.	This is generally consistent with the Design manual and with City Code which states, "*On-street parking is encouraged in all traditional neighborhood forms in order to create a buffer between car traffic and pedestrians, and to introduce traffic calming friction to thoroughfares.*[4]"
Access	Guideline B	Off-street parking accessed via lane/alley (preferred) or driveway; tandem parking allowed in garages per unit.	This is consistent with city code and the design manual.
Garages	Guideline C	Alley garages: 5' setback from alley. Uncovered spaces: min 9'×18' to count as parking.	This is allowed per code and the design manual.
Alleyways	Guideline D	No front or side-loaded garages are being proposed.	N/A
Spaces Required	Guideline E	1 bedroom – 1 space 2 bedroom – 1.5 spaces 3+ bedroom – 2 spaces SF – 2 spaces/home Commercial – 1 per 325 ft² gross floor area.	Under the Design Manual, commercial requires two spaces per 1,000 ft² floor area. All else is consistent.

ARCHITECTURAL EXAMPLES (SF)





ARCHITECTURAL EXAMPLES

SF ATTACHED
(TOWNHOMES)





SMALL SCALE
MULTIFAMILY

ARCHITECTURAL EXAMPLES (COMMERCIAL)





RECOMMENDATION

Staff recommends approval of the application for Rusty Cliffs zone change from RE-12.5 (Residential Estates, 12,500 ft² minimum lot size) and G&G (Gravel and Grazing) to PD-TNZ with the following conditions:

1. **That the number of units associated with the project is limited to 380 as shown on the land use plan.**
2. **That a preliminary plat is submitted for review and approval by the Planning Commission.**
3. **That any units or group of units that are not single-family will be required to seek approval of a Planned Development Amendment (PD amendment)**
4. **That a site plan that meets the requirements of city code and development standards is applied for and approved prior to construction.**
5. **That architectural guideline C as found in the Design Manual is followed as written.**

ORDINANCE NO._____

AN ORDINANCE AMENDING THE CITY ZONING MAP BY AMENDING THE ZONE FROM RE-12.5 (RESIDENTIAL ESTATES, 12,500 FT² MINIMUM LOT SIZE) AND G&G (GRAVEL AND GRAZING) TO PD-TNZ (PLANNED DEVELOPMENT TRADITIONAL NEIGHBORHOOD ZONE) ON APPROXIMATELY 49.3 ACRES GENERALLY LOCATED ON THE EAST SIDE OF HIGHWAY 18 BETWEEN 4100 NORTH AND 4400 NORTH TO BE KNOWN AS RUSTY CLIFFS SOUTH. CASE NO. 2025-ZC-009

(Rusty Cliffs Zone Change)

WHEREAS, the property owner has requested a zone change from RE-12.5 (Residential Estates, 12,500 ft² minimum lot size) and G&G (Gravel and Grazing) to PD-TNZ (Planned Development Traditional Neighborhood Zone) on approximately 49.3 acres located on the east side of Highway 18 between 4100 North and 4400 North for the purpose of constructing a multi-use development; and

WHEREAS, the Planning Commission held a public hearing on the request on December 9, 2025, and recommended approval with a 6-0 vote with the following conditions:

1. That the number of units associated with the project is limited to 380 as shown on the land use plan.
2. That a preliminary plat is submitted for review and approval by the Planning Commission.
3. That any units or group of units that are not single-family will be required to seek approval of a Planned Development Amendment (PD amendment)
4. That a site plan that meets the requirements of city code and development standards is applied for and approved prior to construction.
5. That architectural guideline C as found in the Design Manual is followed as written.

WHEREAS, the City Council held a public meeting on this request on January 15, 2026; and

WHEREAS, the City Council has determined that the requested amendment to the Zoning Map is justified at this time, and is in the best interest of the health, safety, and welfare of the citizens of the City of St. George.

NOW, THEREFORE, BE IT ORDAINED, by the St. George City Council, as follows:

Section 1. Repealer. Any provision of the St. George City Code found to be in conflict with this Ordinance is hereby repealed.

Section 2. Adoption. The City Zoning Map shall be amended upon the Effective Date of this Ordinance to reflect the zone change from RE-12.5 (Residential Estates, 12,500 ft² minimum lot size) and G&G (Gravel and Grazing) to PD-TNZ (Planned Development Traditional Neighborhood Zone). The zone amendment and location is more specifically described on the attached property legal description, incorporated herein as Exhibit “A,” and parcel exhibit, incorporated herein as Exhibit “B”. The project must comply with all conditions, requirements, and restrictions as approved by City Council.

Section 3. Severability. If any provision of this Ordinance is declared to be invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

Section 4. Effective Date. This Ordinance shall take effect upon publication and the final approval by the land use authority of a final plat or site plan. In the event a final plat or site plan is not approved within one year of the adoption of this ordinance, this ordinance shall be considered null and void and of no effect.

APPROVED AND ADOPTED by the St. George City Council, this 15th day of January 2026.

ST. GEORGE CITY:

_____
Jimmie B Hughes, Mayor

ATTEST:

_____
Christina Fernandez, City Recorder

APPROVED AS TO FORM:
City Attorney's Office

_____
Jami Brackin, Deputy City Attorney

VOTING OF CITY COUNCIL:

Councilmember Larkin _____
Councilmember Larsen _____
Councilmember Tanner _____
Councilmember Kemp _____

Exhibit “A” - Legal Description

RUSTY CLIFFS SOUTH ZONE CHANGE BOUNDARY DESCRIPTION

BEGINNING AT A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF HIGHWAY SR-18, SAID POINT BEING SOUTH 88°51’44” EAST ALONG THE SECTION LINE, A DISTANCE OF 1665.42 FEET FROM THE NORTHWEST CORNER OF SECTION 35, TOWNSHIP 41 SOUTH, RANGE 16 WEST, SALT LAKE BASE AND MERIDIAN AND RUNNING THENCE NORTH 00°52’14" WEST ALONG SAID HIGHWAY RIGHT-OF-WAY LINE, A DISTANCE OF 237.203 FEET; THENCE NORTH 89°07’46" EAST 372.000 FEET; THENCE NORTH 00°52’14" WEST 420.962 FEET; THENCE SOUTH 88°45’39" EAST 623.316 FEET TO THE QUARTER SECTION LINE OF SECTION 26, TOWNSHIP 41 SOUTH, RANGE 16 WEST, SALT LAKE BASE AND MERIDIAN; THENCE SOUTH 01°13’25" WEST ALONG SAID QUARTER SECTION LINE, A DISTANCE OF 152.110 FEET; THENCE SOUTH 88°47’48" EAST 879.837 FEET; THENCE SOUTH 01°12’12" WEST 587.941 FEET; THENCE NORTH 88°47’48" WEST 93.736 FEET; THENCE SOUTH 01°12’12" WEST 143.077 FEET; TO THE NORTHERLY BOUNDARY OF THAT CERTAIN WARRANTY DEED RECORDED AS ENTRY NO. 00936534 IN BOOK 1729 AT PAGE 1788 IN THE WASHINGTON COUNTY RECORDER’S OFFICE; THENCE ALONG THE NORTHERLY BOUNDARY OF SAID WARRANTY DEED THE FOLLOWING (3) THREE COURSES: (1) SOUTH 01°15’17" WEST 97.060 FEET; (2) NORTH 88°46’46" WEST 456.460 FEET; AND (3) SOUTH 01°15’17" WEST 274.725 FEET TO THE NORTHERLY BOUNDARY OF THAT CERTAIN WARRANTY DEED RECORDED AS ENTRY NO. 00684314 IN BOOK 1367 AT PAGE 2609 IN THE WASHINGTON COUNTY RECORDER’S OFFICE; THENCE NORTH 88°46’46" WEST ALONG SAID NORTHERLY BOUNDARY, A DISTANCE OF 529.220 FEET TO THE EASTERLY BOUNDARY OF THAT CERTAIN WARRANTY DEED RECORDED AS DOC. NO. 20210010234 IN THE WASHINGTON COUNTY RECORDER’S OFFICE; THENCE ALONG SAID BOUNDARY THE FOLLOWING (2) TWO COURSES: (1) SOUTH 00°52’14” EAST 536.207 FEET AND (2) NORTH 88°46’46" WEST 650.088 FEET TO THE EASTERLY RIGHT-OF-WAY LINE OF SAID HIGHWAY SR-18; THENCE NORTH 00°52’14" WEST ALONG SAID HIGHWAY RIGHT-OF-WAY LINE, A DISTANCE OF 1120.318 FEET TO THE SECTION LINE AND THE CORNER OF SAID HIGHWAY RIGHT-OF-WAY LINE; THENCE NORTH 88°51’44" WEST ALONG SAID SECTION LINE AND HIGHWAY RIGHT-OF-WAY LINE, A DISTANCE OF 100.061 FEET TO THE POINT OF BEGINNING.

