

RESOLUTION NO. R-2026-0004

A RESOLUTION BY THE OREM CITY COUNCIL STATING THE CITY'S INTENT TO CREATE A SPECIAL REVENUE FUND PURSUANT TO UTAH CODE SECTION 10-6-133.4 FOR PUBLIC SAFETY SERVICES AND TO DEDICATE THE GENERAL OPERATIONS PORTION OF THE CITY OF OREM'S PROPERTY TAX LEVY FOR THE FUNDING OF SAID NEW PUBLIC SAFETY SPECIAL REVENUE FUND

WHEREAS, Utah Code Section 10-6-133.4 provides that a city may account separately for the revenues derived from a property tax that is lawfully levied for a specific purpose; and

WHEREAS, Utah Code 10-6-133.4 states that to levy a property tax under this section, the legislative body of the city that levies the property tax shall indicate through ordinance: (a) that the city levies the tax under Section 10-6-133.4, and (b) the specific service for which the city levies the tax; and

WHEREAS, Utah Code 10-6-133.4 also provides that a city that collects a property tax under this section shall; (a) create a special revenue fund to hold the revenues collected under Section 10-6-133.4; (b) deposit revenues collected from that tax into said special revenue fund; and (c) only expend revenues from that special revenue fund for a purpose that is solely related to the provision of the service for which the city created the special revenue fund; and

WHEREAS, the City Council recognizes the importance of police and fire services (collectively referred to as public safety services) provided to the residents of Orem City; and

WHEREAS, the City Council desires to create a special revenue fund for public safety services; and

WHEREAS, the City Council also desires and intends to dedicate the City's property tax levy to support public safety services for the City of Orem;

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

1. The City Council intends to create a new "Public Safety Special Revenue Fund" which will be established as part of the FY 2026-2027 Tentative Budget. The new Public Safety Special Revenue Fund shall be used solely for the provision of public safety services for the City of Orem.

2. The City Council hereby states its intent to dedicate all of the City of Orem's 2026 regular general operations property tax revenues (does not include voted interest and sinking fund levies) to the new Public Safety Special Revenue Fund.
3. The City Council will conduct a public hearing to adopt the tentative budget for Fiscal Year 2026-2027 on June 9, 2026, at 6:00 p.m.

PASSED AND APPROVED this 12<sup>th</sup> day of **May** 2026.

*Karen McCandless*  
 Karen A. McCandless, Mayor

ATTEST:

*Teresa McKittrick*  
 Teresa McKittrick, City Recorder



BOARD MEMBERS	AYE	NAY	ABSTAIN
Mayor Karen A. McCandless	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jenn Gale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chris Killpack	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jeff Lambson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Quinn Mecham	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LaNae Millett	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Crystal Muhlestein	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>