



# Notice of Public Hearings

**Purpose:** The City of St. George, Utah will hold public hearings to review and take public comment regarding the proposed fiscal year 2026-2027 budget and transfers from Enterprise (Business-type) Funds to Other Funds.

**Public Hearing:** *Thursday, June 18, 2026 at 5:00 pm. St. George City Hall, 61 S Main St., St. George, UT 84770*

**Background:** The City of St. George General Fund provides administrative and overhead services to the enterprise (business-type) funds. These services include human resources, legal, technology, fleet maintenance and other administrative services. The City calculates the estimated costs to provide these services to the enterprise funds; and each enterprise fund transfers their proportionate share of the costs to the General Fund. If these functions were not provided by the General Fund, the enterprise funds would need to hire additional employees and pay the direct personnel, materials and supplies, and equipment costs and/or hire consultants and pay their fees. City Management believes the amount transferred to the General Fund is less than the value of the services received and/or the amount which would be billed by a third party.

The enterprise funds also participate in capital projects and equipment purchases with other funds. The total project costs are expensed in the other funds and each enterprise fund transfers their proportionate share of the costs. Combining with the other funds, the City is saving costs by combining like projects with the different funds. For fiscal year 2026-2027, the transfers are budgeted as follows:

Fund	Transfers for Administrative and Overhead	Transfers for Costs Not Associated to the Fund	Percent of Fund's Expenditure Budget
Electric Fund	\$ 2,174,492	\$ 0	2.5%
Water Fund	\$ 1,855,021	\$ 0	3.4%
Wastewater Collection	\$ 217,879	\$ 0	3.3%
Regional Wastewater Treatment	\$ 728,051	\$ 0	2.2%
Refuse Collection	\$ 374,685	\$ 0	3.8%
Drainage Fund	\$ 58,894	\$ 0	1.5%
Airport Fund	\$ 298,387	\$ 0	
Total to the General Fund	\$ 5,707,409	\$ 0	

Transfers from Enterprise funds for Capital Outlays in fiscal year 2026-2027 are budgeted as follows:

Specific Capital Project	Enterprise Fund	Fund Receiving Transfer	Budgeted Transfer
New City Hall contribution to fund share of the facility supporting utility customers and operations	Water Fund, Energy Fund, Wastewater Fund, WW Treatment Fund	General Capital Project Fund, Municipal Building Authority Fund	\$491,995
Fort Pierce Wash Maintenance	Drainage Fund	Public Works Capital Project Fund	\$200,000
Large Storm Drain Rehabilitation	Drainage Fund	Public Works Capital Project Fund	\$2,000,000
Capital Equipment	Drainage Fund	General Fund	\$279,827
Total Transfers for Capital Projects			\$2,971,822

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

Tiffany M. LaJoice, Finance Director  
Robert Myers, Assistant City Manager  
Jared Edwards, Budget Manager



**CITY OF ST. GEORGE**  
**ADMINISTRATIVE AND OVERHEAD SERVICES PROVIDED BY THE GENERAL FUND TO ENTERPRISE FUNDS**  
 Accounting of Allocations of Costs for Services Provided  
**FISCAL YEAR 2026-2027**

