



CITY OF OREM
CITY COUNCIL MEETING
56 North State Street, Orem, Utah
December 10, 2024

*This meeting may be held electronically
to allow a Councilmember to participate.*

1. 3:00 P.M. WORK SESSION - CITY COUNCIL CHAMBERS

While this is a public meeting, we kindly ask that only presenters and individuals specifically invited by the Mayor or City Council speak or ask questions. This helps us conduct the City's business in an efficient and orderly manner. If you would like to make a comment on an issue, please do so during the Public Appearances portion of the regular meeting. This will ensure that your comment is properly addressed and documented for the official record. Please keep side conversations to a minimum as it interferes with the audio recording.

1.1 PRESENTATION - Boards and Commissions Code Change (15 min)

Presenter: Keri Rugg, Deputy City Manager/Management Services Director and Jennica Jones, Strategies and Innovations Division Manager

1.2 PRESENTATION - City of Orem Housing Approach Brochure (15 min)

Presenter: Gary McGinn, Assistant Director of Development Services/Assistant City Attorney and Jared Hall, Planning Division Manager

1.3 PRESENTATION - Moderate Income Housing Strategy Proposal (20 min)

Presenter: Gary McGinn, Assistant Director of Development Services/Assistant City Attorney and Jared Hall, Planning Division Manager

1.4 PRESENTATION - Family and Children's Memorial (30 min)

Presenter: Chris Tschirki, Public Works Director and Rob Beishline, Method Studio

1.5 PRESENTATION - Library Remodel Update (20 min)

Presenter: Bryce Merrill, Recreation and Library Director and Rob Beishline, Method Studios

1.6 PRESENTATION - Storm Water Code Update (20 min)

Presenter: Reed Price, Assistant Public Works Director and Chelsea Lindsay, Public Works Coordinator

1.7 PRESENTATION - Amendment to the Utah County Major Crimes Task Force (5 min)

Presenter: Josh Adams, Police Chief

1.8 PRESENTATION - Reorganized School District Interlocal Agreement (20 min)

Presenter: Steve Earl, City Attorney

2. AGENDA REVIEW & PREVIEW OF UPCOMING AGENDA ITEMS

The City Council will review the items on the agenda.

3. CITY COUNCIL REPORTS (BOARDS & COMMISSIONS, NEW BUSINESS, ETC.)

This is an opportunity for members of the City Council to raise issues of information or concern.

3.1 Jeff Lambson reports

3.2 Tom Macdonald reports

6:00 P.M. REGULAR SESSION - COUNCIL CHAMBERS

4. CALL TO ORDER

5. INVOCATION/INSPIRATIONAL THOUGHT: Eleni Wilding

6. PLEDGE OF ALLEGIANCE: Mike Carpenter

7. MAYOR'S REPORT/ITEMS REFERRED BY COUNCIL

7.1 REPORT - Arts Council

Presenter: Pete Wolfley, Communications Manager/PIO and Arts Council Members

7.2 REPORT - Metro Water District of Orem

Presenter: Chris Tschirki, Public Works Director and Reed Price, Assistant Public Works Director

8. PERSONAL APPEARANCES – 15 MINUTES

Time has been set aside for the public to express their ideas, concerns, and comments on items not scheduled as public hearings on the Agenda. Those wishing to speak are encouraged to show respect for those who serve the city. Comments should focus on issues concerning the city. Those wishing to speak should have signed in before the beginning of the meeting. (Please limit your comments to 3 minutes or less.)

9. CONSENT ITEMS

9.1 APPROVAL OF MEETING MINUTES

October 29, 2024

9.2 APPOINTMENT - Sleepy Ridge Golf Course Advisory Commission

John Oldham

9.3 APPOINTMENT - Mayor Pro Tem

LaNae Millett

9.4 ORDINANCE - Storm Water Code Update

9.5 ORDINANCE - Board and Commission Code Update

9.6 RESOLUTION - Moderate Income Housing Strategy

9.7 RESOLUTION - Approving an amendment to an interlocal agreement with Utah

County and multiple Utah County cities regarding the Utah County Major Crimes Task Force (MCTF) to: (1) extend the term of the interlocal agreement through 2029, and (2) improve the notification requirements and collaboration efforts between agencies in the event a claim, notice of claim, or lawsuit is brought against a MCTF participating entity.

9.8 RESOLUTION - Approving an interlocal agreement with Vineyard, Lindon, and Pleasant Grove related to the reorganized school district.

10. SCHEDULED ITEMS

10.1 FY 2024 Independent Audit Presentation & Annual Comprehensive Financial Report (ACFR)

Presenter: Brandon C Nelson, CPA, Finance Director and Jon Haderlie, Larson and Company

The City Council moves to approve or deny, by resolution, the audit and annual comprehensive financial report for the year ended June 30, 2024.

10.2 PUBLIC HEARING - Community Development Block Grant (CDBG) Consolidation

Presenter: Jessica DeLora, MAG

10.3 PUBLIC HEARING– ORDINANCE -Canyon Park Tech Center Redevelopment - Enact Section 22-11-67 PD54 (Canyon Park Tech Center Redevelopment) Zone, and Appendix AAA of the Orem City Code, and amend Article 22-5-3(A) and the zoning map of the City of Orem by changing the zone of approximately 24.3 acres from the PD6 zone to the PD54 zone located generally at 1203 North 630 East.

Presenter: Jared Hall, Planning Division Manager

The City Council moves to approve or deny, by ordinance, the Canyon Park Tech Center Redevelopment - enacting Section 22-11-67 PD54 (Canyon Park Tech Center Redevelopment) Zone, and Appendix AAA of the Orem City Code, and amend Article 22-5-3(A) and the zoning map of the City of Orem by changing the zone of approximately 24.3 acres from the PD6 zone to the PD54 zone located generally at 1203 North 630 East.

10.4 PUBLIC HEARING - ORDINANCE - Whitestone Estates - Amending Article 22-5-3(A) and the zoning map of the City of Orem by rezoning the property located generally at 710 West 2000 South from the OS5 zone to the PRD zone (approximately 14.18 acres) and amending Appendix KK of the Orem City code.

Presenter: Jared Hall, Planning Division Manager

The City Council moves to approve or deny, by ordinance, amending Article 22-5-3(A) and the zoning map of the City of Orem by rezoning the property located generally at 710 West 2000 South from the OS5 zone to the PRD zone (approximately 14.18 acres) and amending Appendix KK of the Orem City code.

11. FINANCIAL INFORMATION

This item is for information purposes only. Find the financial statement in the City Council meeting packet.

11.1 MONTHLY FINANCIAL STATEMENT - September 2024

11.2 MONTHLY FINANCIAL STATEMENT - October 2024

12. CITY MANAGER INFORMATION ITEMS

This is an opportunity for the City Manager to provide information to the City Council. These items are for information and do not require action by the City Council.

13. ADJOURN

THE PUBLIC IS INVITED TO PARTICIPATE IN ALL CITY COUNCIL MEETINGS.

**If you need a special accommodation to participate in the City Council Meetings and Study Sessions, please call the City Recorder's Office at least 3 working days prior to the meeting.
(Voice 801-229-7000)**

This agenda is also available on the City's webpage at orem.org

AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT

by and between

UTAH COUNTY, UTAH

PROVO CITY

CITY OF OREM

PLEASANT GROVE CITY

AMERICAN FORK CITY

ALPINE CITY

SPANISH FORK CITY

SANTAQUIN CITY

LEHI CITY

SPRINGVILLE CITY

PAYSON CITY

MAPLETON CITY

SALEM CITY

SARATOGA SPRINGS CITY

LINDON CITY

LONE PEAK PUBLIC SAFETY DISTRICT

CITY OF CEDAR HILLS

and

HIGHLAND CITY

Relating to the intergovernmental program
known as the

Utah County Major Crimes Task Force

AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT

AMENDMENT TO UTAH COUNTY AGREEMENT NO. 2020-651, AN INTERLOCAL COOPERATION AGREEMENT, made and entered into by and between UTAH COUNTY, UTAH, a body corporate and politic of the State of Utah, PROVO CITY, CITY OF OREM, PLEASANT GROVE CITY, AMERICAN FORK CITY, ALPINE CITY, SPANISH FORK CITY, SANTAQUIN CITY, LEHI CITY, SPRINGVILLE CITY, PAYSON CITY, MAPLETON CITY, SALEM CITY, SARATOGA SPRINGS CITY, LINDON CITY, CITY OF CEDAR HILLS, and HIGHLAND CITY, all municipal corporations, and LONE PEAK PUBLIC SAFETY DISTRICT.

WITNESSETH:

WHEREAS, pursuant to the provisions of the Interlocal Cooperation Act, Title 11, Chapter 13, Utah Code Annotated, 1953 as amended, the above public agencies, including political subdivisions of the State of Utah as therein defined, have entered into an interlocal cooperation agreement to provide joint or cooperative law enforcement services between or among public agencies that are each authorized by law to provide those services as the Utah County Major Crimes Task Force, as most recently provided in Utah County Agreement No. 2020-651, (the Agreement; attached hereto and hereby incorporated by this reference); and

WHEREAS, the parties to the Agreement desire to amend the Agreement;

NOW, THEREFORE, THE AGREEMENT IS HEREBY AMENDED AS FOLLOWS:

1. This amendment to the Agreement shall become effective and shall enter into force, within the meaning of the Interlocal Cooperation Act upon the submission of this amendment to, and the approval and execution hereof by the executive power or legislative body of all of the signatories to the Agreement. This amendment shall not become effective until it has been

reviewed as to proper form and compliance with applicable law by an attorney for each of the signatories to the Agreement. Prior to becoming effective, this amendment shall be filed with the person who keeps the records of each of the parties hereto. All parties hereto agree that the provisions of the Agreement unaffected by this amendment hereby shall remain in full force and effect.

2. Section 1 of the Agreement shall be amended to change the termination date to December 31, 2029.

Section 2 of this Agreement shall be amended as follows:

“Section 2. Administration of Agreement.

The parties to this Agreement do not contemplate nor intend to establish a separate legal entity under the terms of this Interlocal Cooperation Agreement. The parties to this Agreement do agree, pursuant to Section 11-13-207, Utah Code Annotated, 1953, as amended, to establish a joint administrative board responsible for administering the joint undertaking to be known as the Utah County Major Crimes Task Force, hereinafter referred to as the Task Force. The Administrative Board shall consist of one representative from each party to this Agreement and the Utah County Attorney. The appointed representatives shall serve at the pleasure of the **elected** governing body of the respective parties to this Agreement. Each member of the Administrative Board shall be allowed one vote and all matters shall be determined, after appropriate discussion, by majority vote. The Administrative Board shall adopt such rules and procedures regarding the orderly conduct of its meetings and discussions, including the frequency and location of meetings, as it shall deem necessary and appropriate.

The Administrative Board shall appoint one peace officer to act as the Task Force Director and one peace officer to act as Field Supervisor for Task Force operations. The

Administrative Board shall also appoint six members to act as the Executive Board in addition to the Utah County Attorney who shall be a permanent member of the Executive Board. The duties of the Executive Board shall be to execute and carry out policies established by the Administrative Board and to establish policies and procedures for the day to day operations of the Task Force. The Executive Board shall report to the Administrative Board at least monthly. Appointed members of the Executive Board may be removed at any time by a majority vote of the Administrative Board.

The CITY OF OREM is appointed by the parties to this Agreement as the financial department for the Task Force. The CITY OF OREM shall oversee the accountability of the Task Force, including the budget. Monies paid to the Task Force shall be deposited with and accounted for by the CITY OF OREM. Funds shall be audited in accordance with standard financial procedures and regularly established laws relating to audit and management of public funds. The CITY OF OREM shall facilitate and make available checking accounts and procurement procedures.

In addition to the above administration, the Utah County Attorney's Office is designated as the entity which will provide legal advice on civil matters related to Task Force operations. Since a separate entity is not created pursuant to this Agreement, in the event a member law enforcement officer or their employing agency becomes the subject of a claim or lawsuit arising out of Task Force investigations and or operations, the individual law enforcement officer or his employing agency will be required to defend itself. If ~~two or more member~~ any law enforcement officer(s) from ~~different any member~~ agencyies (and/or their employing agencies) becomes the subject of ~~at the same~~ claim or lawsuit arising out of Task Force operations and/or investigations (hereinafter Defendant(s)), each Defendant or their subject agency shall

immediately notify the Executive Board upon receipt of a Notice of Claim, Summons and Complaint, or other request for compensation (whichever is received first). ~~No~~ Defendant will enter into a settlement of, or attend mediation for, all or a portion of the claim (official claim or otherwise) or lawsuit without first promptly, and at least two weeks prior to entering into the settlement of all or a portion of the claim or lawsuit, notify all other Defendant(s) of the same claim (including their employing ~~law-enforcement~~government agencies if the agency is not a named party) and the Executive Board of the terms and conditions of the proposed settlement. All notified Defendant(s) and the all parties to this agreement (including their employing ~~law-enforcement~~government agencies if the agency is not a named party) shall keep the proposed settlement confidential and will not disclose the terms and conditions thereof except to their respective-notified Defendant(s)-s attorneys, insurers, and officials, as necessary, to evaluate the proposed settlement. No party shall have veto authority over any settlement or have any authority to otherwise direct any negotiations, litigation or any claim or lawsuit of any other party. However, Defendants shall attempt to coordinate and agree on a total sum of any claim or settlement and a cost allocation between each Defendant. Upon notification as described in this section, the Executive Board shall, as soon as practicable, meet together to discuss any and all notices of claim, pending litigation, and/or proposed settlements.

The parties hereto agree that the secretary assigned to do work for the Task Force will be a full-time employee of the CITY OF OREM. Orem employee(s) assigned to the Task Force shall exercise control and supervision over the secretary and shall be responsible for conducting his or her employee evaluations. The Task Force secretary shall be subject to the personnel policies and procedures of the CITY OF OREM. The Task Force secretary shall be classified as a “Secretary” under Orem’s personnel classification system and shall receive all compensation

and benefits normally associated with that classification.

The parties hereto agree to reimburse the CITY OF OREM for all costs associated with the employment of the Task Force secretary, including salary, benefits, workers' compensation and unemployment compensation. The CITY OF OREM shall participate in its pro rata share of the costs. The parties hereto also agree to indemnify and hold the CITY OF OREM harmless from and against any claim, action or damages arising out of the employment of the Task Force secretary. The intent of this paragraph is to make the CITY OF OREM completely whole so that it is not required to pay more than its normal pro rata share of all costs associated with the employment of the Task Force secretary, whether those costs be the routine costs of employment, or costs incurred due to claims or actions brought by, against, because of, or related to the Task Force secretary. The CITY OF OREM shall not have any obligation to retain the secretary or provide other employment for the secretary in the event that the Task Force dissolves, the position is eliminated, or the person is terminated from that position.

The parties hereto agree that when officers are acting under the direction of the Administrative Board, Executive Board, Task Force Director, or Field Supervisor, they are functioning in a "Task Force operation."

If a member jurisdiction wishes to request that the Task Force take over an investigation, the member's chief of police shall submit a request in writing to the Task Force Director of the Task Force. The request shall include: [1] the date of the request; [2] an explanation concerning how the proposed investigation fits within the purposes of the Task Force; and [3] the person(s) and/or crime(s) to be investigated. If the Task Force Director determines that the Task Force should take over the proffered investigation, he shall sign the acceptance portion of the request and affix the date and time of his signature. The investigation shall become a "Task Force

operation” upon the Task Force Director’s execution of the acceptance.

Any assistance provided by Task Force officers to a member jurisdiction outside the scope of a written request shall not be governed by this Agreement.

The parties hereto agree that when officers are functioning in a Task Force operation not within the officers’ home jurisdiction, but within the jurisdiction of a member city, the officers are not required to notify the member city of their presence. Prior to entering a non-member city, officers shall notify the non-member city of their intentions to enter that non-member city.”

3. This amendment may be executed in one or more counterparts, all of which together shall be considered one and the same amendment. All other provisions of the Agreement not expressly changed in this Amendment shall remain the same and in full force and effect.

IN WITNESS WHEREOF, the parties have signed and executed this amendment, after resolutions duly and lawfully passed, on the dates listed below:

UTAH COUNTY

Authorized by Resolution No. _____, authorized and passed on the _____ day of _____, 2024.

BOARD OF COUNTY COMMISSIONERS

UTAH COUNTY, UTAH

Brandon Gordon, Chairman

ATTEST: Aaron R. Davidson Reviewed as to proper form and compliance with
Utah County Clerk applicable law.

By: _____
Deputy Clerk

By: _____
Deputy Utah County Attorney

PROVO CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

CITY OF OREM

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

PLEASANT GROVE CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

AMERICAN FORK CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

ALPINE CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

SPANISH FORK CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

SANTAQUIN CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST: Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

LEHI CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

SPRINGVILLE CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST: Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER CITY ATTORNEY

PAYSON CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

MAPLETON CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

SALEM CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

HIGHLAND CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

SARATOGA SPRINGS CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

LINDON CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

LONE PEAK PUBLIC SAFETY DISTRICT

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

ITS:

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

DISTRICT SECRETARY

ATTORNEY for District

CITY OF CEDAR HILLS

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY



**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	APPROVAL OF MEETING MINUTES
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:



**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	APPOINTMENT - Sleepy Ridge Golf Course Advisory Commission
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:



**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	APPOINTMENT - Mayor Pro Tem
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:



**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	ORDINANCE - Storm Water Code Update
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:

ORDINANCE NO. _____

AN ORDINANCE OF THE OREM CITY COUNCIL AMENDING CHAPTER 23 OF THE OREM CITY CODE, STORM WATER ORDINANCE.

WHEREAS the Utah State Legislature has amended the Water Quality Act found in the Utah Code Ann. Title 19 Chapter 5 Section 108.3 to require municipal storm water systems to change how they deal with construction site storm water runoff; and

WHEREAS since the City of Orem must come into compliance with the changes set forth in Utah Code Ann. §19-5-108.3 by January 1, 2025, it is necessary to amend Chapter 23 of the Orem City Code; and

WHEREAS City Staff has recommended several specific amendments in order to be compliant with Utah Code Ann. §19-5-108.3 and the 2024 Utah Pollutant Discharge Elimination System (UPDES) Construction General Permit and as well as several minor amendments to more accurately reflect current storm water operations and update provisions within the ordinance; and

WHEREAS the City Council considered the proposed amendments to Chapter 23 of the Orem City Code at a public meeting on December 10, 2024; and

WHEREAS the matter having been submitted and the City Council having fully considered the request as it relates to the health, safety, and general welfare of the City; and the special conditions applicable to the request.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OREM, UTAH, AS FOLLOWS:

1. Chapter 23 of the Orem City Code is hereby amended and enacted to read and be numbered as set forth in Exhibit A which is attached hereto and incorporated herein by reference.
2. If any part of this ordinance shall be declared invalid, such decision shall not affect the validity of the remainder of this ordinance.
3. All other ordinances, policies, and resolutions in conflict herewith are hereby repealed.
4. This ordinance shall take effect immediately upon passage and publication in a newspaper of general circulation in the City of Orem.

PASSED, APPROVED and ORDERED PUBLISHED this 10th day of December, 2024.

David A. Young, Mayor

ATTEST:

Teresa McKittrick, City Recorder

COUNCILMEMBER	AYE	NAY	ABSTAIN
Mayor David A. Young	☐	☐	☐
Jeff Lambson	☐	☐	☐
Chris Killpack	☐	☐	☐
Tom Macdonald	☐	☐	☐
LaNae Millett	☐	☐	☐
Jennifer Gale	☐	☐	☐
David Spencer	☐	☐	☐

EXHIBIT A

CHAPTER 23. STORM WATER

Contents:

Article 23-1. Storm Water Utility.

Article 23-2. Definitions.

Article 23-3. Storm Water System.

Article 23-4. Best Management Practices.

Article 23-5. Violations, Enforcement, and Penalties.

Article 23-1. Storm Water Utility

Contents:

23-1-1. Findings.

23-1-2. Purpose.

23-1-3. Storm Water Utility Definitions.

23-1-4. Storm Water Utility.

23-1-5. Storm Water Utility Fee.

23-1-6. Billing.

23-1-1. Findings.

The City Council makes the following findings regarding storm water runoff and the City's storm water system:

A. The City's existing storm water system consists of a network of man-made and natural facilities, structures, and conduits, including groundwater and aquifers, that collect and convey storm water runoff.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

B. The City's existing storm water system does not adequately handle the storm water runoff generated in the City.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-2015-0027, Amended 08/25/2015)

C. The City's anticipated growth will place increased demands on the already inadequate storm water system.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-2015-0027, Amended 08/25/2015)

D. Uncontrolled or inadequately controlled storm water runoff endangers groundwater.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-2022-0010, Amended 06/28/2022)

E. Uncontrolled or inadequately controlled storm water runoff causes erosion and property damage.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002)

F. Uncontrolled or inadequately controlled storm water runoff hinders the City's ability to provide emergency services to its residents.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002)

G. Uncontrolled or inadequately controlled storm water runoff impedes the regular flow of traffic in the City.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002)

H. Uncontrolled or inadequately controlled storm water runoff poses health hazards to the citizens of the community.

I. Storm water runoff carries concentrations of oil, grease, nutrients, chemicals, heavy metals, toxic materials, and other undesirable materials that may jeopardize the integrity of groundwater and receiving waters, potentially impacting the City's culinary water supply.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-2022-0010, Amended 06/28/2022)

J. All developed properties in the City contribute to the need for the storm water system by converting natural ground cover into impervious surfaces.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-2015-0027; Amended 08/25/2015)

K. All developed properties in the City make use of or benefit from the City's operation and maintenance of the storm water system.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002)

L. The State ~~Division of Water Quality (DWQ)~~ ~~Department of Environmental Quality (DEQ)~~ has determined that some of the City's storm water sumps must be included on the prioritized contamination sources for culinary wells.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002)

M. The Environmental Protection Agency (EPA) and the ~~DWQ-DEQ~~ require compliance to the NPDES and UPDES in order to discharge storm water runoff into waters of the State, including groundwater.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-2022-0010, Amended 06/28/2022)

N. Absent effective maintenance, operation, regulation, and control, existing storm water drainage conditions in the City constitute a potential hazard to the health, safety, and general welfare of the City, its residents, and its businesses.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002)

O. A Storm Water Utility is the most equitable and efficient method of managing storm water in the City and ensuring that each property in the City pays its fair share of the amount that the property contributes to, benefits from, and otherwise uses the storm water system.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-2015-0027; Amended 08/25/2015)

Effective on: 4/10/1990

23-1-2. Purpose.

The purpose of this ordinance is to protect the health, safety and welfare of the City and its inhabitants by improving the City's storm water system, managing and controlling storm water runoff, protecting property, preventing polluted waters from entering the City's water supply and other receiving waters, and establishing a viable and fair method of financing the construction, operation and maintenance of the storm water system.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-2015-0027; Amended 08/25/2015)

23-1-3. Storm Water Utility Definitions.

The following bolded words and phrases shall be defined as follows:

Developed parcel. Any parcel that has been altered from its natural condition by grading, filling, or the construction of improvements or other impervious surfaces.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002)

Equivalent Service Unit ("ESU"). The average amount of impervious surface, expressed in square feet, on developed single family residential parcels in Orem. One ESU equals 2,700 square feet of impervious surface area.

Impervious surface. Any hard surface, other than the natural surface, that prevents or retards the absorption of water into the soil, or that causes water to run off the surface in greater quantities or at a greater ~~rate~~ ~~rates~~ of flow than the natural surface.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-02-0033, Amended, 09/24/2002)

23-1-4. Storm Water Utility.

- A. **Creation.** The City Council hereby creates and establishes a storm water utility as part of the City's overall sewer system. The storm water utility shall plan, design, construct, maintain, administer, and operate the City's storm water system.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-2015-0027; Amended 08/25/2015)

- B. **Enterprise Fund.** The City Council hereby establishes a storm water utility enterprise fund to handle all income, expenses, and other financial transactions related to the storm water utility. All storm water utility service charges shall be deposited in the enterprise fund. Money in the storm water utility enterprise fund shall not be commingled with or transferred to other City funds. However, the storm water utility may pay other City funds for services and expenses directly attributable to the storm water utility. The enterprise fund shall be operated according to State law and City policy.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-2015-0027; Amended 08/25/2015)

- C. **Facilities and Assets.** The storm water utility shall operate independently of City operations funded by the general fund. The storm water utility shall have the same relationship to the City as other City utilities, such as the water utility and the sanitary sewer (waste water) utility. Upon creation of the utility, all of the City's storm water facilities and assets (other than streets and other facilities and assets designated by the City Manager) shall be transferred to the storm water utility in consideration for the storm water utility's agreement to take primary responsibility for planning, designing, constructing, maintaining, administering and operating the City's storm water system.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-2015-0027; Amended 08/25/2015)

- D. **Administration.** The storm water utility shall be administered by the City's Public Works Director.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-2015-0027; Amended 08/25/2015)

23-1-5. Storm Water Utility Fee.

- A. **Imposed.** Each developed parcel of real property in the City shall be charged a storm water utility fee.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-2015-0027; Amended 08/25/2015)

- B. **ESU.** The fee shall be based on the number of equivalent service units (ESUs) contained in the parcel. The City Council finds that the ESU is the most accurate measurement for determining the amount that each parcel contributes to, benefits from, and otherwise uses the storm water utility. Based on a study completed by an independent engineer, the City Council finds and establishes that one ESU equals 2,700 square feet of impervious surface area.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-2015-0027; Amended 08/25/2015)

- C. **Calculation.** The City Council finds that each single family residential parcel contributes approximately the same amount of storm water runoff; therefore, each developed single family residential parcel shall pay a base rate of one (1) ESU. All nonsingle family residential parcels shall pay a multiple of this base rate, expressed in ESUs, according to the measured impervious area on the parcel. The City Council may adopt separate rates for PRDs, condominiums and other uses that are not easily handled under the standard rate schedule.

(Ord. No. O-96-0006, Enacted, 03/26/96)

- D. **Charge per ESU.** The amount charged for each ESU shall be established by resolution of the City Council.

E. **Exemptions and Credits.** The City Council may establish exemptions and credits to the storm water utility fee by resolution.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-2015-0027; Amended 08/25/2015)

F. **Policies.** The Public Works Director may adopt policies, consistent with this ordinance and any resolutions passed by the City Council, to assist in the application, administration, and interpretation of this ordinance and any resolutions related to the storm water utility.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-2015-0027; Amended 08/25/2015)

G. **Appeals.** Any person or entity that believes that this ordinance, or any storm water utility rate resolution, was interpreted or applied erroneously may appeal to the Public Works Director ("Director"). The appeal shall be in writing, shall state any facts supporting the appeal, and shall be made within ten (10) days of the decision, action, or bill being appealed. The Director may elect to hold a hearing on the appeal. The Director shall decide the appeal within ten (10) days of when the appeal is filed. If the person or entity is not satisfied with the Director's decision, a further appeal may be made to the City Manager (or designee). The appeal to the City Manager shall follow the same procedure as the appeal to the Director. The City Manager's decision shall be final and binding on all parties.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-2015-0027; Amended 08/25/2015)

Effective on: 4/10/1990

23-1-6. Billing.

The City Council finds that the City's storm water system, sanitary sewer system, culinary water system, and solid waste collection system are interrelated services that are part of a unified City plan to provide for the health, safety, and welfare of the City and its residents in an environmentally responsible manner. Therefore, the storm water utility fee shall be included on the City's regular monthly utility bill for any given property. If there is no regular utility bill for the property, the storm water utility fee shall be charged to the owner of the property. The fee shall be deemed a civil debt owed to the City by the person or entity paying for the City utility services provided to the property. All properties shall be charged the fee, regardless of whether or not the owner or occupant of the property requests the storm water utility service. Failure to pay any portion of the utility bill may result in termination of water service.

(Ord. No. O-96-0006, Enacted, 03/26/96; Ord. No. O-2015-0027; Amended 08/25/2015)

Article 23-2. Definitions

Contents:

23-2-1. Definitions.

23-2-1. Definitions.

The following bolded words and phrases shall be defined as follows for the purpose of Articles [23-3](#), [23-4](#), and [23-5](#):

Applicant. A property owner or agent of a property owner who has filed an application for any storm water management permit or plan required by this Chapter.

Ord. No. O-2015-0027; Enacted 08/25/2015

Administrative Fine. A fine assessed by the Director against a property owner or [developer](#) for violating one or more of the provisions of this Chapter.

Ord. No. O-2015-0027; Enacted 08/25/2015

Effective on: 4/10/1990

Best Management Practices (BMPs). A wide range of management procedures, schedules of activities, prohibitions of practices, maintenance procedures, and other management practices which have been demonstrated to effectively

control the quality and/or quantity of storm water runoff and which are compatible with the planned land use. BMPs also include specific treatment requirements, operating procedures, and practices to control **site storm water** runoff, spillage or leaks, sludge or water disposal, or drainage from raw material storage. A list of **preferred BMPs for use within the City of Orem** can be found on the City's website. ~~sample BMPs and their effectiveness ratings can be found in the current City of Orem Storm Water Quality Credit Package (available at the City of Orem Public Works Department, www.orem.org or as found in this Chapter).~~ Other acceptable BMPs can be found in *A Guide to Low Impact Development within the State of Utah*.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-2015-0027; Amended 08/25/2015; Ord. No. O-2022-0010, Amended, 06/28/2022)

Effective on: 4/10/1990

Building. Any structure, either temporary or permanent, having a roof, designed for the shelter of any person, animal, or property.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended, 06/28/2022)

Effective on: 4/10/1990

Catch Basin. A drain inlet designed to capture storm water runoff and direct it into an underground pipe. A catch basin is designed to keep out large or obstructive matter.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-2022-0010, Amended, 06/28/2022)

Effective on: 4/10/1990

Channel. A natural or artificial typically above ground watercourse with a definite bed and banks that conducts continuously or periodically flowing water. Can also be referred to as a swale.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended, 06/28/2022)

Effective on: 4/10/1990

City Manager. The City of Orem City Manager or designee.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-2022-0010, Amended, 06/28/2022)

Effective on: 4/10/1990

City Public Works Officer. A city employee(s) designated by the City to enforce this ordinance.

(Ord. No. O-08-0036, Enacted 12/09/2008)

Common Plan of Development or Sale. One plan for development or sale, separate parts of which are related by any announcement, piece of documentation (including a sign, public notice or hearing, sales pitch, advertisement, drawing, plat, blueprint, contract, Permit application, zoning request, computer design, etc.), physical demarcation (including contracts) that identify the scope of the project. A plan may still be a common plan of development or sale even if it is taking place in separate stages or phases, is planned in combination with other construction activities, or is implemented by different owners or operators.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010; Amended 06/28/2022)

Effective on: 4/10/1990

Debris. Any dirt, rock, sand, vegetation, rubbish, or litter.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008)

Dechlorinated Water. Water with all traces of chlorine removed.

Dedication. The deliberate appropriation of property by its owner for a specified use.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010; Amended 06/28/2022)

Effective on: 4/10/1990

Detention. The temporary storage of storm water runoff in a storm water management practice with the goals of controlling peak discharge rates and providing gravity settling of pollutants.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Detention Basin. A stabilized or landscaped depression designed to detain storm water runoff until downstream storm water resources are less heavily taxed. A detention basin contains an inlet and an outlet, allows [debris](#) to settle out, and regulates water flow.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2015-0027, Amended 08/25/2015)

Effective on: 4/10/1990

Developer. A person(s) who undertakes land disturbance activities.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Development. Any man-made change to improved or unimproved real estate, including but not limited to site preparation, filling, grading, paving, excavation, and construction of buildings or other structures.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2022-0010; Amended 06/28/2022)

Effective on: 4/10/1990

Director. The Public Works Director of the City of Orem or designee.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2022-0010; Amended 06/28/2022)

Effective on: 4/10/1990

Disturb. To alter the physical condition, natural terrain or vegetation of land by clearing, grubbing, grading, excavating, filling, building or other construction activity.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008)

Drain Inlet. A point of entry into a sump, detention basin, or storm water system.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2015-0027, Amended 08/25/2015)

Drainage facility. A natural or constructed or engineered feature that collects, conveys, stores or treats surface and storm water runoff. Drainage facilities shall include but not be limited to all constructed or engineered streams, pipes, [channels](#), ditches, gutters, lakes, wetlands, closed depressions, flow control or water quality treatment facilities, erosion and sedimentation control facilities, and other drainage structures and appurtenances that provide for drainage.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010; Amended 06/28/2022)

Effective on: 4/10/1990

Erosion and Sediment Control Plan. A plan that is designed to minimize the accelerated erosion and sediment runoff at a site during construction activities.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Groundwater. Water in a saturated zone or stratum beneath the surface of the land or below a surface water body.

Hazardous Material. Any material, including any substance, waste, or combination thereof, which, because of its quantity, concentration, or physical, chemical, or infectious characteristics, may cause, or significantly contribute to, a substantial presence or potential hazard to human health, safety, property, or the environment when improperly treated, stored, transported, disposed of, or otherwise managed. Hazardous material includes, but is not limited to, any hazardous substance designated under 40 CFR part 116 pursuant to section 311 of the Clean Water Act.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2022-0010; Amended 06/28/2022)

Effective on: 4/10/1990

Hearing Officer. The person(s) designated to hear appeals pursuant to [Article 23-5](#). The Hearing Officer shall be the Orem City Manager or designee. The designee need not be a City employee. The City Manager may also appoint a committee to function as the Hearing Officer.

(Ord. No. O-08-0036, Enacted 12/09/2008; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010; Amended 06/28/2022)

Effective on: 4/10/1990

Illicit Connection. Illicit connection means either of the following:

1. Any drain or conveyance, whether on the surface or subsurface, which allows an illicit discharge to enter the storm water system. Examples include, but are not limited to, any conveyances which allow nonstorm water discharge such as sewage, process wastewater, or wash water to enter the storm water system, and any connections to the storm water system from indoor drains or sinks, regardless of whether said drain or connection had been previously allowed, permitted, or approved by a government agency; or
2. Any drain or conveyance connected to or discharging to the storm water system, which has not been (1) documented in plans, maps, or equivalent records submitted to the City, and (2) approved in writing by the City.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2015-0027, Amended 08/25/2015)

Illicit Discharge. Any non-storm water discharge to the storm water system or waters of the State. Illicit discharges include both direct connections (e.g. wastewater piping either mistakenly or deliberately connected to the storm water system or waters of the State) and indirect connections (e.g. infiltration into or directly collected by the storm water system or waters of the State). Any intentional or accidental discharge directly into a storm drain inlet by any person or equipment that introduces a non-storm water discharge (e.g. chemical disposal, used oil or any other contaminated water or liquid that is not strictly rain water).

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

Impaired Waters. Those waters (rivers, lakes, streams) that currently do not meet their designated use classification and associated water quality standards under the Clean Water Act.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

Industrial Storm Water Permit. A Utah Pollutant Discharge Elimination System permit issued to a commercial industry or group of industries which regulates the pollutant levels associated with industrial storm water discharges or specifies on-site pollution control strategies.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Infiltration. The process of percolating storm water into the subsoil.

Infiltration Facility. Any structure, device, or property improvement designed to infiltrate retained water to the subsurface. These facilities may be above grade or below grade.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

Inspection and Maintenance Agreement. A legally recorded document that acts as a property deed restriction and which provides for long-term maintenance of storm water best management practices.

(Ord. No. O-2022-0010, Amended 06/28/2022)

Land Development. Any development of a parcel, lot, subdivision plat or site plan. If there is more than one lot in the subdivision plat or site plan, all lots in the subdivision plat or site plan shall jointly be considered to be part of the land development.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008)

Land Disturbance Activity. Any activity on property that results in a change in the existing soil cover (both vegetative and nonvegetative) and/or the existing soil topography. Land disturbing activities include, but are not limited to, development, redevelopment, demolition, construction, reconstruction, clearing, grading, filling, and excavation.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Land Disturbance Permit means City land disturbance permit issued pursuant to Article [23-4-7](#) of this ordinance.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Landowner. The legal or beneficial owner of land, including those holding the right to purchase or lease the land, or any other person holding proprietary rights in the land.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Long-term Storm Water Management Plan (LTSWMP). The concept and final plan that must be approved for post construction storm water best management practices and maintenance pursuant to Section [23-4-8](#).

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

Low Impact Development (LID). Is an approach to development (or redevelopment) that works with nature to more closely mimic predevelopment hydrologic functions. LID employs principles such as preserving and recreating natural landscape features, minimizing effective imperviousness to create functional and appealing site drainage that treats storm water as a resource rather than a waste product.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

MS4. Small Municipal Separate Storm Sewer System.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Nonpoint Source Pollution. Pollution from any source other than from any discernible, confined, and discrete conveyances, and shall include, but not be limited to, pollutants from agricultural, silvicultural, mining, construction, subsurface disposal and urban runoff sources.19-5-108

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Notice of Intent (NOI). An application to notify the permitting authority of a facility's intention to be covered by a general permit.

Notice of Termination (NOT). An application to notify the permitting authority of a facility's intention to terminate general permit coverage.

(Ord. No. O-2022-0010, Amended 06/28/2022)

NPDES. National Pollutant Discharge Elimination System.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Person. Any individual, corporation, partnership, association, company, or body politic, including any agency of the State of Utah and the United States government.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2015-0027, Amended 08/25/2015)

Point Source. Is any discernible, confined, and discrete conveyance from which pollutants are or may be discharged.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Pollutant. A substance or energy introduced into the environment that has undesired effects, or adversely affects the usefulness of a resource. Also includes, but is not limited to other discarded or abandoned objects, articles, and accumulations, that may cause or contribute to pollution and noxious or offensive matter of any kind.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

Pollution. Alteration of the physical, chemical or biological properties of any waters of the State that will or is likely to create a nuisance or render such waters detrimental to public health, safety, or welfare; or to the health of animals, fish or aquatic life; and/or is unsuitable with reasonable treatment for use as present or possible future sources of public water supply; and/or is unsuitable for its designated use.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

Pretreatment. A structure or process that removes sediment, oils, and floatables from storm water.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008)

Redevelopment. The replacement or improvement of impervious surfaces on a developed site.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

Responsible Person. The person(s) responsible for correcting or abating a violation pursuant to this ordinance. The responsible person includes the landowner and any person, who causes or permits a violation to occur or remain upon property in the City, and includes but is not limited to the landowner(s), lessor(s), lessee(s), or other person(s) entitled to control, use, and/or occupy property where a violation occurs. In cases where there is more than one responsible person the City may proceed against one, some, or all of them.

(Ord. No. O-08-0036, Enacted 12/09/2008; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

Storm Drain. A closed conduit for conducting collected storm water.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008)

Storm Water System. The system of conveyances (including sidewalks, roads with drainage systems, municipal streets, [catch basins](#), detention basins, curbs, gutters, ditches, man-made [channels](#), sumps, storm drains, and groundwater) owned and operated by the City, which is designed and used for collecting or conveying storm water. The storm water system is also referred to as an “MS4”.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

Storm Water Connection Permit. The permit that must be obtained pursuant to Section [23-3-4](#).

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Storm Water. Any flow that occurs during or following any form of natural precipitation. Storm water includes only the portion of such flow that is composed of precipitation.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008)

Storm Water Management Facility. Any drainage structures, conduits, ditches, combined sewers, sewers, and all device appurtenances by means of which storm water is collected, transported, pumped, treated or disposed of.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Storm Water Management Plan. Any plan or permit required by this ordinance that has been approved by the City and requires any storm water management practices which includes but is not limited to a Storm Water Connection Permit, Land Disturbance Permit, or a Final Long-term Storm Water Management Plan.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Storm Water Management Permit. Any and all permits issued pursuant to this ordinance.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Storm Water Pollution Prevention Plan (SWPPP). A document that is prepared in accordance with good engineering practices and that identifies potential sources of pollution that may reasonably be expected to affect the quality of storm water discharges. In addition, the document shall describe and ensure the implementation of best management practices and other practices that will be used to minimize or prevent pollutants in storm water discharges.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

Storm Water Runoff. Storm water that flows over land, including snowmelt runoff, surface runoff, and drainage.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

Sump. A formalized underground structure, surrounded by drain rock that acts as a detention basin to allow the slow release of water into the surrounding sub-soil. Sumps usually receive storm water runoff from paved areas such as streets, parking lots, etc. Sumps are also known as Class V injection wells.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-1](#); Ord. No. O-02-0033, Amended, 09/24/2002; Ord. No. O-08-0036, Renumbered 12/09/2008; Ord. No. O-2015-0027, Amended 08/25/2015)

Total Maximum Daily Load (TMDL). Refers to a study that 1) quantifies the amount of a pollutant in a water body; 2) identifies the source(s) of the pollutant; and 3) recommends regulatory or other actions that may need to be taken in order for the water body to meet water quality standards.

Effective on: 4/10/1990

Watercourse. A permanent or intermittent stream or other body of water, either natural or man-made, which gathers or carries surface water.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

UPDES. Refers to the Utah Pollutant Discharge Elimination System.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Effective on: 4/10/1990

80th Percentile Rainfall Event. This is a rainfall event occurring in a defined geographic area where the daily rainfall total is less than or equal to 80 percent of all daily rainfall events over an extended period of record. The City's 80th percentile retention requirement is 0.5". This amount was determined by analyzing local weather station data recorded in the City of Orem.

(Ord. No. O-2020-0014, Enacted 6/30/2020)

A rticle 23-3. Storm Water System.

Contents:

23-3-1. Purpose.

23-3-2. Prohibited Obstructions.

23-3-3. Requirements for Sumps.

23-3-4. Storm Water Connection Permit.

23-3-5. Easements.

23-3-6. Authority to Inspect.

23-3-7. Requirements to Monitor and Analyze.

23-3-8. Damage to Storm Water System or Irrigation Lines.

23-3-9. Manhole Covers.

23-3-1. Purpose.

The purposes of this Article are as follows:

A. To minimize the introduction of pollutants into the storm water system.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-2](#); Ord. No. O-02-0033, Rep&ReEn, 09/24/2002; Ord. No. O-2015-0027, Amended 08/25/2015)

B. To comply with State and Federal laws and regulations.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-2](#); Ord. No. O-02-0033, Rep&ReEn, 09/24/2002)

C. To provide a means to monitor and control discharges to the Storm Water System.

23-3-2. Prohibited Obstructions.

A. **Unlawful Obstructions.** It is unlawful for any person to:

1. Obstruct the flow of water in the storm water system.
2. Contribute to the obstruction of the flow of water in the storm water system.
3. Cover or obstruct any drain inlet.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-3](#); Ord. No. O-02-0033, Rep&ReEn, 09/24/2002; Ord. No. O-2015-0027, Amended 08/25/2015)

B. **Exceptions.** The following obstructions are exempt from the prohibitions of this section:

1. Street and/or storm water improvement projects authorized by the City.
2. Flood control and prevention activities performed by the City.
3. Obstructions approved by the City as part of a site's storm water management plan.
4. Obstructions occurring during clean-up periods established by the City, provided that the materials are placed according to City directions.

(Ord. No. O-93-0003, Enacted, 02/02/93; Ord. No. O-96-0006, Rep&ReEn, 03/26/96, [16-4-3](#); Ord. No. O-02-0033, Rep&ReEn, 09/24/2002; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-3-3. Requirements for Sumps.

It is unlawful for any person to construct a sump in the City unless (1) the sump has been approved by the City, (2) the sump is designed to separate sediments, oil and grease, and floatables from the storm water, (3) the sump complies with applicable City Construction Standards and Specifications, and (4) the new sump installation has been reported to the Utah ~~Division Department~~ of Water Quality (~~DWQDEQ~~).

(Ord. No. O-02-0033, Enacted, 09/24/2002 ; Ord. No. O-2015-0027, Amended 08/25/2015)

Effective on: 4/10/1990

23-3-4. Storm Water Connection Permit.

A. **Permit Required.** Except as provided for in Section [23-4-7](#), no person shall connect to the City's storm water system without first obtaining a Storm Water Connection Permit (Permit) from the City. The requirement to obtain a Storm Water Connection Permit applies to direct connections to the storm water system (e.g. a piped connection to a piped portion of the storm water system) and indirect connections to the storm water system (e.g. discharges to sumps). The Storm Water Connection Permit described in this Section is a long-term permit designed to protect the storm water system, and is separate and distinct from the shorter term Land Disturbance Permit described in Section [23-4-7](#), which is designed to protect the storm water system during specified construction activities.

(Ord. No. O-02-0033, Enacted, 09/24/2002; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

B. **Construction and Redevelopment.** Without affecting the generality of subsection A above, any person beginning any type of construction requiring a building permit that is not governed by Section [23-4-7](#) shall obtain a Storm Water Connection Permit before commencing construction.

(Ord. No. O-02-0033, Enacted, 09/24/2002 ; Ord. No. O-2015-0027, Amended 08/25/2015)

C. **Exempt Connections.** The following connections to the storm water system are exempt from the requirement to obtain a Storm Water Connection Permit:

1. Connections from a detached single family residence, provided that the runoff from the residence is handled according to a plat or site plan approved by the City. However, any person desiring to use a basement pump, foundation drain, or other related fixture directly or indirectly connecting to the storm water system not on the site plan, must obtain a Storm Water Connection Permit.

2. Connections made by the City.

(Ord. No. O-02-0033, Enacted, 09/24/2002 ; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

D. **Application.** The applicant for a Storm Water Connection Permit shall submit the following to the City's Development Services Department:

1. **Application Form.** A completed application form. If the applicant proposes to obtain the Storm Water Connection Permit in conjunction with another development activity requiring City approval (e.g. building permit, subdivision plat, site plan, or conditional use permit), the application for the Permit will be included as part of the entire site proposal. If the applicant proposes to obtain the Permit independent of any other City approval, the applicant shall apply for the Permit on a separate form prepared by the City. Application forms will be available at the City's Public Works and Development Services Departments.
2. **BMP Plan.** A Best Management Practices (BMP) plan.
 - a. **Requirements.** The BMP plan shall designate specific BMPs that the applicant will use to regulate, control, and facilitate storm water discharges from the site. All BMP plans shall provide for pretreatment of storm water unless the applicant demonstrates to the satisfaction of the Development Review Committee (DRC) that pretreatment is not necessary because of (1) lack of pollutants in the storm water from the site, or (2) insufficient quantity of storm water from the site.
 - b. **Purpose of BMPs.** The BMPs shall be designed to ensure that the quality and quantity of storm water discharged to the City's storm water system or waters of the State meet the requirements of federal, state, and local laws and regulations and the City's UPDES permit, and will not exceed the designed capacity of the storm water system or jeopardize the integrity of the storm water system.
 - c. **Acceptable BMPs.** ~~Only those preferred BMPs adopted by the City and listed on the City's website may be used unless the applicant demonstrates to the satisfaction of the Storm Water Division Manager or designee that an alternate BMP, which is designed specifically for the site, will match or exceed performance requirements of the preferred BMP. BMPs may be structural and/or nonstructural, depending on the needs of the site. The applicant may propose BMPs designed specifically for a given site, or may propose BMPs that have been preapproved by the City. An approved list of BMPs can be found in Appendix C of A Guide to Low Impact Development Within Utah publication that can be found on the Utah DEQ website. The policy may designate specified areas of the City where certain types of BMPs may or may not be used.~~
 - d. **City Approval.** The applicant's BMP plan must be approved by the City. The BMP plan will be reviewed as part of the Storm Water Connection Permit review process described below.
3. **Maintenance Plan.** A plan outlining how the applicant will maintain the proposed storm water improvements.
4. **Plans with Engineer's Stamp.** Plans showing permanent storm water improvements to be made on the site. These plans shall be submitted with an engineer's stamp.
5. **Fee.** A fee in an amount set by resolution of the City Council.

(Ord. No. O-02-0033, Enacted, 09/24/2002 ; Ord. No. O-2015-0027, Amended 08/25/2015)

E. **Review of Application.** The Storm Water Connection Permit application shall be reviewed by the DRC and will either be approved, approved with conditions, or denied. The decision will be made based on compliance with all the storm water connection requirements listed in this chapter.

1. **Appeals.** Either the permit applicant or the City may appeal the DRC's decision to the City Manager. The appeal shall be made according to procedures established by the City Manager.

(Ord. No. O-02-0033, Enacted, 09/24/2002 ; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

2. **As-Builts.** Any person connecting to the storm water system shall provide the City's Storm Water Utility with "as-built" plans showing the details and the location of the connection. The plans shall be in a format that is acceptable to the City.

(Ord. No. O-02-0033, Enacted, 09/24/2002 ; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

3. **Failure to Comply with Permit.** Failure to construct or maintain storm water improvements in accordance with an approved Storm Water Connection Permit (including the BMP plan and/or the inspection and maintenance agreement) shall be a violation of this ordinance and enforcement shall be in accordance with Article 23-5.

Effective on: 4/10/1990

23-3-5. Easements.

The Director may enter all private properties through which the City holds an easement for the purposes of inspecting, observing, measuring, sampling, repairing or maintaining s torm water facilities lying within the any portion of the easement, or the performance of any other duties pertinent to the operation of the storm water system. All entry and subsequent work, if any, on an easement, shall be completed according to any special terms of the easement.

(Ord. No. O-02-0033, Enacted, 09/24/2002 ; Ord. No. O-2015-0027, Amended 08/25/2015)

23-3-6. Authority to Inspect.

Whenever necessary to make an inspection to enforce any provision of this Chapter, or whenever the City has cause to believe that there exists, or potentially exists, a condition which constitutes a violation of this Chapter, the City may enter the premises at all reasonable times to inspect the same and to inspect and copy records related to storm water compliance. In the event the landowner or occupant refuses entry after a request to enter and inspect has been made, the City is hereby empowered to seek assistance from any court of competent jurisdiction in obtaining such entry.

(Ord. No. O-02-0033, Enacted, 09/24/2002 ; Ord. No. O-2015-0027, Amended 08/25/2015)

23-3-7. Requirements to Monitor and Analyze.

If City tests or inspections indicate that a site is causing or contributing to storm water pollution, illegal discharges, and/or non-storm water discharges to the storm water system or waters of the State, and if the violations continue after notice from the City, the City may require any person engaged in the illicit activity to provide, at their own expense, monitoring and analyses required by the City to determine compliance with this Chapter.

(Ord. No. O-02-0033, Enacted, 09/24/2002 ; Ord. No. O-2015-0027, Amended 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-3-8. Damage to Storm Water System or Irrigation Lines.

Any person who damages any portion of the storm water system, a City-owned irrigation line, or a City-maintained irrigation line shall be responsible for repairing the damages. The damages shall be repaired by a licensed contractor bonded to do work in the City and shall be repaired in accordance with the City's Construction Standards and Specifications. It is unlawful to remove or alter any portion of the storm water system without written permission from the Director.

(Ord. No. O-02-0033, Enacted, 09/24/2002; Ord. No. O-2015-0027, Amended and Ren 08/25/2015)

23-3-9. Manhole Covers.

It shall be unlawful for any unauthorized person to open any public or city owned storm water manhole or other storm water fixture (such as grates, lids or inlets) without written permission from the Director.

(Ord. No. O-02-0033, Enacted, 09/24/2002; Ord. No. O-2015-0027, Amended and Ren 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

A rticle 23-4. Best Management Practices.

Contents:

23-4-1. Purpose.

23-4-2. Prohibition of Illegal Discharges.

23-4-3. Prohibition of Illicit Connections.

23-4-4. Watercourse Protection.

23-4-5. Prohibited Storage and Littering.

23-4-6. Drinking Water Source Protection.

23-4-7. Land Disturbance Permit.

23-4-8. Long-Term Storm Water Management.

23-4-1. Purpose.

The purpose of this Article is to provide guidance, options and tools that can be used to: protect water quality, protect the health and safety of the public, enhance water availability, reduce flooding potential through effective storm water ~~management~~ ~~managment~~, provide for monitoring and enforcement of the requirements of the Article, and comply with all federal and state storm water program requirements.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-2. Prohibition of Illegal Discharges.

A. No person shall throw, drain, or otherwise discharge, into the MS4 any pollutants or waters containing any pollutants, other than storm water. The commencement, conduct, or continuance of any illegal discharge to the storm water system or a storm water management facility is prohibited except as follows:

1. The following discharges are exempt from discharge prohibitions established by this Section:

- a. Uncontaminated: water line flushing, landscape irrigation, diverted stream flows, rising groundwaters, groundwater infiltration, discharges from potable water sources, foundation drains, air conditioning condensation, irrigation water, springs, water from crawl space pumps, footing drains, lawn watering, flows from riparian habitats and wetlands, dechlorinated water from approved swimming pool discharges, and also individual residential car washing.
- b. Discharges or flow from emergency firefighting, and other discharges specified in writing by the Director as being necessary to protect public health and safety.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

B. The prohibition referred to in Section 23-4-2(A). shall not apply to any non-storm water discharge permitted under a UPDES permit, waiver, or waste discharge order issued to the discharger and administered under the authority of the United States Environmental Protection Agency (EPA), provided that the discharger is in full compliance with all requirements of the permit, waiver, or order and other applicable laws and regulations, and provided that written approval has been granted for any discharge to the storm water system.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-3. Prohibition of Illicit Connections.

A. The construction, use, maintenance or continued existence of illicit connections to the storm water system is prohibited.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

B. This prohibition expressly includes, without limitation, illicit connections made in the past, regardless of whether the connection was permissible under law or practices applicable or prevailing at the time of connection.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

C. A person is considered to be in violation of this Section if the person connects a line conveying pollutants, water, or any other substance to the MS4, or allows such a connection to continue.

D. Improper connections in violation of this Section must be disconnected and redirected, if necessary, to an approved onsite wastewater management system or the sanitary sewer system upon approval of the Director.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

E. The landowner or occupant of the property, where any drain or conveyance that has not been documented in plans, maps or equivalent, and which may be connected to the storm water system, shall be required to obtain a Storm Water Connection Permit and/or the approval of a LSWMP (if applicable), and shall be responsible for relocating the drain or conveyance upon receipt of written notice of violation from the Director. Such notice will specify a reasonable time period within which the relocation of the drain or conveyance is to be determined and shall require that the drain or conveyance be identified as storm water, sanitary sewer or other system, and that the outfall location or point of connection to the storm water system, sanitary sewer system or other discharge point be identified. Results of these investigations are to be documented and provided to the Director.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-4. Watercourse Protection.

Every person owning property through which a watercourse passes, or such person's grantee, or lessee, shall keep and maintain that part of the watercourse within the property free of trash, debris, excessive vegetation, and other obstacles that would pollute, contaminate, or significantly retard the flow of water through the watercourse. In addition, the landowner, grantee, or lessee shall maintain existing privately owned structures within or adjacent to a watercourse, so that such structures will not become a hazard to the use, function, or physical integrity of the watercourse.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

23-4-5. Prohibited Storage and Littering.

It is unlawful for any person to maintain, store, keep, deposit, or leave any pollutant or hazardous material, or any item containing a pollutant or hazardous material, in a manner that is likely to result in the discharge of the pollutant or hazardous material to the storm water system.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

23-4-6. Drinking Water Source Protection.

All storm water and non-storm water discharges shall comply with the City's drinking water source protection ordinance

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-7. Land Disturbance Permit.

Contents:

23-4-7(1). Purpose and Intent.

23-4-7(2). Land Disturbance Permit – When Required.

23-4-7(3). Land Disturbance Permit – Application.

23-4-7(4). Land Disturbance Permit – Proper Operation and Maintenance.

23-4-7(5). Land Disturbance Permit – Inspection and Entry.

23-4-7(6). Land Disturbance Permit – Revocation, Suspension, and Reinstatement.

23-4-7(7). Land Disturbance Permit – Appeals.

23-4-7(8). Prohibited Activities.

23-4-7(9). Mud, Dirt and Debris on City Streets.

23-4-7(1). Purpose and Intent.

The purpose of Section 23-4-7 is to prevent the discharge of sediment and other construction-related pollutants from construction sites. Sediment and debris from construction sites are a major source of pollution to waterways and water systems located within the City and surrounding areas. Each year storm water runoff carries tons of sediment from construction sites into local drainage systems, irrigation systems, canals, rivers, and lakes. Sediment and debris from storm water runoff also clog and obstruct storm drains, culverts, and canals, and causes damage to property, wildlife habitat and water quality.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-7(2). Land Disturbance Permit – When Required.

A. **Permit Required.** A Land Disturbance Permit (or “Permit”) is required before any person may perform any type of land disturbance activity that will disrupt or cause a change in the natural landscape upon any parcel of property located in the City.

B. **Exemptions.** The following activities are exempt from the permit requirements of this Section:

1. Actions by a public utility, the City, or any other governmental entity to remove or alleviate an emergency condition, including the restoration of utility service or the reopening of a public thoroughfare to traffic;
2. Actions by any other person when the City determines, and documents in writing, that the actions are necessary to remove or alleviate an emergency condition;
3. Land disturbance activities disturbing less than 500 square feet of land surface area;
4. Residential gardening;
5. Bona fide agricultural and farming operations, provided that the agricultural and farming operations constitute the principal use of the parcel and provided that such use of the parcel does not conflict with the City’s zoning ordinance;
6. A construction Notice of Intent (NOI) from the State has been obtained for the land disturbance activity.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-7(3). Land Disturbance Permit – Application.

Any person desiring a Land Disturbance Permit must first file an application with the Development Services Department.

A. **Application Form.** The application shall be submitted on a form provided by the City. If the applicant proposes to obtain the Permit in conjunction with another development activity requiring City approval (e.g. building permit, subdivision plat, site plan, or conditional use permit), the application for the Land Disturbance Permit will be included as part of the application form for the entire site. If the applicant proposes to obtain the Permit independent of any other City approval, the applicant shall apply for the Permit on a separate form prepared by the City. Application forms will be available at the City’s Public Works and Development Services Departments.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

B. **Storm Water Pollution Prevention Plan (SWPPP).** The applicant shall submit a SWPPP with the application. The SWPPP shall contain the following information:

1. **Site Description.** A site description (including a map with spot elevations and contour lines) which includes a description of the nature and location of the land disturbance activity, a description of the intended sequence of major activities which will disturb soils for major portions of the site, and estimates of the total area of the site and the total area of expected land disturbance.
2. **Control Description.** A description of the proposed control measures that will be implemented during the land disturbance activity and/or while the site is not stable. The SWPPP must clearly describe the times during the construction process that the measures will be implemented for each major activity identified pursuant to

subsection (1). The SWPPP shall also state the name, address, and phone number of the person or entity responsible for implementation of each control measure.

3. Control Measures. Control measures shall meet the following goals and criteria:

- a. Prevent or Minimize Erosion and Sediment Discharge. The proposed control measures shall be designed to prevent or minimize, to the maximum extent practicable, the discharge of sediment, debris and other construction related pollutants from the construction site by s torm water runoff into the s torm water system.
- b. Prevent or Minimize Construction Debris. The proposed control measures shall be designed to prevent or minimize, to the maximum extent practicable, the deposit, discharge, tracking by construction vehicles, or dropping of mud, sediment, debris or other potential pollutants onto public streets and rights-of-way.
- c. Use of BMPs. The proposed control measures shall include BMPs available at the time that the SWPPP is submitted. BMPs may include, but shall not be limited to, ~~the list of preferred BMPs published on the City's website. temporary silt or sediment fences, sediment traps, concrete washout, washing of applicators and containers used for paint, concrete, stucco or other materials, and d etention ponds, gravel construction entrances and wash down pads to reduce or eliminate off-site tracking, establishment of temporary grasses and permanent vegetative cover, use of straw mulch as a temporary ground cover, erosion control blankets, temporary interceptor dikes and swales, storm drain inlet protection, check dams, subsurface drains, pipe slope drains, level spreaders, rock outlet protection, reinforced soil retaining systems, and gabions.~~ BMPs shall also include opportunities for use of low impact development (LID) and green infrastructure to be incorporated into the site design.
- d. Stabilize Site. The proposed control measures shall be designed to preserve existing vegetation, where possible. Disturbed portions of the site shall be stabilized. Stabilization practices may include temporary seeding, permanent seeding, mulching, geo-textiles, sod stabilization, vegetative buffer strips, protection of trees, preservation of mature vegetation, and other appropriate measures. Use of impervious surfaces for stabilization should be avoided. Stabilization measures shall be initiated as soon as practicable in disturbed portions of the site where land disturbance activities have temporarily or permanently ceased, but in no case more than 14 days after the land disturbance activity in that portion of the site has temporarily or permanently ceased, except under the following circumstances:
 - i. If the initiation of stabilization measures by the 14th day after land disturbance activity temporarily or permanently ceases is precluded by snow cover or frozen ground conditions, stabilization measures shall be initiated as soon as practicable; or
 - ii. If land disturbance activity on a portion of the site is temporarily ceased, and earth disturbing will resume within 21 days, temporary stabilization measures need not be initiated on that portion of the site.
- e. Minimize Risk of Discharge of Other Materials. The proposed control measures shall be employed to minimize the risk of discharge of construction-related pollutants (such as paint, thinners, solvents and other chemicals) from the site. Such measures may include implementation of storage practices that minimize exposure of the material to storm water as well as spill prevention and response.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

C. **Timing for Filing Application.** The applicant shall file the application on or before the following dates:

1. Subdivision. The date that the applicant submits the preliminary subdivision plat application if the applicant proposes to develop a subdivision.
2. Site Plan. The date that the applicant submits a site plan application if the applicant proposes to develop a site plan or amended site plan.
3. Conditional Use Permit. The date that the applicant submits a conditional use permit application if the applicant proposes to develop a conditional use.
4. Building Permit. The date that the applicant submits a building permit application if the applicant proposes to construct a b uilding on an existing lot or parcel.
5. Other. At least two (2) weeks before the developer intends to perform any type of work not listed above that would require a Land Disturbance Permit pursuant to this Section.

If an applicant's development comes under more than one of the categories listed above, then the applicant shall submit the Land Disturbance Permit application on the earliest of the listed dates. Failure to comply with the

application dates set forth above is not a criminal offense, but may delay the applicant's project. Failure to acquire a required Land Disturbance Permit is grounds for denying a related subdivision application, site plan application, conditional use permit application, or building permit application. It is unlawful to commence work (move dirt) on a development site before obtaining a required Land Disturbance Permit.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

D. **Fee.** The applicant for a Land Disturbance Permit shall pay a fee in an amount set by resolution of the City Council.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

E. **Land Disturbance Permit/SWPPP Bond.** A person engaging in a land disturbance activity shall post a Land Disturbance/SWPPP bond as follows:

1. Common Plan of Development or site plans requiring an NOI with the State. The minimum amount of the bond shall be based on the street frontage of the property with the building permit calculated as follows:
 - a. ≤ 100 ft. of street frontage \$4,000.00
 - b. ≤ 200 ft., but more than 100 ft. of street frontage \$6,000.00
 - c. ≤ 300 ft., but more than 200 ft. of street frontage \$8,000.00
 - d. > 300 ft. of street frontage \$10,000.00
2. Developments and redevelopments requiring a Land Disturbance Permit or single lots that are part of a Common Plan of Development or Sale shall require a bond of \$1,000.00. Which will be released upon final site stabilization.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

F. **Application Approval.** The Storm Water ~~Division~~**Section** Manager or designee shall approve the application and grant the Permit if the application is complete and the Plan meets the requirements of this Section. The Storm Water ~~Division~~**Section** Manager or designee shall deny the application or approve the application with conditions if he or she determines that the measures proposed in the Plan fail to meet the criteria set forth in this section.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

G. **Appeals.** A Permit applicant whose application has been denied may appeal the decision to the City Manager. The appeal shall be made according to procedures established by the City Manager.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

H. **Term.** Unless otherwise revoked or suspended, a Land Disturbance Permit shall be in effect for the full period of the land disturbance activity. The land disturbance activity will not be considered to be completed until the developer has met the applicable requirements of this ordinance, the City has conducted a final inspection, and the following events occur:

1. Subdivisions. For Permits associated with a subdivision plat approval:
 - a. The developer must complete all required subdivision improvements; and
 - b. One of the following three events must occur:
 - i. The City issues a final certificate of occupancy for each lot in the subdivision, or
 - ii. Individual Land Disturbance Permits and Utah ~~DWQDEQ~~ NOIs have been issued for each lot in the subdivision not having a final occupancy permit, or
 - iii. The property has been revegetated or landscaped in a manner that eliminates erosion and sediment discharge or that brings the property back to its natural state.
2. Site Plans. For Land Disturbance Permits associated with a site plan approval, the date that the developer has completed all required landscaping, completed all outside construction work associated with the site plan, and the proper Notice of Termination (NOT) has been filed and finalized.
3. Building Permits. For Land Disturbance Permits associated with a building permit application, the date that the City issues a final occupancy permit for the structure covered by the building permit, and the proper NOT has been filed and finalized if applicable.

4. Other. For Land Disturbance Permits issued that are not tied to other approvals from the City, the date that the developer has completed all work associated with the Land Disturbance Permit and takes steps required by the permit to prevent further erosion and runoff from the site. No Land Disturbance Permit shall be considered terminated until the developer submits a Notice Of Termination of Land Disturbance Activity (Notice) to the City and the Notice is accepted by the City. The City shall accept the Notice if the developer has met the requirements of the Land Disturbance Permit and this ordinance. The developer shall keep and maintain all Land Disturbance Permit- required improvements on the site until the City accepts the Notice.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

I. **Amendments.** In the event that the proposed land disturbance activity for a site to which a Permit pertains is materially altered from that described in the City approved plans for construction in a way that may have a significant impact upon the effectiveness of the measures and controls described in the approved plans, the developer shall amend the SWPPP to meet the criteria set forth in section [23-4-7](#)(3).B.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-7(4). Land Disturbance Permit – Proper Operation and Maintenance.

The recipient of a Land Disturbance Permit shall install the erosion and sediment control measures required by the approved plan before commencing any land disturbance activity on the site to which the plan applies or at such times indicated in the plan. The erosion and sediment control measures shall be properly installed and maintained in accordance with the ~~reviewed site-specific SWPPP~~Land Disturbance Permit, the BMP manufacturers' specifications, and good engineering practices. The developer shall maintain such measures on the site until the City approves the termination of the Permit pursuant to Section [23-4-7\(3\)](#).H.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-7(5). Land Disturbance Permit – Inspection and Entry.

The developer shall allow any authorized employees and representatives of the City, representatives of the State of Utah Division of Water Quality, and representatives of the EPA, to enter the site to which a Permit applies at any time ~~if there exists an immediate threat to water quality, situations which involve risk of injury to persons, damage to storm water facilities, or damage to other property or the environment to inspect the erosion and sediment control measures maintained by the developer.~~ The developer shall also allow inspection of any records pertaining to the conditions of the Permit.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-7(6). Land Disturbance Permit – ~~Enforcement Process~~Revocation, Suspension, and Reinstatement.

All ~~requirements of a~~ Land Disturbance Permit may be ~~enforced revoked, suspended, and reinstated~~ pursuant to Section [23-5-2](#).

(Ord. No. O-2015-0027; Enacted 08/25/2015)

23-4-7(7). Land Disturbance Permit – Appeals.

An applicant for a Land Disturbance Permit may appeal any decision or directive made by the City following the procedures set forth in Section [23-5-2](#)(C).

(Ord. No. O-2015-0027; Enacted 08/25/2015)

23-4-7(8). Prohibited Activities.

The following activities are prohibited and unlawful, and shall be considered a nuisance under [Article 11-1](#) of the City Code and a violation under [Article 23-5](#), regardless of whether or not the violator has a Land Disturbance Permit:

A. **Covering Sidewalk.** Covering any portion of a curb, gutter or sidewalk with mud, dirt or debris and failing to remove the mud, dirt or debris before leaving the site. In no case shall the mud, dirt or debris be left overnight.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

B. **Washing Vehicles and Equipment.** Washing any vehicle or equipment in a manner that (1) leaves concrete, mud, dirt, or debris on a public or private street or on any portion of the public right-of-way, or (2) allows concrete, mud, dirt, or debris to enter the storm water system.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

23-4-7(9). Mud, Dirt and Debris on City Streets.

A. **Clean-up Required.** Any person or entity that tracks, spills, deposits, discharges or drops any mud, dirt or other debris on a public or private street or a public right-of-way within the City must remove the mud, dirt or other debris within twenty-four (24) hours of when it is left on the street or right-of-way. Failure to do so shall be a violation of this ordinance and shall also be considered a nuisance that may be enforced and/or abated pursuant to [Article 11-1](#) and [Article 23-5](#) of the City Code. The requirement to clean mud, dirt and other debris from streets and rights-of-way applies regardless of whether or not the responsible parties are acting pursuant to a Land Disturbance Permit.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

B. **Responsible Parties.** The following people and entities shall be considered to be responsible parties for the purpose of enforcing this section:

1. Driver. The driver of the vehicle leaving the mud, dirt or debris; and
2. General Contractor. The general contractor or owner in charge of the job site from which the mud, dirt, or debris came.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

C. **Possible Remedies.** The City may avail itself of any of the following nonexclusive remedies to enforce this section if the mud, dirt, or debris is not removed as required herein:

Public Improvement and Repair Bond. The City may clean (or may hire an independent contractor to clean) the mud, dirt or debris, and may deduct the cost of the clean-up, plus an administrative charge in an amount set by resolution of the City Council, from the Public Improvement and Repair Bond posted by the contractor on the job site from which the mud, dirt or debris came. The City may make draws against the public improvement and repair bond as specified in [Section 7-3-2](#) of the City Code.

1. Nuisance Abatement. The violation may be treated as a nuisance under [Article 11-1](#) of the City Code and enforced by one of the City's Neighborhood Improvement Team members.
2. Notice of Violation, Administrative Citation, or Criminal Prosecution. The City may fine, penalize, or prosecute the violation pursuant to [Article 23-5-5](#).

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-8. Long-Term Storm Water Management.

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23-4-8(1). Purpose.

The purpose of this Section is to establish minimum storm water management requirements and controls to protect and safeguard the long-term general health, safety, and welfare of the public residing within the City and surrounding watersheds, and to control the long term adverse effects of post construction storm water runoff and nonpoint and point source pollution associated with development and redevelopment. This ordinance seeks to meet that purpose through the following objectives:

A. Minimize the impact of storm water runoff from any completed development or redevelopment in order to reduce flooding, siltation, and pollution of waters of the State of Utah.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

B. Minimize nonpoint source pollution caused by storm water runoff from completed development and redevelopment which could otherwise degrade local water quality.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

C. Minimize the total annual volume of surface water runoff which flows from any specific site following development or redevelopment, so as to not exceed the predevelopment hydrologic regime to the maximum extent practicable.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

D. Establish long-term responsibility for and maintenance of storm water management facilities.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

E. Establish legal authority to carry out all the inspection and monitoring procedures necessary to ensure compliance with this Section.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

F. Regulate the contribution of pollutants to the City's MS4 by storm water discharges from completed development and redevelopment activities.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

G. Enable the City to comply with the UPDES and applicable federal regulations.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

H. Facilitate compliance with state and federal standards and permits by landowners, owners of completed developments, and permanent storm water management facilities within the City.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-8(2). Applicability

This Section shall be applicable to:

A. All subdivision or site plan applications greater than 1 acre in size;

(Ord. No. O-2015-0027; Enacted 08/25/2015)

B. Any new development or redevelopment that changes ten percent (10%) or more of either the impervious surface footprint or building footprint;

C. Any new development or redevelopment regardless of size that is identified by the City to be in an area where the land use has the potential to generate highly contaminated runoff; or

(Ord. No. O-2015-0027; Enacted 08/25/2015)

D. Any development or redevelopment that ~~is are~~ smaller than the minimum applicability criteria if such activities are part of a larger common plan of development or sale.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-8(3). Exemptions

The following activities are exempt from this Section:

A. Individual single-family or duplex residential lots that are not part of a larger sub-division or phased development project that is otherwise subject to this Section.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

B. Additions or modifications to existing single-family or duplex residential structures.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

C. Projects that are exclusively for agricultural uses. Agricultural roads that are used to access other land uses subject to this Section are not exempt.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

D. Maintenance and repair to any storm water BMP deemed necessary by the City.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

E. Any emergency project that is immediately necessary for the protection of life, property, or natural resources.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

F. Linear construction projects, such as pipeline or utility line installation, that do not result in the installation of any new impervious surface, as determined by the City.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Effective on: 4/10/1990

23-4-8(4). Compatibility with Other Permit and Ordinance Requirements.

This Section is not intended to interfere with, abrogate, or annul any other ordinance, rule or regulation, statute, or other provision of law. The requirements of this Section should be considered minimum requirements, and where any provision of this Section imposes restrictions different from those imposed by any other ordinance, rule or regulation, or other provision of law, whichever provision is more restrictive or imposes higher protective standards for human health or the environment shall be considered to take precedence.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-8(5). Storm Water System Design

The City uses the following documents to provide policy, criteria and information, including specifications and standards, for the proper implementation of the requirements of this Section. These are provided for reference, City standards supersede other standards and specifications.

A. *APWA Construction Specifications, Standards and Drawings*

- B. Supplemental Document to the APWA Construction Specifications, Standards and Drawings
- C. City Construction Standards and Specifications
- D. Storm Water System Design Manual

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-8(6). Powers and Duties.

The City, Department of Public Works- Storm Water Utility, shall administer and enforce this Section, and may furnish additional policy, criteria and information including specifications and standards, for the proper implementation of the requirements of this Section.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

23-4-8(7). General Performance and Site Design Criteria for Long-term Storm Water Management.