CONTAINS 2,147,964 SQ. FT., (49.310 ACRES)

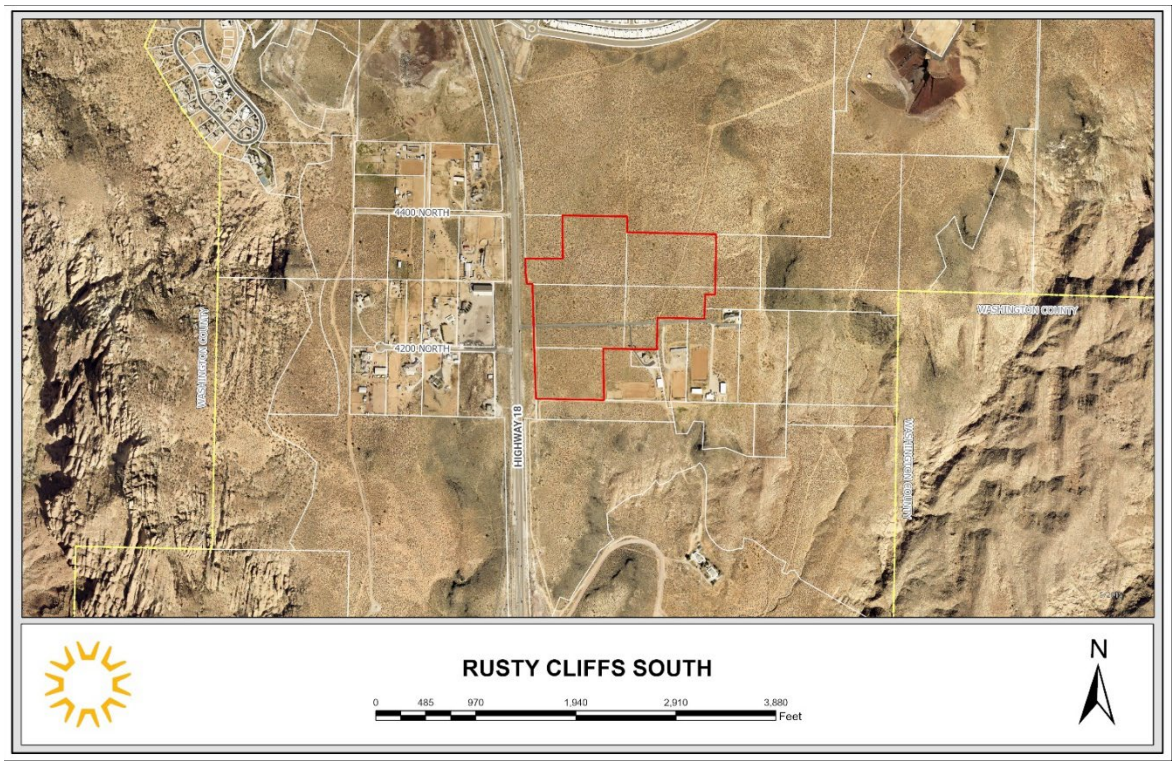
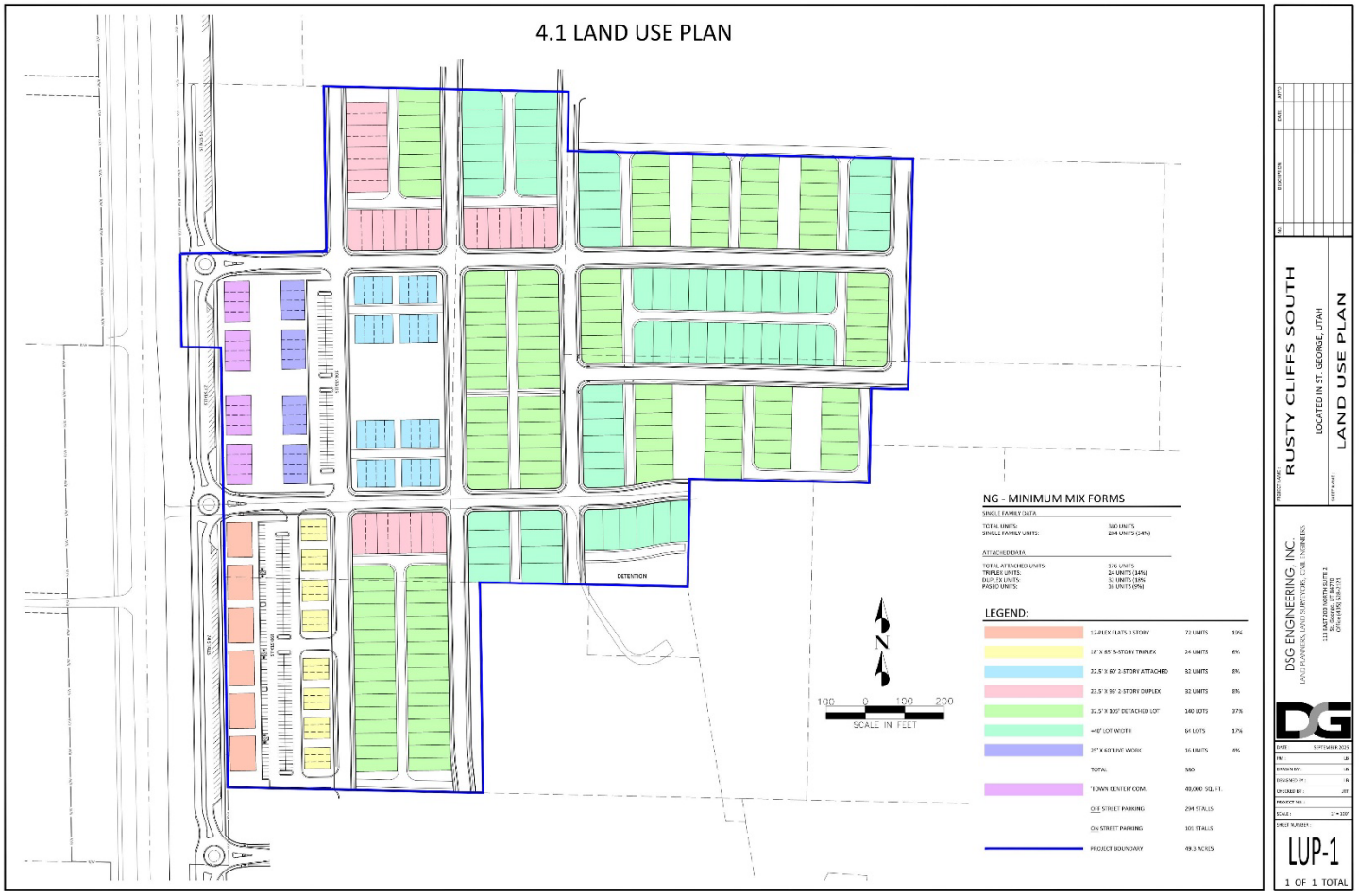


Exhibit “B” – Site Plan Exhibit



Agenda Date: 01/15/2026 **Agenda Item Number:** 08

Subject:

Consider approval of a Conditional Use Permit for a new cell tower on an approximately 4,000 sq ft site located at approximately 1001 East White Dome Drive. (Case No. 2025-CUP-002 - Anthemnet/VZW White Dome Cell Tower CUP)

Item at-a-glance:

Staff Contact: Dan Boles

Applicant Name: Jared White representing Powder River

Reference Number: 2025-CUP-002

Address/Location:

Approximately 1001 East White Dome Drive

Item History (background/project status/public process):

This application is for a conditional use permit for a new cell tower to be located at approximately 1001 East White Dome Drive. The Planning Commission discussed this item at their meeting on December 09, 2025 and recommend approval of the application with a 6-0 vote with conditions.

