**NOTICE OF WORK 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 work meeting on Thursday, May 21, 2026 in the Civic Space at the St. George City Hall located at 61 South Main Street, St. George, Utah, commencing at 11:00 a.m.

The agenda for the meeting is as follows:

Call to Order
Invocation
Flag Salute

1. **Discussion regarding the Fiscal Year 2026-2027 Budget.**

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

3. **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
Christina Fernandez, City Recorder

May 15, 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 Resource Office, 627-4674, at least 24 hours in advance if you have special needs.

FY 2027 BUDGET WORK MEETING

MAY 21, 2026

AGENDA

1. Introduction
2. FY 2027 Business Plan
3. FY 2027 Budget Overview
4. General Fund
5. All Other Funds
6. Council Decision Points
7. Closing Remarks & Adjourn

FY 2027
BUSINESS PLAN

BUSINESS PLAN OVERVIEW (PAGES 42-65)

- Developed from the direction provided by the City Council as part of this year's Goals and Budget Retreats.
- Directly links to the recommendations included in the FY 2027 Budget.
- Reinforces the budget as an action plan – not just a financial document.
- Will serve as the roadmap for staff actions during FY 2027.
- Staff will provide progress updates on attaining during FY 2027.

COUNCIL FY 2027 PRIORITIES

FY 2027 BUDGET COUNCIL PRIORITIES

COMMUNITY SAFETY & SECURITY. CONTINUE THE PUBLIC SAFETY PLAN.

Funding Highlights:

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

2. **Reduce traffic accidents at major intersections:**
   - $10k for red light tattle tale lights at 10 locations

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

Objectives with no funding highlights identified will be accomplished within current resources or were funded in FY 2026.

FY 2027 BUDGET COUNCIL PRIORITIES

FINANCIAL STABILITY & RESILIENCY

Funding Highlights:

1. **Maintain a low property tax rate:**
2. **Continue transparency in the budget process and in financial reporting:**
3. **Enhance financial policies and practices to improve accountability, compliance, and operational efficiency:**

Objectives with no funding highlights identified will be accomplished within current resources or were funded in FY 2026.

FY 2027 BUDGET COUNCIL PRIORITIES

PRESERVE AND IMPROVE PUBLIC INFRASTRUCTURE & TRANSPORTATION. IMPROVING TRAFFIC FLOW & MOBILITY.

Funding Highlights:

1. **Prepare and modernize utility infrastructure:**
   - $9M for Graveyard Wash Reservoir
   - $14.2M for Virgin River Sewer Outfall
   - $3.4M for Lab & Pre-treatment building
   - $4.1M for Water tanks
   - $2M for Sun River Sewer Lift Station
   - $2M for AMI (Electric – Year 2)
   - $250k for Downtown Sub Station Design

2. **Improve transportation safety & system performance:**
   - $1.2M for 1-3 traffic signals
   - $997k for airport runway lighting replacement
   - $3.1M to complete Air Traffic Control Tower

3. **Strengthen infrastructure resilience and life cycle planning:**
   - $2M for repair aging drainage infrastructure

Objectives with no funding highlights identified will be accomplished within current resources or were funded in FY 2026.

FY 2027 BUDGET COUNCIL PRIORITIES

MAINTAIN AND IMPROVE BASIC CORE MUNICIPAL SERVICES

Funding Highlights:

1. **Optimize services through investment in new equipment and new technologies:**
   - $1.1M for public safety technology (THOR, ALPR)
   - $150k for PPE for Fire
2. **Invest in essential facilities:**
   - $8.4M remodel/improve police department campus
   - $3.5M for new animal shelter
   - New construction Manager (absorb in projects)
   - $330k for Fire Station #2 design
3. **Enhance services through investments in staffing:**
   - $67k for (1) Records Clerk for Police
   - $471k for (2) Sergeants for Police
   - $154k for (1) Supervisor and (1) Custodian for Airport

Objectives with no funding highlights identified will be accomplished within current resources or were funded in FY 2026.

FY 2027 BUDGET COUNCIL PRIORITIES

MAINTAIN AND IMPROVE BASIC CORE MUNICIPAL SERVICES

Funding Highlights:

3. Enhance services through investments in staffing:

- $121k for (1) ICAC Detective (FY 26 carry over)
- $71k for (1) Streets Equipment Operator
- $211k for (2) Master Technicians Fleet
- $46k for upgrade vacant HR Coordinator to Assistant Director

Objectives with no funding highlights identified will be accomplished within current resources or were funded in FY 2026.

FY 2027 BUDGET COUNCIL PRIORITIES

MAINTAIN A HIGHLY QUALIFIED WORKFORCE

Funding Highlights:

1. **Strengthen employee engagement, recognition, and internal culture:**
   - $3k for improved onboarding process
2. **Encourage the development and growth of City employees:**
3. **Improve the City's customer service experience through clear standards, training, and response systems:**
   - $5k for customer service program
4. **Maintain competitive pay, benefits, and workforce support:**
   - $3M for FY 2027 Market/Merit (All funds)
   - $930k for health insurance increase (city wide)

Objectives with no funding highlights identified will be accomplished within current resources or were funded in FY 2026.

FY 2027 BUDGET COUNCIL PRIORITIES

STRENGTHEN COMMUNICATION WITH CITIZENS, BUSINESSES & STAKEHOLDERS. FINISH THE WEBSITE, SHARE GOOD NEWS, EDUCATE

Funding Highlights:

1. **Strengthen external communication and transparency with residents, businesses, and stakeholders:**
   - $28k for Agenda Management Software
   - $3.5k for St. George 101
2. **Strengthen external communication and transparency with residents, businesses, and stakeholders:**
3. **Increase employee awareness and build organizational confidence in City values:**

Objectives with no funding highlights identified will be accomplished within current resources or were funded in FY 2026.

FY 2027 BUDGET COUNCIL PRIORITIES

MAINTAIN THE INTEGRITY OF EXISTING NEIGHBORHOODS INCLUDING COMPLETING THE GENERAL PLAN UPDATES.

Funding Highlights:

1. **Work to achieve the General Plan:**
2. **Amend and modernize development codes and review processes to streamline regulations and approvals:**
3. **Implement the Downtown Area Plan (residential):**
4. **Implement the Downtown Area Plan (commercial) to enhance placemaking, economic development, and support multi-modal transportation:**
   - $100k design main street improvements

Objectives with no funding highlights identified will be accomplished within current resources or were funded in FY 2026.

FY 2027 BUDGET COUNCIL PRIORITIES

PRESERVE AND EXPAND EXISTING BUSINESSES AND ATTRACT NEW BUSINESSES INCLUDING UPDATING COMMERCIAL PLANS

Funding Highlights:

1. **Strengthen support for local and small businesses:**
2. **Reduce regulatory and licensing barriers to support business formation and growth:**
3. **Improve opportunities for local businesses to work with the city:**

Objectives with no funding highlights identified will be accomplished within current resources or were funded in FY 2026.

FY 2027 BUDGET COUNCIL PRIORITIES

DEVELOP AND IMPROVE THE CITY'S RECREATIONAL TRAILS AND RECREATIONAL OPPORTUNITIES

Funding Highlights:

1. **Strengthen trail connectivity and safety across the City's trail system:**
   - $201k for Seegmiller Trail

2. **Increase park and recreation system sustainability through revenue, external funding, and maintenance capacity:**
   - $123k for (2) Parks Maintenance Workers
   - $140k for (1) Sponsorship Manager

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

Objectives with no funding highlights identified will be accomplished within current resources or were funded in FY 2026.

