ORDINANCE NO. O-2026-0014

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 June 23, 2026, 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 **23rd** day of **June 2026**.

CITY OF OREM, by
Karen McCandless, Mayor

ATTEST:

Teresa McKitrick, City Recorder

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

EXHIBIT "A"
BUDGET AMENDMENTS
FISCAL YEAR 2025-2026

REVENUES

Account Number	Note	Description	Previous Budget	Current Budget
		GENERAL FUND		
10-3312-003	1	Grant - EMPG	$ -	$ 15,000.00
10-3316-003	1	Grant - Various - Misc. Grantors	-	5,000.00
10-3318-010	1	Grant - OJP - BJA Local Solicitation	-	12,695.50
10-3318-013	1	Grant - ADF Equipment	-	20,000.00
10-3318-024	1	Internet Crimes Against Children Grant - ICAC	-	16,000.00
10-3427	2	Fees - Ambulance Services	2,955,000.00	3,375,000.00
10-3429	3	Fees - Police Services	309,000.00	1,205,000.00
10-3620-010	12	Rental Revenues - Library Hall	27,500.00	47,500.00
10-3651-004	12	Library Hall - Visiting Artists Sales	3,015.00	23,015.00
10-3651-010	12	Library Hall - Visiting Artists Sales	-	38,000.00
10-3699	4	Lease Purchase Financing Proceeds	-	1,129,000.00
10-3995-013	1	Cont. From - Fund 73 - Orem Foundation	6,616.55	19,616.55
10-3995-032	5	Cont From - Fund 63 - Safety Issues	-	68,000.00
Total			$ 3,301,131.55	$ 5,973,827.05
Net Fund Increase				$ 2,672,695.50
		ROAD SPECIAL REVENUE FUND		
20-3997-003	6	App. Surp - Traffic Projects	$ -	$ 1,500,000.00
Total			$ -	$ 1,500,000.00
Net Fund Increase				$ 1,500,000.00
		MAJOR CRIMES TASK FORCE (MCTF)		
25-3424-004-001	1	MCTF - Forfeitures Revenues - Federal (Justice)	$ 118,076.10	$ 135,885.62
25-3424-004-003	1	MCTF - Forfeitures Revenues - Federal (Justice-Safe St)	-	27,793.39
Total			$ 118,076.10	$ 163,679.01
Net Fund Increase				$ 45,602.91
		DEBT SERVICE FUND		
30-3110-019		Property Tax - 2019 G.O. Bonds	$ -	$ 50.00
Total			$ -	$ 50.00
Net Fund Increase				$ 50.00
		CAPITAL IMPROVEMENT PROJECT FUND		
45-3340	1	Grants - Railroad Safety Crossing	$ -	$ 100,000.00
45-3343	1	Grant - TAG Program - North Union Canal Trail MP - MAG	-	108,000.00
45-3995-013	1	Cont. From - Fund 73 - Orem Foundation	72.75	64,877.48
Total			$ 72.75	$ 272,877.48
Net Fund Increase				$ 272,804.73
WATER FUND				
51-3997-010	7	App. Surp - CIP Water Improvements	$ -	$ 3,250,000.00
Total			$ -	$ 3,250,000.00
Net Fund Increase				$ 3,250,000.00
		STORM WATER FUND		
55-3997-010	8	App Surp - CIP Storm Water Improvements	$ -	$ 540,000.00
Total			$ -	$ 540,000.00
Net Fund Increase				$ 540,000.00
		SOLID WASTE FUND		
57-3997-004	9	App. Surp - Operations	$ -	$ 400,000.00
Total			$ -	$ 400,000.00
Net Fund Increase				$ 400,000.00
		PURCHASING & WAREHOUSE FUND		
62-3997-018	10	App Surp - Van Replacement	$ -	$ 24,500.00
Total			$ -	$ 24,500.00
Net Fund Increase				$ 24,500.00
		OREM COMMUNITY FOUNDATION FUND		
73-3910-004	1	Donations - Orem City	$ -	$ 1,000.00
73-3910-004-001	1	Donations - Orem City - Gold Star Memorial	72.75	22,788.67
73-3910-007	1	Donations - Orem Police	3,000.00	15,100.00
Total			$ 3,072.75	$ 38,888.67
Net Fund Increase				$ 35,815.92

