

ORDINANCE NO. 0-2025-0003

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

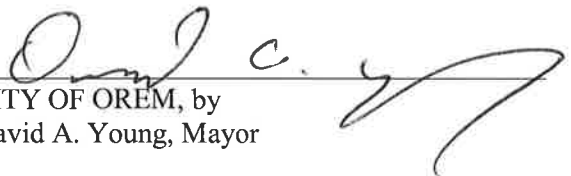
WHEREAS the City Council held a public hearing on March 11, 2025, to receive input from the public regarding proposed amendments to the Fiscal Year 2024-2025 budget; and

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 11th day of **March 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				
10-3316-004	1	Library - Local Arts Agency Grant	\$ -	\$ 6,700.00
10-3620-004	2	Rental Revenues - Athletic Fields	175,000.00	232,616.00
10-3640	3	Sales of Fixed Assests	-	17,000.00
10-3690	4	Miscellaneous Revenues	-	135,000.00
10-3698-010	1	Donations - Gold Star Family Monument/Memorial	-	33,789.96
10-3995-013	1	Cont. From - Fund 73 - Orem Foundation	-	10,968.00
10-3995-014	1	Cont. From - Fund 73 - Orem Foundation - Oremfest	-	5,133.00
10-3997-004	5	App. Surp. - CIP Projects	-	3,200,000.00
10-3997-009	1	App. Surp. - Gold Star Family Monument/Memorial	-	10,684.17
Total			<u>\$ 175,000.00</u>	<u>\$ 3,651,891.13</u>
Net Fund Increase				<u>\$ 3,476,891.13</u>
MAJOR CRIMES TASK FORCE (MCTF)				
25-3318-005-003	1	Grant - MCTF - HIDTA Jan-June	\$ -	\$ 308,949.00
Total			<u>\$ -</u>	<u>\$ 308,949.00</u>
Net Fund Increase				<u>\$ 308,949.00</u>
CAPITAL IMPROVEMENT PROJECT FUND				
45-3321-001	1	Grant - NPS/DNR - LWCF	\$ 411,928.50	\$ 1,069,277.00
45-3995-001	1	Cont. From - Fund 10	-	47,256.13
45-3995-001	5	Cont. From - Fund 10	-	3,200,000.00
45-3995-013	1	Cont. From - Fund 73 - Orem Foundation	-	13,350.00
Total			<u>\$ 411,928.50</u>	<u>\$ 4,329,883.13</u>
Net Fund Increase				<u>\$ 3,917,954.63</u>
OREM COMMUNITY FOUNDATION FUND				
73-3910-003	1	Donations - Orem Library	\$ -	\$ 336.00
73-3910-004	1	Donations - Orem City	-	14,100.00
73-3910-004-001	1	Donations - Orem City - Gold Star Memorial	-	9,882.00
73-3912	1	Oremfest - Sponsorships / Donations	-	5,133.00
Total			<u>\$ -</u>	<u>\$ 29,451.00</u>
Net Fund Increase				<u>\$ 29,451.00</u>
SENIOR CITIZENS FUND				
76-3997-004	6	App. Surp. - Operations	\$ 42,809.62	\$ 141,684.62
Total			<u>\$ 42,809.62</u>	<u>\$ 141,684.62</u>
Net Fund Increase				<u>\$ 98,875.00</u>
Total City Funds			<u>\$ 629,738.12</u>	<u>\$ 8,461,858.88</u>
Net City Funds Increase				<u>\$ 7,832,120.76</u>