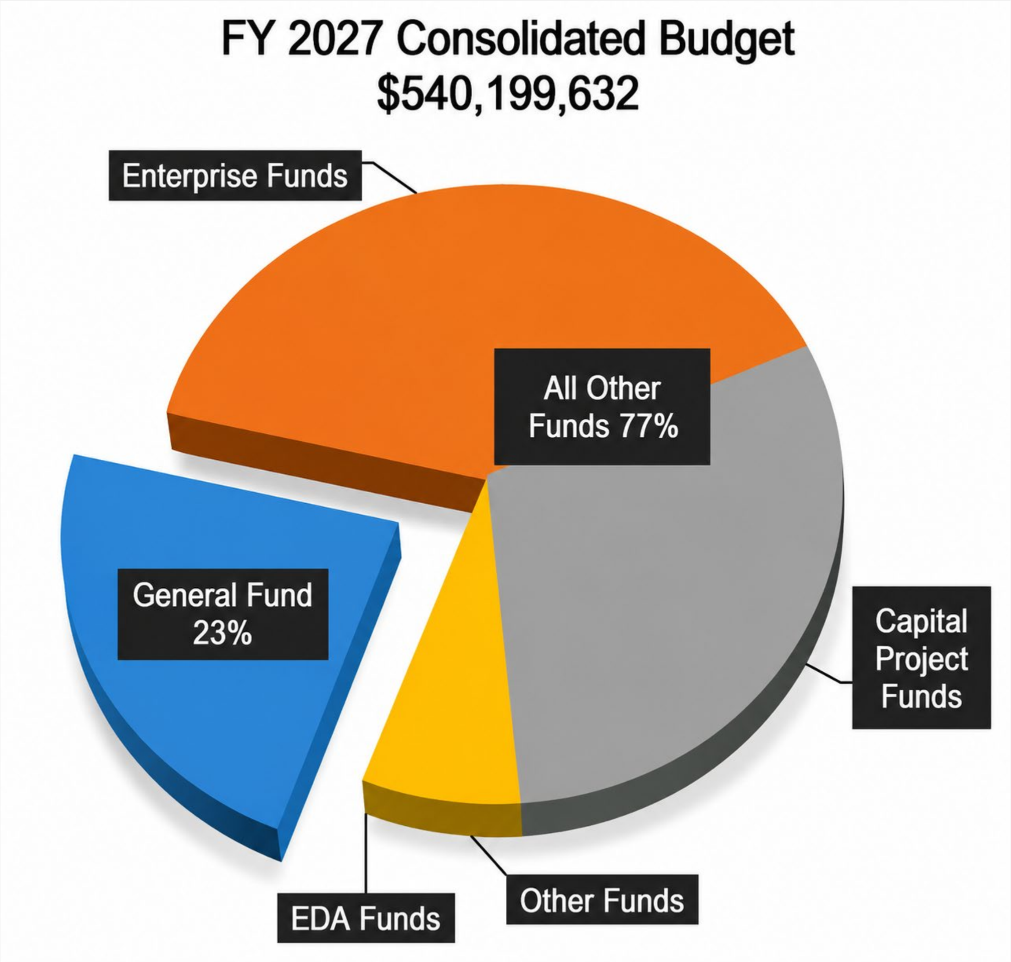
OTHER DEPARTMENT NEEDS – GENERAL FUND

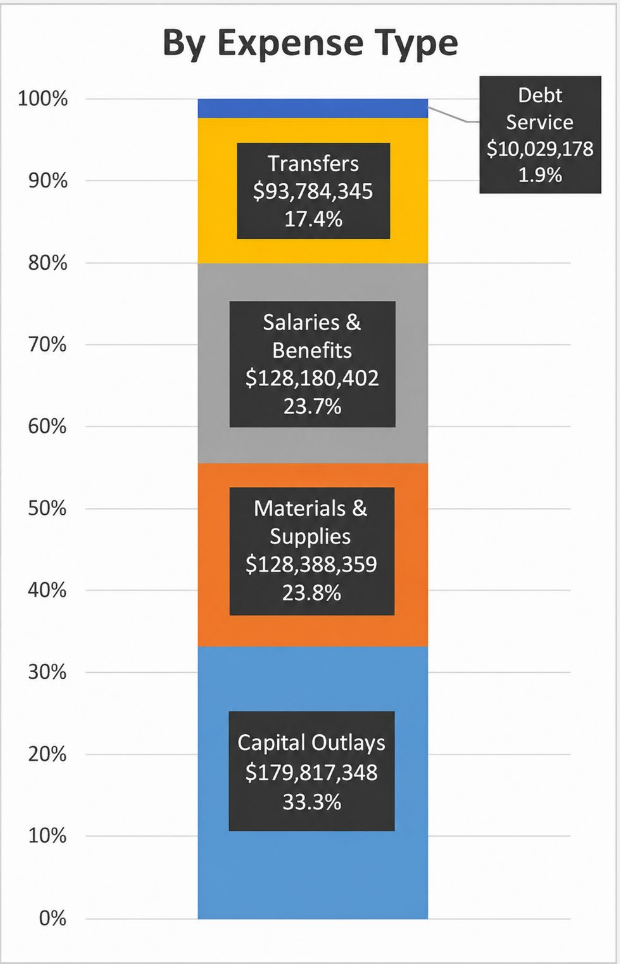
- "Other Department Needs" were funded after the business plan.
- **FY 2027 Recommended Budget:**
  - Reel Grinder Machine Southgate ($72,900)
  - St George GC Hole #17 Redesign ($25,000)
  - New Golf Cart Lease (+$161,000)
  - Building Inspector Vehicle ($32,000)
  - Sunbrook Pump Station Redesign ($60,000)(Golf Reserve)
  - SHAC Pool Pak Refurbishing ($40,000)(RAP Tax)
  - Replacement work trucks Parks ($148,000)(RAP Tax)
  - (13) Replacement vehicles Police ($848,608)(GCPF)
  - Year 2 Payment for fire apparatus ($420,498)(GCPF)
  - Fire equipment for fire apparatus ($761,000)(GCPF)
  - 10 Wheel Dump Truck fire ($229,000)(TIF)
  - Vacuum Sweeper ($263,827)(TIF)

Questions?

FY 2027 CONSOLIDATED BUDGET OVERVIEW

FY 2027 Consolidated Budget Overview





- FY 2027 Consolidated Budget reflects an increase of $15,944,754 or 3.0% over FY 2026.

FY 2027 CONSOLIDATED BUDGET OVERVIEW

- **Investments in public safety and core service areas**:
  - Multiple new positions across Police, Public Works, Airport, and support services including Human Resources and Fleet.
  - Major equipment: Police technology purchases including vehicles cameras, automated license plate readers, and replacement of department computers, and PPE gear for fire.
  - Major vehicle purchases: Police replacement vehicles(13), replacement fire apparatus (Year 2 payment), vacuum street sweeper, 10-wheel dump truck and multiple work vehicle replacements across the core service areas.
- **Investment in public infrastructure**: 1450 S to George Washington Blvd, Exit 5 on SR-7, Gap Canyon, Graveyard Wash Reservoir, Virgin River Sewer Outfall line, and completion of the new Air Traffic Control Tower.
- **Investments in recreational trails and opportunities**: G.O. bond projects completion of the Dixie Sunbowl project, beginning construction of Curly Hollow Park, Lizard Wash Park, and Thunder Junction Phase 2.
- **Other investments:** implementation of the operational excellence program, improved onboarding process, customer service training program, and compensation adjustments.

FY 2027 PROPOSED NEW POSITIONS

(15) New Positions City Wide for $1.4M (S&B Only) :

