

ORDINANCE NO. 0-2025-0014

AN ORDINANCE BY THE CITY COUNCIL OF THE  
CITY OF OREM, UTAH, AMENDING THE  
FISCAL YEAR 2025-2026 BUDGET

WHEREAS On June 10, 2025, the City Council adopted a final budget following State law; and

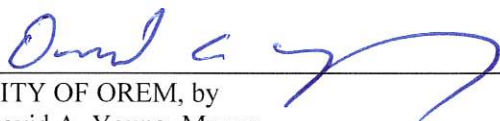
WHEREAS the City Council held a public hearing on November 18, 2025, to receive input from the public regarding proposed amendments to the Fiscal Year 2025-2026 budget; and

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 2025-2026 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 18<sup>th</sup> day of November 2025.

  
CITY OF OREM, by  
David A. Young, Mayor

ATTEST:

  
Teresa McKittrick, City Recorder

COUNCIL MEMBERS

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 2025-2026**

**REVENUES**

<b>Account Number</b>	<b>Note</b>	<b>Description</b>	<b>Previous Budget</b>	<b>Current Budget</b>
<b>GENERAL FUND</b>				
10-3316-015	1	Grant - State Library - Lender Support	\$ -	\$ 3,000.00
10-3317	1	Grant - America250	-	1,500.00
10-3429-005	7	Fees - Public Order Unit - Police	-	8,769.74
10-3690	6	Miscellaneous Revenue - Vineyard Ambulance	308,296.34	423,296.34
10-3651-004	9	Library Hall - Visiting Artists Sales	-	3,015.00
10-3995-013	1	Cont. From - Fund 73 - Orem Foundation	-	3,004.55
Total			<u>\$ 308,296.34</u>	<u>\$ 442,585.63</u>
Net Fund Increase				<u>\$ 134,289.29</u>
<b>MAJOR CRIMES TASK FORCE (MCTF)</b>				
25-3318-005-001	1	JAG Grants - SAFG/STFG	\$ -	\$ 75,000.00
25-3424	5	MCTF - Participation Funds	-	103,128.50
25-3424-004-001	1	MCTF - Forfeitures Revenues - Federal (Justice)	-	112,867.00
Total			<u>\$ -</u>	<u>\$ 290,995.50</u>
Net Fund Increase				<u>\$ 290,995.50</u>
<b>DEVELOPMENT FEES FUND</b>				
26-3995-001	8	Cont From - Fund 10 - Dev Fees	<u>\$ 1,313,789.00</u>	<u>1,320,789.00</u>
Total			<u>\$ 1,313,789.00</u>	<u>\$ 1,320,789.00</u>
Net Fund Increase				<u>\$ 7,000.00</u>
<b>CAPITAL IMPROVEMENT PROJECT FUND</b>				
45-3995-013	1	Cont. From - Fund 73 - Orem Foundation	<u>\$ -</u>	<u>\$ 72.75</u>
Total			<u>\$ -</u>	<u>\$ 72.75</u>
Net Fund Increase				<u>\$ 72.75</u>
<b>CAPITAL IMPROVEMENT PROJECT FUND - 2024 SALES TAX REV BONDS</b>				
46-3610-005	3	Interest Earnings - Sales Tax Rev Bonds	<u>\$ -</u>	<u>\$ 142,380.79</u>
Total			<u>\$ -</u>	<u>\$ 142,380.79</u>
Net Fund Increase				<u>\$ 142,380.79</u>
<b>WATER FUND</b>				
51-3610-005	2	Interest Earnings - 2021 Bonds	<u>\$ -</u>	<u>\$ 68,127.78</u>
Total			<u>\$ -</u>	<u>\$ 68,127.78</u>
Net Fund Increase				<u>\$ 68,127.78</u>
<b>RECREATION FUND</b>				
56-3341-002	1	Grant - Municipal Recreation Grant	<u>\$ -</u>	<u>\$ 228,009.00</u>
Total			<u>\$ -</u>	<u>\$ 228,009.00</u>
Net Fund Increase				<u>\$ 228,009.00</u>
<b>FACILITIES MAINTENANCE FUND</b>				
65-3995-001	8	Cont From - Fund 10 - Facilities Projects	<u>\$ -</u>	<u>\$ 7,000.00</u>
Total			<u>\$ -</u>	<u>\$ 7,000.00</u>
Net Fund Increase				<u>\$ 7,000.00</u>
<b>OREM COMMUNITY FOUNDATION FUND</b>				
73-3910-004-001	1	Donations - Orem City - Gold Star Memorial	\$ -	\$ 72.75
73-3910-006-002	1	Donations - Recreation - Karl Hirst Youth Sports Scholarship	-	4.55
73-3910-007	1	Donations - Orem Police	-	3,000.00
Total			<u>\$ -</u>	<u>\$ 3,077.30</u>
Net Fund Increase				<u>\$ 3,077.30</u>
<b>SENIOR CITIZENS FUND</b>				
76-3690-000	4	Miscellaneous Revenues	\$ -	\$ 2,680.22
76-3997-004	4	App. Surp - Operations	-	56,304.49
76-3997-011	4	App. Surp - C/O Capital Projects	-	11,411.51
Total			<u>\$ -</u>	<u>\$ 70,396.22</u>
Net Fund Increase				<u>\$ 70,396.22</u>
Total City Funds			<u>\$ 1,622,085.34</u>	<u>\$ 2,573,433.97</u>
Net City Funds Increase				<u>\$ 951,348.63</u>