A. **Performance Criteria.** The following performance criteria shall be addressed for storm water management at all sites governed by this Section:

1. All site designs shall establish storm water management practices to mirror predevelopment hydrology of the previously undeveloped site or to improve the hydrology of a redeveloped site to the maximum extent practicable. The best available technology and information shall be used for analysis and design of a storm water management system to meet the requirements of this Section.
2. These practices should seek to utilize low impact development (LID) for storm water treatment and to reduce storm water runoff from driveways, sidewalks, parking lots, and landscaped areas to the maximum extent practicable to provide treatment for both water quality and quantity. The process shall include evaluations of BMPs considered and rationale as to why or why not they have been selected.
3. All drainage from rooftop and dumpster areas are required to drain to vegetated landscape areas unless otherwise approved by the City Engineer.
4. All storm water runoff generated from new development or redevelopment shall not discharge untreated storm water directly into a storm water system, a wetland or waters of the State without treatment to the maximum extent practicable. In no case shall the impact on wetlands be any less than allowed by the Army Corps of Engineers (USACE).
5. Each plan shall include an assessment of post construction storm water impacts upon downstream and upstream properties. The assessment of storm water quality and quantity impacts shall be based on the standards contained within this Section, at a minimum. The assessment of upstream impacts must be provided, at a minimum, for property or properties located immediately upstream and/or adjacent to the proposed development or redevelopment. The assessment of downstream impacts shall be made by evaluating a site's contribution to storm water runoff to a suitable downstream point.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 6/28/2022)

B. Minimum Control Requirements.

1. New Development. For a new development site, all storm water management practices will manage rainfall on-site and be designed to prevent the off-site discharge of the precipitation from all rainfall events less than or equal to the 80th percentile rainfall event.
2. Redevelopment. For a redevelopment site, all storm water management practices must include site-specific measures aimed at net gain to onsite storm water retention. If a redevelopment site changes or increases the impervious surface or building footprint by greater than 10%, the site shall manage rainfall on-site and prevent the off-site discharge of the net increase in the volume associated with the precipitation from all rainfall events less than or equal to the 80th percentile rainfall event.
3. Implementation.

- a. The requirements outlined in subsections 1 and 2 above, must be accomplished by the use of a site design that contains a combination of practices including structural and non-structural controls that are designed, constructed, and maintained to infiltrate, evapotranspire, and/or harvest and reuse rainwater.
- b. A [developer](#) is required to evaluate LID approaches and may employ any BMP found in *A Guide to Low Impact Development Within Utah* found on the Division of Water Quality website.
- c. After retention of the 80th percentile amount, discharge will be allowed at sixty (60) gallons per minute per acre.
- d. The City shall reduce any requirement for a new development or redevelopment site to manage or control stormwater runoff rates or stormwater runoff volumes for flood control purposes to account for the reduction in stormwater associated with approved LID.
- e. All other retention, pre-treatment, and maximum release rates are otherwise applicable to new developments and redevelopments located in Drinking Water Source Protection Zones as defined in Chapter 21 of the Orem City Code.

4. Feasibility and Dispute Resolution.

- a. Feasibility. If a developer believes it is infeasible to meet the requirements outlined in subsections 1 through 3, the developer must propose alternative design criteria and that criteria must be approved by the City as part of the LTSWMP approval process as outlined in Orem City Code § 23-4-8(8).
 - i. In demonstrating infeasibility, the [developer](#) must document and quantify that infiltration, evapotranspiration, and rainwater harvesting have been used to the maximum extent feasible and that full employment of these controls is infeasible due to constraints. LID infeasibility may be due to one or more of the following conditions: high groundwater table, drinking water source protection zones, adverse soil conditions, grades, accessibility, excessive costs, or others.
 - ii. New developments or redevelopments that impact City of Orem Drinking Water Source Protection Zones may request a waiver of infiltration LID and/or sumps if it is infeasible to infiltrate or there is an increased risk of pollution but are still required to select and install other structural and non-structural LID that evapotranspire, filter, or harvest and reuse rainwater and to otherwise comply with Chapter 21 and Chapter 23 of the Orem City Code.
- b. If the City and developer are unable to resolve conflicts related to these retention requirements, the dispute will be resolved pursuant to Utah Code § 19-5-108.5 (effective July 1, 2020).

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2020-0014; Amended 06/30/2020; Ord. No. O-2022-0010, Amended 06/28/2022)

C. **Site Design Feasibility.** Storm water management practices for a site shall be chosen based on the physical conditions of the site. Among the factors that should be considered:

1. Topography
2. Drainage Area(s)
3. Soils
4. Slopes
5. Terrain
6. Location in relation to environmentally sensitive features
7. Receiving waters

e(Ord. No. O-2015-0027; Enacted 08/25/2015)

D. **Conveyance Issues.** All storm water BMPs shall be designed to convey storm water to allow for the maximum removal of pollutants and reduction in flow velocities.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

E. **Pretreatment Requirements.** Every storm water treatment practice shall have an acceptable form of water quality pretreatment. The proposed pretreatment shall address the anticipated pollutants that would normally be expected

from the proposed development. Approval by the City of pretreatment devices is required before work can begin. The use of LID is encouraged and evaluation documentation is required.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

F. Landscaping Requirements. All storm water management practices must have a landscaping plan detailing both the vegetation to be in practice and how and who will manage and maintain this vegetation. Any area of land from which the natural vegetative cover has been either partially or wholly cleared or removed by development or redevelopment activities and is not ~~covered by permanent structures part of an actual building construction or a future parking area~~ shall be revegetated within ~~thirty fourteen~~(3014) days from the substantial completion of such clearing and construction. The following criteria shall apply to revegetation efforts:

1. Reseeding must be done with ~~an annual or~~ perennial vegetative cover accompanied by placement of straw mulch or its equivalent of sufficient coverage to control erosion until such time as the vegetative cover is established ~~per requirements set by the Utah Division of Water Quality over ninety percent (90%) of the seeded area.~~
2. Replanting with native woody and herbaceous vegetation must be accompanied by placement of straw mulch or its equivalent of sufficient coverage to control erosion until the plantings are established and are capable of controlling erosion.
3. Any area of revegetation must exhibit survival of a minimum of seventy percent (70%) of the vegetative cover throughout the year immediately following revegetation. Revegetation must be repeated in successive years ~~as needed~~ until the minimum seventy percent (70%) survival for one (1) year is achieved.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

G. Maintenance Agreements. All storm water practices shall be maintained in accordance with the approved and deeded storm water inspection and maintenance agreement and LTSWMP. All storm water treatment practices shall have an enforceable operation and maintenance activities to ensure the system functions as designed. This agreement will include any and all maintenance easements required to access and inspect the storm water treatment practices, and to perform routine maintenance as necessary to ensure proper functioning of the storm water treatment practice. In addition, the agreement needs to specify the parties responsible for the proper maintenance of all storm water treatment practices prior to ~~completion of the project issuance of any permits for development or redevelopment.~~

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

H. Nonstructural Storm Water Practices. The evaluation and use of at least one nonstructural storm water treatment practice is required on all new development and redeveloped sites. The use of additional nonstructural storm water treatment practices is encouraged in order to minimize the reliance on structural practices. ~~These nonstructural practices include practices found in the Storm Water Quality Credit Package as well as in manuals, pamphlets, booklets, etc. that discuss LID for construction sites.~~

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

I. Protection of Point of Discharge. Discharge from any on-site storm water management system into any natural or surface drainage channel or feature, shall be designed and constructed so that the discharge does not cause damage to the receiving system.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

J. Protection of Receiving Channels and Waters. Receiving channels and water bodies (on-site and/or off-site) shall be evaluated to ensure that downstream conveyances are not eroded and/or degraded by altered storm water flows from development or redevelopment. Acceptable mitigation alternatives include on-site detention to reduce post construction runoff rates and volumes and channel stabilization measures to control channel degradation.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

K. Design of Water Impounding Structures (Dams). Any proposed water impounding structure (dam) shall be designed in accordance with Utah Dam Safety standards, and if required, shall be reviewed and approved by the Utah Dam Safety Engineer. Proof of compliance with this requirement shall be provided by the applicant.

Effective on: 4/10/1990

23-4-8(8). Long-Term Storm Water Management Plan – Procedures and Requirements.

A. LTSWMP Required for Applicable Developments.

No development or redevelopment activity will commence on a site subject to this Section until a LTSWMP detailing in concept how storm water runoff and associated water quality impacts resulting from the development or redevelopment will be controlled or managed. The plan must indicate whether storm water will be managed on-site or off-site and, if on-site, the general location and type of practices that will be employed. No building, grading, or other storm water management permit shall be issued until a satisfactory concept LTSWMP has undergone a review and been approved by the City unless a waiver is consistent with the requirements of this section.

The final LTSWMP, associated maintenance agreement, and as built long term BMP site map shall be submitted to City staff who verify that the design of all storm water management practices meet the submittal requirements.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

B. Long-term Storm Water Management Concept Plan Requirements.

A storm water management concept plan shall be required with all applicable development and redevelopment applications and will include sufficient information to evaluate: the environmental characteristics of the project site; the potential impacts of all proposed development of the site, both present and future, on the water resources; and the effectiveness of the proposed measures for managing storm water at the site. The intent of this conceptual planning process is to determine the type of storm water management measures necessary for the proposed project and to ensure adequate planning for management of storm water runoff from future development or redevelopment. To accomplish this goal the following information shall be included in the concept plan:

1. **Map(s).** A map (or maps) indicating the location of existing and proposed buildings, roads, parking areas, utilities, structural storm water management and sediment control facilities. The map(s) will also clearly show proposed land use with tabulation of the percentage of surface area to be adapted to various uses; drainage patterns; slopes; locations of utilities; roads and easements; and the limits of clearing and grading. A written description of the site plan and justification of proposed changes in natural conditions may also be required.
2. **Existing Natural Resources Description.** A written or graphic inventory of the natural resources at the site and surrounding area as it exists prior to the commencement of the project and a description of the watershed and its relation to the project site. This description should include a discussion of soil conditions, forest cover, topography, wetlands, and other native vegetative areas on the site. Particular attention should be paid to environmentally sensitive features that provide particular opportunities or constraints for development or redevelopment.
3. **Maintenance Plan.** A written description of the required maintenance burden for any proposed storm water management facility. For development or redevelopment occurring on a previously developed site, the person submitting the concept plan shall be required to include within the concept plan, measures for controlling existing storm water runoff discharges from the site to the maximum extent practicable. With redevelopment, any existing storm water facility shall be looked at as a new structure and shall fall under the provisions of this Section unless otherwise exempt.
4. **Calculations.** Hydrologic and hydraulic design calculations for the predevelopment and post-development conditions for the design storms specified in this Section. Such calculations shall ~~include include~~ (i) description of the design storm frequency, intensity and duration, (ii) time of concentration, (iii) Soil Curve Numbers or runoff coefficients, (iv) peak runoff rates and total runoff volumes for each watershed area, (v) infiltration rates, where applicable, (vi) culvert capacities, (vii) flow velocities, (viii) data on the increase in rate and volume of runoff for the design storms required by the City and (ix) documentation of sources for all computation methods and field test results.
5. **Soils Information.** If a storm water management control measure depends on the hydrologic properties of soils (e.g., infiltration basins, injection wells, etc.), then a soils report shall be submitted unless it is determined that the City Engineer has sufficient knowledge of pit soils to waive this requirement. The soils report shall be based on on-site boring logs or soil pit profiles. The number and location of required soil borings or soil pits shall be determined

based on what is needed to determine the suitability and distribution of soil types present at the location of the control measure.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

C. **Final Long-term Storm Water Management Plan Requirements.** After review of the concept plan and modifications to that plan as deemed necessary by the City, a final LTSWMP must be submitted to the Department for approval. The LTSWMP shall include:

1. **Contact Information.** The name, address, and telephone number of all persons having a legal interest in the property and the tax reference number and parcel number of the property or properties affected. This data is collected in the storm water questionnaire and inspection and maintenance agreement.
2. **Topographic Base Map.** A 1" = 200' topographic base map of the site which extends a minimum of 200 feet beyond the limits of the proposed development and indicates existing surface water drainage including streams, ponds, culverts, ditches, and wetlands; current land use including all existing structures; locations of utilities, roads, and easements; and significant natural and man-made features not otherwise shown.
3. **Long Term Storm Water Best Management Practice (BMP) Site Map.** This map is required to show all of the proposed permanent stormwater BMPs with each BMP feature labeled clearly. If abbreviations are used in naming the BMPs a key will need to be provided on the map.
4. **Storm Water Questionnaire.** As part of the concept plan review process, a storm water questionnaire is given by the City Development Services Department to each developer. This is a required document to be included in the LTSWMP as the answers to the ~~prompts prompts~~ within the questionnaire are used to create the LTSWMP and are ~~implemented implemeted~~ throughout the site project.
5. **Landscaping Plan.** The a ppplicant must present a detailed plan for management of vegetation at the site after construction is finished, including who will be responsible for the maintenance of vegetation at the site and what practices will be employed to ensure that adequate vegetative cover is preserved.
6. **Inspection and Maintenance Agreement.** The applicant must execute an easement and an inspections and maintenance agreement binding on all subsequent owners of land served by an on-site storm water management measure in accordance with the specifications of this Section. This agreement must be recorded with the Utah County Recorder.
7. **City Approval.** The final LTSWMP and associated maintenance agreement must be signed by a designated City storm water employee who can verify that the design of all storm water management practices meet submittal requirements. In addition, the maintenance agreement must be signed by a designated City employed engineer who can verify the correct property description used in the maintenance agreement.
8. **Other Environmental Permits.** The applicant shall assure that all other applicable environmental permits have been acquired for the site prior to approval of the final storm water design plan.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

D. **Performance Bond/Security.**

1. The City may require the submission of a performance security or bond prior to approval of a Final LTSWMP in order to ensure that the storm water management practices are installed as required by the approved Final LTSWMP. The amount of the installation performance security shall be the total estimated construction cost of the storm water management practices approved under the permit, plus 25%. The performance security shall contain forfeiture provisions for failure to complete work specified in the Final LTSWMP.
2. The security or bond required by this section shall be released in full only upon submission of the As-Built Plans and written certification by a registered professional engineer that the storm water practices have been installed in accordance with the approved final plan and other applicable provisions of this Chapter. The City will make a final inspection of the storm water management practices to ensure that they are in compliance with the approved final plan and the provisions of this Chapter.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

23-4-8(9). Inspection and Monitoring.

A. **Inspections:** Whenever necessary to make an inspection to enforce any provision of this Section, or whenever the City has cause to believe that there exists, or potentially exists, a condition which constitutes a violation of this Section, the City may enter the premises at all reasonable times to inspect the same and to inspect and copy records related to storm water compliance. In the event the landowner or occupant refuses entry after a request to enter and inspect has been made, the City is hereby empowered to seek assistance from any court of competent jurisdiction in obtaining such entry.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

B. **Monitoring.** In addition to any requirements associated with any other permit or plan required by this Chapter, a developer must comply with the following for any development or redevelopment that requires the submission and approval of a Final LTSWMP:

1. Notice of Construction Commencement. The applicant must notify the City in advance before the commencement of construction for which a Final LTSWMP is required. Regular inspections of the site will be conducted by the City to ensure compliance with this Section. All inspections shall be documented and written reports prepared that contain the following information:
 - a. The date and location of the inspection;
 - b. Whether construction is in compliance with the approved Final LTSWMP;
 - c. Variations from the approved Final LTSWMP;
 - d. Any violations that exist.
2. Violations. If violations are found, the City shall issue a Notice of Violation pursuant to [Article 23-5](#) and no added work shall proceed until the violation is corrected.
3. As Built Plans. Upon completion of a project, all applicants are required to submit actual as built plans for any storm water management practices located on-site. The owner and/or designer of the development or redevelopment shall certify that the completed project is in accordance with the approved LTSWMP. The as-built plans shall show the final design specifications for the entire storm water management system and must be certified by a Utah licensed professional engineer. As-built plans shall include field location, size, depth, and planted vegetation of all structural BMPs and other measures, controls, conveyances and devices as installed. A final inspection and approval by the City shall occur before the release of any bond or performance securities. Electronic as-built plans are required, georeferenced CAD drawings and GIS files are encouraged.
4. Permanent Structural Storm Water Management Facilities. These facilities must be inspected by the City at least once during installation.
5. Notice of Termination (NOT). Subsequent to final installation and stabilization of all storm water BMPs shown in the Final LTSWMP, submission of all necessary as-built plans, and final inspection and approval by the City; the project representative must notify the City of the project's completion. If all work has been satisfactorily completed in conformance with this Section a certificate of completion or notice of termination shall be issued by the City.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-8(10) Maintenance and Repair of Storm Water Facilities.

A. **Maintenance Easement.** Prior to commencing development or redevelopment activities on a site, the applicant or owner of the site must execute a maintenance easement agreement that shall be binding on all subsequent owners of land served by a storm water management facility. The agreement shall provide for access to the facility at reasonable times for periodic inspection by the City, or their contractor or agent, and for regular or special assessments of landowners to ensure that the facility is maintained in proper working condition to meet design, water quality standards and any other provisions established by this Section. The City shall record the easement agreement with Utah County Recorder.

B. **Maintenance Agreements.** Maintenance of all storm water management facilities shall be ensured through the creation of a formal maintenance agreement that must be approved by the City and recorded into the land record prior to final inspection or the issuance of any occupancy permit. As part of the agreement, a schedule shall be developed for when and how often maintenance will occur to ensure proper function of the storm water management facilities. The agreement shall also include plans for periodic inspections to ensure proper performance of the facility between scheduled cleanouts.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2017-0005, Amended 02/28/2017; Ord. No. O-2022-0010, Amended 06/28/2022)

C. **Inspections.** All storm water management facilities must undergo, at the minimum, a biennial inspection to document maintenance and repair needs and ensure compliance with the requirements of this Section and accomplishment of its purposes. These needs may include; removal of silt, litter and other debris from all catch basins, inlets and drainage pipes, grass cuttings and vegetation removal, and necessary replacement of landscape vegetation. Any maintenance needs found must be addressed in a timely manner and the inspection and maintenance requirement may be increased as deemed necessary to ensure proper functioning of the storm water management facility. At its discretion and as reflected in the maintenance agreement, the City may authorize the use of private inspectors to conduct and document post construction maintenance inspections.

(Ord. No. O-2022-0010, Amended 06/28/2022)

D. **Record Keeping.** Parties responsible for the operation and maintenance of a long-term storm water management facility shall make records of the installation, of inspections, and of all maintenance and repairs. The party responsible shall retain the records for at least five (5) years. These records shall be made available to the City during inspection of the facility and at other reasonable times upon request. These records shall contain all of the following:

1. The name and address of the landowner.
2. A description of the condition of the storm water control measure(s).
3. The date of the inspection and location of the inspection.
4. The name and signature of the inspector.
5. Specific issues or violations found that need to be corrected by the property owner along with deadlines and re-inspection dates.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

D. **Failure to Maintain Practices.** If a responsible party fails or refuses to meet the requirements of the maintenance agreement, the City, after reasonable notice, may correct a violation of the design standards or maintenance needs by performing all necessary work to place the facility in proper working condition. In the event that the storm water management facility becomes a danger to public safety or public health, the City shall notify the party responsible for maintenance of the storm water management facility in writing. Upon receipt of that notice, the person responsible shall have five (5) calendar days to effect maintenance and repair of the facility in an approved manner. After proper notice, the City may assess the owner(s) of the facility for the cost of repair work and any penalties; and the cost of the work shall be a lien on the property.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Effective on: 4/10/1990

23-4-8(11). Appeals

Any applicant whose Final LTSWMP has been rejected by the City may appeal the decision to the City Manager. The appeal shall be made according to procedures established by the City Manager.

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

Effective on: 4/10/1990

23-4-8(12). Liability

Any person who undertakes or causes to be undertaken any land development or redevelopment shall ensure that soil erosion, sedimentation, increased pollutant loads and changed water flow characteristics resulting from their

development or redevelopment activity are controlled so as to minimize pollution of receiving waters. The requirements of this Section are minimum standards and a person's compliance with the same shall not relieve such person from the duty of enacting all measures necessary to minimize pollution of receiving waters.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Effective on: 4/10/1990

23-4-8(13). Retrofitting Plan

The City has a plan to retrofit existing developed sites that fall within the applicability criteria described in Section 23-4-8(2) that are adversely impacting water quality. The plan emphasizes controls that infiltrate, have evapotranspiration or harvest and use storm water discharges. The City recommends control measures that are best suited for the existing site and identifies controls that may be considered for future retrofitting.

The retrofitting plan will include the following criteria:

1. Proximity to waterbody;
2. Current assessment of waterbody with the goal to improve impaired waterbodies and protect unimpaired waterbodies;
3. Hydrologic condition of the receiving waterbody;
4. Proximity to sensitive ecosystem or protected area; and
5. Any existing site included in Section 23-4-8-(2) that could be further enhanced by retrofitting storm water controls.

(Ord. No. O-2022-0010, Enacted 06/28/2022)

Article 23-5. Violations, Enforcement, and Penalties

Contents:

23-5-1. Enforcement Authority.

23-5-2. Notice of Violation.

23-5-3. Administrative Citation.

23-5-4. Criminal Prosecution.

23-5-5. Nonexclusive Remedies.

23-5-6. Severability.

23-5-1. Enforcement Authority.

A. The Storm Water Utility may adopt procedures and rules for the implementation and administration of this Chapter and to provide for the enforcement of the provisions contained herein.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

B. Authorized code enforcement personnel working under the direction of the City Manager are hereby declared to be public officials within the meaning of Section 77-7-18 Utah Code as amended, and these public officials are hereby authorized to issue misdemeanor and/or administrative citations and/or notices of violations, and/or stop work orders for violations of this Chapter or City Construction Standards and Specifications.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

C. Whenever the City finds that a person has violated a prohibition or failed to comply with any requirement(s) of this Chapter, the City **may, as allowed by law; will** order compliance through a written notice of violation, administrative citation to the responsible person(s), or criminal prosecution. Administrative citation or notices of violation may require

without limitation:

1. The performance of monitoring, analyses, and reporting;
2. The elimination of illicit connections or discharges;
3. That violating discharges, practices, or operations shall cease and desist;
4. The abatement or remediation of storm water pollution or contamination hazards and the restoration of any affected property;
5. Payment to cover administrative, remediation, monitoring, analyses, and reporting costs; or
6. The implementation of source control or treatment BMPs.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

23-5-2. Notice of Violation.

A. A **Notice of Violation** (NOV) may be issued when the City finds that a person has violated or failed to comply with any requirements of this Chapter including those requirements found in any permit or plan authorized by this Chapter.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

B. Issuance and Enforcement of Construction Related NOV:

1. **Contents.** The NOV shall state the location and nature of the noncompliance and shall also specify what action is required for the person to avoid revocation or suspension of any permit or plan issued pursuant to this Chapter. The NOV shall be ~~sent to mailed to the address listed for~~ the responsible person in any permit, plan, or application or to the landowner.
2. **Process.** The City of Orem follows the NOV process described in Utah State Code 19-5-108.3.
3. **Exceptional Circumstances.** The City may issue an order to stop construction earlier than described if the City has a clearly documented reason articulating an immediate threat to water quality, situations which involve a risk of injury to persons, damage to storm water facilities, or damage to other property or the environment.
4. The City may recoup the costs incurred to correct a violation the responsible person refuses to correct after the enforcement process described by state law has been exhausted.
5. ~~Corrective Action. The NOV shall allow the person a reasonable time to take the necessary corrective action to avoid revocation or suspension of any permit or plan which time, in the absence of exceptional circumstances, shall not be less than ten (10) nor more than thirty (30) days.~~
 - a. ~~Exceptional Circumstances. For purposes of this Section, exceptional circumstances include, but are not limited to, situations which involve a risk of injury to persons, damage to storm water facilities, or damage to other property or the environment. The City may take any steps the City deems necessary to alleviate any such exceptional circumstances as defined above, and may bill the landowner, developer, or contractor responsible for creating the exceptional circumstances for the cost of alleviating said circumstances.~~
6. ~~Suspension or Revocation. If the person fails to correct the problems identified in the notice during the time specified in the notice, the Director or designee may suspend or revoke any permit or plan by mailing or delivering written notice of the suspension or revocation to the person.~~
7. ~~Stop Work Order. A stop work order may be issued upon the revocation or suspension of a permit or plan, upon discovery of work in violation of or not in accordance with a permit or plan, or upon the discovery of work being conducted without a required permit or plan. The stop work order may be issued by inspectors in the Development Services Department or a City Public Works Official. No land disturbance or other construction activity may be commenced or continued on any site for which a permit or plan has been revoked or suspended until the permit or plan has been reinstated or reissued.~~
8. ~~Reinstatement. The NOV may provide for reinstatement of any permit or plan upon correction of the violation and compliance with any plan or permit issued or approved under this Chapter.~~

(Ord. No. O-2015-0027; Enacted 08/25/2015; Ord. No. O-2022-0010, Amended 06/28/2022)

C. Issuance and Enforcement of Other NOV's:

1. **Contents.** The NOV shall state the location and nature of the noncompliance and shall also specify what action is required for the person to avoid escalating enforcement measures. The NOV shall be sent to the responsible person

or to the landowner.

2. **Corrective Action.** The NOV shall allow the person a reasonable time to take the necessary corrective action to avoid citations or other enforcement measures and shall be given, in the absence of exceptional circumstances, no less than ten (10) nor more than thirty (30) days to correct the violation.

- i. **Exceptional Circumstances.** For purposes of this Section, exceptional circumstances include, but are not limited to, an immediate threat to water quality, situations which involve a risk of injury to persons, damage to storm water facilities, or damage to other property or the environment. The City may take any steps the City deems necessary to alleviate any such exceptional circumstances as defined above, and may bill the landowner, developer, or contractor responsible for creating the exceptional circumstances for the cost of alleviating said circumstances.

(Ord. No. ____; Enacted ____; Ord. No. ____, Amended __/__/__)

- D. **NOV Appeals.** The person receiving the NOV may appeal any decision or directive made by the City. The party desiring to appeal shall file a notice of appeal at the City Manager's Office within 10 days of the decision or directive being appealed. The notice of appeal shall contain the following information:

1. The appellant's name, address and daytime telephone number;
 2. A short statement describing the basis for the appeal; and
 3. The relief sought by the appellant.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

- E. **Hearing.** Upon receipt of the notice of appeal, the City Manager shall set a date for an informal hearing to consider the appeal. The informal hearing shall be conducted in accordance with policies established by the City Manager. The City Manager shall uphold the decision or directive being appealed unless the City Manager finds that there has been an error in the interpretation or implementation of this ordinance. The City Manager shall render a decision on the appeal within 10 days of the informal hearing with the appellant. The City Manager shall have authority to affirm, reverse, or modify any decision or directive appealed pursuant to this section.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Effective on: 4/10/1990

23-5-3. Administrative Citation.

- A. **Administrative Citation.** When a City Public Works Officer determines that a violation of this Chapter exists, the City Public Works Officer may issue an administrative citation to the responsible person **not in conflict with state law**.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

- B. **Content of Administrative Citation.** The administrative citation shall include the following:

1. The name and address of the responsible person;
 2. The street address of the violation or a description sufficient for identifying the building, structure, premises, or land upon or within which the violation is occurring;
 3. A description of the violation and the City
 4. Code section violated;
 5. An order prohibiting the continuation or repeated occurrence of the code violation described on the Administrative Citation;
 6. An order to the responsible person to correct the violation(s) within the time specified, and an explanation of the consequences of failure to correct the violation(s), including the fine for the violation;
 7. The amount of the fine and/or penalty and interest for the violation(s);
 8. An explanation of how the fine shall be paid and the time period by which it shall be paid;
 9. The time for appealing the administrative citation to the Hearing Officer and the procedure for filing an appeal; and
 10. A statement that the City may abate the violation and assess costs and expenses of abatement and a monetary fine against the responsible person if the correction is not completed by the responsible Person and approved by the City

Public Works Director before the Completion Date.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

C. **Service of Administrative Citation.** The City Public Works Officer shall serve the administrative citation upon the responsible person, either personally or by mailing, certified, return receipt requested, a copy of the administrative citation to the ~~r~~Responsible ~~p~~Person at ~~the his/her~~ last known address. If the responsible person cannot after due diligence be personally served within Utah County and if an address for mailed service cannot after due diligence be ascertained, notice shall be served by posting a copy of the administrative citation conspicuously on the affected property or structure. Proof of service shall be made by a written declaration under penalty of perjury executed by the person effecting the service, declaring the time and date of service, the manner by which the service was made, and if by posting, the facts showing that due diligence was used in attempting to serve the person personally or by mail.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

D. **Fine Amounts.**

1. The amounts of the fines imposed for violations of this Chapter shall be set forth in the regular schedule of fines established by a Resolution of the City Council.
2. The schedule of fines shall specify any increased fines for repeat violations of the same code provision by the same person within any twelve (12) month period from the date of the preceding administrative citation.
3. Each and every day a violation of the provisions of the code exists constitutes a separate and distinct offense and shall be subject to a citation.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

E. **Failure to Pay Fines.** The failure of any person to pay the civil fines assessed by an Administrative Citation within the time specified on the citation or after an administrative hearing, will result in the collection of the fine by the City. The City may pursue any available legal remedy to collect civil fines, including but not limited to judgments, liens, small claims actions, and collections. The City may also recover its collections costs according to proof.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

F. **Stop Work Order.** Upon the occurrence of a third violation the City may issue a Stop Work Order in conjunction with the Administrative Citation.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

G. **No Extension.** No extension of the time specified in the administrative citation for correction of the violation may be granted, except by order of the Hearing Officer.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

H. **Appeals.**

1. Grounds. Any person receiving an administrative citation may appeal the administrative citation to the Hearing Officer. Only the following issues may be appealed to the Hearing Officer:
 - a. The person charged in the administrative citation as the responsible person, is not the responsible person as defined by this ordinance.
 - b. The condition described as a violation in the administrative citation is not a violation as defined by this ordinance.
 - c. The responsible person claims that the requirement(s) of the administrative citation violates ~~his/her~~ constitutional rights.
2. Filing.
 - a. A person desiring to appeal an administrative citation must file a notice of appeal at the City's Public Works Office within ten (10) days of being served with the administrative citation or within fifteen (15) days of the mailing date if the administrative citation is mailed.
 - b. The notice of appeal shall clearly and concisely set forth all the reasons for the appeal. The Hearing Officer shall examine the notice of appeal to determine whether a valid appeal has been stated. If the appellant has not stated a valid cause for appeal, as set forth in Section 23-5-3.H., or if the appellant has failed to show by a preponderance of the evidence, that he/she has an appealable issue, the appeal shall be denied and no hearing shall be held.

- c. If the appellant has not shown due diligence and/or substantial progress in correcting the violation or has made no attempt to correct the violation, the filing of an appeal will not stop the accrual of the fines.
 - d. If the appellant has filed an appeal, the filing of such appeal will not prevent law enforcement officers from responding to the property on reports of new violations.
3. Hearing. The hearing before the Hearing Officer shall be informal according to rules and procedures established by the Hearing Officer. The appellant may, but is not required to, bring an attorney or other representative to assist him or her. The appellant and the City Public Works Officer may each call witnesses at the hearing. The Hearing Officer may, with or without the parties present, visit the site of the alleged violation. If the Hearing Officer allows the parties at the site visit, both parties must be given the opportunity to be present. The Hearing Officer shall endeavor to schedule the hearing within thirty (30) days of when the notice of appeal is filed with the City. The City Attorney, or designee, shall be present for the hearing and act as legal adviser for the Hearing Officer.
4. Burden of Proof.
- a. In appellant's notice of appeal, the appellant shall have the initial burden of proof to demonstrate by a preponderance of the evidence that he/she has stated a legitimate grounds for an appeal based upon reasons as set forth in Section 23-5-3.H.
 - b. If the appellant has timely filed ~~the his/her~~ appeal and a hearing has been scheduled, the burden then shifts to the City to show by a preponderance of the evidence that a violation does exist.
 - c. The determination of the City Public Works Officer as to the need for the required corrective action shall be accorded substantial weight by the Hearing Officer in determining the reasonableness of the corrective action.
5. Authority of Hearing Officer. The Hearing Officer shall have authority to affirm or vacate the administrative citation, or to modify or waive specific provisions of the administrative citation. If the appellant fails to attend the hearing, the Hearing Officer shall affirm the administrative citation. The Hearing Officer shall not vacate the administrative citation unless he/she finds that no violation exists. The Hearing Officer shall modify the administrative citation if he/she finds that a violation exists, but that one or more of the requirements of the administrative citation is improper or inappropriate. A requirement is improper if it is contrary to this ordinance. A requirement is inappropriate if the Hearing Officer finds that there is a better means of resolving the problem or that the proposed solution is inappropriate given the nature or severity of the problem. When determining whether to waive or modify a requirement of the administrative citation, the Hearing Officer may also consider:
- a. Whether the appellant responded to the City Public Works Officer's attempts to contact the appellant and cooperated with efforts to correct the violation;
 - b. Whether the appellant has shown due diligence and/or substantial progress in correcting the violation;
 - c. The financial ability of the appellant and the amount, if any, that the appellant has benefited financially by maintaining the violation; and
 - d. Any other relevant factors.
6. Order. The Hearing Officer shall issue a written Order to the appellant and the City notifying them of ~~the his/her~~ decision. The Order shall include the Hearing Officer's findings of fact and ultimate decision. If the Hearing Officer modifies or waives provisions of the administrative citation, the Order shall specify which portions are modified and how they are modified. The Hearing Officer shall mail a copy of the Order to the appellant and the City within five (5) working days of the close of the hearing.
7. Appeal to District Court. Either the City or the appellant may appeal the Hearing Officer's Order by filing a petition for review of the Order. The petition must be filed in the Fourth District Court within thirty (30) calendar days from the date the Hearing Officer's Order was mailed to the appellant. In the petition, the plaintiff may only allege that the Hearing Officer's order was arbitrary, capricious, or illegal. The Hearing Officer shall transmit to the reviewing court the record of its proceedings, including any minutes, findings, orders and, if available, a true and correct transcript of its proceedings. If, in the opinion of the District Court, there is a sufficient record to review the Hearing Officer's Order, the Court's review is limited to the record provided by the Hearing Officer. The District Court may not accept or consider any evidence outside of the Hearing Officer's record unless the evidence was offered to the Hearing Officer and the Court determines that it was improperly excluded by the Hearing Officer. If, in the opinion of the District Court, there is not a sufficient record to review the Hearing Officer's Order, the Court may call witnesses and take evidence. No petition or appeal may be filed in District Court unless the responsible person first appeals to the Hearing Officer pursuant to the terms set forth in this ordinance.

Effective on: 4/10/1990

23-5-4. Criminal Prosecution

A. Violations of this Chapter are class C misdemeanors.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

B. The City may immediately proceed with criminal action against the violator if (1) the violator has committed the same violation in the past, or (2) the violation, in the opinion of the City, creates a serious risk and/or hazard to persons, the environment or property, or (3) the City deems the violation to constitute an emergency.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Effective on: 4/10/1990

23-5-5. Nonexclusive Remedies.

The City may take any or all of the abovementioned remedies (administrative, civil, or criminal) to abate a violation and/or to punish any person or entity that creates, causes, or allows a violation to exist. The abatement of a violation does not prejudice the right of the City or any person to recover damages or penalties for its past existence.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

23-5-6. Severability

If the provisions of any article, section, subsection, paragraph, subdivision or clause of this ordinance shall be judged invalid by a court of competent jurisdiction, such order of judgment shall not affect or invalidate the remainder of any article, section, subsection, paragraph, subdivision or clause of this ordinance.

(Ord. No. O-2015-0027; Enacted 08/25/2015)

Effective on: 4/10/1990

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**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	ORDINANCE - Board and Commission Code Update
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:

Exhibit A

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~~Alcoholic Beverage License Hearing Board~~

~~2-18-1. Board Established.~~

~~The Alcoholic Beverage License Hearing Board for the City of Orem (hereinafter referred to as "Board") is hereby established.~~

~~(Ord. No. 666, Revised, 06/12/1990)~~

~~Effective on: 4/10/1990~~

~~2-18-2. Duties of the Board.~~

~~The Board shall hear and prepare written findings concerning its decision on any violation of any alcohol license within the City of Orem. If the Board finds a violation was committed, it shall suspend the license or order that the licensee post or forfeit a bond, as required by CHAPTER 3, Alcoholic Beverages, of the City Code. The Board may also suspend or revoke the license, or place the licensee on probation subject to reasonable conditions which it deems appropriate.~~

~~(Ord. No. 666, Revised, 06/12/1990)~~

~~Effective on: 4/10/1990~~

~~2-18-3. Membership of Board.~~

~~The board shall consist of five (5) members.~~

~~(Ord. No. 666, Revised, 06/12/1990)~~

~~Effective on: 4/10/1990~~

~~2-18-4. Appointment.~~

~~Board members shall be appointed by the City Manager, with the advice and consent of the City Council. All of the Board members shall be residents of the City of Orem with one of them being an employee of the City. There shall be no City Council representative on the Board.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~One Board member shall be a holder of either a Class A, B or C license within the City (or an agent of the license holder if the license holder is a corporation). An alternate license holder may be appointed in cases where the Board is required to hear a matter involving the licensee who regularly sits on the Board.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~Board members shall be selected without respect to political affiliation.~~

~~(Ord. No. 666, Revised, 06/12/1990)~~

Effective on: 4/10/1990

~~2-18-5. Term of Office.~~

~~The term of office for each member, shall be three (3) years. The term of office of the initial members of the Board shall be staggered so that three (3) are for two (2) years and two (2) are for three (3) years.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~Lots shall be drawn at the first meeting of the Board to determine which of the members shall serve for two (2) years and which shall serve for three (3) years.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~Each of the Board members shall be eligible for one (1) additional three (3) year term.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~No person shall serve more than two (2) consecutive terms on the Board. Partial terms shall not be considered in determining whether a person has served two (2) consecutive terms.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.~~

~~(Ord. No. 666, Revised, 06/12/1990)~~

Effective on: 4/10/1990

~~2-18-6. Removal and Vacancy.~~

~~Any member of the Board may be removed from office by the City Manager, with the advice and consent of the City Council.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than 60 days.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~A member's office automatically becomes vacant if the member misses more than twenty-five percent (25%) of the Board's scheduled meetings during any twelve (12) month period.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.~~

(Ord. No. 661, Revised, 04/10/1990)

Vacancies occurring other than through the expiration of a regular term shall be filled by nomination of the City Manager, with the advice and consent of the City Council.

(Ord. No. 666, Revised, 06/12/1990)

Effective on: 4/10/1990

~~2-18-7. Voting.~~

Each member of the Board shall have one (1) vote.

(Ord. No. 661, Revised, 04/10/1990)

A quorum shall consist of any three (3) members of the Board. No meeting is official unless a quorum of members is present.

(Ord. No. 661, Revised, 04/10/1990)

The minimum number of votes required to approve or disapprove any action or proposal shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than three (3).

(Ord. No. 666, Revised, 06/12/1990)

Effective on: 4/10/1990

~~2-18-8. Meetings.~~

The Board shall select one of its members to be Chairperson at its organizational meeting, after which elections for Chairperson shall be held annually at the first January meeting of the year. The Chairperson shall conduct all meetings and shall serve until the following January. A Chairperson may serve consecutive terms.

(Ord. No. 661, Revised, 04/10/1990)

The Board shall meet at least annually and may meet more often at the discretion of its Chairperson.

(Ord. No. 661, Revised, 04/10/1990)

Board business and discussion shall be conducted in open public meetings in accordance with legal requirements and City policies.

(Ord. No. 661, Revised, 04/10/1990)

~~The Board shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Board meeting.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~The Board may adopt Bylaws, rules or procedures for the transaction of its business.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~The Board may establish sub-committees to help carry out its responsibilities.~~

~~(Ord. No. 666, Revised, 06/12/1990)~~

~~Effective on: 4/10/1990~~

~~2-18-9. Staff Assignments.~~

~~The City Manager may appoint appropriate staff support for the Board.~~

~~(Ord. No. 666, Revised, 06/12/1990)~~

~~Effective on: 4/10/1990~~

~~2-18-10. Compensation.~~

~~Members of the Board shall serve without monetary compensation.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.~~

~~(Ord. No. 666, Revised, 06/12/1990)~~

~~Effective on: 4/10/1990~~

~~2-18-11. Recommendations.~~

~~The Chairperson of the Board shall, from time to time, present recommendations to the City Council which have been approved by the Board.~~

~~(Ord. No. 666, Revised, 06/12/1990)~~

~~Effective on: 4/10/1990~~

~~2-18-12. Appeal.~~

The Board's decision may be appealed to the City Manager by filing a written request with the City Manager's Office within ten (10) days of receiving the Board's decision.

(Ord. No. 666, Revised, 06/12/1990)

Effective on: 4/10/1990

Arts District Review Board

2-33-1. Board Established.

The Orem Arts District Review Board (hereinafter referred to as "Board") is hereby established.

(Ord. No. O-2019-0024, Enacted 08/27/2019)

Effective on: 8/27/2019

2-33-2. Duties of the Board.

The Board shall have the following duties and responsibilities:

- A. The Board shall review applications for approval of "public art" in the Arts District zone pursuant to Section 22-24-4(F)(12) of the Orem City Code. The Board shall review submissions and shall determine whether an application qualifies as public art in conformance with the standards set forth in Section 22-24-4(F)(12).
- B. To perform any other function granted to the Board by City ordinances.

(Ord. No. O-2019-0024, Enacted 08/27/2019)

Effective on: 8/27/2019

2-33-3. Membership of Board.

- A. The Board shall consist of five (5) members, at least two of which shall be property owners within the Arts District. A member of the City Council shall be appointed to act as a liaison between the Board and the City Council, but the City Council liaison shall not be considered a member of the Board.

(Ord. No. O-2019-0024, Enacted 08/27/2019)

Effective on: 8/27/2019

2-33-4. Appointment.

- A. All members of the Board shall be appointed by the City Manager, with the advice and consent of the City Council.
- B. Board members shall be residents of the City of Orem and represent a variety of backgrounds with preference given to individuals who are professional practitioners in the arts and/or who have professional, academic, vocational, or apprentice training in the arts or are generally recognized by critics and peers as a professional in the field as evidenced by his/her education, and/or experience, and/or artwork production.
- C. Board members shall be selected without respect to political affiliation.

(Ord. No. O-2019-0024, Enacted 8/27/2019)

Effective on: 8/27/2019

2-33-5. Term of Office.

- A. ~~The term of office for Board members shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.~~
- B. ~~The term of office of the initial members of the Board shall be staggered so that three (3) are for three (3) years and two (2) are for two (2) years.~~
- C. ~~Lots shall be drawn at the first meeting of the Board to determine which members shall serve for three (3) years and which members shall serve for two (2) years.~~
- D. ~~Board members may be appointed for additional terms.~~
- E. ~~Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal, or disqualification from holding office.~~

(Ord. No. O-2019-0024, Enacted 08/27/2019; Ord. No. O-2019-0031, Amended 10/08/2019)

Effective on: 8/27/2019

2-33-6. Removal and Vacancy.

- A. ~~Any member of the Board may be removed from office by the City Manager for any reason, with the advice and consent of the City Council.~~
- B. ~~A member's office automatically becomes vacant if the member establishes residence outside of the City.~~
- C. ~~A member's office may become vacant if the member misses three or more consecutive meetings.~~
- D. ~~Vacancies shall be filled for any member whose office becomes vacant.~~
- E. ~~Vacancies occurring other than through the expiration of a regular term shall be filled by appointment of the City Manager, with the advice and consent of the City Council.~~

(Ord. No. O-2019-0024, Enacted 08/27/2019)

Effective on: 8/27/2019

2-33-7. Voting.

- A. ~~Each member of the Board shall have one (1) vote.~~
- B. ~~A quorum shall consist of any three (3) members of the Committee. No meeting is official unless a quorum of members is present.~~
- C. ~~The minimum number of votes required to approve or disapprove any action or proposal shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than two (2). However, any applicant whose application is denied by a majority vote of two or fewer members, shall have the right to a rehearing before the Board at which a deciding vote is made by a majority of at least three votes.~~

(Ord. No. O-2019-0024, Enacted 08/27/2019)

Effective on: 8/27/2019

~~2-33-8. Meetings.~~

- ~~A. The Board shall select one of the members to be Chairperson and another member to be Vice Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. The Vice Chairperson shall conduct meetings in the absence of the Chairperson and shall serve for one (1) year. Elections for Chairperson and Vice Chairperson shall be held annually.~~
- ~~B. The Board shall meet on an as needed basis as determined by the Board members.~~
- ~~C. Board business and discussion shall be conducted in accordance with the Utah Open Public Meeting Laws and City policies. This includes public notification of meeting place, time, and agenda items.~~
- ~~D. The Board shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Board meeting and shall be available for public inspection.~~
- ~~E. The Board may establish subcommittees to help carry out its responsibilities.~~

~~(Ord. No. O-2019-0024, Enacted 08/27/2019, Ord. No. O-2019-0031, Amended 10/08/2019)~~

Effective on: 8/27/2019

~~2-33-9. Staff Assignments.~~

~~The City Manager shall appoint appropriate staff support for the Board.~~

~~(Ord. No. O-2019-0024, Enacted 08/27/2019)~~

Effective on: 8/27/2019

~~2-33-10. Compensation.~~

- ~~A. Members of the Board shall serve without monetary compensation.~~
- ~~B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.~~

~~(Ord. No. O-2019-0024, Enacted 08/27/2019)~~

Effective on: 8/27/2019

~~2-33-11. Appeals.~~

~~The City or any person aggrieved by any decision of the Arts District Review Board may appeal such decision to the City Board of Adjustment. Appeals must be filed in writing with the Department of Development Services within ten (10) days of the date of the decision of the Arts District Review Board. The appellant shall pay a fee in an amount established by resolution of the City Council. No fee shall be required from the City or other public agencies. On appeal, the Board of Adjustment shall review the decision of the Arts District Review Board applying an abuse of discretion standard and shall reverse or modify a decision of the Arts District Review Board only if it finds that the Arts District Review Board abused its discretion.~~

(Ord. No. O-2019-0024, Enacted 08/27/2019)

Effective on: 8/27/2019

Beautification Advisory Commission

~~2-8-1. Commission Established.~~

~~The Beautification Advisory Commission of the City of Orem is hereby established.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~Effective on: 4/10/1990~~

~~2-8-2. Duties and Responsibilities.~~

~~The Commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities:~~

~~A. To advise the City Council on the methods and means of enhancing the beauty of the City.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~B. To make recommendations concerning the abatement of noxious weeds and unsightly or deleterious objects.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~C. To assist the City Council in public relations concerning City beautification matters.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~D. To make recommendations to the City Council for programs such as Arbor Day, Clean-Up and Home Beautification contests.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~E. To undertake studies and make recommendations concerning the landscaping of homes and businesses.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~F. To sponsor contests for holiday decorations and, if appropriations therefore have been made by the City Council, make monetary awards to the winners.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~G. To encourage residents, businesses and property owners to participate in spring clean-up and fall clean-up activities.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~H. To recognize those residents and/or businesses which have made a significant contribution to the beautification of the neighborhood or surrounding area. Such~~

recognition may include the payment of a financial award, if appropriation therefore is made by the City Council.

(Ord. No. 661, Revised, 04/10/1990)

I. ~~To solicit gifts or bequests from any person or source, on behalf of the City, for the development or improvement of civic pride or for beautification projects. Such gifts or bequests shall be received by the City Treasurer and shall be put in a special fund for the purpose for which the money was received.~~

(Ord. No. 661, Revised, 04/10/1990)

J. ~~To recommend changes in City ordinances, policies and practices to encourage and enhance the beautification of the City.~~

(Ord. No. 661, Revised, 04/10/1990)

K. ~~To participate in the development of the Urban Forestry Program for the betterment, care, and maintenance of City and NonCity Trees.~~

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-93-0019, Amended, 07/06/1993)

L. ~~To participate in the development and periodic updating of a Street Tree Master Plan and an Arboretum Master Plan.~~

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-93-0019, Amended, 07/06/1993)

M. ~~To work with and give recommendations to the Urban Forester.~~

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-93-0019, Amended, 07/06/1993)

N. ~~To prepare and present periodic reports to the City Council on the progress and status of the Urban Forestry Program.~~

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-93-0019, Amended, 07/06/1993)

Effective on: 4/10/1990

2-8-3. Membership of Commission.

~~The Commission shall consist of seven (7) members. A member of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council liaison shall not be considered a member of the Commission.~~

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-8-4. Appointment.

~~A. Commission members shall be appointed by the Mayor, with the advice and consent of the City Council.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~B. Commission members shall be residents of the City of Orem.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~C. Commission members shall be selected without respect to political affiliation.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

Effective on: 4/10/1990

2-8-5. Term of Office.

~~A. The term of office for Commission members shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.~~

~~(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-04-0048, Amended, 12/14/2004; Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~B. Commission members may be appointed for additional terms.~~

~~(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-04-0048, Amended, 12/14/2004; Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~C. The term of the City Council member serving as liaison to the Commission shall be determined by the Mayor.~~

~~(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-04-0048, Amended, 12/14/2004; Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~D. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.~~

~~(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-04-0048, Amended, 12/14/2004; Ord. No. O-2019-0031, Amended 10/8/2019)~~

Effective on: 4/10/1990

2-8-6. Removal and Vacancy.

~~A. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.~~

~~(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve (12) month period.~~

~~(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~D. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~E. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment by the Mayor, with the advice and consent of the City Council.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

Effective on: 4/10/1990

2-8-7. Voting.

~~A. Each member of the Commission shall have one (1) vote.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~B. A quorum shall consist of a majority of the appointed members of the Beautification Commission, with a minimum of three (3) members. No meeting is official unless a quorum of members is present.~~

~~(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~C. The minimum number of votes required to take any action shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than three (3).~~

~~(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)~~

Effective on: 4/10/1990

2-8-8. Meetings.

~~A. The Commission shall select one of its members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. A Chairperson may serve consecutive terms.~~

~~(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~B. The Commission shall meet at least once each month and may meet more often at the direction of its Chairperson.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~C. Commission business and discussion shall be conducted in open public meetings in accordance with legal requirements and City policies.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~D. The Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~E. The Commission may adopt by-laws, rules or procedures for the transaction of its business.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~F. The Commission may establish sub-committees to help carry out its responsibilities.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

Effective on: 4/10/1990

2-8-9. Staff Assignments.

~~The City Manager shall appoint appropriate staff support for the Commission.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

Effective on: 4/10/1990

2-8-10. Compensation.

~~A. Members of the Commission shall serve without monetary compensation.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

Effective on: 4/10/1990

2-8-11. Recommendations.

~~The Chairperson of the Commission shall, from time to time, present recommendations to the City Council which have been approved by the Commission.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

Board of Adjustment

2-16-1. Board of Adjustment established.

The Board of Adjustment of the City of Orem is hereby established.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-2. Powers of Board.

The Board of Adjustment shall have the following powers:

- A. To hear and decide appeals where it is alleged that there is error in any order, requirement, decision or determination made by the administrative official in the enforcement of the City's zoning ordinance or subdivision ordinance, except in the case of matters designated to be appealed to other bodies.

(Ord. No. 661, Revised, 04/10/1990)

- B. To hear and decide special exceptions to the terms of the ordinance upon which such a board is required to pass under such ordinance.

(Ord. No. 661, Revised, 04/10/1990)

- C. To authorize upon appeal such variance from the terms of the City's zoning ordinance or subdivision ordinance as will not be contrary to the public interest, where owing to special conditions a literal enforcement of the provisions of the ordinance will result in unnecessary hardship; provided, that the spirit of the ordinance shall be observed and substantial justice done. Before any variance may be authorized, however, it shall be shown that:

1. The variance will not substantially affect the comprehensive plan of zoning in the city and that adherence to the strict letter of the ordinance will cause difficulties and hardships, the imposition of which upon the petitioner is unnecessary in order to carry out the general purpose of the plan;
2. Special circumstances attached to the property covered by the application which do not generally apply to the other property in the same district;
3. Because of said special circumstances, property covered by application is deprived of privileges possessed by other properties in the same district; and that the granting of the variance is essential to the enjoyment of a substantial property right possessed by other property in the same district.

(Ord. No. 661, Revised, 04/10/1990)

- D. To perform any other function granted to the Board of Adjustment by State statutes or City ordinances.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-3. Membership of Board.

The Board of Adjustment shall consist of five (5) members.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-4. Appointment.

- A. All members of the Board of Adjustment shall be appointed by the City Manager, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

- B. Board members shall be residents of the City of Orem.

(Ord. No. 661, Revised, 04/10/1990)

- C. Board members shall be selected without respect to political affiliation.

(Ord. No. 661, Revised, 04/10/1990)

- D. There shall be no member of the Planning Commission sitting on the Board of Adjustment.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-5. Term of Office.

- A. The term of office for members of the Board of Adjustment shall be three (3) years.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2013-0034, Amended & Renumbered 12/11/2013)

- B. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2013-0034, Amended & Renumbered 12/11/2013)

- C. ~~No person shall serve more than two (2) consecutive terms on the Board of Adjustment. Partial terms shall not be considered in determining whether a person has served two (2) consecutive terms. Commission members may be appointed for additional terms.~~

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2013-0034, Amended & Renumbered 12/11/2013)

Effective on: 4/10/1990

2-16-6. Removal and Vacancy.

- A. Any member may be removed for cause by the City Manager upon written charges and after public hearing, if a public hearing is requested by the member.

(Ord. No. 661, Revised, 04/10/1990)

- B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than 60 days.

(Ord. No. 661, Revised, 04/10/1990)

- C. A member's office ~~automatically~~ may becomes vacant if the member misses more than twenty-five percent (25%) of the Board's scheduled meetings during any twelve (12) month period.

(Ord. No. 661, Revised, 04/10/1990)

- D. Vacancies shall be filled for the unexpired term of any regular or alternate member whose office becomes vacant.

(Ord. No. 661, Revised, 04/10/1990)

- E. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment by the City Manager, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-7. Voting.

- A. Each member of the Board shall have one (1) vote.

(Ord. No. 661, Revised, 04/10/1990)

- B. A quorum shall consist of any three (3) members of the Board. No meeting is official unless a quorum of members is present.

(Ord. No. 661, Revised, 04/10/1990)

- C. The concurring vote of at least three (3) members of the Board of Adjustment shall be necessary to take any action pursuant to this Article.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-8. Organization.

- A. The Board of Adjustment shall organize and elect a ~~chair~~ Chairperson and may adopt rules for its organization and for the transaction of business. The Chairperson shall serve for one (1) year. The Chairperson may serve for consecutive terms.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2021-0024 Amended 09/28/2021)

- B. The Commission shall select one of its members to be the Vice Chairperson. The Vice Chairperson shall take on the responsibilities of the Chairperson in his/her absence and shall serve for one (1) year. The Vice Chairperson may serve consecutive terms.

- ~~B.~~ C. Meetings of the Board shall be held at the call of the Chairperson and at such other times as the Board may determine.

(Ord. No. 661, Revised, 04/10/1990)

- ~~C.~~ D. The Chairperson, or in his or her absence the ~~acting-chairperson~~ Vice Chairperson, may administer oaths and compel the attendance of witnesses.

(Ord. No. 661, Revised, 04/10/1990)

- ~~D.~~ E. All meetings of the Board shall be open to the public.

(Ord. No. 661, Revised, 04/10/1990)

- ~~E.~~ F. The Board of Adjustment may adopt rules for its organization and for the transaction of its business.

(Ord. No. 661, Revised, 04/10/1990)

- ~~F.~~ G. The Board shall keep a public record of its proceedings and other official actions, all of which shall be on file in the office of the Development Services Department.

(Ord. No. 661, Revised, 04/10/1990)

- ~~G.~~ H. The City Manager shall designate appropriate staff to serve the Board.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-9. Appeals to Administrative Decision.

- A. Appeals of final zoning decisions may be taken to the Board of Adjustment as specified in State law and City ordinances. Appeals must be filed with the Department of Development Services within ten (10) days of the date of the final zoning decision.

(Ord. No. 661, Revised, 04/10/1990)

- B. The appeal shall be filed in writing with the Department of Development Services, on forms furnished by the City, and the appellant shall pay a fee in an amount established

by resolution of the City Council. No fee shall be required from the City or other public agencies.

(Ord. No. 661, Revised, 04/10/1990)

- C. Upon the filing of the application and upon the furnishing of any information required by the rules and regulations of the Board, the Department of Development Services shall transmit any papers or other pertinent data constituting the record upon which the action appealed from was taken.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-10. Special Exception for Relocation of Certain Billboards

- A. If an outdoor advertising structure needs to be moved away from a high voltage power line so that the sign can be reposted or maintenance performed without having to comply with the distance or notification requirements of Utah Code Section 54-8c-2, or in order to comply with distance or notification requirements imposed by the National Electrical Safety Code, International Building code, a regulation, standard or directive of the Occupational Safety and Health Administration, or any other similar applicable regulation, then the Board of Adjustment may grant a special exception from the City's ordinances to allow the owner to relocate and remodel the structure to another location within the City:
1. on the same property;
 2. on adjacent property;
 3. within 2,640 feet of the previous location on either side of the same highway;
or
 4. mutually agreed upon by the owner and the City.

(Ord. No. O-05-0027, Enacted 9/13/2005; Ord No. O-06-0011, Amended 6/27/2006)

- B. The relocation under Subsection A shall be in a commercial or industrial zoned area or where outdoor advertising is permitted under Utah Code Section 72-7-501 et seq. (as amended).

(Ord. No. O-05-0027, Enacted 9/13/2005; Ord No. O-06-0011, Amended 6/27/2006)

- C. The relocated and remodeled structure may be:
1. erected to a height and angle to make it clearly visible to traffic on the main-traveled way of the highway to which it is relocated or remodeled;
 2. the same size and at least the same height as the previous structure, but the relocated structure may not exceed the size and height permitted under Utah Code Section 72-7-501 et seq. (as amended); and
 3. relocated to a location with a comparable traffic vehicular count.

(Ord. No. O-05-0027, Enacted 9/13/2005; Ord No. O-06-0011, Amended 6/27/2006)

Effective on: 4/10/1990

2-16-11. Proceedings Pending Appeal.

An appeal shall stay all proceedings in furtherance of the action appealed from, unless the officer from whom the appeal is taken certifies to the Board of Adjustment after the notice of appeal shall have been filed with him that by reason of facts stated in the certificate a stay would, in his opinion, cause imminent peril to life or property. In such case proceedings shall not be stayed otherwise than by restraining order which may be granted by the Board of Adjustment or by the district court on application and notice and on due cause shown.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-12. Notice of Hearing.

The Board of Adjustment shall fix a reasonable time for the hearing of the appeal or other matters upon which it is required to pass, and shall give public notice thereof, as well as due notice to the parties in interest, and shall decide the same within a reasonable time. Due notice shall consist of written notice delivered at least five (5) days prior to the date of the hearing.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-13. Decisions.

In the exercise of its duties and powers, the Board of Adjustment may reverse or affirm, wholly or in part, or may modify the order, requirement, decision, or determination of the Zoning Administrator or final decision maker and may make such order or requirement as ought to be made; provided, however, that in interpreting and applying the provisions of this Article, the requirements contained herein shall be deemed to be the minimum requirements for the purposes set forth. Unless otherwise specified in the decision, decisions of the Board shall be effective immediately. Decisions shall be deemed filed in the office of the Board of Adjustment when the Board's secretary's notes for the meeting are filed in the offices of the Department of Development Services, which filing shall take place immediately after the close of the meeting.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-14. Authority Limited.

- A. The powers of the Board of Adjustment are limited to the powers as herein set forth, which shall be strictly construed.

(Ord. No. 661, Revised, 04/10/1990)

- B. The Board of Adjustment shall not grant a request which would have the effect of amending this Article or the zoning map, or of correcting what it may consider to be an unwise requirement in the Zoning Ordinance, or to substitute its judgment in place of that of the City Council as to what is good or poor zoning.

(Ord. No. 661, Revised, 04/10/1990)

- C. The Board shall not grant any use variance.

(Ord. No. 661, Revised, 04/10/1990)

- D. Only minor variances of any other zoning regulation may be granted, and then, only upon the express findings by the Board of the unusual conditions existing and the hardships caused, as required by State law and Section 2-16-2(C) above. The Board shall not make such findings unless facts in support of the findings are presented to the Board and entered in the minutes of the Board meeting. Economic hardship is insufficient to warrant the granting of a variance.

(Ord. No. 661, Revised, 04/10/1990)

- E. Lawful actions of the Board shall not be interpreted as unauthorized amendments to the Zoning Ordinance.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-16-15. Appeals.

The City or any person aggrieved by any decision of the Board of Adjustment may have and maintain a plenary action for relief therefrom in any court of competent jurisdiction. The petition for relief must be filed with the court within thirty (30) days of the date of the decision.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

~~2-16-16. Special Exception for Relocation of Certain Billboards~~

~~If an outdoor advertising structure needs to be moved so that the sign can be reposted or maintenance performed without having to comply with the distance or notification requirements of Utah Code Section 54-8c-2, or in order to comply with distance or notification requirements imposed by the National Electrical Safety Code or any other similar applicable regulation promulgated by a federal agency, then the Board of Adjustment may grant a special exception from the City's ordinances to allow the owner to relocate the same or similar type structure to the minimal number of feet necessary:~~

- ~~1. on the same property; or~~
- ~~2. if the same property is not available, on another property.~~

~~(Ord. No. O-05-0027, Enacted 9/13/2005)~~

Board of Building and Fire Code Appeals

2-17-1. Board of Building and Fire Code Appeals established.

The Board of Building and Fire Code Appeals for the City of Orem is hereby established.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-17-2. Membership of Board.

- A. The Board shall consist of five (5) members.

(Ord. No. 661, Revised, 04/10/1990)

- B. The five (5) members shall be qualified by experience and training to pass upon matters pertaining to building construction.

(Ord. No. 661, Revised, 04/10/1990)

- C. The City Manager shall appoint appropriate members of the City staff to provide services to the Board. Staff members so appointed shall include the Chief Building Official and the Fire Marshall. These two City officials shall be considered ex officio members of the Board of Building and Fire Code Appeals for purposes of the law.

(Ord. No. 661, Revised, 04/10/1990)

- D. The Chief Building Official and the Fire Marshall shall make recommendations to the Board, but shall not have any voting rights.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-17-3. Appointment.

- A. All members of the Board shall be appointed by the City Manager, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

- B. Board members shall be residents of the City of Orem.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-17-4. Term of Office.

- A. The term of office for Board members shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable complete a full term.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2022-0016, Amended 10/11/2022)

- B. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.

(Ord. No. 661, Revised, 04/10/1990)

- C. Commission members may be appointed for additional terms.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2022-0016, Amended 10/11/2022)

Effective on: 4/10/1990

2-17-5. Removal and Vacancy.

- A. Any member may be removed by the City Manager, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

- B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than 60 days.

(Ord. No. 661, Revised, 04/10/1990)

- C. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.

(Ord. No. 661, Revised, 04/10/1990)

- D. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment by the City Manager, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-17-6. Voting.

- A. All five (5) members of the Board shall have the right to vote on any of the matters of business coming before the Board.

(Ord. No. 661, Revised, 04/10/1990)

- B. A quorum shall consist of any three (3) members of the Board. No official action shall be taken unless a quorum of members is present.

(Ord. No. 661, Revised, 04/10/1990)

- C. The minimum number of votes required to take any action shall be a majority of those present at the meeting, provided there is a quorum.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-17-7. Organization.

- A. ~~The Board shall organize and elect a chairperson-Chairperson and adopt rules in accordance with the provisions of this Article and State law. The Chairperson shall serve for one (1) year. The Chairperson may serve for consecutive terms.~~

- A.B. ~~The Commission shall select one of its members to be the Vice Chairperson. The Vice Chairperson shall take on the responsibilities of the Chairperson in his/her absence and shall serve for one (1) year. The Vice Chairperson may serve consecutive terms.~~

(Ord. No. 661, Revised, 04/10/1990)

- B. ~~C.~~ Meetings of the Board shall be held at the call of the Chairperson and at such other times as the Board may determine.

(Ord. No. 661, Revised, 04/10/1990)

- C. ~~D.~~ The Chairperson or, in his or her absence, the ~~acting-Vice~~ Chairperson, may administer oaths and compel the attendance of witnesses.

(Ord. No. 661, Revised, 04/10/1990)

- D. ~~E.~~ All meetings of the Board shall be open to the public.

(Ord. No. 661, Revised, 04/10/1990)

- E. ~~F.~~ The Board shall keep a public record of its proceedings and other official actions, all of which shall be on file in the office of the Development Services Department.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-17-8. Powers of Board.

- A. The Board of Building and Fire Code Appeals shall hear and decide appeals of orders, decisions or determinations made by any City building or fire official relative to the application and interpretation of the Building, Plumbing, Electrical, Mechanical, Abatement of Dangerous Buildings and Fire Codes.

(Ord. No. 661, Revised, 04/10/1990)

Commented [1]: Add 1 year term length, with provision that Chair can serve consecutive terms

Commented [2]: Also add vice chair with same requirements (1 year term, can serve consecutive terms)

- B. The Board shall have no authority relative to interpretation of the administrative provisions of these Codes nor shall the Board be empowered to waive any requirements of the Codes.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-17-9. Appeals.

- A. Any person, contractor, corporation, citizen or any officer, department, board or bureau of the City may appeal to the Board of Building and Fire Code Appeals by filing a request in writing with the building official on forms furnished by the City, together with a fee which shall be determined by resolution of the City Council. No fee shall be required from the City or any other public agency.

(Ord. No. 661, Revised, 04/10/1990)

- B. Upon the filing of the application and upon the furnishing of such information as required by the rules and regulations of the Board, the appropriate City official shall forthwith transmit to the Board all papers, records and other pertinent data appertaining to the appeal.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-17-10. Authority limited.

- A. The powers of the Board of Building and Fire Code Appeals are limited to the powers set forth herein.

(Ord. No. 661, Revised, 04/10/1990)

- B. The Board's investigations, decisions and findings shall be limited to matters pertaining to building construction and fire safety.

(Ord. No. 661, Revised, 04/10/1990)

- C. The Board may attach reasonable conditions or requirements which the petitioner must comply with as a condition of the grant or approval, and may attach a time limit on the exercise or lack of exercise of any grant.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-17-11. Decision.

- A. In the exercise of its duties and powers as herein set forth, the Board may recommend to reverse or affirm, in whole or in part, or modify the order, requirement, decision or

determination of the building or fire official or recommend such order or requirement as ought to be made.

(Ord. No. 661, Revised, 04/10/1990)

- B. In interpreting and applying the provisions of this Article, the requirements contained herein shall be deemed to be the minimum requirements for the purpose set forth.

(Ord. No. 661, Revised, 04/10/1990)

- C. The Board shall render all decisions and findings in writing to the building official with a duplicate copy to the appellant.

(Ord. No. 661, Revised, 04/10/1990)

CARE Tax Advisory Commission

2-14-1. Commission Established.

The CARE Tax Advisory Commission of the City of Orem (the "Commission") is hereby established.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

Effective on: 4/10/1990

2-14-2. Duties and Responsibilities.

The Commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities:

A. To review applications for CARE funding.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

B. To consider priorities outlined in the Strategic Plans of the Recreation Advisory Commission and the ~~Orem Arts Council~~Cultural Arts Advisory Commission.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

C. To consult with and give opinions to the City Council, consistent with CARE policies established by the City Council, regarding how CARE funds should be allocated.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

D. Other duties as assigned by the City Council.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

Effective on: 4/10/1990

2-14-3. Membership of Commission.

The Commission shall consist of five (5) members. Commission members should have an interest in arts and/or recreation in Orem and shall not be affiliated with an organization applying for a CARE grant. Recreational organizations do not receive CARE grants, but may benefit from CARE grants; therefore, Commission members may be affiliated with a recreational organization benefiting from a CARE grant, provided that the Commission member is not a decision maker in the recreational organization. Two (2) members of the City Council shall be appointed to act as liaisons between the Commission and the City Council, but the City Council liaisons shall not be

considered a members of the Commission. The terms of the City Council representatives serving as liaisons to the Commission shall be determined by the Mayor.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014; Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-14-4. Appointment.

A. Commission members shall be appointed by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

B. Commission members shall be residents of the City of Orem.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

C. Commission members shall be selected without respect to political affiliation.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

Effective on: 4/10/1990

2-14-5. Term of Office.

A. The term of office for Commission members shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014; Ord. No. O-2019-0031, Amended 10/8/2019)

B. Commission members may be appointed for additional terms.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014; Ord. No. O-2019-0031, Amended 10/8/2019)

C. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

2-14-6. Meetings.

- A. The Commission shall meet on an as needed basis as determined by the commission members.
- B. Commission business and discussion shall be conducted in open, public meetings in accordance with legal requirements and City policies.
- C. Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting.
- D. The Commission may establish sub-committees to help carry out its responsibilities.

Effective on: 4/10/1990

2-14-~~67~~. Removal and Vacancy.

- A. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

- B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

- C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve (12) month period.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014; Ord. No. O-2019-0031, Amended 10/8/2019)

- D. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

- E. Vacancies occurring, other than through the expiration of a regular term, shall be filled by appointment by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

Effective on: 4/10/1990

2-14-~~78~~. Staff Assignments.

The City Manager shall appoint appropriate staff support for the Commission that will act as liaison to the Commission. The staff support shall prepare applications, compile and distribute information, schedule meetings, make recommendations for improving the CARE program and CARE processes, and perform other functions as needed to assist the Commission in carrying out its responsibilities.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

Effective on: 4/10/1990

2-14-~~89~~. Compensation.

A. Members of the Commission shall serve without monetary compensation.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

B. Members of the Commission may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager..

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

Effective on: 4/10/1990

2-14-~~910~~. Recommendation.

The Commission may make recommendations to the City Council regarding CARE policies and the operation of the CARE program.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2014-0037, Repealed 10/28/2014; Ord. No. O-2014-0041, Enacted 11/11/2014)

CDBG Advisory Commission

2-12-1. Commission Established.

The CDBG Advisory Commission of the City of Orem is hereby established.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-12-2. Duties and Responsibilities.

The Commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities:

- A. To review proposed projects for the use of CDBG funds received from the federal government.

(Ord. No. 661, Revised, 04/10/1990)

- B. To make annual recommendations to the City Council for the use of the City's CDBG entitlement.

(Ord. No. 661, Revised, 04/10/1990)

- C. To receive citizen input regarding proposed uses of those funds.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-12-3. Membership of Commission.

The Commission shall consist of seven (7) members. A member of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council liaison shall not be considered a member of the Commission. The term of the City Council representative serving as liaison to the Commission shall be determined by the Mayor.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-01-0041, Amended, 10/09/2001)

Effective on: 4/10/1990

2-12-4. Appointment.

- A. Commission members shall be appointed by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

- B. Commission members shall be residents of the City of Orem. Attempt shall be made to appoint members from a cross-section of socio-economic groups within the City.

(Ord. No. 661, Revised, 04/10/1990)

C. Members shall be selected without respect to political affiliation.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-12-5. Term of Office.

A. The term of office for Commission members shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

B. Commission members may be appointed for additional terms.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

C. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-12-6. Removal and Vacancy.

A. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.

(Ord. No. 661, Revised, 04/10/1990)

C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve (12) month period.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2019-0031, Amended 10/8/2019)

D. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.

(Ord. No. 661, Revised, 04/10/1990)

E. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-1412-7. Voting.

- A. Each member of the Commission shall have one (1) vote.

(Ord. No. 661, Revised, 04/10/1990)

- B. A quorum shall consist of a majority of the appointed members of the Commission, with a minimum ~~offo four (4) three (3)~~ members. No meeting is official unless a quorum of members is present.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2019-0031, Amended 10/8/2019)

- C. The minimum number of votes required to take any action shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than ~~four (4)three (3)~~.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-12-8. Meetings.

- A. The Commission shall select one of its members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. A Chairperson may serve consecutive terms.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

~~B. The Commission shall select one of its members to be the Vice Chairperson. The Vice Chairperson shall take on the responsibilities of the Chairperson in his/her absence and shall serve for one (1) year. The Vice Chairperson may serve consecutive terms.~~

~~B.C. The Commission shall meet on an as needed basis as determined by the commission membersperiodically, as needed and as directed by the Chairperson.~~

(Ord. No. 661, Revised, 04/10/1990)

- ~~C. D.~~ Commission business and discussion shall be conducted in open, public meetings in accordance with legal requirements and City policies.

(Ord. No. 661, Revised, 04/10/1990)

- ~~D. E.~~ The Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting.

(Ord. No. 661, Revised, 04/10/1990)

~~E.~~ F. The Commission may adopt By-laws, rules or procedures for the transaction of its business.

(Ord. No. 661, Revised, 04/10/1990)

~~F.~~ G. The Commission may establish sub-committees to help carry out its responsibilities.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-12-9. Staff Assignments.

The City Manager shall appoint appropriate staff support for the Commission.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-12-10. Compensation.

A. Members of the Commission shall serve without monetary compensation.

(Ord. No. 661, Revised, 04/10/1990)

B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-12-11. Recommendations.

The Chairperson of the Commission shall, on an annual basis, make recommendations to the City Council which have been approved by the Commission.

(Ord. No. 661, Revised, 04/10/1990)

Cultural Arts Advisory Commission~~Cultural Arts Council~~

2-21-1. Cultural Arts Advisory Commission~~Arts Council~~ Established.

The Cultural Arts Advisory Commission~~Orem Arts Council~~ ("Arts Council") ~~(hereinafter referred to as "Commission")~~ is hereby established. ~~The Arts Council replaces the Orem Cultural Arts Commission, which is hereby disbanded.~~

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

Effective on: 4/10/1990

2-21-2. Duties of the Art Council.