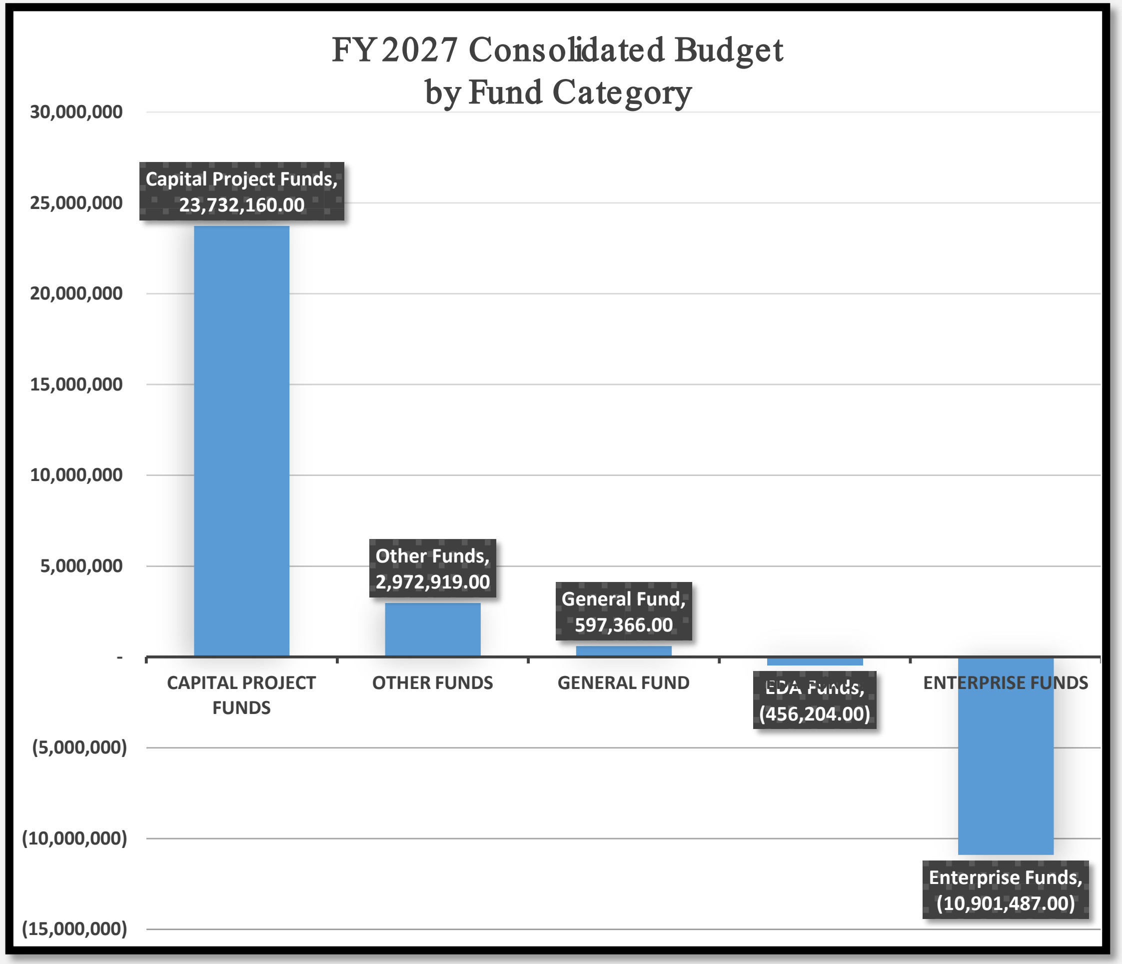
General Fund

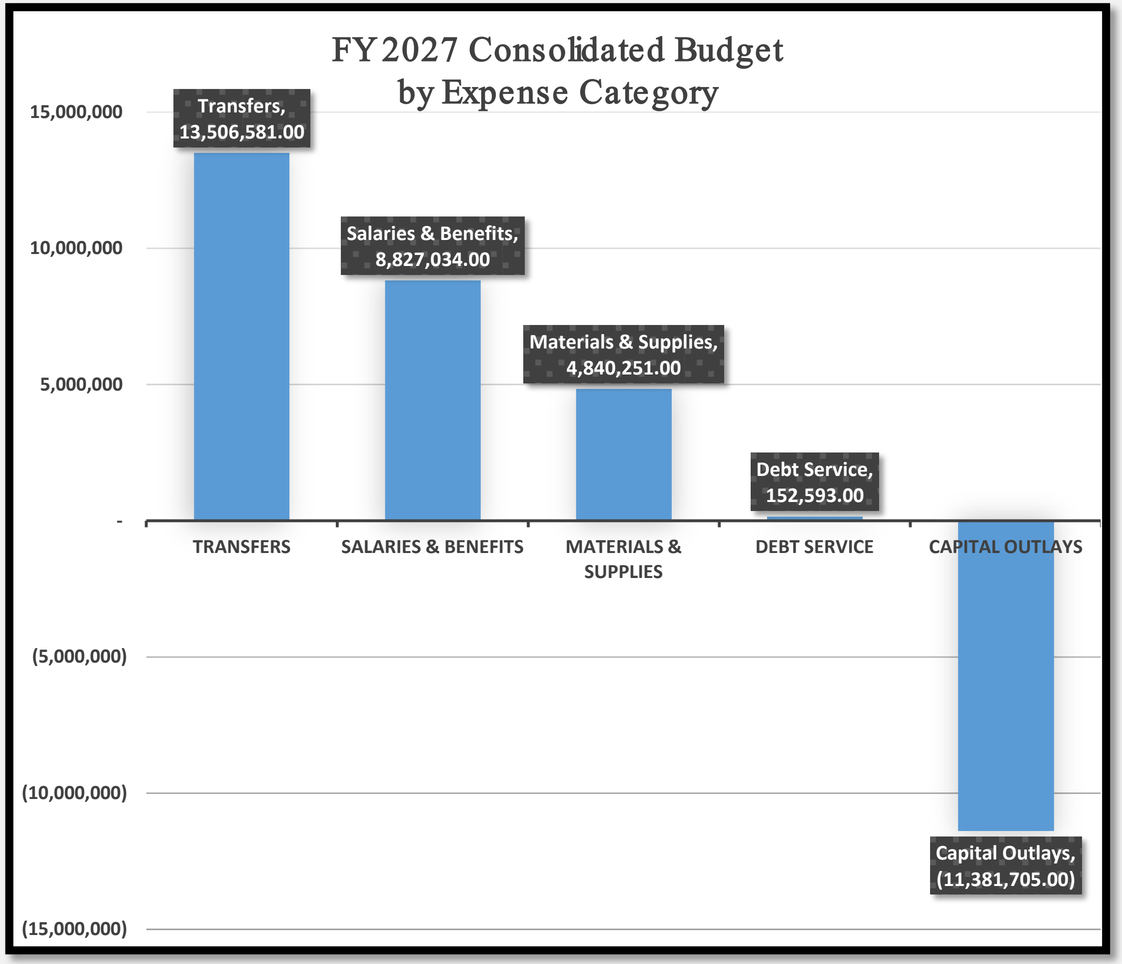
- **Public Safety:**
  - (1) Police Patrol Sergeant
  - (1) Police S.R.O. Sergeant
  - (1) Police Records Technician
- **Parks & Community Services:**
  - (2) Parks Maintenance Worker 1 (Reimbursed by RAP Tax)
  - (1) City Sponsorship Seeker (Reimbursed by Sponsorships)
- **General Government:**
  - (1) Construction Manager (Reimbursed by Projects)
- **Public Works:**
  - (1) Streets Equipment Operator 1 (Reimbursed by TIF)

Other Funds

- **Utility Funds**
  - (2) Water Crew Supervisor
  - (1) Leak Detection Supervisor
- **Airport:**
  - (1) Airport Operations Supervisor
  - (1) Airport Custodian
- **Public Transit Fund:**
  - (2) Master Technicians (Fleet)

FY 2027 CONSOLIDATED BUDGET MAJOR CHANGES FROM FY 26 BYCATEGORY





Questions?

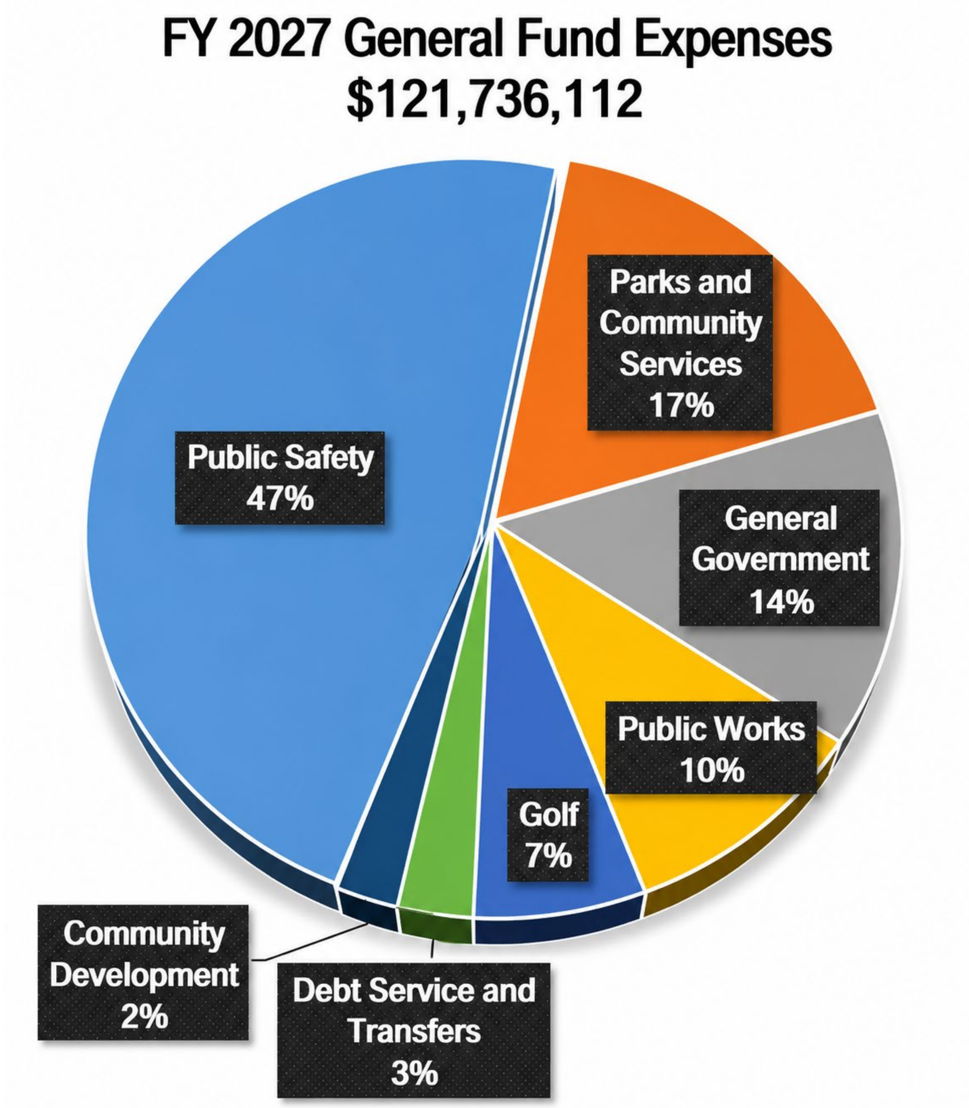
FY 2027 GENERAL FUND

GENERAL FUND
PAGES 94 TO 255

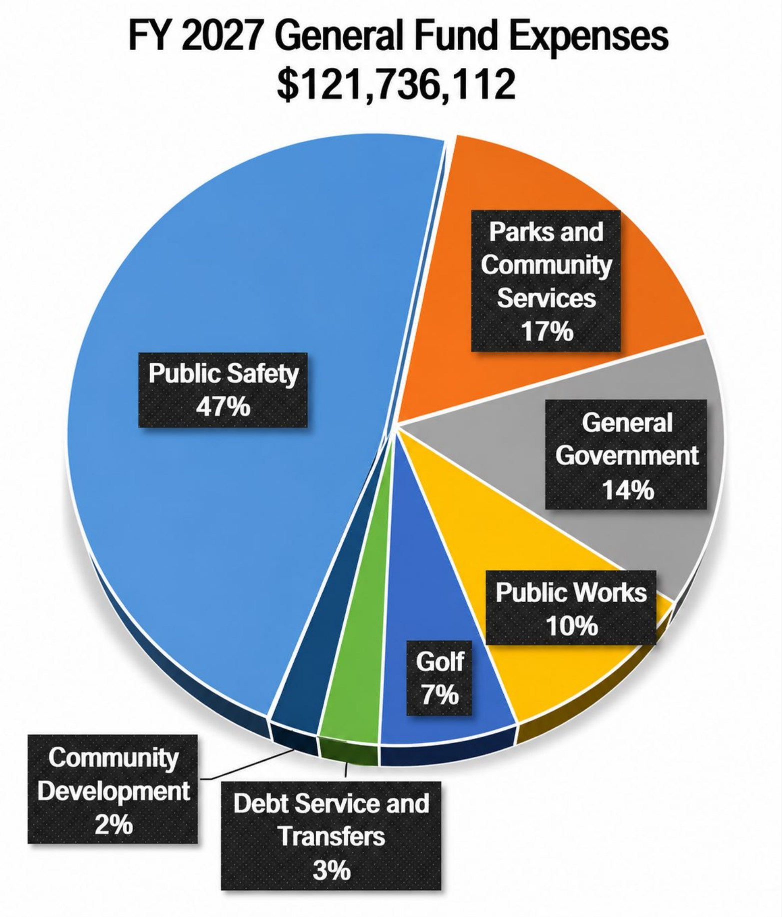
Primary City fund that accounts for the majority of services provided to our residents including:

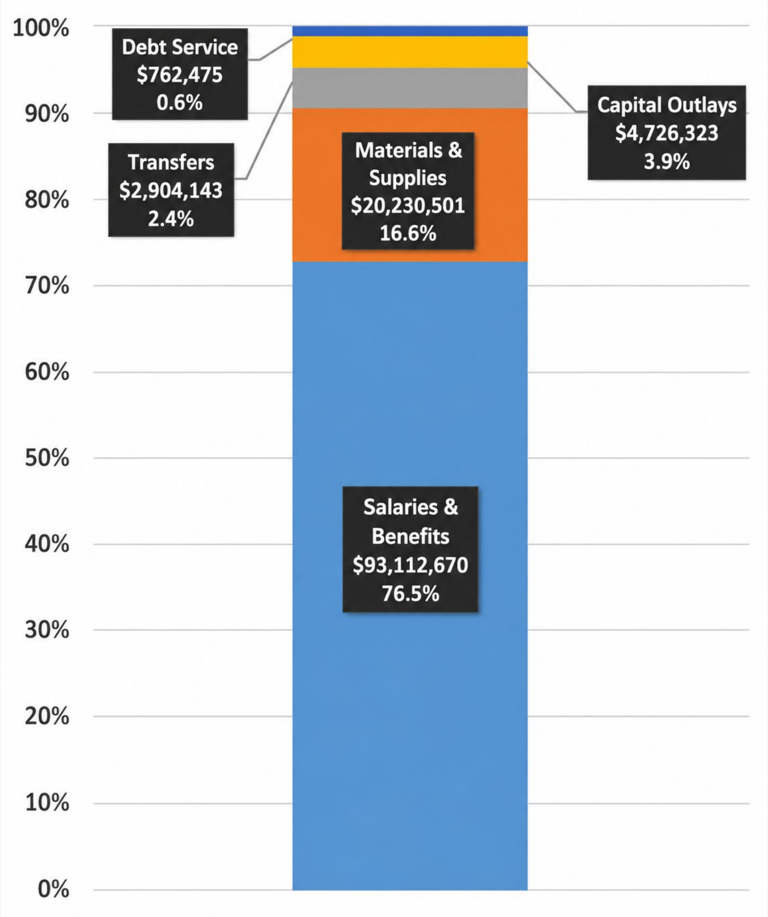
- Police, Fire and 911 Dispatch
- Street & Traffic Signal Maintenance
- Parks & Trails Maintenance and Parks Programming
- Development review, code enforcement
- Golf
- Administration & Support

Funding sources: Property Tax, Sales Tax, Franchise Taxes, Overhead Reimbursements, Charges for service, fines, permits, and other revenues

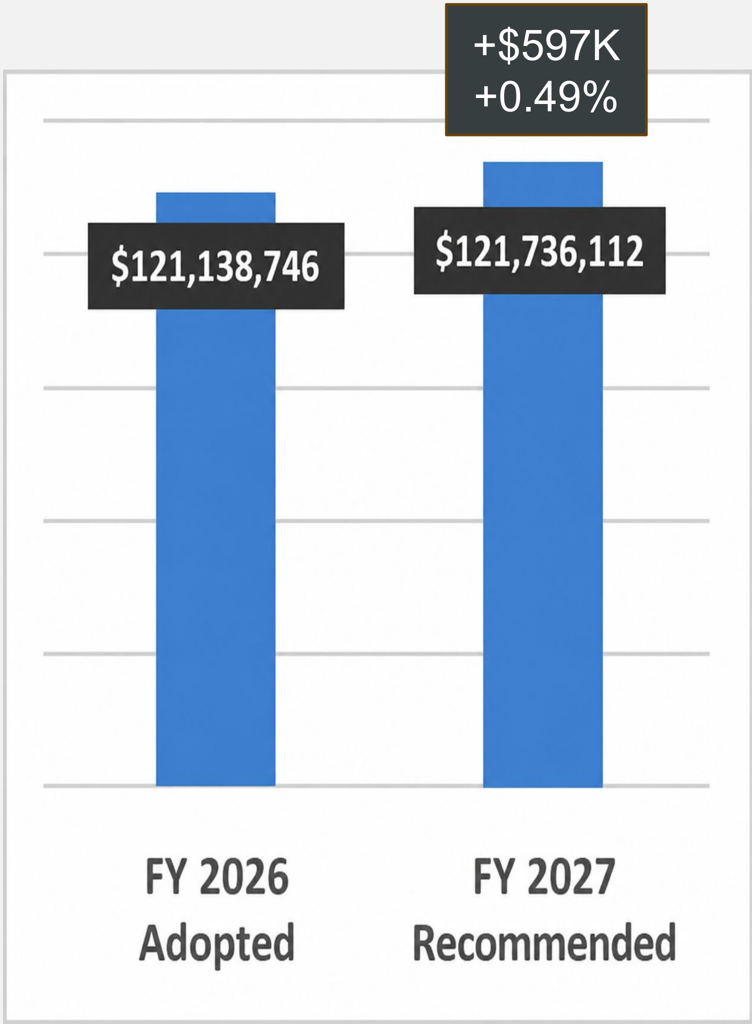


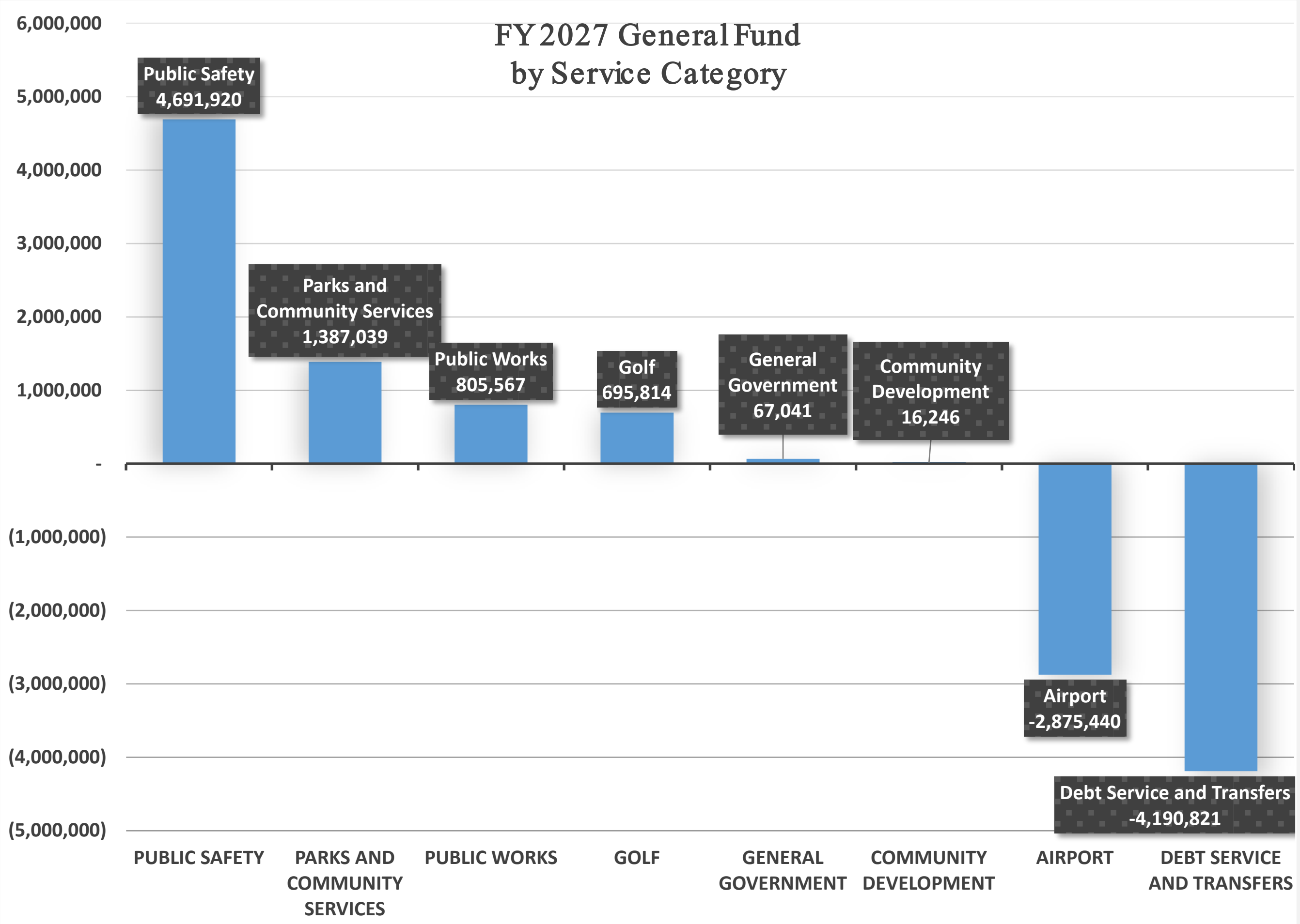
FY 2027 General Fund Overview





FY 2027 General Fund Overview





FY 2027 GENERAL FUND OVERVIEW

Total General Fund Budget: $121,736,112

Major Changes from FY 2026 Budget:

- 8 new full-time positions ($720K S&B only)
- FY 2027 market (2.5%) & merit (3%) + rollover (+$5.4M)
- Health Insurance increase ($700k)
- Growth in materials & supplies ($1.2M)

These increases are partially offset by:

- Airport shifted to an enterprise fund (-$3.1M)
- Reduction in overall capital investment (-$300k)
- Reduction in transfers
  - -$3.5M for one-time transfer for terminal design
  - -$783k for transfer to GCPF (buffer at $217k for FY27)

FY 2027 General Fund Overview

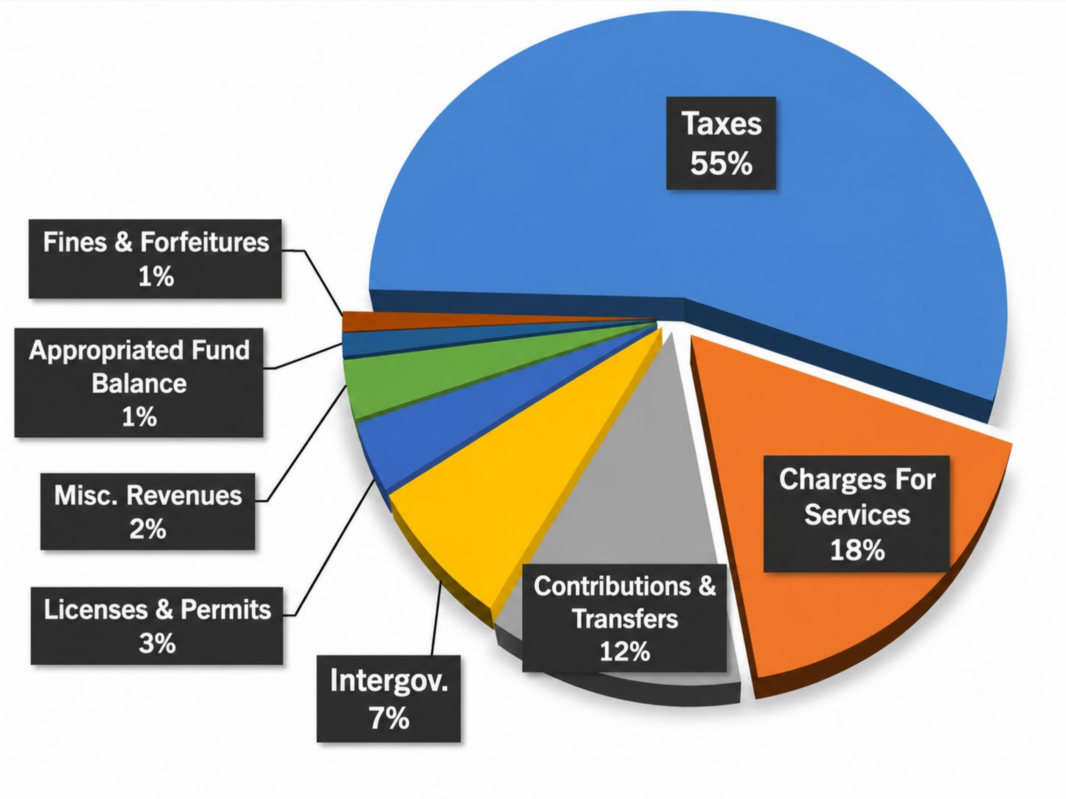
Total General Fund Revenue: $121,736,112

<u>Major Changes from FY 2026 Budget</u>:

- +$2.2M increase in recurring transfers
- +$1.6M in Sales Tax driven primarily by new development
- +$1.1M in Golf revenues
- +$760k in Class C Road funds
- +$613k in development fees to match prior experience
- +$466k in Property Tax from new growth

These increases are partially offset by:

- -$3.1M to shift Airport to Enterprise Fund
- -$3.5M for one-time transfer for terminal expansion



BALANCING THE GENERAL FUND (PAGES 403-404)

- **Challenging year as we began the budget process - $16.7M gap**
- **Major changes to close the gap:**
  - Significant increase in recurring transfers from other funds and the addition of an indirect cost charge to the Airport +$2.2M
  - Added one-time transfer of $3.2M to pay for one-time capital (GF now only funds 6% of capital)
  - One-time federal grant for $1.1M for public safety technology purchases
  - Increased golf revenues $519k (Golf now contributes $1.68M towards other services)
  - -$1.7M cut in operational expense including 2 FT and 2 FT shifted to another fund
  - -$5.9M cut in capital requests
  - -$1.2M reduction in health & property insurance + change in base assumption
  - Airport moved to Enterprise Fund (net neutral impact)
  - -$783k cut in typical buffer ($1M to $217k)

Questions?

BUDGET PRESENTATION FORMAT

FY 2026-27 Budget St. George

Page 150

FY 2026-27 Budget
General Fund - Public Safety

Service Area Overview

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

Departments	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4211 - Police	31,788,260	32,507,066	33,002,122	36,674,963	4,167,897	12.8%	186.00
4213 - Police Dispatch	4,420,326	5,246,648	5,338,642	5,322,404	75,756	1.4%	46.00
4212 - HIDTA Grant	124,022	174,471	174,471	172,796	-1,675	-1.0%	-
4214 - CCJJ Grant	99,797	100,614	100,614	100,704	90	0.1%	-
4220 - Fire Department	13,243,732	14,878,460	15,146,051	15,328,312	449,852	3.0%	85.00
Grand Total	**49,676,137**	**52,907,259**	**53,761,900**	**57,599,179**	**4,691,920**	**8.9%**	**317.00**

FY 2026-27 Budget St. George

Page 153

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

Department Overview

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

Department Position Overview

Chief Of Police
Deputy Chief Of Police
Police Captain (4)
Police Lieutenant (11)
Police Officer I (13)
Police Officer II (22)
Police Officer III (84)
Police Sergeant (21)
Evidence Custodian (2)
Staff Office Manager
Quartermaster
Police Support Services Manager
Victim Witness Coordinator
Public Safety Grants Manager
Police Records Customer Service Rep.
Community Services Officer (3)
Police Records Supervisor
Police Records Techs (8)
Police Training Coordinator
Animal Services Supervisor (2)
Animal Services Dispatcher/Office Specialist
Animal Services Officer III (3)
Animal Shelter Technician
Animal Services Officer

Authorized FT	
2023	157
2024	169
2025	178
2026	183
2027	186
Civilian:	29
Sworn:	157

Summary of Expenses by Category

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	23,327,797	25,875,387	28,674,810	28,235,578	31,262,409	2,587,599
Materials & Supplies	2,950,276	2,659,324	3,261,283	3,228,303	3,296,178	34,895
Capital Outlays	3,172,395	3,253,549	570,973	673,552	2,116,376	1,545,403
Debt Service	0	0	0	0	0	0
Grand Total	29,450,467	31,788,260	32,507,066	32,137,433	36,674,963	4,167,897

GENERAL FUND
PAGES 94-255

Category	FY 2025 Actuals	FY 2026 Adopted	FY 2026 Year-End Estimate	FY 2027 Budget	$ Diff to Adopted	% Diff to Adopted
Public Safety	49,676,137	52,907,259	54,379,581	57,599,179	4,691,920	8.9%
Parks and Community Services	18,761,373	19,416,985	19,318,215	20,804,024	1,387,039	7.1%
General Government	16,179,002	17,240,282	16,975,051	17,307,323	67,041	0.4%
Public Works	10,891,084	11,208,662	11,626,425	12,014,229	805,567	7.2%
Golf	7,226,456	7,514,823	8,090,583	8,210,637	695,814	9.3%
Debt Service and Transfers	9,083,759	7,157,535	18,033,686	2,966,714	(4,190,821)	-58.6%
Community Development	2,543,908	2,817,760	2,859,078	2,834,006	16,246	0.6%
Airport	2,289,847	2,875,440	2,798,832	-	(2,875,440)	-100.0%
Grand Total	**116,651,565**	**121,138,746**	**134,081,451**	**121,736,112**	**597,366**	**0.5%**

