

ORDINANCE NO. O-2025-0001

AN ORDINANCE BY THE CITY COUNCIL OF THE
CITY OF OREM, UTAH, AMENDING THE
FISCAL YEAR 2024-2025 BUDGET

WHEREAS On June 18, 2024, the City Council adopted a final budget following State law; and

WHEREAS the City Council held a public hearing on January 14, 2025, to receive input from the public regarding proposed amendments to the Fiscal Year 2024-2025 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 2024-2025 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 14th day of **January 2025**.


CITY OF OREM, by
David A. Young, Mayor

ATTEST:


Teresa McKittrick, City Recorder

COUNCIL MEMBERS

AYE NAY ABSTAIN

Mayor David A. Young
Jenn Gale
Chris Killpack
Jeff Lambson
Tom W. Macdonald
LaNae Millett
David M. Spencer

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EXHIBIT "A"
BUDGET AMENDMENTS
FISCAL YEAR 2024-2025

REVENUES

<u>Account Number</u>	<u>Note</u>	<u>Description</u>	<u>Previous Budget</u>	<u>Current Budget</u>
GENERAL FUND				
10-3316-001	1	Library - UAC Onstage Utah Grant	\$ -	\$ 2,000.00
10-3316-002	1	Library - Westaf - TourWest Grant	-	3,250.00
10-3316-010	1	Grant - LSTA - Adaptive Computer Stations	-	5,890.00
10-3316-015	1	Grant - State Library - Lender Support	-	3,000.00
10-3318-010	1	Grant - OJP - 2024 BJA Local Solicitation	-	20,064.00
10-3318-024	1	Internet Crimes Against Children Grant - ICAC	-	18,000.00
10-3341	1	EMS Grant	-	10,123.00
10-3341-001	1	Grant - First Responder Mental Health Services - Fire	-	29,700.00
10-3416-003	6	Fees - Passport Money Orders	-	100.00
10-3429-002	7	Fees - Fire Services - Wildland	10,500.00	53,967.69
10-3690-003	1	Misc. Revenues - Police Department Donations	-	798.86
10-3698-005-005	1	Donations - Lights On Celebration	-	1,000.00
10-3698-010	1	Donations - Gold Star Family Monument/Memorial	-	26,816.48
10-3995-013	1	Cont. From - Fund 73 - Orem Foundation	-	4,782.00
10-3995-014	1	Cont From - Fund 73 - Orem Foundation - Oremfest	-	3,334.00
10-3997-009	1	App Surp - Gold Star Family Monument/Memorial	-	11,449.23
10-3997-018	5	App. Surp - Operations	-	50,000.00
Total			\$ 10,500.00	\$ 244,275.26
Net Fund Increase				\$ 233,775.26
CARE TAX SPECIAL REVENUE FUND				
21-3997-001	8	App. Surp - CARE Tax Grants	\$ 120,550.00	\$ 237,550.00
Total			\$ 120,550.00	\$ 237,550.00
Net Fund Increase				\$ 117,000.00
MAJOR CRIMES TASK FORCE (MCTF)				
25-3318-005-002	1	HIDTA Grant - Calendar Yr 2025	\$ -	\$ 14,850.00
25-3424-004-001	1	MCTF - Forfeitures Revenues - Federal (Justice)	17,923.73	77,923.73
25-3424-004-003	1	MCTF - Forfeitures Revenues - Federal (Justice-Safe St)	10,743.65	110,743.65
25-3640	9	Sale Of Fixed Assets	-	8,200.00
Total			\$ 28,667.38	\$ 211,717.38
Net Fund Increase				\$ 183,050.00
DEBT SERVICE FUND				
30-3995-014	3	Cont From - Fund 10 - Sales Tax Rev Bonds	\$ -	\$ 75,833.33
Total			\$ -	\$ 75,833.33
Net Fund Increase				\$ 75,833.33
CAPITAL IMPROVEMENT PROJECT FUND				
45-3698-021	1	Donations - Windsor Park	\$ -	\$ 40,000.00
45-3995-001	1	Cont. From - Fund 10	-	45,118.35
45-3995-013	1	Cont. From - Fund 73 - Orem Foundation	-	1,600.00
Total			\$ -	\$ 86,718.35
Net Fund Increase				\$ 86,718.35
WATER FUND				
51-3997-018	5	App Surp - Operations	\$ -	\$ 11,000.00
51-3610-005	2	Interest Earnings - 2021 Bonds	-	799,872.14
Total			\$ -	\$ 810,872.14
Net Fund Increase				\$ 810,872.14
WATER RECLAMATION FUND				
52-3690-001	5	App Surp - Operations	\$ -	\$ 6,000.00
Total			\$ -	\$ 6,000.00
Net Fund Increase				\$ 6,000.00

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BUDGET AMENDMENTS
FISCAL YEAR 2024-2025