**EXHIBIT "A"**  
**BUDGET AMENDMENTS**  
**FISCAL YEAR 2025-2026**

**EXPENDITURES**

Account Number	Note	Description	Previous Budget	Current Budget
GENERAL FUND				
Community Promotion				
10-4012-600-030	1	America250 Celebration - Grant	\$ -	\$ 1,500.00
Police Administration				
10-6510-450-005	7	Public Safety Supplies - Public Order Unit	-	8,769.74
10-6510-600-010	1	Misc Expenses - Fundraising	-	1,000.00
Investigation Services				
10-6530-450-004	1	Public Safety Supplies	-	2,000.00
Fire & Medical Services				
10-7040-742-009	6	New Ambulance - Vineyard	-	115,000.00
Recreation / Outdoor Programs				
10-8010-310-003	1	Prof & Tech Services - Rec Prgrm Scholar	-	4.55
Technical Services				
10-8520-210	1	Subscriptions, Memberships, & Publications	22,770.00	25,770.00
Library Hall				
10-8540-310-004	9	Prof & Tech Services - Visiting Artists Sales	-	3,015.00
Total			<u>\$ 22,770.00</u>	<u>\$ 157,059.29</u>
Net Fund Increase				<u>\$ 134,289.29</u>
MAJOR CRIMES TASK FORCE (MCTF)				
25-6531-140	5	Overtime	\$ 10,000.00	\$ 55,000.00
25-6531-150	5	Fringe Benefits	4,924.00	17,955.50
25-6531-230	5	Employee Development	41,000.00	86,097.00
25-6531-250-004	1	Equipment - Forfeitures (Justice)	-	70,000.00
25-6531-600-001	1	C.I. Funds - JAG (STFG)	92,000.00	117,000.00
25-6531-742-004	1	New Vehicle - Forfeiture (Justice)	-	42,867.00
25-6531-743-001	1	Equipment - JAG (STFG)	-	50,000.00
			<u>\$ 147,924.00</u>	<u>\$ 438,919.50</u>
Net Fund Increase				<u>\$ 290,995.50</u>
DEVELOPMENT FEES FUND				
26-6040-792-003	8	Vehicle #9005 - Replace Vehicle #5024 - Repurposed	\$ -	\$ 7,000.00
Total			<u>\$ -</u>	<u>\$ 7,000.00</u>
Net Fund Increase				<u>\$ 7,000.00</u>
CAPITAL IMPROVEMENT PROJECT FUND				
45-6034-732-488	1	Gold Star Family Monument/Memorial	\$ -	\$ 72.75
Total			<u>\$ -</u>	<u>\$ 72.75</u>
Net Fund Increase				<u>\$ 72.75</u>
CAPITAL IMPROVEMENT PROJECT FUND - 2024 SALES TAX REV BONDS				
46-6515-730-765	3	Public Safety Building Improvements	\$ -	\$ 142,380.79
Total			<u>\$ -</u>	<u>\$ 142,380.79</u>
Net Fund Increase				<u>\$ 142,380.79</u>
WATER FUND				
51-7575-733-953	2	New Well #10	\$ -	\$ 68,127.78
Total			<u>\$ -</u>	<u>\$ 68,127.78</u>
Net Fund Increase				<u>\$ 68,127.78</u>
RECREATION FUND				
56-8021-730-348	1	Fitness Center - Competition Pool & Deck Refurbishing	\$ -	\$ 228,009.00
Total			<u>\$ -</u>	<u>\$ 228,009.00</u>
Net Fund Increase				<u>\$ 228,009.00</u>
FACILITIES MAINTENANCE FUND				
65-6042-792-001	8	Vehicle #5064 - Replace Vehicle #4050 - Repurposed	\$ -	\$ 7,000.00
Total			<u>\$ -</u>	<u>\$ 7,000.00</u>
Net Fund Increase				<u>\$ 7,000.00</u>