GENERAL GOVERNMENT
PAGES 106-149

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

PUBLIC SAFETY
PAGES 150 - 167

Departments	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
4211 - Police	31,788,260	32,507,066	33,002,122	36,674,963	4,167,897	12.8%	186.00
4213 - Police Dispatch	4,420,326	5,246,648	5,338,642	5,322,404	75,756	1.4%	46.00
4212 - HIDTA Grant	124,022	174,471	174,471	172,796	-1,675	-1.0%	-
4214 - CCJJ Grant	99,797	100,614	100,614	100,704	90	0.1%	-
4220 - Fire Department	13,243,732	14,878,460	15,146,051	15,328,312	449,852	3.0%	85.00
Grand Total	**49,676,137**	**52,907,259**	**53,761,900**	**57,599,179**	**4,691,920**	**8.9%**	**317.00**

AIRPORT
PAGES 168 - 173

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

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

PUBLIC WORKS
PAGES 174 - 183

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

COMMUNITY DEVELOPMENT
PAGES 184 - 193

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

GOLF
PAGES 194 - 207

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

PARKS & COMMUNITY SERVICES PAGES 208 - 253

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

DEBT SERVICE & TRANSFERS PAGES 254 – 255

Expense Summary	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Budget	$ Diff (Budget vs. Budget)
Salaries & Benefits	0	0	492,878	492,878	542,571	49,693
Materials & Supplies	0	0	0	0	120,000	120,000
Transfers	11,660,287	9,083,759	6,664,657	17,540,808	2,304,143	-4,360,514
Grand Total	**11,660,287**	**9,083,759**	**7,157,535**	**18,033,686**	**2,966,714**	**-4,190,821**

COUNCIL QUESTIONS & DISCUSSION ON THE GENERAL FUND

FY 2027 ALL OTHER FUNDS

All Other Funds
Pages 256 - 383

All Other Funds includes over 40 separate funds (business units) that are used to pay for the city's enterprise operations such as airport, electric, water and sewer service, major infrastructure projects including new roads, utility lines, parks and city facilities, economic development activities and other miscellaneous services such as the Suntran Bus Service.

These funds can be broken down into 4 major categories: Enterprise Funds, Capital Project Funds, Other Funds and EDA Funds.

Enterprise Funds

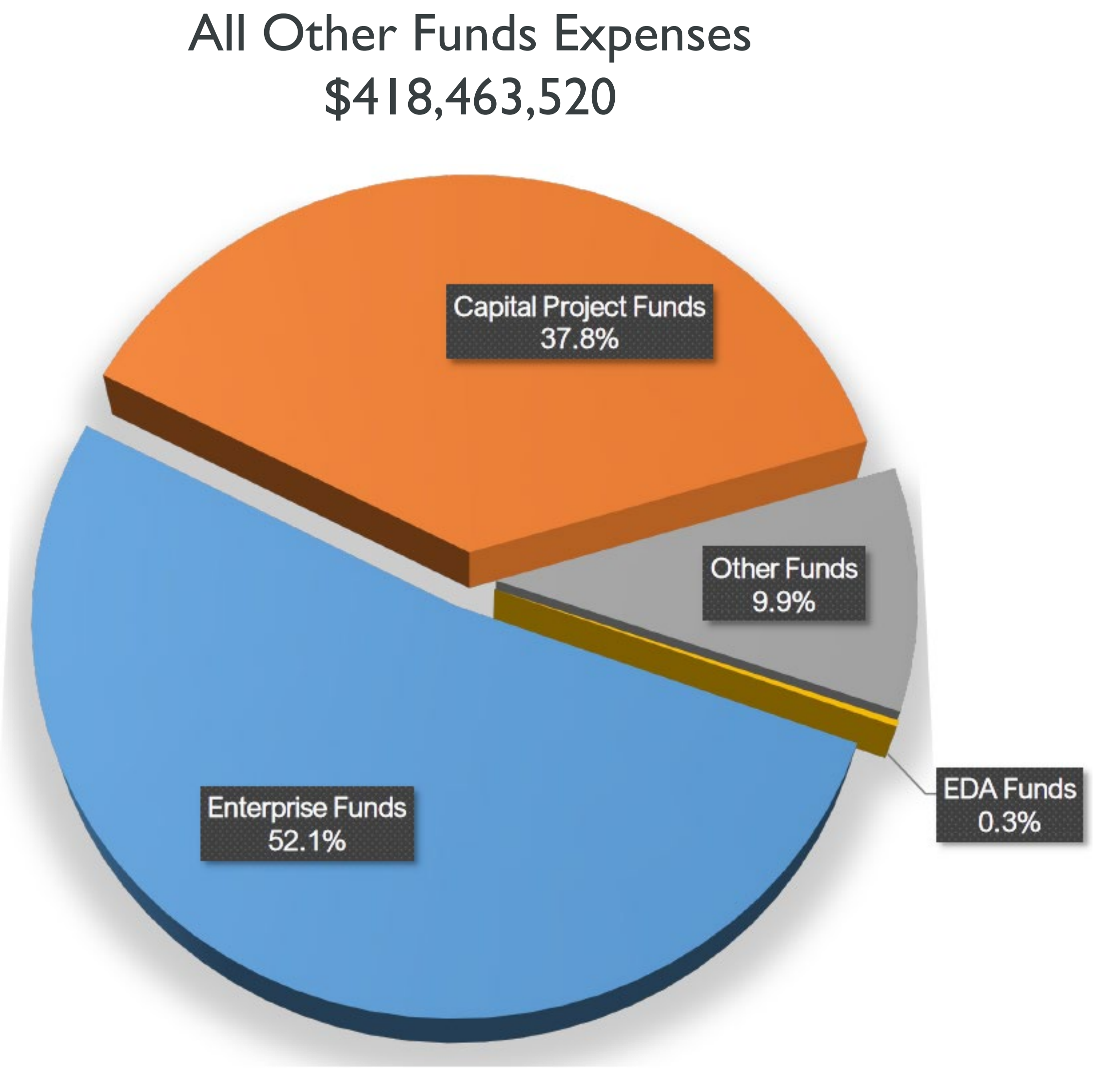
Capital Project Funds

Other Funds

EDA Funds

Funding sources: These services are primarily paid for through fees charged to customers, grants, impact fees and other restricted revenues.

There are 4 major Fund categories reflecting 44 separate funds.



ALL OTHER FUNDS
PAGES 256 - 383

Category	FY 2025 Actual	FY 2026 Adopted Budget	FY 2026 Projection	FY 2027 Budget	$ Diff	% Diff
Expenses by Service						
Capital Project Funds	87,209,127	137,058,057	104,027,150	160,790,217	23,732,160	17.3%
EDA Funds	6,549,004	1,539,055	1,725,237	1,082,851	-456,204	-29.6%
Enterprise Funds	156,916,985	225,522,065	195,294,911	214,620,578	-10,901,487	-4.8%
Other Funds	28,710,678	38,996,955	36,927,222	41,969,874	2,972,919	7.6%
Expense Total	279,385,795	403,116,132	337,974,520	418,463,520	15,347,388	3.8%

Enterprise Funds
Pages 264 to 301

Enterprise Funds that account for activities that operate similar to a private business and charge a fee to users to pay for the services provided. This includes all of the utilities the city provides to residents including:

St. George Power

Airport

Water

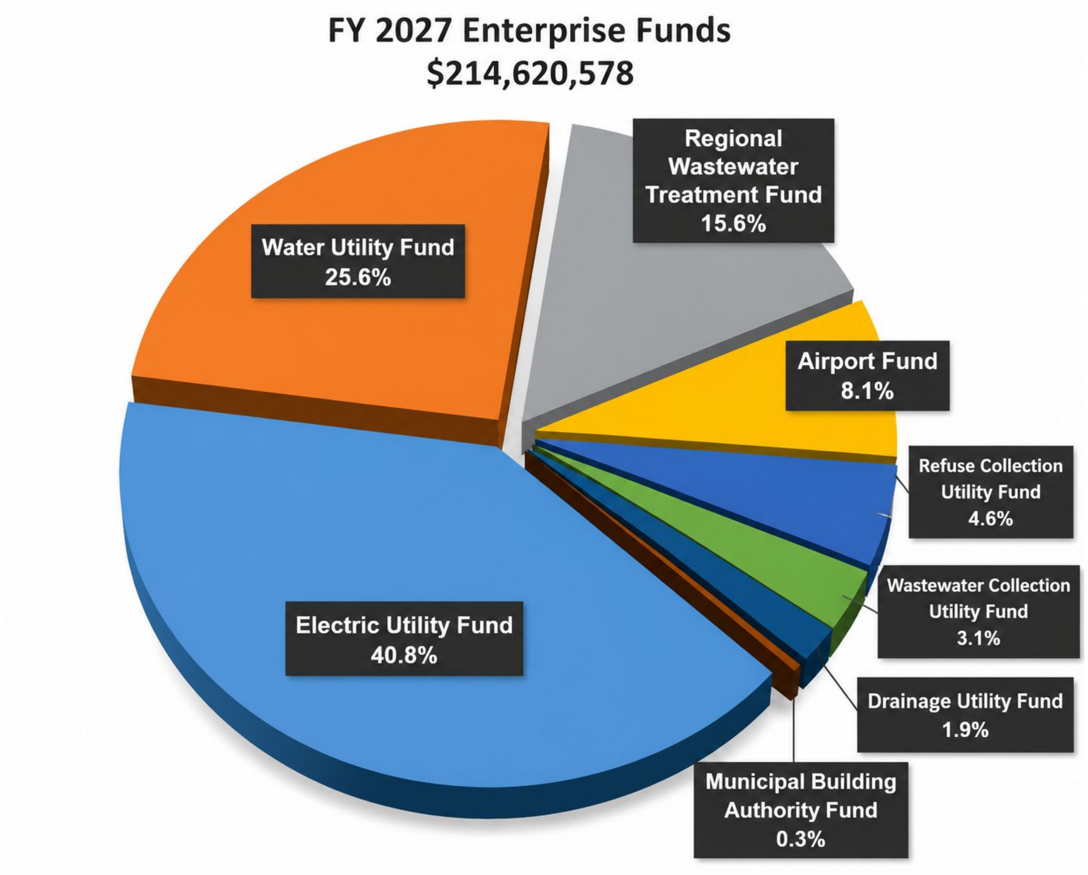
Sewer Treatment

Trash Collection

Stormwater system

Funding sources: Charges for service

There are 8 Funds in the category.