Staff Narrative (need/purpose):

The property is being leased by the applicant by the Washington County School District as it is on the Career Tech High School property. According to Title 10-17B-1, a communication transmission facilities, including wireless, primary, height over 50 feet requires a Conditional Use Permit approval. The proposed structure is proposed to be 100 ft tall and the site on which the tower would be constructed is approximately 4,000 sq ft.

Name of Legal Dept approver: Jami Brackin

Budget Impact: No Impact

Recommendation (Include any conditions):

The Planning Commission discussed this item at their meeting on December 09, 2025 and recommend approval of the application with a 6-0 vote with the following conditions:1.That the 6 foot perimeter fence is constructed of masonry and not PVC as proposed. The fence and the facility shall not be located in the front yard setback, within any required landscape or buffer area, or within required parking area. 2.All power lines on the lot leading to an antenna structure and accessory structures shall be underground. 3.That the area between the fencing and the right of way that are not taken up by driveway is landscaped per section 10-23.4.That all other facility structures are located within the fenced area.5.That the maximum height of the tower is 100 feet not including the lightning rod.6.That it is constructed as depicted in this staff report.

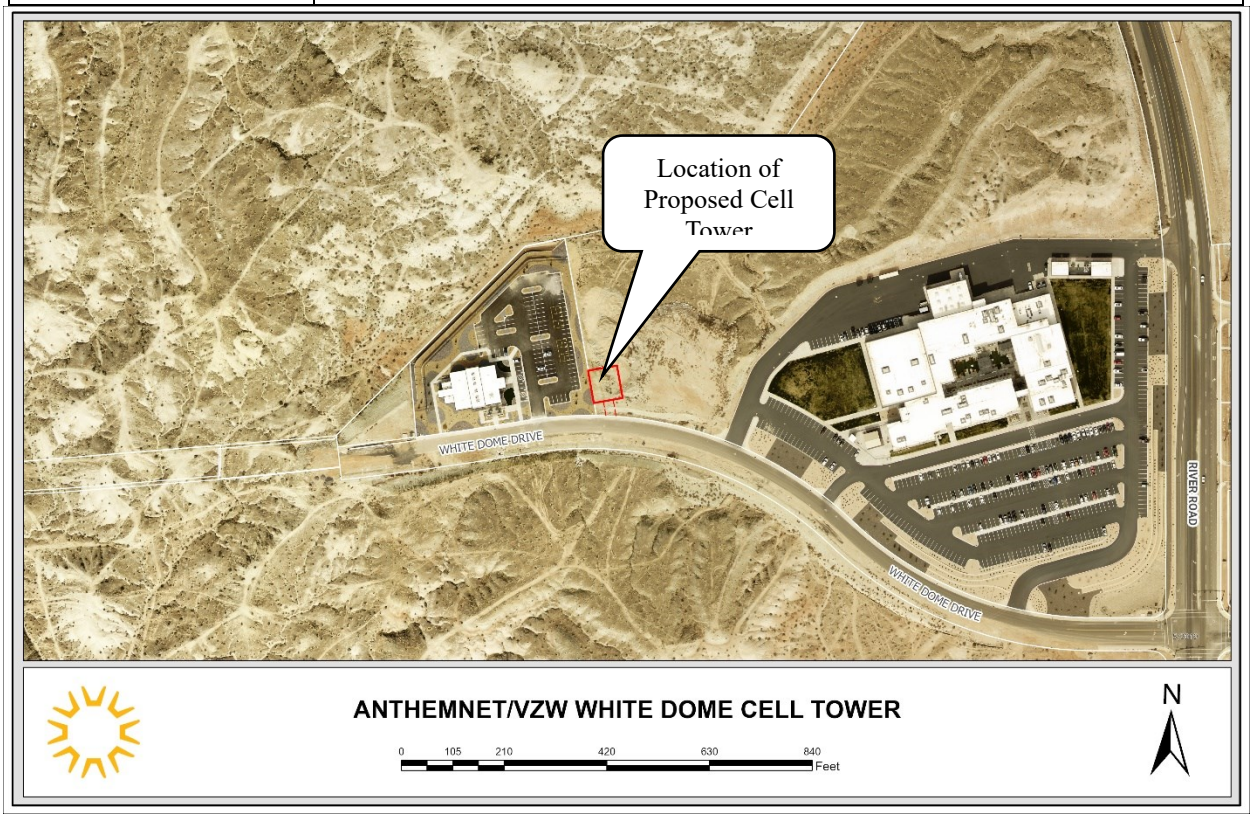
Attachments

St.George
Community Development

Conditional Use Permit

PLANNING COMMISSION AGENDA REPORT: 12/09/2025
CITY COUNCIL AGENDA REPORT: 01/15/2026

Anthemnet/VZW White Dome Cell Tower Conditional Use Permit (Case No. 2025-CUP-002)	
Request:	Consider a conditional use permit to build a 100 ft cell tower
Applicant:	Powder River
Representative:	Jared White
Location:	Approximately 1001 East White Dome Drive
General Plan:	PD (Planned Development)
Zoning:	R-1-10 (Residential, Single-Family, 10,000 ft² minimum lot size)
Land Area:	Approximately 4,000 ft²



BACKGROUND:
This application is for a new cell tower to be located at approximately 1001 East White Dome Drive. The property is being leased by the applicant by the Washington County School District as it is on the Career Tech High School property. According to Title 10-17B-1, a "*communication transmission facilities, including wireless, primary, height over 50 feet*" requires a Conditional Use Permit approval. The proposed structure is proposed to be 100 ft tall and the site on which the tower would be constructed is approximately 4,000 ft².

A conditional Use Permit requires the following standards (10-17B-3 and 10-17B-4) be met:

Review Criteria		
Regulation	**Proposal**	**Staff Comments**
Maximum Intensity and use	The proposed tower is in an area that is only occupied by a high school and a Church of Jesus Christ of Latter-Day Saint seminary building. The tower will not be occupied except on rare occasions for maintenance and will be relatively innocuous.	This intensity and uses are compatible with the surrounding area.
Complies with all Provisions of Code	See attached plans	Staff will ensure the project complies with any applicable codes at the site plan review process.
Compared to Permitted Uses, Mitigates Adverse impacts through:		
Size and Location	The proposed site will be just over 4,000 ft². The tower will stand 100' tall.	The proposed use is a cell tower and will be very visible but to the extent it can blend it, it will.
Traffic Generation	No additional traffic is expected with this cell tower.	The roads are sufficient.
Utility / Public Infrastructure Demand	This project is expected to use the existing electrical and fiber needed to run the tower.	City infrastructure is sufficient to handle this increased demand.

