

ORDINANCE NO. O-2024-0021

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

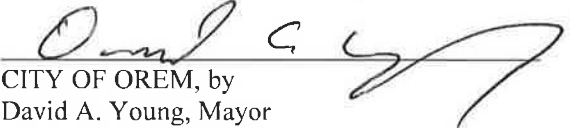
WHEREAS the City Council held a public hearing on August 27, 2024, to receive input from the public regarding proposed amendments to the Fiscal Year 2024-2025 budget; and

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 27th day of August 2024.


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				
10-3316-006	1	Library - Book Festival Partner Grant - UHC	\$ -	\$ 1,600.00
10-3318-030	1	Grant - DOJ - COPS Hiring Program - Mental Health	-	17,296.00
10-3995-013	1	Cont. From - Fund 73 - Orem Foundation	-	2,341.00
10-3995-031	6	Cont From - Fund 63 - Wrecked Vehicles	-	38,000.00
Total			<u>\$ -</u>	<u>\$ 59,237.00</u>
Net Fund Increase				<u>\$ 59,237.00</u>
CARE TAX SPECIAL REVENUE FUND				
21-3997-001	2	App. Surp - CARE Tax Grants	\$ -	\$ 172,550.00
Total			<u>\$ -</u>	<u>\$ 172,550.00</u>
Net Fund Increase				<u>\$ 172,550.00</u>
MAJOR CRIMES TASK FORCE (MCTF)				
25-3424	3	MCTF - Participation Funds	\$ -	\$ 97,811.00
25-3424-004-001	1	MCTF - Forfeitures Revenues - Federal (Justice)	-	17,923.73
25-3424-004-003	1	MCTF - Forfeitures Revenues - Federal (Justice-Safe St)	-	10,743.65
Total			<u>\$ -</u>	<u>\$ 126,478.38</u>
Net Fund Increase				<u>\$ 126,478.38</u>
CAPITAL IMPROVEMENT PROJECT FUND				
45-3321-001	1	Grant - NPS/DNR - LWCF - Windsor Park	\$ -	\$ 411,928.50
45-3322	1	Grant - Utah Outdoor Recreation - Bike Skills Park	-	71,666.00
45-3690	4	Miscellaneous Revenues	-	40,450.00
Total			<u>\$ -</u>	<u>\$ 524,044.50</u>
Net Fund Increase				<u>\$ 524,044.50</u>
RECREATION FUND				
56-3995-005	1	Cont From - Fund 73 - Donations	\$ -	\$ 67,000.00
Total			<u>\$ -</u>	<u>\$ 67,000.00</u>
Net Fund Increase				<u>\$ 67,000.00</u>
OREM COMMUNITY FOUNDATION FUND				
73-3910-004	1	Donations - Orem City	\$ -	\$ 2,000.00
73-3910-006-001	1	Donations - Fitness Center - Woodbury	-	67,000.00
73-3997-002	1	App Surplus - Donations	-	341.00
Total			<u>\$ -</u>	<u>\$ 69,341.00</u>
Net Fund Increase				<u>\$ 69,341.00</u>
Total City Funds			<u>\$ -</u>	<u>\$ 1,018,650.88</u>
Net City Funds Increase				<u>\$ 1,018,650.88</u>

Street Race Events

5

On-site Orem Personnel (if needed) in addition to application fee:

Police (cost per employee per hour)