The Commission~~Arts Council~~ shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities:

- A. Promote the cultural arts in Orem and advocate for the role of cultural arts in civic life.
(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)
- B. Strengthen local artistic and cultural resources by encouraging grants and fundraising on behalf of the arts in Orem.
(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)
- C. Encourage artistic development by recognizing outstanding achievements in and contributions to the arts in Orem.
(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)
- D. Provide a forum of communication and information sharing to benefit the arts and the cultural arts environment in Orem.
(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)
- E. Assess the cultural arts needs of the community and perform a comprehensive review of the City's Cultural Arts Master Plan at least every five years.
(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)
- F. Make recommendations to the City Council regarding updates to and implementation of the Cultural Arts Master Plan.
(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)
- G. Other duties as directed by the City Council.
(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

Effective on: 4/10/1990

2-21-3. Membership of ~~Commission~~Arts Council.

The ~~Commission Arts Council~~ shall consist of ~~thirteen-nine (13)-(9)~~members. ~~One of the thirteen members shall represent Hale Center Theater Orem; another One~~ of the ~~thirteen-nine~~ members shall represent SCERA. These members shall have a demonstrated interest, competence, or knowledge of cultural arts. A member of the City Council shall be appointed to act as a liaison between the ~~Commission Arts Council~~ and the City Council, but the City Council liaison shall not be considered a member of the ~~CommissionArts Council~~. The term of the City Council representative serving as liaison to the Commission shall be determined by the Mayor.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-03-0040, Amended, 10/28/2003; Ord. No. O-06-0035, Amended 12/12/2006; Ord. No. O-07-0003, Amended 1/23/2007; Ord. No. O-08-0033, Amended 12/09/2008)

Effective on: 4/10/1990

2-21-4. Appointment.

- A. ~~Commission Arts Council~~ members shall be appointed by the Mayor, with the advice and consent of the City Council.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

- B. ~~Commission Arts Council~~ members shall be residents of the City of Orem.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

- C. ~~Commission Arts Council~~ members shall be selected without respect to political affiliation.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

Effective on: 4/10/1990

2-21-5. Term of Office.

- A. The term of office for each member of the ~~Commission Arts Council~~ shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-04-0016, Amended, 02/24/2004; Ord. No. O-06-0035, Amended 12/12/2006; Ord. No. O-2019-0031, Amended 10/8/2019)

- B. ~~Commission Arts Council~~ members may be appointed for additional terms.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-04-0016, Amended, 02/24/2004; Ord. No. O-06-0035, Amended 12/12/2006; Ord. No. O-2019-0031, Amended 10/8/2019)

- C. The Mayor shall determine the term of the City Council member serving as a liaison.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-04-0016, Amended, 02/24/2004; Ord. No. O-06-0035, Amended 12/12/2006)

D. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-04-0016, Amended, 02/24/2004; Ord. No. O-06-0035, Amended 12/12/2006)

Effective on: 4/10/1990

2-21-6. Removal and Vacancy.

A. Any member of the Commission Arts Council may be removed from office by the Mayor for any reason, with the advice and consent of the City Council.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

B. The Mayor may remove a member of the Commission Arts Council from office if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006; Ord. No. O-2019-0031, Amended 10/8/2019)

C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission Arts Council's scheduled meetings during any twelve (12) month period.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006; Ord. No. O-2019-0031, Amended 10/8/2019)

D. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment of the Mayor, with the advice and consent of the City Council.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

Effective on: 4/10/1990

2-21-7. Voting.

A. Each member of the Commission Arts Council shall have one (1) vote.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-03-0040, Amended, 10/28/2003; Ord. No. O-06-0035, Amended 12/12/2006)

B. A quorum shall consist of a majority of the appointed members of the Commission Arts Council, with a minimum of five (5) ~~three (3)~~ members. No meeting is official unless a quorum of members is present.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-03-0040, Amended, 10/28/2003; Ord. No. O-06-0035, Amended 12/12/2006; Ord. No. O-08-0033, Amended 12/09/2008; Ord. No. O-2019-0031, Amended 10/8/2019)

- C. The minimum number of votes required to approve or disapprove any action or proposal shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than ~~five (5)~~three (3).

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-03-0040, Amended, 10/28/2003; Ord. No. O-06-0035, Amended 12/12/2006; Ord. No. O-08-0033, Amended 12/09/2008; Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-21-8. Meetings.

- A. The ~~Commission Arts Council~~ shall select one of its members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. A Chairperson may serve consecutive terms.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006; Ord. No. O-2019-0031, Amended 10/8/2019)

- ~~B.~~ The Commission shall select one of its members to be the Vice Chairperson. The Vice Chairperson shall take on the responsibilities of the Chairperson in his/her absence and shall serve for one (1) year. The Vice Chairperson may serve consecutive terms.

- ~~B.C.~~ The Commission Arts Council shall meet on an as needed basis as determined by the commission members at least quarterly and may meet more often at the discretion of the Chairperson.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

- ~~D.~~ D. The Commission Arts Council shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Arts Commission meeting and shall be available for public inspection.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

- ~~E.~~ E. The Commission Arts Council may adopt by-laws, rules or procedures for the transaction of its business.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

- ~~F.~~ F. The Commission Arts Council may establish sub-committees to help carry out its responsibilities.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

Effective on: 4/10/1990

2-21-9. Staff Assignments.

The City Manager shall appoint appropriate staff support for the ~~Commission Arts Council~~.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

Effective on: 4/10/1990

2-21-10. Compensation.

- A. Members of the Commission Arts Council shall serve without monetary compensation.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

- B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

Effective on: 4/10/1990

2-21-11. Recommendations.

- A. The Chairperson of the Commission Arts Council shall, from time to time, present recommendations to the City Council, which have been approved by the Commission Arts Council.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

- B. The Commission Arts Council shall act in an advisory role to other officials and departments of government regarding cultural arts resources.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

- C. The Commission Arts Council shall work toward the continuing education of citizens regarding cultural arts in the community.

(Ord. No. O-03-0033, Enacted, 09/23/2003; Ord. No. O-06-0035, Amended 12/12/2006)

Heritage Commission

~~2-28-1. Commission Established.~~

~~The Orem Heritage Advisory Commission (hereinafter referred to as "Commission") is hereby established.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~Effective on: 4/10/1990~~

~~2-28-2. Duties of the Commission.~~

~~The commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities:~~

~~A. Develop two memorials honoring veterans. One memorial is to be located at the City Cemetery and the other is to be located at the City Center.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~B. Establish a local tradition of formally celebrating our heritage through Memorial Day, Independence Day and Veterans Day celebrations and other appropriate holiday celebrations.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~C. Establish the tradition of flag-raising ceremonies.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~D. Conduct educational outreach to enhance appreciation for our nation and the sacrifices made on its behalf.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~Effective on: 4/10/1990~~

~~2-28-3. Membership of Commission.~~

~~The Commission shall consist of five (5) members, who have demonstrated interest in promoting patriotism toward the United States of America.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002; Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~Effective on: 4/10/1990~~

~~2-28-4. Appointment.~~

~~A. The Mayor, with the advice and consent of the City Council, shall appoint commission members.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~B. Commission members shall be residents of the City of Orem.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~C. Commission members shall be selected without respect to political affiliation.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

Effective on: 4/10/1990

2-28-5. Term of Office.

~~A. The term of office for each member shall be four (4) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~B. Commission members may be appointed for additional terms.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-2016-0029, Amended 10/11/2016; Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~C. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal, or disqualification from holding office.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002; Ord. No. O-02-0014, Amended, 04/09/2002)~~

Effective on: 4/10/1990

2-28-6. Removal and Vacancy.

~~A. The Mayor, with the advice and consent of the City Council, may remove any member of the Commission from office.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002; Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve (12) month period.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002; Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~D. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~E. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment of the Mayor, with the advice and consent of the City Council.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

Effective on: 4/10/1990

~~2-28-7. Voting.~~

~~A. Each member of the Commission shall have one (1) vote.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~B. A quorum shall consist of a majority of the appointed members of the Commission, with a minimum of three (3) members. No meeting is official unless a quorum of members is present.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002; Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~C. The minimum number of votes required to approve or disapprove any action or proposal shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than three (3).~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002; Ord. No. O-2019-0031, Amended 10/8/2019)~~

Effective on: 4/10/1990

~~2-28-8. Meetings.~~

~~A. The Commission shall select one of the members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. A Chairperson may serve consecutive terms.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002; Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~B. The Commission shall meet at least quarterly, and may meet more often at the discretion of its Chairperson.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~C. Commission business and discussion shall be conducted in accordance with the Utah Open Public Meeting Laws and City Policies. This includes public notification of meeting place, time, and agenda items.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~D. The Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting and shall be available for public inspection.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~E. The Commission may adopt by laws, rules or procedures for the transaction of its business.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~F. The Commission may establish sub-committees to help carry out its responsibilities.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~Effective on: 4/10/1990~~

~~2-28-9. Staff Assignments.~~

~~The City Manager shall appoint appropriate staff support for the Commission.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~Effective on: 4/10/1990~~

~~2-28-10. Compensation.~~

~~Members of the Commission shall serve without monetary compensation.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~Effective on: 4/10/1990~~

~~2-28-11. Recommendations.~~

~~A. The Chairperson of the Commission shall, from time to time, present recommendations to the City Council, which have been approved by the Commission.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~B. The Commission shall act in an advisory role to other officials and departments of government regarding promotion of patriotism.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

~~C. The Commission shall work toward the continuing education of citizens promoting patriotism and appreciation of our nation's history.~~

~~(Ord. No. O-02-0009, Enacted, 02/05/2002)~~

Historical Preservation Advisory Commission

2-19-1. Commission Established.

The Orem Historical Preservation Advisory Commission (hereinafter referred to as "Commission") is hereby established.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

Effective on: 4/10/1990

2-19-2. Duties of the Commission.

The Commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities:

- A. Securing information on federal and state laws and regulations regarding historic and cultural resources which may be available to the City and working towards the continuing education of citizens regarding historic preservation and community history.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/2002)

- B. Determining tax credit available for renovation of old and historic buildings.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/2002)

- C. Ascertaining procedures and eligibility requirements to be included in the National Register of Historic Places.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/2002)

- D. Surveying and Inventorying Community Historic Resources. The Commission shall conduct or cause to be conducted a survey of the historic, architectural, and archaeological resources within the community. The survey shall be compatible with the Utah Inventory of Historic and Archaeological Sites. Survey and inventory documents shall be maintained and shall be open to the public. The survey shall be updated at least every ten (10) years.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/2002)

- E. Reviewing Proposed Nominations to the National Register of Historic Places. The Commission shall review and comment to the State Historic Preservation Officer on all proposed National Registry nominations for properties within the boundaries of the City. When the Commission considers a National Register nomination which is normally evaluated by professionals in a specific discipline and that discipline is not represented

on the Commission, the Commission shall seek expertise in that area before rendering its decision.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/2002)

F. Inventorying historic and archeological sites within the community.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/2002)

G. Securing technical expertise on preservation, renovation and/or restoration of historical properties.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/2002)

H. Supporting the enforcement of all State Historic Preservation Laws. These laws include, but are not limited to the "Historic District Act." Section 17A-3-1301 - 1306, U.C.A. and Chapter 63-18 U.C.A. regarding the protection of Utah antiquities and the notification of the State Historic Preservation Office of any known proposed action which will destroy or affect a site, building or object owned by the State of Utah and included on or eligible for the State or National Registers.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/2002)

Effective on: 4/10/1990

2-19-3. Membership of Commission.

The Commission shall consist of five (5) members. These members shall have a demonstrated interest, competence or knowledge of historic preservation. To the extent available in the community, two Commission members shall be professionals, as defined by National Park Service regulations, from the disciplines of history, archaeology, planning, architecture or architectural history. A member of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council liaison shall not be considered a member of the Commission. The term of the City Council representative serving as liaison to the Commission shall be determined by the Mayor.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-19-4. Appointment.

A. Commission members shall be appointed by the Mayor, with the advice and consent of the City Council.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

B. Commission members shall be residents of the City of Orem.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

C. Commission members shall be selected without respect to political affiliation.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

Effective on: 4/10/1990

2-19-5. Term of Office.

A. The term of office for each member shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-2013-0034, Amended & Renumbered 12/11/2013; Ord. No. O-2019-0031, Amended 10/8/2019)

B. Commission members may be appointed for additional terms.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-2013-0034, Amended & Renumbered 12/11/2013; Ord. No. O-2019-0031, Amended 10/8/2019)

C. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-02-0014, Amended, 04/09/200; Ord. No. O-2013-0034, Amended & Renumbered 12/11/2013)

Effective on: 4/10/1990

2-19-6. Removal and Vacancy.

A. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992, Ord. No. O-2019-0031; Ord. No. O-2019-0031, Amended 10/8/2019)

C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve (12) month period.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-2019-0031, Amended 10/8/2019)

D. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

E. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment of the Mayor, with the advice and consent of the City Council.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

Effective on: 4/10/1990

2-19-7. Voting.

A. Each member of the Commission shall have one (1) vote.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

B. A quorum shall consist of a majority of the appointed members of the Commission, with a minimum of three (3) members. No meeting is official unless a quorum of members is present.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992, Ord. No. O-2019-0031, Amended 10/8/2019)

C. The minimum number of votes required to approve or disapprove any action or proposal shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than three (3).

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992, Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-2419-8. Meetings.

A. The Commission shall select one of its members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. A Chairperson may serve consecutive terms.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-2019-0031, Amended 10/8/2019)

B. The Commission shall select one of its members to be the Vice Chairperson. The Vice Chairperson shall take on the responsibilities of the Chairperson in his/her absence and shall serve for one (1) year. The Vice Chairperson may serve consecutive terms.

~~B.C.~~ C. The Committee shall meet on an as needed basis as determined by the Committee members.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992; Ord. No. O-2019-0031, Amended 10/8/2019)

~~C.~~ D. Commission business and discussion shall be conducted in accordance with the Utah Open Public Meeting Laws and City policies. This includes public notification of meeting place, time and agenda items.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

~~D.~~ E. The Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting and shall be available for public inspection.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

~~E.~~ F. The Commission may adopt by-laws, rules or procedures for the transaction of its business.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

~~F.~~ G. The Commission may establish sub-committees to help carry out its responsibilities.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

Effective on: 4/10/1990

2-19-9. Staff Assignments.

The City Manager shall appoint appropriate staff support for the Commission.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

Effective on: 4/10/1990

2-19-10. Compensation.

A. Members of the Commission shall serve without monetary compensation.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

Effective on: 4/10/1990

2-19-11. Recommendations.

- A. The Chairperson of the Commission shall, from time to time, present recommendations to the City Council which have been approved by the Commission.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

- B. The Commission shall act in an advisory role to other officials and departments of government regarding the identification and protection of local historic and archaeological resources.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

- C. The Commission shall work toward the continuing education of citizens regarding historic preservation and community history.

(Ord. No. 668, Revised, 06/12/1990; Ord. No. O-92-013, Amended, 07/07/1992)

Library Advisory Commission

2-10-1. Commission established.

The Library Advisory Commission of the City of Orem (referred to as the "Commission" in this Article) is hereby established.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-10-2. Duties and Responsibilities.

The Commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities:

- A. To provide support, encouragement and citizen input into planning for the development and maintenance of a modern library system.

(Ord. No. 661, Revised, 04/10/1990)

- B. To take such steps as it may deem feasible to encourage grants or gifts in support of the public library.

(Ord. No. 661, Revised, 04/10/1990)

- C. To advise and give input on the development of a general philosophy and policies related to materials selection and use of resources.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

- D. To hear complaints regarding materials selection when a matter is referred to the Commission from the Collection Development Committee of the Library.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-10-3. Membership of Commission.

The Commission shall consist of seven (7) members. A member of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council liaison shall not be considered a member of the Commission.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-10-4. Appointment.

- A. Commission members shall be appointed by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

B. Commission members shall be residents of the City of Orem.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-10-5. Term of Office.

A. The term of office for Commission members shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002, Ord. No. O-2019-0031, Amended 10/8/2019)

B. Commission members may be appointed for additional terms.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002, Ord. No. O-2019-0031, Amended 10/8/2019)

C. The term of the City Council representative serving as liaison to the Commission shall be determined by the Mayor.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002)

E. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002)

Effective on: 4/10/1990

2-10-6. Removal and Vacancy.

A. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve month period.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

- D. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.

(Ord. No. 661, Revised, 04/10/1990)

- E. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-10-7. Voting.

- A. Each member of the Commission shall have one (1) vote.

(Ord. No. 661, Revised, 04/10/1990)

- B. A quorum shall consist of a majority of the appointed members of the Commission, with a minimum of ~~four (4)three (3)~~ members. No meeting is official unless a quorum of members is present.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

- C. The minimum number of votes required to take any action shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than ~~four (4)three (3)~~.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-10-8. Meetings.

- A. The Commission shall select one of its members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. A Chairperson may serve consecutive terms.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

- B. The Commission shall select one of its members to be the Vice Chairperson. The Vice Chairperson shall take on the responsibilities of the Chairperson in his/her absence and shall serve for one (1) year. The Vice Chairperson may serve consecutive terms.

- B.C. The Commission shall meet on an as needed basis as determined by the commission membersat least quarterly, and may meet more often if necessary.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-97-0009, Amended, 02/11/97)

~~C.~~ D. Commission business and discussion shall be conducted in open public meetings in accordance with legal requirements and City policies.

(Ord. No. 661, Revised, 04/10/1990)

~~D.~~ E. The Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting.

(Ord. No. 661, Revised, 04/10/1990)

~~E.~~ F. The Commission may adopt by-laws, rules or procedures for the transaction of its business.

(Ord. No. 661, Revised, 04/10/1990)

~~F.~~ G. The Commission may establish sub-committees to help carry out its responsibilities.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-10-9. Staff Assignments.

The City Manager shall appoint appropriate staff support for the Commission.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-10-10. Compensation.

A. Members of the Commission shall serve without monetary compensation.

(Ord. No. 661, Revised, 04/10/1990)

B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-10-11. Recommendations.

The Chairperson of the Commission shall, from time to time, present recommendations to the City Council which have been approved by the Commission.

(Ord. No. 661, Revised, 04/10/1990)

Orem-Events Advisory Commission

2-20-1. Commission Established.

The ~~Orem~~ Events Advisory Commission of the City of Orem (referred to as the " Commission" in this Article) is hereby established.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2023-0009, Amended 5/16/2023; Ord. No. O-2024-0022, Amended 10/8/2024)

Effective on: 4/10/1990

2-20-2. Duties of the Commission .

The Commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities.

- A. To recommend objectives, policies, procedures, programs, and expenditures of City funds related to Orem City events including Oremfest, Truck or Treat, Taste of Orem, Lights On, and other events.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2023-0009, Amended 5/16/2023, Ord. No. O-2024-0022, Amended 10/8/2024)

- B. To celebrate and support heritage and veterans by supporting events surrounding Memorial Day, Veterans Day, and other such holidays.

- B.C. To report periodically to the City Council regarding the schedule of activities for upcoming Orem City events and to report on the activities of previous Orem City events.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2023-0009, Amended 5/16/2023; Ord. No. O-2024-0022, Amended 10/8/2024)

- C.D. Working under the direction of City staff ~~T~~to enlist the cooperation and participation of various volunteers to develop programs in association with Orem City events.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2023-0009, Amended 5/16/2023; Ord. No. O-2024-0022, Amended 10/8/2024)

- D.E. To provide advice and recommendations to City staff regarding the format and programming of Orem City events including recommendations on ways to improve the public experience and to increase public participation in Orem City Events.

- E.F. To generate ideas and recommendations for potential new Orem City events.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2024-0022, Amended 10/8/2024)

Effective on: 4/10/1990

2-20-3. Membership of Commission .

The Commission shall consist of eleven (11) members exclusive of subcommittee members. Two members of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council liaison shall not be considered a member of the Commission.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-2018-0002, Amended 01/09/2018)[Ord. # O-2018-0002, 01/09/2018]; Ord. No. O-2024-0022, Amended 10/8/2024)

Effective on: 1/12/2018

2-20-4. Appointment.

- A. Commission members shall be appointed by the Mayor, with the advice and consent of the City Council.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2024-0022, Amended 10/8/2024)

- B. Commission members shall be residents of the City of Orem, be employed within the City, or be an authorized representative of a business or institution within the City.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-02-0024, Amended, 07/02/2002; Ord. No. O-2024-0022, Amended 10/8/2024)

- C. Commission members shall be selected without respect to political affiliation.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2024-0022, Amended 10/8/2024)

Effective on: 4/10/1990

2-20-5. Term of Office.

- A. The term of office for Commission members shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-2018-0002, Amended & Renumbered 01/09/2018; Ord. No. O-2019-0031, Amended 10/8/2019; Ord. No. O-2024-0022, Amended 10/8/2024)

- B. Commission members may be appointed for additional terms.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-2018-0002, Renumbered 01/09/2018; Ord. No. O-2019-0031, Amended 10/8/2019; Ord. No. O-2024-0022, Amended 10/8/2024)

- C. The term of the City Council members serving as a liaison to the Commission shall be determined by the Mayor.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-2018-0002, Renumbered 01/09/2018; Ord. No. O-2024-0022, Amended 10/8/2024)

- D. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-02-0014, Amended, 04/09/2002; Ord. No. O-2018-0002, Renumbered 01/09/2018)

Effective on: 4/10/1990

2-20-6. Removal and Vacancy.

- A. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2024-0022, Amended 10/8/2024)

- B. A member's office automatically becomes vacant if the member fails to meet the requirements of Section 2-20-4(B).

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2018-0002, Amended 01/09/2018; Ord. No. O-2019-0031, Amended 10/8/2019; Ord. No. O-2024-0022, Amended 10/8/2024)

- C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve (12) month period.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2019-0031, Amended 10/8/2019; Ord. No. O-2024-0022, Amended 10/8/2024)

- D. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.

(Ord. No. O-95-0026, Enacted, 05/02/1995)

- E. Vacancies occurring other than through the expiration of a regular term shall be filled by nomination of the Mayor, with the advice and consent of the City Council.

(Ord. No. O-95-0026, Enacted, 05/02/1995)

Effective on: 4/10/1990

2-20-7. Voting.

- A. Each member of the Commission shall have one (1) vote.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2024-0022, Amended 10/8/2024)

- B. A quorum shall consist of a majority of appointed Commission members, but shall never be less than ~~six (6)three (3)~~. No meeting is official unless a quorum of members is present.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2018-0002, Amended 01/09/2018; Ord. No. O-2019-0031, Amended 10/8/2019; Ord. No. O-2024-0022, Amended 10/8/2024)

- C. The minimum number of votes required to approve or disapprove any action or proposal shall be a majority of those present at the meeting, provided there is a quorum but shall never be less than ~~six (6)three (3)~~.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2018-0002, Amended 01/09/2018, Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-20-8. Meetings.

- A. The Commission shall select one of its members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. The chairperson may serve consecutive terms.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2018-0002, Amended 01/09/2018; Ord. No. O-2019-0031, Amended 10/8/2019; Ord. No. O-2024-0022, Amended 10/8/2024)

- B. The Commission shall select one of its members to be the Vice Chairperson. The Vice Chairperson shall take on the responsibilities of the Chairperson in his/her absence and shall serve for one (1) year. The Vice Chairperson may serve consecutive terms.

(Ord. No. O-2018-0002, Enacted 01/09/2018; Ord. No. O-2023-0009, Amended 5/16/2023; Ord. No. O-2024-0022, Amended 10/8/2024)

- C. The Commission shall meet ~~on an as needed basis as determined by the commission membersat least quarterly and may meet more often at the discretion of its Chairperson.~~

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2018-0002, Amended & Renumbered 01/09/2018; Ord. No. O-2024-0022, Amended 10/8/2024)

- D. Commission business and discussion shall be conducted in open public meetings in accordance with legal requirements and City policies.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2018-0002, Renumbered 01/09/2018; Ord. No. O-2024-0022, Amended 10/8/2024)

- E. The Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2018-0002, Renumbered 01/09/2018; Ord. No. O-2024-0022, Amended 10/8/2024)

- F. The Commission may adopt by-laws, rules or procedures for the transaction of its business.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2018-0002, Renumbered 01/09/2018; Ord. No. O-2024-0022, Amended 10/8/2024)

- G. The Commission may establish subcommittees to assist the Commission in carrying out its responsibilities .

(Ord. No. O-2018-0002, Enacted 01/09/2018; Ord. No. O-2019-0031, Amended 10/8/2019; Ord. No. O-2024-0022, Amended 10/8/2024)

Effective on: 4/10/1990

2-20-9. Staff Assignments.

The City Manager shall appoint appropriate staff support for the Commission and subcommittees.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2018-0002, Amended 01/09/2018; Ord. No. O-2024-0022, Amended 10/8/2024)

Effective on: 4/10/1990

2-20-10. Compensation.

- A. Members of the Commission and subcommittees shall serve without monetary compensation.

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2018-0002, Amended 01/09/2018; Ord. No. O-2024-0022, Amended 10/8/2024)

- B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.

(Ord. No. O-95-0026, Enacted, 05/02/1995)

Effective on: 4/10/1990

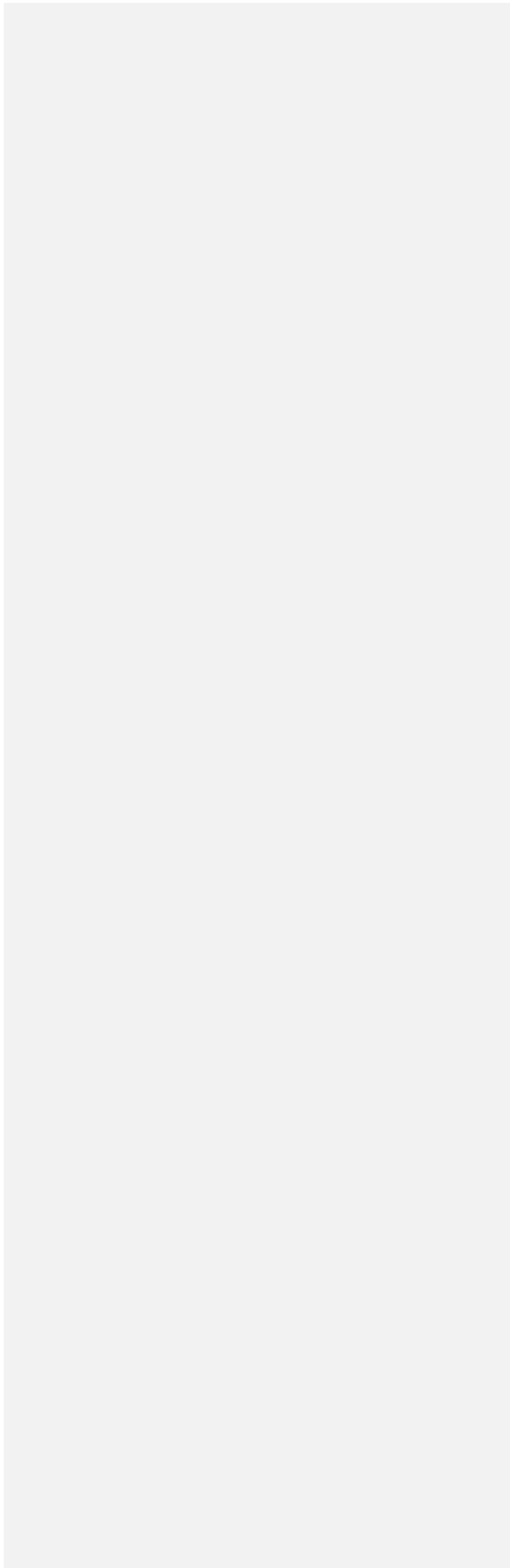
2-20-11. Recommendations.

The Chairperson of the Commission shall, from time to time, present recommendations to the City Council which have been approved by the Commission .

(Ord. No. O-95-0026, Enacted, 05/02/1995; Ord. No. O-2024-0022, Amended 10/8/2024)

Effective on: 4/10/1990

|



Natural Resources Advisory Commission~~Orem Natural Resources Stewardship Committee~~

2-32-1. Commission~~Committee~~ Established.

The Natural Resources Advisory Commission ~~Orem Natural Resources Stewardship Committee~~ (hereinafter referred to as "Committee~~Commission~~") is hereby established.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

Effective on: 4/10/1990

2-32-2. Duties of the Commission~~Committee~~.

The Commission~~Committee~~ shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities.

- A. Encourage a vision and goals to protect the City's natural resources, which may include but are not limited to water, air, soil, and open space.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- B. Explore and advise the City Council and staff of recycling programs the City might utilize to assist with accomplishing the Commission~~committee~~'s vision and goals. This includes engaging existing recycling businesses for education and training.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- C. Advise the City Council and staff of innovative measures to protect the City's natural resources and suggest feasible policies, procedures, and/or projects that will have public support.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- D. Review and advise the City Council on sustainability, recycling, and natural resources policies, procedures, and/or projects brought to the Commission ~~Committee~~ by City appointed staff.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- E. Work with other citizens' commissions and committees, including the Transportation Advisory Commission, Public Works Advisory Commission, and Planning Commission as needed.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- F. Work toward the continuing education of citizens regarding sustainability, recycling, and natural resource protection issues in our community. This includes developing strategies to increase resident participation in existing recycling programs.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

G. Publicize and encourage citizen involvement in projects.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

H. Participate on the Utah Valley Clean Air Task Force as desired.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

I. Attend the Recycling Coalition of Utah board meetings in place of the city staff representative on an as needed basis.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

Effective on: 4/10/1990

2-32-3. Membership of ~~Commission~~Committee.

A. The ~~Commission~~Committee shall consist of five (5) members. A member of the City Council shall be appointed to act as a liaison between the ~~Commission~~Committee and the City Council, but the City Council liaison shall not be considered a member of the ~~Commission~~Committee. The term of the City Council representative serving as liaison to the Commission shall be determined by the Mayor.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

Effective on: 4/10/1990

2-32-4. Appointment.

A. ~~Commission~~Committee members shall be appointed by the Mayor, with the advice and consent of the City Council.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

B. ~~Commission~~Committee members shall be residents of the City of Orem, ~~and represent a variety of backgrounds.~~

(Ord. No. O-2016-0021, Enacted 06/21/2016)

C. ~~Commission~~Committee members shall be selected without respect to political affiliation.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

Effective on: 4/10/1990

2-32-5. Term of Office.

- A. The term of office for CommissionCommittee members shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- B. CommissionCommittee members may be appointed for additional terms.

(Ord. No. O-2016-0021, Enacted 06/21/2016; Ord. No. O-2019-0031, Amended 10/08/2019)

- C. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal, or disqualification from holding office.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

Effective on: 4/10/1990

2-32-6. Removal and Vacancy.

- A. Any member of the CommissionCommittee may be removed from office by the Mayor, with the advice and consent of the City Council.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- B. A member's office automatically becomes vacant if the member establishes residence outside of the City.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- C. A member's office may become vacant if the member misses three or more consecutive meetingslives outside of city boundaries for a continuous period of more than sixty (60) days.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

D. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's meetings during any twelve (12) month period.

- ~~D.~~ E. Vacancies shall be filled for any member whose office becomes vacant.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- ~~E.~~ F. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment of the Mayor, with the advice and consent of the City Council.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

Effective on: 4/10/1990

2-32-7. Voting.

- A. Each member of the CommissionCommittee shall have one (1) vote.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- B. A quorum shall consist of any three (3) members of the ~~Commission~~~~Committee~~. No meeting is official unless a quorum of members is present.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- C. The minimum number of votes required to approve or disapprove any action or proposal shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than three (3).

(Ord. No. O-2016-0021, Enacted 06/21/2016)

Effective on: 4/10/1990

2-32-8. Meetings.

- A. The ~~Commission~~~~Committee~~ shall select one of the members to be Chairperson and another member to be Vice Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. The Vice Chairperson shall conduct meetings in the absence of the Chairperson and shall serve for one (1) year. Elections for Chairperson and Vice Chairperson shall be held annually.

(Ord. No. O-2016-0021, Enacted 06/21/2016; Ord. No. O-2019-0031, Amended 10/08/2019)

- B. The ~~Commission~~ ~~Committee~~ shall meet on an as needed basis determined by the ~~Commission~~~~Committee~~ members.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- C. ~~Commission~~~~Committee~~ business and discussion shall be conducted in accordance with the Utah Open Public Meeting Laws and City policies. This includes public notification of meeting place, time, and agenda items.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- D. The ~~Commission~~~~Committee~~ shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following ~~Commission~~~~Committee~~ meeting and shall be available for public inspection.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

- E. The ~~Commission~~~~Committee~~ may establish subcommittees to help carry out its responsibilities.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

Effective on: 4/10/1990

2-32-9. Staff Assignments.

The City Manager shall appoint appropriate staff support for the ~~Commission~~Committee.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

Effective on: 4/10/1990

2-32-10. Compensation.

A. Members of the ~~Commission~~Committee shall serve without monetary compensation.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

Effective on: 4/10/1990

2-32-11. Recommendations.

The ~~Commission~~Committee Chairperson shall, from time to time, present recommendations to the City Council that have been approved by the ~~Commission~~Committee.

(Ord. No. O-2016-0021, Enacted 06/21/2016)

Neighborhood Advisory Commission~~Orem Neighborhood Commission~~

2-34-1. Commission Established

The Neighborhood Advisory Commission~~Orem Neighborhood Commission~~ (hereinafter referred to as "Commission") is hereby established.

(Ord. No. O-2020-0004, Enacted 03/10/2020)

2-34-2. Duties and Responsibilities

The Commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities:

- A. To advise the City Council on broad neighborhood issues.
- B. To advise the City Council on methods and means of enhancing the beauty of the City.

(Ord. No. O-2020-0004, Enacted 03/10/2020)

2-34-3. Membership of Commission

The Commission shall consist of eighteen (18) members— two from each neighborhood district in the City of Orem, exclusive of subcommittee members. A Two members of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council liaison shall not be considered a member of the Commission.

(Ord. No. O-2020-0004, Enacted 03/10/2020; Ord. No. O-2023-0016, Amended 6/27/2023)

2-34-4. Appointment

- A. After application, potential Commission members shall be vetted by a Selection Committee made up of staff selected by the City Manager and City Council members selected by the Mayor. Commission members shall be appointed by the Mayor, with advice and consent of the City Council.

Commented [3]: Remove this - this is the only commission where this type of process is outlined.

B. Commission members shall be residents of the City of Orem.

C. Each Commission member shall represent one of the nine neighborhoods of the City of Orem. Each Commission member shall be a resident of the neighborhood district they represent.

D. Commission members shall be selected without respect to political affiliation. A diverse collection of commission members is preferable.

(Ord. No. O-2020-0004, Enacted 03/10/2020; Ord. No. O-2023-0016, Amended 6/27/2023)

2-34-5. Term of Office

- A. The term of office for Commission members shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.
- B. Commission members may be appointed for additional terms.
- C. The term of the City Council member serving as liaison to the Commission shall be determined by the Mayor.
- D. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.

(Ord. No. O-2020-0004, Enacted 03/10/2020)

2-34-6. Removal and Vacancy

- A. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.
- B. A member's office automatically becomes vacant if the member establishes residence outside of the City, establishes residence outside of the neighborhood they represent within the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.
- C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve (12) month period.
- D. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.
- E. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment by the Mayor, with the advice and consent of the City Council.

(Ord. No. O-2020-0004, Enacted 03/10/2020)

2-34-7. Voting

- A. Each member of the Commission shall have one (1) vote.

B.A quorum shall consist of a majority of the appointed members of the Orem Neighborhood Commission, with a minimum of nine (9) members. No meeting is official unless a quorum of members is present.

C. The minimum number of votes required to take any action shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than nine (9).

(Ord. No. O-2020-0004, Enacted 03/10/2020; Ord. No. O-2023-0016, Amended 6/27/2023)

2-34-8. Meetings

A. The Commission shall select one of its members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. A Chairperson may serve consecutive terms.

A.B. ~~The Commission shall select one of its members to be the Vice Chairperson. The Vice Chairperson shall take on the responsibilities of the Chairperson in his/her absence and shall serve for one (1) year. The Vice Chairperson may serve consecutive terms.~~

B.C. ~~The Commission shall meet on an as needed basis as determined by the commission members at least twice annually and may meet more often at the direction of its Chairperson.~~

C.D. Commission business and discussion shall be conducted in open public meetings in accordance with legal requirements and City policies.

D.E. The Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting.

E.F. The Commission may adopt by-laws, rules or procedures for the transaction of its business.

F.G. The Commission may establish sub-committees to help carry out its responsibilities.

(Ord. No. O-2020-0004, Enacted 03/10/2020)

2-34-9. Staff Assignments

The City Manager shall appoint appropriate staff support for the Commission.

(Ord. No. O-2020-0004, Enacted 03/10/2020)

2-34-10. Compensation

A. Members of the Commission shall serve without monetary compensation.

B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.

(Ord. No. O-2020-0004, Enacted 03/10/2020)

2-34-11. Recommendations

The Chairperson of the Commission shall, from time to time, present recommendations to the City Council which have been approved by the Commission.

(Ord. No. O-2020-0004, Enacted 03/10/2020)

Orem Youth City Council

2-13-1. Orem Youth City Council established.

The Orem Youth City Council of the City of Orem is hereby established.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-98-0004, Amended, 01/06/1998; Ord. No. O-2014-0037, Amended 10/28/2014)

Effective on: 4/10/1990

2-13-2. Duties and Responsibilities.

A. The Orem Youth City Council shall consist of representatives from Orem high schools, who are residents of the City of Orem. Representatives from students participating in "home school," private schools and other secondary educational programs shall also be invited to participate in the program.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-98-0004, Amended, 01/06/1998; Ord. No. O-2014-0037, Amended 10/28/2014)

B. The Orem Youth City Council shall create a mission statement and establish goals to guide the activities of the Council. The mission statement and goals shall focus on accomplishing the following:

1. Providing leadership opportunities;
2. Providing an understanding of local political systems;
3. Identifying issues affecting the youth in the community;
4. Solving community problems involving the youth;
5. Developing social, educational, cultural, community service, and recreational opportunities for the youth; and
6. Instilling a feeling of self-worth and esteem in the youth.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-98-0004, Amended, 01/06/1998; Ord. No. O-2014-0037, Amended 10/28/2014)

C. The Orem Youth City Council shall develop policies and procedures to establish the selection of Orem Youth City Council members, filling of vacancies, voting, attendance at meetings, and other issues identified by the Orem Youth City Council.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-98-0004, Amended, 01/06/1998; Ord. No. O-2014-0037, Amended 10/28/2014)

Effective on: 4/10/1990

2-13-3. Staff Service.

The City Manager may appoint City staff to assist with the Youth City Council.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-98-0004, Amended, 01/06/1998; Ord. No. O-2014-0037, Amended 10/28/2014)

Planning Commission

2-15-1. Planning Commission established.

The Planning Commission of the City of Orem (referred to as the "Commission" in this article) is hereby established.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-15-2. Power and Duties.

The Planning Commission shall have all powers granted by State statutes and City ordinances, plus those powers and duties delegated to it by the City Council. The Commission shall act in an advisory capacity to the City Council with respect to planning and zoning matters which are reviewed or acted upon by the City Council.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2022-0003, Amended 2/8/2022)

Effective on: 4/10/1990

2-15-3. Membership of Commission.

The Planning Commission shall consist of seven (7) members. A member of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council liaison shall not be considered a member of the Commission. The term of the City Council representative serving as liaison to the Commission shall be determined by the Mayor.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-15-4. Appointment.

- A. Commission members shall be appointed by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

- B. Commission members shall be residents of the City of Orem, and shall be selected in accordance with any policy adopted by the City Council. There shall be no City Council representative on the Commission.

(Ord. No. 661, Revised, 04/10/1990)

- C. Commission members shall be selected without respect to political affiliation.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. 2022-0001 Amended 01/11/2022)

Effective on: 4/10/1990

2-15-5. Term of Office.

- A. The term of office for Planning Commission members shall be three (3) years, even if the appointment was made to fill a vacancy created by a member who was removed or unable to complete a full term.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-99-0002, Amended, 01/12/1999; Ord. No. O-2013-0034, Amended 12/11/2013; Ord. No. O-2022-0003, Amended 2/8/2022)

- B. No person shall serve more than two consecutive three-year terms on the Planning Commission.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-99-0002, Amended, 01/12/1999; Ord. No. O-2013-0034, Amended 12/11/2013)

- C. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-99-0002, Amended, 01/12/1999; Ord. No. O-2013-0034, Amended 12/11/2013; Ord. No. O-2022-0003, Amended 2/8/2022)

Effective on: 4/10/1990

2-15-6. Removal and Vacancy.

- A. Any member of the Planning Commission may be removed from office by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

- B. A vacancy occurs upon the death, resignation or removal of a member.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2022-0003, Amended 2/8/2022)

- C. ~~Planning Commission members are expected to miss no more than twenty-five percent (25%) of the Planning Commission's scheduled meetings during any twelve (12) month period. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.~~

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2022-0003, Amended 2/8/2022)

- D. ~~If a member moves from their current address within the City to a permanent address outside of the City, the member shall, within ten (10) calendar days after the day the member moves, notify the City Council by sending written notice to the Mayor. A member's office automatically becomes vacant if the member establishes residence outside of the City, establishes residence outside of the neighborhood they represent within the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.~~

D.E. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve (12) month period.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2022-0003, Amended 2/8/2022)

E. F. Vacancies shall be filled in accordance with section 2-15-4(A) above.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. 2022-0001 Amended 01/11/2022; Ord. No. O-2022-0003, Amended 2/8/2022).

Effective on: 4/10/1990

2-15-7. Voting.

A. Each member of the Planning Commission shall have one (1) vote.

(Ord. No. 661, Revised, 04/10/1990)

B. A quorum shall consist of any four (4) members of the Planning Commission. No meeting is official unless a quorum of members is present.

(Ord. No. 661, Revised, 04/10/1990)

C. The minimum number of votes required to approve or disapprove any action or proposal shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than four (4). In cases where the Planning Commission acts as a recommending body to the City Council, an item may be forwarded to the City Council without a majority vote, provided that a quorum voted on the item.

D. The City Council may consider a Planning Commission's failure to make a timely recommendation as a negative recommendation.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2022-0003, Amended 2/8/2022)

Effective on: 4/10/1990

2-15-8. Conduct of Meetings.

A. The Planning Commission shall select one of its members to be Chairperson and one of its members to be Vice Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. In the absence of the Chairperson, the Vice Chairperson shall conduct a meeting. In the absence of both the Chairperson and the Vice Chairperson, the meeting shall be conducted by a person selected by a majority of the Planning Commission members present at the meeting. A Chairperson or Vice Chairperson may serve consecutive terms.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2022-0003, Amended 2/8/2022)

B. The Planning Commission shall meet at the City Council Chamber on two (2) Wednesdays of every month, unless otherwise designated on the annual meeting

schedule, or unless otherwise cancelled. Planning Commission meetings may be conducted virtually (without a physical location) where allowed by and in accordance with state law.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2022-0003, Amended 2/8/2022)

- C. The Planning Commission shall keep a public record of its proceedings and may adopt rules for its organization and for the transaction of its business.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-15-9. Staff Assignments.

The City Manager shall assign personnel, as deemed necessary, to assist the Planning Commission. Assigned personnel shall attend meetings, make studies of matters pending before the Commission, and give recommendations to the Commission.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-15-10. Compensation.

- A. Members of the Commission shall serve without monetary compensation.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-96-0003, Amended, 01/09/1996; Ord. No. O-2013-0034, Amended 12/11/2013)

- B. Commission members may be compensated for reasonable expenses incurred by official responsibilities, if approved by the City Manager.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-2013-0034, Amended 12/11/2013)

Public Safety Advisory Commission

2-35-1. Commission Established

The Public Safety Advisory Commission of the City of Orem (referred to as the "Commission" in this Article) is hereby established.

(Ord. No. O-2021-0002, Enacted 01/26/2021)

2-35-2. Duties and Responsibilities

The Commission shall act in an advisory capacity to the Orem Police Department and the Orem Fire Department (collectively "Public Safety"), shall periodically report to the City Council, and shall have the following duties and responsibilities:

A. To provide support, encouragement and citizen input regarding community needs related to Public Safety.

B. To study, advise and give input on the development of a general philosophy related to Public Safety.

C. To analyze and evaluate community expectations of police, fire, and emergency services delivery.

D. To increase citizen awareness through community engagement, improved transparency and improved accountability.

E. To assist in fostering positive and open communication with the community and to enhance the community's trust.

F. To assist in and advise Public Safety about issues involving community emergency response preparedness.

G. An additional goal of the Commission to attempt to involve and represent the diverse Orem community.

(Ord. No. O-2021-0002, Enacted 01/26/2021)

2-35-3. Membership of Commission

The Commission shall consist of seven (7) members. A member of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council liaison shall not be considered a member of the Commission and shall not vote.

(Ord. No. O-2021-0002, Enacted 01/26/2021)

2-35-4. Appointment

- A. ~~Two (2) Commission members shall be appointed by the Chief of Police, two (2) Commission members shall be appointed by the Fire Chief, and the Mayor, with the advice and consent of the City Council, shall appoint three (3) Commission members.~~
- B. ~~Commission members must be residents of the City of Orem.~~
- C. ~~Commission members must be registered voters with no felonious or violent criminal history.~~
- D. ~~Commissioners will be expected to attend commission-oriented police and fire training to familiarize themselves with Public Safety.~~

(Ord. No. O-2021-0002, Enacted 01/26/2021)

2-35-5. Term of Office

- A. ~~The term of office for Commission members shall be three (3) years.~~
- B. ~~Commission members may be appointed for additional terms.~~
- C. ~~The term of the City Council representative serving as liaison to the Commission shall be determined by the Mayor.~~
- D. ~~Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office. In such cases, the vacancy shall be filled as set forth in section 2-35-6.~~

(Ord. No. O-2021-0002, Enacted 01/26/2021; Ord. No. O-2021-0024 Amended 09/28/2021)

2-35-6. Removal and Vacancy

- A. ~~Any member of the Commission may be removed from office if the commissioner no longer meets the qualifications listed in section 2-35-4.~~
- B. ~~A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.~~
- C. ~~A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve month period.~~
- D. ~~Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.~~
- E. ~~Vacancies occurring other than through the expiration of a regular term shall be filled in the same manner as the appointment of a member as outlined in Section 2-35-4.~~

(Ord. No. O-2021-0002, Enacted 01/26/2021; Ord. No. O-2021-0024 Amended 09/28/2021)

2-35-7. Voting

- A. ~~Each member of the Commission shall have one (1) vote.~~

~~B. A quorum shall consist of a majority of the appointed members of the Commission, with a minimum of four (4) members. No meeting is official unless a quorum of members is present.~~

~~C. The minimum number of votes required to take any action shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than four (4).~~

~~(Ord. No. O-2021-0002, Enacted 01/26/2021)~~

2-35-8. Meetings

~~A. The Commission shall select one of its members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. A Chairperson may serve consecutive terms.~~

~~B. The Commission shall meet at least quarterly and, with the approval of the Fire Chief and the Police Chief, may meet more often if necessary.~~

~~C. Commission business and discussion shall be conducted in open public meetings in accordance with legal requirements and City policies.~~

~~D. The Commission shall keep written or electronic minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting.~~

~~E. The Commission may adopt by-laws, rules or procedures for the transaction of its business.~~

~~F. The Commission may establish sub-committees to help carry out its responsibilities.~~

~~G. The Police Chief and the Fire Chief (or their designees) shall attend all meetings.~~

~~(Ord. No. O-2021-0002, Enacted 01/26/2021)~~

2-35-9. Staff Assignments

~~The Fire and Police Chiefs shall appoint appropriate staff support for the Commission.~~

~~(Ord. No. O-2021-0002, Enacted 01/26/2021)~~

2-35-10. Compensation

~~A. Members of the Commission shall serve without monetary compensation.~~

~~B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.~~

~~(Ord. No. O-2021-0002, Enacted 01/26/2021)~~

2-35-11. Recommendations

~~The Chairperson of the Commission shall report to the City Council on an annual basis and may, from time to time, present recommendations to Public Safety and the City Council which have been approved by the Commission.~~

~~(Ord. No. O-2021-0002, Enacted 01/26/2021)~~

Public Works Advisory Commission

2-30-1. Commission Established.

The Orem Public Works Advisory Commission (hereinafter referred to as "Commission") is hereby established.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

Effective on: 4/10/1990

2-30-2. Duties of the Commission

The Commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities.

- A. Review and make recommendations to the City Council on Public Works issues brought to the Commission by the City Manager.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- B. Review and make recommendations to the City Council regarding City infrastructure, including water, sewer, storm water, street lights, roads, telecommunications, broadband fiber, cemetery, parks and fleet.

(Ord. No. O-2014-0009, Enacted 02/11/2014; Ord. No. O-2016-0024, Amended 08/09/2016, Ord. No. O-2019-0031; Amended 10/08/2019)

- C. Review and make recommendations to the City Council on master plans. The recommendations may include a capital facilities plan, a financial plan, supporting utility rates, and other relevant recommendations.

(Ord. No. O-2014-0009, Enacted 02/11/2014 Ord. No. O-2016-0024, Renumbered 08/09/2016)

- D. Work toward the continuing education of citizens regarding Public Works issues in our community.

(Ord. No. O-2014-0009, Enacted 02/11/2014 Ord. No. O-2016-0024, Renumbered 08/09/2016)

- E. Plan and arrange for neighborhood meetings/open houses and attend such meetings to receive and review public input.

(Ord. No. O-2014-0009, Enacted 02/11/2014 Ord. No. O-2016-0024, Renumbered 08/09/2016)

Effective on: 4/10/1990

2-30-3. Membership of Commission

The Commission shall consist of seven (7) members. A member of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council

liaison shall not be considered a member of the Commission. The term of the City Council representative serving as liaison to the Commission shall be determined by the Mayor.

(Ord. No. O-2014-0009, Enacted 02/11/2014; Ord. No. O-2016-0024, Amended 08/09/2016; Ord. No. O-2019-0031, Amended 10/08/2019)

Effective on: 4/10/1990

2-30-4. Appointment.

- A. Commission members shall be appointed by the Mayor, with the advice and consent of the City Council.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- B. Commission members shall be residents of the City of Orem ~~and represent a variety of backgrounds.~~

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- C. Commission members shall be selected without respect to political affiliation.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

Effective on: 4/10/1990

2-30-5. Term of Office

- A. The term of office for Commission members shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- B. Commission members may be appointed for additional terms.

(Ord. No. O-2014-0009, Enacted 02/11/2014; Ord. No. O-2019-0031, Amended 10/08/2019)

- C. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal, or disqualification from holding office.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

Effective on: 4/10/1990

2-30-6. Removal and Vacancy.

- A. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of city boundaries for a continuous period of more than sixty (60) days.

(Ord. No. O-2014-0009, Enacted 02/11/2014; Ord. No. O-2019-0031, Amended 10/08/2019)

- C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's meetings during any consecutive (12) twelve-month period.

(Ord. No. O-2014-0009, Enacted 02/11/2014; Ord. No. O-2019-0031, Amended 10/08/2019)

- D. Vacancies shall be filled for any member whose office becomes vacant.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- E. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment of the Mayor, with the advice and consent of the City Council.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

Effective on: 4/10/1990

2-30-7. Voting.

- A. Each member of the Commission shall have one (1) vote.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- B. A quorum shall consist of a majority of the appointed members of the Commission, with a minimum of three (3) members. No meeting is official unless a quorum of members is present.

(Ord. No. O-2014-0009, Enacted 02/11/2014; Ord. No. O-2016-0024, Amended 08/09/2016;
Ord. No. O-2019-0031, Amended 10/08/2019)

- C. The minimum number of votes required to approve or disapprove any action or proposal shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than three (3).

(Ord. No. O-2014-0009, Enacted 02/11/2014; Ord. No. O-2016-0024, Amended 08/09/2016;
Ord. No. O-2019-0031, Amended 10/08/2019)

Effective on: 4/10/1990

2-30-8. Meetings.

- A. The Commission shall select one of the members to be Chairperson and another member to be Vice Chairperson. The Chairperson shall conduct all meetings and shall serve for ~~two-one~~ (21) years. The Vice Chairperson shall conduct meetings in the

absence of the Chairperson and shall serve for ~~two-one~~ (21) years. Elections for Chairperson and Vice Chairperson shall be held ~~bi~~-annually.

(Ord. No. O-2014-0009, Enacted 02/11/2014; Ord. No. O-2016-0024, Amended 08/09/2016; Ord. No. O-2019-0031, Amended 10/08/2019)

- B. The Commission shall meet on an as needed basis as determined by the commission members at least four times per calendar year and may meet more often at the discretion of the Chairperson.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- C. Commission business and discussion shall be conducted in accordance with the Utah Open Public Meeting Laws and City policies. This includes public notification of meeting place, time, and agenda items.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- D. The Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting and shall be available for public inspection.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- E. The Commission may establish subcommittees to help carry out its responsibilities.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- F. The City Manager shall appoint appropriate staff support for the Commission.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

Effective on: 4/10/1990

2-30-9. Compensation.

- A. Members of the Commission shall serve without monetary compensation.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

- B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

Effective on: 4/10/1990

2-30-10. Recommendations.

The Commission Chairperson shall, from time to time, present recommendations to the City council that have been approved by the Commission.

(Ord. No. O-2014-0009, Enacted 02/11/2014)

Recreation Advisory Commission

2-11-1. Commission Established.

The Recreation Advisory Commission of the City of Orem is hereby established.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-11-2. Duties and Responsibilities.

The Commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities:

- A. To advise the City Council in all policy matters pertaining to recreation.

(Ord. No. 661, Revised, 04/10/1990)

- B. To cooperate with the Alpine School District, other governmental agencies and civic groups for the advancement of sound recreation planning and programming.

(Ord. No. 661, Revised, 04/10/1990)

- C. To make recommendations regarding the development of recreation programs.

(Ord. No. 661, Revised, 04/10/1990)

- D. To assist in promoting public recreation programs and stimulate public interest in the established programs.

(Ord. No. 661, Revised, 04/10/1990)

- E. To broaden citizen input by serving as a liaison for individuals and organizations having an interest in recreation programs.

(Ord. No. 661, Revised, 04/10/1990)

- F. To prepare, review annually, and revise as necessary, a long range plan for recreation.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-11-3. Membership of Commission.

The Commission shall consist of seven (7) members. A member of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council liaison shall not be considered a member of the Commission.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002, Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-11-4. Appointment.

- A. Commission members shall be appointed by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

- B. Commission members shall be residents of the City of Orem.

(Ord. No. 661, Revised, 04/10/1990)

- C. Commission members shall be selected without respect to political affiliation.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-11-5. Term of Office.

- A. The term of office for Commission members shall be ~~four~~ ~~three~~ (3)(4) years even if the appointment was made to fill a vacancy by a member who was unable to complete a full term.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002, Ord. No. O-2019-0031, Amended 10/8/2019)

- B. Commission members may be appointed for additional terms.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002, Ord. No. O-2019-0031, Amended 10/8/2019)

- C. The term of the City Council representative serving as liaison to the Commission shall be determined by the Mayor.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002)

- D. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002)

Effective on: 4/10/1990

2-11-6. Removal and Vacancy.

- A. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

- B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.

(Ord. No. 661, Revised, 04/10/1990)

- C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve (12) month period.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

- D. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.

(Ord. No. 661, Revised, 04/10/1990)

- E. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment by the Mayor, with the advice and consent of the City Council.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-11-7. Voting.

- A. Each member of the Commission shall have one (1) vote.

(Ord. No. 661, Revised, 04/10/1990)

- B. A quorum shall consist of a majority of the appointed members of the Commission, with a minimum of four (4)~~three (3)~~ members. No meeting is official unless a quorum of members is present.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

- C. The minimum number of votes required to take any action shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than four (4)~~three (3)~~.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-11-8. Meetings.

- A. The Commission shall select one of its members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. A Chairperson may serve consecutive terms.

(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)

B. The Commission shall select one of its members to be the Vice Chairperson. The Vice Chairperson shall take on the responsibilities of the Chairperson in his/her absence and shall serve for one (1) year. The Vice Chairperson may serve consecutive terms.

B.C. The Commission shall meet on an as needed basis as determined by the commission members at least quarterly, and more often if necessary.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-97-0043, Amended, 09/02/1997)

D. Commission business and discussion shall be conducted in open public meetings in accordance with legal requirements and City policies.

(Ord. No. 661, Revised, 04/10/1990)

E. The Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting.

(Ord. No. 661, Revised, 04/10/1990)

F. The Commission may adopt by-laws, rules or procedures for the transaction of its business.

(Ord. No. 661, Revised, 04/10/1990)

G. The Commission may establish sub-committees to help carry out its responsibilities.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-11-9. Staff Assignments.

The City Manager shall appoint appropriate staff support for the Commission.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-11-10. Compensation.

A. Members of the Commission shall serve without monetary compensation.

(Ord. No. 661, Revised, 04/10/1990)

B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-11-11. Recommendations.

The Chairperson of the Commission shall, from time to time, present recommendations to the City Council which have been approved by the Commission.

(Ord. No. 661, Revised, 04/10/1990)

Senior Citizen Advisory Commission

2-9-1. Senior Citizen Advisory Commission established.

The Senior Citizen Advisory Commission of the City of Orem (referred to as the "Commission" in this Article) is hereby established.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-9-2. Duties and Responsibilities.

The Commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities:

A. To promote and develop programs of interest for Senior Citizens residing in the City of Orem.

(Ord. No. 661, Revised, 04/10/1990)

B. To coordinate Senior programs and activities with the City of Orem, The Utah Council on Aging, the Mountainlands Association of Governments, and other companion agencies on the state and national levels.

(Ord. No. 661, Revised, 04/10/1990)

C. To inform, educate and act as a resource clearinghouse in providing for the welfare of Senior Citizens residing in the City of Orem.

(Ord. No. 661, Revised, 04/10/1990)

D. To evaluate on a continuing basis the needs of Senior Citizens residing in the City of Orem and to recommend to the City Council programs and activities to meet the needs of these citizens.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-9-3. Membership of Commission.

The Commission shall consist of seven (7) members. A member of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council liaison shall not be considered a member of the Commission.

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002, Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-9-4. Appointment.

A. ~~Commission members shall be appointed by the Mayor, with the advice and consent of the City Council.~~

(Ord. No. 661, Revised, 04/10/1990)

B. ~~Commission members shall be residents of the City of Orem.~~

(Ord. No. 661, Revised, 04/10/1990)

C. ~~Commission members shall be selected without respect to political affiliation.~~

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-9-5. Term of Office.

A. ~~The term of office for Commission members shall be four (4) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.~~

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002, Ord. No. O-2019-0031, Amended 10/8/2019)

B. ~~Commission members may be appointed for additional terms.~~

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002, Ord. No. O-2019-0031, Amended 10/8/2019)

C. ~~The term of the City Council representative serving as liaison to the Commission shall be determined by the Mayor.~~

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002)

D. ~~Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal or disqualification from holding office.~~

(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-02-0014, Amended, 04/09/2002, Ord. No. O-2019-0031, Amended 10/8/2019)

Effective on: 4/10/1990

2-9-6. Removal and Vacancy.

~~A. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of City boundaries for a continuous period of more than sixty (60) days.~~

~~(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's scheduled meetings during any twelve (12) month period.~~

~~(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~D. Vacancies shall be filled for the unexpired term of any member whose office becomes vacant.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~E. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment by the Mayor, with the advice and consent of the City Council.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

Effective on: 4/10/1990

2-9-7. Voting.

~~A. Each member of the Commission shall have one (1) vote.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~B. A quorum shall consist of a majority of the appointed members of the Commission, with a minimum of three (3) members. No meeting is official unless a quorum of members is present.~~

~~(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~C. The minimum number of votes required to take any action shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than three (3).~~

~~(Ord. No. 661, Revised, 04/10/1990, Ord. No. O-2019-0031, Amended 10/8/2019)~~

Effective on: 4/10/1990

2-9-8. Meetings.

~~A. The Commission shall select one of its members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. A Chairperson may serve consecutive terms.~~

~~(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-09-0016, Amended 07/14/2009, Ord. No. O-2019-0031, Amended 10/8/2019)~~

~~B. The Commission shall meet at least bi-monthly and may meet more often at the direction of its Chairperson.~~

~~(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-09-0016, Amended 07/14/2009)~~

~~C. Commission business and discussion shall be conducted in open public meetings in accordance with legal requirements and City policies.~~

~~(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-09-0016, Amended 07/14/2009)~~

~~D. The Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following Commission meeting.~~

~~(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-09-0016, Amended 07/14/2009)~~

~~E. The Commission may adopt by-laws, rules or procedures for the transaction of its business.~~

~~(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-09-0016, Amended 07/14/2009)~~

~~F. The Commission may establish sub-committees to help carry out its responsibilities.~~

~~(Ord. No. 661, Revised, 04/10/1990; Ord. No. O-09-0016, Amended 07/14/2009)~~

Effective on: 4/10/1990

2-9-9. Staff Assignments.

The City Manager shall appoint appropriate staff support for the Commission.

(Ord. No. 661, Revised, 04/10/1990)

Effective on: 4/10/1990

2-9-10. Compensation.

~~A. Members of the Commission shall serve without monetary compensation.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

~~B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.~~

~~(Ord. No. 661, Revised, 04/10/1990)~~

Effective on: 4/10/1990

2-9-11. Recommendations.

~~The Chairperson of the Commission shall, from time to time, present recommendations to the City Council which have been approved by the Commission.~~

(Ord. No. 661, Revised, 04/10/1990)

Transportation Advisory Commission

2-29-1. Commission Established

The ~~Orem Historical Preservation~~Transportation Advisory Commission (hereinafter referred to as "Commission") is hereby established.

Effective on: 4/10/1990

2-29-2. Duties of the Commission

The Commission shall act in an advisory capacity to the City Council and shall have the following duties and responsibilities.

- A. Recommend to the City Council a Transportation Master Plan and updates to the Transportation Master Plan. The recommendation shall include road classifications.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- B. Review and make recommendations to the City Manager regarding the location of stop signs in accordance with the Manual on Uniform Traffic Control Devices for Streets and Highways.

(Ord. No. O-07-0002, Enacted, 01/09/2007; Ord. No. O-2009-0018, Amended 07/28/2009)

- C. Recommend speed limit changes to the City Council.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- D. Hear requests from citizens for traffic calming devices and recommend a priority list of traffic calming devices to the City Manager for inclusion into the proposed City Budget.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- E. Review and make recommendations to the City Council regarding bike paths, bike lanes, bike trails, and other issues regarding the use of bicycles in the City of Orem.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- F. Review and make recommendations to the City Council regarding mass transit issues in the City of Orem.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- G. Review and make recommendations to the City Council on other traffic and transportation issues brought to the Commission by the City Manager.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- H. Work toward the continuing education of citizens regarding transportation issues in our community.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- I. Plan and arrange for neighborhood meetings/open houses and attend such meetings to receive and review public input.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- J. Review and make recommendations to the City Council regarding intersection improvements.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- K. Review and make recommendations on other transportation issues, programs, and improvements to the City Council.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

Effective on: 4/10/1990

2-29-3. Membership of Commission.

The Commission shall consist of seven (7) members. A member of the City Council shall be appointed to act as a liaison between the Commission and the City Council, but the City Council liaison shall not be considered a member of the Commission. The term of the City Council representative serving as liaison to the Commission shall be determined by the Mayor.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

Effective on: 4/10/1990

2-29-4. Appointment.

- A. Commission members shall be appointed by the Mayor, with the advice and consent of the City Council.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- B. Commission members shall be residents of the City of Orem.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- C. Commission members shall be selected without respect to political affiliation.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

Effective on: 4/10/1990

2-29-5. Term of Office

- A. The term of office for Commission members shall be three (3) years even if the appointment was made to fill a vacancy created by a member who was unable to complete a full term.

(Ord. No. O-07-0002, Enacted, 01/09/2007; Ord. No. O-2013-0034, Amended & Renumbered 12/11/2013)

- B. Commission members may be appointed for additional terms.

(Ord. No. O-07-0002, Enacted, 01/09/2007; Ord. No. O-2013-0034, Amended & Renumbered 12/11/2013; Ord. No. O-2019-0031, Amended 10/08/2019)

- C. Each term shall continue until a successor is chosen and qualified, except in the case of the member's death, resignation, removal, or disqualification from holding office.

(Ord. No. O-07-0002, Enacted, 01/09/2007; Ord. No. O-2013-0034, Amended & Renumbered 12/11/2013)

Effective on: 4/10/1990

2-29-6. Removal and Vacancy.

- A. Any member of the Commission may be removed from office by the Mayor, with the advice and consent of the City Council.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- B. A member's office automatically becomes vacant if the member establishes residence outside of the City, or lives outside of city boundaries for a continuous period of more than sixty (60) days.

(Ord. No. O-07-0002, Enacted, 01/09/2007, Ord. No. O-2019-0031, Amended 10/08/2019)

- C. A member's office may become vacant if the member misses more than twenty-five percent (25%) of the Commission's meetings during any twelve (12) month period.

(Ord. No. O-07-0002, Enacted, 01/09/2007, Ord. No. O-2019-0031, Amended 10/08/2019)

- D. Vacancies shall be filled for any member whose office becomes vacant.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- E. Vacancies occurring other than through the expiration of a regular term shall be filled by appointment of the Mayor, with the advice and consent of the City Council

(Ord. No. O-07-0002, Enacted, 01/09/2007)

Effective on: 4/10/1990

2-29-7. Voting.

- A. Each member of the Commission shall have one (1) vote.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- B. A quorum shall consist of a majority of the appointed members of the commission, with a minimum of ~~four (4)~~~~three (3)~~ members. No meeting is official unless a quorum of members is present.

(Ord. No. O-07-0002, Enacted, 01/09/2007; Ord. No. O-2019-0031, Amended 10/08/2019)

- C. The minimum number of votes required to approve or disapprove any action or proposal shall be a majority of those present at the meeting, provided there is a quorum, but shall never be less than ~~four (4)~~~~three (3)~~.

(Ord. No. O-07-0002, Enacted, 01/09/2007; Ord. No. O-2019-0031, Amended 10/08/2019)

Effective on: 4/10/1990

2-29-8. Meetings.

- A. The Commission shall select one of the members to be Chairperson. The Chairperson shall conduct all meetings and shall serve for one (1) year. Elections for Chairperson shall be held annually. A Chairperson may serve consecutive terms.

(Ord. No. O-07-0002, Enacted, 01/09/2007; Ord. No. O-2019-0031, Amended 10/08/2019)

~~B. The Commission shall select one of its members to be the Vice Chairperson. The Vice Chairperson shall take on the responsibilities of the Chairperson in his/her absence and shall serve for one (1) year. The Vice Chairperson may serve consecutive terms.~~

~~B-C. The Commission shall meet on an as needed basis as determined by the commission members at least monthly and may meet more often at the discretion of its Chairperson.~~

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- ~~C. D.~~ Commission business and discussion shall be conducted in accordance with the Utah Open Public Meeting Laws and City policies. This includes public notification of meeting place, time, and agenda items.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

- ~~D. E.~~ The Commission shall keep written minutes for each of its meetings. The minutes shall be reviewed for approval at the following commission meeting and shall be available for public inspection.

(Ord. No. O-07-0002, Enacted, 01/09/2007)

~~E.~~ F. The Commission may establish subcommittees to help carry out its responsibilities.
(Ord. No. O-07-0002, Enacted, 01/09/2007)

~~F.~~ G. The City Manager shall appoint appropriate staff support for the Commission.
(Ord. No. O-07-0002, Enacted, 01/09/2007)

Effective on: 4/10/1990

2-29-9. Compensation.

A. Members of the Commission shall serve without monetary compensation.
(Ord. No. O-07-0002, Enacted, 01/09/2007)

B. Members may be compensated for reasonable expenses incurred for official responsibilities, if approved by the City Manager.
(Ord. No. O-07-0002, Enacted, 01/09/2007)

Effective on: 4/10/1990

2-29-10. Recommendations.

The Chairperson of the Commission shall, from time to time, present recommendations to the City council which have been approved by the Commission.
(Ord. No. O-07-0002, Enacted, 01/09/2007)

AN ORDINANCE AMENDING VARIOUS BOARDS,
COMMISSIONS, AND COMMITTEES IN THE OREM CITY CODE

WHEREAS it is necessary for the City to amend the City Code to accurately reflect changes and consolidations of various City boards, commissions, and committees; and

WHEREAS the City Council finds the proposed amendments to be in the best interest of the City to adopt the proposed amendments to the City Code by ordinance.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OREM, UTAH, AS FOLLOWS:

1. The City Council hereby amends Article 2-8 through Article 2-35 of the Orem City Code pertaining to various City boards, commissions, and committees as shown in “Exhibit A” which is attached hereto and incorporated herein by reference.
2. If any parts of these ordinance amendments shall be declared invalid, such decision shall not affect the validity of the remainder of this ordinance.
3. All other ordinances, policies, and resolutions in conflict herewith, either in whole or in part, are hereby repealed.
4. This ordinance shall take effect immediately upon passage.

PASSED AND APPROVED on this 10 day of December 2024.

City of Orem

By:

David A. Young, Mayor

ATTEST:

Teresa McKittrick, City Recorder

<u>COUNCIL MEMBER</u>	<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
Mayor David A. Young	☐	☐	☐
Chris Killpack	☐	☐	☐
David Spencer	☐	☐	☐
Jeff Lambson	☐	☐	☐
Jenn Gale	☐	☐	☐
LaNae Millett	☐	☐	☐
Tom Macdonald	☐	☐	☐



**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	RESOLUTION - Moderate Income Housing Strategy
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:

RESOLUTION NO. _____

A RESOLUTION OF THE OREM CITY COUNCIL AUTHORIZING A
50% REDUCTION IN THE IMPACT FEES CHARGED TO
QUALIFYING DEVELOPMENTS IN THE AFFORDABLE SENIOR
HOUSING (ASH) OVERLAY ZONE TO ENCOURAGE MODERATE
INCOME HOUSING FOR SENIORS

WHEREAS the cost of housing generally in the State of Utah has dramatically increased and become much more difficult for individuals to afford in recent years; and

WHEREAS affordable housing specifically designed for senior citizens can be especially difficult to find for those that are income restricted seniors; and

WHEREAS In 2012, the City of Orem approved the Affordable Senior Housing (ASH) Overlay Zone to assist income restricted seniors in obtaining suitable housing; and

WHEREAS the City of Orem adopted Ordinance O-2018-0009 which allows for the reduction of impact fees for those projects with “broad public purposes” such as affordable housing; and

WHEREAS the City of Orem adopted a Moderate-Income Housing Strategy to study whether it is feasible to reduce, waive, or eliminate impact fees related to moderate income housing for income restricted seniors as part of it’s Moderate Income Housing Strategies pursuant to Utah Code Ann. §10-9a-403(2)(b)(iii)(L); and

WHEREAS Development Services staff has researched existing projects in the ASH zone and has determine the amount of impact fees paid by those projects and has projected the fiscal impact of reducing by 50% the impact fees to be paid by future qualifying projects in the ASH zone; and

WHEREAS a public meeting considering whether the City of Orem should reduce impact fees by 50% for qualifying affordable senior housing projects located in the ASH zone was held by the City Council on December 10, 2024; and

WHEREAS the matter having been submitted and the City Council having fully considered the proposal as it relates to the health, safety and general welfare of the City; the orderly development of land in the City; the effect upon surrounding neighborhoods; and the special conditions applicable to this proposal.

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

1. The City Council hereby directs that it is the policy of the City of Orem that impact fees for qualifying projects in the Affordable Senior Housing (ASH) Overlay Zone beginning on January 1, 2025 shall be reduced by 50% as part of the City’s Moderate-

Income Housing Strategies Implementation Plan pursuant to Utah Code Ann. §10-9a-403(2)(a)(iii).

2. If any part of this resolution shall be declared invalid, such decision shall not affect the validity of the remainder of this resolution.
3. The City Manager and all City Staff are directed to take the necessary steps to implement this policy.
4. All other resolutions and policies in conflict herewith, either in whole or part, are hereby repealed.

PASSED and APPROVED this 10th day of December 2024.

David A. Young, Mayor

ATTEST:

Teresa McKittrick, City Recorder

COUNCILMEMBER	AYE	NAY	ABSTAIN
Mayor David A. Young	☐	☐	☐
Jeff Lambson	☐	☐	☐
Jenn Gale	☐	☐	☐
Tom Macdonald	☐	☐	☐
LaNae Millett	☐	☐	☐
Chris Killpack	☐	☐	☐
David Spencer	☐	☐	☐



**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	RESOLUTION - Approving an amendment to an interlocal agreement with Utah County and multiple Utah County cities regarding the Utah County Major Crimes Task Force (MCTF) to: (1) extend the term of the interlocal agreement through 2029, and (2) improve the notification requirements and collaboration efforts between agencies in the event a claim, notice of claim, or lawsuit is brought against a MCTF participating entity.
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:

AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT

by and between

UTAH COUNTY, UTAH

PROVO CITY

CITY OF OREM

PLEASANT GROVE CITY

AMERICAN FORK CITY

ALPINE CITY

SPANISH FORK CITY

SANTAQUIN CITY

LEHI CITY

SPRINGVILLE CITY

PAYSON CITY

MAPLETON CITY

SALEM CITY

SARATOGA SPRINGS CITY

LINDON CITY

LONE PEAK PUBLIC SAFETY DISTRICT

CITY OF CEDAR HILLS

and

HIGHLAND CITY

Relating to the intergovernmental program
known as the

Utah County Major Crimes Task Force

AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT

AMENDMENT TO UTAH COUNTY AGREEMENT NO. 2020-651, AN INTERLOCAL COOPERATION AGREEMENT, made and entered into by and between UTAH COUNTY, UTAH, a body corporate and politic of the State of Utah, PROVO CITY, CITY OF OREM, PLEASANT GROVE CITY, AMERICAN FORK CITY, ALPINE CITY, SPANISH FORK CITY, SANTAQUIN CITY, LEHI CITY, SPRINGVILLE CITY, PAYSON CITY, MAPLETON CITY, SALEM CITY, SARATOGA SPRINGS CITY, LINDON CITY, CITY OF CEDAR HILLS, and HIGHLAND CITY, all municipal corporations, and LONE PEAK PUBLIC SAFETY DISTRICT.

