

ORDINANCE NO. 0-2023-0024

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF OREM, UTAH, AMENDING THE FISCAL YEAR 2023-2024 BUDGET.

WHEREAS On June 13, 2023, the City Council adopted a final budget following State law; and

WHEREAS the City Council held a public hearing on October 24, 2023, to receive input from the public regarding proposed amendments to the Fiscal Year 2023-2024 budget; and

WHEREAS the budget has been revised as deemed appropriate to accommodate new revenues and expenses.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OREM, UTAH, as follows:

1. The Council hereby amends the Fiscal Year 2023-2024 Budget as shown in Exhibit "A" which is attached hereto and incorporated herein by reference.

2. The City Manager is directed to implement these budget amendments in accordance with State laws and appropriate City procedures.

3. This ordinance shall take effect immediately upon publication.

PASSED AND APPROVED this 24th day of **October 2023**.


CITY OF OREM, by
David A. Young, Mayor

ATTEST:


~~JoD Ann Bates~~, City Recorder
Teresa McKittrick



COUNCIL MEMBERS

AYE NAY ABSTAIN

Mayor David A. Young
Jeff Lambson
Debby Lauret
Tom W. Macdonald
LaNae Millett
Terry D. Peterson
David M. Spencer

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EXHIBIT "A"
BUDGET AMENDMENTS
FISCAL YEAR 2023-2024

REVENUES			Previous Budget	Current Budget
Account Number	Note	Description		
GENERAL FUND				
10-3316-003	1	Grant - Various - Misc. Grantors	\$ -	\$ 5,000.00
10-3316-009	1	Library - LSTA Grant	-	35,685.47
10-3318-014	1	Grant - Bullet Proof Vest	-	1,920.00
10-3318-024	1	Internet Crimes Against Children Grant - ICAC	-	20,000.00
10-3690-003	1	Misc. Revenues - Police Department Donations	-	9,500.00
10-3995-013	1	Cont. From - Fund 73 - Orem Foundation	-	17,500.00
10-3995-030	3	Cont. From - Fund 63 - Parks Vehicles	-	95,000.00
Total			<u>\$ -</u>	<u>\$ 184,605.47</u>
Net Fund Increase				<u>\$ 184,605.47</u>
ROAD SPECIAL REVENUE FUND				
20-3997-018	5	App. Surp - Operations	\$ -	\$ 120,000.00
Total			<u>\$ -</u>	<u>\$ 120,000.00</u>
Net Fund Increase				<u>\$ 120,000.00</u>
MAJOR CRIMES TASK FORCE (MCTF)				
25-3424-004-001	1	MCTF - Forfeitures Revenues - Federal (Justice)	\$ -	\$ 30,000.00
25-3424-004-002	1	MCTF - Forfeitures Revenues - Federal (Treasury)	-	10,000.00
Total			<u>\$ -</u>	<u>\$ 40,000.00</u>
Net Fund Increase				<u>\$ 40,000.00</u>
WATER FUND				
51-3610-005	2	Interest Earnings - 2021 Bonds	\$ -	\$ 1,229,101.32
Total			<u>\$ -</u>	<u>\$ 1,229,101.32</u>
Net Fund Increase				<u>\$ 1,229,101.32</u>
STREET LIGHTING FUND				
58-3997-001	4	App Surp - Street Lighting Projects - Hillcrest Park	\$ -	\$ 170,000.00
Total			<u>\$ -</u>	<u>\$ 170,000.00</u>
Net Fund Increase				<u>\$ 170,000.00</u>
SELF INSURANCE FUND				
63-3997-006	3	App Surp - Parks Vehicles	\$ -	\$ 95,000.00
Total			<u>\$ -</u>	<u>\$ 95,000.00</u>
Net Fund Increase				<u>\$ 95,000.00</u>
OREM COMMUNITY FOUNDATION FUND				
73-3910-004	1	Donations - Orem City	\$ -	\$ 17,500.00
Total			<u>\$ -</u>	<u>\$ 17,500.00</u>
Net Fund Increase				<u>\$ 17,500.00</u>
Total City Funds			<u>\$ -</u>	<u>\$ 1,856,206.79</u>
Net City Funds Increase				<u>\$ 1,856,206.79</u>