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				
Oremfest				
10-4013-600-001	1	Oremfest - Administration	\$ 22,000.00	\$ 27,133.00
Advisory Boards & Commissions				
10-4020-540-013	1	Cultural Arts Commission	10,000.00	16,700.00
Support Services				
10-6550-250-012	1	Equipment - VIPS	1,140.00	8,990.00
Fire & Medical Services				
10-7040-792-025	4	Vehicle #3070 - Replace Vehicle #3055	-	135,000.00
Public Works - Parks				
10-7547-240	3	Supplies	162,000.00	179,000.00
Recreation / Outdoor Programs				
10-8010-741-001	2	Deep Tine Aerator	-	57,616.00
Patron Services				
10-8530-240-013	1	Supplies - Maker Space - Donations	-	336.00
Non-Departmental Expenditures				
10-9910-920-001	1	Cont. To - Fund 45 - CIP	-	47,256.13
10-9910-920-001	5	Cont. To - Fund 45 - CIP	-	3,200,000.00
Total			<u>\$ 195,140.00</u>	<u>\$ 3,672,031.13</u>
Net Fund Increase				<u>\$ 3,476,891.13</u>
MAJOR CRIMES TASK FORCE (MCTF)				
25-6531-140-003	1	Overtime - HIDTA - Jan-June	\$ -	\$ 80,000.00
25-6531-230-003	1	Employee Development - HIDTA - Jan-June	-	2,000.00
25-6531-290-003	1	Maintenance & Repairs - HIDTA - Jan-June	-	19,500.00
25-6531-600-003	1	C.I. Funds - HIDTA - Jan-June	-	58,400.00
25-6531-623-003	1	Equip/Facility Lease/Rent - HIDTA - Jan-June	-	107,049.00
25-6531-623-023	1	Vehicle Lease/Rent - HIDTA Jan-June	-	42,000.00
			<u>\$ -</u>	<u>\$ 308,949.00</u>
Net Fund Increase				<u>\$ 308,949.00</u>
CAPITAL IMPROVEMENT PROJECT FUND				
45-6034-720-804	1	Community Park - Restroom & Maintenance Shed	\$ -	\$ 240,003.50
45-6034-731-230	5	Future Projects	320,000.00	3,520,000.00
45-6034-732-354	1	Northridge Park - Tennis/Pickleball Courts & Improvements	-	417,345.00
45-6034-732-488	1	Gold Star Family Monument/Memorial	-	60,606.13
Total			<u>\$ 320,000.00</u>	<u>\$ 4,237,954.63</u>
Net Fund Increase				<u>\$ 3,917,954.63</u>
OREM COMMUNITY FOUNDATION FUND				
73-8591-920-002	1	Cont. To - Fund 10 - Orem Library	\$ -	\$ 336.00
73-8591-920-004	1	Cont. To - Fund 10 - Orem City	-	10,632.00
73-8591-920-013	1	Cont. To - Fund 45 - Orem City	-	13,350.00
73-8591-920-014	1	Cont. To - Fund 10 - Orem City - Oremfest	-	5,133.00
Total			<u>\$ -</u>	<u>\$ 29,451.00</u>
Net Fund Increase				<u>\$ 29,451.00</u>
SENIOR CITIZENS FUND				
76-8097-730-167	6	Senior Center - Boiler Replacement	\$ -	\$ 64,419.00
76-8097-741-168	6	Senior Center - Kitchen Equipment	-	34,456.00
Total			<u>\$ -</u>	<u>\$ 98,875.00</u>
Net Fund Increase				<u>\$ 98,875.00</u>
Total City Funds			<u>\$ 515,140.00</u>	<u>\$ 8,347,260.76</u>
Net City Funds Increase				<u>\$ 7,832,120.76</u>

**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, and VIPs), Public Works (LWCF Grants), and the Library (Local Arts Agency Grant). 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) Athletic field rentals have exceeded budget revenues and the Recreation Department would like to purchase a Deep Tine Aerator using these additional funds.
- 3) The Parks division sold some ballfield dirt from Lakeside Sports Park to Highland City when the turf fields were installed. They would like to use those funds to purchase additional supplies needed at various park facilities.
- 4) This amendment allows the Fire Department to purchase a paramedic vehicle using funds received from the insurance proceeds of the fire engine whose engine caught fire back in November 2020.
- 5) After completing the Fiscal Year 2023-2024 Annual Comprehensive Financial Report (ACFR) and calculating the State of Utah's maximum allowable General Fund fund balance, the City exceeded the maximum allowable amount of 35%. Therefore, the City is required to either spend or transfer \$3,200,000 by the end of the current fiscal year. City staff has identified a number of projects that could be funded by these excess funds. However, these projects may not be able to be completed by fiscal year end and thus, the funds need to be transferred to the Capital Projects Fund so that the funds will be available when the specific projects are identified and receive approval to proceed. By making this transfer, the General Fund's fund balance would fall below the State of Utah's fund balance maximum and the City would then be in compliance.
- 6) The Orem Senior Friendship Center needs to replace its boiler as well as various failing kitchen equipment. This amendment allocates funds from Senior Citizens Fund surplus to address these issues.