WITNESSETH:

WHEREAS, pursuant to the provisions of the Interlocal Cooperation Act, Title 11, Chapter 13, Utah Code Annotated, 1953 as amended, the above public agencies, including political subdivisions of the State of Utah as therein defined, have entered into an interlocal cooperation agreement to provide joint or cooperative law enforcement services between or among public agencies that are each authorized by law to provide those services as the Utah County Major Crimes Task Force, as most recently provided in Utah County Agreement No. 2020-651, (the Agreement; attached hereto and hereby incorporated by this reference); and

WHEREAS, the parties to the Agreement desire to amend the Agreement;

NOW, THEREFORE, THE AGREEMENT IS HEREBY AMENDED AS FOLLOWS:

1. This amendment to the Agreement shall become effective and shall enter into force, within the meaning of the Interlocal Cooperation Act upon the submission of this amendment to, and the approval and execution hereof by the executive power or legislative body of all of the signatories to the Agreement. This amendment shall not become effective until it has been

reviewed as to proper form and compliance with applicable law by an attorney for each of the signatories to the Agreement. Prior to becoming effective, this amendment shall be filed with the person who keeps the records of each of the parties hereto. All parties hereto agree that the provisions of the Agreement unaffected by this amendment hereby shall remain in full force and effect.

2. Section 1 of the Agreement shall be amended to change the termination date to December 31, 2029.

Section 2 of this Agreement shall be amended as follows:

“Section 2. Administration of Agreement.

The parties to this Agreement do not contemplate nor intend to establish a separate legal entity under the terms of this Interlocal Cooperation Agreement. The parties to this Agreement do agree, pursuant to Section 11-13-207, Utah Code Annotated, 1953, as amended, to establish a joint administrative board responsible for administering the joint undertaking to be known as the Utah County Major Crimes Task Force, hereinafter referred to as the Task Force. The Administrative Board shall consist of one representative from each party to this Agreement and the Utah County Attorney. The appointed representatives shall serve at the pleasure of the governing body of the respective parties to this Agreement. Each member of the Administrative Board shall be allowed one vote and all matters shall be determined, after appropriate discussion, by majority vote. The Administrative Board shall adopt such rules and procedures regarding the orderly conduct of its meetings and discussions, including the frequency and location of meetings, as it shall deem necessary and appropriate.

The Administrative Board shall appoint one peace officer to act as the Task Force Director and one peace officer to act as Field Supervisor for Task Force operations. The

Administrative Board shall also appoint six members to act as the Executive Board in addition to the Utah County Attorney who shall be a permanent member of the Executive Board. The duties of the Executive Board shall be to execute and carry out policies established by the Administrative Board and to establish policies and procedures for the day to day operations of the Task Force. The Executive Board shall report to the Administrative Board at least monthly. Appointed members of the Executive Board may be removed at any time by a majority vote of the Administrative Board.

The CITY OF OREM is appointed by the parties to this Agreement as the financial department for the Task Force. The CITY OF OREM shall oversee the accountability of the Task Force, including the budget. Monies paid to the Task Force shall be deposited with and accounted for by the CITY OF OREM. Funds shall be audited in accordance with standard financial procedures and regularly established laws relating to audit and management of public funds. The CITY OF OREM shall facilitate and make available checking accounts and procurement procedures.

In addition to the above administration, the Utah County Attorney's Office is designated as the entity which will provide legal advice on civil matters related to Task Force operations. Since a separate entity is not created pursuant to this Agreement, in the event a member law enforcement officer or their employing agency becomes the subject of a claim or lawsuit arising out of Task Force investigations and or operations, the individual law enforcement officer or his employing agency will be required to defend itself. If any law enforcement officer(s) from any member agency becomes the subject of a claim or lawsuit arising out of Task Force operations and/or investigations (hereinafter Defendant(s)), each Defendant or their subject agency shall immediately notify the Executive Board upon receipt of a Notice of Claim,

Summons and Complaint, or other request for compensation (whichever is received first). No Defendant will enter into a settlement of, or attend mediation for, all or a portion of the claim (official claim or otherwise) or lawsuit without first promptly, and at least two weeks prior to entering into the settlement of all or a portion of the claim or lawsuit, notify all other Defendant(s) of the same claim (including their employing government agencies if the agency is not a named party) and the Executive Board of the terms and conditions of the proposed settlement. All notified Defendant(s) and all parties to this agreement (including their employing government agencies if the agency is not a named party) shall keep the proposed settlement confidential and will not disclose the terms and conditions thereof except to their respective attorneys, insurers, and officials, as necessary, to evaluate the proposed settlement. No party shall have authority over any settlement or have any authority to otherwise direct any negotiations, litigation or any claim or lawsuit of any other party. However, Defendants shall attempt to coordinate and agree on a total sum of any claim or settlement and a cost allocation between each Defendant. Upon notification as described in this section, the Executive Board shall, as soon as practicable, meet together to discuss any and all notices of claim, pending litigation, and/or proposed settlements.

The parties hereto agree that the secretary assigned to do work for the Task Force will be a full-time employee of the CITY OF OREM. Orem employee(s) assigned to the Task Force shall exercise control and supervision over the secretary and shall be responsible for conducting his or her employee evaluations. The Task Force secretary shall be subject to the personnel policies and procedures of the CITY OF OREM. The Task Force secretary shall be classified as a “Secretary” under Orem’s personnel classification system and shall receive all compensation and benefits normally associated with that classification.

The parties hereto agree to reimburse the CITY OF OREM for all costs associated with the employment of the Task Force secretary, including salary, benefits, workers' compensation and unemployment compensation. The CITY OF OREM shall participate in its pro rata share of the costs. The parties hereto also agree to indemnify and hold the CITY OF OREM harmless from and against any claim, action or damages arising out of the employment of the Task Force secretary. The intent of this paragraph is to make the CITY OF OREM completely whole so that it is not required to pay more than its normal pro rata share of all costs associated with the employment of the Task Force secretary, whether those costs be the routine costs of employment, or costs incurred due to claims or actions brought by, against, because of, or related to the Task Force secretary. The CITY OF OREM shall not have any obligation to retain the secretary or provide other employment for the secretary in the event that the Task Force dissolves, the position is eliminated, or the person is terminated from that position.

The parties hereto agree that when officers are acting under the direction of the Administrative Board, Executive Board, Task Force Director, or Field Supervisor, they are functioning in a "Task Force operation."

If a member jurisdiction wishes to request that the Task Force take over an investigation, the member's chief of police shall submit a request in writing to the Task Force Director of the Task Force. The request shall include: [1] the date of the request; [2] an explanation concerning how the proposed investigation fits within the purposes of the Task Force; and [3] the person(s) and/or crime(s) to be investigated. If the Task Force Director determines that the Task Force should take over the proffered investigation, he shall sign the acceptance portion of the request and affix the date and time of his signature. The investigation shall become a "Task Force operation" upon the Task Force Director's execution of the acceptance.

Any assistance provided by Task Force officers to a member jurisdiction outside the scope of a written request shall not be governed by this Agreement.

The parties hereto agree that when officers are functioning in a Task Force operation not within the officers' home jurisdiction, but within the jurisdiction of a member city, the officers are not required to notify the member city of their presence. Prior to entering a non-member city, officers shall notify the non-member city of their intentions to enter that non-member city.”

3. This amendment may be executed in one or more counterparts, all of which together shall be considered one and the same amendment. All other provisions of the Agreement not expressly changed in this Amendment shall remain the same and in full force and effect.

IN WITNESS WHEREOF, the parties have signed and executed this amendment, after resolutions duly and lawfully passed, on the dates listed below:

UTAH COUNTY

Authorized by Resolution No. _____, authorized and passed on the _____ day of _____, 2024.

BOARD OF COUNTY COMMISSIONERS

UTAH COUNTY, UTAH

Brandon B. Gordon, Chairman

ATTEST: Aaron R. Davidson Reviewed as to proper form and compliance with
Utah County Clerk applicable law.

By: _____
Deputy Clerk

By: _____
Deputy Utah County Attorney

PROVO CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

CITY OF OREM

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

PLEASANT GROVE CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

AMERICAN FORK CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

ALPINE CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

SPANISH FORK CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

SANTAQUIN CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST: Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER CITY ATTORNEY

LEHI CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

SPRINGVILLE CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

PAYSON CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

MAPLETON CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

SALEM CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

HIGHLAND CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

SARATOGA SPRINGS CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

LINDON CITY

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

LONE PEAK PUBLIC SAFETY DISTRICT

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

ITS:

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

DISTRICT SECRETARY

ATTORNEY for District

CITY OF CEDAR HILLS

Authorized by Resolution No. _____, authorized and passed on the _____
day of _____, 2024.

MAYOR

ATTEST:

Reviewed as to proper form and compliance
with applicable law.

CITY RECORDER

CITY ATTORNEY

City of Orem Resolution No. _____

A RESOLUTION OF THE OREM CITY COUNCIL APPROVING AND AUTHORIZING
THE MAYOR TO EXECUTE AN AMENDMENT TO AN INTERLOCAL AGREEMENT
REGARDING THE UTAH COUNTY MAJOR CRIMES TAK FORCE

WHEREAS, the City previously entered into an interlocal agreement with numerous other Utah County cities regarding the formation and operation of the Utah County Major Crimes Task Force (MCTF); and

WHEREAS an amendment has been proposed to the interlocal agreement that would extend the agreement through 2029; and

WHEREAS the proposed amendment would also improve the notification requirements and collaboration efforts between agencies in the event a claim, notice of claim or lawsuit is brought against the MCTF or a participating entity; and

WHEREAS the Orem City Council finds that the proposed amendment to the interlocal agreement is in the best interest of the City; and

WHEREAS the City Council desires to approve the amendment to the interlocal agreement and to authorize the Mayor to execute said agreement.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OREM, UTAH AS FOLLOWS:

1. The City Council of the City of Orem hereby approves the proposed amendment to the interlocal agreement and authorizes the Mayor to execute said agreement substantially in the form shown in Exhibit “A” which is attached hereto and by reference is made a part hereof.
2. This Resolution shall take effect immediately upon passage.

PASSED AND APPROVED this 10th day of December, 2024.

David A. Young, Mayor

ATTEST:

Teresa McKittrick, City Recorder

COUNCILMEMBER	AYE	NAY	ABSTAIN
David A. Young	☐	☐	☐
Jeff Lambson	☐	☐	☐
Jenn Gale	☐	☐	☐
Tom Macdonald	☐	☐	☐
LaNae Millett	☐	☐	☐
Chris Killpack	☐	☐	☐
David Spencer	☐	☐	☐



**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	RESOLUTION - Approving an interlocal agreement with Vineyard, Lindon, and Pleasant Grove related to the reorganized school district.
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:



**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	FY 2024 Independent Audit Presentation & Annual Comprehensive Financial Report (ACFR)
APPLICANT:	Brandon Nelson
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	Brandon Nelson, Finance Director

REQUEST:

BACKGROUND:

The State of Utah law requires the City of Orem to complete a financial audit performed by an independent auditing firm on an annual basis and the auditing firm of Larson & Company has reviewed the City's financial records and completed the audit for Fiscal Year ended June 30, 2024.

RECOMMENDATION:

Whereas, State of Utah law requires the City of Orem to complete a financial audit performed by an independent auditing firm on an annual basis and the auditing firm of Larson & Company has reviewed the City's financial records and completed the audit for Fiscal Year ended June 30, 2024, the City's audit committee, City Manager, and Finance Director recommend the Orem City Council accept, by resolution, the audit and annual comprehensive financial report for the year ended June 30, 2024.

RESOLUTION NO. _____

A RESOLUTION BY THE OREM CITY COUNCIL
ACCEPTING THE AUDIT FOR THE FISCAL YEAR ENDED
JUNE 30, 2024 AS COMPLETED AND PRESENTED BY
LARSON & COMPANY, PC

WHEREAS; State Law requires the City of Orem complete a financial audit performed by an independent auditing firm on an annual basis; and

WHEREAS Larson & Company, PC has, by contractual agreement, completed the audit for the Fiscal year ended June 30, 2024; and

WHEREAS Larson & Company, PC has reviewed the completed audit with the City Council and City staff; and

WHEREAS the City Council wishes to accept the audit performed by Larson & Company, PC.

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

1. The audit for the Fiscal Year ended June 30, 2024, as completed and presented by Larson & Company, PC is accepted.
2. This resolution shall take effect immediately upon passage
3. All ordinances, resolutions or policies in conflict herewith are repealed.

PASSED AND APPROVED this 10th day of December 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	☐	☐	☐



CITY OF OREM

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR FISCAL YEAR ENDED JUNE 30, 2024

State of Utah



FAMILY CITY USA

CITY OF OREM

STATE OF UTAH

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE
YEAR ENDED JUNE 30, 2024

Prepared by:
City of Orem, Finance Department
Brandon C. Nelson, CPA, Finance Director

City of Orem, Utah
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2024

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City of Orem, Utah
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2024

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City of Orem, Utah
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2024

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INTRODUCTORY SECTION



November 26, 2024

Mayor and City Council of the City of Orem
Citizens of the City of Orem

The State of Utah requires all local governments to publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) as prescribed in the Uniform Accounting Manual for Utah Cities and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. This Annual Comprehensive Financial Report (ACFR) of the City of Orem, Utah for the fiscal year ended June 30, 2024, is hereby submitted to you, in accordance with these requirements.

This financial report has been prepared according to the guidelines set forth by the Governmental Accounting Standards Board's (GASB) Statement 34. This report consists of management's representations concerning the finances of the City of Orem. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management has established an internal control framework designed to both protect the assets of the City from loss, theft, or misuse and to allow for the compiling of sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's internal control procedures have been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. To the best of management's knowledge and belief, this financial report is complete and reliable in all material respects.

Larson & Company, PC, a firm of licensed certified public accountants, have audited the City of Orem's financial records. The goal of the independent audit was to provide reasonable assurance the financial statements of the City of

Orem for the fiscal year ended June 30, 2024, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Orem's financial statements for the fiscal year ended June 30, 2024, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report (see pages 13-16).

Generally accepted accounting principles require management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it.

Government Profile

The City of Orem is located in north central Utah and is currently the sixth largest city in the state with a 2020 census population of 98,129 and an estimated population at June 30, 2024, of 95,705. Orem is located 45 miles south of Salt Lake City.

City operations include public safety (police, fire, and emergency medical services), economic development, administration, recreation, library, water, sewer, storm water, traffic and streets, solid waste, and street lighting.

The City of Orem has a Manager/Council form of government which allows for a part-time Mayor and a full-time City Manager. The City Council consists of the Mayor and six Council members who are all elected "at large" and while the Mayor leads the City Council, all members have only one vote. The Mayor and Council members serve staggered four-year terms on a part-time basis. Elections in the City of Orem are non-partisan.

The City Manager must submit a proposed annual budget to the City Council for all funds no later than the first regularly scheduled meeting in May. The final adoption must be no later than June 30th, unless a property tax increase is proposed. If a property tax increase is proposed, adoption must occur no later than August 31st. The City Council is the administrator of the legal level of budgetary control. Additional information can be found on pages 63-64.

Economic Condition and Outlook

The City is constantly involved in driving economic development. The primary area of economic development has centered around University Place. University Place is in the midst of a transformation from the traditional “mall” concept. Currently, one large retail/office building has been constructed along with underground parking, a new above ground parking structure with attached upscale apartments, a Dillard’s department store in the demolished Macy’s department store space, a new professional business office building with an above ground parking structure, three large upscale apartment complexes, and a multi-story Courtyard by Marriott hotel (which was completed in the spring of 2024). Remaining plans for the area include additional small and large retail, upscale office, and apartment complexes. This transformation will ensure the area continues to be a growing and vibrant economic anchor for the community.

Major development continues to occur in the northwest area of the city. Seven industrial flex warehouse buildings were built on two separate project sites. Some of these buildings are occupied by such nationally known companies as Just Ingredients, Redline Racing, Lakanto, Lennox, and Mity-Lite. These warehouse buildings occupy close to 85 acres. Remaining plans for the site call for an additional industrial flex warehouse building and over 27,000 square feet of retail space to be built.

The Cheesecake Factory opened its doors at University Place in June of 2024, occupying approximately 8,500 square feet of retail space after completing a significant renovation of the existing space.

Utah Valley University (UVU) is a major employer in the City with over 5,400 employees serving over 44,000 students. UVU is the State's largest university and plays a pivotal role in the growth of the city.

General Fund sales tax revenue, the City's largest source of tax revenue, was \$31.8 million which was a decline of 1.0% for the current fiscal year after increasing by only 0.9% in the prior fiscal year. The decrease was not a surprise as was mentioned in our FY 2023 letter. The City anticipated sales tax revenues in FY 2024 to be close to FY 2022 revenues (\$31.8 million) which they were. The City budgeted a small 0.7% increase in sales tax revenues for FY 2025 as several economic factors that may affect the City continue to unfold. These include but are not limited to the recent elections, continued economic growth in surrounding areas, and the Federal Reserve’s interest rate policies in relation to inflation.

Employment in Utah continues to do quite well in comparison to most other states. The county unemployment rate for June 2024 was 4.0% compared to 3.0% for the state and 4.1% nationally (see page 34 for a historical comparison).

For all other major revenues, the City expects these revenues, as a whole, to maintain or increase marginally over the next fiscal year.

Long-term Financial Planning & Policies

The City remains optimistic regarding the future and is proactively planning its financial future through strategic plans and economic sustainability models.

All three major enterprise funds have completed master plan updates which will allow the City to reassess the rates needed for the long-term viability of these utility operations. Along with these master plan updates, the City's impact fees for police, fire, transportation, parks, water, sewer, and storm water are all being analyzed and will be updated in the upcoming fiscal year.

The Mayor and City Council have targeted the assigned/unassigned fund balance of the General Fund to be at approximately 15% of General Fund revenues (the State of Utah requires municipalities have at least 5% but no more than 35%). Amounts exceeding this target are transferred to the City's Capital Projects Fund to complete capital purchases/projects identified by city staff and approved by the Mayor and City Council. This allows the City to cash fund one-time capital purchases/projects as well as providing sufficient "reserves" in case of economic downturns.

As mentioned previously, the City expected a relatively small decline in its sales tax revenues for FY 2024 and anticipates the impact of this decline will result in a decrease in the amount of "reserves" transferred to the Capital Projects Fund in FY 2025. However, the City has the ability to absorb any decline in sales tax revenues without it affecting normal operations of the City. The impact of this decline in revenues reduces only the amount available for one-time capital purchases/projects. To this point and as a reference to the amount revenues could decline before affecting normal operations, the amount transferred from the General Fund's "reserves" to the Capital Projects Fund in FY 2024 was \$5,450,000.

It is the City's policy to fund these one-time capital purchases/projects with one-time funding from sources such as "reserve" transfers, grants, or other unanticipated revenues.

Major Initiatives

For the Year

During the year, the City has worked on several needed projects to benefit the residents and businesses of the community. These projects include, but were not limited to the following:

- Continued construction of Hillcrest Park. The park is to be expanded from a small community park to a regional park using ARPA grant funds for the majority of its construction costs. This project was completed in August 2024.
- Began construction on a new water reuse system which uses cleaned water from the City's water reclamation facility to irrigate an adjacent golf course and city owned outdoor regional sports complex and park.
- Continued installation of city-owned streetlights in the remaining areas of the city that currently have Rocky Mountain Power owned streetlights. At the completion of this project, all streetlights in the city will be city-owned lights.
- Continued construction on a new city center which is located immediately south of its current location. This allows regular city center operations to continue without disruption during the construction period. The new city center facility will be entirely cash funded and is expected to be completed in February 2025 with the demolition of the existing city center facility to occur shortly after.
- The ballfields at Lakeside Sports Park had their infields replaced with turf. An area of the park used for soccer also had turf and lighting installed on two fields. For both of these projects, the addition of turf and/or lights will provide flexibility and an ability to attract additional external rental opportunities for various sports groups such as softball, soccer, or lacrosse accelerated leagues and tournaments.
- Continue construction on a 10-million-gallon culinary water storage tank to provide improved water pressure and needed storage.
- Purchased two acres of property to rebuild Fire Station 31.

For the Future

The City faces many challenges in the future. Some of the most significant are as follows:

- Construction and/or renovation of multiple fire stations including a new fire station in the neighboring city of Vineyard with whom we have a contractual relationship to provide fire and EMS services.

- Construction of a fire department training facility which will include burn structures and classroom space.
- Complete construction of a new 10-million-gallon water storage tank.
- Complete the construction of a new water reuse system.
- Improve or construct facilities at the over 65-year-old water reclamation facility in order to meet new EPA requirements regarding phosphorous and nitrogen discharged into Utah Lake.
- Complete the Deer Creek Intake Project which is being managed by the Provo River Water Users Association (PRWUA). This project will upgrade many of the components from the original construction of the dam in the 1940s as well as providing redundant delivery options at a cost of approximately \$100 million. Orem's share is \$7 million.
- Renovate library circulation area, children's desk, and courtyard space. These renovations would provide better service and more efficient practices for book return, sorting, and repair.
- Complete the installation of city-owned streetlights in all remaining unconverted areas within the city.
- Continued road and sidewalk maintenance.
- Complete expansion of the storm water system (especially for areas previously serviced by the West Union Canal which is being abandoned).

Other Information

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023. This was the thirty-sixth consecutive year the City has received this prestigious award.

In order to be awarded a Certificate of Achievement for Excellence in Financial Reporting, the City published an easily readable and efficiently organized annual comprehensive financial report, the contents of which conform to program standards. This report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe this current annual comprehensive financial report continues to conform to the Certificate of Achievement Program's requirements and we will be submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this report could not be accomplished without the efficient and dedicated services of the entire Finance Department staff. We would like to express our appreciation to all members of the department who assisted and contributed to its preparation. We would like to thank the Mayor and City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and prudent manner.

Respectfully Submitted,



Brenn Bybee
City Manager



Brandon C. Nelson, CPA
Finance Director

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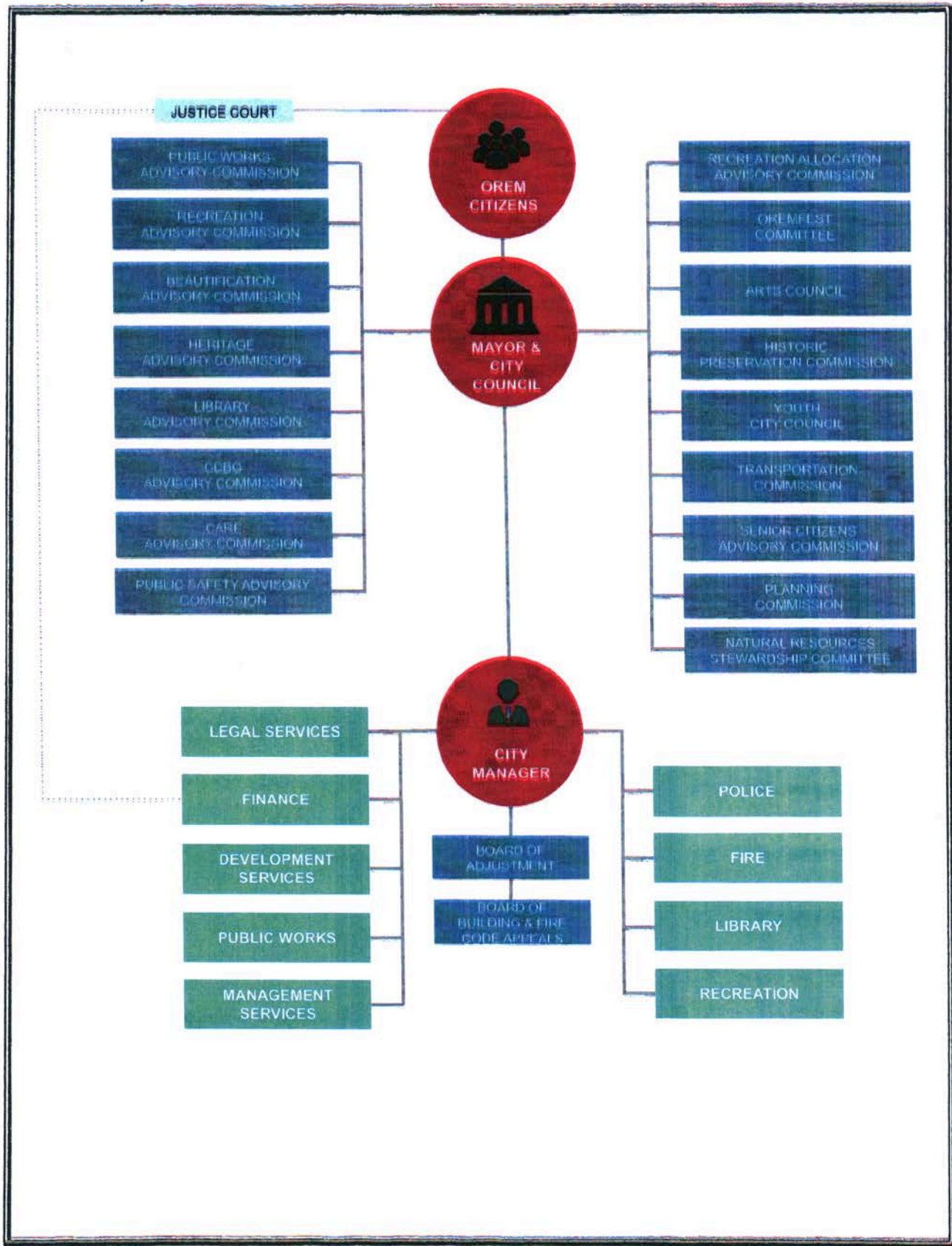
CITY OF OREM
LISTING OF OFFICIALS
ORGANIZED BY CLASSIFICATIONS

Chief Executive Officer

City Manager Brenn Bybee

Executive Staff

Assistant City Manager..... Ryan L. Clark
Deputy City Manager/Management Services Director Keri A. Rugg
Finance Director Brandon C. Nelson, CPA
Director of Development Services Ryan L. Clark
Director of Legal Services Steven C. Earl
Director of Library Services Bryce E. Merrill
Fire Chief Marc R. Sanderson
Police Chief Josh T. Adams
Director of Public Works Chris R. Tschirki
Director of Recreational Services Bryce E. Merrill





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

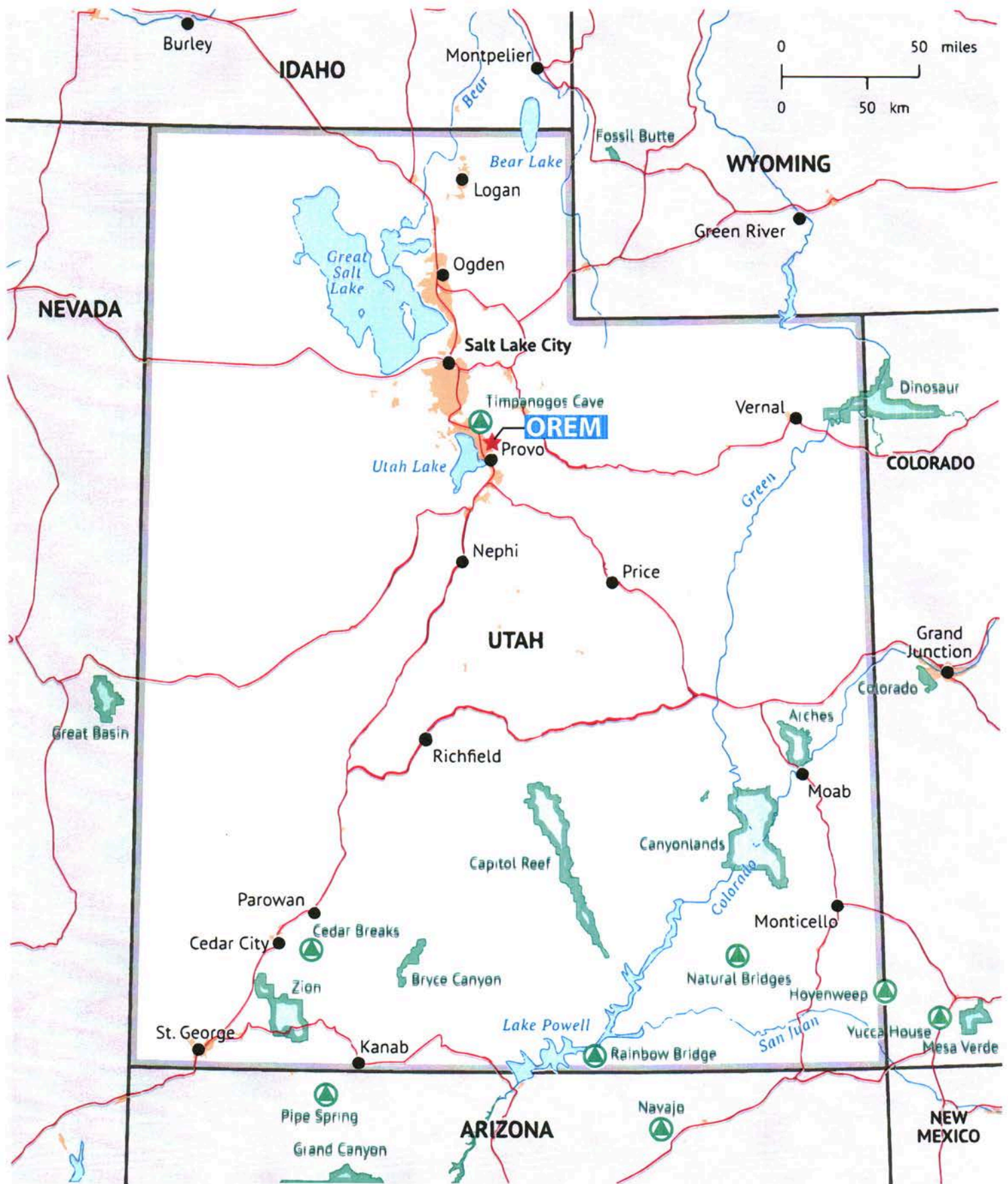
**City of Orem
Utah**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council Members
City of Orem

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of the City of Orem, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Orem's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison schedule for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Orem and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

The City of Orem's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Orem's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement from fraud is higher than one

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing and audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Orem's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate that raise substantial doubt about the City of Orem's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Orem's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules for the capital projects fund, debt service fund, and nonmajor governmental funds, schedule of capital assets used in the operation of governmental funds and are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules for the capital projects fund, debt service fund, and nonmajor governmental funds, and schedule of capital assets used in the operation of governmental funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information is the responsibility of management and was derived from and relates directly

to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the budgetary comparison schedules for the capital projects fund, debt service fund, and nonmajor governmental funds, and schedule of capital assets used in the operation of governmental funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the financial statements and the auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2024, on our consideration of the City of Orem's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Orem's internal control over financial reporting and compliance.

Larson & Company, PC
Larson & Company, PC

Spanish Fork, Utah
November 26, 2024

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MD & A

City of Orem
Management's Discussion and Analysis
June 30, 2024

The City of Orem's management presents this overview and analysis of its financial activities for the fiscal year ended June 30, 2024. This discussion and analysis focuses on significant financial issues, provides an overview of the City's financial activity, highlights significant changes in the City's financial position, and identifies material variances between the approved budget and actual spending.

The City encourages readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal and provided throughout this report.

Financial Highlights

- As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$86,731,985. Of this amount, \$26,760,135 (30.85%) is available for spending at the City's discretion (unassigned fund balance). Total fund balance decreased by \$12,172,398 compared to the prior year's increase of \$9,407,899. This change is discussed in greater detail later in this overview and analysis.
- As of the end of the current fiscal year, the City's enterprise funds reported an increase in total net position of \$16,380,508 compared to the prior year's increase of \$14,144,939. The changes to fund balance are discussed in greater detail later in this overview and analysis.
- In April of 2021, the City sold \$29.3 million in water, sewer, and storm water bonds to fund the construction of a new culinary water tank, pressure booster station, two new culinary water wells, a water reuse treatment facility, a biosolids dewatering system, two sewer lift stations, various storm water conveyance projects, and various water and sewer distribution and collection infrastructure improvements. During FY 2024, the City spent just over \$15 million on these bond projects with over \$33 million spent in total as of June 30, 2024.
- The City continued construction on a new city center facility located adjacent to the existing facility. The estimated cost of construction is over \$28 million and will be entirely cash funded. The new facility is expected to be completed in early 2025. Upon completion of the new facility, the existing city center facility will be demolished in order to provide parking and courtyard amenities.
- General Fund sales tax revenues received in FY 2024 were \$31,753,335 which were 1.0% below the previous fiscal year. This decrease is concerning and will be discussed later in this overview.

Overview of the Financial Statements

The following discussion and analysis serves as an introduction to the City's basic financial statements. The City's basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes other supplementary information in addition to the basic financial statements.

City of Orem
Management's Discussion and Analysis
June 30, 2024

The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Orem's finances, in a manner similar to a private-sector business.

- The *Statement of Net Position* presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the four reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. However, you will also need to consider other non-financial factors.
- The *Statement of Activities* presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, all of the current year's revenues and expenses are included regardless of when cash is received or paid.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and service charges (business-type activities). The governmental activities of the City include the general government, public safety, redevelopment, highways and public improvements, parks, recreation and arts (which includes the library), and economic and physical development. The business-type activities of the City include culinary water distribution, water reclamation (sewer), storm water operations, recreation (fitness center and outdoor pool), solid waste disposal, and street lighting.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

- *Governmental funds.* These funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term

City of Orem
Management's Discussion and Analysis
June 30, 2024

impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains eleven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Debt Service, and Capital Projects funds which are considered major funds of the City. Data from the other eight governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

- *Proprietary funds.* The City of Orem maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, water reclamation (sewer), storm water, recreation, solid waste, and street lighting activities. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for servicing its fleet of vehicles, providing insurance, procuring and warehousing supplies and materials, maintaining the City's technological needs, and to maintain physical city facilities. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Water Reclamation, and Storm Water funds which are considered major funds of the City. The Recreation, Solid Waste, and Street Lighting funds are classified as nonmajor and are included in the *combining statements* within this report. Conversely, the five internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* within this report.

Notes to the financial statements. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

City of Orem
Management's Discussion and Analysis
June 30, 2024

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. As such, assets exceeded liabilities and deferred inflows by \$490,717,604 at June 30, 2024.

By far the largest portion of the City's net position (61.34%) is its investment in capital assets (e.g. land, buildings, improvements other than buildings, vehicles, machinery and equipment, and infrastructure assets) less any outstanding debt related to the acquisition of those assets. The City uses these capital assets to provide services to citizens. Consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Orem's Total Net Position

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current Assets	\$ 119,531,617	\$ 145,692,418	\$ 105,653,872	\$ 114,631,944	\$ 225,185,489	\$ 260,324,362
Noncurrent Assets:						
Capital Assets	230,651,248	198,690,741	141,914,546	118,821,913	372,565,794	317,512,654
Other	9,160,137	7,262,437	-	-	9,160,137	7,262,437
Total Assets	359,343,002	351,645,596	247,568,418	233,453,857	606,911,420	585,099,453
Deferred Outflows of Resources	10,908,027	9,371,822	2,142,024	857,919	13,050,051	10,229,741
Total Assets & Deferred Outflows of Resources	<u>\$ 370,251,029</u>	<u>\$ 361,017,418</u>	<u>\$ 249,710,442</u>	<u>\$ 234,311,776</u>	<u>\$ 619,961,471</u>	<u>\$ 595,329,194</u>
Long-term Liabilities						
Outstanding	\$ 44,505,989	\$ 44,690,669	\$ 47,887,223	\$ 49,655,139	\$ 92,393,212	\$ 94,345,808
Other Liabilities	17,483,341	30,394,524	6,627,075	5,850,242	24,110,416	36,244,766
Total Liabilities	61,989,330	75,085,193	54,514,298	55,505,381	116,503,628	130,590,574
Deferred Inflows of Resources	12,713,884	13,438,117	26,355	17,114	12,740,239	13,455,231
Net Position:						
Net Investment in Capital Assets	198,130,312	164,329,351	102,872,629	90,131,576	301,002,941	254,460,927
Restricted	34,466,481	36,469,747	13,724,615	23,666,269	48,191,096	60,136,016
Unrestricted	62,951,022	71,695,010	78,572,545	64,991,436	141,523,567	136,686,446
Total Net Position	295,547,815	272,494,108	195,169,789	178,789,281	490,717,604	451,283,389
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 370,251,029</u>	<u>\$ 361,017,418</u>	<u>\$ 249,710,442</u>	<u>\$ 234,311,776</u>	<u>\$ 619,961,471</u>	<u>\$ 595,329,194</u>

A portion of the City of Orem's net position (9.82%) represent resources that are subject to external restrictions on how they may be used. The amount listed as unrestricted net position (\$141,523,567) may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Facilities Maintenance internal service fund was the only fund reporting a deficit in unrestricted net position.

City of Orem
Management's Discussion and Analysis
June 30, 2024

At the end of the current fiscal year, the City of Orem is able to report positive balances in all three categories of net position, for the City as a whole, as well as for its separate business-type activities.

Comparing the current fiscal year to the prior fiscal year, the City's net position increased by \$39,434,215 (8.74%). Total revenues increased by \$9,996,961 (6.64%), primarily due to increases in capital grants and contributions (which includes ARPA grant funds) of \$6,468,251 (54.09%), and other revenues (which includes interest earnings) of \$2,894,912 (32.36%). Total expenses increased \$5,201,990 (4.49%).

Details related to these changes are described later in this section of the report under governmental and business-type activities. The following is a summary of the changes in net position:

City of Orem's Change in Net Position

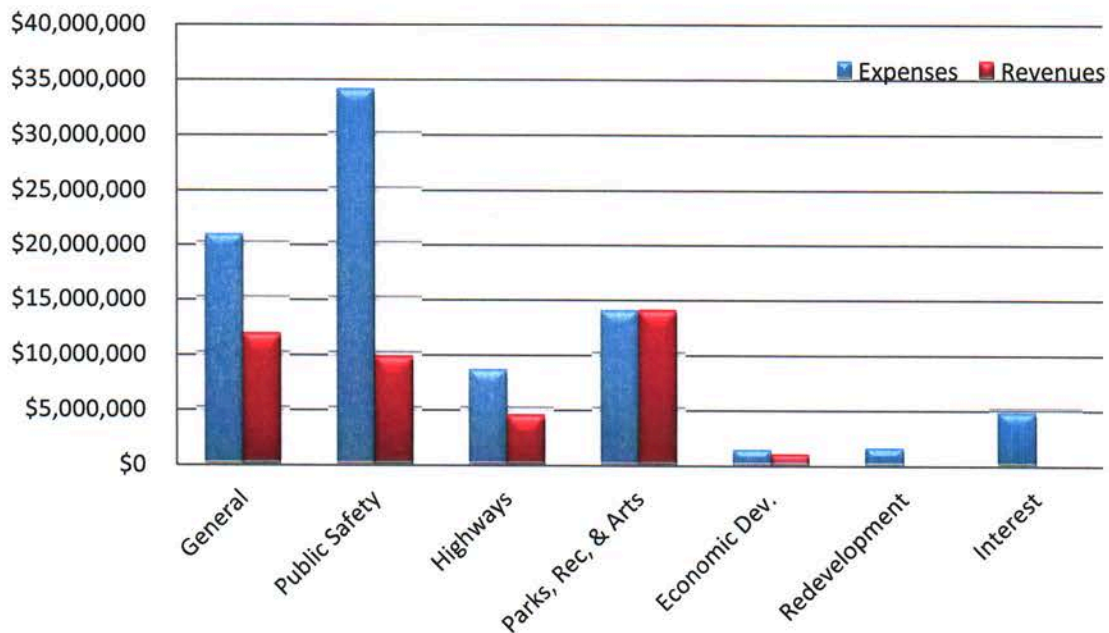
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues:						
Charges for Services	\$ 22,668,242	\$ 22,519,538	\$ 46,944,876	\$ 46,517,153	\$ 69,613,118	\$ 69,036,691
Operating Grants and Contributions	1,923,056	1,978,824	-	-	1,923,056	1,978,824
Capital Grants and Contributions	15,724,784	8,586,537	2,702,656	3,372,652	18,427,440	11,959,189
General Revenues:						
Sales Taxes	38,338,115	38,097,180	-	-	38,338,115	38,097,180
Property Taxes	10,651,601	10,593,899	-	-	10,651,601	10,593,899
Other Taxes	9,684,112	9,869,610	-	-	9,684,112	9,869,610
Other	6,351,625	4,961,709	5,488,214	3,983,218	11,839,839	8,944,927
Total Revenues	105,341,535	96,607,297	55,135,746	53,873,023	160,477,281	150,480,320
Expenses						
General Government	20,714,117	17,353,662	-	-	20,714,117	17,353,662
Public Safety	33,918,124	31,972,307	-	-	33,918,124	31,972,307
Highways and Public Improvements	8,413,806	10,011,076	-	-	8,413,806	10,011,076
Parks, Recreation & Arts	13,793,147	11,506,408	-	-	13,793,147	11,506,408
Economic and Physical Development	1,205,616	977,831	-	-	1,205,616	977,831
Redevelopment	1,343,686	1,379,413	-	-	1,343,686	1,379,413
Interest on Long-Term Debt	4,618,149	4,609,304	-	-	4,618,149	4,609,304
Water	-	-	15,527,158	15,840,176	15,527,158	15,840,176
Water Reclamation	-	-	8,440,081	9,883,718	8,440,081	9,883,718
Storm Water	-	-	3,847,271	3,822,402	3,847,271	3,822,402
Recreation	-	-	3,658,261	3,441,292	3,658,261	3,441,292
Solid Waste	-	-	5,027,552	4,503,974	5,027,552	4,503,974
Street Lighting	-	-	536,098	539,513	536,098	539,513
Total Expenses	84,006,645	77,810,001	37,036,421	38,031,075	121,043,066	115,841,076
Change in Net Position before Transfers	21,334,890	18,797,296	18,099,325	15,841,948	39,434,215	34,639,244
Transfers In (Out)	1,718,817	1,697,009	(1,718,817)	(1,697,009)	-	-
Change in Net Position	23,053,707	20,494,305	16,380,508	14,144,939	39,434,215	34,639,244
Net Position - Beginning	272,494,108	251,999,803	178,789,281	164,644,342	451,283,389	416,644,145
Net Position - Ending	\$ 295,547,815	\$ 272,494,108	\$ 195,169,789	\$ 178,789,281	\$ 490,717,604	\$ 451,283,389

City of Orem
Management's Discussion and Analysis
June 30, 2024

Governmental activities. Governmental activities increased the City of Orem's net position by \$23,053,707 (8.46%). This is an increase of \$2,559,402 from the prior year. Total revenues increased \$8,734,238 (9.04%). Capital grants and contributions increased \$7,138,247 (83.13%) and other revenues increased \$1,389,916 (28.01%). Total expenses increased \$6,196,644 (7.96%).

The following graph displays the governmental activities reflected in the table "City of Orem's Change in Net Position". Note that the graph does not include general revenues of \$65,025,453 because these revenues are not specific to a particular department.

Program Expenses & Revenues - Governmental Activities
For Fiscal Year Ending June 30, 2024



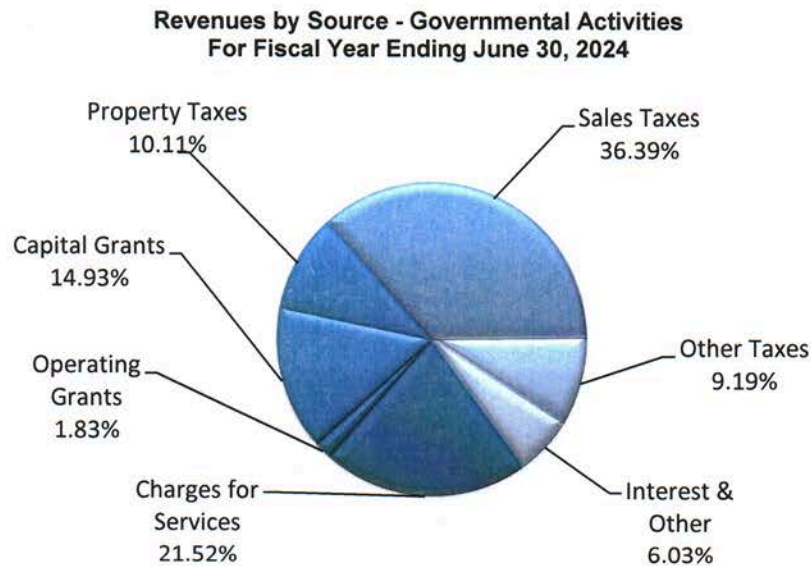
Key elements affecting the change in governmental activities net position are as follows:

- Total revenues increased \$8,734,238 (9.04%).
- Capital grants and contributions increased \$7,138,247 (83.13%). The increase occurred due to spending ARPA funds on eligible projects and thus, recognizing grant revenue as earned.
- Other revenues increased \$1,389,916 (28.01%). The increase was due to an increase in interest earnings as interest rates on invested funds continued to increase over the last fiscal year. Rates of return on the City's invested funds went from around 5.1% to as high as 5.4% during the course of the fiscal year.

City of Orem
Management's Discussion and Analysis
June 30, 2024

- Total expenses increased by \$6,196,644 (7.96%).
- Wages and benefits (excluding pension expenses) increased by approximately \$3,267,000 over the prior year due to general department wage increases.
- Accrued and actual costs associated with a lawsuit regarding a death at the City's fitness center increased claims and judgments expenses by approximately \$713,000 over the prior year.
- Pension expenses increased city-wide by over \$1.6 million compared to the prior fiscal year as the City's pension liability increased.
- Contracted services increased by approximately \$350,000 over the prior fiscal year as the contract for emergency dispatch services increased by about \$150,000 with the remaining amount being used on a study focusing on department personnel efficiencies, additional lobbying costs to obtain federal grants, and mental health assistance program costs for public safety personnel.

The following graph displays the governmental activities revenues by source. The information reflected in this graph comes from the "City of Orem's Change in Net Position" table shown previously.

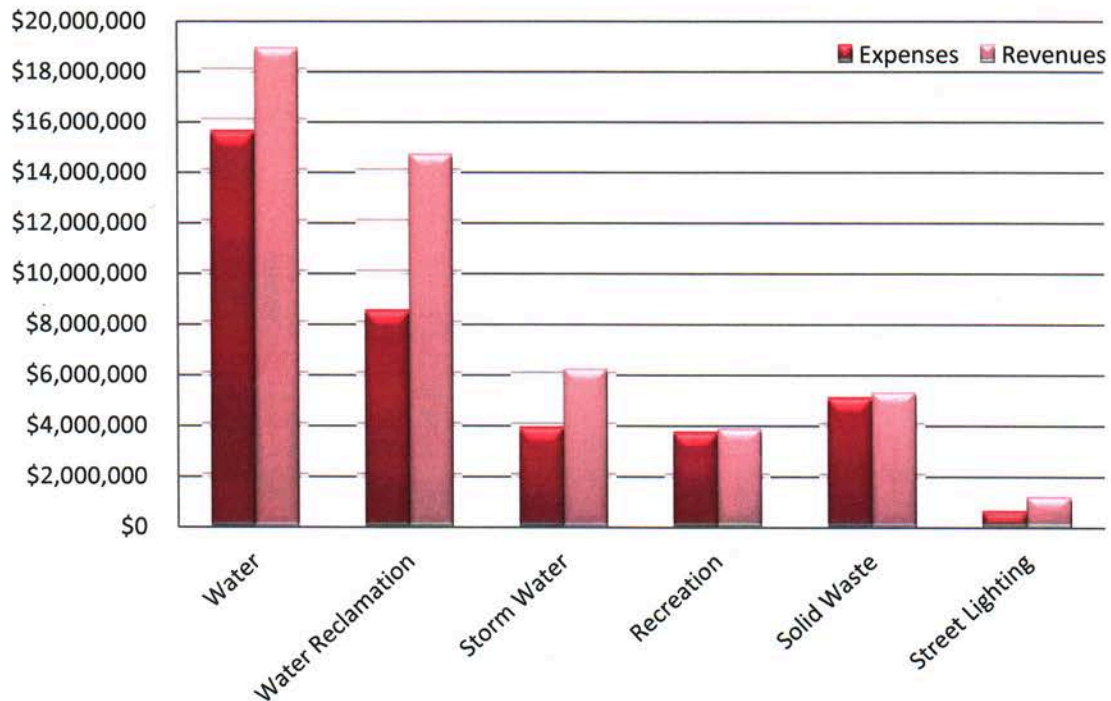


Business-type activities. Business-type activities increased the City's net position by \$16,380,508. The increase in net position represents a 9.16% increase for the current year. Total revenues increased \$1,262,723 (2.34%) and total expenses decreased \$994,654 (2.62%). As of the end of the current fiscal year, all of the City's business-type activities reported a positive net position.

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The following graph displays the business-type activities for enterprise funds reflected in the table "City of Orem's Change in Net Position".

Program Expenses & Revenues - Business-type Activities
For Fiscal Year Ending June 30, 2024

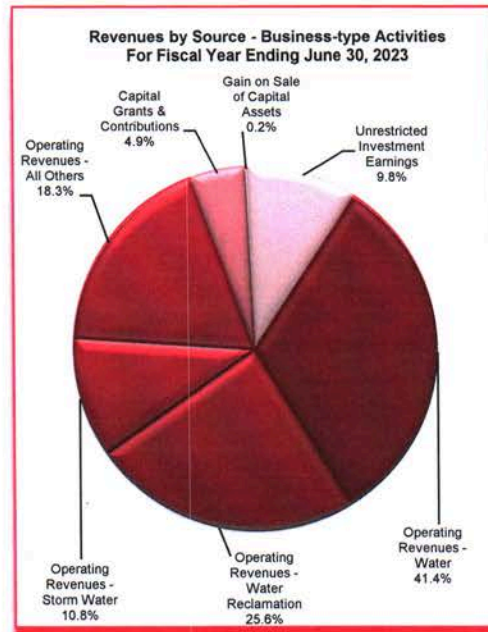


Key elements affecting the change in business-type activities net position are as follows:

- Business-type activities reported an increase in total revenues over the prior year of \$1,262,723 (2.34%). Total revenues increased or decreased as follows:

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- Water fund total revenues decreased by \$178,933 or 1.00%. Charges for services revenues increased \$39,480 or 0.24%. The City raised the base rate by 0.74% (\$20.30 to \$20.45 on a ¾" meter) and increased the usage rate for Tier 1 by \$0.01 or 1.19% as well as increases in Tiers 2-4. These increases were partially offset by decreased usage of 1.69%. Other revenues decreased by \$218,413 due to receiving only a \$250,000 distribution from Metropolitan Water District of Orem (MWDO) instead of the \$500,000 received in the prior year due to lower impact fees received by them. Donations and grants revenues decreased by \$1,303,750 due primarily to receiving a \$1,000,000 grant from the State of Utah Governor's Office of Economic Opportunity for the City's water reuse project. No such funding occurred in the current fiscal year.
- Water Reclamation fund total operating revenues decreased \$247,740 or 1.83%. Charges for service revenues increased \$588,437 due to a 0.73% increase in the sewer base rate (\$12.39 to \$12.48) and a 1.17% increase in the sewer volume charge (\$2.56 to \$2.59). However, excess capacity revenues on impact fees decreased by almost \$800,000 due to lower impact fees collected.
- Storm Water fund total operating revenues increased \$226,008 or 3.98%. The increase was due to a \$0.20 rate increase in the "equivalent service units (ESU)" rate. The rate went from \$8.00/month/ESU to \$8.20/month/ESU (2.50% increase).



The graph above displays the business-type activities revenues by source. The information reflected in this graph comes from the "City of Orem's Change in Net Position" table shown previously.

- Business-type activities reported a decrease in total expenses from the prior year of \$994,654 (2.62%). Total expenses increased or decreased as follows:
 - Natural gas costs decreased \$307,711 (37.89%). The high cost of natural gas in the prior year caused by a national shortage resulted in two wholesale rate contracts (water reclamation facility and fitness center) the City had with third-party suppliers to increase dramatically since they were market driven. The City

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modified these contracts in FY 2024 and prices stabilized resulting in lower natural gas costs for the current fiscal year.

- Administration charges decreased \$522,998 (16.00%) due, in large part, to decreases in internal project management and other division costs charged to the water, water reclamation, and storm water funds as several non-business-type activities required more of their services than in the previous fiscal year.

Financial Analysis of the Government's Funds

As noted earlier, the City of Orem uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the government's net resources available for spending at fiscal year-end.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$86,731,985. Of this total amount, \$26,760,135 (30.85%) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. Unassigned fund balance decreased from the prior year by \$699,859. The remaining fund balance of \$59,971,850 is "reserved" in one capacity or another indicating that it is not available for new spending because it has already been committed to pay for debt service, capital projects, or a variety of other purposes.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, *unassigned fund balance* of the general fund was \$26,760,135 and total fund balance decreased to \$47,585,518. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 30.41% (prior year was 39.10%) of total General Fund expenditures, while total fund balance represents 54.08% (prior year was 72.42%) of total General Fund expenditures.

General Fund - Total fund balance decreased \$3,282,908 in the current fiscal year (the prior year had an increase of \$5,761,485). Thus, there was a negative variance from the prior year of \$9,044,393. The following elements were key factors contributing to the total fund balance increase:

- Total revenues of the fund increased \$8,518,023 (10.27%). Intergovernmental revenues increased \$7,242,320 (78.47%) and investment earnings increased \$1,228,189 (29.41%). Details about these variances are as follows:

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- Intergovernmental revenues increased due to spending ARPA grant funds on eligible projects and thus, recognizing grant revenue as earned (increase over prior year of \$8,143,290).
- Interest earnings increased primarily due to rising interest rates which increased returns on the City's invested funds. Rates of return on these invested funds went from around 5.1% to as high as 5.4% during the course of the fiscal year.
- Total expenditures increased \$17,758,678 (25.28%). General government expenditures increased \$2,639,386 (15.54%), public safety expenditures increased \$2,492,035 (7.91%), and capital outlay expenditures increased \$11,617,328 (116.41%). Details about these variances are as follows:
 - General Government expenditures increased in total by \$2,639,386 (15.54%). The increase is a result of higher personnel costs due to general wage and benefit increases of \$552,673 (5.76%) and materials and supplies costs increasing by \$1,682,409 (25.41%) due primarily to inflationary pressures and lower allocation of costs to other funds.
 - Public Safety expenditures increased in total by \$2,492,035 (7.91%) due primarily to higher personnel costs related to wage and benefit increases of \$2,090,600 (8.18%). Police department wages and benefits increased \$403,070 (2.49%) and fire department wages and benefits increased \$1,687,530 (18.01%). The fire increase is due primarily to adding personnel in preparation of opening a new station in the neighboring city of Vineyard under a contracted arrangement. Contracted services increased \$204,434 (10.14%) due to increased emergency dispatch operations costs under our contracted service fee arrangement with Provo City.
 - Capital outlay expenditures increased by \$11,617,328 (116.41%) due to construction costs related to the new city center facility of approximately \$2.5 million and the new Hillcrest Park of approximately \$8.7 million.

Debt Service Fund - Total fund balance is \$1,191,875, all of which is to be used for the payment of debt service. There was a net increase in fund balance in the current year of \$2. Revenues and expenditures both had actual results almost exactly as expected.

Capital Projects Fund - Total fund balance is \$22,619,309, all of which is to be used for capital improvements and large equipment purchases. There was a net decrease in fund balance in the current year of \$4,276,789 (15.90%). The decrease was primarily due to spending \$8,338,964 more on the new city center building in the current fiscal year than in the prior fiscal year.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in greater detail.

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Water Fund - Unrestricted net position at the end of the year is \$33,618,622, an increase of \$4,102,267 (13.90%). Total net position increased by \$5,844,603 (6.92%) during the current fiscal year (prior fiscal year had an increase of \$6,481,736 or 8.31%).

While total net position did increase by \$5,844,603 in the current fiscal year, it is important to note the decline in this increase when compared to the prior year's increase of \$6,481,736. Items affecting the change in total net position of the fund are as follows:

- Operating revenues decreased \$178,933 (1.00%). Charges for services increased by only 0.24% due to a 1.69% decrease in usage but the effects of this decrease were covered by a 1.19% increase in the Tier 1 usage rate and a 0.74% increase in the base rate. Other revenues, which are part of total operating revenues, decreased due to a \$250,000 reduction in the amount the City received from the Metropolitan Water District of Orem (MWDO) due to lower impact fees being collected during the year.
- Operating expenses decreased \$122,667 (0.85%) in comparison with the prior year. The decrease was primarily due to a change in the administrative allocation as projects were reevaluated.
- Investment earnings increased \$661,629 (24.69%) due to the rise in interest rates over the current fiscal year. Rates of return rose from about 5.1% at the end of the prior fiscal year to as high as 5.4% during the course of the current fiscal year.
- Donations and grants decreased \$1,303,750 (80.00%) primarily due to a \$1,000,000 grant received in the prior fiscal year from the State of Utah Governor's Office of Economic Opportunity for the City's water reuse project which did not occur in the current fiscal year.

Water Reclamation Fund - Unrestricted net position at the end of the year is \$27,129,139, an increase of \$6,297,449 (30.23%). Total net position increased \$7,277,414 (13.00%) during the current fiscal year (prior fiscal year had an increase of \$4,480,539 or 8.70%). Items affecting the change in total net position of the fund are as follows:

- Operating revenues decreased \$247,740 (1.83%). Charges for services increased 4.80% due to a 0.73% increase in the base rate and a 1.17% increase in the sewer volume charge. Other revenues, which are part of total operating revenues, decreased due to lower impact fees being collected which resulted in lower excess capacity revenues.
- Operating expenses decreased \$583,618 (6.63%) in comparison with the prior fiscal year. Personnel services decreased \$242,832 (8.91%) due to pension expenses as retirement system investment performance results were positive and the allocation of these costs to this fund changed due to various staffing changes. Utility costs decreased \$141,643 (13.61%) due to higher natural gas costs in the prior fiscal year since the City had a contract with a third-party supplier whose rates were based on wholesale rates but were market driven. This contract was modified and resulted in lower costs in the current fiscal year.

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- Investment earnings increased \$494,471 (67.74%) due to the rise in interest rates over the current fiscal year. Rates of return rose from about 5.1% at the end of the prior fiscal year to as high as 5.4% during the course of the current fiscal year.
- Impact fee expenses decreased \$851,789 (99.77%) due to less impact fee projects which is due to lower impact fee revenues.
- Contributions from developers increased \$1,049,903 (544.63%) due to several development projects turning over their sewer infrastructure to the City upon completion of the project. No such development projects had yet been completed in the prior fiscal year.

Storm Water Fund - Unrestricted net position at the end of the year is \$14,094,528, an increase of \$3,062,438 (27.76%). Total net position increased \$2,674,355 (8.78%) during the current fiscal year (prior fiscal year had an increase of \$2,515,547 or 9.00%). Items affecting the change in total net position of the fund are as follows:

- Operating revenues increased \$226,008 (3.98%), due to a \$0.20 increase in the "equivalent service units (ESU)" rate which went from \$8.00/month/ESU to \$8.20/month/ESU.
- Operating expenses increased \$63,313 (1.71%) in comparison with the prior year. Contract services increased \$121,717 (26.74%) due to master plan and personnel efficiency studies as well as an increase in the West Union Canal Company agreement.
- Investment earnings increased \$252,252 (64.34%) due to the rise in interest rates over the current fiscal year. Rates of return rose from about 5.1% at the end of the prior fiscal year to as high as 5.4% during the course of the current fiscal year.

General Fund Budgetary Highlights

During the fiscal year, the General Fund's original budget was amended from an original budget expenditure total (including net transfers) of \$77,104,744 to a final budget of \$108,253,236, an increase of \$31,148,492 (40.40%). The changes to the General Fund budget are briefly summarized as follows:

- Various public safety grants and donations received during the year totaled \$509,396 and various fines and forfeitures related to the drug task force increased by \$115,000.
- The library received several grants during the year totaling \$57,465.
- Various capital project, equipment, and other accounts were carried over from the prior year and, therefore, were added to the budget in the current year. This increased the budget by \$10,060,714.
- Various outstanding purchases were carried over from the prior year and, therefore, were added to the budget in the current year. This increased the budget by \$382,540.
- Various outstanding road projects were carried over from the prior year and, therefore, were added to the budget in the current year. This increased the budget by \$2,597,183.

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- The City transferred \$5,450,000 to the Capital Projects Fund. The transfer was done as an appropriation of surplus funds in order to stay within the State of Utah's General Fund "fund balance" limitation.
- The City was awarded American Rescue Plan Act (ARPA) grant funding in prior years and the budgeted projects related to these funds were carried over from the prior year which increased the current fiscal year budget. The total amount carried over into the current fiscal year was \$11,852,209.

Several General Fund revenue and expenditure categories were significantly higher or lower than their final budgeted amounts. These variances are briefly summarized as follows:

- Taxes and Special Assessments – Revenues – Actual amount was lower than the budgeted amount by \$1,731,036 (3.45%). Actual sales tax revenues were lower than budgeted revenues by \$1,747,154.
- Intergovernmental – Revenues – Actual amount was higher than the budgeted amount by \$11,511,623 (232.07%). Actual revenues were higher than budgeted revenues primarily due to the City recognizing earned ARPA grant revenue during the current fiscal year but the budget amendment adding this funding to the budget had occurred in a previous fiscal year.
- Charges for Services – Revenues – Actual amount was higher than the budgeted amount by \$930,239 (9.80%). The increase was primarily due to an increase of \$303,816 (17.61%) in the Lindon City Fire/EMS contract fee which was not budgeted and a change to how fire inspection billings are done which resulted in an additional \$243,723 (168.08%) in revenues over budget.
- Investment Earnings – Revenues – Actual amount was higher than the budgeted amount by \$2,551,766 (89.44%). Actual revenues were higher than budgeted revenues due to the rise in interest rates over the current fiscal year. Rates of return rose from about 5.1% at the end of the prior fiscal year to as high as 5.4% during the course of the current fiscal year.
- General Government – Expenditures – Actual amounts were lower than budgeted by \$2,176,078 (7.86%). The following narrative provides details about this variance from budget:
 - The City carried over \$3,193,671 in ARPA grant funding which was added to the budget but the City was only able to spend and \$2,747,579 by fiscal year-end.
 - Wages and employee benefit costs were lower than budget by \$669,683. The variance is primarily due to vacant positions that occur naturally throughout the fiscal year as well as some savings due to a restructuring of the organization that took place during the current fiscal year.
 - Professional and technical services accounts were lower than budget by \$387,486 as expected service costs were either delayed or determined to not be necessary. Various studies and surveys are currently in process.

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- **Public Safety – Expenditures – Actual amounts were lower than budgeted by \$6,671,300 (15.22%).**
 - Various vehicle, equipment, and improvement costs totaling \$1,270,363 did not get purchased or completed by the end of the current fiscal year but had been budgeted.
 - Contracted Vineyard City future fire station start-up costs are being accumulated and thus, while being budgeted are not being spent as of yet. The accumulated budgeted funds currently total \$3,508,900 at the end of the current fiscal year.
 - Wages and employee benefit costs were lower than budget by \$571,910. The variance is primarily due to vacant positions that occur naturally throughout the fiscal year.
 - Various drug task force accounts had budgeted funds that were unspent at fiscal year-end. The unspent funds totaled \$210,795.
- **Highways and Public Improvements – Expenditures – Actual amounts were lower than budgeted by \$3,147,012 (29.58%).**
 - Various street overlay/reconstruction projects, slurry seal projects, micro-surfacing, and street striping and signal projects totaling \$3,096,235 were budgeted but not completed by the current fiscal year-end but are expected to be completed in the next fiscal year.
- **Parks, Recreation, and Arts – Expenditures – Actual amounts were lower than budgeted by \$1,227,168 (6.48%).**
 - Various vehicle and equipment costs totaling \$396,518 did not get purchased by the end of the current fiscal year but had been budgeted.
 - Wages and employee benefit costs were lower than budget by \$330,479. The variance is primarily due to vacant positions that occur naturally throughout the fiscal year.

Capital Assets and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2024, amounts to \$301,002,941 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment (including vehicles and office equipment), infrastructure, intangibles, and construction in progress.

Major capital asset events during the current fiscal year include the following:

- Public safety purchased twelve new vehicles totaling \$697,615 and four new ambulances totaling \$804,720. The City also purchased a piece of property for \$1,431,399 for the eventual relocation of Fire Station #1. They also completed the purchase of a new victim support animal for \$13,253, remodeled the administrative offices and purchased new furniture for \$20,039, purchased a new thermal imaging camera for \$8,192, replaced Fire Station #3's furnace for \$39,820, and purchased various equipment for the new fire tiller for \$20,935.

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- The parks division purchased eight new vehicles for \$427,495, three new riding mowers for \$48,725, three new utility vehicles for \$54,032, and a new stand-on blower for \$10,829. They completed the Northridge Park playground replacement for \$275,000, completed the Nielsen's Grove Park bowery replacement totaling \$180,761, completed the playground replacement at Springwater Park for \$240,000, completed the All-abilities Playground improvements for \$159,995, completed landscaping along 800 North for \$213,998, completed new fencing around the Scera Shell outdoor theater for \$196,969, and continued construction to rebuild and improve Hillcrest Park for \$9,901,915.
- The streets division completed the construction of new sander racks for \$287,923, purchased a new loader for \$228,985, purchased a new roller for \$78,984, and purchased a new 15-ton dump truck for \$162,808.
- Various road, street light, and landscaping projects completed or added to construction in process were approximately \$5,973,000.
- Recreation completed new soccer field lighting and turf installation at Lakeside sports park for \$2,332,470, completed the Lakeside Park sports field infield turf and lighting project spending an additional \$90,080 by fiscal year-end, and completed outdoor pool splash pad reconstruction adding an additional \$239,850 in asset costs.
- The library purchased lockers to be placed at the City's new Hillcrest Park for \$34,886 using grant funds received from the State of Utah.
- The new Orem City Center continued construction and costs for the fiscal year totaled \$15,417,415
- Several other facility projects took place in the current fiscal year at the public safety building, city center, and library. These projects totaled \$49,278.
- The water reclamation division continued construction on a new water reuse facility which added \$967,071 to construction in process. They continued work on a lift station with costs totaling \$122,432. They purchased three new vehicles for \$131,792, a new wheel loader for \$207,628, and various other treatment plant equipment totaling approximately \$239,000.
- The water division had several waterline projects completed or added to construction in process totaling approximately \$3,900,000. They spent approximately \$560,000 in the current fiscal year on the automated meter read technology project that began near the end of FY 2018 which has now been completed. They purchased two new vehicles for \$86,918, a new wheel loader for \$182,533, a new excavator for \$241,985, continued construction of a new 10 million gallon culinary water storage tank with costs totaling \$10,229,324, continued work on a new well with costs totaling \$78,925, and continued work on a water reuse project with costs totaling \$7,781,456.
- The storm water division had several storm water line projects completed or added to construction in process totaling approximately \$1,266,000. New vehicle purchases include three new vehicles for \$216,897 and a riding mower for \$19,078.
- The street lighting division purchased a new bucket truck for \$153,960.
- The fleet maintenance division purchased new column jacks for \$133,932.

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City of Orem's Capital Assets
(Net of Depreciation)

	Governmental		Business-type		Total	
	Activities		Activities			
	2024	2023	2024	2023	2024	2023
Land	\$ 74,011,854	\$ 72,580,455	\$ 6,496,507	\$ 6,496,507	\$ 80,508,361	\$ 79,076,962
Buildings and Systems	41,060,145	43,395,716	509,932	566,872	41,570,077	43,962,588
Improvements other than Buildings	17,395,239	14,592,837	2,964,015	3,290,152	20,359,254	17,882,989
Machinery and Equipment	11,113,299	10,153,080	4,967,334	4,988,065	16,080,633	15,141,145
Infrastructure	50,798,401	48,658,532	83,058,863	82,607,187	133,857,264	131,265,719
Construction in Progress	36,183,762	9,221,573	42,518,205	19,473,440	78,701,967	28,695,013
Intangibles	88,548	88,548	1,399,690	1,399,690	1,488,238	1,488,238
Total Capital Assets	<u>\$ 230,651,248</u>	<u>\$ 198,690,741</u>	<u>\$ 141,914,546</u>	<u>\$ 118,821,913</u>	<u>\$ 372,565,794</u>	<u>\$ 317,512,654</u>

Additional information on the City's capital assets can be found in the footnotes to this financial report on pages 75-77.

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$65,197,000. Of this amount, \$25,580,000 comprises debt backed by the full faith and credit of the government and \$39,617,000 is debt (i.e. revenue bonds) secured solely by specific revenue sources such as sales taxes, franchise taxes, water revenues, water reclamation revenues, and/or storm water revenues.

City of Orem's Outstanding Bonded Debt
General Obligation and Revenue Bonds

	Governmental		Business-type		Total	
	Activities		Activities			
	2024	2023	2024	2023	2024	2023
General Obligation Bonds	\$ 25,580,000	\$ 26,630,000	\$ -	\$ -	\$ 25,580,000	\$ 26,630,000
Revenue Bonds	-	-	39,617,000	42,454,000	39,617,000	42,454,000
Total Bonds	<u>\$ 25,580,000</u>	<u>\$ 26,630,000</u>	<u>\$ 39,617,000</u>	<u>\$ 42,454,000</u>	<u>\$ 65,197,000</u>	<u>\$ 69,084,000</u>

The City's total bonded debt decreased by \$3,887,000 (5.63%) during the current fiscal year. No new bonded debt was issued during the fiscal year.

The City of Orem maintains a "AAA" rating from Fitch Ratings and a "AAA" rating from Standard & Poor's for bond issuances for which they are responsible for providing a rating on.

State statutes limit the amount of general obligation debt for general purposes a governmental entity may issue to 4% of its total taxable value. The current limitation for the City is \$614,392,843, which is significantly in excess of the City's outstanding general obligation debt for general purposes. In addition, state statutes allow for an additional 4% to be used for water, sewer, or electrical projects. Thus, the current limitation for general obligation debt for water, sewer, or electrical projects is \$641,837,466. The City currently has no

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outstanding general obligation debt for these types of projects. Thus, the resulting total debt limit is 8% of total taxable value or \$1,256,230,309. More detailed information can be found on pages 168-169.

Additional information on the City's long-term debt can be found in the footnotes to this financial report on pages 80-86.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the City of Orem at June 30, 2024 was 3.9%. The City's unemployment rate compares favorably to the national rate of 4.1%. The City has a relatively high technology based workforce comparative to other areas of the county and state which can be impacted (for good or bad) to a slightly higher degree than many other workforce groups in the economy. The table below provides comparative information for the current fiscal year as well as a historical perspective. (Source: U.S. Bureau of Labor Statistics).

HISTORICAL ANNUAL UNEMPLOYMENT RATES

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
City	5.0%	3.0%	2.3%	2.8%	3.9%
County	4.5%	2.8%	2.3%	2.8%	4.0%
State	5.7%	3.1%	2.4%	2.4%	3.0%
Nation	11.1%	5.9%	3.6%	3.6%	4.1%

- The General Fund budget for the fiscal year ending June 30, 2025 reflects a decrease of \$13,594,265 or 16.92% in revenues, excluding appropriations of surplus, compared to the final actual revenues for the fiscal year ended June 30, 2024. The primary reasons for the decreases in budgeted revenues are identified as follows:
 - A decrease in intergovernmental revenues (primarily grants) of \$11,737,630 as the city does not budget for grants until they have actually been awarded and/or earned. Revenues recognized as earned as part of the ARPA grant had the largest impact on this decrease.
 - A decrease in investment earnings of \$1,499,766 as conservative estimates are used to come up with this budget amount each year. The City believed federal interest rates would need to be lowered at some point during the fiscal year which would affect investment rates of return. This did not occur until after the fiscal year-end so interest earnings stayed higher than expected.
- The General Fund budget for the fiscal year ending June 30, 2025 reflects a decrease of \$16,877,173 or 21.01% in expenditures compared to the final actual expenditures for the fiscal year ended June 30, 2024. The primary reasons for the decreases in budgeted revenues are identified as follows:

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- Actual expenditures related to grants in the current fiscal year are higher (approximately \$14.9 million) than what is budgeted in FY 2025 since the City does not include these costs in its original adopted budget. The majority of the actual expenditures are related to ARPA and CARES grant funds.
- Actual capital outlay expenditures (excluding capital outlay items associated with the ARPA and CARES grants previously mentioned) were \$7,227,010 while budgeted FY 2025 capital outlay was only \$4,263,484. A decrease of \$2,963,526.
- Despite some inflationary and personnel cost (due to low unemployment) pressures, the state and the city continue to compare favorably to national indices. While sales tax revenues have leveled off in comparison to previous years, other revenue sources are comparable or improving when compared to the prior fiscal year. These revenue sources as well as others are monitored very closely so the City can identify what future spending may be able to be added or diminished should positive or negative revenue trends continue.