EXHIBIT "A"
BUDGET AMENDMENTS
FISCAL YEAR 2023-2024

EXPENDITURES

Account Number	Note	Description	Previous Budget	Current Budget
GENERAL FUND				
Patrol Services				
10-6520-250-001	1	Equipment - Body Armor	\$ -	\$ 1,920.00
10-6520-450-003	1	Public Safety Supplies - K9	-	24,500.00
10-6530-230-008	1	Employee Development - ICAC Grant	-	10,000.00
10-6530-250-008	1	Equipment - ICAC Grant	-	10,000.00
Victims Advocates				
10-6532-230-003	1	Employee Development - Support Dog - Nomi Health	-	1,000.00
10-6532-250-003	1	Equipment - Support Dog - Nomi Health	-	2,300.00
10-6532-450-003	1	Public Safety Supplies - Support Dog - Nomi Health	-	1,700.00
10-6532-600-001	1	Misc. Exp - Dog Training - Beckham/Ashe Foundation	-	2,500.00
Parks				
10-7547-792-027	3	Vehicle #7119 - Replace Vehicle #7109	-	75,000.00
10-7547-792-052	3	Riding Mower #7467 - Replace #7463	-	20,000.00
Technical Services				
10-8520-743-435	1	Library Lockers - Hillcrest Park - LSTA Grant	-	35,685.47
Total			<u>\$ -</u>	<u>\$ 184,605.47</u>
Net Fund Increase				<u>\$ 184,605.47</u>
ROAD SPECIAL REVENUE FUND				
20-7546-741-015	5	Sander Rack Modifications	\$ 185,379.28	\$ 305,379.28
Total			<u>\$ 185,379.28</u>	<u>\$ 305,379.28</u>
Net Fund Increase				<u>\$ 120,000.00</u>
MAJOR CRIMES TASK FORCE (MCTF)				
25-6531-230-004	1	Employee Development - Forfeitures (Justice)	\$ -	\$ 10,000.00
25-6531-250-004	1	Equipment - Forfeitures (Justice)	-	20,000.00
25-6531-250-005	1	Equipment - Forfeiture (Treasury)	-	10,000.00
			<u>\$ -</u>	<u>\$ 40,000.00</u>
Net Fund Increase				<u>\$ 40,000.00</u>
WATER FUND				
51-7575-733-230	2	Water Projects - Bond	\$ -	\$ 1,229,101.32
Total			<u>\$ -</u>	<u>\$ 1,229,101.32</u>
Net Fund Increase				<u>\$ 1,229,101.32</u>
STREET LIGHTING FUND				
58-7520-731-600	4	Hillcrest Park - Lights	\$ -	\$ 170,000.00
Total			<u>\$ -</u>	<u>\$ 170,000.00</u>
Net Fund Increase				<u>\$ 170,000.00</u>
SELF INSURANCE FUND				
63-4260-920-001	3	Cont. To - Fund 10 - Parks Vehicles	\$ -	\$ 95,000.00
Total			<u>\$ -</u>	<u>\$ 95,000.00</u>
Net Fund Increase				<u>\$ 95,000.00</u>
OREM COMMUNITY FOUNDATION FUND				
73-8591-920-004	1	Cont. To - Fund 10 - Orem City	\$ -	\$ 17,500.00
Total			<u>\$ -</u>	<u>\$ 17,500.00</u>
Net Fund Increase				<u>\$ 17,500.00</u>
Total City Funds			<u>\$ 185,379.28</u>	<u>\$ 2,041,586.07</u>
Net City Funds Increase				<u>\$ 1,856,206.79</u>

**BUDGET AMENDMENTS
FISCAL YEAR 2023-2024**

NOTES

These notes are attached to the budget amendments summary to describe the more unusual or extraordinary amendments to the Fiscal Year 2023-2024 City of Orem Budget that have been necessitated to this point in the fiscal year. Many of the amendments listed in the summary are immaterial and/or are technical corrections that any organization of this size would expect to encounter during an operating year and therefore, no specific note has been given for these items. Please contact Brandon C. Nelson, CPA, Finance Director, at 801-229-7010, if you have any questions or concerns.

- 1) The City receives grant or donation funds during the year to aid many different operations such as the Police Department (Major Crimes Task Force Grants, Support Dog donations, ICAC, Bullet Proof Vests), and the Library (LSTA). The funds are received from Federal, State, and other governmental (or private) entities. These entries represent the adjustments necessary to adjust the appropriate budgets.
- 2) The 2021 Water, Sewer & Storm Water Bonds construction account earns interest on unspent funds. This amendment adds these revenues to the water fund which are to be spent on bond eligible projects.
- 3) The City had an unfortunate accident where a park truck and mower were destroyed in a gasoline fire incident. The two vehicles need to be replaced as soon as possible and since the city is self-funded for insurance purposes the funds to purchase the new vehicles are to be made available through the City's Self-Insurance Fund's reserves.
- 4) The lights for the parking lot and around the interior walking path at Hillcrest Park are being paid for by the Street Lighting Fund. Surplus funds are being appropriated for the completion of this project.
- 5) The City has been planning to make modifications to its sander racks at the Public Works facility for quite some time. The funds originally made available were not sufficient and thus, additional funds are needed to complete the modifications. The funds are being made available from road fund surplus through this appropriation.