Review Criteria		
Regulation	**Proposal**	**Staff Comments**
Emergency Vehicle Access	Emergency vehicle access will be via a 20' access point from White Dome Drive.	The proposal is compliant
Off-Street Parking	Off street parking is not required.	There will space for a couple of vehicles to park off street if needed.
Vehicle and Pedestrian Circulation	Please see site plan	This is not required.
Fencing, Screening, Landscaping	The applicant is proposing a 6' tall white PVC fence. No landscaping is shown.	In order for fencing to remain in good repair and be more durable, long term, staff recommends a block wall. Staff also recommends that they landscape the area directly adjacent to the site lease area in order to be consistent with other cell sites.
Usable Open Space	N/A	N/A
Signs and Lighting	Lighting is not shown on the concept site plan. No signs are proposed at this time.	It is not anticipated that either of these will be necessary.
Compatibility with Surrounding Structures	The proposed tower is in an area that is only occupied by a high school and a Church of Jesus Christ of Latter-Day Saint seminary building. The tower will not be occupied except on rare occasions for maintenance and will be relatively innocuous.	This use is as compatible with the surrounding area as a cell tower can be.
Noise, Odors, and Other Factors	No new vibrations, odors, or other factors of significance will be introduced.	The proposal is compliant with these factors.

Review Criteria		
Regulation	**Proposal**	**Staff Comments**
Delivery, loading and unloading operations	This new structure is expected to have normal delivery operations for a live theater.	These operations are appropriate for this location.
Trash Generation, Screening, & Recycling	There will be no need for trash facilities.	N/A
Potential Impacts of Patrons/Employees	No impacts are anticipated by patrons or employees.	There is not expected to be any negative impact in this way.
Impacts of the Use on Public Property Adjoining the Site	There is open space to the north of this property. The tower will be over 300 feet away from the closest point of that open space parcel.	There are expected to be no negative impacts to open space.
Hours of Operation and Delivery	The facility is proposed to be always operational.	There will be no adverse impacts due to the tower running.
Special Hazards Arising from the Use	No anticipated special hazards.	Staff has no concerns
Demand for public infrastructure or services	The site will use public streets and will utilize other utilities such as power and fiber.	No concerns

The City Council may approve the conditional use permit if it meets the following standards found in Chapter 17 of the adopted zoning regulations (10-17B-4):

Upon review and consideration of the criteria identified in Title 10-17B-1 and 10-17B-3, compared to the impacts of allowed uses in the zone, the proposal shall:

A. Be compatible in use, scale, and design with allowed uses in the zone; and

B. Not compromise the health, safety, or welfare of:

a. Persons employed within or using the proposed development.

b. Those residing or working in the vicinity of the proposed use or development.

c. Property or improvements in the vicinity of the proposed use or development; or

d. Not imposed disproportionate burdens on the citizens of the city.

C. The land use authority shall issue a conditional use permit, if the applicant has proposed, or if the land use authority can propose, conditions of approval to

substantially mitigate the reasonably anticipated detrimental effects of the proposed use in accordance with the standards and criteria herein. The conditional use permit shall describe the scope of the permit, and the conditions of approval.

D. If the land use authority determines that the applicant has not proposed, and the land use authority cannot impose additional, reasonable conditions of approval to comply with the standards and criteria herein, the land use authority may deny the conditional use permit application.

RECOMMENDATION:

On December 09, 2026, the Planning Commission held a public hearing and now recommends approval of the proposed Conditional Use Permit with the following conditions:

1. That the 6 foot perimeter fence is constructed of masonry and not PVC as proposed. The fence and the facility shall not be located in the front yard setback, within any required landscape or buffer area, or within required parking area.
2. All power lines on the lot leading to an antenna structure and accessory structures shall be underground.
3. That the area between the fencing and the right of way that are not taken up by driveway is landscaped per section 10-23.
4. That all other facility structures are located within the fenced area.
5. That the maximum height of the tower is 100 feet not including the lightning rod.
6. That it is constructed as depicted in this staff report.

ALTERNATIVES:

1. Approve as presented.
2. Approve with additional conditions.
3. Deny the application.
4. Continue the proposed conditional use permit to a later date.

POSSIBLE MOTION:

“I move that we approve the conditional use permit application for Anthemnet/VZW White Dome Cell Tower, application number 2025-CUP-002, based on the findings and subject to the conditions noted in the staff report.”

FINDINGS FOR APPROVAL:

1. The proposed conditional use permit is compatible in use, scale, and design with allowed uses in the zone.
2. The proposed conditional use permit does not compromise the health, safety, or welfare of those residing or working in the vicinity of this proposed use.

EXHIBIT A
Applicant's Narrative

CUP Narrative Anthemnet/VZW cell tower

- Anthemnet is proposing to construct a 100' monopole cell tower within a 50x50 compound to improve wireless service in the area. The anchor tenant on the tower will be Verizon but the site will be constructed to accommodate up to 4 wireless carriers.
- Due to the nature of wireless facilities there will always be visual impact but the tower will be constructed of non-galvanized steel and will be a monopole design which is generally considered to be the least intrusive design for a co-locatable wireless facility
- The site is unmanned and will have no effect on traffic
- The only utilities need for this project would be power and fiber optics both of which are readily available. There is no need for water connections
- The site is located immediately off of White Dome road and will have easy access for emergency services
- The site will create minimal noise generated from HVAC unit used to cool the equipment but should have no adverse effects from vibrations odors, steam etc.
- As the site is unmanned there will be no adverse effects from patrons' quest etc. During construction there is plenty of space for staging without effecting adjacent properties and once built employees visit the site minimally and it would have no effect on people near the site.
- The site is on school property and the school district has signed a lease giving access to the space. As part of the development process a full NEPA (National Environmental Protection Act) will be conducted ensuring no adverse effects on environmentally sensitive land.
- As the site is an unmanned wireless facility there is no impact from delivery or hours of use.
- Site is secured with a chain link fence similar in design to multiple cell towers within the city and should have no secondary effects or potential to attract criminal behavior
- Other then power the site would have minimal impact on public infrastructure.