\$ 95.00 \$ 105.00

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				
Capital Projects Management				
10-6060-792-001	6	Vehicle #4513 - Replace Vehicle #4512	\$ -	\$ 38,000.00
Public Safety Administration				
10-6510-230-010	1	Employee Development - Fundraising	-	341.00
Investigation Services				
10-6530-450-004	1	Public Safety Supplies	-	2,000.00
Support Services				
10-6550-110	1	Salaries & Wages - Permanent	1,375,774.00	1,383,774.00
10-6550-150	1	Fringe Benefits	782,206.00	786,547.00
10-6550-230-036	1	Emp Dev - COPS Grant - Mental Health Advocate	2,685.00	5,370.00
10-6550-245-036	1	Uniforms - COPS Grant - Mental Health Advocate	2,270.00	4,540.00
Patron Services				
10-8530-480-006	1	Special Dept. Supplies - UHC - Book Festival Grant	-	1,600.00
Total			<u>\$ 2,162,935.00</u>	<u>\$ 2,222,172.00</u>
Net Fund Increase				<u>\$ 59,237.00</u>
CARE TAX SPECIAL REVENUE FUND				
21-8014-310	2	Professional & Technical Services - Recreation	\$ -	\$ 86,275.00
21-8514-310	2	Professional & Technical Services - Arts	-	86,275.00
Total			<u>\$ -</u>	<u>\$ 172,550.00</u>
Net Fund Increase				<u>\$ 172,550.00</u>
MAJOR CRIMES TASK FORCE (MCTF)				
25-6531-140	3	Overtime	\$ 10,000.00	\$ 55,000.00
25-6531-230	3	Employee Development	41,000.00	48,811.00
25-6531-250	3	Equipment	10,000.00	50,000.00
25-6531-250-003	1	Equipment - HIDTA Jan-June	-	10,743.65
25-6531-250-004	1	Equipment - Forfeitures (Justice)	-	17,923.73
25-6531-270	3	Utilities	10,000.00	15,000.00
			<u>\$ 71,000.00</u>	<u>\$ 197,478.38</u>
Net Fund Increase				<u>\$ 126,478.38</u>
CAPITAL IMPROVEMENT PROJECT FUND				
45-6034-720-321	1	Windsor Park - LWCF Grant	\$ 188,071.50	\$ 600,000.00
45-6034-732-879	1	Bike-Skills Trails Park - UOR Grant	-	71,666.00
45-6034-732-881	4	Special Park Projects	-	40,450.00
Total			<u>\$ 188,071.50</u>	<u>\$ 712,116.00</u>
Net Fund Increase				<u>\$ 524,044.50</u>
RECREATION FUND				
56-8021-999-003	1	Contingency - Budget Shortfall	\$ -	\$ 67,000.00
Total			<u>\$ -</u>	<u>\$ 67,000.00</u>
Net Fund Increase				<u>\$ 67,000.00</u>
OREM COMMUNITY FOUNDATION FUND				
73-8591-920-004	1	Cont. To - Fund 10 - Orem City	\$ -	\$ 2,341.00
73-8591-920-005	1	Cont To - Fund 56 - Orem City Recreation	67,000.00	134,000.00
Total			<u>\$ 67,000.00</u>	<u>\$ 136,341.00</u>
Net Fund Increase				<u>\$ 69,341.00</u>
Total City Funds			<u>\$ 2,489,006.50</u>	<u>\$ 3,507,657.38</u>
Net City Funds Increase				<u>\$ 1,018,650.88</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 and Hiring Program), Public Works (LWCF and Utah Outdoor Recreation), Recreation (Woodbury), and the Library (UHC). 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) This amendment appropriates CARE Fund surplus revenues to match the amounts awarded.
- 3) The Task Force finalized their operating budget for participating funds and this amendment adjusts the specific accounts and amounts in the City's budget so they match.
- 4) The City received funds from Rocky Mountain Power for an easement through the Nielsen's Grove park property. This amendment adds these funds to its budgeted revenue as well as adding funds to the City's parks projects account.
- 5) The City's adopted fees showed two different amounts for police services. The fee within the Street Race Events section is \$95 while the fee within the Special Police Assignment section is \$105. This budget amendment proposes to make the two fees the same by increasing the Street Race Events fee from the current \$95 to a new rate of \$105.
- 6) The City had a parked vehicle struck and totaled while parked in the east parking lot. The driver was uninsured. This amendment provides funding to replace this vehicle from emergency funds from the Self-Insurance Fund.