DESCRIPTION OF ADMIN./OVERHEAD PROVIDED	% ALLOCATED	ALLOCATED AMOUNT	COMMENTS <sup>(1)</sup>
<b><u>Direct Personnel Services Provided:</u></b>			
<b><u>Support and Administration</u></b>			
Finance Director	35%	79,360	Financial Reports, Tyler/Incode System Mgt., Dept. Personnel Oversight
Assistant Finance Director	35%	58,763	Financial Reports, Tyler/Incode System Mgt., Bonds Mgt, etc.
Senior Accountant (2 FT)	35%	93,340	A/R Invoicing, A/P Oversight, Financial Reports and Bank Recon.
Purchasing Manager	35%	44,803	Procurement, Bidding, Contract Services, Vendor Relations
Purchasing Specialist (2 FT)	35%	72,540	Procurement, Invoice Processing, Vendor Relations
Accounts Payable Tech (1 FT + 1 PT)	35%	48,503	Invoice Processing, Payment and Coding of Vendor Invoices
Assist Ops Director, Customer Support Mgr, Jr Admin.	40%	202,884	Oversight of Tech. Services, Tyler Tech/Incode Utility Software Support
Database Admin. III and Systems Engineer	50%	164,766	City Network/Data Security for Enterprise Funds, Finance, Utilities Data
Webmaster, Web Programmer, Communications Director	35%	171,196	Website, Support to Finance/Util., Online Forms, PIO and Marketing
Parks Maintenance Worker Level II (Avg \$ of 1 FT)	100%	82,134	Maintains Grounds at W&P Buildings, City Hall for Utility Customers
IS Techs (2 FT + 1 PT)	65%	180,058	System Oversight/Monitoring/Security, Support to Finance/Util.
GIS Administrator (1 FT + 1 PT)	35%	53,902	Mapping and GIS Support, Assists Enterprise Staff with GIS
City Manager	35%	125,860	Budgeting, Long-term Financial Planning, Policy Review, Advisor
Assistant City Manager	35%	95,854	Budgeting, Long-term Financial Planning, Policy Review, Advisor
<b><u>Infrastructure</u></b>			
Development Director	15%	31,937	Development Serv. Oversight, Bldg. Permits, JUC, Liaison w/Developers
City Engineer	25%	62,208	Coordinates Public Utility Infrastructure within the Public Works Dept.
Public Works Director	15%	40,378	Oversight of Utility Drainage and Stormwater
Engineer II & Administrative Professional (JUC)	50%	107,311	Representation and Coordination at Joint Utility Commission Meetings
<b>TOTAL SALARIES &amp; BENEFITS DIRECTLY ALLOCATED</b>		<b>\$1,715,796</b>	
<b><u>Indirect Personnel, Materials &amp; Supplies, and Capital Outlays Provided:</u></b>			
Mayor & City Council	30%	258,906	Total Dept. Budget
Finance	35%	54,543	Materials & Supplies
Budget Office	36%	144,188	Total Dept. Budget
Legal Services	30%	773,546	Total Dept. Budget
Fleet	40%	942,026	Total Dept. Budget
Human Resources	24%	323,971	Total Dept. Budget
Development Services	15%	41,187	Materials & Supplies
Facilities Services (Maint. W&P, Diesel Plant, WWTP, City Offices)	20%	606,046	Total Dept. Budget (less capital)
Technology Services	50%	524,262	Materials & Supplies
Parks Maint. (Grounds Maint. for W&P, City Offices)	10%	203,736	Materials & Supplies
<b>TOTAL SUPPORTING EXPENSES INDIRECTLY ALLOCATED</b>		<b>\$3,872,410</b>	
<b>GRAND TOTAL</b>		<b>\$5,588,207</b>	
<b>BUDGETED TRANSFERS FROM:</b>			
	FY26 ADOPTED	FY27 PROPOSED	ADMIN. & OVERHEAD TRANSFERS AS A % OF ENTERPRISE FUND'S TOTAL EXPENDITURE BUDGET
Energy (Electric) Fund <sup>(3)</sup>	2,024,492	2,174,492	2.5%
Water Fund <sup>(3)(4)</sup>	1,730,021	1,855,021	3.4%
Wastewater Collection <sup>(3)(4)</sup>	192,879	217,879	3.3%
Regional Wastewater Treatment <sup>(3)(4)</sup>	703,051	728,051	2.2%
Refuse Collection <sup>(3)(4)</sup>	349,685	374,685	3.8%
Drainage Utility Fund <sup>(2)(3)(4)</sup>	58,894	58,894	1.5%
<b>TOTAL ALLOCATED</b>	<b>\$5,059,022</b>	<b>\$5,409,022</b>	<b>2.7%</b>
Difference (Underbilling) of Admin./OH and Transfers	<b>(\$529,185)</b>	<b>(\$179,185)</b>	

<sup>(1)</sup> Comments are provided as examples of administrative and overhead services provided but are not all-inclusive.

<sup>(2)</sup> Does not include direct costs totaling \$1,306,169 for the city's stormwater management program and maintenance of the drainage system.

<sup>(3)</sup> Does not include transfers for capital projects totaling \$2,971,822.

<sup>(4)</sup> Does not include direct costs totaling \$1,165,477 for utility billing services provided by the Electric Utility Fund.



**CITY OF ST. GEORGE**  
**ADMINISTRATIVE AND OVERHEAD SERVICES PROVIDED BY THE GENERAL FUND TO AIRPORT**  
 Accounting of Allocations of Costs for Services Provided  
**FISCAL YEAR 2026-2027**

DESCRIPTION OF ADMIN./OVERHEAD PROVIDED	% ALLOCATED	ALLOCATED AMOUNT	COMMENTS
<b>Indirect Personnel, Materials &amp; Supplies, and Capital Outlays Provided:</b>			
Mayor & City Council	2%	17,273	Total Dept. Budget Set policy, adopt budget, oversight
City Manager	2%	31,527	Total Dept. Budget Executive oversight and coordination
Finance	1%	12,595	Total Dept. Budget Accounting, reporting, payment, ordering
Budget Office	1%	6,925	Total Dept. Budget Budget development and monitoring
Communications	2%	14,250	Total Dept. Budget Public information and outreach
Legal Services	2%	51,579	Total Dept. Budget Legal advice and compliance
Human Resources	2%	27,116	Total Dept. Budget Hiring, benefits, employee relations
Fleet Services	2%	45,741	Total Dept. Budget Vehicle maintenance and management
Facilities Services	1%	30,323	Total Dept. Budget Building maintenance and operations
Technology Services	2%	61,059	Total Dept. Budget IT systems and support
<b>TOTAL SUPPORTING EXPENSES INDIRECTLY ALLOCATED</b>		<b>\$298,387</b>	
<b>GRAND TOTAL</b>		<b>\$298,387</b>	
<b>BUDGETED TRANSFERS FROM:</b>			
	DEPT. REQUEST	PROPOSED BUDGET AMOUNT	
Airport Fund	0	298,387	
<b>TOTAL ALLOCATED</b>		<b>\$0</b>	<b>\$298,387</b>
Difference (Underbilling) of Admin./OH		<b>(\$298,387)</b>	<b>\$0</b>