**EXHIBIT "A"**  
**BUDGET AMENDMENTS**  
**FISCAL YEAR 2025-2026**

**EXPENDITURES**

<u>Account Number</u>	<u>Note</u>	<u>Description</u>	<u>Previous Budget</u>	<u>Current Budget</u>
OREM COMMUNITY FOUNDATION FUND				
73-8591-920-004	1	Cont To - Fund 10 - Orem City	\$ -	\$ 3,004.55
73-8591-920-013	1	Cont To - Fund 45 - Orem City	-	72.75
Total			<u>\$ -</u>	<u>\$ 3,077.30</u>
Net Fund Increase				<u>\$ 3,077.30</u>
SENIOR CITIZENS FUND				
76-8097-240-015	4	Supplies - Kitchen	\$ -	\$ 2,680.22
76-8097-730-170	4	Senior Center - Kitchen Plumbing	-	56,304.49
76-8097-730-171	4	Senior Center - Hot Water & Air Handler Coil	-	11,411.51
Total			<u>\$ -</u>	<u>\$ 70,396.22</u>
Net Fund Increase				<u>\$ 70,396.22</u>
Total City Funds			<u>\$ 170,694.00</u>	<u>\$ 1,122,042.63</u>
Net City Funds Increase				<u>\$ 951,348.63</u>



**BUDGET AMENDMENTS  
FISCAL YEAR 2025-2026**

**NOTES**

These notes are attached to the budget amendments summary to describe the more unusual or extraordinary amendments to the Fiscal Year 2025-2026 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 and Gold Star Memorial), Recreation (County Municipal Recreation), and the Library (State Lender Support). 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. This is the final amendment for these bonds as all of the original proceeds are now spent.
- 3) The 2024 Sales Tax Revenues Bonds construction account earns interest on unspent funds. This amendment adds these revenues to the CIP fund which are to be spent on bond eligible projects.
- 4) The Orem Senior Friendship Center needs to have its kitchen plumbing torn out and replaced as well as fixing the air handler coil at the facility. This amendment allocates funds from Senior Citizens Fund surplus to address these concerns.
- 5) The Major Crimes Task Force provided their finalized budget for FY 2026 and this amendment makes the necessary adjustments to their general ledger accounts to match it.
- 6) Insurance proceeds from prior fiscal years are proposed to be used to fund a new van ambulance for the Vineyard station. This amendment makes these funds available.
- 7) The Police Department received funds for the county Public Order Unit and this amendment makes those funds available to spend on needed equipment.
- 8) Several vehicles are being transferred to other departments/funds and these amendments make the funds available to record these transferred assets.
- 9) This amendment increases the Visiting Artists Sales account for items sold at library events.