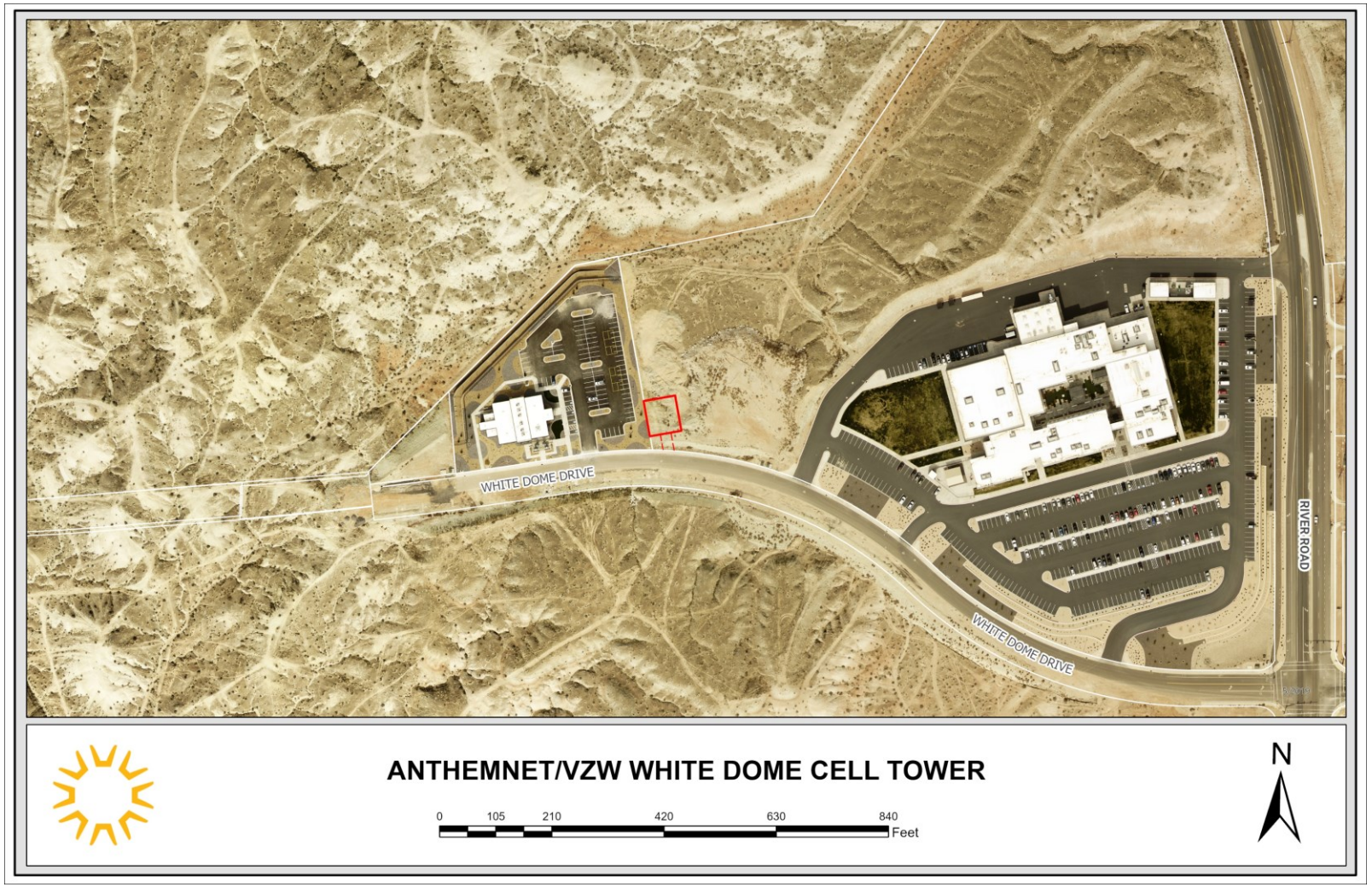
EXHIBIT B
Power Point Presentation



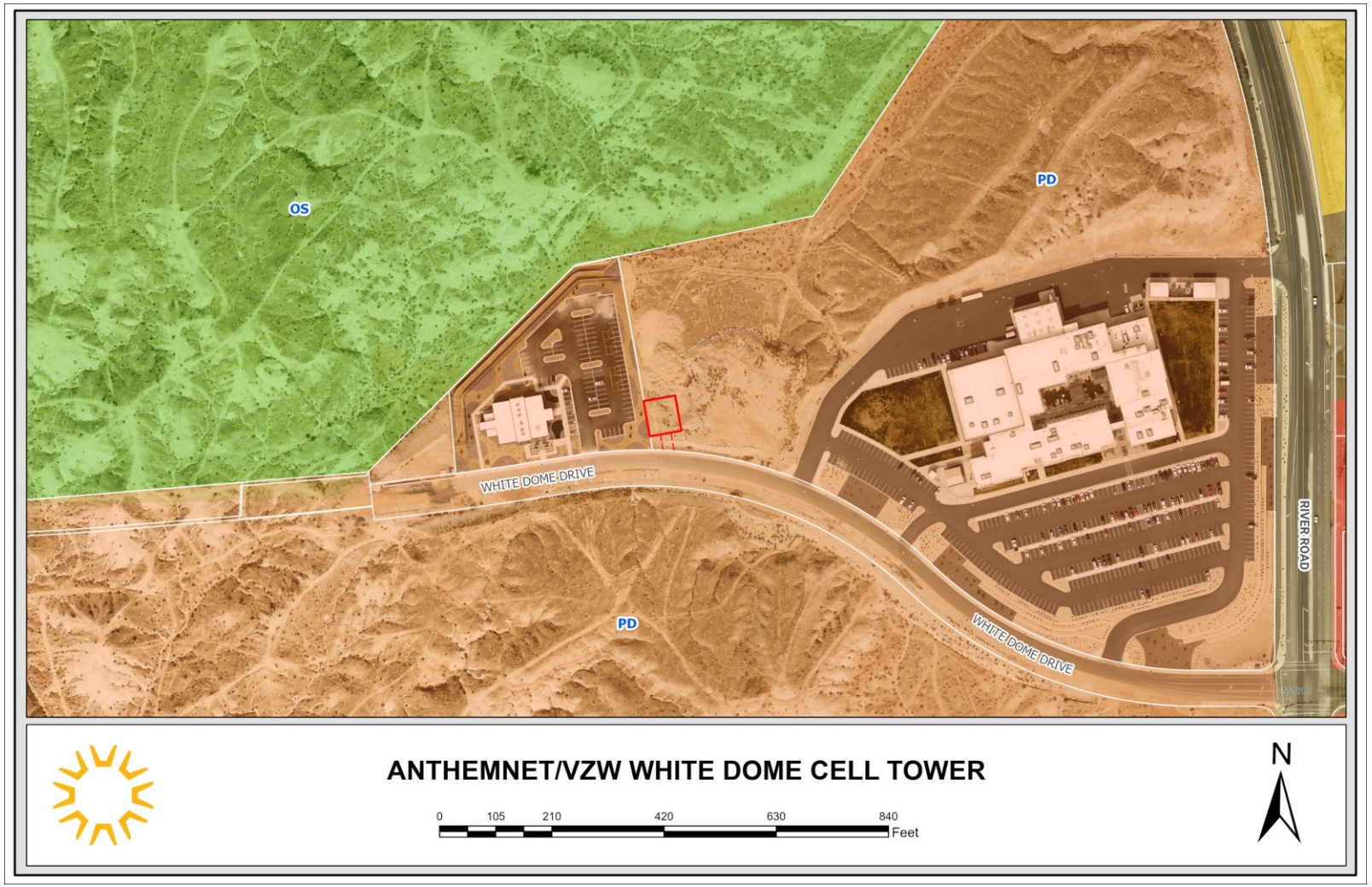
ANTHEMNET/VZW WHITE DOME CELL TOWER CUP

2025-CUP-002

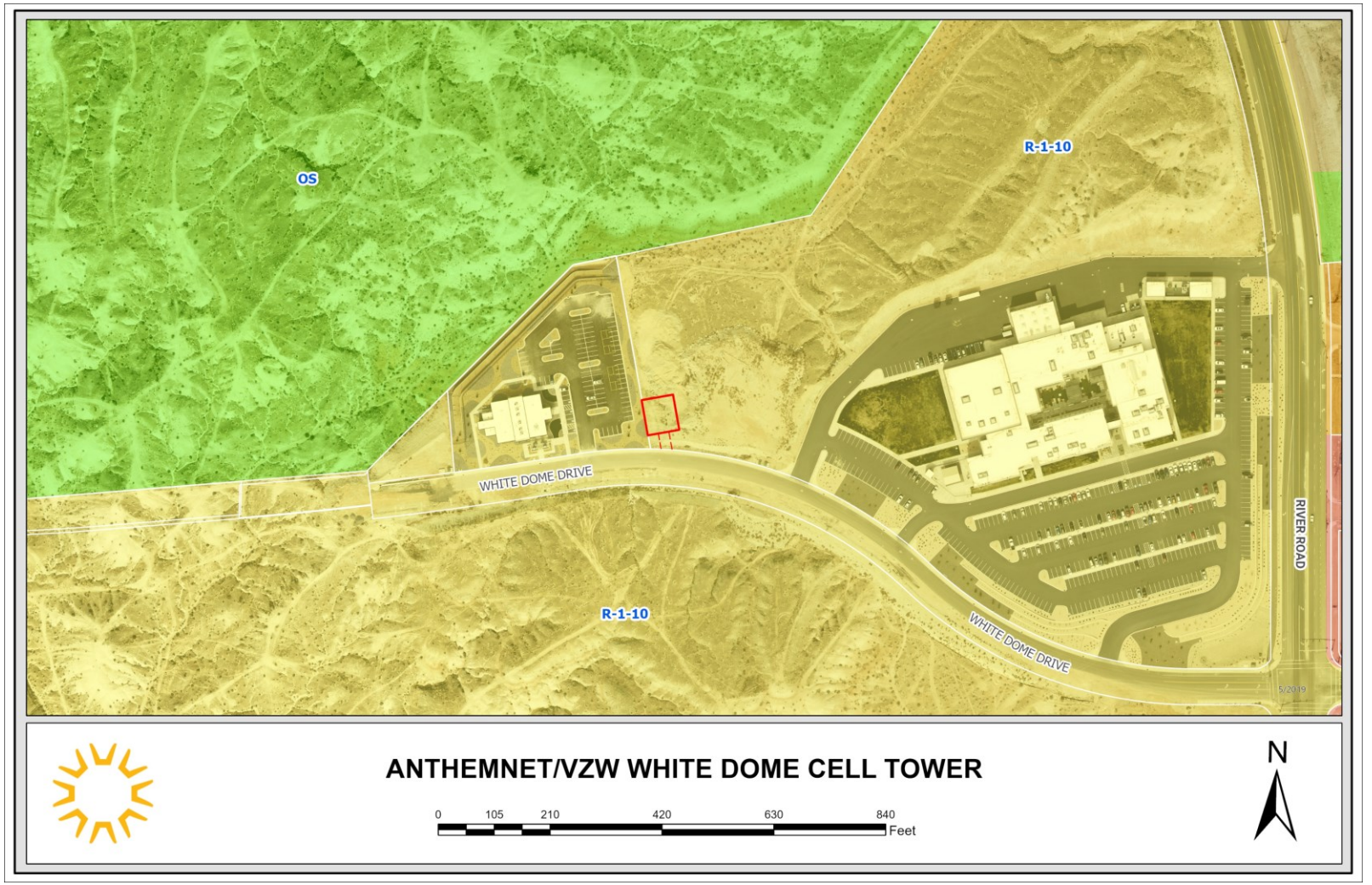
AERIAL MAP


WHITE DOME DRIVE
RIVER ROAD
WHITE DOME DRIVE
ANTHEMNET/VZW WHITE DOME CELL TOWER
0
105
210
420
630
840