EXHIBIT "A"
BUDGET AMENDMENTS
FISCAL YEAR 2025-2026

REVENUES

Account Number	Note	Description	Previous Budget	Current Budget
		SENIOR CITIZENS FUND		
76-3690-004	11	Misc Rev - Tours	$ 10,000.00	$ 35,000.00
76-3690-005	11	Misc Rev - Donations	12,000.00	14,000.00
76-3690-008	11	Misc Rev - Membership Dues	5,000.00	12,000.00
76-3690-020	11	Misc Rev - Meals	43,000.00	53,000.00
76-3997-004	11	App. Surp - Operations	72,761.16	80,761.16
76-3997-011	11	App. Surp - C/O Capital Projects	65,293.13	75,911.02
Total			$ 208,054.29	$ 270,672.18
Net Fund Increase				$ 62,617.89
Total City Funds			$ 3,630,407.44	$ 12,434,494.39
Net City Funds Increase				$ 8,804,086.95

EXHIBIT "A"
BUDGET AMENDMENTS
FISCAL YEAR 2025-2026

EXPENDITURES

Account Number	Note	Description	Previous Budget	Current Budget
		GENERAL FUND		
Sustainability				
10-4330-240-005	1	Supplies - WM Tomorrow Grant	$ -	$ 5,000.00
Police Administration				
10-6510-230-010	1	Employee Development - Fundraising	-	1,000.00
Patrol Services				
10-6520-140	3	Salaries & Wages - Overtime	165,000.00	910,000.00
10-6520-250-020	1	Equipment - In-car Cameras	10,000.00	30,000.00
Investigation Services				
10-6530-140	3	Salaries & Wages - Overtime	252,038.00	402,038.00
10-6530-250-008	1	Equipment - ICAC Grant	-	16,000.00
10-6530-250-010	1	Equipment - 2025 BJA Local Solicitation Grant	-	12,695.50
10-6530-450-004	1	Public Safety Supplies	-	3,000.00
10-6530-480-003	1	Special Dept. Supplies - Therapy Dog	-	10,000.00
Support Services				
10-6550-741-003	5	Events Safety Barricades	-	68,000.00
Fire & Medical Services				
10-7040-140-000	2	Salaries & Wages - Overtime	35,000.00	135,000.00
10-7040-140-001	2	Salaries & Wages - Overtime - FLSA	-	20,000.00
10-7040-310-001	2	Prof & Tech Services - Ambulance Billing	110,000.00	230,000.00
10-7040-310-002	2	Prof & Tech Services - Ambulance Collections	40,000.00	100,000.00
10-7040-310-003	2	Prof & Tech Services - State Medicaid Fees	125,000.00	245,000.00
10-7040-792-035	4	New Fire Engine	-	1,129,000.00
Emergency Management				
10-7045-480-005	1	Special Dept. Supplies - EMPG Grant	-	15,000.00
Library Administration				
10-8510-230-000	12	Employee Development	-	7,000.00
10-8510-743-001	12	Equipment	-	13,000.00
Library Hall				
10-8540-310-000	12	Prof & Tech Services	-	38,000.00
10-8540-310-004	12	Prof & Tech Services - Visiting Artists Sales	3,015.00	23,015.00
Total			$ 740,053.00	$ 3,412,748.50
Net Fund Increase				$ 2,672,695.50
		ROAD SPECIAL REVENUE FUND		
20-7546-731-590	6	Street Lighting Construction	$ 70,000.00	$ 1,570,000.00
Total			$ 70,000.00	$ 1,570,000.00
Net Fund Increase				$ 1,500,000.00
		MAJOR CRIMES TASK FORCE (MCTF)		
25-6531-230-004	1	Employee Development - Forfeitures (Justice)	$ -	$ 2,647.67
25-6531-250-004	1	Equipment - Forfeitures (Justice)	70,000.00	85,161.85
25-6531-250-007	1	Equipment - Forfeitures (Justice - Safe St)	-	27,793.39
			$ 70,000.00	$ 115,602.91
Net Fund Increase				$ 45,602.91
		DEBT SERVICE FUND		
30-4521-830-019		Agent Fees - 2019 G.O. Bonds	$ -	$ 50.00
Total			$ -	$ 50.00
Net Fund Increase				$ 50.00
		CAPITAL IMPROVEMENT PROJECT FUND		
45-6034-310-022	1	Prof & Tech Services - MAG - North Union Canal Trail Master Plan	$ -	$ 108,000.00
45-6034-731-463	1	Equipment - 2025 BJA Local Solicitation Grant	-	100,000.00
45-6034-732-488	1	Gold Star Family Monument/Memorial	35,761.35	100,566.08
Total			$ 35,761.35	$ 308,566.08
Net Fund Increase				$ 272,804.73