All of these factors were considered in preparing the City's budget for the 2024-2025 fiscal year (July 1, 2024 to June 30, 2025).

Request For Information

This financial report provides a general overview of the City of Orem's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Brandon C. Nelson, CPA
City of Orem
Finance Director
56 North State Street, Orem, UT 84057
or via email at bcnelson@orem.gov

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BASIC FINANCIAL STATEMENTS

City of Orem
Statement of Net Position
June 30, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 56,640,679	\$ 80,563,912	\$ 137,204,591
Investments	15,420,362	-	15,420,362
Receivables (Net of Allowance for Uncollectibles)	1,343,413	5,145,237	6,488,650
Property and Other Taxes Receivable	12,650,552	-	12,650,552
Special Assessments Receivable	32,297	-	32,297
Intergovernmental Receivables	229,718	-	229,718
Notes Receivable	358,593	-	358,593
Leases Receivable	2,222,631	-	2,222,631
Prepaid Expenses	121,984	-	121,984
Inventory	365,460	-	365,460
Restricted Assets:			
Cash and Cash Equivalents:			
Debt Service	888,696	3,784,103	4,672,799
Capital Improvements	12,762,343	16,160,620	28,922,963
Other Purposes	6,631,435	-	6,631,435
Receivables:			
Debt Service	2,282,663	-	2,282,663
Capital Improvement Projects	2,012,463	-	2,012,463
Other Purposes	1,447,572	-	1,447,572
Investments:			
Debt Service	2,672,014	-	2,672,014
Capital Improvement Projects	3,995,566	-	3,995,566
Pension Assets	6,613,313	-	6,613,313
Capital Assets:			
Non-depreciable Capital Assets	110,284,164	50,414,402	160,698,566
Depreciable Capital Assets (net)	120,367,084	91,500,144	211,867,228
Total Assets	<u>359,343,002</u>	<u>247,568,418</u>	<u>606,911,420</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Loss on Debt Refundings	5,948	243,693	249,641
Pensions	10,902,079	1,898,331	12,800,410
Total Deferred Outflows of Resources	<u>10,908,027</u>	<u>2,142,024</u>	<u>13,050,051</u>
Total Assets & Deferred Outflows of Resources	<u>\$ 370,251,029</u>	<u>\$ 249,710,442</u>	<u>\$ 619,961,471</u>
LIABILITIES			
Accounts Payable	\$ 5,972,495	\$ 3,164,099	\$ 9,136,594
Customer Deposits	4,136,212	127,804	4,264,016
Accrued Liabilities	2,582,103	1,625,989	4,208,092
Unearned Revenues	2,983,062	1,068,850	4,051,912
Accrued Interest Payable	272,493	640,333	912,826
Liabilities Payable from Restricted Assets	1,536,075	-	1,536,075
Noncurrent Liabilities:			
Due within One Year	5,407,960	3,625,814	9,033,774
Due in more than One Year	39,098,929	44,261,409	83,360,338
Total Liabilities	<u>61,989,330</u>	<u>54,514,298</u>	<u>116,503,628</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Revenues - Property Taxes	10,107,663	-	10,107,663
Leases	2,222,631	-	2,222,631
Pensions	383,590	26,355	409,945
Total Deferred Inflows of Resources	<u>12,713,884</u>	<u>26,355</u>	<u>12,740,239</u>
NET POSITION			
Net Investment in Capital Assets	198,130,312	102,872,629	301,002,941
Restricted for:			
Debt Service	3,560,710	3,784,103	7,344,813
Capital Improvements	9,946,982	8,141,740	18,088,722
Capital Improvements - Impact Fees	1,663,117	1,798,772	3,461,889
Pensions	6,613,313	-	6,613,313
Community Development	12,682,359	-	12,682,359
Unrestricted	62,951,022	78,572,545	141,523,567
Total Net Position	<u>295,547,815</u>	<u>195,169,789</u>	<u>490,717,604</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 370,251,029</u>	<u>\$ 249,710,442</u>	<u>\$ 619,961,471</u>

The notes to the financial statements are an integral part of this statement

City of Orem
Statement of Activities
For The Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 20,714,117	\$ 11,693,109	\$ -	\$ -
Public Safety	33,918,124	8,404,189	1,158,278	38,384
Highways and Public Improvements	8,413,806	309,840	-	4,022,724
Parks, Recreation and Arts	13,793,147	2,205,209	77,582	11,550,079
Economic and Physical Development	1,205,616	55,895	634,549	113,597
Redevelopment	1,343,686	-	52,647	-
Interest on Long-term Debt	4,618,149	-	-	-
Total Governmental Activities	84,006,645	22,668,242	1,923,056	15,724,784
Business-type Activities:				
Water	15,527,158	17,671,764	-	1,160,943
Water Reclamation	8,440,081	13,286,409	-	1,315,590
Storm Water	3,847,271	5,906,642	-	226,123
Recreation	3,658,261	3,774,684	-	-
Solid Waste	5,027,552	5,213,030	-	-
Street Lighting	536,098	1,092,347	-	-
Total Business-type Activities	37,036,421	46,944,876	-	2,702,656
Total Primary Government	\$ 121,043,066	\$ 69,613,118	\$ 1,923,056	\$ 18,427,440

General Revenues:

Sales Taxes
 Property Taxes
 Franchise Taxes
 Vehicle Taxes
 Other Taxes & Special Assessments
 Unrestricted Investment Earnings
 Gain (Loss) on Sale of Capital Assets
 Transfers In (Out)
 Total General Revenues and Transfers
 Change in Total Net Position
 Total Net Position - Beginning
 Total Net Position - Ending

The notes to the financial statements are an integral part of this statement

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (9,021,008)	\$ -	\$ (9,021,008)
(24,317,273)	-	(24,317,273)
(4,081,242)	-	(4,081,242)
39,723	-	39,723
(401,575)	-	(401,575)
(1,291,039)	-	(1,291,039)
(4,618,149)	-	(4,618,149)
(43,690,563)	-	(43,690,563)
-	3,305,549	3,305,549
-	6,161,918	6,161,918
-	2,285,494	2,285,494
-	116,423	116,423
-	185,478	185,478
-	556,249	556,249
-	12,611,111	12,611,111
(43,690,563)	12,611,111	(31,079,452)
38,338,115	-	38,338,115
10,651,601	-	10,651,601
8,794,879	-	8,794,879
580,737	-	580,737
308,496	-	308,496
6,235,372	5,401,308	11,636,680
116,253	86,906	203,159
1,718,817	(1,718,817)	-
66,744,270	3,769,397	70,513,667
23,053,707	16,380,508	39,434,215
272,494,108	178,789,281	451,283,389
\$ 295,547,815	\$ 195,169,789	\$ 490,717,604

City of Orem
Balance Sheet
Governmental Funds
June 30, 2024

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 24,067,671	\$ 1,191,875	\$ 25,847,715	\$ 495,028	\$ 51,602,289
Investments	15,420,362	-	-	-	15,420,362
Receivables (Net of Allowance for Uncollectibles)	1,312,617	-	1,563	29,233	1,343,413
Property Taxes Receivable	6,500,000	-	-	-	6,500,000
Other Taxes Receivable	6,150,552	-	-	-	6,150,552
Special Assessments Receivable	32,297	-	-	-	32,297
Intergovernmental Receivables	109,790	-	-	119,928	229,718
Due from Other Funds	294,177	-	-	-	294,177
Notes Receivable	-	-	-	358,593	358,593
Leases Receivable	-	-	2,222,631	-	2,222,631
Prepays	102,567	-	-	-	102,567
Restricted Cash and Cash Equivalents:					
Debt Service	888,696	-	-	-	888,696
Capital Improvement Projects	2,217,097	-	-	10,545,246	12,762,343
Other Purposes	1,216,417	-	-	5,415,018	6,631,435
Restricted Receivables:					
Debt Service	-	2,282,663	-	-	2,282,663
Capital Improvement Projects	687,463	-	-	1,325,000	2,012,463
Other Purposes	238,469	-	-	1,209,103	1,447,572
Restricted Investments:					
Debt Service	2,672,014	-	-	-	2,672,014
Capital Improvement Projects	3,995,566	-	-	-	3,995,566
Total Assets	\$ 65,905,755	\$ 3,474,538	\$ 28,071,909	\$ 19,497,149	\$ 116,949,351
LIABILITIES					
Accounts Payable	\$ 1,361,957	\$ -	\$ 2,164,366	\$ 2,354,664	\$ 5,880,987
Customer Deposits	4,136,212	-	-	-	4,136,212
Accrued Liabilities	1,401,051	-	834,544	254,881	2,490,476
Unearned Revenues	2,746,018	-	231,059	5,985	2,983,062
Liabilities Payable from Restricted Assets	1,536,075	-	-	-	1,536,075
Total Liabilities	11,181,313	-	3,229,969	2,615,530	17,026,812
DEFERRED INFLOWS OF RESOURCES					
Deferred Revenues - Property Taxes	6,500,000	2,282,663	-	1,325,000	10,107,663
Deferred Revenues - Receivables	638,924	-	-	221,336	860,260
Leases	-	-	2,222,631	-	2,222,631
Total Deferred Inflows of Resources	7,138,924	2,282,663	2,222,631	1,546,336	13,190,554
FUND BALANCES					
Nonspendable	102,567	-	-	-	102,567
Restricted	12,854,970	-	-	14,876,214	27,731,184
Assigned	7,867,846	1,191,875	22,619,309	459,069	32,138,099
Unassigned	26,760,135	-	-	-	26,760,135
Total Fund Balances	47,585,518	1,191,875	22,619,309	15,335,283	86,731,985
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 65,905,755	\$ 3,474,538	\$ 28,071,909	\$ 19,497,149	\$ 116,949,351

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental funds are not financial resources.	230,651,248
Total Pension Assets and Deferred Outflows of Resources are not available financial resources and are not reported in the governmental funds.	17,521,340
Certain revenue is unearned in governmental funds but not in the Statement of Net Position because it qualifies for recognition under the economic resources measurement focus.	860,260
Internal service funds are used by management to charge the cost of fleet management, self-insurance, purchasing/warehousing, information technology, and facilities maintenance. The current assets and liabilities of internal service funds are included in governmental activities in the Statement of Net Position.	4,174,519
Long-term liabilities, including bonds payable, compensated absences, and pensions, are not due and payable in the current period.	(43,735,454)
Interest payable on long-term obligations do not require current financial resources and are not reported in the governmental funds.	(272,493)
Deferred Inflows of Resources related to pensions do not require current financial resources and are not reported in the governmental funds.	(383,590)
Net Position of Governmental Activities	\$ 295,547,815

The notes to the financial statements are an integral part of this statement

City of Orem
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For The Year Ended June 30, 2024

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes and Special Assessments	\$ 48,458,232	\$ 2,279,197	\$ -	\$ 8,040,657	\$ 58,778,086
Licenses and Permits	1,755,827	-	-	-	1,755,827
Intergovernmental	16,472,130	-	52,647	748,146	17,272,923
Charges for Services	10,420,528	-	-	144,492	10,565,020
Fines and Forfeitures	1,774,086	-	-	-	1,774,086
Charges for Services - Other Funds	5,482,280	-	-	-	5,482,280
Impact Fees	-	-	-	374,917	374,917
Investment Earnings	5,404,766	2,716	-	833,255	6,240,737
Miscellaneous Revenue	1,653,409	-	635,648	309,649	2,598,706
Total Revenues	<u>91,421,258</u>	<u>2,281,913</u>	<u>688,295</u>	<u>10,451,116</u>	<u>104,842,582</u>
EXPENDITURES					
Current:					
General Government	19,626,734	-	-	-	19,626,734
Public Safety	34,002,462	-	-	-	34,002,462
Highways and Public Improvements	3,845,789	-	-	368,571	4,214,360
Parks, Recreation and Arts	8,776,901	-	-	1,144,084	9,920,985
Economic and Physical Development	147,259	-	271,177	552,684	971,120
Redevelopment	-	-	-	1,243,665	1,243,665
Debt Service:					
Principal Retirement	-	1,050,000	-	95,000	1,145,000
Interest and Fiscal Charges	-	4,722,805	-	6,516	4,729,321
Leases - Principal	-	474,000	-	-	474,000
Leases - Interest	-	79,933	-	-	79,933
Capital Outlay	21,597,222	-	10,343,907	10,889,140	42,830,269
Total Expenditures	<u>87,996,367</u>	<u>6,326,738</u>	<u>10,615,084</u>	<u>14,299,660</u>	<u>119,237,849</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>3,424,891</u>	<u>(4,044,825)</u>	<u>(9,926,789)</u>	<u>(3,848,544)</u>	<u>(14,395,267)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from Asset Disposals	296,704	-	-	-	296,704
Transfers In	2,219,611	4,044,827	5,650,000	-	11,914,438
Transfers Out	(9,224,114)	-	-	(764,159)	(9,988,273)
Total Other Financing Sources (Uses)	<u>(6,707,799)</u>	<u>4,044,827</u>	<u>5,650,000</u>	<u>(764,159)</u>	<u>2,222,869</u>
Net Change in Fund Balances	<u>(3,282,908)</u>	<u>2</u>	<u>(4,276,789)</u>	<u>(4,612,703)</u>	<u>(12,172,398)</u>
Fund Balance - Beginning	<u>50,868,426</u>	<u>1,191,873</u>	<u>26,896,098</u>	<u>19,947,986</u>	<u>98,904,383</u>
Fund Balance - Ending	<u>\$ 47,585,518</u>	<u>\$ 1,191,875</u>	<u>\$ 22,619,309</u>	<u>\$ 15,335,283</u>	<u>\$ 86,731,985</u>

The notes to the financial statements are an integral part of this statement

City of Orem
Reconciliation of The Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To The Statement of Activities
For The Year Ended June 30, 2024

Amounts reported for Governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances - Total Governmental Funds		\$ (12,172,398)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Asset Purchases Capitalized	\$ 41,017,447	
Depreciation Expense	<u>(8,910,723)</u>	32,106,724
The issuance of long-term debt provides current financial resources to governmental funds, while the payment of the principal of long-term debt consumes the current financial resources of governmental funds.		
Principal Payments recorded as a reduction of the long-term liability	<u>\$ 1,619,000</u>	1,619,000
Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the Statement of Activities.		
Amortization of Bond Refundings - Loss on Defeasance	\$ (14,276)	
Amortization of Bond Premiums (Discounts)	<u>198,710</u>	184,434
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.		
Compensated Absences	\$ (192,659)	
Interest Expense	6,671	
Pension Expense	1,672,213	
Other Post Employment Benefits (OPEB) Expense	<u>61,720</u>	1,547,945
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Special Assessment Revenues	\$ (109,623)	
Charges for Services Revenues	(127,725)	
Gain (Loss) on Sale of Capital Assets	(180,451)	
Pension Revenues - Nonemployer Contributions	<u>620,048</u>	202,249
Internal service funds are used by management to charge the costs of fleet management, purchasing/warehousing, self-insurance, information technology, and facilities maintenance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		
		<u>(434,247)</u>
Change in Net Position of Governmental Activities		<u><u>\$ 23,053,707</u></u>

The notes to the financial statements are an integral part of this statement

City of Orem
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For The Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and Special Assessments	\$ 50,189,268	\$ 50,189,268	\$ 48,458,232	\$ (1,731,036)
Licenses and Permits	1,765,000	1,765,000	1,755,827	(9,173)
Intergovernmental	4,434,500	4,960,507	16,472,130	11,511,623
Charges for Services	9,482,289	9,490,289	10,420,528	930,239
Fines and Forfeitures	1,222,100	1,337,100	1,774,086	436,986
Charges for Services - Other Funds	5,482,280	5,482,280	5,482,280	-
Investment Earnings	2,853,000	2,853,000	5,404,766	2,551,766
Miscellaneous Revenues	974,309	1,078,732	1,653,409	574,677
Total Revenues	76,402,746	77,156,176	91,421,258	14,265,082
EXPENDITURES				
General Government:				
Legislative	682,806	736,206	708,589	27,617
Executive	1,048,105	1,301,930	907,426	394,504
Management Services	4,208,444	4,520,703	4,301,698	219,005
Finance	4,412,548	4,550,451	4,293,442	257,009
Legal Services	1,678,776	1,687,191	1,620,977	66,214
Development Services	6,162,011	6,258,604	6,211,472	47,132
Other - Unclassified	4,540,140	8,616,812	7,452,215	1,164,597
Total General Government	22,732,830	27,671,897	25,495,819	2,176,078
Public Safety:				
Police	21,566,386	23,382,988	21,720,996	1,661,992
Fire	14,565,853	20,452,349	15,443,041	5,009,308
Total Public Safety	36,132,239	43,835,337	37,164,037	6,671,300
Highways and Public Improvements:				
Administration	589,446	666,719	634,077	32,642
Traffic and Streets	6,909,834	9,972,765	6,858,395	3,114,370
Total Highways and Public Improvements	7,499,280	10,639,484	7,492,472	3,147,012
Parks, Recreation and Arts	8,726,497	18,923,948	17,696,780	1,227,168
Economic and Physical Development	148,784	175,223	147,259	27,964
Total Expenditures	75,239,630	101,245,889	87,996,367	13,221,558
Excess of Revenues over Expenditures	1,163,116	(24,089,713)	3,424,891	27,514,604
OTHER FINANCING SOURCES (USES)				
Proceeds from Asset Disposals	100,000	100,000	296,704	196,704
Transfers In	3,134,145	3,339,914	2,219,611	(1,120,303)
Transfers Out	(4,897,261)	(10,347,261)	(9,224,114)	1,123,147
Total Other Financing Sources (Uses)	(1,663,116)	(6,907,347)	(6,707,799)	199,548
Net Change in Fund Balance	(500,000)	(30,997,060)	(3,282,908)	27,714,152
Fund Balance - Beginning	50,868,426	50,868,426	50,868,426	-
Fund Balance - Ending	\$ 50,368,426	\$ 19,871,366	\$ 47,585,518	\$ 27,714,152

The notes to the financial statements are an integral part of this statement

City of Orem
Statement of Net Position
Proprietary Funds
June 30, 2024

	Business-type Activities - Enterprise Funds					
	Water	Water	Water	Water	Storm Water	Storm Water
	Fund	Fund	Reclamation	Reclamation	Fund	Fund
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Prior Year
ASSETS						
Current Assets:						
Cash and Cash Equivalents	\$ 35,852,689	\$ 30,701,371	\$ 26,239,071	\$ 20,173,183	\$ 13,709,997	\$ 11,104,863
Accounts Receivable (Net of Allowance for Doubtful Accounts)	2,190,361	2,073,271	1,654,224	1,506,198	599,794	546,353
Inventories	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Restricted Cash & Cash Equivalents:						
Debt Service	3,189,103	3,139,117	595,000	595,000	-	-
Capital Improvements	3,547,814	24,348,706	11,941,730	13,008,717	671,076	2,217,843
Total Current Assets	44,779,967	60,262,465	40,430,025	35,283,098	14,980,867	13,869,059
Noncurrent Assets:						
Capital Assets:						
Land	2,607,756	2,607,756	570,209	570,209	3,278,720	3,278,720
Buildings and Systems	903,086	903,086	3,097,885	3,097,885	679,293	679,293
Improvements other than Buildings	9,292,177	9,292,177	2,157,761	2,092,186	115,667	115,667
Machinery and Equipment	3,862,531	3,575,144	8,083,841	7,869,669	2,900,022	2,810,107
Infrastructure	70,213,722	68,847,841	58,414,242	55,745,044	24,411,548	23,993,074
Construction in Progress	35,683,155	13,764,349	4,208,275	4,252,978	2,453,409	1,291,966
Intangibles	997,276	997,276	195,900	195,900	206,514	206,514
Less Accumulated Depreciation	(43,881,930)	(41,022,332)	(40,386,902)	(38,709,283)	(12,911,471)	(11,929,992)
Total Capital Assets (Net of Accumulated Depreciation)	79,677,773	58,965,297	36,341,211	35,114,588	21,133,702	20,445,349
Total Noncurrent Assets	79,677,773	58,965,297	36,341,211	35,114,588	21,133,702	20,445,349
Total Assets	124,457,740	119,227,762	76,771,236	70,397,686	36,114,569	34,314,408
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Loss on Debt Refundings	215,149	308,721	-	-	28,544	55,946
Pensions	581,417	151,298	739,092	173,655	542,496	162,262
Total Deferred Outflows of Resources	796,566	460,019	739,092	173,655	571,040	218,208
Total Assets & Deferred Outflows of Resources	\$ 125,254,306	\$ 119,687,781	\$ 77,510,328	\$ 70,571,341	\$ 36,685,609	\$ 34,532,616
LIABILITIES						
Current Liabilities:						
Accounts Payable	\$ 2,123,826	\$ 2,209,332	\$ 288,708	\$ 251,805	\$ 18,310	\$ 411,582
Customer Deposits	127,804	115,041	-	-	-	-
Accrued Liabilities	1,322,098	54,735	163,063	292,145	24,897	24,253
Due to Other Funds	-	-	-	-	-	-
Accrued Vacation/PTO Leave	128,008	126,584	132,298	140,624	94,583	110,475
Claims and Judgments	-	-	-	-	-	-
Unearned Revenue	206,948	227,802	-	-	-	-
Accrued Interest Payable	473,336	497,087	127,783	131,565	39,214	44,434
Leases Payable - Current Portion	-	-	-	-	-	-
Bonds Payable - Current Portion	1,919,951	1,874,337	825,329	820,329	507,120	497,733
Total Current Liabilities	6,301,971	5,104,918	1,537,181	1,636,468	684,124	1,088,477
Noncurrent Liabilities:						
Accrued Vacation/PTO Leave	6,738	6,663	6,963	7,401	4,978	5,814
Claims and Judgments	-	-	-	-	-	-
Leases Payable - Long-term Portion	-	-	-	-	-	-
Bonds Payable - Long-term Portion	28,036,126	29,956,077	11,924,422	12,749,751	2,292,771	2,799,891
Pension Liabilities	609,014	167,092	774,173	191,781	568,246	179,200
Total Noncurrent Liabilities	28,651,878	30,129,832	12,705,558	12,948,933	2,865,995	2,984,905
Total Liabilities	34,953,849	35,234,750	14,242,739	14,585,401	3,550,119	4,073,382
DEFERRED INFLOWS OF RESOURCES						
Pensions	8,072	5,249	10,260	6,025	7,531	5,630
Total Deferred Inflows of Resources	8,072	5,249	10,260	6,025	7,531	5,630
NET POSITION						
Net Investment in Capital Assets	53,313,494	42,575,072	26,386,471	24,464,148	18,410,804	18,795,677
Restricted for Debt Service	3,189,103	3,139,117	595,000	595,000	-	-
Restricted for Capital Improvements	103,474	8,500,000	8,038,266	9,020,000	-	-
Restricted for Capital Improvements - Impact Fees	67,692	717,238	1,108,453	1,069,077	622,627	625,837
Unrestricted	33,618,622	29,516,355	27,129,139	20,831,690	14,094,528	11,032,090
Total Net Position	90,292,385	84,447,782	63,257,329	55,979,915	33,127,959	30,453,604
Total Liabilities, Deferred Inflows of Resources, & Net Position	\$ 125,254,306	\$ 119,687,781	\$ 77,510,328	\$ 70,571,341	\$ 36,685,609	\$ 34,532,616

The notes to the financial statements are an integral part of this statement

Other Enterprise Funds		Other Enterprise Funds		Total		Total		Governmental Activities Internal Service Funds
Current Year		Prior Year		Current Year		Prior Year		Current Year
\$	4,762,155	\$	4,534,124	\$	80,563,912	\$	66,513,541	\$ 5,038,390
	700,858		683,198		5,145,237		4,809,020	-
	-		-		-		-	365,460
	-		-		-		-	19,417
	-		-		3,784,103		3,734,117	-
	-		-		16,160,620		39,575,266	-
	5,463,013		5,217,322		105,653,872		114,631,944	5,423,267
	39,822		39,822		6,496,507		6,496,507	-
	1,509,500		1,509,500		6,189,764		6,189,764	150,000
	544,376		399,238		12,109,981		11,899,268	61,199
	485,166		244,162		15,331,560		14,499,082	946,762
	4,875,431		4,650,230		157,914,943		153,236,189	-
	173,366		164,147		42,518,205		19,473,440	-
	-		-		1,399,690		1,399,690	88,548
	(2,865,801)		(2,710,420)		(100,046,104)		(94,372,027)	(637,346)
	4,761,860		4,296,679		141,914,546		118,821,913	609,163
	4,761,860		4,296,679		141,914,546		118,821,913	609,163
	10,224,873		9,514,001		247,568,418		233,453,857	6,032,430
	-		-		243,693		364,667	-
	35,326		6,037		1,898,331		493,252	1,125,850
	35,326		6,037		2,142,024		857,919	1,125,850
\$	10,260,199	\$	9,520,038	\$	249,710,442	\$	234,311,776	\$ 7,158,280
\$	733,255	\$	624,975	\$	3,164,099	\$	3,497,694	\$ 91,508
	-		-		127,804		115,041	-
	115,931		89,003		1,625,989		460,136	91,627
	-		-		-		-	294,177
	18,525		13,984		373,414		391,667	206,701
	-		-		-		-	525,863
	861,902		876,483		1,068,850		1,104,285	-
	-		-		640,333		673,086	-
	-		-		-		-	38,872
	-		-		3,252,400		3,192,399	-
	1,729,613		1,604,445		10,252,889		9,434,308	1,248,748
	975		736		19,654		20,614	10,879
	-		-		-		-	1,549,630
	-		-		-		-	34,584
	-		-		42,253,319		45,505,719	-
	37,003		6,667		1,988,436		544,740	1,179,287
	37,978		7,403		44,261,409		46,071,073	2,774,380
	1,767,591		1,611,848		54,514,298		55,505,381	4,023,128
	492		210		26,355		17,114	15,629
	492		210		26,355		17,114	15,629
	4,761,860		4,296,679		102,872,629		90,131,576	535,707
	-		-		3,784,103		3,734,117	-
	-		-		8,141,740		17,520,000	-
	-		-		1,798,772		2,412,152	-
	3,730,256		3,611,301		78,572,545		64,991,436	2,583,816
	8,492,116		7,907,980		195,169,789		178,789,281	3,119,523
\$	10,260,199	\$	9,520,038	\$	249,710,442	\$	234,311,776	\$ 7,158,280

City of Orem
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For The Year Ended June 30, 2024

	Business-type Activities - Enterprise Funds				
	Water Fund	Water Fund	Water Reclamation Fund	Water Reclamation Fund	Storm Water Fund
	Current Year	Prior Year	Current Year	Prior Year	Current Year
OPERATING REVENUES					
Charges for Services	\$ 16,531,575	\$ 16,492,095	\$ 12,840,202	\$ 12,251,765	\$ 5,841,286
Other Revenues	1,140,189	1,358,602	446,207	1,282,384	65,356
Total Operating Revenues	17,671,764	17,850,697	13,286,409	13,534,149	5,906,642
OPERATING EXPENSES					
Personnel Services	2,863,496	2,850,139	2,482,554	2,725,386	1,337,957
Supplies and Maintenance	1,099,567	1,046,651	915,672	812,305	320,410
Administrative Fee	1,288,160	1,586,361	766,561	915,866	352,403
Utilities	538,302	690,649	899,290	1,040,933	8,657
Contract Services	5,289,858	5,029,517	901,771	1,036,145	576,921
Equipment Lease and Rentals	47,859	49,726	367	2,147	4,091
Insurance	149,062	180,647	280,686	288,212	69,927
Charges in Lieu of Property Tax	71,787	71,787	52,665	52,665	29,316
Depreciation Expense	2,885,364	2,866,187	1,775,220	1,798,644	987,659
Miscellaneous	143,135	127,593	144,511	130,612	71,527
Total Operating Expenses	14,376,590	14,499,257	8,219,297	8,802,915	3,758,868
Operating Income (Loss)	3,295,174	3,351,440	5,067,112	4,731,234	2,147,774
NONOPERATING REVENUES AND EXPENSES					
Investment Earnings	3,340,985	2,679,356	1,224,410	729,939	644,319
Gain (Loss) on Sale of Capital Assets	2,028	27,055	84,847	8,995	-
Impact Fee Expenditures	(289,469)	(430,546)	(1,970)	(853,759)	(1,970)
Interest Expense	(861,099)	(910,373)	(218,814)	(227,044)	(86,433)
Total Nonoperating Revenues & Expenses	2,192,445	1,365,492	1,088,473	(341,869)	555,916
Income (Loss) before Transfers and Contributions	5,487,619	4,716,932	6,155,585	4,389,365	2,703,690
Capital Donations/Grants	325,845	1,629,595	-	-	-
Contributions - Impact Fees	451,871	422,179	72,912	88,617	47,518
Contributions - Developers	383,227	520,192	1,242,678	192,775	178,605
Transfers In	215,963	214,666	-	-	-
Transfers Out	(1,019,922)	(1,021,828)	(193,761)	(190,218)	(255,458)
Change in Net Position	5,844,603	6,481,736	7,277,414	4,480,539	2,674,355
Total Net Position - Beginning	84,447,782	77,966,046	55,979,915	51,499,376	30,453,604
Total Net Position - Ending	\$ 90,292,385	\$ 84,447,782	\$ 63,257,329	\$ 55,979,915	\$ 33,127,959

The notes to the financial statements are an integral part of this statement

Storm Water Fund Prior Year	Other Enterprise Funds Current Year	Other Enterprise Funds Prior Year	Total Current Year	Total Prior Year	Governmental Activities Internal Service Funds Current Year
\$ 5,618,931	\$ 9,965,547	\$ 9,415,723	\$ 45,178,610	\$ 43,778,514	\$ 9,609,947
61,703	114,514	35,950	1,766,266	2,738,639	8,136
5,680,634	10,080,061	9,451,673	46,944,876	46,517,153	9,618,083
1,396,420	2,117,931	2,057,983	8,801,938	9,029,928	4,594,315
306,430	1,293,671	869,628	3,629,320	3,035,014	4,619,463
394,680	339,585	372,800	2,746,709	3,269,707	-
8,098	581,572	722,038	2,027,821	2,461,718	512,258
455,204	4,476,936	4,094,662	11,245,486	10,615,528	-
582	-	-	52,317	52,455	33,034
69,076	137,796	139,577	637,471	677,512	-
29,316	-	-	153,768	153,768	-
970,120	155,381	127,338	5,803,624	5,762,289	99,698
65,629	119,039	100,753	478,212	424,587	-
3,695,555	9,221,911	8,484,779	35,576,666	35,482,506	9,858,768
1,985,079	858,150	966,894	11,368,210	11,034,647	(240,685)
392,067	191,594	137,875	5,401,308	3,939,237	-
-	31	7,931	86,906	43,981	16,871
(29,961)	-	-	(293,409)	(1,314,266)	-
(96,886)	-	-	(1,166,346)	(1,234,303)	(3,085)
265,220	191,625	145,806	4,028,459	1,434,649	13,786
2,250,299	1,049,775	1,112,700	15,396,669	12,469,296	(226,899)
-	-	-	325,845	1,629,595	-
23,369	-	-	572,301	534,165	-
495,925	-	-	1,804,510	1,208,892	-
-	-	67,000	215,963	281,666	-
(254,046)	(465,639)	(512,583)	(1,934,780)	(1,978,675)	(207,348)
2,515,547	584,136	667,117	16,380,508	14,144,939	(434,247)
27,938,057	7,907,980	7,240,863	178,789,281	164,644,342	3,553,770
\$ 30,453,604	\$ 8,492,116	\$ 7,907,980	\$ 195,169,789	\$ 178,789,281	\$ 3,119,523

City of Orem
Statement of Cash Flows
Proprietary Funds
For The Year Ended June 30, 2024

	Business-type Activities - Enterprise Funds			
	Water Fund	Water Fund	Water Reclamation Fund	Water Reclamation Fund
	Current Year	Prior Year	Current Year	Prior Year
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Customers and Users	\$ 17,533,820	\$ 18,444,649	\$ 13,138,383	\$ 13,370,071
Receipts from Interfund Services Provided	-	-	-	-
Payments to Suppliers	(7,412,313)	(6,143,277)	(3,158,059)	(4,269,153)
Payments for Personnel	(1,580,008)	(2,653,425)	(2,599,210)	(2,240,937)
Payments for Interfund Services Used	(1,288,160)	(1,586,361)	(766,561)	(915,866)
Net Cash Provided (Used) by Operating Activities	7,253,339	8,061,586	6,614,553	5,944,115
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	215,963	214,666	-	-
Transfers Out	(1,019,922)	(1,021,828)	(193,761)	(190,218)
Net Cash Provided (Used) by Noncapital Activities	(803,959)	(807,162)	(193,761)	(190,218)
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(23,412,897)	(10,917,616)	(1,818,058)	(2,672,401)
Proceeds from Sales of Capital Assets	194,561	33,184	143,740	8,995
Receipts from Impact Fees Collected	451,871	422,179	72,912	88,617
Payments to Developers - Impact Fees	(289,469)	(430,546)	(1,970)	(853,759)
Donations / Grants	325,845	1,629,595	-	-
Principal paid on Outstanding Debt	(1,606,268)	(1,558,324)	(760,000)	(749,000)
Interest paid on Outstanding Debt	(1,053,596)	(1,102,055)	(282,925)	(290,925)
Net Cash Provided (Used) by Capital and Related Financing Activities	(25,389,953)	(11,923,583)	(2,646,301)	(4,468,473)
CASH FLOW FROM INVESTING ACTIVITIES				
Investment Earnings	3,340,985	2,679,356	1,224,410	729,939
Net Cash Provided (Used) by Investing Activities	3,340,985	2,679,356	1,224,410	729,939
Net Increase (Decrease) in Cash and Cash Equivalents	(15,599,588)	(1,989,803)	4,998,901	2,015,363
Cash and Cash Equivalents - Beginning of Year	58,189,194	60,178,997	33,776,900	31,761,537
Cash and Cash Equivalents - End of Year	\$ 42,589,606	\$ 58,189,194	\$ 38,775,801	\$ 33,776,900
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ 3,295,174	\$ 3,351,440	\$ 5,067,112	\$ 4,731,234
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	\$ 2,885,364	\$ 2,866,187	\$ 1,775,220	\$ 1,798,644
(Increase) Decrease in Receivables	(117,090)	630,575	(148,026)	(164,078)
(Increase) Decrease in Inventory	-	-	-	-
(Increase) Decrease in Pension Assets	(430,119)	474,075	(565,437)	1,373,778
Increase (Decrease) in Accounts Payable	(85,506)	1,054,023	36,903	(906,134)
Increase (Decrease) in Customer Deposits	12,763	(730)	-	-
Increase (Decrease) in Accrued Liabilities	1,267,363	16,270	(129,082)	94,173
Increase (Decrease) in Unearned Revenue	(20,854)	(36,623)	-	-
Increase (Decrease) in Accrued Vacation/PTO Leave	1,499	26,469	(8,764)	37,196
Increase (Decrease) in Pension Liabilities	444,745	(320,100)	586,627	(1,020,698)
Increase (Decrease) in Claims and Judgments	-	-	-	-
Total Adjustments	3,958,165	4,710,146	1,547,441	1,212,881
Net Cash Provided (Used) by Operating Activities	\$ 7,253,339	\$ 8,061,586	\$ 6,614,553	\$ 5,944,115
Noncash Investing, Capital, and Financing Activities:				
Contributions of Capital Assets from Developers	\$ 383,227	\$ 520,192	\$ 1,242,678	\$ 192,775

The notes to the financial statements are an integral part of this statement

Storm Water Fund Current Year	Storm Water Fund Prior Year	Other Enterprise Funds Current Year	Other Enterprise Funds Prior Year	Total Current Year	Total Prior Year	Governmental Activities Internal Service Funds
\$ 5,853,201	\$ 5,680,834	\$ 10,047,820	\$ 9,301,722	\$ 46,573,224	\$ 46,797,276	\$ -
						9,618,083
(1,474,121)	(557,626)	(6,501,980)	(5,695,122)	(18,546,473)	(16,665,178)	(4,653,180)
(1,343,328)	(1,207,506)	(2,083,648)	(2,022,885)	(7,606,194)	(8,124,753)	(4,548,078)
(352,403)	(394,680)	(339,585)	(372,800)	(2,746,709)	(3,269,707)	-
2,683,349	3,521,022	1,122,607	1,210,915	17,673,848	18,737,638	416,825
			67,000	215,963	281,666	-
(255,458)	(254,046)	(465,639)	(512,583)	(1,934,780)	(1,978,675)	(207,348)
(255,458)	(254,046)	(465,639)	(445,583)	(1,718,817)	(1,697,009)	(207,348)
(1,506,957)	(1,687,154)	(620,562)	(953,833)	(27,358,474)	(16,231,004)	(133,932)
9,551	27,192	31	7,931	347,883	77,302	16,871
47,518	23,369	-	-	572,301	534,165	-
(1,970)	(29,961)	-	-	(293,409)	(1,314,266)	-
-	-	-	-	325,845	1,629,595	-
(470,732)	(455,676)	-	-	(2,837,000)	(2,763,000)	(37,020)
(91,253)	(102,410)	-	-	(1,427,774)	(1,495,390)	(3,085)
(2,013,843)	(2,224,640)	(620,531)	(945,902)	(30,670,628)	(19,562,598)	(157,166)
644,319	392,067	191,594	137,875	5,401,308	3,939,237	-
644,319	392,067	191,594	137,875	5,401,308	3,939,237	-
1,058,367	1,434,403	228,031	(42,695)	(9,314,289)	1,417,268	52,311
13,322,706	11,888,303	4,534,124	4,576,819	109,822,924	108,405,656	4,986,079
\$ 14,381,073	\$ 13,322,706	\$ 4,762,155	\$ 4,534,124	\$ 100,508,635	\$ 109,822,924	\$ 5,038,390
\$ 2,147,774	\$ 1,985,079	\$ 858,150	\$ 966,894	\$ 11,368,210	\$ 11,034,647	\$ (240,685)
\$ 987,659	\$ 970,120	\$ 155,381	\$ 127,338	\$ 5,803,624	\$ 5,762,289	\$ 99,698
(53,441)	200	(17,660)	(90,561)	(336,217)	376,136	860
-	-	-	-	-	-	6,485
(380,234)	486,795	(29,289)	(4,638)	(1,405,079)	2,330,010	(829,527)
(393,272)	376,709	108,280	232,782	(333,595)	757,380	113,443
-	-	-	-	12,763	(730)	-
644	7,622	26,928	27,837	1,165,853	145,902	13,857
-	-	(14,581)	(59,390)	(35,435)	(96,013)	-
(16,728)	20,759	4,780	4,876	(19,213)	89,300	18,383
390,947	(326,262)	30,618	5,777	1,452,937	(1,661,283)	857,381
-	-	-	-	-	-	376,930
535,575	1,535,943	264,457	244,021	6,305,638	7,702,991	657,510
\$ 2,683,349	\$ 3,521,022	\$ 1,122,607	\$ 1,210,915	\$ 17,673,848	\$ 18,737,638	\$ 416,825
\$ 178,605	\$ 495,925	\$ -	\$ -	\$ 1,804,510	\$ 1,208,892	\$ -

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NOTES TO THE FINANCIAL STATEMENTS

City of Orem
Notes to the Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies

A. Reporting Entity

The basic financial statements of the City of Orem (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles.

The City of Orem was incorporated in 1919 and covers approximately 18.66 square miles. The City operates under a Council-Manager form of government. As required by GAAP, the City and its component units (entities for which the City is considered to be financially accountable) present this Annual Comprehensive Financial Report (ACFR). The City is considered to be financially accountable for an organization if the City appoints a voting majority of the organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered to be financially accountable for an organization if the organization is fiscally dependent (i.e., it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City).

The component units discussed below are included as part of the City's reporting entity as *blended* component units within its governmental funds.

- The Redevelopment Agency of the City of Orem (RDA) was established to prepare and carry out plans to improve, rehabilitate and redevelop project areas within the City. The RDA is governed by a board of trustees composed of the Mayor and members of the City Council. Although it is a legally separate entity from the City, the RDA is reported as if it were part of the primary government because of the City's ability to impose its will upon the operations of the RDA. The RDA is included in these financial statements as the Redevelopment Agency Special Revenue Fund. Separate financial statements are not issued for the RDA.
- The Orem Community Foundation (formerly named Orem Foundation Trust) is a nonprofit charitable foundation. The Internal Revenue Service (IRS) gave the City permission to form and operate the foundation as an approved section 501(c)3 charitable foundation. This enables donors broader charitable donation capabilities since all donations may be fully tax deductible. Although it is a legally separate entity from the City, the Orem Community Foundation is reported as if it were part of the primary government because of the City's ability to impose its will upon its operations, its board of directors is substantively the same as the City's, and all of its services are for the benefit of the City. It is included in these financial statements as the Orem Community Foundation Special Revenue Fund. Separate financial statements are not issued for this entity.

City of Orem
Notes to the Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

A. Reporting Entity (continued)

The component unit discussed below is included as part of the City's reporting entity as a *blended* component unit within its proprietary funds.

- The Special Service Lighting District of the City of Orem (SSLD) was established to purchase, install, and maintain street lights, poles, and fixtures within the City. The SSLD collects fees to pay for the street lighting system and the electricity to operate it. The SSLD is governed by a board of directors composed of the Mayor and members of the City Council. Although a legally separate entity from the City, the SSLD is reported as if it were part of the primary government because of the City's ability to impose its will upon the operations of the SSLD. The SSLD is included in these financial statements as the Street Lighting Fund. Separate financial statements are not issued for the SSLD.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of the City and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those which are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year

City of Orem
Notes to the Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as expenditures. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than an "other financing source". Amounts paid to reduce long-term debt of the City are reported as a reduction of the related liability, rather than an expense in the government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter (within sixty days) to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt-service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Sales and use taxes, franchise taxes, and earned but unreimbursed state, federal, and other grants associated with the current fiscal period are all considered to be susceptible to accrual and therefore have been recognized as revenues of the current fiscal period. Property taxes are measurable as of the date levied (assessed) and are recognized as revenues when they become available. Available means when due, or past due, and received within the current period or collected soon enough thereafter to be used to pay liabilities of the current period. All other revenues are considered to be measurable and available only when the City receives cash.

The City reports the following major governmental funds:

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.
- The *Debt Service Fund* is used to account for all general obligation debt of the City of Orem. Transfers are made from the General Fund to service the debt payments made by this fund. The source of fund revenue for retiring the general obligation debt is principally the power of the City to levy general property tax; however, certain debt is serviced by sales tax revenues when such debt exists.

City of Orem
Notes to the Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

- The *Capital Projects Fund* is used to account for the acquisition or construction of major capital facilities and equipment of the City of Orem (other than those financed by proprietary funds) as well as the use of resources for the improvement, rehabilitation, or construction of roads (including sidewalks and intersections) and parks.

The City reports the following major proprietary funds:

- The *Water Fund* accounts for the activities of the City's water production, treatment, and distribution operations.
- The *Water Reclamation Fund* accounts for the City's sewer collection, treatment, and maintenance operations.
- The *Storm Water Fund* accounts for the operation and maintenance of the City's storm water system.

The City reports the following internal service funds:

- The *Fleet Maintenance Fund* accounts for the costs of operating and maintaining vehicles and equipment owned by the City.
- The *Purchasing/Warehousing Fund* accounts for the centralized purchasing and warehousing operations of the City.
- The *Self-insurance Fund* accounts for the insurance activities of the various funds throughout the City.
- The *Information Technology Fund* accounts for the technological needs of the City primarily related to computers, networks, servers, software programs, and phones.
- The *Facilities Maintenance Fund* accounts for the costs of operating, repairing, and maintaining City owned facilities.

The effect of interfund activity has, generally, been eliminated from the government-wide financial statements. Exceptions to this are payments to the General Fund by various enterprise funds for providing administrative and billing services. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of all enterprise funds are charges to customers for sales and services.

City of Orem
Notes to the Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

Cash includes cash on hand, demand deposits with banks and other financial institutions, and deposits in other types of accounts or cash management pools having the general characteristics of demand deposit accounts. City policy allows for the investment of funds in the following types of investments (in compliance with the State of Utah's Money Management Act):

- Time certificates of deposit with federally insured depositories.
- Investment in the Utah Public Treasurer's Investment Fund (PTIF).
- Open-end managed money market mutual funds.
- Qualified repurchase agreements with qualified depositories, certified dealers, or certified depositories.
- Other investments allowed by the State of Utah's Money Management Act.

Investments are reported at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The Utah Public Treasurer's Investment Fund (PTIF), Zions Bank Institutional Liquidity Management Fund (ILM), and Moreton Asset Management Fund all operate in accordance with state laws and regulations.

Cash equivalents are defined as short-term, highly liquid investments readily convertible to known amounts of cash and so near maturity that they present insignificant risk of changes in value because of changes in interest rates. Investments with maturities of three months or less when purchased meet this definition.

City of Orem
Notes to the Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

2. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to" or "due from" other funds.

In the Water, Water Reclamation, Storm Water, Solid Waste, and Street Lighting funds, the City records utility revenues billed to customers on a monthly basis. Unbilled service accounts receivable at fiscal year-end have been accrued as revenues and receivables.

3. Leases Receivable

The City leases certain city property and recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of the payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received.

The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated rate of return on investments as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

City of Orem
Notes to the Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

4. Inventories and Prepaid Items

Inventories of materials and supplies in the Purchasing/Warehousing internal service fund consist principally of materials used to repair the transmission, distribution, collection, and treatment systems of the City's proprietary type services. These inventories are valued at cost and accounted for on a first-in, first-out basis (FIFO). The inventory of materials and supplies are charged to both enterprise and governmental funds when they are used/consumed by the specific fund.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items, using the consumption method, in both government-wide and fund financial statements.

5. Restricted Assets

Restricted assets are primarily comprised of cash and receivables restricted for future payments of principal and interest on debt service, unexpended portions of bonds issued for capital construction purposes, and unexpended taxes and/or appropriations collected for very specific uses under state law.

6. Pension Assets

The pension assets of the City were determined by Utah Retirement Systems (URS) actuarial valuations and roll-forwards using generally accepted actuarial procedures and were based upon actual historical contributions and census data provided to URS. Pension assets represent the net difference between assets of the plan and the actuarially determined liabilities.

7. Capital Assets

The City's capital assets, which includes property, plant, equipment, and infrastructure assets (i.e. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

The City defines capital assets as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

City of Orem
Notes to the Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

7. Capital Assets (continued)

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure	33 - 50
Buildings and Systems	25 - 33 ¹ / ₃
Machinery, Equipment, & Vehicles	5 - 20
Furniture and Equipment	5 - 20
Improvements other than Buildings	5 - 10

Subscription-based information technology arrangements (SBITA) are defined as a contract that conveys control of the right to use another party's software. This type of asset is recorded as an intangible asset and amortized over the shorter of the subscription term or the assets useful life. The City has no material SBITA contracts at the end of the current fiscal year.

8. Deferred Outflows of Resources

These deferred amounts represent a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

9. Compensated Absences

For governmental funds, vested or accumulated vacation leave and paid time off (PTO) are not expected to be liquidated with expendable available financial resources and are thus excluded as a liability in each fund's balance sheet and as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balance. These balances would only be reported in a governmental fund's financial statements as a liability and expenditure if they have matured (are due).

For proprietary funds, vested or accumulated vacation leave and PTO are recorded as an expense and a liability of those funds as the benefits accrue to the employees.

The government-wide financial statements reflect the entire amount of vested and/or accumulated vacation leave and PTO for all governmental

City of Orem
Notes to the Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

9. Compensated Absences (continued)

and proprietary funds and are thus recorded as a liability in the Statement of Net Position and as an expense in the Statement of Activities.

Employees are limited to two years of accumulated vacation leave and PTO. Traditional vacation employees also earn sick leave. While sick leave may be accumulated without limitation, no benefits accrue to the employees. Therefore, no liability exists and the costs of accumulated sick leave are charged to expenditures only when used. PTO plan employees also earn short-term medical leave (STML) bank hours but these hours are not paid out unless used and thus, no liability exists.

10. Pensions

For purposes of measuring the pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems (URS) Pension Plan and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. Right to Use Liabilities

Leases

The City is a lessee of certain equipment. The City recognizes a lease liability and an intangible right to use lease asset in the government-wide and proprietary fund financial statements.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

City of Orem
Notes to the Financial Statements
June 30, 2024

1. Summary of Significant Accounting Policies (continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)

11. Right to Use Liabilities (continued)

Leases (continued)

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably expected to exercise.

The City monitors changes in circumstances and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

12. Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt, net pension liabilities, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums, discounts, and losses on bond refundings are deferred and amortized over the life of the applicable debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

13. Deferred Inflows of Resources

These deferred amounts represent an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

City of Orem
Notes to the Financial Statements
June 30, 2024

1. **Summary of Significant Accounting Policies (continued)**

D. **Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (continued)**

14. Fund Balance / Net Position

Fund Balance

In the governmental fund financial statements, classifications comprising a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in these funds can be spent.

Net Position

In the government-wide and proprietary fund financial statements, classifications are based upon the accessibility of the underlying resources. Restricted items, while generally expendable, are legally restricted by outside parties for a specific purpose.

15. Contributions from Developers

Contributions from developers in the proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction.

E. **Estimates and Assumptions**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions affecting the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

2. **Reconciliation of Government-wide and Fund Financial Statements**

A. **Explanation of certain differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

The governmental fund balance sheet includes a reconciliation between *total governmental fund balances* and *net position of governmental activities* as reported in the government-wide Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheets.

City of Orem
Notes to the Financial Statements
June 30, 2024

2. Reconciliation of Government-wide and Fund Financial Statements
(continued)

A. Explanation of certain differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position
(continued)

Capital Related Items

When capital assets used in governmental activities are purchased or constructed, the cost of these capital assets are reported as expenditures in governmental funds. However, the Statement of Net Position includes these capital assets among the assets of the City as a whole.

Cost of Capital Assets	\$ 398,805,275
Accumulated Depreciation	(168,154,027)
Net adjustment to increase <i>fund balance</i> - <i>total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u>\$ 230,651,248</u>

Long-term Liability Transactions

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities in the governmental fund financial statements. All liabilities (both current and long-term) are reported in the Statement of Net Position.

Long-term liability balances at June 30, 2024 were as follows:

<u>Long-term Liability Type</u>	
General Obligation Bonds	\$ 25,580,000
Leases	3,695,456
Less: Internal Service Funds - Current Portion	(38,872)
Notes Payable	194,930
Bond Premiums Deferred	3,056,498
Compensated Absences	3,180,036
Less: Internal Service Funds - Current Portion	(206,701)
Net Pension Liability	6,724,477
Other Long-term Liabilities (inc. Claims & Judgments)	2,075,493
Less: Internal Service Funds - Current Portion	(525,863)
Net adjustment to reduce <i>fund balance</i> - <i>total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u>\$ 43,735,454</u>

City of Orem
Notes to the Financial Statements
June 30, 2024

2. Reconciliation of Government-wide and Fund Financial Statements
(continued)

B. Explanation of differences between Governmental Fund Operating Statements and the Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balance - total governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities. One of these differences is explained here in greater detail.

The second element of the reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds, while the payment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.”

The details of this difference are as follows:

Principal payments:	
General Obligation Bonds	\$ 1,050,000
Leases	474,000
Notes Payable	95,000
Subtotal	<u>1,619,000</u>
Net adjustment to increase <i>net changes in fund balance - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 1,619,000</u>

3. Stewardship, Compliance and Accountability

A. Budgetary Information

Prior to the first regularly scheduled meeting of the City Council in May, the City Manager and appointed Budget Officer, submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1st. The operating budget includes proposed expenditures and the proposed sources of revenues.

Between May 1st and June 30th, the City Council reviews and adjusts the proposed budget. On or before June 30th, a public hearing is held and the budget is legally adopted through passage of an ordinance, unless a property tax increase is proposed. If a property tax increase is proposed, a hearing must be held on or before August 31st, which does not conflict with other taxing entities that have proposed a property tax increase. At this time the final balanced budget is adopted.

City of Orem
Notes to the Financial Statements
June 30, 2024

3. Stewardship, Compliance and Accountability (continued)

A. Budgetary Information (continued)

The City Manager, in conjunction with the Budget Officer and the appropriate department head, has the budget authority to transfer budget appropriations within and between any divisions of any budgetary fund. However, the "fund level" is the legal level of control and the City Manager must obtain approval from the City Council to increase revenues or expenditures for any fund.

An individual department is composed of multiple divisions. Budget transfers may be made between divisions within a fund as long as they are in the same department. However, they may not transfer from one fund to another fund without City Council approval.

The City Council (administrators of the legal level of control), by resolution, have the authority to transfer budget appropriations between individual budgetary funds. A public hearing must be held to increase the total appropriations of any one governmental fund type; however, after the original public hearing, operating and capital budgets of proprietary fund types may be increased by resolution without an additional hearing.

Annual budgets for the General Fund, all Special Revenue Funds, Debt Service Funds, and Capital Projects Funds were legally adopted by the City and are prepared on the modified-accrual method of accounting. Although Utah State law requires the initial preparation of budgets for all City funds (both governmental and proprietary), it only requires the reporting of actual versus such budgets for governmental funds.

Tax Revenues

Property taxes are collected by the Utah County Treasurer and remitted to the City in two to three installments in December, January, and a final settlement generally in March of the new calendar year.

Taxes are levied and are due and payable on November 1st and delinquent after November 30th of each year at which time they become liens if not paid. An accrual of uncollected current and prior year's property taxes beyond those received within 60 days after the fiscal year end has not been made, as the amounts are not deemed to be material.

Sales taxes are collected by the Utah State Tax Commission and remitted to the City monthly. An accrual has been made for all taxes received by the State for the period ended June 30 and thus are due and payable to the City.

Franchise taxes are charged to various utility companies doing business within the City including telephone, cable television, gas utility, and electric utility companies. The fees are remitted on a monthly, quarterly, or annual basis. All fees due and payable to the City at June 30 have been accrued.

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds

A. Deposits and Investments

The City's deposit and investment activities are governed by the Utah Money Management Act (*Utah Code*, Title 51, Chapter 7). The State of Utah Money Management Council has the responsibility to advise the Utah State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the State of Utah, and review the rules adopted under the authority of the Utah Money Management Act that relate to the deposit and investment of public funds.

The Money Management Act (MMA) requires deposits be in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

Deposits

The City's deposits (including cash on hand) at June 30, 2024, are as follows:

Cash on Hand & On Deposit	Fair Value
Cash on Hand	\$ 42,539
Cash on Deposit - Checking	15,220,865
Cash on Deposit - Payroll	50,000
Total Cash on Hand & On Deposit	<u>\$ 15,313,404</u>

Custodial Credit Risk

The custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be recovered. Deposits in the bank in excess of the insured amount are uninsured and uncollateralized. Deposits are not collateralized nor are they required to be by state statute. The City has no formal policy regarding custodial credit risk for these deposits. As of June 30, 2024, \$17,455,959 of the City's bank balance of \$17,772,827 is exposed to custodial credit risk as uninsured and uncollateralized. The carrying amount of the deposits at June 30, 2024, is \$15,313,404.

Investments

The MMA defines the types of securities authorized as appropriate investments and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of investment securities.

The Act authorizes investments in both negotiable and non-negotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

A. Deposits and Investments (continued)

Investments (continued)

reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund.

Fair Value of Investments

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

At June 30, the City had the following recurring fair value measurements:

Investments by Fair Value Level	Fair Value	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Debt Securities:				
Utah Public Treasurer's Investment Fund	\$ 159,405,948	\$ -	\$ 159,405,948	\$ -
Zions Bank Inst. Liquidity Management Fund	11,635,515	11,635,515	-	-
Moreton Asset Management Fund	13,150,188	13,150,188	-	-
Total Debt Securities	184,191,651	24,785,703	159,405,948	-
Total Investments by Fair Value Level	\$ 184,191,651	\$ 24,785,703	\$ 159,405,948	\$ -
Total Investments Measured at Fair Value	\$ 184,191,651			

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

A. Deposits and Investments (continued)

Investments (continued)

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 are valued using the following approaches:

- Utah Public Treasurers' Investment Fund – Application of the June 30, 2024, fair value factor, as calculated by the Utah State Treasurer, to the City's ending balance in the Fund.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The City's policy for managing interest rate risk is to comply with the State's Money Management Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270-365 days or less.

The Act further limits the remaining term to maturity on all investments in obligations of the U.S. Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State of Utah to five (5) years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding three (3) years.

The City's investments at June 30, 2024, are presented below:

Investment Type	Fair Value	Investment Maturities (in years)			
		Less Than 1	1 - 5	6 - 10	More Than 10
Debt Securities:					
Utah Public Treasurer's Investment Fund	\$ 159,405,948	\$ 159,405,948	\$ -	\$ -	\$ -
Zions Bank Inst. Liquidity Management Fund	11,635,515	4,667,681	6,967,834	-	-
Moreton Asset Management Fund	13,150,188	5,184,014	7,966,174	-	-
Total Debt Securities	\$ 184,191,651	\$ 169,257,643	\$ 14,934,008	\$ -	\$ -

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

A. Deposits and Investments (continued)

Investments (continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City follows the Money Management Act as previously discussed as its policy for reducing exposure to investment credit risk.

The City's debt investments ratings at June 30, 2024, are presented below:

Investment Type	Fair Value	Quality Ratings			
		AAA	AA	A	Unrated
Debt Securities:					
Utah Public Treasurer's Investment Fund	\$ 159,405,948	\$ -	\$ -	\$ -	\$ 159,405,948
Zions Bank Inst. Liquidity Management Fund	11,635,515	5,623,760	2,523,045	3,294,005	194,705
Moreton Asset Management Fund	13,150,188	458,314	1,082,788	3,334,982	8,274,104
Total Debt Securities	<u>\$ 184,191,651</u>	<u>\$ 6,082,074</u>	<u>\$ 3,605,833</u>	<u>\$ 6,628,987</u>	<u>\$ 167,874,757</u>

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty, the City will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. The City does not have a formal policy for custodial credit risk.

Most of the City's investments at June 30, 2024, were with the Utah Public Treasurer's Investment Fund (PTIF) and therefore, are not categorized as to custodial credit risk. The investments in the Zions Bank Institutional Liquidity Management Fund (ILM) have custodial credit risk exposure. Of the \$11,635,515 invested in the ILM Fund, none of the related securities are uninsured or unregistered. The investments in the Moreton Asset Management Fund have custodial credit risk exposure. Of the \$13,150,188 invested in the Moreton Asset Management Fund, none of the related securities are uninsured or unregistered.

Additional information regarding the Utah PTIF, Zions Bank ILM Fund, and Moreton Asset Management Fund is available in footnote 4.B. of these notes to the financial statements.

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

A. Deposits and Investments (continued)

Investments (continued)

Concentration of Credit Risk

The City's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to between five percent (5%) and ten percent (10%) depending upon the total dollar amount held in the portfolio. The Money Management Council limitations do not apply to securities issued by the U.S. Government and its agencies. Most of the City's investments at June 30, 2024, were with the Utah PTIF and therefore, are not categorized as to concentration of credit risk.

There are no amounts invested directly in Zions Bank securities either as corporate notes or as securities within the ILM Fund. There are no amounts invested directly in Moreton securities either as corporate notes or as securities within the Moreton Asset Management Fund.

Additional information regarding the Utah PTIF, Zions Bank ILM Fund, and Moreton Asset Management Fund is available in footnote 4.B. of these notes to the financial statements.

B. External Investment Pools and Managed Investment Funds

External Investment Pools

Public Treasurer's Investment Fund (PTIF)

The City invests in this external investment pool which is administered by the Treasurer of the State of Utah. State agencies, municipalities, counties, and local governments within the state are allowed to invest in the PTIF. There is no required participation and no minimum balance or minimum/maximum transaction requirements.

The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Chapter 51-7, Utah Code Annotated, 1953, as amended. The Act establishes the Money Management Council which oversees the activities of the State Treasurer and the PTIF. The Act details the investments that are authorized, which are high-grade securities, and therefore, there is very little credit risk except in the most unusual and unforeseen circumstances.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah and participants share proportionally in any realized gains or losses on investments.

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

B. External Investment Pools and Managed Investment Funds (continued)

External Investment Pools (continued)

The PTIF allocates income and issues statements on a monthly basis. The PTIF operates and reports to participants on an amortized cost basis. The participants' balance is their invested deposit plus their share of income, gains and losses, net of administration fees, which are allocated to each participant on the ratio of each participant's share to the total funds in the PTIF.

Twice a year, at June 30 and December 31, the investments are valued at fair value to enable participants to adjust their investments in this pool at fair value. The Bank of New York and the State of Utah separately determine each security's fair value in accordance with GASB 31 (i.e. for almost all pool investments the quoted market price as of June 30, 2024) and then compare those values to come up with an agreed upon fair value of the securities.

As of June 30, 2024, the City had \$159,166,642 invested in the PTIF which had a fair value of \$159,405,948 for an unrealized gain of \$239,306.

The following table shows statistical information about this investment pool:

Investment Type	Investment Percentage
Corporate Bonds and Notes	12.63 %
Money Market Accounts and Certificates of Deposit	0.77 %
U.S. Government Securities	86.60 %
Total	100.00 %

Managed Investment Funds

Zions Bank Institutional Liquidity Management Fund (ILM)

The City invests in this managed investment fund which is administered by the Investment Management and Capital Markets Division of Zions Bancorporation. The required minimum balance is \$5,000,000. There are no minimum/maximum transaction requirements.

The ILM is not registered with the SEC as an investment company. The ILM is a registered investment advisor and is certified by the Utah Money Management Council. The Utah Money Management Act details the investments that are authorized, which are high-grade securities, and therefore, there is very little credit risk except in the most unusual and unforeseen circumstances.

Deposits in the ILM are not insured or otherwise guaranteed by Zions Bank. The ILM issues statements on a monthly basis. It operates and reports on an amortized cost basis. The ILM balance is the City's investment plus income and gains less losses and administration fees.

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

B. External Investment Pools and Managed Investment Funds (continued)

Managed Investment Funds (continued)

As of June 30, 2024, the City had \$11,760,433 invested in the ILM which had a fair value of \$11,635,515 for an unrealized loss of \$124,918.

The following table shows statistical information about this fund:

Investment Type	Investment Percentage
Corporate Bonds and Notes	49.99 %
Money Market Accounts and Certificates of Deposit	1.76 %
U.S. Government Securities	48.25 %
Total	100.00 %

Moreton Asset Management Fund

The City invests in this managed investment fund which is administered by the Moreton Advisors group. The required minimum balance is \$5,000,000. There are no minimum/maximum transaction requirements.

The Moreton Asset Management Fund is not registered with the SEC as an investment company. The Moreton Asset Management Fund is a registered investment advisor and is certified by the Utah Money Management Council. The Utah Money Management Act details the investments that are authorized, which are high-grade securities, and therefore, there is very little credit risk except in the most unusual and unforeseen circumstances.

Deposits in the Moreton Asset Management Fund are not insured or otherwise guaranteed by Moreton. The Moreton Asset Management Fund issues statements on a monthly basis. It operates and reports on an amortized cost basis. The Moreton Asset Management Fund balance is the City's investment plus income and gains less losses and administration fees.

As of June 30, 2024, the City had \$13,285,557 invested in the Moreton Asset Management Fund which had a fair value of \$13,150,188 for an unrealized loss of \$135,369.

The following table shows statistical information about this fund:

Investment Type	Investment Percentage
Corporate Bonds and Notes	16.31 %
Money Market Accounts and Certificates of Deposit	80.28 %
U.S. Government Securities	3.41 %
Total	100.00 %

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

C. Customer Deposits

Enterprise fund deposits are deposits the City requires from residential or business customers who are receiving a utility connection but have a bankruptcy on record or have had their water turned off (or about to be turned off) for a third time in a twelve month period of time. The deposit is refundable after one year of satisfactory payment history.

D. Loans Receivable - CDBG and EDA Loans

The City uses monies from the Community Development Block Grant (CDBG) program to create housing rehabilitation and business development loans. Additional funds from the Economic Development Agency (EDA) and the Utah Revolving Loan Fund are used to supplement the business development loan program. The principal balance of the loans at June 30, 2024, as summarized below, has been shown in the government-wide Statement of Net Position as follows:

Housing Rehabilitation Loans	\$ 202,317
Business Development Loans	19,019
Total	<u>\$ 221,336</u>

E. Receivables

All receivables are expected to be collected within one year except for \$2,222,631 of leases receivable in the Capital Projects Fund and \$324,193 of notes receivable in the nonmajor funds.

Governmental funds report *deferred revenues* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report *unearned revenues* when revenue recognition is delayed in connection with resources that have been received, but not yet earned.

As of June 30, 2024, the various components of *deferred* and *unearned revenues* reported in the governmental funds were as follows:

	Unavailable	Unearned
Property Taxes Receivable	\$ 10,107,663	\$ 10,107,663
Accounts, Notes & Leases Receivable	2,828,976	2,222,631
Donations and Other Funds to be Used for Specific Programs	-	2,983,061
Grant & Other Money Used in Revolving Loan Programs	221,336	-
Special Assessments not yet Due	32,579	-
Total Deferred & Unearned Revenues for Governmental Funds	<u>\$ 13,190,554</u>	<u>\$ 15,313,355</u>

Receivables as of June 30, 2024, for the government's individual major funds, as well as nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

E. Receivables (continued)

	<u>Receivables</u>	<u>Allowance for Uncollectibles</u>	<u>Net Total Receivables</u>
<u>Governmental Activities</u>			
General:			
Property Taxes	\$ 6,500,000	\$ -	\$ 6,500,000
Other Taxes	6,150,552	-	6,150,552
Special Assessments	32,297	-	32,297
Intergovernmental	1,035,722	-	1,035,722
Accounts	1,315,020	(2,403)	1,312,617
	<u>15,033,591</u>	<u>(2,403)</u>	<u>15,031,188</u>
Debt Service:			
Property Taxes	2,282,663	-	2,282,663
Notes Receivable	48,880,243	(48,880,243)	-
	<u>51,162,906</u>	<u>(48,880,243)</u>	<u>2,282,663</u>
Capital Projects:			
Leases Receivable	2,222,631	-	2,222,631
Accounts	1,563	-	1,563
	<u>2,224,194</u>	<u>-</u>	<u>2,224,194</u>
Nonmajor Funds:			
Property Taxes	1,325,000	-	1,325,000
Other Taxes	1,209,103	-	1,209,103
Intergovernmental	119,849	-	119,849
Notes Receivable	497,843	(139,250)	358,593
Accounts	29,312	-	29,312
	<u>3,181,107</u>	<u>(139,250)</u>	<u>3,041,857</u>
Subtotal - Governmental Activities	<u>71,601,798</u>	<u>(49,021,896)</u>	<u>22,579,902</u>
<u>Business-type Activities</u>			
Water:			
Accounts	2,210,812	(20,451)	2,190,361
Water Reclamation:			
Accounts	1,667,368	(13,144)	1,654,224
Storm Water:			
Accounts	605,760	(5,966)	599,794
Nonmajor Funds:			
Accounts	707,453	(6,595)	700,858
Subtotal - Business-type Activities	<u>5,191,393</u>	<u>(46,156)</u>	<u>5,145,237</u>
Totals	<u>\$ 76,793,191</u>	<u>\$ (49,068,052)</u>	<u>\$ 27,725,139</u>

Leases Receivable

The City leases certain properties to third parties. As of June 30, 2024, the City's receivable for lease payments is shown on the governmental funds balance sheet and the government-wide statement of net position. Also, the City has a deferred inflow of resources associated with these leases that will

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

E. Receivables (continued)

Leases Receivable (continued)

be recognized as revenue over the lease term. A general description of the lease agreements follows:

The City has lease agreements with several cell tower companies who lease city property in order to locate and construct their cell tower facilities. All of the leases except the AT&T lease (which had an initial term of ten (10) years) have initial terms of five (5) years with options to extend for up to four additional five (5) year terms. In accordance with the provisions of GASB No. 87, the leases were retroactively measured and a discount rate of 5% was applied. Detailed information related to each of these leases is as follows:

On September 14, 1999, the City of Orem, as lessor, entered into a cell tower lease agreement with Sprint Spectrum (now Verizon Wireless), the lessee, for property located at 233 East Center Street. The lease, including extensions, will end on September 14, 2024. The lease payment is due annually and the city received \$24,952 for the fiscal year ended June 30, 2024.

On December 11, 2000, the City of Orem, as lessor, entered into a cell tower lease agreement with Crown Castle, the lessee, for property located at 969 East 200 North. The lease, including extensions, will end on December 11, 2025. The lease payment is due annually and the city received \$63,981 for the fiscal year ended June 30, 2024.

On February 12, 2018, the City of Orem, as lessor, renewed a cell tower lease agreement with SBA 2012 TC Assets LLC, the lessee, for property located at 920 North 1200 East. The renewed lease maintains the original lease term that ends on July 13, 2024 but begins a new initial term on July 14, 2024 and ending on July 13, 2049. The lease payment is due annually and the city received \$47,984 for the fiscal year ended June 30, 2024.

On January 2, 2019, the City of Orem, as lessor, renewed a cell tower lease agreement with SBA 2012 TC Assets LLC, the lessee, for property located at 701 South State Street. The renewed lease's initial term began on December 16, 2022, and ends on December 15, 2047. The lease payment is due annually and the city received \$33,270 for the fiscal year ended June 30, 2024.

On December 14, 2020, the City of Orem purchased property from the Alpine School District at 605 East 1400 South which included a cell tower and associated lease with AT&T, the lessee. The lease was transferred to the City of Orem, the lessor, with the same remaining term and payment amounts. The original lease term began on March 22, 2002 and, including extensions, will end on March 21, 2032. The lease payment is due annually and the city received \$28,439 for the fiscal year ended June 30, 2024.

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

E. Receivables (continued)

Leases Receivable (continued)

On September 27, 2022, the City of Orem, as lessor, entered into a cell tower lease agreement with Verizon Wireless, the lessee, for property located at 1797 West 1000 South. The lease, including extensions, will end on May 25, 2048. The lease payment is due annually and the city received \$33,269 for the fiscal year ended June 30, 2024.

F. Capital Assets

Governmental activities capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities</u>				
Capital Assets, not being depreciated:				
Land	\$ 72,580,455	\$ 1,431,399	\$ -	\$ 74,011,854
Intangibles	88,548	-	-	88,548
Construction in Progress	9,221,573	34,459,438	(7,497,249)	36,183,762
Total Capital Assets, not being depreciated	81,890,576	35,890,837	(7,497,249)	110,284,164
Capital Assets, being depreciated:				
Buildings and Systems	71,146,163	16,812	-	71,162,975
Improvements other than Buildings	44,218,068	4,191,072	(259,599)	48,149,541
Machinery and Equipment	29,370,889	3,474,041	(1,291,892)	31,553,038
Infrastructure	132,637,430	5,075,866	(57,739)	137,655,557
Total Capital Assets, being depreciated	277,372,550	12,757,791	(1,609,230)	288,521,111
Less Accumulated Depreciation for:				
Buildings and Systems	(27,750,447)	(2,352,383)	-	(30,102,830)
Improvements other than Buildings	(29,625,231)	(1,388,670)	259,599	(30,754,302)
Machinery and Equipment	(19,217,809)	(2,333,371)	1,111,441	(20,439,739)
Infrastructure	(83,978,898)	(2,935,997)	57,739	(86,857,156)
Total Accumulated Depreciation	(160,572,385)	(9,010,421)	1,428,779	(168,154,027)
Total Capital Assets, being depreciated, net	116,800,165	3,747,370	(180,451)	120,367,084
Governmental Activities Capital Assets, net	\$ 198,690,741	\$ 39,638,207	\$ (7,677,700)	\$ 230,651,248

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

F. Capital Assets (continued)

Business-type activities capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning			Ending
	Balance	Increases	Decreases	Balance
<u>Business-type Activities</u>				
Capital Assets, not being depreciated:				
Land	\$ 6,496,507	\$ -	\$ -	\$ 6,496,507
Intangibles	1,399,690	-	-	1,399,690
Construction in Progress	19,473,440	26,310,554	(3,265,789)	42,518,205
Total Capital Assets, not being depreciated	27,369,637	26,310,554	(3,265,789)	50,414,402
Capital Assets, being depreciated:				
Buildings and Systems	6,189,764	-	-	6,189,764
Improvements other than Buildings	11,899,268	210,713	-	12,109,981
Machinery and Equipment	14,499,082	1,228,752	(396,274)	15,331,560
Infrastructure	153,236,189	4,678,754	-	157,914,943
Total Capital Assets, being depreciated	185,824,303	6,118,219	(396,274)	191,546,248
Less Accumulated Depreciation for:				
Buildings and Systems	(5,622,892)	(56,941)	-	(5,679,833)
Improvements other than Buildings	(8,609,116)	(536,852)	-	(9,145,968)
Machinery and Equipment	(9,511,017)	(982,752)	129,547	(10,364,222)
Infrastructure	(70,629,002)	(4,227,079)	-	(74,856,081)
Total Accumulated Depreciation	(94,372,027)	(5,803,624)	129,547	(100,046,104)
Total Capital Assets, being depreciated, net	91,452,276	314,595	(266,727)	91,500,144
Business-type Activities Capital Assets, net	\$ 118,821,913	\$ 26,625,149	\$ (3,532,516)	\$ 141,914,546

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

F. Capital Assets (continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

	Depreciation Expense
<u>Governmental Activities</u>	
General Government	\$ 308,944
Public Safety	1,758,824
Highway and Streets	4,094,644
Parks, Recreation and Arts	2,512,847
Redevelopment	100,021
Economic and Physical Development	135,443
Capital assets held by the government's internal service funds are charged to various functions based on their usage of the assets	99,698
Subtotal - Governmental Activities	9,010,421
<u>Business-type Activities</u>	
Water	2,885,364
Water Reclamation	1,775,220
Storm Water	987,659
Recreation	33,672
Street Lighting	121,709
Subtotal - Business-type Activities	5,803,624
Total Depreciation Expense	<u>\$ 14,814,045</u>

Construction Commitments

The City has active construction projects as of June 30, 2024. The projects include street lighting, widening and reconstruction of existing streets and sidewalks, water, water reclamation, and storm water system improvements, and new construction and improvements to various public facilities. At year-end, the City's commitments with contractors and others are as follows:

<u>Project</u>	<u>Spent-to- Date</u>	<u>Remaining Commitment</u>
Water Systems Improvements	\$ 32,338,896	\$ 20,555,047
Street Construction and Improvements	5,856,329	4,044,936
Public Facility Construction & Improvements	10,596,568	15,534,194
Park and Recreation Improvements	1,464,607	798,877
Water Reclamation Improvements	6,304,706	17,005,181
Storm Water Improvements	2,384,068	6,294,501
Total	<u>\$ 58,945,174</u>	<u>\$ 64,232,736</u>

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

G. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2024, is as follows:

Interfund Transfers

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in other funds in accordance with budgetary authorizations.

