

R-2026-0007

A RESOLUTION BY THE OREM CITY COUNCIL
APPROVING THE CREATION OF A SPECIAL REVENUE
FUND PURSUANT TO UTAH CODE SECTION 10-6-133.4 FOR
PUBLIC SAFETY SERVICES AND STATING THAT THE CITY
COUNCIL IS CONSIDERING THE DEDICATION OF 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 desires to support public safety services for the City of Orem; and

WHEREAS, the City Council desires to create a special revenue fund for public safety services to hold the revenues from the property tax levy if the City Council decides to dedicate the property tax levy to public safety services at its meeting on Thursday, August 27, 2026 and also to hold other revenues that are generated by public safety activities; and

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

1. The City Council approves the creation of a new "Public Safety Special Revenue Fund." pursuant to Utah Code Section 10-6-133.4 which is created to hold the

revenues from the property tax levy if the City Council decides to dedicate the property tax levy to public safety services at its meeting on August 27, 2026 and to also hold other revenues that are generated by public safety activities. Revenues received in the new Public Safety Special Revenue Fund may only be used or expended for purposes that are solely related to the provision of public safety services for the City of Orem.

2. The City Council hereby states that it is considering the dedication of 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 newly created Public Safety Special Revenue Fund.
3. The City Council will conduct a public hearing to adopt the City's property tax levy for Fiscal Year 2026-2027 on Thursday, August 27, 2026, at 6:00 p.m. at which time the City Council will also consider dedicating the property tax levy to the new Public Safety Revenue Fund.

PASSED AND APPROVED this 9th day of **June** 2026.


Karen A. McCandless, Mayor

ATTEST:


Teresa McKittrick, City Recorder



CITY COUNCIL MEMBERS	AYE	NAY	ABSTAIN
Mayor Karen A. McCandless	☒	☐	☐
Jenn Gale	☒	☐	☐
Chris Killpack	☒	☐	☐
Jeff Lambson	☒	☐	☐
Quinn Mecham	☒	☐	☐
LaNae Millett	☒	☐	☐
Crystal Muhlestein	☒	☐	☐