ENTERPRISE FUNDS
PAGES 264 - 301

Departments	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
☑ Water Utility Fund (51)	37,089,179	57,595,867	57,595,867	55,033,316	-2,562,551	-4.4%	74.40
☑ Wastewater Collection Utility Fund (52)	4,006,135	4,813,575	4,813,575	6,701,327	1,887,752	39.2%	22.00
☑ Regional Wastewater Treatment Fund (62)	12,326,494	26,120,434	26,120,434	33,533,058	7,412,624	28.4%	28.00
☑ Electric Utility Fund (53)	74,304,783	87,712,630	87,712,630	87,664,861	-47,769	-0.1%	89.60
☑ Refuse Collection Utility Fund (57)	8,905,266	9,476,474	9,476,474	9,884,689	408,215	4.3%	-
Municipal Building Authority Fund (43)	4,155,441	589,780	589,780	545,210	-44,570	-7.6%	-
☑ Drainage Utility Fund (59)	2,936,134	4,463,437	6,107,158	3,977,511	-485,926	-10.9%	-
☑ Airport Fund (88)	13,193,553	34,749,868	35,413,645	17,280,606	-17,469,262	-50.3%	18.00
Grand Total	**156,916,985**	**225,522,065**	**227,829,563**	**214,620,578**	**-10,901,487**	**-4.8%**	**232.00**

Capital Project Funds
Pages 302 to 327

Funds that account for major multi-year capital improvement projects including:

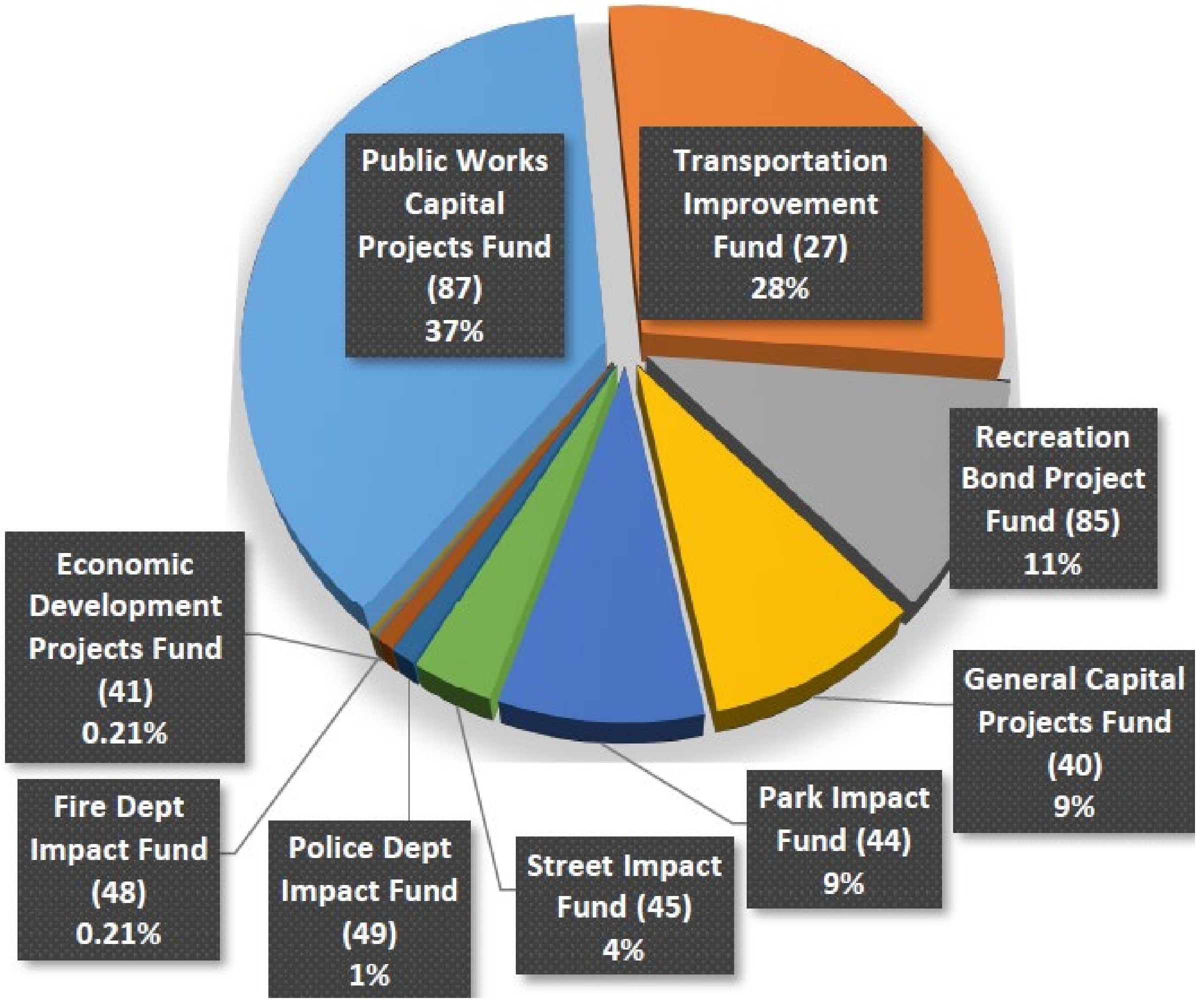
Major facility projects

Major roadway projects

Major drainage system projects

Funding Sources: Impact fees paid on new construction, grants, developer contributions, and bond proceeds.

There are 10 separate funds in this category.



CAPITAL PROJECT FUNDS
PAGES 302 - 327

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

Other Funds
Pages 328 to 369

Funds that account for various activities that do not fit into one of the other major categories and are legally restricted for specific business purposes. Examples include:

Suntran Bus Service

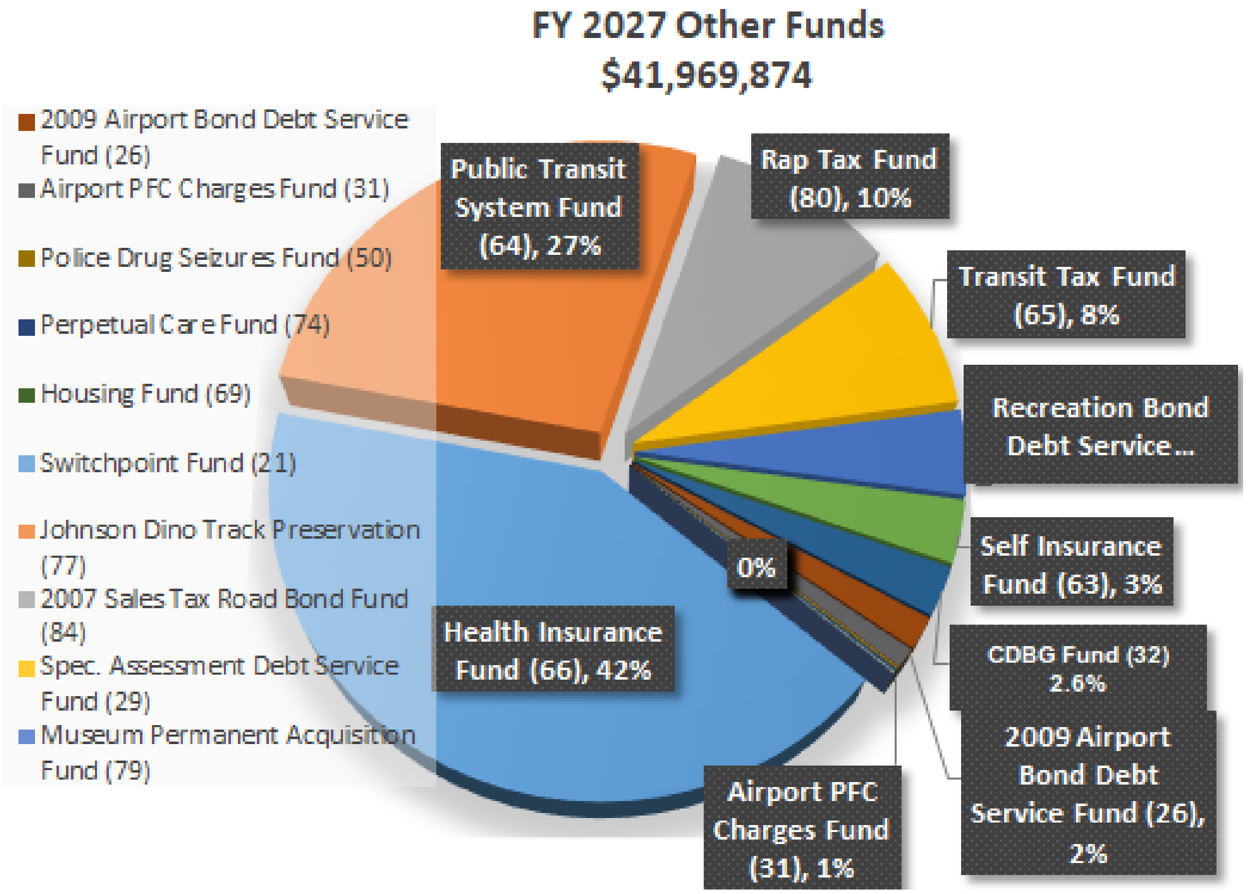
RAP Tax

Transit Tax

Community Development Block Grant

Funding Sources: Vary based on specific business purpose examples include federal grants, small portion of the sales tax (RAP Tax & Transit Tax), health insurance premiums, etc..