REVENUES

<u>Account Number</u>	<u>Note</u>	<u>Description</u>	<u>Previous Budget</u>	<u>Current Budget</u>
STORM WATER FUND				
55-3751	5	App Surp - Operations	\$ -	\$ 3,000.00
Total			\$ -	\$ 3,000.00
Net Fund Increase				\$ 3,000.00
SELF INSURANCE FUND				
63-3997-006	4	App Surp - Sr Ctr Fire Alarm System	\$ -	\$ 36,517.00
Total			\$ -	\$ 36,517.00
Net Fund Increase				\$ 36,517.00
FACILITIES MAINTENANCE FUND				
65-3851	5	Cont From - Fund 10 - Facilities Projects	\$ -	\$ 70,000.00
Total			\$ -	\$ 70,000.00
Net Fund Increase				\$ 70,000.00
OREM COMMUNITY FOUNDATION FUND				
73-3910-004	1	Donations - Orem City	\$ -	\$ 2,000.00
73-3910-004-001	1	Donations - Orem City - Gold Star Memorial	-	1,600.00
73-3912	1	Oremfest - Sponsorships / Donations	-	3,334.00
73-3997-002	1	App Surplus - Donations	-	782.00
Total			\$ -	\$ 7,716.00
Net Fund Increase				\$ 7,716.00
SENIOR CITIZENS FUND				
76-3995-032	4	Cont From - Fund 63 - Safety Issues	\$ -	\$ 36,517.00
76-3997-004	4	App. Surp - Operations	-	42,809.62
Total			\$ -	\$ 79,326.62
Net Fund Increase				\$ 79,326.62
Total City Funds			\$ 159,717.38	\$ 1,869,526.08
Net City Funds Increase				\$ 1,709,808.70

EXHIBIT "A"
BUDGET AMENDMENTS
FISCAL YEAR 2024-2025

EXPENDITURES

<u>Account Number</u>	<u>Note</u>	<u>Description</u>	<u>Previous Budget</u>	<u>Current Budget</u>
GENERAL FUND				
Community Promotion				
10-4012-600-029	1	Lights On Celebration	\$ -	\$ 1,000.00
Oremfest				
10-4013-600-001		Oremfest - Administration	20,000.00	25,675.00
Finance Department Administration				
10-4522-600-002	6	Money Order Fees	-	100.00
Public Safety Administration				
10-6510-230-010	1	Employee Development - Fundraising	-	441.00
Investigation Services				
10-6530-230-008	1	Employee Development - ICAC Grant	-	10,000.00
10-6530-250-008	1	Equipment - ICAC Grant	-	8,000.00
10-6530-250-010	1	Equipment - 2023 BJA Local Solicitation Grant	-	20,064.00
10-6530-450-004	1	Public Safety Supplies - SWAT - Walmart	-	2,000.00
Victims/Children's Assistance				
10-6532-310	1	Professional & Technical Services	-	798.86
Fire & Medical Services				
10-7040-140-000	7	Salaries & Wages - Overtime	35,000.00	42,079.09
10-7040-150-040	7	Fringe Benefits - OT	4,750.00	5,457.88
10-7040-310-010	1	Prof & Tech Services - EAP	-	29,700.00
Wildland Fire Services				
10-7042-140-000	7	Salaries & Wages - Overtime	10,000.00	40,808.88
10-7042-150-040	7	Fringe Benefits - OT	500.00	4,080.72
10-7042-230	7	Employee Development	-	1,291.12
EMS Grant				
10-7043-250-012	1	Equipment - EMS - Grant	-	10,123.00
Library Administration				
10-8510-310-001	1	Prof. & Technical Services - UAC Onstage Utah Grant	-	2,000.00
10-8510-310-002	1	Prof. & Technical Services - Westaf - TourWest Grant	-	3,250.00
Technical Services				
10-8520-210	1	Subscriptions, Memberships, & Publications	19,000.00	22,000.00
10-8520-250-010	1	Equipment - LSTA Grant - Adaptive Computer Stations	-	5,890.00
Patron Services				
Non-Departmental Expenditures				
10-9910-290-025	5	Facilities Maintenance Charge	-	50,000.00
10-9910-920-001	1	Cont. To - Fund 45 - CIP	-	38,265.71
Total			<u>\$ 89,250.00</u>	<u>\$ 323,025.26</u>
Net Fund Increase				<u>\$ 233,775.26</u>
CARE TAX SPECIAL REVENUE FUND				
21-8014-732-879	8	CARE Grant - Bike Trails Phase III	\$ 130,000.00	\$ 247,000.00
Total			<u>\$ 130,000.00</u>	<u>\$ 247,000.00</u>
Net Fund Increase				<u>\$ 117,000.00</u>
MAJOR CRIMES TASK FORCE (MCTF)				
25-6531-140-002	1	Overtime - HIDTA July-Dec	\$ -	\$ 14,850.00
25-6531-230-004	1	Employee Development - Forfeitures (Justice)	-	10,000.00
25-6531-250	9	Equipment	-	8,200.00
25-6531-250-004	1	Equipment - Forfeitures (Justice)	17,923.73	67,923.73
25-6531-250-007	1	Equipment - Forfeitures (Justice - Safe St)	-	100,000.00
Net Fund Increase			<u>\$ 17,923.73</u>	<u>\$ 200,973.73</u>
				<u>\$ 183,050.00</u>