Feet
N

LAND USE MAP


OS
PD
PD
WHITE DOME DRIVE
WHITE DOME DRIVE
RIVER ROAD
ANTHEMNET/VZW WHITE DOME CELL TOWER
0
105
210
420
630
840
Feet
N

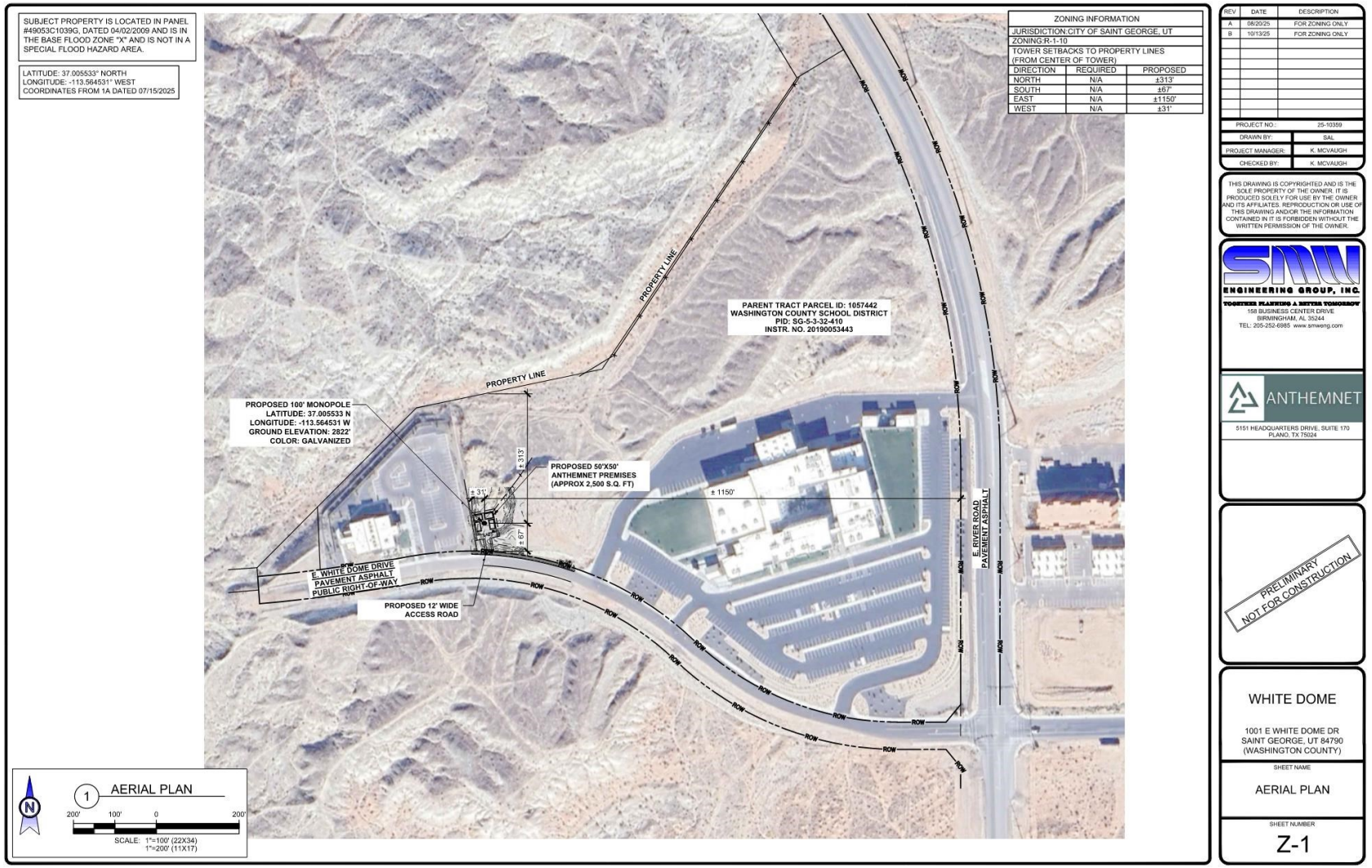
ZONING MAP


OS
R-1-10
WHITE DOME DRIVE
R-1-10
WHITE DOME DRIVE
RIVER ROAD
5/2019
ANTHEMNET/VZW WHITE DOME CELL TOWER
0
105
210
420
630
840
Feet
N