Fiscal year interfund transfers are as follows:

Transfers Out	Transfers In				Total
	General Fund	Debt Service Fund	Capital Projects Fund	Water Fund	
Major Funds:					
General	\$ -	\$ 3,757,114	\$ 5,450,000	\$ -	\$ 9,207,114
Water	1,019,922	-	-	-	1,019,922
Water Reclamation	56,628	-	-	137,133	193,761
Storm Water	176,628	-	-	78,830	255,458
Nonmajor Governmental Funds:					
CARE Tax	38,593	-	-	-	38,593
Redevelopment	382,615	-	-	-	382,615
Orem Community Fndtn	55,908	-	200,000	-	255,908
Community Dev.	87,043	-	-	-	87,043
Nonmajor Enterprise Funds:					
Recreation	34,121	-	-	-	34,121
Solid Waste	47,330	-	-	-	47,330
Sreet Lighting	96,475	287,713	-	-	384,188
Internal Service Funds:					
Fleet Maintenance	63,748	-	-	-	63,748
Self Insurance	112,100	-	-	-	112,100
Total	\$ 2,171,111	\$ 4,044,827	\$ 5,650,000	\$ 215,963	\$ 12,081,901

H. Jointly Governed Organizations

The City in conjunction with other governmental entities, jointly governs several organizations. Each organization's board is comprised of one member from each participating entity. A brief description of the City's relationship with each organization follows:

Utah Risk Management Agency (URMA) - The City provides for its general liability risks and worker's compensation through a joint protection agreement

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

H. Jointly Governed Organizations (continued)

with URMA. During the year ended June 30, 2024, the City paid premiums of approximately \$290,000 to URMA. See footnote 5.A. (Other information, risk management) for additional information.

North Pointe Solid Waste Special Service District (NPSWSSD) - The district is a component unit of Utah County and represents thirteen cities in the northern part of the county. NPSWSSD was created to process and dispose of municipal solid waste. The City disposes of its solid waste through an agreement with NPSWSSD, which operates a solid waste transfer station. The City is represented on the NPSWSSD board and has voting rights related to the operations and financing of NPSWSSD. NPSWSSD has a service contract for the ultimate disposal of waste at a landfill located in an adjacent county. During the year ended June 30, 2024, the City paid solid waste tipping fees of approximately \$1,198,000 to NPSWSSD. The City's waste, by weight, represents approximately 25% of all of the solid waste processed by NPSWSSD.

North Utah Valley Animal Services Special Service District (NUVAS) - The Utah County Board of Commissioners ("The Commission") created the district. The Commission delegated all powers to manage the district to an Administrative Control Board which has three members appointed by the Commission and a member from each of the fourteen participating cities. Each participating city delivers stray, homeless, endangered, injured or other animals to the district's shelter facility. NUVAS is charged with identifying and/or locating the animal's rightful owner. Personnel of the district also evaluate, house, treat and/or humanely dispose of any animal brought to them by the City. NUVAS also handles all licensing and licensing renewals. During the year ended June 30, 2024, the City paid participation fees of approximately \$181,000 to NUVAS.

Utah Telecommunication Open Infrastructure Agency (UTOPIA) – UTOPIA was formed under the Utah Interlocal Cooperation Act by its eighteen founding cities, of which, the City of Orem is a member. This agency has the assignment to design, finance, build, operate and maintain a fiber-to-home and fiber-to-business fiber optic communication network. UTOPIA will build the infrastructure but private companies will deliver the services over the network. During the year ended June 30, 2024, the City paid UTOPIA approximately \$46,000 in customer service fees. The City also paid \$3,490,892 in pledge funds into a debt service reserve fund which was used to pay UTOPIA debt obligations for the fiscal year. A corresponding long-term note receivable was also increased by this amount. See footnote 5.B. (Other information, contingent liabilities) for additional information.

Utah Infrastructure Agency (UIA) – UIA was formed under the Utah Interlocal Cooperation Act by its nine member cities, of which, the City of Orem is a member. This agency was organized to provide for the acquisition, construction, and installation of telecommunication and cable television lines to a customer's premises using a demand utility model. During the year ended

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

H. Jointly Governed Organizations (continued)

June 30, 2024, the City forwarded Contract Utility Enhancement (CUE) agreement receipts of approximately \$34,000 to UIA.

I. Lease Purchase Financing Debt

The City has entered into certain lease agreements under which the related equipment will become the property of the City when the terms of the lease agreement are met. All City lease contracts contain a fiscal non-funding clause allowing the City Council the option of terminating the lease agreement at the end of any fiscal year. In the opinion of City management, the likelihood of this clause being exercised is remote.

The following is a schedule, by year, of future minimum lease payments of all leases as well as the present value of the net minimum lease payments as of June 30, 2024:

Year ending June 30,	Governmental Activities
2025	\$ 595,428
2026	572,432
2027	556,915
2028	557,380
2029	557,616
2030-2034	1,121,134
2035-2039	6,900
2040-2044	94
Total minimum lease payments	3,967,899
Less: Amount representing interest	(272,443)
Present value of net minimum lease payments	\$ 3,695,456

Equipment and related accumulated depreciation under leases is as follows:

	Governmental Activities
Cost of Equipment	\$ 6,331,185
Accumulated Depreciation	(1,622,149)
Difference	\$ 4,709,036

J. Long-term Debt

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital projects. All general obligation bonds issued are for governmental activities. The original amount of general obligation bonds issued in prior years was \$34,145,000.

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

J. Long-term Debt (continued)

General obligation bonds are direct obligations and pledge the full faith and credit of the government.

General obligation bonds outstanding at June 30, 2024, are as follows:

Purpose	Interest Rates	Amount
Governmental activities:		
2014 Road Construction-Refunding	0.25% to 3.00%	\$ 1,080,000
2019 Public Facilities Construction	3.625% to 5.00%	24,500,000
Total		<u>\$ 25,580,000</u>

General Obligation Bonds (continued)

Annual debt service requirements to maturity for the above reflected general obligation debt is as follows:

Year Ended June 30,	Governmental Activities		Totals
	Principal	Interest	
2025	\$ 1,080,000	\$ 1,201,613	\$ 2,281,613
2026	440,000	1,177,113	1,617,113
2027	480,000	1,154,112	1,634,112
2028	520,000	1,129,113	1,649,113
2029	565,000	1,101,988	1,666,988
2040-2034	3,505,000	5,076,163	8,581,163
2035-2039	4,980,000	4,037,062	9,017,062
2040-2044	6,925,000	2,558,937	9,483,937
2045-2049	7,085,000	633,944	7,718,944
Totals	<u>\$ 25,580,000</u>	<u>\$ 18,070,045</u>	<u>\$ 43,650,045</u>

Revenue Bonds

All of the City's water and storm sewer/water, water quality, franchise tax, and sales tax revenue bonds are payable solely by a pledge and assignment of their associated revenue sources. For additional information regarding the City's pledged-revenue coverage, see the table on page 163.

The City has the following revenue bonds outstanding at June 30, 2024:

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

J. Long-term Debt (continued)

Revenue Bonds (continued)

Water and Storm Sewer Revenue Bonds – Series 2005B

In March of 2005, the City entered into an agreement to issue revenue bonds through the Utah State Department of Drinking Water of \$3,000,000. The proceeds of the bonds were used for the completion of improvements to the city's water and storm water systems. The terms of the bond contract require principal payable annually commencing in July 2006 with interest payable semi-annually in January and July through July 2025. The interest rate is fixed at 1.48%. Outstanding principal at June 30, 2024, is \$341,000.

Water and Storm Sewer Revenue Refunding Bonds – Series 2013

In July of 2013, the City issued revenue refunding bonds of \$12,801,000 through private placement. The proceeds were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of the Series 2005A water and storm sewer revenue bonds. The terms of the bond contract require principal payable annually commencing in July 2014 and interest payable semi-annually in January and July through July 2025. The interest rate is fixed at 2.18%. Outstanding principal at June 30, 2024, is \$2,656,000.

Water and Storm Sewer Revenue Refunding Bonds – Series 2016

In October of 2016, the City issued revenue refunding bonds of \$4,380,000 through a public offering. The proceeds were placed in an irrevocable trust for the purpose of generating resources for future debt service payments of the Series 2008 water and storm sewer revenue bonds. The terms of the bond contract require principal payable annually commencing in July 2019 and interest payable beginning in January 2017 and payable semi-annually through July 2028. The interest rate varies between 2.00% and 4.50%. Outstanding principal at June 30, 2024, is \$3,880,000.

Water, Sewer & Storm Water Revenue Bonds – Series 2021A

In April of 2021, the City issued revenue bonds of \$29,320,000 through a public offering for improvements to the City's water, sewer and storm sewer systems. The terms of the bond contract require principal payable annually commencing in July 2022 and interest payable semi-annually in January and July through July 2046. The interest rate varies between 3.00% and 5.00%. Outstanding principal at June 30, 2024, is \$27,980,000.

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

J. Long-term Debt (continued)

Revenue Bonds (continued)

Water, Sewer & Storm Water Revenue Refunding Bonds – Series 2021B

In April of 2021, the City issued revenue parity bonds simultaneously with the Series 2021A bonds. The parity bonds were used to refinance the 2010 Water Quality Revenue Bonds issued through the State of Utah's Department of Environmental Quality. The new parity bonds maintain the same contract terms as the originally issued bonds which required principal to be paid annually in February until 2032. Payments on the bonds are paid from sewer charges to customers. The interest rate is fixed at 0.00%. Outstanding principal at June 30, 2024, is \$4,760,000.

Revenue bonds currently outstanding at June 30, 2024, are as follows:

Purpose	Interest Rates	Amount
Business-type Activities:		
Water	1.48%-5.00%	\$ 25,726,709
Wastewater Treatment	0.00%-5.00%	11,420,000
Storm Water	1.48%-5.00%	2,470,291
		<u>39,617,000</u>
Total		<u>\$ 39,617,000</u>

Annual debt service requirements to maturity for the above reflected revenue bond debt is as follows:

Year Ended June 30,	Business-type Activities		Totals
	Principal	Interest	
2025	\$ 2,897,000	\$ 1,357,736	\$ 4,254,736
2026	2,970,000	1,285,284	4,255,284
2027	2,875,000	1,205,475	4,080,475
2028	3,140,000	1,108,850	4,248,850
2029	1,930,000	1,021,650	2,951,650
2030-2034	6,790,000	4,366,075	11,156,075
2035-2039	6,175,000	3,205,300	9,380,300
2040-2044	7,540,000	1,838,200	9,378,200
2045-2049	5,300,000	323,400	5,623,400
Totals	<u>\$ 39,617,000</u>	<u>\$ 15,711,970</u>	<u>\$ 55,328,970</u>

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

J. Long-term Debt (continued)

Notes Payable

HUD Section 108 Loan

In November of 2005, the City entered into a loan agreement with the Department of Housing and Urban Development (HUD) in the amount of \$1,320,000 to promote, facilitate, and encourage industrial and business development within the City. The terms of the loan agreement require principal payable annually commencing in August 2006 and interest payable semi-annually in February and August through August 2025. The interest rate is variable. Outstanding principal at June 30, 2024, is \$194,930.

Notes payable currently outstanding at June 30, 2024, are as follows:

Purpose	Interest Rates	Amount
Governmental Activities:		
HUD Section 108 Loan -		
Economic Development	Variable	\$ 194,930
Total		<u>\$ 194,930</u>

Annual debt service requirements to maturity for the above reflected notes payable is as follows:

Year Ended June 30,	Governmental Activities		Totals
	Principal	Interest	
2025	\$ 95,000	\$ 4,005	\$ 99,005
2026	99,930	1,369	101,299
Totals	<u>\$ 194,930</u>	<u>\$ 5,374</u>	<u>\$ 200,304</u>

Changes in Long-term Liabilities

Changes in bonds payable, deferred items, lease purchase financing debt, and compensated absences during the fiscal year ended June 30, 2024, are as follows:

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

J. Long-term Debt (continued)

Changes in Long-term Liabilities (continued)

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities</u>					
Bonds Payable:					
General Obligation Bonds	\$ 26,630,000	\$ -	\$ (1,050,000)	\$ 25,580,000	\$ 1,080,000
Plus Issuance Premiums	3,255,208	-	(198,710)	3,056,498	162,190
Total Bonds Payable	29,885,208	-	(1,248,710)	28,636,498	1,242,190
Notes Payable	289,930	-	(95,000)	194,930	95,000
Lease Purchase Financing	4,206,476	-	(511,020)	3,695,456	523,822
Compensated Absences	2,968,995	512,664	(301,623)	3,180,036	3,021,035
Pension Liabilities	5,579,777	1,144,700	-	6,724,477	-
Other Long-term Liabilities	1,760,283	936,698	(621,489)	2,075,492	525,863
Governmental Activities					
Long-term Liabilities	<u>\$ 44,690,669</u>	<u>\$ 2,594,062</u>	<u>\$ (2,777,842)</u>	<u>\$ 44,506,889</u>	<u>\$ 5,407,910</u>
<u>Business-type Activities</u>					
Bonds Payable:					
Revenue Bonds	\$ 42,454,000	\$ -	\$ (2,837,000)	\$ 39,617,000	\$ 2,897,000
Plus Issuance Premiums	6,244,118	-	(355,399)	5,888,719	355,399
Total Bonds Payable	48,698,118	-	(3,192,399)	45,505,719	3,252,399
Compensated Absences	412,281	108,992	(128,205)	393,068	373,415
Pension Liabilities	544,740	1,443,696	-	1,988,436	-
Business-type Activities					
Long-term Liabilities	<u>\$ 49,655,139</u>	<u>\$ 1,552,688</u>	<u>\$ (3,320,604)</u>	<u>\$ 47,887,223</u>	<u>\$ 3,625,814</u>

Compensated Absences

The City operates two compensated absence plans. A traditional vacation plan and a new hybrid paid time off (PTO) plan. New employees were automatically enrolled in the PTO plan as of May 1, 2023. All existing employees as of that date were given the option to stay on the traditional plan or convert to the new PTO plan. Employees electing to convert to the new PTO plan were converted on June 25, 2023.

Employees in the traditional vacation plan earn vacation based upon the employee's years of service. Employees, upon termination, may be paid up to 336 hours of earned vacation. Employees in this plan may also accumulate an unlimited number of sick hours but these hours are not paid out upon termination. Employees in the PTO plan earn vacation based upon the employee's years of service. Employees, upon termination, may be paid up to 336 hours of earned PTO.

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

J. Long-term Debt (continued)

Compensated Absences (continued)

Employees in this plan also accumulate hours in a short-term medical leave (STML) bank but these hours are not paid out upon termination.

Amounts of vacation and PTO vested and not paid have been accrued as a liability at June 30, 2024. The General Fund has typically been used in prior years to liquidate this liability for governmental funds.

K. Equity Classification

Government-wide and Proprietary Fund Financial Statements

Equity is classified in the government-wide and proprietary fund financial statements as net position and is displayed in three components:

- 1) Net Investment in Capital Assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets.
- 2) Restricted Net Position – resources with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (b) are imposed by law through constitutional provisions or enabling legislation.
- 3) Unrestricted Net Position – consists of all other resources that do not meet the definition of “restricted” or “net investment in capital assets” as defined above.

Governmental Fund Financial Statements

Equity is classified in the governmental fund financial statements as fund balance. Governmental fund balances are further classified as Nonspendable, Restricted, Committed, Assigned, or Unassigned.

- 1) Nonspendable Fund Balance – this classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) are legally or contractually required to be maintained intact.
- 2) Restricted Fund Balance – this classification includes amounts that are restricted by enabling legislation. Other amounts are also reported in this classification if they are (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

K. Equity Classification (continued)

Governmental Fund Financial Statements (continued)

governments, or (b) are imposed by law through constitutional provisions or enabling legislation.

- 3) Committed Fund Balance – this classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (ordinance) of the City Council, which is the City's highest level of decision-making authority. It also includes contractual obligations to the extent that existing resources are specifically committed for use in satisfying those contractual requirements.
- 4) Assigned Fund Balance – this classification includes amounts that are constrained by the City's intent to use the funds for specific purposes, but are neither restricted nor committed, as established by the City Manager. The City Manager received the authority to place constraints on city funds through an ordinance created by the City Council. It also includes all remaining amounts that are reported in governmental funds (other than the General Fund) which have specific purposes and that are not classified in one of the previous classifications.
- 5) Unassigned Fund Balance – this classification is generally the residual classification for the General Fund. However, it may be necessary to report a negative unassigned fund balance for other governmental funds if expenditures incurred for specific purposes exceeds the amounts restricted, committed, or assigned for those purposes. Thus, this classification is normally a positive amount within the General Fund and represents fund balance that has not been restricted, committed, or assigned for any specific purposes.

When restricted and unrestricted resources are available, it is the City's accounting policy to use restricted resources first.

When committed, assigned, or unassigned resources are available for use, it is the City's accounting policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.

The City has not formally adopted any minimum fund balance policy. However, the State of Utah does require the City to maintain 5% of the current fiscal year's actual revenues as a minimum fund balance. The City is cognizant of and adheres to this requirement.

The following page provides greater detail of fund balance classifications and categories for all governmental funds for the fiscal year ended June 30, 2024.

City of Orem
Notes to the Financial Statements
June 30, 2024

4. Detailed Notes for all Funds (continued)

K. Equity Classification (continued)

Governmental Fund Financial Statements (continued)

The governmental fund balance classifications and categories at the end of the current fiscal year are as follows:

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds ¹	Total Governmental Funds
Fund Balances:					
Nonspendable:					
Prepaids	\$ 102,567	\$ -	\$ -	\$ -	\$ 102,567
	102,567	-	-	-	102,567
Restricted:					
Class "C" Roads	6,275,007	-	-	-	6,275,007
Utopia DSR Pledge	3,560,710	-	-	-	3,560,710
Task Force	2,994,253	-	-	-	2,994,253
Parks, Rec., & Arts	-	-	-	3,832,862	3,832,862
Fitness Center/Scera Pool	-	-	-	231,612	231,612
Hillcrest/Lakeside Parks	-	-	-	184,033	184,033
Street Improvements	-	-	-	4,329,042	4,329,042
Capital Improvements	-	-	-	143,580	143,580
Public Safety	25,000	-	-	446,825	471,825
Redevelopment	-	-	-	5,171,908	5,171,908
Community Dev.	-	-	-	536,352	536,352
	12,854,970	-	-	14,876,214	27,731,184
Assigned:					
Vehicles	944,493	-	-	-	944,493
Public Safety Equip.	687,138	-	186,000	-	873,138
Public Safety Oper.	250,929	-	-	-	250,929
Fire - Vineyard Station	3,508,901	-	-	-	3,508,901
Library Equipment	153,915	-	507,197	-	661,112
Library Operations	117,512	-	-	-	117,512
Economic Dev. Funds	20,439	-	-	-	20,439
City Manager Oper.	171,879	-	-	-	171,879
Finance Operations	85,435	-	-	-	85,435
Recreation Operations	2,545	-	-	-	2,545
Public Works Equip.	7,304	-	-	-	7,304
Public Works Oper.	179,967	-	-	-	179,967
Facility Improvements	-	-	1,008,306	-	1,008,306
CARES Act Funds	27,621	-	-	-	27,621
Street/Street Light Imp.	-	-	3,542,540	-	3,542,540
Park Improvements	-	-	1,140,201	-	1,140,201
Fitness Center & Equip.	-	-	482,383	-	482,383
City Center Facility	-	-	15,512,466	-	15,512,466
Debt Service	-	1,191,875	-	-	1,191,875
Community Programs	176,863	-	-	24,201	201,064
Murdock Canal	71,207	-	-	-	71,207
Capital Improvements	1,372,528	-	240,216	62,430	1,675,174
Senior Citizen Programs	-	-	-	372,438	372,438
Employee Programs	89,170	-	-	-	89,170
	7,867,846	1,191,875	22,619,309	459,069	32,138,099
Unassigned	26,760,135	-	-	-	26,760,135
Total Fund Balances	\$ 47,585,518	\$ 1,191,875	\$ 22,619,309	\$ 15,335,283	\$ 86,731,985

¹ See pages 112-113 for a breakdown by individual fund

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City maintains this fund to account for and finance its risks of loss. The City currently provides coverage for worker's compensation claims through the Workers Compensation Fund of Utah. The Self-insurance fund also provides coverage up to \$15,000 for general liability and \$10,000 for property damage. The City is insured through the Utah Risk Management Agency (URMA) for liability and claims in excess of coverage provided by the Self-insurance Fund for liability and property claims. While URMA pays for any liability and property claims exceeding the deductible amount, these claims are repaid by the City through a five-year recapture program. Thus, each year the City pays its annual premium plus a recapture component. As of June 30, 2024, the outstanding recapture program liability is \$1,743,172. This liability is presented in the changes in long-term liabilities table (page 85) as part of the "other long-term liability" amount.

The City is insured by Safety National Insurance Company for worker's compensation claims in excess of coverage provided by the Self-insurance Fund. Only one claim has exceeded this coverage in the past five fiscal years. All funds of the City participate in the program and make payments to the Self-insurance Fund based on estimates of the amounts needed to pay prior and current year claims. As of June 30, 2024, the estimated reserves liability is \$332,321. This liability is presented in the changes in long-term liabilities table (page 85) as an "other long-term liability". The activity related to pre-January 1, 2019, worker's compensation claims (all retained risk) for the years ended June 30, 2023 and 2024 is as follows:

Year ended June 30,	2023	2024
Claim liability, beginning of year	\$ 440,504	\$ 386,048
Claims incurred during the year	-	-
Changes in estimates of claims of prior periods	69,786	93,588
Payments on claims during the year	(124,242)	(147,315)
Claim liability, end of year	<u>\$ 386,048</u>	<u>\$ 332,321</u>

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

B. Contingent Liabilities (continued)

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the City.

Utah Telecommunication Open Infrastructure Agency (UTOPIA)

The City is a member of UTOPIA, an interlocal, nonprofit agency. UTOPIA was formed under the Utah Interlocal Cooperation Act by its eighteen founding cities, of which the City is one of the eleven pledged members. This agency has the assignment to design, finance, build, operate and maintain a fiber-to-home and fiber-to-business fiber optic communication network. UTOPIA will build the infrastructure but private companies will deliver the services over the network. UTOPIA acts as the wholesaler, not the retailer.

In 2004 and again in 2008, UTOPIA issued revenue bonds to fund operations of the network. The net revenues from the communication network were to be used to reimburse a debt service reserve fund for payments on the bond debt. To the extent that there were insufficient net revenues to pay the debt service, the eleven pledged members would be required to reimburse the UTOPIA debt service reserve fund of any shortfall by their respective percentages up to a specific dollar amount. Each member city has pledged sales tax revenues to pay their respective percentage of any shortfall amount.

In 2008, UTOPIA's net revenues were insufficient to reimburse the debt service fund on their existing revenue bond debt. At that time, the eleven pledged members were required to make their respective share pledge payments to the debt service reserve fund on behalf of UTOPIA. The City has been reimbursing its share of the pledge annually to the debt service reserve fund since this time.

The City's liability limit (pledge) for the current fiscal year was set at a maximum of \$3,490,893. The pledge limit has an annual increase which is not to exceed 2%. The City's total remaining maximum pledge amount for all fiscal years through 2040 is \$66,258,660.

Utah Infrastructure Agency (UIA)

The City is a member of UIA, an interlocal, nonprofit agency. UIA was formed under the Utah Interlocal Cooperation Act by its nine member cities, of which the City is one of the eight contracting members.

This agency was organized to provide for the acquisition, construction, and installation of telecommunication and cable television lines to a customer's premises using a demand utility model.

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

B. Contingent Liabilities (continued)

Utah Infrastructure Agency (UIA) (continued)

The UIA network will be connected to the fiber optic network of UTOPIA (see previous page) pursuant to an Indefeasible Right of Use (IRU) agreement which provides UIA access to certain facilities of and capacity in the UTOPIA network. Construction of the UIA network began in May of 2011.

UIA has issued multiple revenue bonds since its inception in 2011. Service fee revenues from the UIA network are currently being used to make the debt service payments.

To the extent there are insufficient service fee revenues to pay a debt service payment, the eight contracting members would be required to pay to UIA any shortfall by their respective percentages up to a specific dollar amount.

Each contracting city has pledged franchise tax revenues to pay their respective percentage of any shortfall amount. The City's liability limit (pledge) is set at \$1,223,786. The City did not have to make any pledge payments in Fiscal Year 2024.

C. Pension Plans

General Information and Plan Description

The City is an eligible plan participant whose pension plans are administered by and provided through the Utah Retirement Systems (URS).

URS administers the following pension trust funds (collectively referred to as "The Systems"):

- Public Employees Noncontributory Retirement System (Noncontributory System); Public Employees Contributory Retirement System (Contributory System); and the Firefighters Retirement System (Firefighters System). Each of these systems is a cost-sharing, multiple-employer, public employee retirement system.

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

C. Pension Plans (continued)

General Information and Plan Description (continued)

- Public Safety Retirement System (Public Safety System). This plan is a mixed agent and cost-sharing, multiple-employer public employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) and Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighter System). Both of these systems are cost-sharing, multiple-employer, public employee retirement systems.

The Tier 2 Retirement Systems became effective July 1, 2011. All eligible employees hired on or after July 1, 2011, who had no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Systems are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the Utah State Legislature.

The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board (Board), whose members are appointed by the Governor.

The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report which includes financial statements and required supplementary information for the Systems. The financial report may be obtained by writing to the Utah Retirement Systems, 560 East 200 South, Salt Lake City, UT 84102 or by visiting the URS website at www.urs.org/general/publications.

Summary of Retirement Benefits by System

The Systems currently provide retirement benefits, annual cost of living adjustments, disability benefits, and death benefits.

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

C. Pension Plans (continued)

Summary of Retirement Benefits by System (continued)

A summary of retirement benefits are as follows:

Retirement System	Final Average Salary	Years of Service required and/or Age Eligible for Benefit	Benefit Percentage Per Year of Service	COLA **
Noncontributory System	Highest 3 Years	30 Years - Any Age 25 Years - Any Age * 20 Years - Age 60 * 10 Years - Age 62 * 4 Years - Age 65	2% / Yr - All Years	Up to 4%
Contributory System	Highest 5 Years	30 Years - Any Age 20 Years - Age 60 * 10 Years - Age 62 * 4 Years - Age 65	1.25% / Yr to June 1975 or 2% / Yr from July 1975 to the Present	Up to 4%
Public Safety System	Highest 3 Years	20 Years - Any Age 10 Years - Age 60 4 Years - Age 65	2.5% / Yr up to 20 Yrs and 2% / Yr over 20 Yrs	Up to 2.5% or 4.0% Depending on Employer
Firefighters System	Highest 3 Years	20 Years - Any Age 10 Years - Age 60 4 Years - Age 65	2.5% / Yr up to 20 Yrs and 2% / Yr over 20 Yrs	Up to 4%
Tier 2 Public Employees System	Highest 5 Years	35 Years - Any Age 20 Years - Age 60 * 10 Years - Age 62 * 4 Years - Age 65	1.5% / Yr - All Years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 Years	25 Years - Any Age 20 Years - Age 60 * 10 Years - Age 62 * 4 Years - Age 65	1.5% / Yr to June 2020 or 2% / Yr from July 2020 to the Present	Up to 2.5%

* Actuarial reductions apply.

** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges (compounded benefit). Cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year. However, unused CPI increases may be carried forward to subsequent years.

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

C. Pension Plans (continued)

Contributions

As a condition of participation in the Systems, the City and/or its employees are required to contribute certain percentages of salaries and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2024 are as follows:

Retirement System	Employee Paid	Employer Paid for Employee	Employer Contribution Rates	Employer Rate for 401(k) Plan
<u>Noncontributory System</u>				
Local Governmental - Tier 1	N/A	N/A	17.97%	N/A
Local Governmental - Tier 2	N/A	N/A	16.01%	0.18%
<u>Contributory System</u>				
Local Governmental - Tier 1	6.00%	N/A	13.96%	N/A
Local Governmental - Tier 2	N/A	N/A	17.77%	0.18%
<u>Public Safety System</u>				
Noncontributory - Tier 1	N/A	N/A	37.97%	N/A
Contributory (74) - Tier 1	10.50%	N/A	27.98%	N/A
Contributory (122) - Tier 2	N/A	2.59%	29.02%	N/A
<u>Firefighters System</u>				
Division B - Tier 1	N/A	16.71%	6.34%	N/A
Division B - Tier 2	N/A	2.59%	14.08%	N/A
<u>Tier 2 DC Only</u>				
Local Governmental - Noncontrib.	N/A	N/A	6.19%	10.00%
Local Governmental - Contributory	N/A	N/A	7.95%	10.00%
Public Safety	N/A	N/A	15.02%	14.00%
Firefighters	N/A	N/A	0.08%	14.00%

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

C. Pension Plans (continued)

Contributions (continued)

For the fiscal year ended June 30, 2024, the employer and employee contributions to the Systems were as follows:

	Employer Contributions	Employee Contributions
Retirement System		
Noncontributory System	\$ 1,643,358	-
Contributory System	49,741	21,378
Public Safety System	1,469,043	-
Firefighters System	223,472	588,992
Tier 2 Public Employees System	1,396,433	-
Tier 2 Public Safety and Firefighter System	1,660,195	111,607
Tier 2 DC Only	99,752	-
Tier 2 DC Public Safety & Firefighter System	26,796	-
Total Contributions	<u>\$ 6,568,790</u>	<u>\$ 721,977</u>

Contributions reported are the URS approved required contributions by the System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Pension Assets, Liabilities, Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources related to Pensions

At June 30, 2024, the City had a total pension asset of \$6,613,313 and a total pension liability of \$8,712,912.

	Proportionate Share	Pension Asset	Pension Liability
Retirement System			
Noncontributory System	1.0547663%	\$ -	\$ 2,446,599
Contributory System	2.8587114%	-	235,969
Public Safety System	7.3681280%	-	4,816,636
Firefighters System	3.8935987%	6,613,313	-
Tier 2 Public Employees System	0.2904657%	-	565,357
Tier 2 Public Safety and Firefighter System	1.7211704%	-	648,351
Total Pension Asset / Liability		<u>\$ 6,613,313</u>	<u>\$ 8,712,912</u>

The pension assets and liabilities were measured as of December 31, 2023, and the total pension liability used to calculate the total pension asset and liability was determined by an actuarial valuation as of January 1, 2023, and rolled forward using generally accepted actuarial procedures. The proportion of the

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

C. Pension Plans (continued)

Pension Assets, Liabilities, Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources related to Pensions (continued)

total pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the Systems during the plan year.

For the year ended June 30, 2024, the City had pension expenses of \$4,338,339. The following table details this total pension expense by retirement system:

Retirement System	Pension Expense
Noncontributory System	\$ 1,668,901
Contributory System	(23,991)
Public Safety System	2,504,544
Firefighters System	(1,375,251)
Tier 2 Public Employees System	738,161
Tier 2 Public Safety & Firefighter System	825,975
Total	<u>\$ 4,338,339</u>

At June 30, 2024, the City had deferred outflows and inflows of resources related to pensions from the following sources:

Sources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience:		
Noncontributory System	\$ 1,713,137	\$ -
Contributory System	-	-
Public Safety System	2,257,357	-
Firefighters System	424,592	-
Tier 2 Public Employees System	181,080	9,258
Tier 2 Public Safety & Firefighter System	346,699	44,259
	<u>4,922,865</u>	<u>53,517</u>
Changes in assumptions:		
Noncontributory System	734,172	-
Contributory System	-	-
Public Safety System	513,459	-
Firefighters System	153,100	-
Tier 2 Public Employees System	323,608	447
Tier 2 Public Safety & Firefighter System	472,393	13,303
	<u>2,196,732</u>	<u>13,750</u>

(table continues on next page)

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

C. Pension Plans (continued)

Pension Assets, Liabilities, Expense, Deferred Outflows of Resources, and
Deferred Inflows of Resources related to Pensions (continued)

Sources	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected & actual earnings on pension plan investments:		
Noncontributory System	795,612	-
Contributory System	106,181	-
Public Safety System	611,859	-
Firefighters System	567,788	-
Tier 2 Public Employees System	63,842	-
Tier 2 Public Safety & Firefighter System	67,846	-
	<u>2,213,128</u>	<u>-</u>
Changes in proportion and difference between contributions and proportionate share of contributions:		
Noncontributory System	4,479	6,855
Contributory System	-	-
Public Safety System	18,324	13,759
Firefighters System	18,274	294,469
Tier 2 Public Employees System	70,768	11,674
Tier 2 Public Safety & Firefighter System	37,278	15,920
	<u>149,123</u>	<u>342,677</u>
Contributions subsequent to the measurement date:		
Noncontributory System	811,716	-
Contributory System	22,269	-
Public Safety System	736,271	-
Firefighters System	111,527	-
Tier 2 Public Employees System	780,284	-
Tier 2 Public Safety & Firefighter System	856,495	-
	<u>3,318,562</u>	<u>-</u>
Total Deferred Outflows / Inflows of Resources:		
Noncontributory System	4,059,116	6,855
Contributory System	128,450	-
Public Safety System	4,137,270	13,759
Firefighters System	1,275,281	294,469
Tier 2 Public Employees System	1,419,582	21,379
Tier 2 Public Safety & Firefighter System	1,780,711	73,482
	<u>\$ 12,800,410</u>	<u>\$ 409,944</u>

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

C. Pension Plans (continued)

Pension Assets, Liabilities, Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources related to Pensions (continued)

Contributions made by the City to URS prior to our fiscal year end but after the measurement date of December 31, 2023, are reported as deferred outflows of resources related to pensions in the amount of \$3,318,562 (see breakdown by retirement system in the previous table). These contributions will be recognized as a reduction of the net pension liability in the following fiscal year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2024	\$ 2,437,307
2025	2,352,472
2026	4,218,501
2027	(798,400)
2028	116,559
Thereafter	745,464

The following table outlines the net deferred outflows (inflows) of resources that will be recognized in pension expense for each retirement system:

Year Ended Dec. 31,	Non- Contributory System	Contributory System	Public Safety System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety & Firefighter System
2024	\$ 1,066,613	\$ (131,922)	\$ 1,511,427	\$ (122,632)	\$ 53,105	\$ 60,716
2025	1,012,287	9,834	1,049,705	126,957	75,622	78,067
2026	1,495,805	285,843	1,067,346	1,112,864	129,965	126,678
2027	(334,160)	(57,574)	(241,237)	(247,904)	42,094	40,381
2028	-	-	-	-	57,060	59,499
Thereafter	-	-	-	-	260,072	485,392

Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement period:

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

C. Pension Plans (continued)

Actuarial Assumptions (continued)

Inflation	2.50%
Salary Increases	3.50% to 9.50%, Average, including Inflation
Investment Rate of Return	6.85%, Net of Pension Plan Investment Expense, including Inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age, as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	35%	6.87%	2.40%
Debt Securities	20%	1.54%	0.31%
Real Assets	18%	5.43%	0.98%
Private Equity	12%	9.80%	1.18%
Absolute Return	15%	3.86%	0.58%
Cash and Cash Equivalents	0%	0.24%	0.00%
Totals	100%		5.45%
Inflation			2.50%
Expected Arithmetic Nominal Return			7.95%

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

C. Pension Plans (continued)

Actuarial Assumptions (continued)

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50% and a real return of 4.35% that is net of investment expense.

Discount Rate

The discount rate used to measure the total pension liability was 6.85%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based upon those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Sensitivity of the Proportionate Share of the Net Pension Asset and Liability to changes in the Discount Rate

The following presents the proportionate share of the net pension liability using the discount rate of 6.85%, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1.00% lower (5.85%) or 1.00% higher (7.85%) than the current rate:

	1.00% Decrease (5.85%)	Discount Rate (6.85%)	1.00% Increase (7.85%)
Retirement System			
Noncontributory System	\$ 12,697,717	\$ 2,446,599	\$ (6,138,018)
Contributory System	1,427,577	235,969	(778,486)
Public Safety System	13,498,606	4,816,636	(2,281,279)
Firefighters System	45,531	(6,613,313)	(12,091,355)
Tier 2 Public Employees System	1,942,486	565,357	(502,606)
Tier 2 Public Safety & Firefighter System	2,089,008	648,351	(504,200)
Total	<u>\$ 31,700,925</u>	<u>\$ 2,099,599</u>	<u>\$ (22,295,944)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report (www.urs.org).

Funding and Allocation Method

The City used each active URS participating employee's current wage and years of service to calculate a weighted amount. These weighted amounts were used to establish a percentage of each system's total applicable net liability or asset (as provided by URS). Each employee is then assigned their applicable

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

C. Pension Plans (continued)

Funding and Allocation Method (continued)

amount based upon the prior calculations and grouped according to their job assignment. The total amount for all employees associated with a governmental fund is recorded as a governmental activity in the government-wide statements. Obligations for these employees are generally liquidated through the General Fund. Amounts for all employees associated with a proprietary fund are identified and all associated transactions are recorded within the applicable proprietary fund. Each proprietary fund is responsible to liquidate its own pension obligations.

D. Employee Retirement Plans other than Pension Plans

401(k) Defined Contribution Plan

The City's 401(k) defined contribution plan is administered by ICMA Retirement Corporation (ICMA-RC). The payroll covered by the defined contribution plan for the year ended June 30, 2024, was \$41,804,540. The City's expense for this plan for the year ended June 30, 2024, was approximately \$387,000 or 0.93% of the total participants' salary.

The contribution rates were previously fixed by the City Council and the contributions were remitted on a timely basis. All employees are fully vested for the contributions made by the City.

In the early 1980's, the City elected to withdraw from the Utah Retirement Systems (URS) pension plan and contribute these funds to each employee's 401(k) account. However, State lawmakers soon mandated that all employees were required to join the URS except certain classes of employees. The City Council was allowed to identify which employees qualified. They elected to allow department heads, the City Manager, and City Council members the option of whether or not to participate in the URS. There is currently one employee, the Mayor, and all six City Council members who have elected to not participate in the URS.

The City also participates in the URS 401(k) defined contribution savings plan which is generally a supplemental plan to the basic pension benefits of the URS, but may be used as a primary retirement plan. Employee and employer contributions to the URS 401(k) defined contribution savings plan for the fiscal years ended June 30 were as follows:

Contribution Type	2024	2023	2022
Employer Contributions	\$ 279,222	\$ 288,413	\$ 297,360
Employee Contributions	\$ -	\$ -	\$ -

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

D. Employee Retirement Plans other than Pension Plans (continued)

457 Deferred Compensation Plan

The deferred compensation plan was created in 1981 as a Social Security replacement program for the employees of the City. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The City participates in two plans. The assets associated with these plans are not included in the basic financial statements, as they are not legal assets of the City.

All elected officials and permanent employees may also elect to participate in the City's deferred compensation plan and all temporary employees are required to participate in a deferred compensation plan. Under this plan, participants defer a percentage of their compensation up to 7.5% for executive management personnel and up to 5.5% for all other employees (except for the City Manager, whose participation in the plan is determined through negotiation with the City Council, and employees required to pay Medicare insurance premiums) for employees hired prior to March 1986. For those hired after March 1986 the percentage is 6.0% and 4.0% respectively. The City matches the amount deferred by the participants, not to exceed the maximums listed previously or the IRS legal limit. The payroll covered by the deferred compensation plan for the year ended June 30, 2024, was \$41,804,540. The City's expense for this plan for the year ended June 30, 2024, was approximately \$1,602,000 or 3.83% of the total participants' salary. The contribution rates were determined by the City Council and the contributions were remitted on a timely basis.

The City also participates in the URS 457 defined contribution savings plan which is generally a supplemental plan to the basic pension benefits of the URS, but may be used as a primary retirement plan. Employee and employer contributions to the URS 457 defined contribution savings plan for the fiscal years ended June 30 were as follows:

Contribution Type	2024	2023	2022
Employer Contributions	\$ 167,230	\$ 154,633	\$ 127,147
Employee Contributions	\$ 177,458	\$ 186,081	\$ 158,445

E. Other Postemployment Benefits

General Information about the OPEB Plan

Plan Description

The City provided postemployment healthcare benefits through a single-employer defined benefit plan to all employees who retired from the City prior to January 1, 2007, and who were qualified to retire from any of the Utah State Retirement Systems. The benefit, benefit level, employee and employer

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

E. Other Postemployment Benefits (continued)

Plan Description (continued)

contributions are governed by City policy and can be amended at any time. The plan is not accounted for as a trust fund and no assets were being accumulated in a trust that meet the criteria in paragraph 4 of Statement 75. The plan does not issue a separate financial report.

Employees who retire(d) on or after January 1, 2007, are not eligible to participate in this plan unless retiree health insurance is offered as an option to an employee under a voluntary separation plan which are unusual and infrequent. Otherwise, no new entrants to the plan will occur.

As of June 30, 2024, one (1) retiree's spouse was participating in the plan. The cost of obtaining actuarial OPEB information for this single participant was too high for the benefit received since the remaining retiree's participation in the plan ends in September 2024 and the OPEB liability would be minimal as of June 30, 2024. Therefore, no reporting for these benefits is included in these annual financial statements.

F. Segment Information for Enterprise Funds

The City has issued revenue bonds to finance certain improvements to its culinary water distribution system, water reclamation plant, and storm sewer system. Because each of these activities is accounted for in separate funds and all of those funds are reported as major funds in the fund financial statements, segment disclosures herein are not required.

G. Redevelopment Agency of the City of Orem

The following Redevelopment Agency information is presented as required by Utah State Code Section 17A-2-1217(3).

For the year ended June 30, 2024, the following activity occurred in the City's Redevelopment Agency:

Tax Increment Collected From Other Taxing Agencies For The Project Area	Total Received	Orem City's Portion
Orem 90-08: 800 North and State Street Economic Zone	\$ 103,594	\$ 47,375
Orem CDA: University Place	1,352,294	189,024
Total	<u>\$ 1,455,888</u>	<u>\$ 236,399</u>

City of Orem
Notes to the Financial Statements
June 30, 2024

5. Other Information (continued)

G. Redevelopment Agency of the City of Orem (continued)

During the year ending June 30, 2024, the RDA expended monies in the categories below as follows:

Economic Development	\$	1,243,665
Capital Outlay		-
Total	\$	<u>1,243,665</u>

The Redevelopment Agency did not pay tax increment funds to any taxing agencies for projects during the current fiscal year.

The Redevelopment Agency has one contractual arrangement in the University Place CDA area. The contract was entered into to help fund infrastructure improvements being made as part of an economic development plan for the area. The agreement specifies that 90% of the property taxes collected for this project area are to be remitted to the property owner, 5% to be held within the RDA for future improvements in the project area, and 5% to be paid to the city for administration costs. The agreement term is for twenty years and ends in Fiscal Year 2038.

The amounts remitted to the property owner for the past five fiscal years is as follows:

Fiscal Year	Tax Increment Remitted
2024	\$ 1,217,065
2023	1,188,797
2022	1,119,739
2021	1,034,885
2020	872,923

H. Subsequent Event

Long-term Liabilities

On July 31, 2024, the City issued \$9,200,000 in 2024 Sales Tax Revenue Bonds. These bonds have a coupon interest rate of 5.00% with a yield rate between 3.06% and 3.80%. The bonds were issued to finance the acquisition, construction, equipping and furnishing of a new fire training facility as well as improvements to the City's existing Public Safety building. The first payment due on these bonds is April of 2025 and they mature in April of 2044.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

REQUIRED SUPPLEMENTARY INFORMATION

City of Orem Schedule of the Proportionate Share of the Total Pension Liability / Asset Utah Retirement Systems (URS) Last Ten Fiscal Years

System	Proportion of the Total Pension Liability / Asset	Proportionate Share of the Total Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Total Pension Liability (Asset) as a % of its Covered Payroll	Plan Fiduciary Total Position as a % of the Total Pension Liability/Asset
<u>Noncontributory System</u>					
As of December 31, 2023	1.0547663%	\$ 2,446,599	\$ 9,303,031	26.3%	96.9%
As of December 31, 2022	1.1185100%	\$ 1,915,727	\$ 9,444,708	20.3%	97.5%
As of December 31, 2021	1.1572151%	\$ (6,627,495)	\$ 9,911,510	-66.9%	108.7%
As of December 31, 2020	1.1576503%	\$ 593,808	\$ 10,188,153	5.8%	99.2%
As of December 31, 2019	1.1763291%	\$ 4,433,430	\$ 10,490,803	42.3%	93.7%
As of December 31, 2018	1.1710300%	\$ 8,623,141	\$ 10,235,192	84.2%	87.0%
As of December 31, 2017	1.1480441%	\$ 5,029,925	\$ 9,994,622	50.3%	91.9%
As of December 31, 2016	1.1669202%	\$ 7,493,056	\$ 10,377,805	72.2%	87.3%
As of December 31, 2015	1.1507910%	\$ 6,511,735	\$ 10,141,076	64.2%	87.8%
As of December 31, 2014	1.1640325%	\$ 5,054,503	\$ 10,427,520	48.5%	90.2%
<u>Contributory System</u>					
As of December 31, 2023	2.8587114%	\$ 235,969	\$ 384,635	61.3%	98.2%
As of December 31, 2022	2.8741268%	\$ 295,597	\$ 402,676	73.4%	97.7%
As of December 31, 2021	3.8917187%	\$ (2,817,382)	\$ 571,621	-492.9%	115.9%
As of December 31, 2020	4.6970700%	\$ (841,818)	\$ 774,803	-108.6%	103.9%
As of December 31, 2019	5.2166185%	\$ 341,879	\$ 934,782	36.6%	98.6%
As of December 31, 2018	5.0759551%	\$ 2,059,837	\$ 950,067	216.8%	91.2%
As of December 31, 2017	4.5962283%	\$ 374,014	\$ 932,647	40.1%	98.2%
As of December 31, 2016	4.2142704%	\$ 1,382,749	\$ 1,011,168	136.7%	92.9%
As of December 31, 2015	2.3846854%	\$ 1,676,087	\$ 1,016,082	165.0%	85.7%
As of December 31, 2014	1.9700731%	\$ 568,255	\$ 1,055,247	53.9%	94.0%
<u>Public Safety System</u>					
As of December 31, 2023	7.3681280%	\$ 4,816,636	\$ 3,954,140	121.8%	92.1%
As of December 31, 2022	7.4062483%	\$ 3,441,499	\$ 3,893,775	88.4%	93.7%
As of December 31, 2021	7.7844955%	\$ (2,787,789)	\$ 3,642,113	-76.5%	105.1%
As of December 31, 2020	7.0891923%	\$ 2,548,793	\$ 3,285,378	77.6%	94.5%
As of December 31, 2019	7.1030859%	\$ 3,527,392	\$ 3,397,985	103.8%	91.7%
As of December 31, 2018	7.3044190%	\$ 5,755,853	\$ 3,474,822	165.6%	85.6%
As of December 31, 2017	7.4094711%	\$ 3,580,282	\$ 3,643,056	98.3%	90.5%
As of December 31, 2016	7.8307470%	\$ 4,880,882	\$ 4,114,120	118.6%	86.1%
As of December 31, 2015	7.6878583%	\$ 3,751,301	\$ 4,043,837	92.8%	87.6%
As of December 31, 2014	7.8553996%	\$ 3,106,282	\$ 4,163,687	74.6%	89.0%

(continued on next page)

REQUIRED SUPPLEMENTARY INFORMATION

City of Orem

Schedule of the Proportionate Share
of the Total Pension Liability / Asset
Utah Retirement Systems (URS)
Last Ten Fiscal Years

System	Proportion of the Total Pension Liability / Asset	Proportionate Share of the Total Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Total Pension Liability (Asset) as a % of its Covered Payroll	Plan Fiduciary Total Position as a % of the Total Pension Liability/Asset
<u>Firefighters System</u>					
As of December 31, 2023	3.8935987%	\$ (6,613,313)	\$ 3,503,022	-188.8%	113.3%
As of December 31, 2022	3.6168934%	\$ (4,552,561)	\$ 3,225,346	-141.1%	110.3%
As of December 31, 2021	3.6032095%	\$ (9,746,409)	\$ 3,289,435	-296.3%	122.9%
As of December 31, 2020	3.6834896%	\$ (4,962,948)	\$ 3,158,996	-157.1%	112.0%
As of December 31, 2019	3.8802995%	\$ (2,426,403)	\$ 3,191,512	-76.0%	105.8%
As of December 31, 2018	3.7318322%	\$ 1,508,227	\$ 3,051,512	49.4%	96.1%
As of December 31, 2017	3.7993255%	\$ (852,323)	\$ 3,178,325	-26.8%	102.3%
As of December 31, 2016	3.8179852%	\$ 564,747	\$ 3,300,053	17.1%	98.4%
As of December 31, 2015	3.9201431%	\$ 667,045	\$ 3,306,160	20.2%	98.1%
As of December 31, 2014	4.1264713%	\$ (454,109)	\$ 3,468,618	-13.1%	101.3%
<u>Tier 2 Public Employees System</u>					
As of December 31, 2023	0.2904657%	\$ 565,357	\$ 7,509,546	7.5%	89.6%
As of December 31, 2022	0.3065277%	\$ 333,776	\$ 6,684,671	5.0%	92.3%
As of December 31, 2021	0.2621427%	\$ (110,949)	\$ 4,864,967	-2.3%	103.8%
As of December 31, 2020	0.2547670%	\$ 36,643	\$ 4,072,643	0.9%	98.3%
As of December 31, 2019	0.2455577%	\$ 55,228	\$ 3,413,091	1.6%	96.5%
As of December 31, 2018	0.2706777%	\$ 115,925	\$ 3,161,819	3.7%	90.8%
As of December 31, 2017	0.2959959%	\$ 26,097	\$ 2,894,899	0.9%	97.4%
As of December 31, 2016	0.3019157%	\$ 33,678	\$ 2,475,959	1.4%	95.1%
As of December 31, 2015	0.2589627%	\$ (565)	\$ 1,673,317	0.0%	100.2%
As of December 31, 2014	0.1982677%	\$ (6,008)	\$ 972,771	-0.6%	103.5%
<u>Tier 2 Public Safety and Firefighters System</u>					
As of December 31, 2023	1.7211704%	\$ 648,351	\$ 6,521,594	9.9%	89.1%
As of December 31, 2022	1.6532103%	\$ 137,918	\$ 5,086,575	2.7%	96.4%
As of December 31, 2021	1.7041526%	\$ (86,132)	\$ 4,075,293	-2.1%	102.8%
As of December 31, 2020	1.6833421%	\$ 150,987	\$ 3,343,708	4.5%	93.1%
As of December 31, 2019	1.6481079%	\$ 155,028	\$ 2,716,402	5.7%	89.6%
As of December 31, 2018	1.6322111%	\$ 40,896	\$ 2,183,063	1.9%	95.6%
As of December 31, 2017	1.6337586%	\$ (18,904)	\$ 1,724,051	-1.1%	103.0%
As of December 31, 2016	1.3680971%	\$ (11,876)	\$ 1,130,354	-1.1%	103.6%
As of December 31, 2015	1.2593445%	\$ (18,399)	\$ 749,442	-2.5%	110.7%
As of December 31, 2014	1.1227061%	\$ (16,608)	\$ 464,014	-3.6%	120.5%
Total - As of December 31, 2023		\$ 2,099,599	\$ 31,175,968	6.7%	
Total - As of December 31, 2022		\$ 1,571,956	\$ 28,737,751	5.5%	
Total - As of December 31, 2021		\$ (22,176,156)	\$ 26,354,939	-84.1%	
Total - As of December 31, 2020		\$ (2,474,535)	\$ 24,823,681	-10.0%	
Total - As of December 31, 2019		\$ 6,086,554	\$ 24,144,575	25.2%	
Total - As of December 31, 2018		\$ 18,103,879	\$ 23,056,475	78.5%	
Total - As of December 31, 2017		\$ 8,139,091	\$ 22,367,600	36.4%	
Total - As of December 31, 2016		\$ 14,343,236	\$ 22,409,459	64.0%	
Total - As of December 31, 2015		\$ 12,587,204	\$ 20,929,914	60.1%	
Total - As of December 31, 2014		\$ 8,252,315	\$ 20,551,857	40.2%	

**REQUIRED
SUPPLEMENTARY INFORMATION**

City of Orem
Schedule of Contributions
Utah Retirement Systems (URS)
Last Ten Fiscal Years

System	Contributions in relation to the			Contribution as a % of	
	Contractually Required Contribution	Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Covered Payroll ¹
<u>Noncontributory System</u>					
As of June 30, 2024	\$ 1,643,358	\$ 1,643,358	\$ -	\$ 9,463,775	17.36%
As of June 30, 2023	\$ 1,625,680	\$ 1,625,680	\$ -	\$ 9,306,263	17.47%
As of June 30, 2022	\$ 1,710,258	\$ 1,710,258	\$ -	\$ 9,569,014	17.87%
As of June 30, 2021	\$ 1,776,850	\$ 1,776,850	\$ -	\$ 10,096,295	17.60%
As of June 30, 2020	\$ 1,835,859	\$ 1,835,859	\$ -	\$ 10,508,753	17.47%
As of June 30, 2019	\$ 1,849,063	\$ 1,849,063	\$ -	\$ 10,576,380	17.48%
As of June 30, 2018	\$ 1,826,860	\$ 1,826,860	\$ -	\$ 10,413,456	17.54%
As of June 30, 2017	\$ 1,733,503	\$ 1,733,503	\$ -	\$ 9,986,591	17.36%
As of June 30, 2016	\$ 1,742,920	\$ 1,742,920	\$ -	\$ 10,082,347	17.29%
As of June 30, 2015	\$ 1,785,144	\$ 1,785,144	\$ -	\$ 10,274,003	17.38%
<u>Contributory System</u>					
As of June 30, 2024	\$ 49,741	\$ 49,741	\$ -	\$ 356,309	13.96%
As of June 30, 2023	\$ 51,750	\$ 51,750	\$ -	\$ 370,703	13.96%
As of June 30, 2022	\$ 66,834	\$ 66,834	\$ -	\$ 462,197	14.46%
As of June 30, 2021	\$ 100,566	\$ 100,566	\$ -	\$ 695,479	14.46%
As of June 30, 2020	\$ 124,700	\$ 124,700	\$ -	\$ 862,379	14.46%
As of June 30, 2019	\$ 139,613	\$ 139,613	\$ -	\$ 965,512	14.46%
As of June 30, 2018	\$ 139,995	\$ 139,995	\$ -	\$ 968,153	14.46%
As of June 30, 2017	\$ 136,617	\$ 136,617	\$ -	\$ 944,788	14.46%
As of June 30, 2016	\$ 146,149	\$ 146,149	\$ -	\$ 1,010,709	14.46%
As of June 30, 2015	\$ 146,645	\$ 146,645	\$ -	\$ 1,014,143	14.46%
<u>Public Safety System</u>					
As of June 30, 2024	\$ 1,469,043	\$ 1,469,043	\$ -	\$ 3,984,738	36.87%
As of June 30, 2023	\$ 1,437,164	\$ 1,437,164	\$ -	\$ 3,899,242	36.86%
As of June 30, 2022	\$ 1,430,902	\$ 1,430,902	\$ -	\$ 3,793,021	37.72%
As of June 30, 2021	\$ 1,300,202	\$ 1,300,202	\$ -	\$ 3,450,026	37.69%
As of June 30, 2020	\$ 1,207,483	\$ 1,207,483	\$ -	\$ 3,173,176	38.05%
As of June 30, 2019	\$ 1,286,440	\$ 1,286,440	\$ -	\$ 3,324,661	38.69%
As of June 30, 2018	\$ 1,379,976	\$ 1,379,976	\$ -	\$ 3,609,633	38.23%
As of June 30, 2017	\$ 1,417,405	\$ 1,417,405	\$ -	\$ 3,768,298	37.61%
As of June 30, 2016	\$ 1,534,707	\$ 1,534,707	\$ -	\$ 4,080,078	37.61%
As of June 30, 2015	\$ 1,527,206	\$ 1,527,206	\$ -	\$ 4,050,464	37.70%
<u>Firefighters System</u>					
As of June 30, 2024	\$ 223,472	\$ 223,472	\$ -	\$ 3,807,852	5.87%
As of June 30, 2023	\$ 184,404	\$ 184,404	\$ -	\$ 3,204,436	5.75%
As of June 30, 2022	\$ 213,374	\$ 213,374	\$ -	\$ 3,259,624	6.55%
As of June 30, 2021	\$ 215,320	\$ 215,320	\$ -	\$ 3,240,242	6.65%
As of June 30, 2020	\$ 228,761	\$ 228,761	\$ -	\$ 3,179,830	7.19%
As of June 30, 2019	\$ 226,592	\$ 226,592	\$ -	\$ 3,129,730	7.24%
As of June 30, 2018	\$ 215,452	\$ 215,452	\$ -	\$ 3,200,968	6.73%
As of June 30, 2017	\$ 210,460	\$ 210,460	\$ -	\$ 3,160,058	6.66%
As of June 30, 2016	\$ 219,686	\$ 219,686	\$ -	\$ 3,249,791	6.76%
As of June 30, 2015	\$ 220,389	\$ 220,389	\$ -	\$ 3,344,592	6.59%
<u>Tier 2 Public Employees System *</u>					
As of June 30, 2024	\$ 1,396,433	\$ 1,396,433	\$ -	\$ 8,721,762	16.01%
As of June 30, 2023	\$ 1,128,923	\$ 1,128,923	\$ -	\$ 7,051,344	16.01%
As of June 30, 2022	\$ 923,464	\$ 923,464	\$ -	\$ 5,744,971	16.07%
As of June 30, 2021	\$ 699,664	\$ 699,664	\$ -	\$ 4,428,258	15.80%
As of June 30, 2020	\$ 580,300	\$ 580,300	\$ -	\$ 3,705,620	15.66%
As of June 30, 2019	\$ 519,001	\$ 519,001	\$ -	\$ 3,339,834	15.54%
As of June 30, 2018	\$ 479,329	\$ 479,329	\$ -	\$ 3,172,260	15.11%
As of June 30, 2017	\$ 402,025	\$ 402,025	\$ -	\$ 2,696,348	14.91%
As of June 30, 2016	\$ 300,882	\$ 300,882	\$ -	\$ 2,017,989	14.91%
As of June 30, 2015	\$ 185,143	\$ 185,143	\$ -	\$ 1,239,243	14.94%

(continued on next page)

REQUIRED SUPPLEMENTARY INFORMATION

City of Orem Schedule of Contributions Utah Retirement Systems (URS) Last Ten Fiscal Years

System	Contributions in relation to the				Contribution
	Contractually Required	Contractually Required	Contribution Deficiency	Covered	as a % of Covered
	Contribution	Contribution	(Excess)	Payroll	Payroll ¹
Tier 2 Public Safety & Firefighters System *					
As of June 30, 2024	\$ 1,660,195	\$ 1,660,195	\$ -	\$ 7,220,762	22.99%
As of June 30, 2023	\$ 1,310,712	\$ 1,310,712	\$ -	\$ 5,621,663	23.32%
As of June 30, 2022	\$ 1,094,035	\$ 1,094,035	\$ -	\$ 4,544,860	24.07%
As of June 30, 2021	\$ 909,579	\$ 909,579	\$ -	\$ 3,747,569	24.27%
As of June 30, 2020	\$ 658,136	\$ 658,136	\$ -	\$ 3,056,839	21.53%
As of June 30, 2019	\$ 521,389	\$ 521,389	\$ -	\$ 2,434,086	21.42%
As of June 30, 2018	\$ 412,572	\$ 412,572	\$ -	\$ 2,002,958	20.60%
As of June 30, 2017	\$ 275,954	\$ 275,954	\$ -	\$ 1,415,167	19.50%
As of June 30, 2016	\$ 156,487	\$ 156,487	\$ -	\$ 867,683	18.04%
As of June 30, 2015	\$ 103,493	\$ 103,493	\$ -	\$ 585,142	17.69%
Tier 2 Public Employees DC Only System *					
As of June 30, 2024	\$ 99,752	\$ 99,752	\$ -	\$ 1,611,495	6.19%
As of June 30, 2023	\$ 105,197	\$ 105,197	\$ -	\$ 1,620,459	6.49%
As of June 30, 2022	\$ 103,706	\$ 103,706	\$ -	\$ 1,458,801	7.11%
As of June 30, 2021	\$ 84,258	\$ 84,258	\$ -	\$ 1,259,452	6.69%
As of June 30, 2020	\$ 65,955	\$ 65,955	\$ -	\$ 988,073	6.68%
As of June 30, 2019	\$ 51,752	\$ 51,752	\$ -	\$ 773,571	6.69%
As of June 30, 2018	\$ 42,785	\$ 42,785	\$ -	\$ 639,540	6.69%
As of June 30, 2017	\$ 31,690	\$ 31,690	\$ -	\$ 473,700	6.69%
As of June 30, 2016	\$ 27,955	\$ 27,955	\$ -	\$ 417,869	6.69%
As of June 30, 2015	\$ 20,253	\$ 20,253	\$ -	\$ 300,442	6.74%
Tier 2 Public Safety & Firefighter DC Only System *					
As of June 30, 2024	\$ 26,796	\$ 26,796	\$ -	\$ 308,702	8.68%
As of June 30, 2023	\$ 37,870	\$ 37,870	\$ -	\$ 360,149	10.52%
As of June 30, 2022	\$ 42,563	\$ 42,563	\$ -	\$ 325,101	13.09%
As of June 30, 2021	\$ 34,194	\$ 34,194	\$ -	\$ 239,719	14.26%
As of June 30, 2020	\$ 34,667	\$ 34,667	\$ -	\$ 317,640	10.91%
As of June 30, 2019	\$ 28,973	\$ 28,973	\$ -	\$ 309,371	9.37%
As of June 30, 2018	\$ 33,792	\$ 33,792	\$ -	\$ 307,332	11.00%
As of June 30, 2017	\$ 35,814	\$ 35,814	\$ -	\$ 272,236	13.16%
As of June 30, 2016	\$ 34,337	\$ 34,337	\$ -	\$ 260,874	13.16%
As of June 30, 2015	\$ 20,094	\$ 20,094	\$ -	\$ 137,956	14.57%
Total - As of June 30, 2024	\$ 6,568,790	\$ 6,568,790	\$ -	\$ 35,475,395	18.52%
Total - As of June 30, 2023	\$ 5,881,700	\$ 5,881,700	\$ -	\$ 31,434,259	18.71%
Total - As of June 30, 2022	\$ 5,585,136	\$ 5,585,136	\$ -	\$ 29,157,589	19.15%
Total - As of June 30, 2021	\$ 5,120,633	\$ 5,120,633	\$ -	\$ 27,157,040	18.86%
Total - As of June 30, 2020	\$ 4,735,861	\$ 4,735,861	\$ -	\$ 25,792,310	18.36%
Total - As of June 30, 2019	\$ 4,622,823	\$ 4,622,823	\$ -	\$ 24,853,145	18.60%
Total - As of June 30, 2018	\$ 4,530,761	\$ 4,530,761	\$ -	\$ 24,314,300	18.63%
Total - As of June 30, 2017	\$ 4,243,468	\$ 4,243,468	\$ -	\$ 22,717,186	18.68%
Total - As of June 30, 2016	\$ 4,163,123	\$ 4,163,123	\$ -	\$ 21,987,340	18.93%
Total - As of June 30, 2015	\$ 4,008,367	\$ 4,008,367	\$ -	\$ 20,945,985	19.14%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

¹ Contributions as a percentage of covered payroll may be different than the Board certified rate due to rounding or other administrative issues..

**NOTES TO REQUIRED
SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

Utah Retirement Systems Pensions

Accumulated Assets

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the pension plan.

Changes in Assumptions

Changes include updates to the mortality improvement assumption, salary increase assumption, disability incidence assumption, assumed retirement rates, and assumed termination rates, as recommended with the January 1, 2023, actuarial experience study.

OTHER STATEMENTS & SCHEDULES

Combining Financial Statements Nonmajor Governmental Funds

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities and equipment other than those financed by proprietary funds.

Capital Projects-Impact Fees Fund – This fund is used to account for the acquisition, construction, and/or improvement of major capital facilities of the City as part of funding provided by impact fees collected from developers.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

CARE Tax Fund – This fund is used to account for the preparation and implementation of plans to improve, rehabilitate and/or develop cultural arts and recreation facilities within the City.

Telecommunication Billing Fund – This fund is used to account for billing activities related to the Utopia Infrastructure Agency (UIA) contract utility enhancement agreements.

Transportation Sales Tax Fund – This fund is used to account for revenues and expenditures related to permissible transportation needs such as streets, sidewalks, curb and gutters, traffic safety features, traffic signs and signals, street lighting, and trails for non-motorized vehicles connecting an origin with a destination.

Redevelopment Fund – This fund is used to account for the preparation and implementation of plans to improve, rehabilitate and redevelop project areas within the City.

Community Development & Rehabilitation Fund – This fund is used to account for a variety of efforts to assist development. It is financed principally by federal entitlements from the U.S. Department of Housing and Urban Development, Community Development Block Grants. Grants and loans are made from this fund to assist housing rehabilitation, business development, and equipment and services that aid the indigent, handicapped, elderly, etc.

Orem Foundation Trust Fund – This fund is used to account for the financial transactions of the Orem Foundation Trust, an approved IRS Section 501(c)3 charitable organization. All funds received are used to support and enhance services and programs provided by the City.

Senior Citizens Fund – This fund is used to account for the financial transactions of those activities related to the Senior Citizen Friendship Center and its senior citizen patrons.