EXHIBIT "A"
BUDGET AMENDMENTS
FISCAL YEAR 2024-2025

EXPENDITURES

Account Number	Note	Description	Previous Budget	Current Budget
DEBT SERVICE FUND				
30-4521-820-014	3	Interest - 2024 Sales Tax Rev Bonds	\$ -	\$ 75,833.33
Total			\$ -	\$ 75,833.33
Net Fund Increase				\$ 75,833.33
CAPITAL IMPROVEMENT PROJECT FUND				
45-6034-732-321	1	Windsor Park - Playground, Pickleball & Sport Courts	\$ -	\$ 40,000.00
45-6034-732-488	1	Gold Star Family Monument/Memorial	-	39,865.71
45-6034-742-010	1	Police Vehicle - Bearcat Tactical Unit with Provo	146,805.36	153,658.00
Total			\$ 146,805.36	\$ 233,523.71
Net Fund Increase				\$ 86,718.35
WATER FUND				
51-7570-290-025	5	Facilities Maintenance Charge	\$ 273,319.00	\$ 284,319.00
51-7573-733-838	2	Storage Tank	2,520,033.94	2,872,639.97
51-7573-733-885	2	Future Projects	2,182,735.64	2,630,001.75
Total			\$ 4,976,088.58	\$ 5,786,960.72
Net Fund Increase				\$ 810,872.14
WATER RECLAMATION FUND				
52-7580-290-025	5	Facilities Maintenance Charge	\$ 160,831.00	\$ 166,831.00
Total			\$ 160,831.00	\$ 166,831.00
Net Fund Increase				\$ 6,000.00
STORM WATER FUND				
55-7560-290-250	5	Facilities Maintenance Charge	\$ 81,369.00	\$ 84,369.00
Total			\$ 81,369.00	\$ 84,369.00
Net Fund Increase				\$ 3,000.00
SELF INSURANCE FUND				
63-4260-920-032	4	Cont To - Fund 76 - Safety Issues	\$ -	\$ 36,517.00
Total			\$ -	\$ 36,517.00
Net Fund Increase				\$ 36,517.00
FACILITIES MAINTENANCE FUND				
65-6042-999-003	5	Contingency - Budget Shortfall	\$ -	\$ 70,000.00
Total			\$ -	\$ 70,000.00
Net Fund Increase				\$ 70,000.00
OREM COMMUNITY FOUNDATION FUND				
73-8591-920-004	1	Cont. To - Fund 10 - Orem City	\$ -	\$ 2,782.00
73-8591-920-013	1	Cont. To - Fund 45 - Orem City	-	1,600.00
73-8591-920-014	1	Cont To - Fund 10 - Orem City - Oremfest	-	3,334.00
Total			\$ -	\$ 7,716.00
Net Fund Increase				\$ 7,716.00
SENIOR CITIZENS FUND				
76-8097-730-165	4	Senior Center - Fire Alarm System Replacement	\$ -	\$ 73,034.00
76-8097-730-166	4	Senior Center - Exterior Flagpole Lights	-	6,292.62
Total			\$ -	\$ 79,326.62
Net Fund Increase				\$ 79,326.62
Total City Funds			\$ 5,602,267.67	\$ 7,312,076.37
Net City Funds Increase				\$ 1,709,808.70

**BUDGET AMENDMENTS
FISCAL YEAR 2024-2025**

NOTES

These notes are attached to the budget amendments summary to describe the more unusual or extraordinary amendments to the Fiscal Year 2024-2025 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, Gold Star Memorial, BJA, and ICAC), Public Works (Utah Jazz), Fire Department (EMS and First Responder Mental Health), and the Library (UAC, Westaf, and 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 2024 Sales Tax Revenues Bonds construction account earns interest on unspent funds. This amendment adds these revenues to the debt service fund to adjust payment amount to actual.
- 4) The Orem Senior Friendship Center needs to have its Fire Alarm System replaced as well as fixing the outside flagpole lights. This amendment allocates funds from Senior Citizens Fund surplus as well as recording a contribution from the Self-Insurance Fund to address the safety issue.
- 5) The Facilities Maintenance division continues to struggle hiring and keeping janitorial staff due to the existing wages offered. Adjustments were made to attract new employees and maintain existing personnel. This amendment makes the necessary transfers from several funds to help eliminate a fund balance deficit from prior fiscal years.
- 6) The Finance Department proposes to add a new "Money Order Service Fee" of \$5.00 to its passport fees and charges as the Treasury Division would like to add this option to its passport services. This amendment adds this new fee and associated revenues.
- 7) Funds have been received for Wildland Fire operations. This amendment adds these funds to cover costs related to these operations.
- 8) Funding for the Bike Trails Phase III project are to be added from excess CARE Tax grant funds.
- 9) The Major Crimes Task Force (MCTF) sold a vehicle and this amendment makes those funds available to spend on other needed equipment.