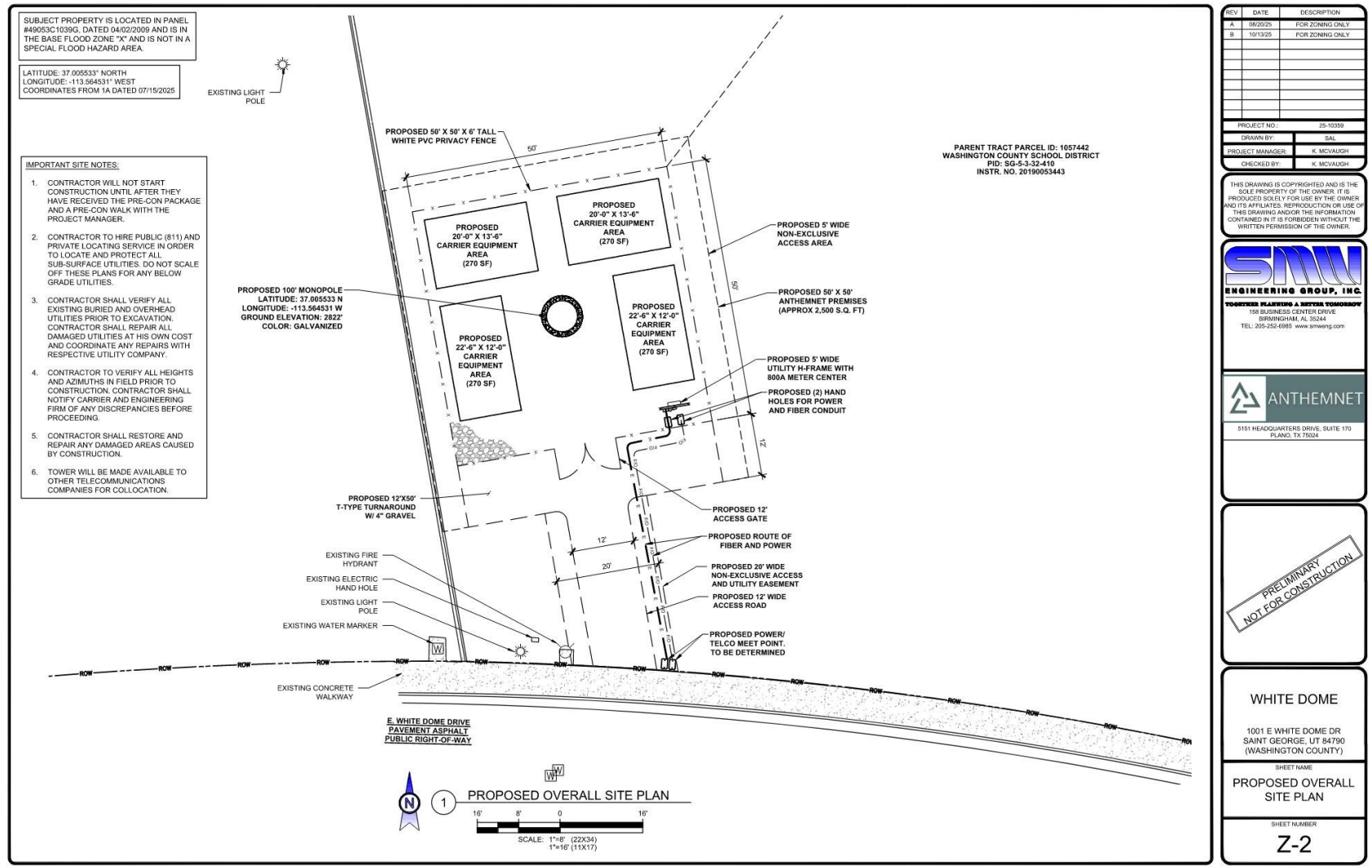
TITLE 10-7B-1 - ALLOWED USES

	R-1-6	R-1-7	R-1-8	R-1-10	R-1-12	R-1-20	R-1-40
Communication transmission facilities, including wireless, primary, height over 50'	C	C	C	C	C	C	C

SITE PLAN


SUBJECT PROPERTY IS LOCATED IN PANEL #49053C1039G, DATED 04/02/2009 AND IS IN THE BASE FLOOD ZONE "X" AND IS NOT IN A SPECIAL FLOOD HAZARD AREA.
LATITUDE: 37.005533° NORTH
LONGITUDE: -113.564531° WEST
COORDINATES FROM 1A DATED 07/15/2025
ZONING INFORMATION
JURISDICTION:CITY OF SAINT GEORGE, UT
ZONING:R-1-10
TOWER SETBACKS TO PROPERTY LINES (FROM CENTER OF TOWER)
DIRECTION | REQUIRED | PROPOSED
NORTH | N/A | ±313'
SOUTH | N/A | ±67'
EAST | N/A | ±1150'
WEST | N/A | ±31'
PROPERTY LINE
PARENT TRACT PARCEL ID: 1057442
WASHINGTON COUNTY SCHOOL DISTRICT
PID: SG-5-3-32-410
INSTR. NO. 20190053443
PROPOSED 100' MONOPOLE
LATITUDE: 37.005533 N
LONGITUDE: -113.564531 W
GROUND ELEVATION: 2822'
COLOR: GALVANIZED
PROPOSED 50'X50' ANTHEMNET PREMISES (APPROX 2,500 S.Q. FT)
± 313'
± 31'
± 67'
± 1150'
E. WHITE DOME DRIVE
PAVEMENT ASPHALT
PUBLIC RIGHT-OF-WAY
PROPOSED 12' WIDE ACCESS ROAD
E. RIVER ROAD
PAVEMENT ASPHALT
ROW
1 AERIAL PLAN
200' 100' 0 200'
SCALE: 1"=100' (22X34)
1"=200' (11X17)
REV | DATE | DESCRIPTION
A | 08/20/25 | FOR ZONING ONLY
B | 10/13/25 | FOR ZONING ONLY
PROJECT NO.: 25-10359
DRAWN BY: SAL
PROJECT MANAGER: K. MCVAUGH
CHECKED BY: K. MCVAUGH
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SMW ENGINEERING GROUP, INC.
TOGETHER PLANNING A BETTER TOMORROW
158 BUSINESS CENTER DRIVE
BIRMINGHAM, AL 35244
TEL: 205-252-6985 www.smweng.com
ANTHEMNET
5151 HEADQUARTERS DRIVE, SUITE 170
PLANO, TX 75024
PRELIMINARY NOT FOR CONSTRUCTION
WHITE DOME
1001 E WHITE DOME DR
SAINT GEORGE, UT 84790
(WASHINGTON COUNTY)
SHEET NAME
AERIAL PLAN
SHEET NUMBER
Z-1

SITE PLAN



REV	DATE	DESCRIPTION
A	08/20/25	FOR ZONING ONLY
B	10/13/25	FOR ZONING ONLY

PROJECT NO.:	25-10359
DRAWN BY:	SAL
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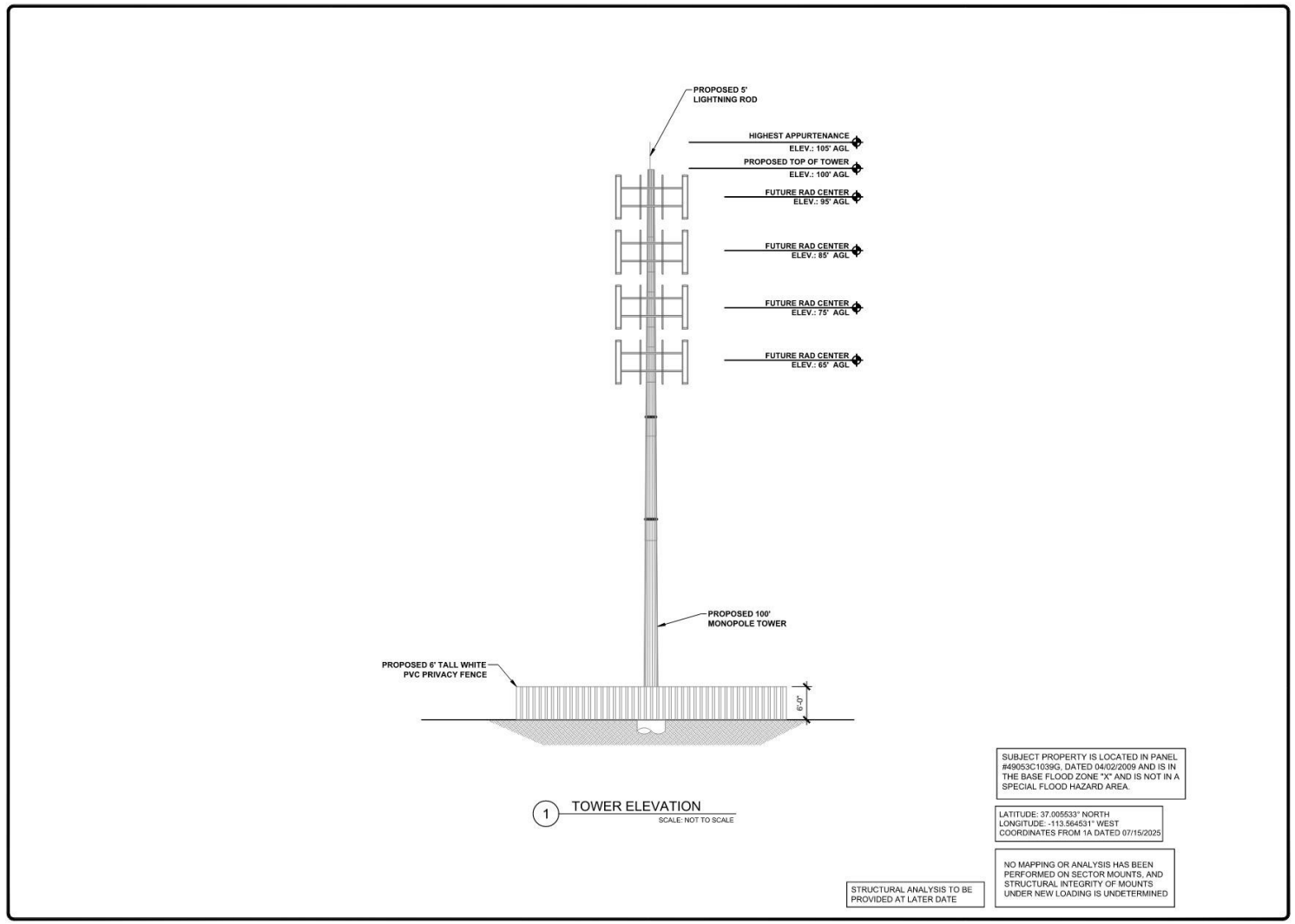
WHITE DOME