EXHIBIT "A"
BUDGET AMENDMENTS
FISCAL YEAR 2025-2026

EXPENDITURES

Account Number	Note	Description	Previous Budget	Current Budget
		WATER FUND		
51-7573-733-522	7	Springwater Waterline Replacement	$ -	$ 2,850,000.00
51-7573-798-522	7	Capital Project Contingency	-	400,000.00
Total			$ -	$ 3,250,000.00
Net Fund Increase				$ 3,250,000.00
		STORM WATER FUND		
55-7561-736-522	8	Springwater Storm Drain Improvements	$ -	$ 470,000.00
55-7561-798-522	8	Capital Project Contingency	-	70,000.00
Total			$ -	$ 540,000.00
Net Fund Increase				$ 540,000.00
		SOLID WASTE FUND		
57-4170-621-000	9	Solid Waste Contract	$ -	$ 400,000.00
Total			$ -	$ 400,000.00
Net Fund Increase				$ 400,000.00
		PURCHASING & WAREHOUSE FUND		
62-4531-792-018	10	New Cargo Van	$ -	$ 24,500.00
Total			$ -	$ 24,500.00
Net Fund Increase				$ 24,500.00
		OREM COMMUNITY FOUNDATION FUND		
73-8591-920-004	1	Cont To - Fund 10 - Orem City	$ 3,004.55	$ 16,004.55
73-8591-920-013	1	Cont To - Fund 45 - Orem City	1,532.75	24,348.67
Total			$ 4,537.30	$ 40,353.22
Net Fund Increase				$ 35,815.92
		SENIOR CITIZENS FUND		
76-8097-240-004	11	Tours	$ 650.00	$ 28,650.00
76-8097-240-020	11	Supplies - Meals	39,000.00	63,000.00
76-8097-741-198	11	Floor Scrubber	-	10,617.89
Total			$ 39,650.00	$ 102,267.89
Net Fund Increase				$ 62,617.89
Total City Funds			$ 960,001.65	$ 9,764,088.60
Net City Funds Increase				$ 8,804,086.95

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, Chief Financial Officer, 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, ADF, ICAC and Gold Star Memorial), Fire Department (EMPG) and Public Works (Railroad Safety and North Union Canal). 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) Ambulance Service revenues have increased substantially and that also means various cost items related to collections and state Medicaid assessments have also increased.

3) The Police Department has been providing public safety personnel coverage at UVU who has been reimbursing the City for the overtime costs of doing so. This amendment makes the necessary adjustments to the revenue received as well as the specific overtime accounts of the department.

4) The City has financed the most recent purchase of a fire engine through JP Morgan Chase lease financing. This amendment adds those finance funds to pay for the new engine and equipment.

5) The Self-Insurance Fund proposes to contribute funding to purchase event safety barricades.

6) The Road Fund proposes to appropriate surplus funds to complete the last phase of the street lighting project conversion of Rocky Mountain Power lights to Orem City lights.

7) The Water Fund proposes to appropriate surplus in order to complete the Springwater waterline and participate in various storm water projects.

8) The Storm Water Fund proposes to appropriate surplus in order to complete various storm water projects related to canal abandonment and line replacement.

9) The Solid Waste Fund proposes to appropriate surplus funds in order to cover the increased contract costs of Waste Management for the fiscal year.

10) The Warehousing Fund has saved funds for the purchase of a new cargo delivery van and now wishes to appropriate those savings in order to purchase this vehicle.

11) The Senior Friendship Center is in need of a new floor scrubber and some operational funding and proposes to use surplus to pay for these items.

12) Library Hall has received various revenues for rental of its facilities as well as sales of product from various artists and needs to increase its revenue in order to pay these artists for their share of those sales.