City of Orem
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects Funds		Special Revenue Funds		
	Capital Projects - Impact Fees Fund	Total	CARE Tax Fund	Tele- Communication Billing Fund	Transportation Sales Tax Fund
ASSETS					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ 46,737	\$ -
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivables	-	-	-	-	-
Notes Receivable	-	-	-	137,257	-
Restricted Cash and Cash Equivalents:					
Capital Improvement Projects	1,965,234	1,965,234	569,224	-	2,816,080
Other Purposes	-	-	3,623,518	-	1,360,750
Restricted Receivables:					
Capital Improvement Projects	-	-	-	-	-
Other Purposes	-	-	518,125	-	690,978
Total Assets	<u>\$ 1,965,234</u>	<u>\$ 1,965,234</u>	<u>\$ 4,710,867</u>	<u>\$ 183,994</u>	<u>\$ 4,867,808</u>
LIABILITIES					
Accounts Payable	\$ 302,117	\$ 302,117	\$ 216,249	\$ 115,579	\$ 1,625,466
Accrued Liabilities	-	-	102,531	-	129,592
Unearned Revenues	-	-	-	5,985	-
Total Liabilities	<u>302,117</u>	<u>302,117</u>	<u>318,780</u>	<u>121,564</u>	<u>1,755,058</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred Revenues - Property Taxes	-	-	-	-	-
Deferred Revenues - Receivables	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Restricted:					
Parks, Recreation, & Arts	-	-	3,832,862	-	-
Fitness Center Improvements	-	-	80,754	-	-
Scera Pool Improvements	-	-	150,858	-	-
Hillcrest & Lakeside Park Improvements	-	-	184,033	-	-
Public Safety Improvements	446,825	446,825	-	-	-
Traffic Signals	286,925	286,925	-	-	-
Round-a-bouts	155,710	155,710	-	-	-
Street Improvements	773,657	773,657	-	-	3,112,750
Capital Improvements	-	-	143,580	-	-
Redevelopment	-	-	-	-	-
Community Development	-	-	-	-	-
Assigned:					
Community Programs	-	-	-	-	-
Capital Improvements	-	-	-	62,430	-
Senior Citizen Programs	-	-	-	-	-
Total Fund Balances	<u>1,663,117</u>	<u>1,663,117</u>	<u>4,392,087</u>	<u>62,430</u>	<u>3,112,750</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,965,234</u>	<u>\$ 1,965,234</u>	<u>\$ 4,710,867</u>	<u>\$ 183,994</u>	<u>\$ 4,867,808</u>

Special Revenue Funds

Redevelopment Agency Fund	Community Development & Rehabilitation Fund	Orem Community Foundation Fund	Senior Citizens Fund	Total	Total Nonmajor Governmental Funds
\$ -	\$ 52,346	\$ 11,468	\$ 384,477	\$ 495,028	\$ 495,028
-	-	29,233	-	29,233	29,233
-	119,928	-	-	119,928	119,928
-	221,336	-	-	358,593	358,593
5,194,708	-	-	-	8,580,012	10,545,246
-	430,750	-	-	5,415,018	5,415,018
1,325,000	-	-	-	1,325,000	1,325,000
-	-	-	-	1,209,103	1,209,103
<u>\$ 6,519,708</u>	<u>\$ 824,360</u>	<u>\$ 40,701</u>	<u>\$ 384,477</u>	<u>\$ 17,531,915</u>	<u>\$ 19,497,149</u>
\$ 22,800	\$ 43,914	\$ 16,500	\$ 12,039	\$ 2,052,547	\$ 2,354,664
-	22,758	-	-	254,881	254,881
-	-	-	-	5,985	5,985
<u>22,800</u>	<u>66,672</u>	<u>16,500</u>	<u>12,039</u>	<u>2,313,413</u>	<u>2,615,530</u>
1,325,000	-	-	-	1,325,000	1,325,000
-	221,336	-	-	221,336	221,336
<u>1,325,000</u>	<u>221,336</u>	<u>-</u>	<u>-</u>	<u>1,546,336</u>	<u>1,546,336</u>
-	-	-	-	3,832,862	3,832,862
-	-	-	-	80,754	80,754
-	-	-	-	150,858	150,858
-	-	-	-	184,033	184,033
-	-	-	-	-	446,825
-	-	-	-	-	286,925
-	-	-	-	-	155,710
-	-	-	-	3,112,750	3,886,407
-	-	-	-	143,580	143,580
5,171,908	-	-	-	5,171,908	5,171,908
-	536,352	-	-	536,352	536,352
-	-	24,201	-	24,201	24,201
-	-	-	-	62,430	62,430
-	-	-	372,438	372,438	372,438
<u>5,171,908</u>	<u>536,352</u>	<u>24,201</u>	<u>372,438</u>	<u>13,672,166</u>	<u>15,335,283</u>
<u>\$ 6,519,708</u>	<u>\$ 824,360</u>	<u>\$ 40,701</u>	<u>\$ 384,477</u>	<u>\$ 17,531,915</u>	<u>\$ 19,497,149</u>

City of Orem
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended June 30, 2024

	Capital Projects Funds		Special Revenue Funds		
	Capital Projects Impact Fees Fund	Total	CARE Tax Fund	Tele- Communication Billing Fund	Transportation Sales Tax Fund
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	3,098,053	-	3,486,716
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Impact Fees	374,917	374,917	-	-	-
Investment Earnings	138,966	138,966	210,814	14,463	181,812
Miscellaneous Revenues	-	-	-	1,054	-
Total Revenues	513,883	513,883	3,308,867	15,517	3,668,528
EXPENDITURES					
Current:					
Highways and Public Improvements	-	-	-	-	368,571
Parks, Recreation and Arts	-	-	1,057,085	-	-
Economic and Physical Development	53,648	53,648	-	11,121	-
Redevelopment	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Capital Outlay	2,119,706	2,119,706	3,979,017	-	4,676,820
Total Expenditures	2,173,354	2,173,354	5,036,102	11,121	5,045,391
Excess (Deficiency) of Revenues over (under) Expenditures	(1,659,471)	(1,659,471)	(1,727,235)	4,396	(1,376,863)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(38,593)	-	-
Total Other Financing Sources and (Uses)	-	-	(38,593)	-	-
Net Change in Fund Balances	(1,659,471)	(1,659,471)	(1,765,828)	4,396	(1,376,863)
Fund Balances - Beginning	3,322,588	3,322,588	6,157,915	58,034	4,489,613
Fund Balances - Ending	\$ 1,663,117	\$ 1,663,117	\$ 4,392,087	\$ 62,430	\$ 3,112,750

Special Revenue Funds

Redevelopment Agency Fund	Community Development & Rehabilitation Fund	Orem Community Foundation Fund	Senior Citizens Fund	Total	Total Nonmajor Governmental Funds
\$ 1,455,888	\$ -	\$ -	\$ -	\$ 1,455,888	\$ 1,455,888
-	-	-	-	6,584,769	6,584,769
-	748,146	-	-	748,146	748,146
-	55,895	-	88,597	144,492	144,492
-	-	-	-	-	374,917
266,401	2,049	-	18,750	694,289	833,255
13,200	-	279,741	15,654	309,649	309,649
<u>1,735,489</u>	<u>806,090</u>	<u>279,741</u>	<u>123,001</u>	<u>9,937,233</u>	<u>10,451,116</u>
-	-	-	-	368,571	368,571
-	-	-	86,999	1,144,084	1,144,084
-	487,915	-	-	499,036	552,684
1,243,665	-	-	-	1,243,665	1,243,665
-	95,000	-	-	95,000	95,000
-	6,516	-	-	6,516	6,516
-	113,597	-	-	8,769,434	10,889,140
<u>1,243,665</u>	<u>703,028</u>	<u>-</u>	<u>86,999</u>	<u>12,126,306</u>	<u>14,299,660</u>
<u>491,824</u>	<u>103,062</u>	<u>279,741</u>	<u>36,002</u>	<u>(2,189,073)</u>	<u>(3,848,544)</u>
-	-	-	-	-	-
(382,615)	(87,043)	(255,908)	-	(764,159)	(764,159)
<u>(382,615)</u>	<u>(87,043)</u>	<u>(255,908)</u>	<u>-</u>	<u>(764,159)</u>	<u>(764,159)</u>
109,209	16,019	23,833	36,002	(2,953,232)	(4,612,703)
5,062,699	520,333	368	336,436	16,625,398	19,947,986
<u>\$ 5,171,908</u>	<u>\$ 536,352</u>	<u>\$ 24,201</u>	<u>\$ 372,438</u>	<u>\$ 13,672,166</u>	<u>\$ 15,335,283</u>

**GOVERNMENTAL FUNDS
SCHEDULES OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**

**DEBT SERVICE FUNDS
DEBT SERVICE FUND**

**CAPITAL PROJECTS FUNDS
CAPITAL PROJECTS FUND
CAPITAL PROJECTS-IMPACT FEES FUND**

**SPECIAL REVENUE FUNDS
CARE TAX FUND
TELECOMMUNICATION BILLING FUND
TRANSPORTATION SALES TAX FUND
REDEVELOPMENT AGENCY FUND
COMMUNITY DEVELOPMENT & REHABILITATION FUND
OREM FOUNDATION TRUST FUND
SENIOR CITIZENS FUND**

City of Orem
Debt Service - Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For The Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Property Taxes	\$ 2,281,913	\$ 2,281,913	\$ 2,279,197	\$ (2,716)
Investment Earnings	-	-	2,716	2,716
Total Revenues	<u>2,281,913</u>	<u>2,281,913</u>	<u>2,281,913</u>	<u>-</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	1,050,000	1,050,000	1,050,000	-
Interest and Fiscal Charges	4,722,806	4,722,806	4,722,805	1
Leases - Principal	474,000	474,000	474,000	-
Leases - Interest	79,934	79,934	79,933	1
Total Expenditures	<u>6,326,740</u>	<u>6,326,740</u>	<u>6,326,738</u>	<u>2</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(4,044,827)</u>	<u>(4,044,827)</u>	<u>(4,044,825)</u>	<u>2</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Bonds	-	-	-	-
Payment to Bond Refunding Agent	-	-	-	-
Bond Issuance Premium	-	-	-	-
Transfers In	4,044,827	4,044,827	4,044,827	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>4,044,827</u>	<u>4,044,827</u>	<u>4,044,827</u>	<u>-</u>
Net Change in Fund Balance	-	-	2	2
Fund Balance - Beginning	<u>1,191,873</u>	<u>1,191,873</u>	<u>1,191,873</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,191,873</u>	<u>\$ 1,191,873</u>	<u>\$ 1,191,875</u>	<u>\$ 2</u>

City of Orem
Capital Projects - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For The Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 52,647	\$ 52,647
Miscellaneous Revenues	325,000	338,829	635,648	296,819
Total Revenues	325,000	338,829	688,295	349,466
EXPENDITURES				
Current:				
Economic and Physical Development	15,000	960,418	271,177	689,241
Capital Outlay	510,000	31,924,509	10,343,907	21,580,602
Total Expenditures	525,000	32,884,927	10,615,084	22,269,843
Excess (Deficiency) of Revenues over (under) Expenditures	(200,000)	(32,546,098)	(9,926,789)	22,619,309
OTHER FINANCING SOURCES (USES)				
Transfers In	200,000	5,650,000	5,650,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	200,000	5,650,000	5,650,000	-
Net Change in Fund Balance	-	(26,896,098)	(4,276,789)	22,619,309
Fund Balance - Beginning	26,896,098	26,896,098	26,896,098	-
Fund Balance - Ending	\$ 26,896,098	\$ -	\$ 22,619,309	\$ 22,619,309

City of Orem
Capital Projects-Impact Fees - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For The Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 875,000	\$ 875,000	\$ 374,917	(500,083)
Investment Earnings	-	-	138,966	138,966
Total Revenues	875,000	875,000	513,883	(361,117)
EXPENDITURES				
Current:				
Economic and Physical Development	-	89,532	53,648	35,884
Capital Outlay	875,000	3,733,678	2,119,706	1,613,972
Total Expenditures	875,000	3,823,210	2,173,354	1,649,856
Excess (Deficiency) of Revenues over (under) Expenditures	-	(2,948,210)	(1,659,471)	1,288,739
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	(2,948,210)	(1,659,471)	1,288,739
Fund Balance - Beginning	3,322,588	3,322,588	3,322,588	-
Fund Balance - Ending	\$ 3,322,588	\$ 374,378	\$ 1,663,117	\$ 1,288,739

City of Orem
CARE Tax - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For The Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Sales Taxes	\$ 3,300,000	\$ 3,300,000	\$ 3,098,053	\$ (201,947)
Investment Earnings	80,000	80,000	210,814	130,814
Total Revenues	<u>3,380,000</u>	<u>3,380,000</u>	<u>3,308,867</u>	<u>(71,133)</u>
EXPENDITURES				
Current:				
Arts and Recreation Development	3,532,000	1,290,550	1,057,085	233,465
Capital Outlay	-	4,548,240	3,979,017	569,223
Total Expenditures	<u>3,532,000</u>	<u>5,838,790</u>	<u>5,036,102</u>	<u>802,688</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(152,000)</u>	<u>(2,458,790)</u>	<u>(1,727,235)</u>	<u>731,555</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(48,000)	(38,593)	(38,593)	-
Total Other Financing Sources (Uses)	<u>(48,000)</u>	<u>(38,593)</u>	<u>(38,593)</u>	<u>-</u>
Net Change in Fund Balance	(200,000)	(2,497,383)	(1,765,828)	731,555
Fund Balance - Beginning	<u>6,157,915</u>	<u>6,157,915</u>	<u>6,157,915</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 5,957,915</u>	<u>\$ 3,660,532</u>	<u>\$ 4,392,087</u>	<u>\$ 731,555</u>

City of Orem
Telecommunication Billing Fund - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For The Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Investment Earnings	\$ 21,000	\$ 21,000	\$ 14,463	\$ (6,537)
Miscellaneous Revenues	2,000	2,000	1,054	(946)
Total Revenues	23,000	23,000	15,517	(7,483)
EXPENDITURES				
Current:				
Miscellaneous Expenditures	23,000	23,000	11,121	11,879
Total Expenditures	23,000	23,000	11,121	11,879
Excess (Deficiency) of Revenues over (under) Expenditures	-	-	4,396	4,396
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	4,396	4,396
Fund Balance - Beginning	58,034	58,034	58,034	-
Fund Balance - Ending	\$ 58,034	\$ 58,034	\$ 62,430	\$ 4,396

City of Orem
Transportation Sales Tax - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For The Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Sales Taxes	\$ 3,025,000	\$ 3,025,000	\$ 3,486,716	\$ 461,716
Investment Earnings	65,000	65,000	181,812	116,812
Total Revenues	<u>3,090,000</u>	<u>3,090,000</u>	<u>3,668,528</u>	<u>578,528</u>
EXPENDITURES				
Current:				
Highways & Public Improvements	356,998	370,098	368,571	1,527
Capital Outlay	<u>2,983,002</u>	<u>5,785,982</u>	<u>4,676,820</u>	<u>1,109,162</u>
Total Expenditures	<u>3,340,000</u>	<u>6,156,080</u>	<u>5,045,391</u>	<u>1,110,689</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(250,000)</u>	<u>(3,066,080)</u>	<u>(1,376,863)</u>	<u>1,689,217</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(250,000)</u>	<u>(3,066,080)</u>	<u>(1,376,863)</u>	<u>1,689,217</u>
Fund Balance - Beginning	<u>4,489,613</u>	<u>4,489,613</u>	<u>4,489,613</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 4,239,613</u>	<u>\$ 1,423,533</u>	<u>\$ 3,112,750</u>	<u>\$ 1,689,217</u>

City of Orem
Redevelopment Agency - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For The Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Property Taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,352,294	\$ 2,294
Property Taxes - Tax Increment	110,000	110,000	103,594	(6,406)
Investment Earnings	-	-	266,401	266,401
Miscellaneous Revenues	-	-	13,200	13,200
Total Revenues	<u>1,460,000</u>	<u>1,460,000</u>	<u>1,735,489</u>	<u>275,489</u>
EXPENDITURES				
Current:				
Redevelopment	1,282,500	1,254,769	1,243,665	11,104
Capital Outlay	-	4,607,454	-	4,607,454
Total Expenditures	<u>1,282,500</u>	<u>5,862,223</u>	<u>1,243,665</u>	<u>4,618,558</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>177,500</u>	<u>(4,402,223)</u>	<u>491,824</u>	<u>4,894,047</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(382,500)	(382,615)	(382,615)	-
Total Other Financing Sources (Uses)	<u>(382,500)</u>	<u>(382,615)</u>	<u>(382,615)</u>	<u>-</u>
Net Change in Fund Balance	<u>(205,000)</u>	<u>(4,784,838)</u>	<u>109,209</u>	<u>4,894,047</u>
Fund Balance - Beginning	<u>5,062,699</u>	<u>5,062,699</u>	<u>5,062,699</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 4,857,699</u>	<u>\$ 277,861</u>	<u>\$ 5,171,908</u>	<u>\$ 4,894,047</u>

City of Orem
Community Development and Rehabilitation - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For The Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	\$ 632,646	\$ 632,646	\$ 748,146	\$ 115,500
Charges for Services	110,000	110,000	55,895	(54,105)
Investment Earnings	-	-	2,049	2,049
Total Revenues	742,646	742,646	806,090	63,444
EXPENDITURES				
Current:				
Economic and Physical Development	539,551	676,668	487,915	188,753
Capital Outlay	32,924	229,581	113,597	115,984
Debt Service:				
Principal Retirement	95,000	95,000	95,000	-
Interest and Fiscal Charges	6,525	6,525	6,516	9
Total Expenditures	674,000	1,007,774	703,028	304,746
Excess (Deficiency) of Revenues over (under) Expenditures	68,646	(265,128)	103,062	368,190
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(68,646)	(71,616)	(87,043)	(15,427)
Total Other Financing Sources (Uses)	(68,646)	(71,616)	(87,043)	(15,427)
Net Change in Fund Balance	-	(336,744)	16,019	352,763
Fund Balance - Beginning	520,333	520,333	520,333	-
Fund Balance - Ending	\$ 520,333	\$ 183,589	\$ 536,352	\$ 352,763

City of Orem
Orem Community Foundation - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For The Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Miscellaneous Revenues	\$ 267,000	\$ 335,491	\$ 279,741	\$ (55,750)
Total Revenues	267,000	335,491	279,741	(55,750)
EXPENDITURES				
Current:				
City Programs	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over (under) Expenditures	267,000	335,491	279,741	(55,750)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(267,000)	(335,491)	(255,908)	79,583
Total Other Financing Sources (Uses)	(267,000)	(335,491)	(255,908)	79,583
Net Change in Fund Balance	-	-	23,833	23,833
Fund Balance - Beginning	368	368	368	-
Fund Balance - Ending	\$ 368	\$ 368	\$ 24,201	\$ 23,833

City of Orem
Senior Citizens - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For The Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for Services	\$ 23,000	\$ 52,826	\$ 88,597	\$ 35,771
Investment Earnings	4,000	4,000	18,750	14,750
Miscellaneous Revenues	20,850	20,850	15,654	(5,196)
Total Revenues	47,850	77,676	123,001	45,325
EXPENDITURES				
Current:				
Tours	15,650	23,850	35,310	(11,460)
Miscellaneous Expenditures	32,200	53,826	51,689	2,137
Total Expenditures	47,850	77,676	86,999	(9,323)
Excess (Deficiency) of Revenues over (under) Expenditures	-	-	36,002	36,002
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	36,002	36,002
Fund Balance - Beginning	336,436	336,436	336,436	-
Fund Balance - Ending	\$ 336,436	\$ 336,436	\$ 372,438	\$ 36,002

Combining Financial Statements Nonmajor Proprietary Funds

Recreation Fund – This fund is to account for the services provided by the City's Fitness Center. The Fitness Center complex includes an indoor swimming pool, indoor track, basketball court, handball courts, racquetball courts, an outdoor swimming pool/water park (Scera Park), and other facilities. A variety of classes and open play are made available to residents and non-residents on a fee basis.

Solid Waste Fund – This fund is to account for the collection of residential garbage within the City. Residential garbage collection services are provided by a private contractor through a contract with the City. Businesses and commercial concerns within the City are not serviced, but may contract with private firms for these same services.

Street Lighting Fund – This fund is to account for providing the residents and businesses of the City with a new street lighting system. Lease Revenue Bonds were issued to cover the purchase and installation of the system. Payment and costs of these bonds are not accounted for here, but are in the Debt Service Fund.

City of Orem
Combining Statement of Net Position
Nonmajor Proprietary Funds
June 30, 2024

	Recreation Fund Current Year	Recreation Fund Prior Year	Solid Waste Fund Current Year	Solid Waste Fund Prior Year
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 1,597,570	\$ 1,441,174	\$ 2,013,474	\$ 1,641,679
Accounts Receivable (Net of Allowance for Doubtful Accounts)	25,581	62,342	555,619	524,581
Total Current Assets	<u>1,623,151</u>	<u>1,503,516</u>	<u>2,569,093</u>	<u>2,166,260</u>
Noncurrent Assets:				
Capital Assets:				
Land	39,822	39,822	-	-
Buildings and Systems	1,509,500	1,509,500	-	-
Improvements other than Buildings	544,376	399,238	-	-
Machinery and Equipment	125,965	96,654	-	-
Infrastructure	-	-	-	-
Construction in Progress	-	106,414	-	-
Less Accumulated Depreciation	<u>(1,805,870)</u>	<u>(1,772,198)</u>	<u>-</u>	<u>-</u>
Total Capital Assets (Net of Accumulated Depreciation)	<u>413,793</u>	<u>379,430</u>	<u>-</u>	<u>-</u>
Total Noncurrent Assets	<u>413,793</u>	<u>379,430</u>	<u>-</u>	<u>-</u>
Total Assets	<u>2,036,944</u>	<u>1,882,946</u>	<u>2,569,093</u>	<u>2,166,260</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	27,118	4,714	-	-
Total Deferred Outflows of Resources	<u>27,118</u>	<u>4,714</u>	<u>-</u>	<u>-</u>
Total Assets & Deferred Outflows of Resources	<u>\$ 2,064,062</u>	<u>\$ 1,887,660</u>	<u>\$ 2,569,093</u>	<u>\$ 2,166,260</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 54,609	\$ 50,284	\$ 521,772	\$ 338,869
Accrued Liabilities	91,881	73,874	-	-
Accrued Vacation Leave	13,346	9,690	-	-
Unearned Revenues	861,902	876,483	-	-
Total Current Liabilities	<u>1,021,738</u>	<u>1,010,331</u>	<u>521,772</u>	<u>338,869</u>
Noncurrent Liabilities:				
Accrued Vacation Leave	702	510	-	-
Pension Liabilities	28,405	5,206	-	-
Total Noncurrent Liabilities	<u>29,107</u>	<u>5,716</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,050,845</u>	<u>1,016,047</u>	<u>521,772</u>	<u>338,869</u>
DEFERRED INFLOWS OF RESOURCES				
Pensions	377	164	-	-
Total Deferred Inflows of Resources	<u>377</u>	<u>164</u>	<u>-</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets	413,793	379,430	-	-
Unrestricted	599,047	492,019	2,047,321	1,827,391
Total Net Position	<u>1,012,840</u>	<u>871,449</u>	<u>2,047,321</u>	<u>1,827,391</u>
Total Liabilities, Deferred Inflows of Resources, & Net Position	<u>\$ 2,064,062</u>	<u>\$ 1,887,660</u>	<u>\$ 2,569,093</u>	<u>\$ 2,166,260</u>

Street Lighting Fund Current Year	Street Lighting Fund Prior Year	Total Nonmajor Proprietary Funds Current Year	Total Nonmajor Proprietary Funds Prior Year
\$ 1,151,111	\$ 1,451,271	\$ 4,762,155	\$ 4,534,124
119,658	96,275	700,858	683,198
<u>1,270,769</u>	<u>1,547,546</u>	<u>5,463,013</u>	<u>5,217,322</u>
-	-	39,822	39,822
-	-	1,509,500	1,509,500
-	-	544,376	399,238
359,201	147,508	485,166	244,162
4,875,431	4,650,230	4,875,431	4,650,230
173,366	57,733	173,366	164,147
<u>(1,059,931)</u>	<u>(938,222)</u>	<u>(2,865,801)</u>	<u>(2,710,420)</u>
4,348,067	3,917,249	4,761,860	4,296,679
<u>4,348,067</u>	<u>3,917,249</u>	<u>4,761,860</u>	<u>4,296,679</u>
<u>5,618,836</u>	<u>5,464,795</u>	<u>10,224,873</u>	<u>9,514,001</u>
8,208	1,323	35,326	6,037
<u>8,208</u>	<u>1,323</u>	<u>35,326</u>	<u>6,037</u>
<u>\$ 5,627,044</u>	<u>\$ 5,466,118</u>	<u>\$ 10,260,199</u>	<u>\$ 9,520,038</u>
\$ 156,874	\$ 235,822	\$ 733,255	\$ 624,975
24,050	15,129	115,931	89,003
5,179	4,294	18,525	13,984
-	-	861,902	876,483
<u>186,103</u>	<u>255,245</u>	<u>1,729,613</u>	<u>1,604,445</u>
273	226	975	736
<u>8,598</u>	<u>1,461</u>	<u>37,003</u>	<u>6,667</u>
<u>8,871</u>	<u>1,687</u>	<u>37,978</u>	<u>7,403</u>
<u>194,974</u>	<u>256,932</u>	<u>1,767,591</u>	<u>1,611,848</u>
115	46	492	210
<u>115</u>	<u>46</u>	<u>492</u>	<u>210</u>
4,348,067	3,917,249	4,761,860	4,296,679
<u>1,083,888</u>	<u>1,291,891</u>	<u>3,730,256</u>	<u>3,611,301</u>
<u>5,431,955</u>	<u>5,209,140</u>	<u>8,492,116</u>	<u>7,907,980</u>
<u>\$ 5,627,044</u>	<u>\$ 5,466,118</u>	<u>\$ 10,260,199</u>	<u>\$ 9,520,038</u>

City of Orem
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Proprietary Funds
For The Year Ended June 30, 2024

	Recreation Fund Current Year	Recreation Fund Prior Year	Solid Waste Fund Current Year
OPERATING REVENUES			
Charges for Services	\$ 3,686,484	\$ 3,495,317	\$ 5,194,132
Other Revenues	88,200	6,371	18,898
Total Operating Revenues	<u>3,774,684</u>	<u>3,501,688</u>	<u>5,213,030</u>
OPERATING EXPENSES			
Personnel Services	1,973,844	1,886,469	-
Supplies and Maintenance	839,168	647,682	385,268
Administrative Fee	136,893	51,421	115,573
Utilities	480,642	630,979	-
Contract Services	24,641	46,400	4,441,911
Insurance	137,338	137,826	-
Depreciation	33,672	21,424	-
Miscellaneous	32,063	19,091	84,800
Total Operating Expenses	<u>3,658,261</u>	<u>3,441,292</u>	<u>5,027,552</u>
Operating Income (Loss)	<u>116,423</u>	<u>60,396</u>	<u>185,478</u>
NONOPERATING REVENUES AND EXPENSES			
Investment Earnings	59,058	43,436	81,782
Gain (Loss) on Sale of Capital Assets	31	2,736	-
Total Nonoperating Revenues & Expenses	<u>59,089</u>	<u>46,172</u>	<u>81,782</u>
Income (Loss) before Transfers	175,512	106,568	267,260
Transfers In	-	67,000	-
Transfers Out	<u>(34,121)</u>	<u>(72,536)</u>	<u>(47,330)</u>
Change in Net Position	141,391	101,032	219,930
Total Net Position - Beginning	<u>871,449</u>	<u>770,417</u>	<u>1,827,391</u>
Total Net Position - Ending	<u><u>\$ 1,012,840</u></u>	<u><u>\$ 871,449</u></u>	<u><u>\$ 2,047,321</u></u>

Solid Waste Fund Prior Year	Street Lighting Fund Current Year	Street Lighting Fund Prior Year	Total Nonmajor Proprietary Funds Current Year	Total Nonmajor Proprietary Funds Prior Year
\$ 4,940,671	\$ 1,084,931	\$ 979,735	\$ 9,965,547	\$ 9,415,723
17,471	7,416	12,108	114,514	35,950
4,958,142	1,092,347	991,843	10,080,061	9,451,673
-	144,087	171,514	2,117,931	2,057,983
148,396	69,235	73,550	1,293,671	869,628
238,668	87,119	82,711	339,585	372,800
-	100,930	91,059	581,572	722,038
4,037,381	10,384	10,881	4,476,936	4,094,662
-	458	1,751	137,796	139,577
-	121,709	105,914	155,381	127,338
79,529	2,176	2,133	119,039	100,753
4,503,974	536,098	539,513	9,221,911	8,484,779
454,168	556,249	452,330	858,150	966,894
46,029	50,754	48,410	191,594	137,875
-	-	5,195	31	7,931
46,029	50,754	53,605	191,625	145,806
500,197	607,003	505,935	1,049,775	1,112,700
-	-	-	-	67,000
(74,421)	(384,188)	(365,626)	(465,639)	(512,583)
425,776	222,815	140,309	584,136	667,117
1,401,615	5,209,140	5,068,831	7,907,980	7,240,863
\$ 1,827,391	\$ 5,431,955	\$ 5,209,140	\$ 8,492,116	\$ 7,907,980

City of Orem
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For The Year Ended June 30, 2024

	Recreation Fund Current Year	Recreation Fund Prior Year	Solid Waste Fund Current Year	Solid Waste Fund Prior Year
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers and Users	\$ 3,796,864	\$ 3,381,815	\$ 5,181,992	\$ 4,932,252
Payments to Suppliers	(1,510,773)	(1,500,661)	(4,729,076)	(4,239,840)
Payments for Personnel	(1,949,735)	(1,864,815)	-	-
Payments for Interfund Services Used	(136,893)	(51,421)	(115,573)	(238,668)
Net Cash Provided (Used) by Operating Activities	199,463	(35,082)	337,343	453,744
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	-	67,000	-	-
Transfers Out	(34,121)	(72,536)	(47,330)	(74,421)
Net Cash Provided (Used) by Noncapital Activities	(34,121)	(5,536)	(47,330)	(74,421)
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(68,035)	(197,288)	-	-
Proceeds from Sales of Capital Assets	31	2,736	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(68,004)	(194,552)	-	-
CASH FLOW FROM INVESTING ACTIVITIES				
Investment Earnings	59,058	43,436	81,782	46,029
Net Cash Provided (Used) by Investing Activities	59,058	43,436	81,782	46,029
Net Increase (Decrease) in Cash and Cash Equivalents	156,396	(191,734)	371,795	425,352
Cash and Cash Equivalents - Beginning of Year	1,441,174	1,632,908	1,641,679	1,216,327
Cash and Cash Equivalents - End of Year	<u>\$ 1,597,570</u>	<u>\$ 1,441,174</u>	<u>\$ 2,013,474</u>	<u>\$ 1,641,679</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ 116,423	\$ 60,396	\$ 185,478	\$ 454,168
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	\$ 33,672	\$ 21,424	\$ -	\$ -
(Increase) Decrease in Receivables	36,761	(60,483)	(31,038)	(25,890)
(Increase) Decrease in Pension Assets	(22,404)	(3,672)	-	-
Increase (Decrease) in Accounts Payable	4,325	(17,437)	182,903	25,466
Increase (Decrease) in Accrued Liabilities	18,007	16,011	-	-
Increase (Decrease) in Unearned Revenue	(14,581)	(59,390)	-	-
Increase (Decrease) in Accrued Vacation Leave	3,848	3,519	-	-
Increase (Decrease) in Pension Liabilities	23,412	4,550	-	-
Total Adjustments	83,040	(95,478)	151,865	(424)
Net Cash Provided (Used) by Operating Activities	<u>\$ 199,463</u>	<u>\$ (35,082)</u>	<u>\$ 337,343</u>	<u>\$ 453,744</u>

Street Lighting Fund Current Year	Street Lighting Fund Prior Year	Total Nonmajor Proprietary Funds Current Year	Total Nonmajor Proprietary Funds Prior Year
\$ 1,068,964	\$ 987,655	\$ 10,047,820	\$ 9,301,722
(262,131)	45,379	(6,501,980)	(5,695,122)
(133,913)	(158,070)	(2,083,648)	(2,022,885)
(87,119)	(82,711)	(339,585)	(372,800)
585,801	792,253	1,122,607	1,210,915
-	-	-	67,000
(384,188)	(365,626)	(465,639)	(512,583)
(384,188)	(365,626)	(465,639)	(445,583)
(552,527)	(756,545)	(620,562)	(953,833)
-	5,195	31	7,931
(552,527)	(751,350)	(620,531)	(945,902)
50,754	48,410	191,594	137,875
50,754	48,410	191,594	137,875
(300,160)	(276,313)	228,031	(42,695)
1,451,271	1,727,584	4,534,124	4,576,819
\$ 1,151,111	\$ 1,451,271	\$ 4,762,155	\$ 4,534,124
\$ 556,249	\$ 452,330	858,150	966,894
\$ 121,709	\$ 105,914	155,381	127,338
(23,383)	(4,188)	(17,660)	(90,561)
(6,885)	(966)	(29,289)	(4,638)
(78,948)	224,753	108,280	232,782
8,921	11,826	26,928	27,837
-	-	(14,581)	(59,390)
932	1,357	4,780	4,876
7,206	1,227	30,618	5,777
29,552	339,923	264,457	244,021
\$ 585,801	\$ 792,253	\$ 1,122,607	\$ 1,210,915

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Fleet Maintenance Fund – This fund accounts for the repair and maintenance of vehicles and equipment for all City operations. It is financed by charges made to other funds for use of its services. Supplies and materials are charged at cost to the specific fund. Personnel, administration and overhead costs are charged on an estimated basis established at the beginning of each fiscal year.

Purchasing/Warehousing Fund – This fund accounts for the central purchasing and warehousing functions for the City. It provides the service to all governmental and proprietary funds. It is financed by charges made to the other funds. Funds are charged for supplies and materials at cost. Personnel, administrative and overhead costs are charged on an estimated allocation basis established at the beginning of each fiscal year.

Self-Insurance Fund – This fund accounts for the costs of insurance premiums and claims made against the City. Monies are accumulated in this fund to pay premiums for liability and property damage insurance and other claims. The City participates in the Utah Risk Management Mutual Association for its liability and property damage insurance. Insurance for large vehicles and equipment is purchased from private insurers. The fund also accounts for the insurance benefits of employees (i.e., state unemployment insurance, workers compensation insurance). The fund is financed by allocated charges made to the other funds for liability and property damage insurance. Charges for employee insurance benefits are made directly to each fund as a part of the payroll system. See footnote 5.A. for additional information regarding this fund.

Information Technology Fund – This fund accounts for the technological needs of the City including, but not limited to, computers, servers, networks, telephone systems, cell phone services, software, internet services, and all maintenance needs related thereto. It provides these services to all governmental and proprietary funds. It is financed by charges made to the other funds. Funds are charged for supplies and materials at cost. Personnel, administrative and overhead costs are charged on an estimated allocation basis established at the beginning of each fiscal year.

Facilities Maintenance Fund – This fund accounts for the repair and maintenance of all city facilities. It is financed by charges made to other funds for use of its services. Supplies and materials are charged at cost to the specific fund. Personnel, administrative and overhead costs are charged on an estimated allocation basis established at the beginning of each fiscal year.

City of Orem
Internal Service Funds
Combining Statement of Net Position
June 30, 2024

	<u>Fleet Maintenance</u>	<u>Purchasing / Warehousing</u>	<u>Self- Insurance</u>	<u>Information Technology</u>	<u>Facilities Maintenance</u>	<u>Total</u>
ASSETS						
Current Assets:						
Cash and Cash Equivalents	\$ 328,810	\$ 133,066	\$ 2,875,949	\$ 1,700,565	\$ -	\$ 5,038,390
Inventories	-	365,460	-	-	-	365,460
Prepays	-	-	8,750	10,667	-	19,417
Total Current Assets	<u>328,810</u>	<u>498,526</u>	<u>2,884,699</u>	<u>1,711,232</u>	<u>-</u>	<u>5,423,267</u>
Noncurrent Assets:						
Capital Assets:						
Buildings	-	150,000	-	-	-	150,000
Improvements other than Buildings	-	-	-	-	61,199	61,199
Machinery and Equipment	343,762	53,474	-	445,637	103,889	946,762
Intangibles	-	-	-	88,548	-	88,548
Less Accumulated Depreciation	(196,567)	(119,615)	-	(259,530)	(61,634)	(637,346)
Total Capital Assets (Net of Accumulated Depreciation)	<u>147,195</u>	<u>83,859</u>	<u>-</u>	<u>274,655</u>	<u>103,454</u>	<u>609,163</u>
Total Noncurrent Assets	<u>147,195</u>	<u>83,859</u>	<u>-</u>	<u>274,655</u>	<u>103,454</u>	<u>609,163</u>
Total Assets	<u>476,005</u>	<u>582,385</u>	<u>2,884,699</u>	<u>1,985,887</u>	<u>103,454</u>	<u>6,032,430</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pensions	193,398	44,548	61,234	668,133	158,537	1,125,850
Total Deferred Outflows of Resources	<u>193,398</u>	<u>44,548</u>	<u>61,234</u>	<u>668,133</u>	<u>158,537</u>	<u>1,125,850</u>
Total Assets & Deferred Outflows of Resources	<u>\$ 669,403</u>	<u>\$ 626,933</u>	<u>\$ 2,945,933</u>	<u>\$ 2,654,020</u>	<u>\$ 261,991</u>	<u>\$ 7,158,280</u>
LIABILITIES						
Current Liabilities:						
Accounts Payable	\$ 3,254	\$ 708	\$ 3,180	\$ 75,453	\$ 8,913	\$ 91,508
Accrued Liabilities	12,623	5,798	4,124	39,723	29,359	91,627
Due to Other Funds	-	-	-	-	294,177	294,177
Accrued Vacation/PTO Leave	49,675	20,041	8,940	92,575	35,470	206,701
Claims and Judgments	-	-	525,863	-	-	525,863
Lease Payable - Current	1,100	-	-	37,772	-	38,872
Total Current Liabilities	<u>66,652</u>	<u>26,547</u>	<u>542,107</u>	<u>245,523</u>	<u>367,919</u>	<u>1,248,748</u>
Noncurrent Liabilities:						
Accrued Vacation/PTO Leave	2,615	1,055	471	4,872	1,866	10,879
Claims and Judgments	-	-	1,549,630	-	-	1,549,630
Lease Payable - Long-term	18,444	-	-	16,140	-	34,584
Pension Liabilities	202,578	46,662	64,140	699,845	166,062	1,179,287
Total Noncurrent Liabilities	<u>223,637</u>	<u>47,717</u>	<u>1,614,241</u>	<u>720,857</u>	<u>167,928</u>	<u>2,774,380</u>
Total Liabilities	<u>290,289</u>	<u>74,264</u>	<u>2,156,348</u>	<u>966,380</u>	<u>535,847</u>	<u>4,023,128</u>
DEFERRED INFLOWS OF RESOURCES						
Pensions	2,685	618	850	9,275	2,201	15,629
Total Deferred Inflows of Resources	<u>2,685</u>	<u>618</u>	<u>850</u>	<u>9,275</u>	<u>2,201</u>	<u>15,629</u>
NET POSITION						
Net Investment in Capital Assets	127,651	83,859	-	220,743	103,454	535,707
Unrestricted	248,778	468,192	788,735	1,457,622	(379,511)	2,583,816
Total Net Position	<u>376,429</u>	<u>552,051</u>	<u>788,735</u>	<u>1,678,365</u>	<u>(276,057)</u>	<u>3,119,523</u>
Total Liabilities, Deferred Inflows of Resources, & Net Position	<u>\$ 669,403</u>	<u>\$ 626,933</u>	<u>\$ 2,945,933</u>	<u>\$ 2,654,020</u>	<u>\$ 261,991</u>	<u>\$ 7,158,280</u>

City of Orem
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Net Position
For The Year Ended June 30, 2024

	Fleet Maintenance	Purchasing / Warehousing	Self- Insurance	Information Technology	Facilities Maintenance	Total
OPERATING REVENUES:						
Charges for Services to Other Funds	\$ 1,075,000	\$ 450,000	\$ 2,424,947	\$ 3,410,000	\$ 2,250,000	\$ 9,609,947
Other Revenues	-	-	-	8,136	-	8,136
Total Operating Revenues	1,075,000	450,000	2,424,947	3,418,136	2,250,000	9,618,083
OPERATING EXPENSES:						
Personnel Services	689,335	254,177	222,645	1,969,982	1,458,176	4,594,315
Supplies, Maintenance and Claims	270,976	139,821	2,456,772	1,352,893	399,001	4,619,463
Utilities	-	-	-	-	512,258	512,258
Equipment Lease & Rentals	-	-	-	33,034	-	33,034
Depreciation Expense	11,320	10,990	-	62,452	14,936	99,698
Total Operating Expenses	971,631	404,988	2,679,417	3,418,361	2,384,371	9,858,768
Operating Income (Loss)	103,369	45,012	(254,470)	(225)	(134,371)	(240,685)
NONOPERATING REVENUES (EXPENSES):						
Gain (Loss) on Sales of Fixed Assets	15,797	-	-	1,074	-	16,871
Interest Expense and Fiscal Charges	-	-	-	(3,085)	-	(3,085)
Total Nonoperating Revenues (Expenses)	15,797	-	-	(2,011)	-	13,786
Income (Loss) before Operating Transfers	119,166	45,012	(254,470)	(2,236)	(134,371)	(226,899)
Transfers In	-	-	-	-	-	-
Transfers Out	(63,748)	-	(143,600)	-	-	(207,348)
Change in Net Position	55,418	45,012	(398,070)	(2,236)	(134,371)	(434,247)
Total Net Position - Beginning	321,011	507,039	1,186,805	1,680,601	(141,686)	3,553,770
Total Net Position - Ending	\$ 376,429	\$ 552,051	\$ 788,735	\$ 1,678,365	\$ (276,057)	\$ 3,119,523

City of Orem
Internal Service Funds
Combining Statement of Cash Flows
For The Year Ended June 30, 2024

	Fleet Maintenance	Purchasing / Warehousing	Self- Insurance	Information Technology	Facilities Maintenance	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Interfund Services Provided	\$ 1,075,000	\$ 450,000	\$ 2,424,947	\$ 3,418,136	\$ 2,250,000	\$ 9,618,083
Payments to Suppliers	(272,785)	(136,909)	(2,079,059)	(1,358,126)	(806,301)	(4,653,180)
Payments for Personnel	(681,787)	(253,023)	(219,803)	(1,949,766)	(1,443,699)	(4,548,078)
Net Cash Provided (Used) by Operating Activities	120,428	60,068	126,085	110,244	-	416,825
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Transfers Out	(63,748)	-	(143,600)	-	-	(207,348)
Net Cash Provided (Used) by Noncapital Financing Activities	(63,748)	-	(143,600)	-	-	(207,348)
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:						
Acquisition of Capital Assets	(133,932)	-	-	-	-	(133,932)
Proceeds from the Sale of Capital Assets	15,797	-	-	1,074	-	16,871
Principal paid on Outstanding Debt	(840)	-	-	(36,180)	-	(37,020)
Interest paid on Outstanding Debt	-	-	-	(3,085)	-	(3,085)
Net Cash Provided (Used) in Capital Financing Activities	(118,975)	-	-	(38,191)	-	(157,166)
CASH FLOW FROM INVESTING ACTIVITIES						
Investment Earnings	-	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	-	-	-	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	(62,295)	60,068	(17,515)	72,053	-	52,311
Cash and Cash Equivalents - Beginning of Year	391,105	72,998	2,893,464	1,628,512	-	4,986,079
Cash and Cash Equivalents - End of Year	\$ 328,810	\$ 133,066	\$ 2,875,949	\$ 1,700,565	\$ -	\$ 5,038,390
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	\$ 103,369	\$ 45,012	\$ (254,470)	\$ (225)	\$ (134,371)	\$ (240,685)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation Expense	11,320	10,990	-	62,452	14,936	99,698
(Increase) Decrease in Accounts Receivable	860	-	-	-	-	860
(Increase) Decrease in Inventory	-	6,485	-	-	-	6,485
(Increase) Decrease in Pension Assets	(143,181)	(33,938)	(45,794)	(485,025)	(121,589)	(829,527)
Increase (Decrease) in Accounts Payable	(2,927)	(3,524)	117	17,184	102,593	113,443
Increase (Decrease) in Accrued Liabilities	258	(49)	666	10,617	2,365	13,857
Increase (Decrease) in Accrued Vacation Leave	2,667	(102)	1,233	4,695	9,890	18,383
Increase (Decrease) in Pension Liabilities	148,062	35,194	47,403	500,546	126,176	857,381
Increase (Decrease) in Claims and Judgments	-	-	376,930	-	-	376,930
Total Adjustments	17,059	15,056	380,555	110,469	134,371	657,510
Net Cash Provided (Used) by Operating Activities	\$ 120,428	\$ 60,068	\$ 126,085	\$ 110,244	\$ -	\$ 416,825

**SCHEDULES OF
CAPITAL ASSETS
USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

City of Orem
Schedules of Capital Assets Used in The Operations of Governmental Funds
Schedules By Source - Comparative¹
June 30, 2024 and 2023

	2024	2023
Governmental Funds Capital Assets:		
Land	\$ 74,011,854	\$ 72,580,455
Buildings	71,012,975	70,996,163
Improvements other than Buildings	48,088,342	44,156,869
Machinery and Equipment	30,606,276	28,558,059
Infrastructure	137,655,557	132,637,430
Construction in Progress	36,183,762	9,221,573
Total Governmental Funds Capital Assets	<u>\$ 397,558,766</u>	<u>\$ 358,150,549</u>
Investments in Governmental Funds Capital Assets by Source:		
General Fund	\$ 283,883,462	\$ 262,632,097
Capital Projects Fund	73,607,639	61,245,530
Federal Grants	615,669	615,669
Road Funds	30,121,739	24,440,593
Redevelopment	4,329,828	4,329,828
Community Development	5,000,429	4,886,832
Total Governmental Funds Capital Assets	<u>\$ 397,558,766</u>	<u>\$ 358,150,549</u>

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

City of Orem
Schedules of Capital Assets Used in The Operations of Governmental Funds
Schedule By Function and Activity¹
June 30, 2024

Function and Activity	Land	Buildings	Improvements Other Than Buildings
General Government:			
Executive	\$ -	\$ 2,075	\$ 133,759
Management Services	-	-	-
Finance	-	-	105,495
Legal	-	-	-
Development Services	-	-	-
General Government	1,710,203	3,841,058	5,089,282
Engineering	-	-	-
Redevelopment	1,870,418	-	85,080
Community Development	-	90,544	2,673,121
Total General Government	<u>3,580,621</u>	<u>3,933,677</u>	<u>8,086,737</u>
Public Safety:			
Administration	-	5,377,906	42,868
Police Protection	-	-	170,372
Fire Protection	1,605,495	2,486,089	950,068
Emergency Services	-	1,580	-
Total Public Safety	<u>1,605,495</u>	<u>7,865,575</u>	<u>1,163,308</u>
Highways and Streets:			
Administration & Engineering	33,550	7,874,114	349,523
Street System	52,534,890	6,301,448	9,061,990
Street Lighting	-	-	1,421,854
Total Highways and Streets	<u>52,568,440</u>	<u>14,175,562</u>	<u>10,833,367</u>
Parks and Recreation	16,034,953	35,354,711	26,366,926
Library	<u>222,345</u>	<u>9,683,450</u>	<u>1,638,004</u>
Total Governmental Funds Capital Assets	<u>\$ 74,011,854</u>	<u>\$ 71,012,975</u>	<u>\$ 48,088,342</u>

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

Machinery and Equipment	Infrastructure	Construction in Progress	Total
\$ 729,640	\$ -	\$ -	\$ 865,474
15,547	-	-	15,547
344,788	-	-	450,283
21,498	-	-	21,498
255,964	-	-	255,964
176,997	291,428	7,525,847	18,634,815
393,070	-	-	393,070
-	2,374,330	-	4,329,828
-	2,234,831	1,933	5,000,429
<u>1,937,504</u>	<u>4,900,589</u>	<u>7,527,780</u>	<u>29,966,908</u>
1,595,930	-	-	7,016,704
6,565,970	-	100,000	6,836,342
10,132,057	253,496	318,749	15,745,954
38,487	-	-	40,067
<u>18,332,444</u>	<u>253,496</u>	<u>418,749</u>	<u>29,639,067</u>
318,862	-	-	8,576,049
5,702,014	130,572,171	12,758,519	216,931,032
-	1,136,156	-	2,558,010
<u>6,020,876</u>	<u>131,708,327</u>	<u>12,758,519</u>	<u>228,065,091</u>
3,418,132	793,145	15,478,714	97,446,581
897,320	-	-	12,441,119
<u>\$ 30,606,276</u>	<u>\$ 137,655,557</u>	<u>\$ 36,183,762</u>	<u>\$ 397,558,766</u>

City of Orem
Schedules of Capital Assets Used in The Operations of Governmental Funds
Schedule of Changes By Function and Activity¹
For The Year Ended June 30, 2024

Function and Activity	Governmental Funds Capital Assets June 30, 2023	Additions	Deductions	Governmental Funds Capital Assets June 30, 2024
General Government:				
Executive	\$ 865,474	\$ -	\$ -	\$ 865,474
Management Services	8,013	7,534	-	15,547
Finance	381,606	118,729	(50,052)	450,283
Legal	21,498	-	-	21,498
Development Services	234,404	31,150	(9,590)	255,964
General Government	12,923,141	5,711,674	-	18,634,815
Engineering	411,901	-	(18,831)	393,070
Redevelopment	4,329,828	-	-	4,329,828
Community Development	4,886,832	113,597	-	5,000,429
Total General Government	24,062,697	5,982,684	(78,473)	29,966,908
Public Safety:				
Administration	7,003,583	20,038	(6,917)	7,016,704
Police Protection	6,740,317	742,122	(646,097)	6,836,342
Fire Protection	13,177,695	2,659,398	(91,139)	15,745,954
Emergency Services	78,652	14,000	(52,585)	40,067
Total Public Safety	27,000,247	3,435,558	(796,738)	29,639,067
Highways and Streets:				
Administration & Engineering	8,631,425	-	(55,376)	8,576,049
Street System	198,953,084	18,446,761	(468,813)	216,931,032
Street Lighting	2,558,010	-	-	2,558,010
Total Highways and Streets	210,142,519	18,446,761	(524,189)	228,065,091
Parks and Recreation	84,749,223	12,907,188	(209,830)	97,446,581
Library	12,195,863	245,256	-	12,441,119
Total Governmental Funds Capital Assets	\$ 358,150,549	\$ 41,017,447	\$ (1,609,230)	\$ 397,558,766

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

STATISTICAL SECTION

STATISTICAL SECTION

(Unaudited)

This section of the City of Orem's annual comprehensive financial report (ACFR) presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	144
These schedules contain trend information to help the reader understand how the city's financial performance and well-being have changed over time.	
Revenue Capacity	152
These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property and sales taxes.	
Debt Capacity and Other Debt Information	163
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Demographic and Economic Information	173
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.	
Operating and Other Information	178
These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the city provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. Information related to any new GASB pronouncements required to be included within these statements is shown prospectively except in those cases in which prior year information was readily available.

City of Orem
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
Governmental Activities:				
Net Investment in Capital Assets	\$ 125,400,639	\$ 126,818,760	\$ 131,968,221	\$ 133,402,160
Restricted:				
Debt Service	4,397,812	3,276,616	3,124,343	3,344,100
Capital Improvements	13,746,082	14,968,717	12,172,402	12,037,092
Pensions	474,700	18,819	11,876	871,227
Community Development	2,325,070	1,966,450	2,465,412	3,609,728
Subtotal - Restricted	20,943,664	20,230,602	17,774,033	19,862,147
Unrestricted	14,694,051	22,000,259	23,803,593	27,529,253
Total Governmental Activities Net Position	161,038,354	169,049,621	173,545,847	180,793,560
Business-type Activities:				
Net Investment in Capital Assets	55,221,666	56,904,569	59,715,600	63,143,175
Restricted:				
Debt Service	1,658,404	2,448,592	1,860,333	1,995,491
Capital Improvements	66,000	88,000	110,000	194,727
Pensions	2,025	145	-	-
Subtotal - Restricted	1,726,429	2,536,737	1,970,333	2,190,218
Unrestricted	18,391,654	20,298,964	27,455,917	37,657,454
Total Business-type Activities Net Position	75,339,749	79,740,270	89,141,850	102,990,847
Primary Government:				
Net Investment in Capital Assets	180,622,305	183,723,329	191,683,821	196,545,335
Restricted:				
Debt Service	6,056,216	5,725,208	4,984,676	5,339,591
Capital Improvements	13,812,082	15,056,717	12,282,402	12,231,819
Pensions	476,725	18,964	11,876	871,227
Community Development	2,325,070	1,966,450	2,465,412	3,609,728
Subtotal - Restricted	22,670,093	22,767,339	19,744,366	22,052,365
Unrestricted	33,085,705	42,299,223	51,259,510	65,186,707
Total Primary Government Net Position	\$ 236,378,103	\$ 248,789,891	\$ 262,687,697	\$ 283,784,407

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 134,356,643	\$ 138,676,061	\$ 154,447,536	\$ 155,974,028	\$ 164,329,351	\$ 198,130,312
5,845,268	4,928,893	4,171,302	3,465,584	3,490,893	3,560,710
15,739,000	18,992,324	10,967,133	13,950,399	16,247,508	11,610,099
-	2,426,403	5,693,222	20,096,352	4,552,561	6,613,313
3,832,719	4,048,008	10,406,252	12,693,720	12,178,785	12,682,359
25,416,987	30,395,628	31,237,909	50,206,055	36,469,747	34,466,481
29,921,317	36,678,544	45,425,272	45,819,720	71,695,010	62,951,022
189,694,947	205,750,233	231,110,717	251,999,803	272,494,108	295,547,815
69,151,941	74,134,249	77,095,912	81,282,909	90,131,576	102,872,629
2,121,261	2,157,258	2,218,876	3,592,614	3,734,117	3,784,103
983,589	1,057,806	19,006,176	19,269,762	19,932,152	9,940,512
-	-	111,544	2,079,804	-	-
3,104,850	3,215,064	21,336,596	24,942,180	23,666,269	13,724,615
47,291,346	61,047,974	54,700,557	58,419,253	64,991,436	78,572,545
119,548,137	138,397,287	153,133,065	164,644,342	178,789,281	195,169,789
203,508,584	212,810,310	231,543,448	237,256,937	254,460,927	301,002,941
7,966,529	7,086,151	6,390,178	7,058,198	7,225,010	7,344,813
16,722,589	20,050,130	29,973,309	33,220,161	36,179,660	21,550,611
-	2,426,403	5,804,766	22,176,156	4,552,561	6,613,313
3,832,719	4,048,008	10,406,252	12,693,720	12,178,785	12,682,359
28,521,837	33,610,692	52,574,505	75,148,235	60,136,016	48,191,096
77,212,663	97,726,518	100,125,829	104,238,973	136,686,446	141,523,567
\$ 309,243,084	\$ 344,147,520	\$ 384,243,782	\$ 416,644,145	\$ 451,283,389	\$ 490,717,604

City of Orem
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year					
	2015	2016	2017	2018	2019	2020
Expenses						
Governmental Activities:						
General Government	\$ 10,948,663	\$ 11,148,210	\$ 13,160,153	\$ 13,153,262	\$ 15,017,456	\$ 15,221,971
Public Safety	20,363,836	21,750,059	23,578,262	23,214,380	25,463,111	26,294,148
Highways and Public Improvements	7,360,050	7,426,758	7,085,621	7,012,058	7,688,525	7,573,688
Parks, Recreation and Arts	8,448,553	8,704,800	9,471,883	10,561,367	9,613,483	8,734,158
Economic and Physical Development	513,855	867,172	960,630	1,504,742	887,655	709,334
Redevelopment	1,320,100	187,497	1,286,498	756,175	1,004,364	1,258,821
Interest on Long-term Debt	3,990,714	3,624,749	3,596,868	3,505,369	4,122,763	4,732,568
Total Governmental Activities Expenses	52,945,771	53,709,245	59,129,915	59,707,353	63,797,357	64,524,688
Business-type Activities:						
Water	10,460,803	10,335,616	11,021,079	12,570,988	13,361,446	13,039,211
Water Reclamation	6,268,592	6,716,546	6,723,394	7,117,138	7,517,084	7,540,672
Storm Water	2,444,269	2,460,540	2,371,647	2,567,634	2,837,289	3,119,773
Recreation	1,949,301	2,023,758	1,962,995	1,993,090	2,041,021	1,258,441
Solid Waste	3,139,688	3,174,442	3,283,310	3,617,304	3,764,859	4,277,997
Street Lighting	1,297,064	1,396,770	1,174,100	981,777	474,442	481,587
Total Business-type Activities Expenses	25,559,717	26,107,672	26,536,525	28,847,931	29,996,141	29,717,681
Total Primary Government Expenses	78,505,488	79,816,917	85,666,440	88,555,284	93,793,498	94,242,369
Program Revenues						
Governmental Activities:						
Charges for Services:						
General Government	11,868,366	10,018,102	9,718,116	10,147,593	11,286,060	10,198,818
Public Safety	5,229,158	5,904,235	5,768,195	6,006,638	6,405,407	7,804,339
Parks, Recreation and Arts	751,427	936,415	2,008,377	1,495,408	1,506,624	240,568
All Others	118,984	117,234	186,321	332,034	350,681	1,467,081
Operating Grants and Contributions	1,332,898	1,333,496	1,195,663	1,537,093	1,392,846	6,228,568
Capital Grants and Contributions	4,017,121	2,789,074	3,171,938	3,876,983	5,246,807	4,513,950
Total Governmental Activities Program Revenues	23,317,954	21,098,556	22,048,610	23,395,749	26,188,425	30,453,324
Business-type Activities:						
Charges for Services:						
Water	13,425,701	13,336,792	15,547,544	18,355,800	18,934,096	20,821,417
Water Reclamation	8,007,161	7,281,870	8,619,099	9,678,758	11,519,137	13,070,784
Storm Water	3,170,615	3,451,551	4,001,972	4,350,123	4,775,819	5,050,924
Recreation	1,546,991	1,583,477	1,617,273	1,669,921	1,609,329	746,080
Solid Waste	3,400,359	3,515,859	3,571,929	3,692,573	3,845,141	4,098,072
Street Lighting	985,291	988,481	995,480	1,023,366	1,214,710	914,292
Capital Grants and Contributions	591,886	510,138	1,383,925	3,973,808	4,196,701	3,179,941
Total Business-type Activities Program Revenues	31,128,004	30,668,168	35,737,222	42,744,349	46,094,933	47,881,510
Total Primary Government Program Revenues	54,445,958	51,766,724	57,785,832	66,140,098	72,283,358	78,334,834
Net (Expense) Revenue						
Governmental Activities	(29,627,817)	(32,610,689)	(37,081,305)	(36,311,604)	(37,608,932)	(34,071,364)
Business-type Activities	5,568,287	4,560,496	9,200,697	13,896,418	16,098,792	18,163,829
Total Primary Government Net (Expense) Revenue	\$ (24,059,530)	\$ (28,050,193)	\$ (27,880,608)	\$ (22,415,186)	\$ (21,510,140)	\$ (15,907,535)
General Revenues and Other Changes in Net Position						
Governmental Activities:						
Taxes:						
Sales Taxes	20,727,557	21,405,733	22,750,706	24,361,704	24,944,421	28,151,590
Property Taxes	9,839,669	9,229,764	9,141,823	8,669,177	9,701,393	10,432,989
Franchise Taxes	7,698,687	7,853,723	7,894,110	7,961,936	7,887,332	7,865,944
Vehicle and Other Taxes	828,941	1,022,038	881,179	1,031,833	886,489	965,636
Unrestricted Investment Earnings	402,246	688,384	603,500	778,978	2,289,679	2,060,562
Gain on Sale of Capital Assets	2,539,390	19,127	103,983	39,699	163,730	323,466
Transfers	532,903	403,187	202,230	715,990	637,275	326,463
Total Governmental Activities	42,569,393	40,621,956	41,577,531	43,559,317	46,510,319	50,126,650
Business-type Activities:						
Unrestricted Investment Earnings	122,371	175,933	285,761	588,795	1,088,658	1,037,245
Gain (Loss) on Sale of Capital Assets	85,244	67,279	117,352	79,774	7,115	(25,461)
Transfers	(532,903)	(403,187)	(202,230)	(715,990)	(637,275)	(326,463)
Total Business-type Activities	(325,288)	(159,975)	200,883	(47,421)	458,498	685,321
Total Primary Government	42,244,105	40,461,981	41,778,414	43,511,896	46,968,817	50,811,971
Change in Net Position						
Governmental Activities	12,941,576	8,011,267	4,496,226	7,247,713	8,901,387	16,055,286
Business-type Activities	5,242,999	4,400,521	9,401,580	13,848,997	16,557,290	18,849,150
Total Primary Government	\$ 18,184,575	\$ 12,411,788	\$ 13,897,806	\$ 21,096,710	\$ 25,458,677	\$ 34,904,436

Fiscal Year			
2021	2022	2023	2024
\$ 16,072,497	\$ 15,691,209	\$ 17,353,662	\$ 20,714,117
26,234,854	27,353,214	31,972,307	33,918,124
7,296,421	8,187,834	10,011,076	8,413,806
4,444,646	8,910,111	11,506,408	13,793,147
1,068,973	1,204,626	977,831	1,205,616
1,151,383	1,334,386	1,379,413	1,343,686
4,571,442	4,589,160	4,609,304	4,618,149
60,840,216	67,270,540	77,810,001	84,006,645
14,956,163	15,541,478	15,840,176	15,527,158
7,918,906	8,309,770	9,883,718	8,440,081
3,016,483	3,261,027	3,822,402	3,847,271
2,311,074	2,725,743	3,441,292	3,658,261
4,227,392	4,241,603	4,503,974	5,027,552
469,325	522,488	539,513	536,098
32,899,343	34,602,109	38,031,075	37,036,421
93,739,559	101,872,649	115,841,076	121,043,066
10,747,410	11,824,143	11,344,837	11,693,109
7,568,475	8,211,979	9,116,192	8,404,189
2,318,692	1,877,951	1,757,350	2,205,209
397,409	348,703	301,159	365,735
3,753,790	1,930,767	1,978,824	1,923,056
6,270,294	5,725,996	8,586,537	15,724,784
31,056,070	29,919,539	33,084,899	40,316,082
20,341,587	17,818,803	17,850,697	17,671,764
12,591,825	12,986,274	13,534,149	13,286,409
5,300,968	5,515,349	5,680,634	5,906,642
1,159,731	3,142,844	3,501,688	3,774,684
4,370,769	4,624,294	4,958,142	5,213,030
1,055,657	1,069,000	991,843	1,092,347
3,754,528	2,212,406	3,372,652	2,702,656
48,575,055	47,368,970	49,889,805	49,647,532
79,631,125	77,288,509	82,974,704	89,963,614
(29,784,146)	(37,351,001)	(44,725,102)	(43,690,563)
15,675,712	12,766,861	11,858,730	12,611,111
\$ (14,108,434)	\$ (24,584,140)	\$ (32,866,372)	\$ (31,079,452)
33,250,164	37,803,119	38,097,180	38,338,115
10,598,204	10,258,353	10,593,899	10,651,601
7,923,070	8,088,605	8,864,571	8,794,879
846,548	961,419	1,005,039	889,233
432,708	(929,890)	4,804,033	6,235,572
594,136	253,679	157,676	116,253
1,499,800	1,804,802	1,697,009	1,718,817
55,144,630	58,240,087	65,219,407	66,744,470
527,587	134,781	3,939,237	5,401,308
32,279	414,437	43,981	86,906
(1,499,800)	(1,804,802)	(1,697,009)	(1,718,817)
(939,934)	(1,255,584)	2,286,209	3,769,397
54,204,696	56,984,503	67,505,616	70,513,867
25,360,484	20,889,086	20,494,305	23,053,907
14,735,778	11,511,277	14,144,939	16,380,508
\$ 40,096,262	\$ 32,400,363	\$ 34,639,244	\$ 39,434,415

City of Orem
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
General Fund				
Nonspendable	\$ 70,707	\$ 57,122	\$ 51,517	\$ 42,132
Restricted	6,057,938	6,484,410	7,292,911	8,333,431
Assigned	3,125,711	3,562,553	2,844,275	3,559,271
Unassigned	12,747,875	11,474,137	12,829,323	13,449,103
Total General Fund	<u>22,002,231</u>	<u>21,578,222</u>	<u>23,018,026</u>	<u>25,383,937</u>
All Other Governmental Funds				
Nonspendable	-	-	1,000	-
Restricted	14,340,319	13,653,867	10,416,729	10,615,357
Assigned	6,546,914	11,071,273	12,327,020	13,678,638
Total All Other Governmental Funds	<u>20,887,233</u>	<u>30,105,263</u>	<u>22,744,749</u>	<u>24,293,995</u>
Total Governmental Funds				
Nonspendable	70,707	57,122	52,517	42,132
Restricted	20,398,257	20,138,277	17,709,640	18,948,788
Committed	-	5,380,123	-	-
Assigned	9,672,625	14,633,826	15,171,295	17,237,909
Unassigned	12,747,875	11,474,137	12,829,323	13,449,103
Total Governmental Funds	<u>\$ 42,889,464</u>	<u>\$ 51,683,485</u>	<u>\$ 45,762,775</u>	<u>\$ 49,677,932</u>

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 36,328	\$ 49,995	\$ 413,604	\$ 47,512	\$ 34,497	\$ 102,567
8,673,237	8,722,475	10,183,252	12,133,985	12,310,124	12,854,970
4,836,744	10,203,415	11,110,974	10,888,833	11,063,811	7,867,846
13,948,108	12,376,113	18,424,509	22,036,611	27,459,994	26,760,135
27,494,417	31,351,998	40,132,339	45,106,941	50,868,426	47,585,518
-	-	-	-	-	-
42,158,789	30,145,964	14,860,840	17,897,547	19,553,148	14,876,214
17,592,552	19,204,402	21,354,261	26,491,996	28,482,809	24,270,253
59,751,341	49,350,366	36,215,101	44,389,543	48,035,957	39,146,467
36,328	49,995	413,604	47,512	34,497	102,567
50,832,026	38,868,439	25,044,092	30,031,532	31,863,272	27,731,184
-	-	-	-	-	-
22,429,296	29,407,817	32,465,235	37,380,829	39,546,620	32,138,099
13,948,108	12,376,113	18,424,509	22,036,611	27,459,994	26,760,135
\$ 87,245,758	\$ 80,702,364	\$ 76,347,440	\$ 89,496,484	\$ 98,904,383	\$ 86,731,985

City of Orem
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year				
	2015	2016	2017	2018	2019
Revenues					
Taxes and Special Assessments	\$ 43,549,348	\$ 39,473,431	\$ 40,804,822	\$ 41,982,483	\$ 43,735,686
Licenses and Permits	2,524,794	1,745,483	1,815,943	1,813,030	2,564,527
Intergovernmental	5,350,019	4,122,570	4,367,601	5,326,785	4,827,536
Charges for Services	7,624,838	7,671,801	7,944,803	8,049,206	8,912,692
Fines and Forfeitures	1,792,829	1,588,994	1,699,609	1,839,251	1,736,445
Charges for Services - Other Funds	4,042,299	3,666,672	3,739,141	4,283,205	4,813,925
Impact Fees	-	-	-	87,291	1,812,117
Investment Earnings	397,648	691,037	602,736	776,059	2,286,635
Miscellaneous Revenue	1,587,285	1,670,552	2,254,504	1,887,641	1,362,254
Total Revenues	66,869,060	60,630,540	63,229,159	66,044,951	72,051,817
Expenditures					
General Government	11,539,358	12,143,760	12,810,872	13,245,295	14,378,024
Public Safety	19,847,226	21,144,586	21,752,711	22,539,915	23,577,274
Highways and Public Improvements	2,828,824	2,922,708	3,029,415	3,053,824	3,195,426
Parks, Recreation and Arts	7,485,247	7,512,284	7,593,094	7,465,177	7,889,131
Economic and Physical Development	886,236	788,526	862,478	1,056,219	792,306
Redevelopment	1,231,600	99,182	1,195,421	761,151	911,069
Debt Service:					
Principal Retirement	5,486,955	4,369,370	3,515,873	3,095,833	1,820,799
Interest and Fiscal Charges	4,201,272	3,802,678	3,554,590	3,473,151	3,694,732
Leases - Principal	108,376	114,173	109,494	546,506	426,000
Leases - Interest	9,177	7,037	4,540	311,092	126,221
Capital Outlay	7,573,606	6,044,338	15,109,224	7,426,441	6,743,546
Total Expenditures	61,197,877	58,948,642	69,537,712	62,974,604	63,554,528
Excess of Revenues over					
 (under) Expenditures	5,671,183	1,681,898	(6,308,553)	3,070,347	8,497,289
Other Financing Sources (Uses)					
Issuance of Bonds & Other Debt	10,174,331	-	2,898,000	-	28,209,763
Payment to Bond Refunding Agent	(9,792,760)	-	(2,861,199)	-	-
Proceeds from Asset Disposals	42,869	19,127	103,983	77,614	155,055
Proceeds from Lease Relinquishments	2,500,000	-	-	-	-
Leases	64,113	6,739,000	-	-	-
Transfers In	11,483,900	12,998,035	11,857,495	13,220,391	14,702,520
Transfers Out	(10,898,865)	(12,644,039)	(11,610,436)	(12,453,195)	(13,996,801)
Total Other Financing Sources (Uses)	3,573,588	7,112,123	387,843	844,810	29,070,537
Net Change in Fund Balances	\$ 9,244,771	\$ 8,794,021	\$ (5,920,710)	\$ 3,915,157	\$ 37,567,826
Debt Service as a percentage					
 of Noncapital Expenditures	17.7%	15.3%	12.8%	12.8%	10.0%

Fiscal Year				
2020	2021	2022	2023	2024
\$ 47,401,515	\$ 52,702,373	\$ 57,116,443	\$ 58,544,226	\$ 58,778,086
1,661,515	2,047,433	2,293,007	1,654,707	1,755,827
9,989,011	9,006,531	6,026,663	10,195,381	17,272,923
8,702,243	9,727,927	10,359,796	10,553,550	10,565,020
1,386,474	1,219,631	1,386,493	1,537,815	1,774,086
5,039,118	4,761,991	5,200,482	5,523,217	5,482,280
753,507	1,017,553	1,630,100	369,980	374,917
2,061,462	430,893	(929,526)	4,800,457	6,240,737
1,816,174	2,692,884	2,312,314	2,337,375	2,598,706
78,811,019	83,607,216	85,395,772	95,516,708	104,842,582
14,730,287	15,264,157	15,579,725	16,987,348	19,626,734
24,553,748	25,742,327	28,681,857	31,432,204	34,002,462
3,226,153	3,214,068	3,220,509	3,803,027	4,214,360
7,940,137	8,155,277	8,864,969	9,046,919	9,920,985
601,842	837,027	1,070,331	724,944	971,120
913,706	1,051,628	1,229,620	1,190,792	1,243,665
1,527,961	1,432,255	1,358,000	1,328,000	1,145,000
4,935,277	4,639,423	4,666,394	4,698,223	4,729,321
435,000	444,000	455,000	465,000	474,000
117,353	108,284	99,043	89,589	79,933
27,476,266	29,124,011	9,275,938	17,994,498	42,830,269
86,457,730	90,012,457	74,501,386	87,760,544	119,237,849
(7,646,711)	(6,405,241)	10,894,386	7,756,164	(14,395,267)
-	-	-	-	-
-	-	-	-	-
704,035	594,136	372,664	183,936	296,704
-	-	-	-	-
-	-	-	-	-
12,071,658	14,840,756	12,610,080	12,073,370	11,914,438
(11,672,376)	(13,384,575)	(10,728,086)	(10,527,348)	(9,988,273)
1,103,317	2,050,317	2,254,658	1,729,958	2,222,869
\$ (6,543,394)	\$ (4,354,924)	\$ 13,149,044	\$ 9,486,122	\$ (12,172,398)

11.6% 11.3% 9.8% 9.1% 8.2%

City of Orem
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Calendar Years
(Unaudited)

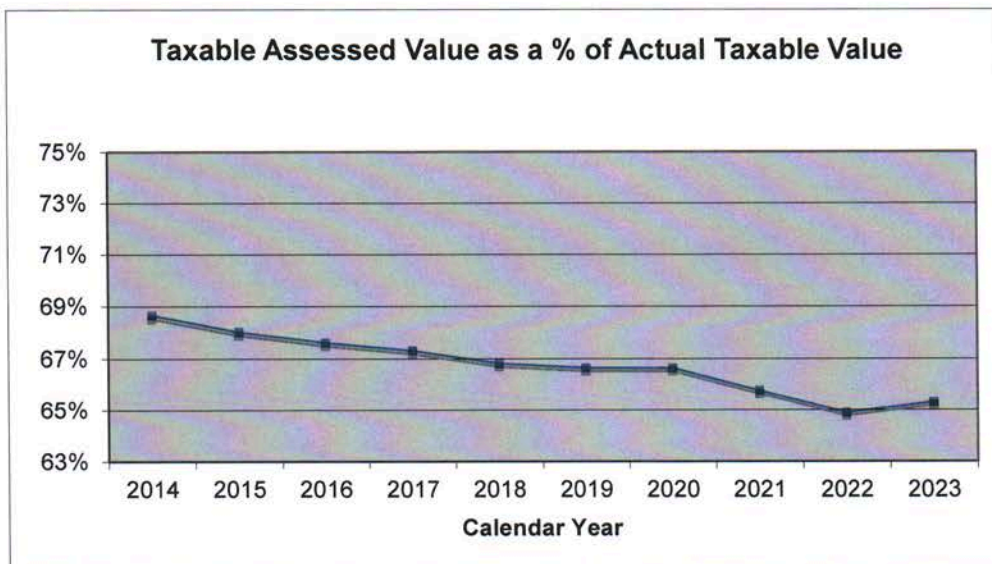
Calendar Year ¹	Taxable Assessed Value				
	Primary	Other	Commercial	Agricultural	Unimproved
	Residential Property	Residential Property	& Industrial Property		Real Property
2014	\$ 2,625,764,385	\$ 7,388,684	\$ 1,540,311,362	\$ 486,609	\$ 147,878,177
2015	2,843,531,994	8,234,684	1,591,591,049	496,907	145,565,291
2016	3,107,389,501	11,331,034	1,666,181,801	936,304	160,189,356
2017	3,410,863,935	12,024,179	1,792,344,368	837,724	156,979,408
2018	3,775,842,951	12,752,600	1,888,362,910	931,418	164,540,170
2019	4,166,790,367	15,841,000	2,053,671,086	904,733	173,954,008
2020	4,477,283,315	26,847,485	2,218,165,060	1,371,812	188,660,779
2021	5,000,615,640	33,146,100	2,233,056,298	1,365,085	192,148,239
2022	6,519,901,239	107,515,500	2,652,616,697	1,698,417	246,538,295
2023	6,727,247,425	102,344,500	2,919,935,849	1,892,644	208,145,730

Source: Utah State Tax Commission - Property Tax Division

Notes: Property in the City of Orem is reassessed once every five years, on average. The county assesses property at approximately 55 percent of actual value for residential property and 100 percent of actual value for all other categories. Estimated actual taxable value is calculated by dividing taxable assessed value by those percentages.

¹ Assessed values are reported by the county on a calendar year basis rather than July 1 to June 30 fiscal year.

		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
Personal Property	Fee in Lieu Property				
\$ 322,456,519	\$ 43,654,474	\$ 4,687,940,210	0.001716	\$ 6,842,338,176	68.51%
299,822,251	45,221,895	4,934,464,071	0.001652	7,267,727,717	67.90%
302,375,000	46,114,051	5,294,517,047	0.001550	7,846,197,485	67.48%
316,299,118	44,919,303	5,734,268,035	0.001346	8,534,812,856	67.19%
319,419,105	44,102,879	6,205,952,033	0.001281	9,305,712,029	66.69%
339,452,728	43,518,173	6,794,132,095	0.001260	10,216,285,032	66.50%
363,773,499	41,018,229	7,317,120,179	0.001166	11,002,318,106	66.51%
367,699,460	41,677,494	7,869,708,316	0.001094	11,988,240,649	65.65%
401,082,950	38,740,983	9,968,094,081	0.000925	15,390,525,958	64.77%
458,948,626	39,573,943	10,458,088,717	0.000893	16,045,936,656	65.18%



City of Orem
Direct and Overlapping Property Tax Rates
Last Ten Calendar Years
(Unaudited)

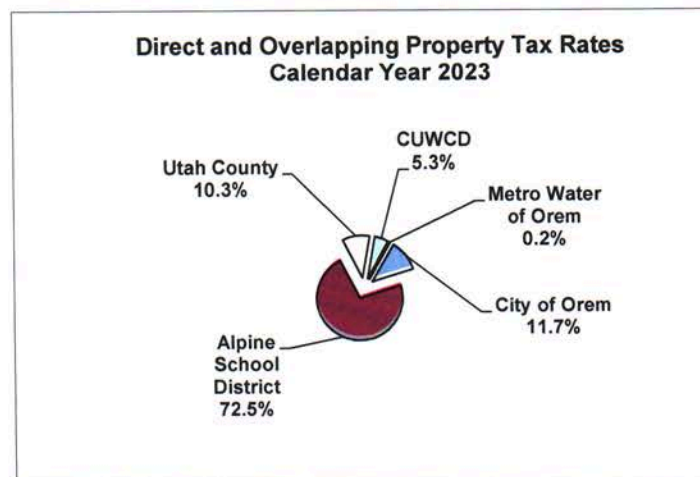
Calendar Year ²	City of Orem Direct Rates			Overlapping Rates ¹				Total
	General Fund	Debt Service Fund	Total Direct Rate	Alpine School District	Utah County	Central Utah Water Conservancy District	Metropolitan Water District of Orem	
2014	0.001217	0.000499	0.001716	0.008096	0.001149	0.000422	0.000036	0.011419
2015	0.001188	0.000464	0.001652	0.008177	0.001098	0.000405	0.000035	0.011367
2016	0.001123	0.000427	0.001550	0.007718	0.001049	0.000400	0.000033	0.010750
2017	0.001050	0.000296	0.001346	0.007167	0.000969	0.000400	0.000031	0.009913
2018	0.001001	0.000280	0.001281	0.007033	0.000911	0.000400	0.000030	0.009655
2019	0.000983	0.000277	0.001260	0.006699	0.000839	0.000400	0.000027	0.009225
2020	0.000925	0.000241	0.001166	0.006800	0.001202	0.000400	0.000025	0.009593
2021	0.000850	0.000244	0.001094	0.006904	0.001007	0.000400	0.000023	0.009428
2022	0.000677	0.000248	0.000925	0.005724	0.000787	0.000400	0.000018	0.007854
2023	0.000656	0.000237	0.000893	0.005518	0.000781	0.000400	0.000017	0.007609

Source: Utah State Tax Commission - Property Tax Division

Notes: The City's basic property tax rate is primarily increased by: 1) a majority vote of the City Council after holding public hearings, 2) the approval of general obligation debt by a majority of the City's residents, 3) through a judgment levy due to a court ordered reduction to an entity(s) property tax, and 4) the overall assessed property values of the City's residents are reduced by the County Assessor. Rates for debt service are set based on each year's requirements. The tax rate is applied directly to the taxable value of the property.

¹ Overlapping rates are those of local and county governments. These rates apply to all property owners within the City of Orem.

² Taxes are collected and reported by the County on a calendar year basis rather than July 1 to June 30 fiscal year.