1001 E WHITE DOME DR
SAINT GEORGE, UT 84790
(WASHINGTON COUNTY)

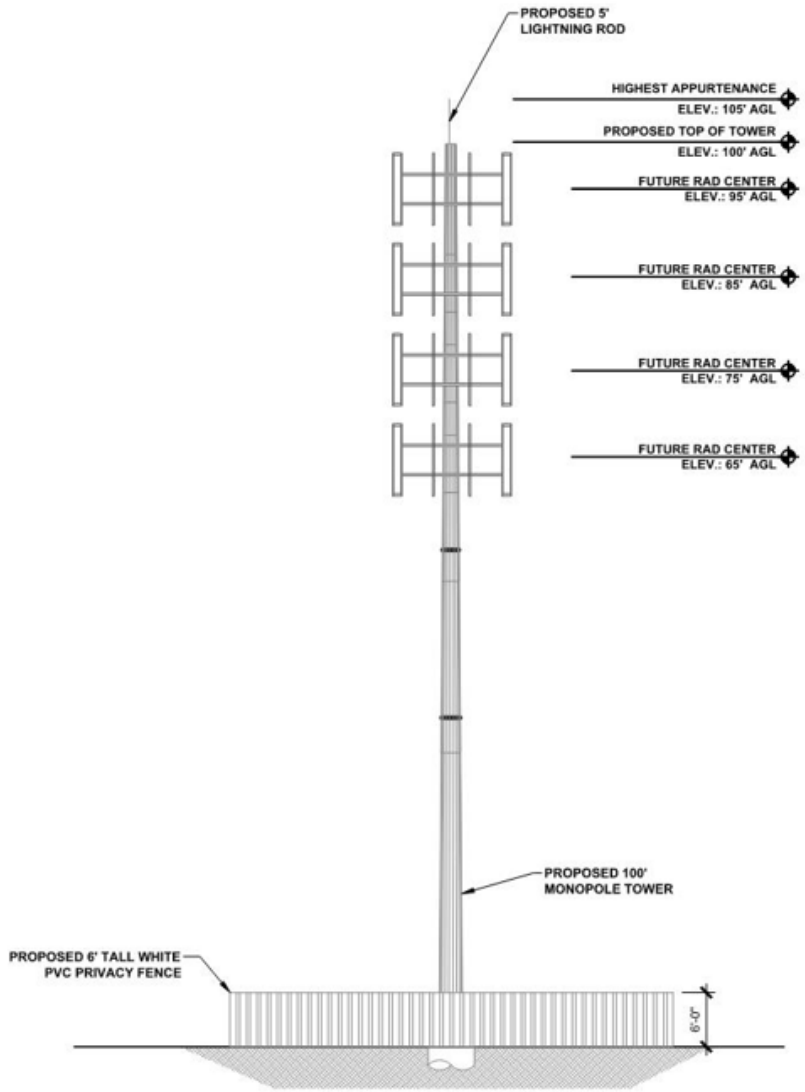
SHEET NAME
PROPOSED OVERALL SITE PLAN

SHEET NUMBER
Z-2

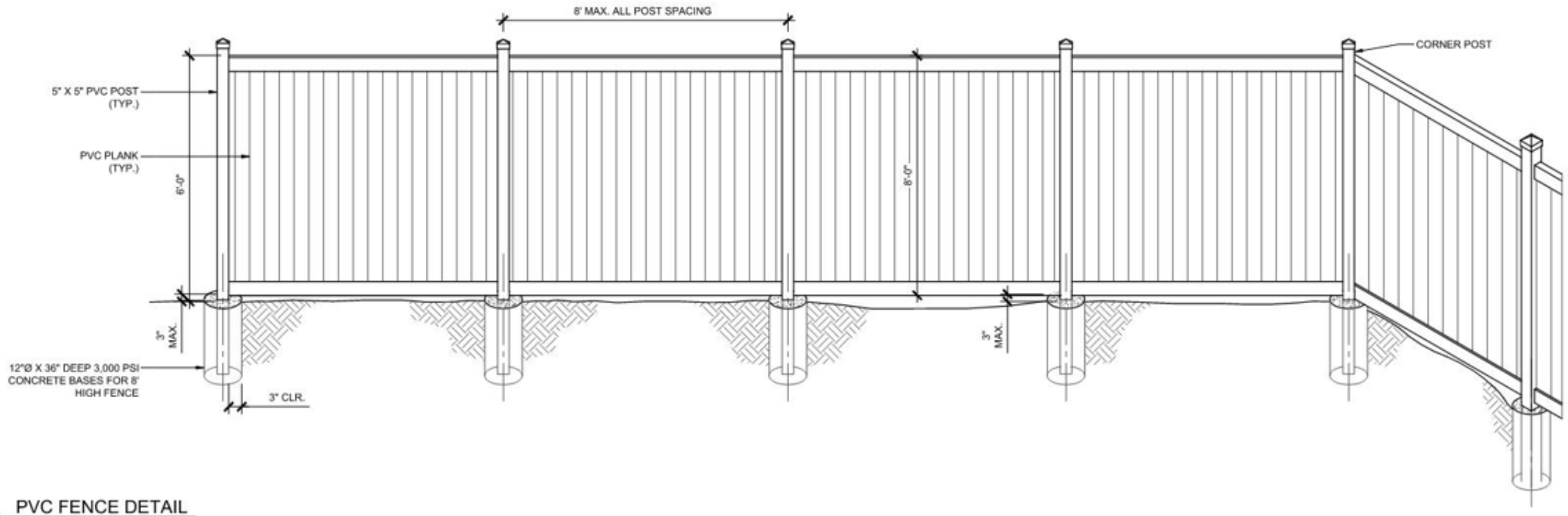
TOWER ELEVATIONS



TOWER ELEVATIONS



FENCING



1 PVC FENCE DETAIL
SCALE: N.T.S.

CONDITIONS

Staff recommends approval of this Conditional Use Permit with the following conditions:

1. That the 6-foot perimeter fence is constructed of masonry and not PVC as proposed. The fence and the facility shall not be located in the front yard setback, within any required landscape or buffer area, or within required parking area.
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