There are 19 separate funds in this category.



OTHER FUNDS
PAGES 328 - 369

Departments	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
Switchpoint Fund (21)	1,808	20,059	20,059	20,074	15	0.1%	-
2009 Airport Bond Debt Service Fund (26)	699,747	701,900	701,900	702,300	400	0.1%	-
Recreation Bond Debt Service Fund (28)	1,837,581	1,840,250	1,840,250	1,841,000	750	0.0%	-
Spec. Assessment Debt Service Fund (29)	387	1,000	1,000	1,000	0	0.0%	-
Dixie Center Operations Fund (30)	1,450	0	0	1,000	1,000	#DIV/0!	-
Airport PFC Charges Fund (31)	124,659	1,222,450	1,222,450	423,443	-799,007	-65.4%	-
☑ Community Development Block Grant Fun	577,036	311,689	666,689	1,086,752	775,063	248.7%	-
Police Drug Seizures Fund (50)	24,190	50,500	50,500	50,500	0	0.0%	-
Self Insurance Fund (63)	1,208,466	1,372,908	1,372,908	1,371,074	-1,834	-0.1%	-
Public Transit System Fund (64)	4,241,493	11,551,477	16,070,183	11,306,280	-245,197	-2.1%	41.00
☑ Transit Tax Fund (65)	575,280	1,811,296	2,095,038	3,424,755	1,613,459	89.1%	-
☑ Health Insurance Fund (66)	15,366,912	14,394,623	14,394,623	17,588,955	3,194,332	22.2%	-
Housing Fund (69)	2,196	21,059	21,059	20,674	-385	-1.8%	-
Perpetual Care Fund (74)	350,387	261,500	261,500	50,500	-211,000	-80.7%	-
American Rescue Plan Grant Fund (75)	31,847	0	173,847	0	0	#DIV/0!	-
Johnson Dino Track Preservation (77)	4,284	7,465	7,465	7,474	9	0.1%	-
Museum Permanent Acquisition Fund (79)	14,887	500	500	500	0	0.0%	-
Rap Tax Fund (80)	3,647,295	5,427,279	5,427,279	4,072,593	-1,354,686	-25.0%	-
2007 Sales Tax Road Bond Fund (84)	774	1,000	1,000	1,000	0	0.0%	-
Grand Total	**28,710,678**	**38,996,955**	**44,328,250**	**41,969,874**	**2,972,919**	**7.6%**	**41.00**

EDA Funds
Pages 370 to 383

Funds that account for revenues and expenditures associated with promoting new capital investment and job creation within specific development districts created within the City. The City has 5 active RDA districts.

Dixie Center EDA

Ft. Pierce CDA 2

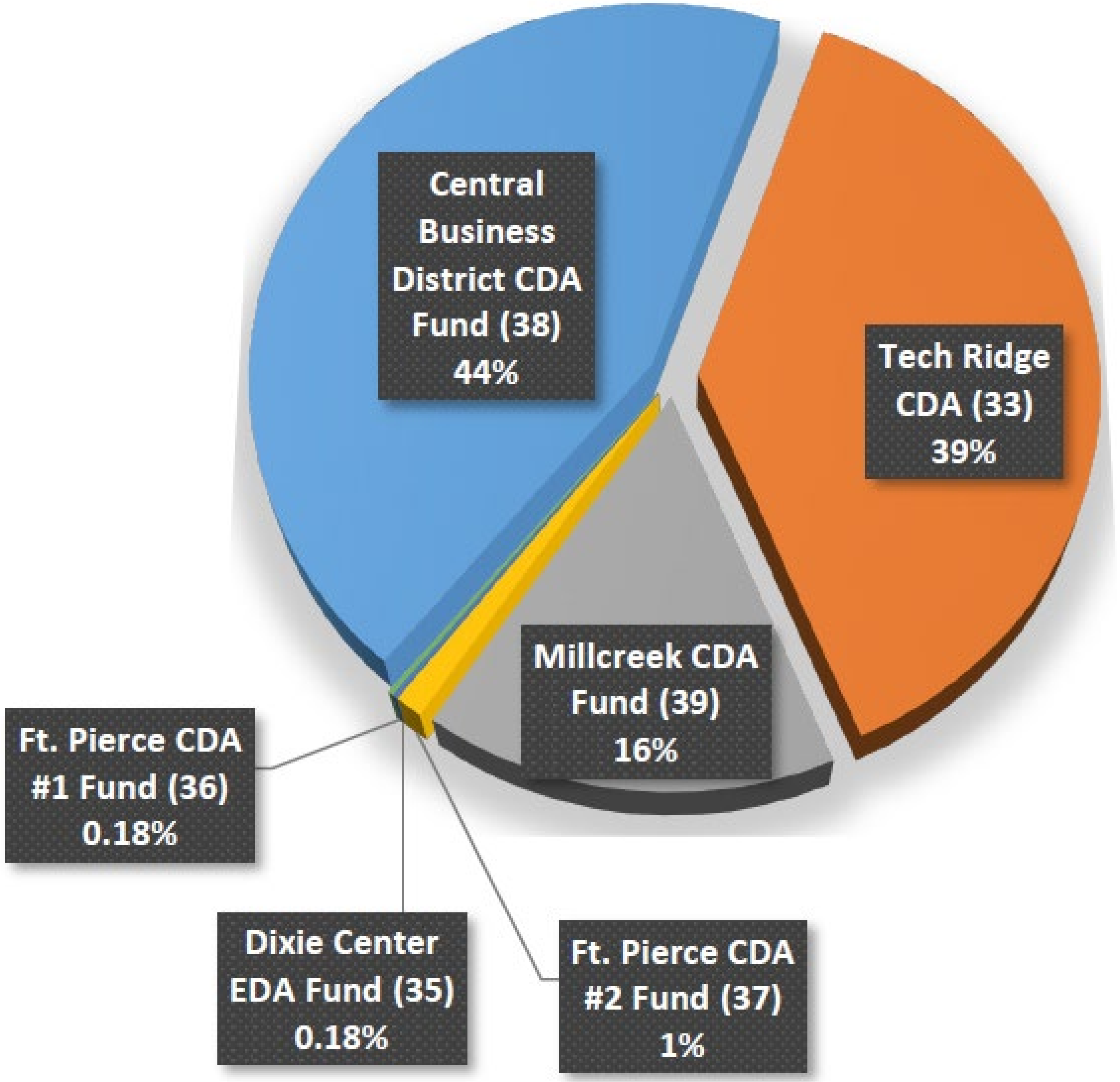
Central Business District

Millcreek CDA

Tech Ridge CDA

Funding Sources: Tax increment from growth within each district from participating taxing entities.

There are 6 separate funds in this category, which includes 1 recently closed district.



EDA FUNDS
PAGES 370 - 383

Departments	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Budget	$ Diff from Adopted	% Diff from Adopted	# of Full-Time Personnel
Dixie Center EDA Fund (35)	176,371	2,000	2,000	2,000	0	0.0%	-
Ft. Pierce CDA #1 Fund (36)	387	2,000	2,000	2,000	0	0.0%	-
Ft. Pierce CDA #2 Fund (37)	8,500	8,710	8,710	11,800	3,090	35.5%	-
Central Business District CDA Fund (38)	195,623	228,955	228,955	478,200	249,245	108.9%	-
Millcreek CDA Fund (39)	19,259	875,375	875,375	172,895	-702,480	-80.2%	-
Tech Ridge CDA (33)	6,148,865	422,015	422,015	415,956	-6,059	-1.4%	-
Grand Total	**6,549,004**	**1,539,055**	**1,539,055**	**1,082,851**	**-456,204**	**-29.6%**	**-**

COUNCIL QUESTIONS & DISCUSSION ON ALL OTHER FUNDS

COUNCIL DECISION POINTS

- Proposed fee increases:
  - Airport
  - Golf
  - Water
  - Drainage Utility

- Changes to expense budgets?

PUBLIC OUTREACH

- Budget in Brief
- Public feedback through the city website.
- Budget video will be available by the first public hearing providing highlights of the FY 2027 budget.
- Budget Open House planned for Thursday June 4th from 4pm to 5pm in the Civic Space at City Hall.
- Social media campaign

REMAINING KEY DATES

- May 28th – Tentative Budget Adoption and set the public hearing dates
- June 4th – Budget Open House (4-5pm)
- June 4th – First public hearing on the FY 2026-27 Budget
- June 18th – Second public hearing and final adoption

THANK YOU!