City of Orem
Principal Property Tax Payers
Current Year and Nine Years Ago
(Unaudited)

Taxpayer	Calendar Year 2023			Calendar Year 2014		
	Taxable Assessed	Rank	Percentage of Total Taxable Assessed	Taxable Assessed	Rank	Percentage of Total Taxable Assessed
	Value ¹		Value	Value ¹		Value
University Place	\$ 312,158,700	1	2.98%	\$ 119,203,099	1	2.54%
Woodtusk LLC	98,969,600	2	0.95%	----		----
Midtown360 LLC	91,793,300	3	0.88%	----		----
TCU Properties	77,921,100	4	0.75%	57,268,400	2	1.22%
Pacificorp	61,163,037	5	0.58%	44,551,270	3	0.95%
Timpanogos Regional Hospital	57,862,000	6	0.55%	42,279,850	4	0.90%
Parkway Lofts LLC	53,721,300	7	0.51%	----		----
Dominion Energy	50,383,221	8	0.48%	19,987,882	8	0.43%
Pinnacle Apartments	45,529,600	9	0.44%	25,223,500	5	0.54%
Wolverine Crossing LLC	38,522,400	10	0.37%	21,118,094	6	0.45%
University Crossing Shopping Ctr	37,696,000	11	0.36%	20,555,400	7	0.44%
Carillon Square LLC	34,392,000	12	0.33%	15,018,900	12	0.32%
Boyer Lake Point Shopping Ctr	----		----	16,918,600	9	0.36%
Village Park Apartments	----		----	16,848,200	10	0.36%
Retail Trust III (Walmart)	----		----	16,543,300	11	0.35%
Total	<u>\$ 960,112,258</u>		<u>9.18%</u>	<u>\$ 415,516,495</u>		<u>8.86%</u>

¹ Assessed values are reported by the County on a calendar year basis rather than July 1 to June 30 fiscal year.

City of Orem
Property Tax Levies and Collections
Last Ten Calendar Years
(Unaudited)

Calendar Year ¹	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections by Tax Levy Year	Total Tax Collections
2014	\$ 7,387,198	\$ 6,793,773	91.97%	\$ 493,765	\$ 7,287,538
2015	7,529,322	6,935,505	92.11%	513,438	7,448,943
2016	7,586,065	7,059,043	93.05%	484,862	7,543,905
2017	7,204,690	6,754,817	93.76%	418,828	7,173,645
2018	7,252,003	6,740,722	92.95%	399,711	7,140,433
2019	7,480,867	6,825,355	91.24%	554,822	7,380,177
2020	7,297,759	6,667,581	91.36%	489,489	7,157,070
2021	8,448,992	7,789,321	92.19%	551,910	8,341,231
2022	9,365,797	8,775,062	93.69%	453,615	9,228,677
2023	9,544,688	8,948,309	93.75%	537,560	9,485,869

¹ Taxes are levied, collected, and reported by the County on a calendar or tax levy year basis rather than a July 1 to June 30 fiscal year.

Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes by Tax Levy Year	Ratio of Outstanding Delinquent Taxes to Total Tax Levy
98.65%	\$ 99,660	1.35%
98.93%	80,379	1.07%
99.44%	42,160	0.56%
99.57%	31,045	0.43%
98.46%	111,570	1.54%
98.65%	100,690	1.35%
98.07%	140,689	1.93%
98.72%	107,761	1.28%
98.54%	137,120	1.46%
99.38%	58,819	0.62%

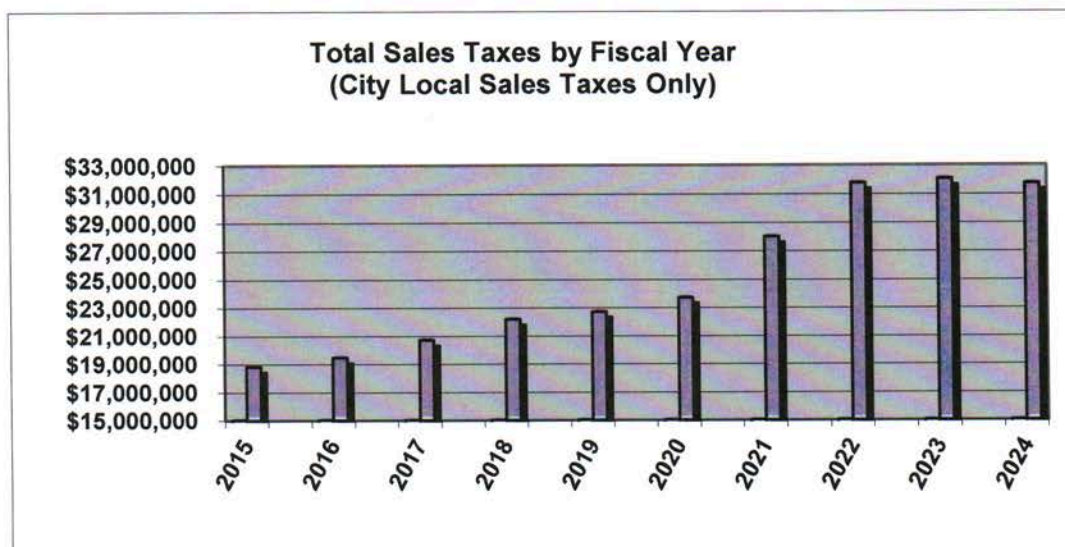
City of Orem
Sales Taxes by Category
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
General Merchandise and Groceries	\$ 5,277,987	\$ 5,333,279	\$ 5,637,951	\$ 5,934,245
Building Materials, Hardware, and Tools	1,801,399	1,952,417	2,299,711	2,585,913
Auto Dealers, Supplies, and Accessories	2,899,382	2,979,991	3,151,370	3,410,522
Home Furnishings, Appliances, & Electronics	1,786,258	1,822,364	1,964,207	2,101,318
Eating and Drinking Establishments	1,245,543	1,314,508	1,499,483	1,749,330
Clothing, Apparel, and Accessories	1,528,112	1,573,936	1,552,018	1,582,714
Professional Equipment and Supplies	1,429,657	1,526,283	1,554,830	1,596,802
Arts, Crafts, and Specialty Items	359,128	382,199	377,497	387,574
Amusement and Recreation	650,710	656,716	674,845	683,181
All Other Categories	1,852,879	1,921,222	2,002,205	2,166,357
Subtotal - City Local Sales Tax	18,831,055	19,462,915	20,714,117	22,197,956
Cultural Arts & Recreation Enhancement (CARE)	1,888,230	1,934,153	2,028,528	2,163,259
Transportation Infrastructure	-	-	-	-
Public Transit	-	-	-	-
Mass Transit - Additional	8,272	8,665	8,062	489
Total City Sales Taxes	<u>\$ 20,727,557</u>	<u>\$ 21,405,733</u>	<u>\$ 22,750,707</u>	<u>\$ 24,361,704</u>
Total City Sales Tax Rate ¹	1.10%	1.10%	1.10%	1.10%
% Increase (Decrease) from prior year, All	4.58%	3.27%	6.28%	7.08%
% Increase (Decrease) from prior year, City Local Sales Tax Only	4.57%	3.36%	6.43%	7.16%

Source: Internally generated, but based upon sales tax amounts reported to the City by the Utah State Tax Commission.

¹ See sales tax rate breakdown on page 162 for additional information regarding this rate.

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 6,105,107	\$ 6,578,582	\$ 7,702,422	\$ 8,537,418	\$ 9,127,774	\$ 9,278,458
3,028,016	3,479,383	4,340,120	5,847,938	5,429,978	5,323,831
3,694,537	3,802,737	4,575,230	5,065,673	4,855,945	4,891,843
2,082,860	1,807,145	2,189,728	2,320,240	2,112,631	1,907,411
1,809,424	1,664,412	1,859,596	2,164,765	2,304,527	2,437,921
1,299,340	1,129,901	1,260,997	1,322,187	1,324,718	1,382,569
1,602,008	1,893,016	2,198,583	2,440,416	2,505,776	2,795,122
358,450	367,346	476,918	563,281	555,672	545,599
726,998	743,740	870,486	967,075	987,592	991,910
2,027,097	2,270,648	2,529,869	2,559,786	2,856,234	2,198,671
22,733,837	23,736,910	28,003,949	31,788,779	32,060,847	31,753,335
2,208,004	2,284,064	2,741,633	3,152,288	3,143,029	3,098,053
-	2,129,802	2,503,967	2,861,927	2,893,782	2,851,227
-	-	-	-	-	635,489
2,580	814	617	124	(479)	11
<u>\$ 24,944,421</u>	<u>\$ 28,151,590</u>	<u>\$ 33,250,166</u>	<u>\$ 37,803,118</u>	<u>\$ 38,097,179</u>	<u>\$ 38,338,115</u>
1.10%	1.20%	1.20%	1.20%	1.20%	1.25%
2.39%	12.86%	18.11%	13.69%	0.78%	0.63%
2.41%	4.41%	17.98%	13.52%	0.86%	-0.96%



City of Orem
Other Sales Tax Revenue Information by Category
Current Year and Nine Years Ago
(Unaudited)

Fiscal Year 2024				
	Number of Filers	Percentage of Total	Local Sales Tax Revenue	Percentage of Total
General Merchandise and Groceries	2,022	20.93%	\$ 9,278,458	29.22%
Building Materials, Hardware, and Tools	563	5.83%	\$ 5,323,831	16.77%
Auto Dealers, Supplies, and Accessories	505	5.23%	\$ 4,891,843	15.41%
Home Furnishings, Appliances, & Electronics	369	3.82%	\$ 1,907,411	6.01%
Eating and Drinking Establishments	382	3.95%	\$ 2,437,921	7.68%
Clothing, Apparel, and Accessories	602	6.23%	\$ 1,382,569	4.35%
Professional Equipment and Supplies	1,733	17.93%	\$ 2,795,122	8.80%
Arts, Crafts, and Specialty Items	568	5.88%	\$ 545,599	1.72%
Amusement and Recreation	550	5.69%	\$ 991,910	3.12%
All Other Categories	2,369	24.52%	\$ 2,198,671	6.92%
Total	9,663	100.00%	\$ 31,753,335	100.00%

Fiscal Year 2015				
	Number of Filers	Percentage of Total	Local Sales Tax Revenue	Percentage of Total
General Merchandise and Groceries	663	12.32%	\$ 5,277,987	28.03%
Building Materials, Hardware, and Tools	326	6.06%	\$ 1,801,399	9.57%
Auto Dealers, Supplies, and Accessories	327	6.08%	\$ 2,899,382	15.40%
Home Furnishings, Appliances, & Electronics	263	4.89%	\$ 1,786,258	9.49%
Eating and Drinking Establishments	210	3.90%	\$ 1,245,543	6.61%
Clothing, Apparel, and Accessories	208	3.87%	\$ 1,528,112	8.11%
Professional Equipment and Supplies	1,005	18.68%	\$ 1,429,657	7.59%
Arts, Crafts, and Specialty Items	275	5.11%	\$ 359,128	1.91%
Amusement and Recreation	193	3.59%	\$ 650,710	3.46%
All Other Categories	1,910	35.50%	\$ 1,852,879	9.84%
Total	5,380	100.00%	\$ 18,831,055	100.00%

Source: Internally generated, but based upon sales tax amounts reported to the City by the Utah State Tax Commission.

City of Orem
Principal Sales Tax Payers
Current Year and Nine Years Ago
(Unaudited)

Taxpayer	Fiscal Year 2024			Fiscal Year 2015		
	Local Sales Taxes ¹	Rank	Percentage of Total Local Sales Taxes ¹	Local Sales Taxes ¹	Rank	Percentage of Total Local Sales Taxes ¹
Costco Wholesale Corporation	N/A	1	N/A	N/A	1	N/A
Amazon.com Services LLC	N/A	2	N/A	----		----
Wal-Mart Supercenter	N/A	3	N/A	N/A	2	N/A
Brent Brown Toyota	N/A	4	N/A	N/A	4	N/A
Mountainland Supply Company	N/A	5	N/A	----		----
Target	N/A	6	N/A	N/A	3	N/A
Winco Foods	N/A	7	N/A	N/A	7	N/A
Ken Garff Honda of Orem	N/A	8	N/A	N/A	10	N/A
RC Willey Home Furnishings	N/A	9	N/A	N/A	5	N/A
Pacificorp (Utah Power & Light)	N/A	10	N/A	N/A	6	N/A
USTC - Motor Vehicles	N/A	11	N/A	----		----
Trader Joe's	N/A	12	N/A	----		----
Ken Garff Motors	----		----	N/A	8	N/A
Doterra	----		----	N/A	9	N/A
Ken Garff Nissan of Orem	----		----	N/A	11	N/A
Best Buy Stores LP	----		----	N/A	12	N/A
Total	\$ 9,456,961		29.78%	\$ 5,619,181		29.84%

Source: Utah State Tax Commission.

¹ Due to confidentiality issues, the amounts and percentages of the twelve largest revenue payers cannot be displayed. However, the aggregate total is displayed along with the individual rankings in an effort to provide the reader with information as to where the City's sales tax base originates.

City of Orem
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years
(Unaudited)

City Direct Sales Tax Rates					
Fiscal Year	City Direct Rate	City Cultural Arts & Rec Rate ¹	City Transportation Infrastructure Rate	City Public Transit Rate ²	Total City Direct Rate
2015	1.00%	0.10%	0.00%	0.00%	1.10%
2016	1.00	0.10	0.00	0.00	1.10
2017	1.00	0.10	0.00	0.00	1.10
2018	1.00	0.10	0.00	0.00	1.10
2019	1.00	0.10	0.10	0.00	1.20
2020	1.00	0.10	0.10	0.00	1.20
2021	1.00	0.10	0.10	0.00	1.20
2022	1.00	0.10	0.10	0.00	1.20
2023	1.00	0.10	0.10	0.00	1.20
2024	1.00	0.10	0.10	0.05	1.25

Overlapping Sales Tax Rates								
Fiscal Year	County Direct Rate	County Transportation Infrastructure Rate	County Mass Transit Rate	County Airport, Highway, & Public Transit Rate	County Public Transit Rate ²	State Direct Rate	State Mass Transit Rate	Total Sales Tax Rate ³
2015	0.25%	0.00%	0.30%	0.25%	0.00%	4.70%	0.25%	6.85%
2016	0.25	0.00	0.30	0.25	0.00	4.70	0.25	6.85
2017	0.25	0.00	0.30	0.25	0.00	4.70	0.25	6.85
2018	0.25	0.00	0.30	0.25	0.00	4.70	0.25	6.85
2019	0.25	0.15	0.30	0.25	0.00	4.85	0.25	7.25
2020	0.25	0.15	0.30	0.25	0.00	4.85	0.25	7.25
2021	0.25	0.15	0.30	0.25	0.00	4.85	0.25	7.25
2022	0.25	0.15	0.30	0.25	0.00	4.85	0.25	7.25
2023	0.25	0.15	0.30	0.25	0.00	4.85	0.25	7.25
2024	0.25	0.15	0.30	0.25	0.15	4.85	0.25	7.45

Source: Utah State Tax Commission

¹ This additional sales tax rate, titled CARE tax, was voted on by the citizens of Orem and was reauthorized in November 2023 to continue for another ten years.

² This new sales tax rate was approved by Utah County. The new tax went into effect on January 1, 2024. The City directly receives a share of the new tax under an agreement with Utah County. The additional tax is to be used to fund eligible highway projects or systems for public transit.

³ The total sales tax rate for non-prepared food and food ingredients was set at 3.00% statewide (1.00% City Direct Rate, 0.25% County Direct Rate, and 1.75% State Direct Rate) and went into effect on January 1, 2008.

City of Orem
Pledged-Revenue Coverage
Last Ten Fiscal Years
(Unaudited)

Water & Storm Sewer Revenue Bonds						
Fiscal Year	Utility Service Charges	Less: Operating Expenses ¹	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2015	\$ 14,141,179	\$ 9,588,439	\$ 4,552,740	\$ 1,228,000	\$ 619,984	2.46
2016	14,847,401	9,468,250	5,379,151	1,267,000	578,638	2.91
2017	17,169,942	10,000,616	7,169,326	1,326,000	412,011	4.13
2018	20,133,406	10,509,666	9,623,740	1,279,000	424,593	5.65
2019	21,342,117	11,212,585	10,129,532	1,380,000	396,703	5.70
2020	23,140,323	11,557,200	11,583,123	1,459,000	366,956	6.34
2021	23,961,320	12,574,770	11,386,550	1,463,000	336,417	6.33
2022	21,305,537	12,954,252	8,351,285	1,490,000	306,551	4.65
2023	22,111,026	14,358,505	7,752,521	1,519,000	273,090	4.33
2024	22,372,861	14,262,435	8,110,426	1,552,000	238,974	4.53

Water, Sewer & Storm Sewer Revenue Bonds						
Fiscal Year	Utility Service Charges	Less: Operating Expenses ¹	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2021	\$ 36,061,936	\$ 18,132,373	\$ 17,929,563	\$ -	\$ -	0.00
2022	33,842,229	18,958,034	14,884,195	594,000	887,627	10.05
2023	34,362,791	21,362,776	13,000,015	1,244,000	1,222,300	5.27
2024	35,213,063	20,706,512	14,506,551	1,285,000	1,188,800	5.86

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹ Operating expenses do not include depreciation, interest, or amortization expenses.

City of Orem
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Governmental Activities							
Fiscal Year	General Obligation Bonds	G.O. Bonds Issuance Premiums	Special Assessment Bonds	Sales Tax Revenue Bonds	Franchise Tax Revenue Bonds	Revenue Bonds Issuance Premiums	Notes Payable
2015	\$ 11,830,000	\$ 695,160	\$ 1,155,000	\$ 4,995,000	\$ 1,750,000	\$ 232,149	\$ 1,045,022
2016	10,200,000	611,762	165,000	3,930,000	1,150,000	167,158	960,652
2017	8,535,000	528,364	155,000	2,898,000	525,000	101,867	869,779
2018	7,310,000	452,969	140,000	1,667,000	-	52,426	769,946
2019	30,560,000	4,050,044	130,000	1,208,000	-	41,487	668,147
2020	29,620,000	3,851,333	-	856,000	-	30,547	562,186
2021	28,655,000	3,652,623	-	496,000	-	19,607	454,930
2022	27,655,000	3,453,913	-	253,000	-	8,667	339,930
2023	26,630,000	3,255,208	-	-	-	-	289,930
2024	25,580,000	3,056,498	-	-	-	-	194,930

Business-type Activities					
Fiscal Year	Water Quality Revenue Bonds	Water & Storm Sewer Revenue Bonds	Water, Sewer & Storm Swr Revenue Bonds	Revenue Bonds Issuance Premiums	Total Business- type Activities
2015	\$ 10,107,000	\$ 20,307,000	\$ -	\$ 434,776	\$ 30,848,776
2016	9,513,000	19,040,000	-	392,965	28,945,965
2017	8,919,000	17,019,000	-	1,014,797	26,952,797
2018	8,325,000	15,740,000	-	912,889	24,977,889
2019	7,731,000	14,360,000	-	810,978	22,901,978
2020	7,137,000	12,901,000	-	709,067	20,747,067
2021	-	11,438,000	35,863,000	6,954,912	54,255,912
2022	-	9,948,000	35,269,000	6,599,518	51,816,518
2023	-	8,429,000	34,025,000	6,244,117	48,698,117
2024	-	6,877,000	32,740,000	5,888,713	45,505,713

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

Governmental Activities

<u>Leases</u>	<u>Total Governmental Activities</u>
\$ 352,173	\$ 22,054,504
6,977,000	24,161,572
6,893,313	20,506,323
6,345,670	16,738,011
5,974,929	42,632,607
5,513,323	40,433,389
5,044,307	38,322,467
4,582,184	36,292,694
4,206,476	34,381,614
3,695,456	32,526,884

Total Primary Government

<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Direct City Debt Per Capita</u>
\$ 52,903,280	2.87%	\$571
53,107,537	2.87	566
47,459,120	2.71	502
41,715,900	2.26	434
65,534,585	1.88	673
61,180,456	2.72	623
92,578,379	2.38	937
88,109,212	3.29	888
83,079,731	2.86	872
78,032,597	2.52	815

City of Orem
Ratios of Net General Obligation Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population ¹	Taxable Assessed Value	Gross Bonded Debt	Debt Service Monies Available ²	Net Bonded Debt	Ratio of Net Bonded Debt To Taxable Assessed Value	Net Bonded Debt Per Capita
2015	92,601	\$ 4,333,955,495	\$ 10,811,762	\$ 1,557,040	\$ 9,254,722	0.23%	\$100
2016	93,788	4,687,940,210	10,811,762	861,873	9,949,889	0.20	106
2017	94,499	4,934,464,071	9,063,364	1,098,713	7,964,651	0.15	84
2018	96,159	5,294,517,047	7,762,969	916,971	6,845,998	0.12	71
2019	97,328	5,734,268,035	34,610,044	3,789,092	30,820,952	0.49	317
2020	98,129	6,794,132,095	33,471,333	2,694,732	30,776,601	0.45	314
2021	98,812	7,317,120,179	32,307,623	1,915,512	30,392,111	0.42	308
2022	99,195	7,869,708,316	31,108,913	1,143,948	29,964,965	0.38	302
2023	95,230	9,968,094,081	29,885,208	1,191,873	28,693,335	0.29	301
2024	95,705	10,458,088,717	28,636,498	1,191,875	27,444,623	0.26	287

¹ Population estimates were based upon census data and building activity within the City.

² Debt service monies available are net of reserves dedicated to other debt issues, i.e., revenue bonds and capital leases.

City of Orem
Direct and Overlapping Governmental Activities Debt
June 30, 2024
(Unaudited)

Jurisdiction	Total Governmental Activities Debt Outstanding	Percentage Applicable to the Citizens of the City of Orem ¹	Amount Applicable to the Citizens of the City of Orem
Direct Debt:			
City of Orem	\$ 32,526,884	100.0000%	\$ 32,526,884
Overlapping Debt:			
Alpine School District	380,000,000	17.6128%	66,928,572
Utah County	-	13.0172%	-
Central Utah Water Conservancy District	116,401,403	3.7046%	4,312,219
Total Overlapping Debt	496,401,403		71,240,791
Total Direct and Overlapping Debt	<u>\$ 528,928,287</u>		<u>\$ 103,767,675</u>
Total Direct and Overlapping Debt Per Capita			<u>\$ 1,084</u>

Sources: Assessed value data used to calculate applicable percentages was provided by the Utah State Tax Commission.

Notes: Overlapping governments are those that coincide with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Orem. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident (and therefore responsible for repaying the debt) of each overlapping government.

¹ This percentage uses taxable assessed property values. Applicable percentages were calculated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

City of Orem
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
<u>General Purposes (4%)</u>				
Debt Limit	\$ 273,693,527	\$ 290,709,109	\$ 313,847,899	\$ 341,392,514
Total Net Debt Applicable to Limit	(8,722,156)	(7,964,651)	(7,964,651)	(6,845,998)
Legal Debt Margin	<u>\$ 264,971,371</u>	<u>\$ 282,744,458</u>	<u>\$ 305,883,248</u>	<u>\$ 334,546,516</u>
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	3.19%	2.74%	2.54%	2.01%
<u>Water, Sewer, & Lighting (4%)</u>				
Debt Limit	\$ 273,693,527	\$ 290,709,109	\$ 313,847,899	\$ 341,392,514
Total Net Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	<u>\$ 273,693,527</u>	<u>\$ 290,709,109</u>	<u>\$ 313,847,899</u>	<u>\$ 341,392,514</u>
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%
<u>Total (8%)</u>				
Debt Limit	\$ 547,387,054	\$ 581,418,218	\$ 627,695,798	\$ 682,785,028
Total Net Debt Applicable to Limit	(8,722,156)	(7,964,651)	(7,964,651)	(6,845,998)
Legal Debt Margin	<u>\$ 538,664,898</u>	<u>\$ 573,453,567</u>	<u>\$ 619,731,147</u>	<u>\$ 675,939,030</u>
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	1.59%	1.37%	1.27%	1.00%

¹ The 8% debt limitation applies only to general obligation bonded debt. The City is limited to 4% for general purposes with the other 4% and any remaining unused general purposes portion being available for use for water, sewer, and lighting purposes.

² Debt service monies available are net of reserves dedicated to other debt issues (i.e. revenue bonds and capital leases).

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 372,228,481	\$ 408,651,401	\$ 440,092,724	\$ 479,529,626	\$ 615,621,038	\$ 641,837,466
(30,859,318)	(30,776,601)	(30,392,111)	(29,964,965)	(28,693,335)	(27,444,623)
<u>\$ 341,369,163</u>	<u>\$ 377,874,800</u>	<u>\$ 409,700,613</u>	<u>\$ 449,564,661</u>	<u>\$ 586,927,703</u>	<u>\$ 614,392,843</u>
8.29%	7.53%	6.91%	6.25%	4.66%	4.28%
\$ 372,228,481	\$ 408,651,401	\$ 440,092,724	\$ 479,529,626	\$ 615,621,038	\$ 641,837,466
<u>\$ 372,228,481</u>	<u>\$ 408,651,401</u>	<u>\$ 440,092,724</u>	<u>\$ 479,529,626</u>	<u>\$ 615,621,038</u>	<u>\$ 641,837,466</u>
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$ 744,456,962	\$ 817,302,802	\$ 880,185,448	\$ 959,059,252	\$ 1,231,242,076	\$ 1,283,674,932
(30,859,318)	(30,776,601)	(30,392,111)	(29,964,965)	(28,693,335)	(27,444,623)
<u>\$ 713,597,644</u>	<u>\$ 786,526,201</u>	<u>\$ 849,793,337</u>	<u>\$ 929,094,287</u>	<u>\$ 1,202,548,741</u>	<u>\$ 1,256,230,309</u>
4.15%	3.77%	3.45%	3.12%	2.33%	2.14%

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Valuations:

Taxable Value	<u>\$ 10,458,088,717</u>
Estimated Market Value	<u>\$ 16,045,936,656</u>

Legal Debt Margin:

Debt Limitation - 8% of Estimated Market Value ¹	\$ 1,283,674,932
Debt Applicable to Limitation:	
Total General Obligation Bonded Debt	\$ (28,636,498)
Less:	
Assets in Debt Service Funds Available	
for payment of Principal ²	<u>1,191,875</u>
Total Debt Applicable to Limitation	(27,444,623)
Legal Debt Margin	<u>\$ 1,256,230,309</u>

City of Orem
Long-term Bonded Indebtedness Paid By Primary Government
Schedule of Bonded Indebtedness
June 30, 2024
(Unaudited)

	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Term of Bonds</u>	<u>Annual Terms of Serial Bonds</u>
Governmental Activities:				
General Obligation Bonds:				
Series 2014 Road Bonds - Refunding	0.25% - 3.00%	11/05/14	2014-2024	Various
Series 2019 Bonds	3.625% - 5.00%	02/26/19	2019-2048	Various
Total General Obligation Bonds				
Total Governmental Activities				
Business-type Activities:				
Revenue Bonds:				
2005B Water and Storm Sewer Revenue Bonds	1.48%	03/17/05	2005-2025	Various
2013 Water and Storm Sewer Revenue Refunding Bonds	2.18%	07/02/13	2013-2025	Various
2016 Water and Storm Sewer Revenue Refunding Bonds	2.00% - 4.50%	10/25/16	2016-2028	Various
2021A Water, Sewer and Storm Sewer Revenue Bonds	3.00% - 5.00%	04/27/21	2021-2046	Various
2021B Water, Sewer and Storm Sewer Revenue Bonds	0.00%	04/27/21	2021-2032	Various
Total Revenue Bonds				
Total Business-type Activities				
Total Primary Government Long-term Bonded Indebtedness				

Original Amount	Principal		Interest	
	Balance 06/30/24	Retired Year Ended 06/30/24	Expense Year Ended 06/30/24	Payable In Future Years
\$ 9,645,000	\$ 1,080,000	\$ 1,050,000	\$ 42,750	\$ 13,500
\$ 24,500,000	24,500,000	-	1,188,112	18,056,546
	25,580,000	1,050,000	1,230,862	18,070,046
	25,580,000	1,050,000	1,230,862	18,070,046
\$ 3,000,000	341,000	167,000	7,518	7,593
\$ 12,801,000	2,656,000	1,285,000	71,906	57,228
\$ 4,380,000	3,880,000	100,000	159,550	493,175
\$ 29,320,000	27,980,000	690,000	1,188,800	15,152,975
\$ 6,543,000	4,760,000	595,000	-	-
	39,617,000	2,837,000	1,427,774	15,710,971
	39,617,000	2,837,000	1,427,774	15,710,971
	\$ 65,197,000	\$ 3,887,000	\$ 2,658,636	\$ 33,781,017

City of Orem
Other Long-term Liabilities Paid by Primary Government
Last Three Fiscal Years
(Unaudited)

	Fiscal Year		
	2022	2023	2024
Governmental Activities:			
Compensated Absences	\$ 2,597,198	\$ 2,769,798	\$ 3,180,036
Total Pension Liabilities	-	5,579,775	6,724,476
Claims and Judgments	2,165,465	1,698,563	2,075,492
Other Post-employment Benefits (OPEB)	61,379	61,720	-
Total Governmental Activities	4,824,042	10,109,856	11,980,004
Business-type Activities:			
Compensated Absences	322,981	412,281	393,068
Total Pension Liabilities	-	544,740	1,988,436
Total Business-type Activities	322,981	957,021	2,381,504
Primary Government:			
Compensated Absences	2,920,179	3,182,079	3,573,104
Total Pension Liabilities	-	6,124,515	8,712,912
Claims and Judgments	2,165,465	1,698,563	2,075,492
Other Post-employment Benefits (OPEB)	61,379	61,720	-
Total Primary Government	\$ 5,147,023	\$ 11,066,877	\$ 14,361,508

City of Orem
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population ¹	Households ²	Personal Income	Per Capita Personal Income ²	Per Household Personal Income
2015	92,601	28,520	\$ 1,843,593,309	\$ 19,909	\$ 64,642
2016	93,788	29,534	1,963,264,204	20,933	66,475
2017	94,499	29,594	2,104,114,734	22,266	71,099
2018	96,159	30,009	2,218,003,494	23,066	73,911
2019	97,328	30,705	2,412,955,776	24,792	78,585
2020	98,129	31,503	2,571,470,445	26,205	81,626
2021	98,812	32,399	2,811,794,272	28,456	86,786
2022	99,195	32,574	2,963,847,405	29,879	90,988
2023	95,230	32,652	2,902,284,713	30,477	88,885
2024	95,705	32,787	3,100,459,180	32,396	94,564

Fiscal Year	Median Age	City Unemployment Rate	K-12 Student Population ³	UVU FTE Student Population ⁴
2015	26.5	3.50%	15,757	21,335
2016	26.7	3.90	15,787	22,591
2017	26.8	3.70	15,668	23,706
2018	27.0	3.30	15,644	25,037
2019	27.2	3.10	15,608	26,574
2020	27.4	5.00	14,595	27,531
2021	27.4	3.00	14,759	27,202
2022	27.4	2.30	14,821	26,790
2023	27.3	2.80	14,579	27,646
2024	27.3	3.90	14,529	28,993

¹ Population estimates were based upon census data and building activity within the City.

² Data is based upon federal income tax return data provided by the Utah State Tax Commission. The data for the current fiscal year is based on the most recent calendar year data.

³ Data was provided by the Alpine School District.

⁴ Data represents fall semester counts based on the Utah Valley University (UVU) fact book.

City of Orem
Other Demographic Statistics
(Unaudited)

Census Population Count

Year	Population	Increase	Percent Increase
1890	435	-	-
1900	692	257	37.14%
1910	1,064	372	34.96
1920	1,664	600	36.06
1930	1,915	251	13.11
1940	2,914	999	34.28
1950	8,338	5,424	65.05
1960	18,394	10,056	54.67
1970	25,760	7,366	28.59
1980	52,399	26,639	50.84
1990	67,561	15,162	22.44
2000	84,324	16,763	19.88
2010	88,328	4,004	4.53
2020	98,129	9,801	9.99

Age Distribution of Population ¹

Age	Total		Male		Female	
	Number	Percent	Number	Percent	Number	Percent
0 - 4	8,791	8.96%	4,356	4.44%	4,435	4.52%
5 - 9	6,668	6.79%	3,304	3.37%	3,364	3.43%
10 - 14	8,066	8.22%	3,997	4.07%	4,069	4.15%
15 - 19	7,279	7.42%	3,606	3.68%	3,673	3.74%
20 - 24	14,144	14.42%	7,008	7.14%	7,136	7.27%
25 - 34	17,104	17.43%	8,475	8.64%	8,629	8.79%
35 - 44	10,848	11.06%	5,375	5.48%	5,473	5.58%
45 - 54	8,672	8.84%	4,297	4.38%	4,375	4.46%
55 - 59	3,702	3.77%	1,834	1.87%	1,868	1.90%
60 - 64	3,673	3.74%	1,820	1.85%	1,853	1.89%
65 - 74	5,164	5.26%	2,559	2.61%	2,605	2.66%
75 - 84	2,503	2.55%	1,240	1.26%	1,263	1.29%
85+	1,515	1.54%	750	0.76%	765	0.78%
TOTAL	98,129	100.00%	48,621	49.55%	49,508	50.45%

¹ Source: Census Bureau - This information is from a 2019 estimate as the Census Bureau has indicated they will not be releasing their standard 2020 estimate because of the impacts of the COVID-19 pandemic on data collection.

City of Orem
Principal Employers
Current Year and Nine Years Ago
(Unaudited)

	Fiscal Year 2024			Fiscal Year 2015		
	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment
Taxpayer						
Utah Valley University	3,198	1	6.27%	2,511	1	7.43
Alpine School District	1,220	2	2.39%	1,293	2	3.83
City of Orem	582	3	1.14%	519	5	1.54
Timpanogos Regional Hospital	507	4	0.99%	469	7	1.39
Any Hour, LLC	434	5	0.85%	----		--
Wal-Mart	413	6	0.81%	----		--
United Parcel Service, Inc.	352	7	0.69%	366	9	1.08
Costco Wholesale Corporation	347	8	0.68%	----		--
U.S. Synthetic Corporation	347	9	0.68%	590	4	1.75
Target Stores	299	10	0.59%	----		--
Blue Host Inc.	----		----	600	3	1.78
3B3G Holdings / Screenplay	----		----	500	6	1.48
Blendtec, Inc.	----		----	421	8	1.25
Clearlink Technologies, LLC	----		----	364	10	1.08
Total	<u>7,699</u>		<u>15.10%</u>	<u>7,633</u>		<u>22.51</u>

Source: Orem City's business licensing database and personal communications with certain governmental entities by Orem City personnel.

City of Orem
Full-Time-Equivalent City Government Employees
by Function/Program
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
General Government	80	88	96	98
Public Safety:				
Police Protection	133	135	137	134
Fire Protection	68	67	68	67
Highways and Public Improvements	25	25	26	26
Parks and Recreation:				
Parks and Recreation	51	47	48	48
Library	46	44	46	46
Cemetery	5	5	5	4
Economic and Physical Development	3	3	3	3
Water	26	26	24	29
Water Reclamation	30	27	30	30
Storm Water	11	11	11	12
Recreation	39	39	39	39
Street Lighting	2	2	2	2
Total	519	519	535	538

Source: City of Orem - Human Resource Department

Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave). Full-time equivalent employment is calculated by dividing total labor hours by 2,080.

Fiscal Year					
2019	2020	2021	2022	2023	2024
102	103	106	104	111	114
134	139	144	139	127	131
68	67	71	72	82	85
27	27	28	28	29	30
47	48	47	44	46	51
44	45	47	48	49	47
5	5	5	5	5	5
2	3	3	3	2	1
30	30	31	29	29	28
29	29	27	26	26	25
12	12	13	12	12	12
35	17	29	48	48	51
3	3	3	3	3	2
538	528	554	561	569	582

City of Orem
Operating Indicators by Function / Program
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year				
	2015	2016	2017	2018	2019
General Government:					
Building Permits Issued	1,301	1,429	1,518	1,473	1,190
Public Safety:					
Police Protection:					
Physical Arrests	3,621	3,842	4,145	4,277	3,539
Traffic Citations	12,487	12,064	12,022	15,616	12,174
Fire Protection:					
Emergency Responses	9,448	10,442	10,471	6,726	6,680
Ambulance Transports	2,709	2,963	2,949	3,099	2,972
Highways and Public Improvements:					
Asphalt Used - Streets (Tons)	4,332	4,060	3,633	3,771	3,077
Concrete Used - Sidewalks (Yards)	805	750	575	818	551
Parks and Recreation:					
Recreation Programs Participants	12,486	12,702	13,974	12,915	12,559
Library - Volumes in Collection (approx.)	366,500	374,190	368,754	390,030	407,744
Cemetery - Interments	323	333	344	352	323
Economic and Physical Development:					
Public Service Organizations Assisted	16	22	16	16	17
Housing Rehab/RLF Loans/Grants Added	4	2	5	2	2
Major Project Improvements Completed	2	0	0	2	0
Water:					
Number of Consumers	22,492	22,771	22,902	23,103	23,517
Average Daily Consumption (MGD)	24.7	24.5	25.1	25.0	23.1
Water Reclamation:					
Number of Service Connections	23,670	23,923	24,422	24,647	24,970
Average Daily Treated (MGD)	7.9	8.2	8.6	8.6	8.5
Storm Water:					
Number of Sumps Added (Removed)	0	1	2	31	(7)
New Infrastructure (Feet)	250	450	0	3,168	3,167
Recreation:					
Fitness Center Admissions	304,020	326,726	361,575	370,350	345,929
Fitness Center Class Participants	3,188	2,596	2,822	3,573	3,421
Scera Park Pool Admissions	47,785	42,434	40,517	51,051	40,444
Scera Park Pool Class Participants	2,786	1,360	1,481	1,559	1,255
Solid Waste:					
Annual Waste Tonnage	27,636	29,008	28,986	28,942	27,409
Street Lighting:					
Number of Street Lights Added	13	36	409	10	412

Source: Various city departments

Fiscal Year				
2020	2021	2022	2023	2024
1,423	1,508	1,541	1,501	1,437
3,604	2,766	2,799	2,827	3,094
8,768	8,673	10,245	8,151	8,960
6,361	6,893	6,494	7,380	7,426
2,813	3,055	3,472	3,046	2,784
3,613	3,378	3,858	2,818	2,948
670	579	671	556	759
6,818	9,927	11,442	10,204	12,238
472,283	481,130	479,616	480,643	478,961
319	386	434	354	368
10	16	18	8	8
8	10	5	4	4
2	2	0	1	0
23,811	24,177	24,363	24,398	24,418
25.0	24.7	19.7	17.4	17.2
25,065	25,137	25,225	25,266	25,286
8.3	8.0	8.0	8.1	8.3
(16)	87	40	6	17
6,600	370	7,950	7,181	4,858
200,733	153,502	448,288	443,505	463,391
2,957	3,584	6,389	10,866	12,550
63,060	62,730	61,242	61,004	31,908
1,176	1,401	1,773	1,630	1,247
28,258	29,390	30,093	31,704	32,341
39	197	12	42	159

City of Orem
Capital Asset Statistics by Function / Program
Last Ten Fiscal Years
(Unaudited)

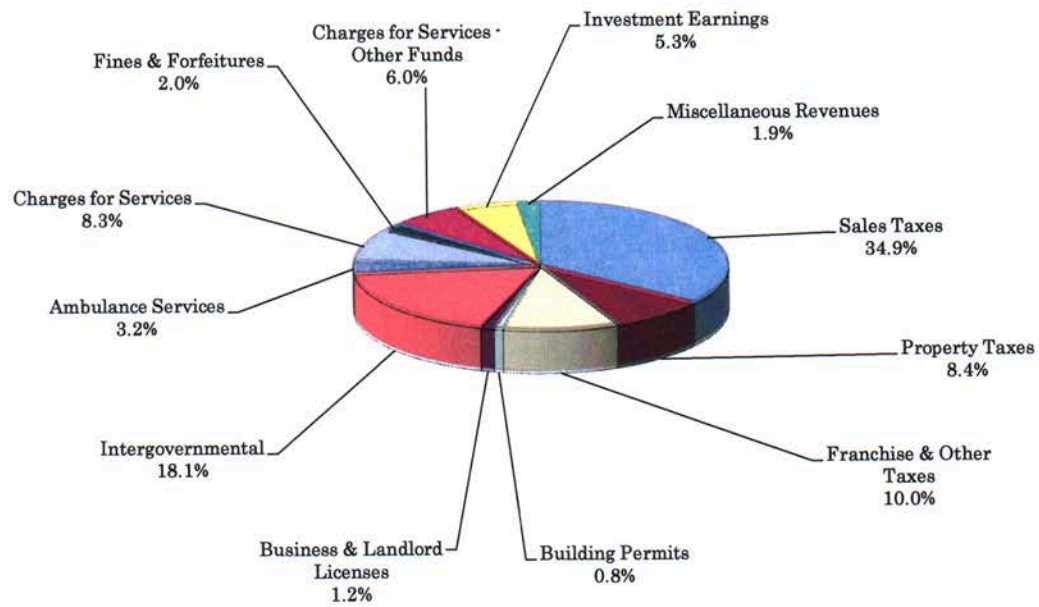
	Fiscal Year				
	2015	2016	2017	2018	2019
General Government:					
Vehicles	169	168	168	159	167
Public Safety:					
Police Protection:					
Stations	1	1	1	1	1
Vehicles	127	125	127	122	121
Fire Protection:					
Stations	4	4	4	4	4
Vehicles	29	28	29	29	30
Highways and Public Improvements:					
Streets (miles)	242	243	243	243	244
Traffic Signals	34	34	36	36	36
Parks and Recreation:					
Parks	26	26	27	27	29
Parks Acreage	385	385	388	388	392
Playgrounds	19	19	20	20	20
Walking/Jogging Trails (miles)	40.8	40.8	40.8	40.8	40.8
Libraries	1	1	1	1	1
Cemeteries	1	1	1	1	1
Water:					
Water Mains (miles)	374	382	382	384	388
Water Service Lines (miles)	103	103	103	103	104
Wells	9	9	9	9	9
Storage Capacity (thousands of gallons)	22,490	21,990	21,950	21,950	21,950
Water Reclamation:					
Sewer Lines (miles)	291	294	331	336	343
Treatment Capacity (MGD)	13.5	13.5	13.5	13.5	13.5
Storm Water:					
Storm Water Lines (miles)	87.1	88.5	88.5	90.1	90.7
Sumps	1,759	1,746	1,748	1,779	1,772
Recreation:					
Fitness Centers	1	1	1	1	1
Pools	2	2	2	2	2
Baseball / Softball Diamonds	18	18	18	18	18
Soccer / Football Fields	21	21	21	21	21
Street Lighting:					
Street Lights	5,217	5,253	5,662	5,672	6,084

Source: Various city departments

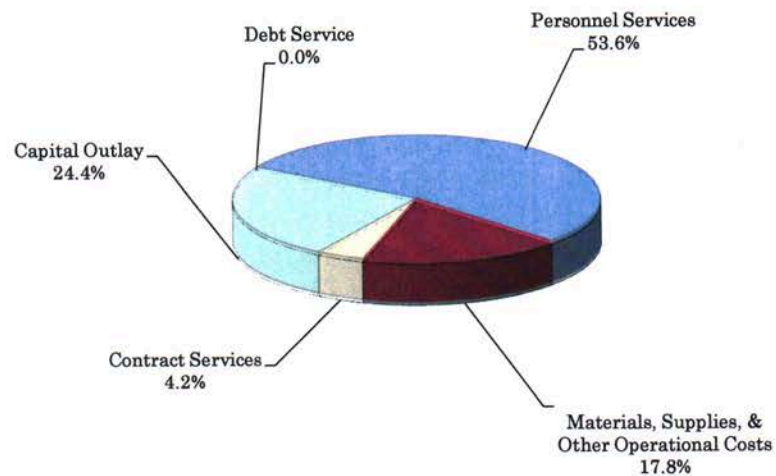
Fiscal Year				
2020	2021	2022	2023	2024
169	175	169	164	188
1	1	1	1	1
125	125	128	136	138
4	4	4	4	4
27	27	25	30	31
244	239	240	240	240
36	36	36	37	38
30	30	30	30	30
392	392	392	392	396
20	20	20	20	20
40.8	40.8	40.8	40.8	40.8
1	1	1	1	1
1	1	1	1	1
388	388	388	388	388
104	104	105	105	105
9	9	9	9	9
21,950	21,950	21,950	21,950	21,950
343	347	351	351	351
13.5	13.5	13.5	13.5	13.5
92.0	92.0	92.0	92.0	94.3
1,756	1,843	1,827	1,833	1,850
1	1	1	1	1
2	2	2	2	2
18	18	18	18	18
21	22	22	21	21
6,123	6,320	6,332	6,374	6,533

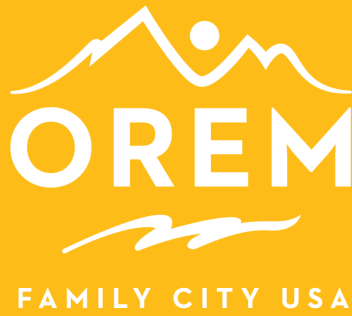
City of Orem
General Fund - Revenues and Expenditures
For The Year Ended June 30, 2024
(Unaudited)

GENERAL FUND - REVENUES



GENERAL FUND - EXPENDITURES





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City of Orem



SUPPLEMENTAL REPORTS

For the Year Ended June 30, 2024



CITY OF OREM
Supplemental Reports
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For the Year Ended June 30, 2024

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Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the <i>Uniform Guidance</i>	3-5
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OFFINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Mayor, and
Members of the City Council
City of Orem, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the City of Orem (the City) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 26, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Orem's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

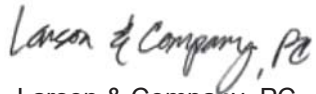
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Orem's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Larson & Company, PC

Spanish Fork, Utah
November 26, 2024



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *UNIFORM GUIDANCE*

The Honorable Mayor, and
Member of the City Council
City of Orem, Utah

Report on Compliance for Each Major Federal Program

Opinion on Compliance for Each Major Federal Program

We have audited the City of Orem's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Orem's major federal programs for the year ended June 30, 2024. The City of Orem's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Orem complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Orem and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Orem's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City of Orem's major federal programs.

Auditor's Responsibilities for the Audit Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Orem's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Orem's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Orem's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Orem's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Orem's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies in material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Orem as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Orem's basic financial statements. We issued our report thereon, dated November 26, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Larson & Company, PC

Spanish Fork, Utah
November 26, 2024

CITY OF OREM
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA Number	Grantor's Number	Federal Expenditures	to Subrecipients
Department of Housing and Urban Development				
CDBG Entitlement Grant Cluster				
Direct Program:				
Community Development Block Grant	14.218	B-22-MC-49-0002	740,310	117,355
COVID-19 Community Development Block Grant	14.218	B-20-MC-49-0002	7,837	6,384
Total Entitlement Grant Cluster			748,147	123,739
Total Department of Housing and Urban Development			748,147	123,739
Department of the Interior				
Passed through Bureau of Reclamation:				
WaterSMART (Sustain and Manage America's Resources for Tomorrow)	15.507	R20AP00098	325,846	-
Total Department of the Interior			325,846	-
Department of Justice				
Passed through Commission on Criminal and Juvenile Justice:				
Victims of Crime Act Grant (VOCA)	16.575	23/24VOCA26	55,398	-
Bulletproof Vest Partnership Program Grant	16.607	6B06	29,600	-
Equitable Sharing Program Grant	16.922	UT0250300	138,054	-
Direct Program:				
Public Safety Partnership & Community Policing Grants (COPS)	16.710	2020UMWX0250	42,648	-
Public Safety Partnership & Community Policing Grants (COPS)	16.710	15JCOPS-21-GG-03565-L	190,885	-
Public Safety Partnership & community Policing Grants (COPS)	16.710	15JCOPS-23-GG-01771-F	61,412	-
Total Department of Justice			517,997	-
Department of Transportation				
Highway Safety Cluster				
Passed through Utah Department of Public Safety:				
State and Community Highway Safety Grant	20.600	DD190805	3,186	-
Total Highway Safety Cluster			3,186	-
Total Department of Transportation			3,186	-
Department of the Treasury				
Direct Program:				
* COVID-19 Coronavirus State & Local Fiscal Recovery Funds	21.027	07-298-8710	11,406,117	-
Total Department of the Treasury			11,406,117	-
National Endowment for the Arts & Humanities				
Passed through Western States Arts Federation:				
Promotion of the Arts Partnership Agreement	45.025	TW20230184	3,750	-
Total National Endowment for the Arts & Humanities			3,750	-
Environmental Protection Agency				
Direct Program:				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	96896201	52,647	-
Total Environmental Protection Agency			52,647	-
Executive Office of the President				
Direct Program:				
High Intensity Drug Trafficking Areas (HIDTA) Program	95.001	G-23-RM0030A	128,968	-
High Intensity Drug Trafficking Areas (HIDTA) Program	95.001	G-24-RM0030A	174,389	-
Total Executive Office of the President			303,357	-
Department of Homeland Security				
Passed through Department of Public Safety Division of Emergency Services and Homeland Security:				
Emergency Management Performance Grant (EMPG)	97.042	EMPG-2023-DEM-013	28,000	-
Total Department of Homeland Security			28,000	-
Total Federal Financial Assistance			\$ 13,389,047	\$ 123,739

See notes to the Supplementary Schedule of Expenditures of Federal Awards.

* Indicates major program tested

CITY OF OREM

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

1. GENERAL

The accompanying schedule of expenditures of federal awards (the schedule) includes the grant activity of the City of Orem (the City) under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The City reporting entity is defined in Note 1 to the basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule of expenditures of federal awards. Because the schedule presents only a selected portion of the operations of the City of Orem it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Orem.

2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for expenditures in governmental fund types and on the accrual basis for expenses in proprietary fund types, which is described in Note 1 to the basic financial statements.

3. NON-CASH ASSISTANCE

The City did not receive any non-cash assistance.

4. LOANS OUTSTANDING

The City does not have federally insured loans outstanding at year end.

5. DE MINIMIS INDIRECT COST RATE

The City has elected to use the 10% de minimis indirect cost rate

CITY OF OREM
Schedule of Federal Findings and Questioned Costs
For the Year Ended June 30, 2024

SUMMARY OF AUDIT RESULTS

1. The independent auditor's report expresses an unqualified opinion on the basic financial statements of the City of Orem.
2. No reportable conditions related to the audit of the financial statements are reported in the Auditor's Report on Internal Controls and Compliance with Laws and Regulations.
3. No instances of noncompliance material to the financial statements of the City of Orem were disclosed during the audit.
4. No material weaknesses relating to the audit of the major federal award program is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with Uniform Guidance.
5. The independent auditor's report on compliance for the major federal award programs for the City of Orem, expresses an unqualified opinion.
6. The audit disclosed no audit findings that are required to be reported under 2 CFR section 200.516(a).
7. The program tested as a major program include:

Coronavirus State and Local Fiscal Recovery Funds CFDA# 21.027
8. The threshold for distinguishing Types A and B programs is \$750,000 of federal awards expended.
9. The City of Orem was determined to be a low-risk auditee.

CITY OF OREM

Schedule of Federal Findings and Questioned Costs (Continued)

For the Year Ended June 30, 2024

SUMMARY OF CURRENT YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COST

FINANCIAL STATEMENT/UTAH COMPLIANCE FINDINGS

2024-001 Deficit Fund Balance

Criteria: *Utah State Code 10-6-117-(2)* states that the governing body of a city shall include an item of appropriation for the deficit in the current budget of the fund equal to; a) at least 5% of the total revenue of the fund in the last completed fiscal year; or 2) if the deficit is equal to less than 5% of the total revenue of the fund in the last completed fiscal year, the entire amount of the deficit.

Condition and context: The City of Orem had a recurring deficit fund balance in the Facilities Maintenance Fund (Fund 65). The City increased the allocated revenue to this fund by roughly \$370,000, however, costs in FY2024 increased an additional \$133,000. This increase in costs caused the deficit to increase \$134,371 during the period. The City failed to include a line item in the adopted budget for deficit reduction.

Cause and effect: Oversight by governance, management, and staff.

Recommendation: We recommend that the City and its management review prior year fund balances. If a deficit has occurred, we recommend that the City ensure that there is a line item with an appropriation to retire an amount of the deficit equal to or greater than 5% of the fund's total revenue while preparing or amending the current year budget. In this case the budgeted reduction of deficit in the Facilities Maintenance Fund should be equal to or greater than \$112,500.

View of responsible officials: The City intends to appropriate enough funds to meet the requirements under *Utah State Code 10-6-117-(2)* in alleviating the deficit fund balance in our Facilities Maintenance Internal Service Fund.

2024-002 General Fund Balance

Criteria: *Utah State Code 10-6-116-(2)* states that the accumulation of fund balance in the city general fund may not exceed 35% of the total revenue of the city general fund for the current fiscal period. Fund balance considered in the calculation of fund balance are amounts that are unassigned, assigned, or committed. Any fund balance amounts that are restricted or are non-spendable are not considered when calculating maximum and minimum fund balance for the general fund.

Condition and Context: Unassigned (\$26,760,135), assigned (\$7,867,846), and committed (\$0) fund balance in the general fund totaled \$34,627,981. Maximum fund balance based on 35% of total revenue for the general fund would be \$31,997,440. The city exceeded the maximum fund balance by \$2,630,541.

Cause and effect: This appears to have been an oversight by governance and management. Accumulating funds to be set aside for future capital projects were not transferred out of the general fund by year end.

Recommendation: We recommend that those charged with governance and management review general fund balances at year end to ensure compliance with Utah Code. Funds earmarked for future projects should be moved to an appropriate capital projects fund or other fund as needed according to budgeted appropriations.

View of responsible officials: The City is aware of exceeding the 35% limit and intends to appropriate and transfer the necessary amount of fund balance through a budget amendment which is to take place in June 2025.

CITY OF OREM

Schedule of Federal Findings and Questioned Costs (Continued)

For the Year Ended June 30, 2024

2024-003 Budgeted expenditures exceeded appropriations

Criteria: *Utah State Code 10-6-123* states that City officers may not make or incur expenditures or encumbrances in excess of total appropriations for any department in the budget as adopted or as subsequently amended. Any obligation contracted by any such officer may not be or become valid or enforceable against the city.

Condition and context: The City's Senior Citizens fund, Self-insurance, and Facilities Maintenance internal service funds exceeded budgeted appropriations by a material amount.

Cause and effect: This appears to have been an oversight by governance and management due to a lack of review control when reviewing budget to actual results at or year end, or an oversight when preparing amendments to the adopted budget.

Recommendation: We recommend that the City strengthen review controls that are designed to catch actual expenditures when they come near to or exceed budgeted appropriations. Prior to exceeding budgeted appropriations, amendments to adopted budget should be made and approved through a public hearing.

View of responsible officials: The City will strengthen controls over budget integrity. We will endeavor to meet this requirement in the future.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings noted during current audit

CITY OF OREM
Schedule of Federal Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2024

SUMMARY OF PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINANCIAL STATEMENT/UTAH COMPLIANCE FINDINGS

2023-001 Deficit fund balance

Criteria: *Utah State Code 10-6-117-(2)*, the governing body of a city shall include an item of appropriation for the deficit in the current budget of the fund equal to; 1) at least 5% of the total revenue of the fund in the last completed fiscal year; or 2) if the deficit is equal to less than 5% of the total revenue of the fund in the last completed fiscal year, the entire amount of the deficit.

Condition and context: The City of Orem had a deficit fund balance for Fund 65 (Facilities Maintenance Fund). In the amended budget the City budgeted for and transferred \$275,0000 into the maintenance fund for the year ending June 30, 2023, hoping to eliminate the deficit. However, this was insufficient to cover the additional costs incurred during the period which caused the deficit to increase. It was noted that the city increased allocated revenues to this fund for FY2024 by roughly \$370,000. If budgeted expenditures are followed, this should eliminate the deficit by the end of FY2024.

Status of finding: Finding was substantially repeated in the current period. See finding 2024-001.

2023-002 Fund balance – maximum general fund balance unrestricted

Criteria: *Utah State Code 10-6-116-(2)* states that the accumulation of a fund balance in the general fund may not exceed 35% of the total revenue of the city general fund for the current fiscal period.

Condition and context: The City of Orem's General Fund unrestricted fund balance exceeded the maximum fund balance limit of 35%.

Status of finding: Finding was substantially repeated in the current period. See finding 2024-002.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings noted during prior audit

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE
STATE COMPLIANCE AUDIT GUIDE**

The Honorable Mayor, and
Member of the City Council
City of Orem, Utah

Report on Compliance with General State Compliance Requirements

We have audited the City of Orem's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2024

State compliance requirements were tested for the year ended June 30, 2024 in the following areas:

Budgetary Compliance	Fund Balance
Justice Court	Restricted Taxes and Related Revenues
Fraud Risk Assessment	Governmental Fees

Opinion on Compliance

In our opinion, the City of Orem complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Orem and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Orem's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Orem's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Orem's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Orem's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Compliance Audit Guide but not for the purpose of expressing an opinion on the effectiveness of the City of Orem's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Guide and which are described in the accompanying schedule of findings and questioned costs. Our opinion on compliance is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report On Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.



Larson & Company, PC

Spanish Fork, Utah
November 26, 2024



**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	PUBLIC HEARING - Community Development Block Grant (CDBG) Consolidation
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:



**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	PUBLIC HEARING– ORDINANCE -Canyon Park Tech Center Redevelopment - Enact Section 22-11-67 PD54 (<i>Canyon Park Tech Center Redevelopment</i>) Zone, and Appendix AAA of the Orem City Code, and amend Article 22-5-3(A) and the zoning map of the City of Orem by changing the zone of approximately 24.3 acres from the PD6 zone to the PD54 zone located generally at 1203 North 630 East.
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:

	Planning Commission November 6, 2024	Item 4.1
	PUBLIC HEARING – Canyon Park Tech Center Redevelopment: Request to enact Section 22-11-67 PD54 Zone, and Appendix AAA of the Orem City Code, amending Article 22-5-3(A) and the zoning map of the City of Orem by changing the zone from PD6 zone to the PD54 on approximately 23.3 acres of the property located generally at 1203 North 630 East.	Prepared By: Jared Hall Applicant: Bryon Prince

NOTICES:

- Posted in 2 public places
- Posted on City Webpage and City hotline
- Faxed to newspapers
- E-mailed to newspapers
- Posted at Utah.gov/pmn
- Noticed 472 property owners with 1000 ft.

SITE INFORMATION:

General Plan Designation:

Professional Services

Current Zone: PD6

Acres: 23.3

Neighborhood: Windsor

ACTION:

The Planning Commission may:

Recommend approval of the proposed land use amendment to the Orem City Council.

Recommend denial of the proposed land use amendment to the Orem City Council.

Continue the request for a future date, for further review, additional information, or public comment as needed to make a recommendation.

REQUEST:

The applicant requests the Planning Commission forward a recommendation to the City Council to enact Section 22-11-67 PD54 (Canyon Park Tech Center Redevelopment) Zone, amending Article 22-5-3(A) and the zoning map of the City of Orem by changing the zone on approximately 23.3 acres of the property located at approximately 1203 North 630 East from the PD6 zone to the PD54 zone located at approximately 1203 North 630 East, and amending Appendix AAA of the Orem City Code.

BACKGROUND:

The Planning Commission heard this request previously, on August 7, 2024. As a result of that meeting the Planning Commission voted to forward a negative recommendation to the City Council. The City Council heard this request at their meeting on August 27, 2024. At that time, rather than denying, the City Council voted to continue the application and refer it back to the Planning Commission, advising the applicant to reconsider the density and lot sizes of the concept plan and make significant adjustments.

The applicant's re-designed concept plan is attached for your review. The re-designed concept plan includes 108 single-family lots with an overall density of 4.6 units per acre. The previous concept plan included 150 lots with an overall density of 6.17 units per acre.

STATE REQUIRED PROCESS FOR LAND USE AMENDMENTS:

The "planning commission shall... review and recommend to the [Orem City Council ("Council")] a proposed land use regulation that represents the planning commission's recommendation for regulating the use and development of land within all or any part of the area of the municipality. See Utah Code 10-9a-502(1)(d)(i).

The Council "may not make any amendment [to the land use ordinance or zoning map] unless the Council... first submits the amendment to the planning commission for the planning commission's recommendation." See Utah Code 10-9a-503(2).

ALTERNATIVE ACTIONS

After review and consideration of the application, the Planning Commission may:

Recommend approval of the proposed land use amendment to the Orem City Council.

Recommend denial of the proposed land use amendment to the Orem City Council.

Continue the request for a future date for further review, additional information, or public comment as needed to make a recommendation.

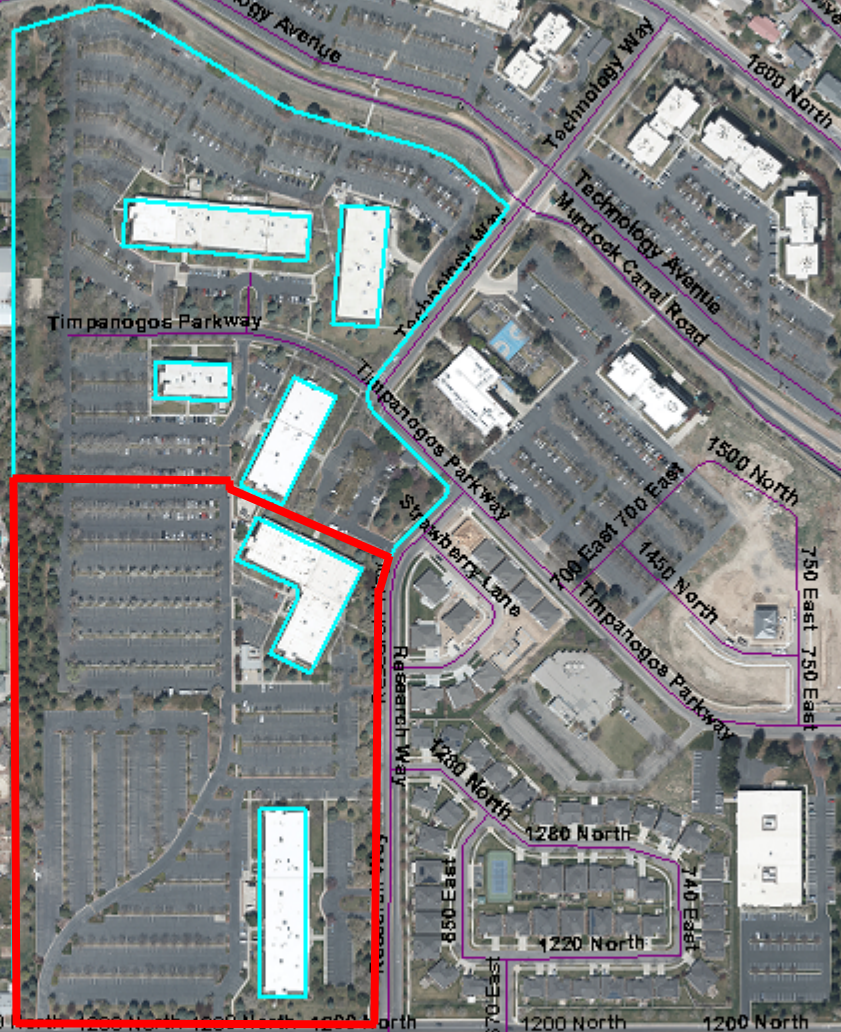
ALTERNATIVE MOTIONS:

Motion to Recommend Approval or Denial

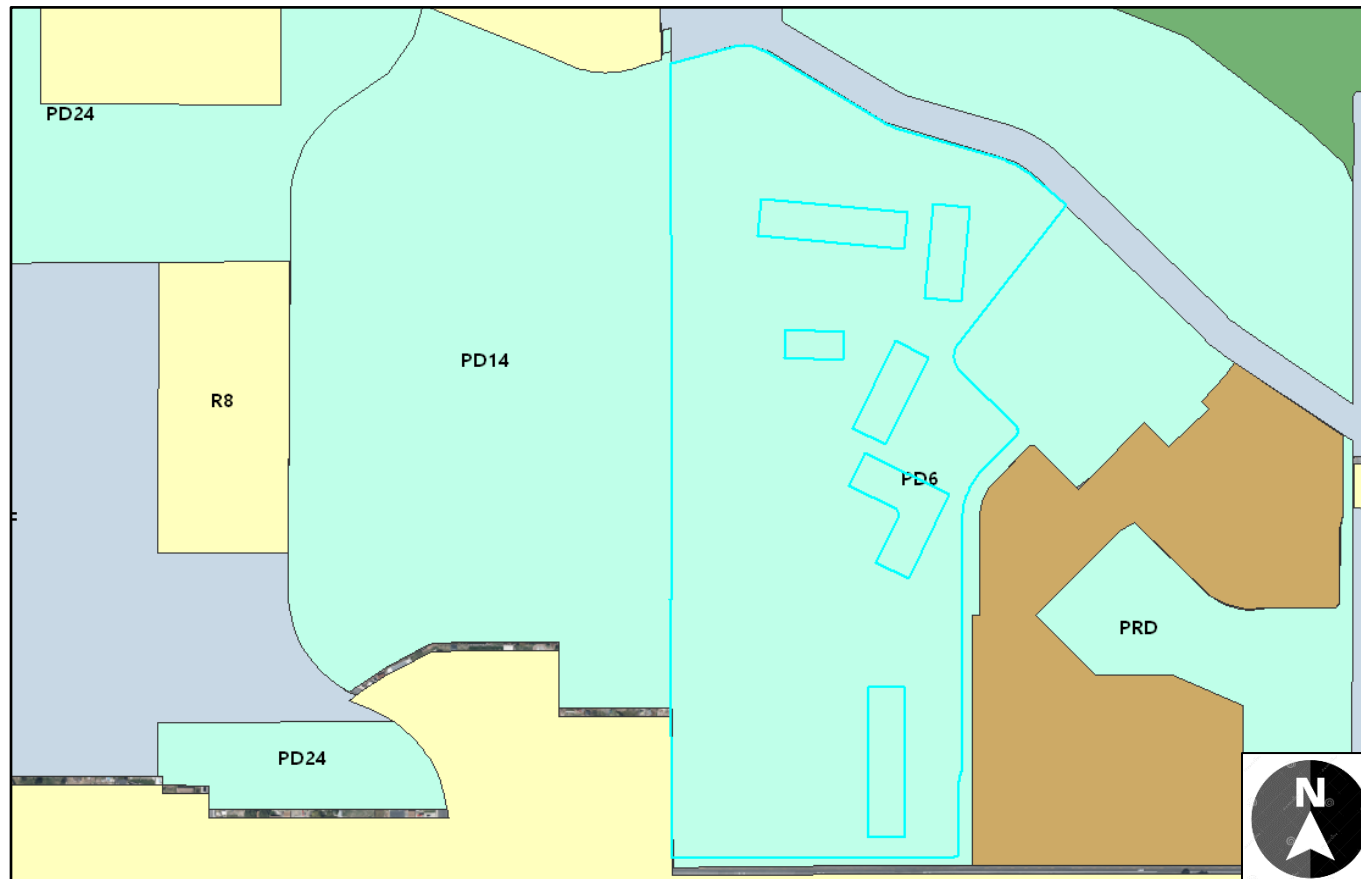
"I move that the Orem City Planning Commission forward a recommendation of **[choose: approval or denial]** to the City Council to enact Section 22-11-67PD54 (Canyon Park Tech Center Redevelopment) Zone, and Appendix AAA of the Orem City Code and amend Article 22-5-3(a) and the zoning map of the City of Orem by changing the zone on approximately 23.3 acres from the PD6 zone to the PD54 zone located generally at 1203 North 630 East. "

Motion to Continue the Request

"I move that the Orem City Planning Commission continue this request for further consideration to November 20, 2024 (or other date as appropriate)"



Canyon Park – 1203 North 630 East



Legend

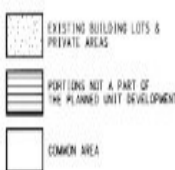
- | | |
|--------|-----|
| PD/PRD | PRD |
| PF | R12 |
| R8 | |

Rezone Area

Current Zone: PD6
Acres: 24.3

Neighborhood

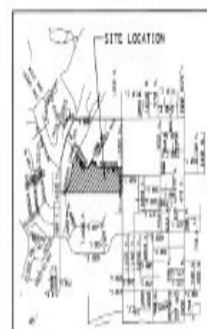
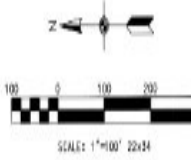
Windsor



LINE NO.	WAVELENGTH	WAVELENGTH	WAVELENGTH	WAVELENGTH
NO.	Å	Å	Å	Å
1	4077.71	4077.71	4077.71	4077.71
2	4077.71	4077.71	4077.71	4077.71
3	4077.71	4077.71	4077.71	4077.71
4	4077.71	4077.71	4077.71	4077.71
5	4077.71	4077.71	4077.71	4077.71
6	4077.71	4077.71	4077.71	4077.71
7	4077.71	4077.71	4077.71	4077.71
8	4077.71	4077.71	4077.71	4077.71
9	4077.71	4077.71	4077.71	4077.71
10	4077.71	4077.71	4077.71	4077.71
11	4077.71	4077.71	4077.71	4077.71
12	4077.71	4077.71	4077.71	4077.71
13	4077.71	4077.71	4077.71	4077.71
14	4077.71	4077.71	4077.71	4077.71
15	4077.71	4077.71	4077.71	4077.71
16	4077.71	4077.71	4077.71	4077.71
17	4077.71	4077.71	4077.71	4077.71
18	4077.71	4077.71	4077.71	4077.71
19	4077.71	4077.71	4077.71	4077.71
20	4077.71	4077.71	4077.71	4077.71
21	4077.71	4077.71	4077.71	4077.71
22	4077.71	4077.71	4077.71	4077.71
23	4077.71	4077.71	4077.71	4077.71
24	4077.71	4077.71	4077.71	4077.71
25	4077.71	4077.71	4077.71	4077.71
26	4077.71	4077.71	4077.71	4077.71
27	4077.71	4077.71	4077.71	4077.71
28	4077.71	4077.71	4077.71	4077.71
29	4077.71	4077.71	4077.71	4077.71
30	4077.71	4077.71	4077.71	4077.71
31	4077.71	4077.71	4077.71	4077.71
32	4077.71	4077.71	4077.71	4077.71
33	4077.71	4077.71	4077.71	4077.71
34	4077.71	4077.71	4077.71	4077.71
35	4077.71	4077.71	4077.71	4077.71
36	4077.71	4077.71	4077.71	4077.71
37	4077.71	4077.71	4077.71	4077.71
38	4077.71	4077.71	4077.71	4077.71
39	4077.71	4077.71	4077.71	4077.71
40	4077.71	4077.71	4077.71	4077.71
41	4077.71	4077.71	4077.71	4077.71
42	4077.71	4077.71	4077.71	4077.71
43	4077.71	4077.71	4077.71	4077.71
44	4077.71	4077.71	4077.71	4077.71
45	4077.71	4077.71	4077.71	4077.71
46	4077.71	4077.71	4077.71	4077.71
47	4077.71	4077.71	4077.71	4077.71
48	4077.71	4077.71	4077.71	4077.71
49	4077.71	4077.71	4077.71	4077.71
50	4077.71	4077.71	4077.71	4077.71
51	4077.71	4077.71	4077.71	4077.71
52	4077.71	4077.71	4077.71	4077.71
53	4077.71	4077.71	4077.71	4077.71
54	4077.71	4077.71	4077.71	4077.71
55	4077.71	4077.71	4077.71	4077.71
56	4077.71	4077.71	4077.71	4077.71
57	4077.71	4077.71	4077.71	4077.71
58	4077.71	4077.71	4077.71	4077.71
59	4077.71	4077.71	4077.71	4077.71
60	4077.71	4077.71	4077.71	4077.71

THE CITY COUNCIL OF THE CITY OF DENVER IS HEREBY SO ORDERED THAT NEITHER THE PUBLIC NOR ANY PERSON SHALL BE MATERIALLY INJURED BY THE VARIATION OF LOT 1 TEMPOREUS RESEARCH & TECH. PARK, PLAT "4" AND LOT 1 TEMPOREUS RESEARCH & TECH. PARK, PLAT "10" AND LOT 1 TEMPOREUS RESEARCH & TECH. PARK, PLAT "7" AND LOTS 1, 2 & 3 TEMPOREUS RESEARCH & TECH. PARK, PLAT "7" AND LOTS 1 & 2 TEMPOREUS RESEARCH & TECH. PARK, PLAT "7" AND LOT 1 TEMPOREUS RESEARCH & TECH. PARK, PLAT "4" AND THAT THERE IS GOOD CAUSE FOR THE VARIATION, LOT 1, PLAT "4" AND LOT 1, PLAT "7" AND LOT 1, PLAT "7" AND LOTS 1, 2 & 3, PLAT "7" AND LOTS 1 & 2, PLAT "7" AND LOT 1, PLAT "4" TEMPOREUS RESEARCH & TECH. PARK AND HEREBY GRANTED.

NOTE
LOT 1, PLAT D, TIMPANOOGUS
RESEARCH AND TECHNOLOGY PARK IS A PARTIAL VACATION

[illegible]

APPROVED SUBJECT TO THE FOLLOWING CONDITIONS: _____

_____ CITY COUNTY HEALTH DEPARTMENT

PLANNING COMMISSION APPROVAL

APPROVED THIS _____ DAY OF _____ A.D. 20__ BY THE
N/A PLANNING COMMISSION
N/A N/A
DIRECTOR - SECRETARY CHAIRMAN PLANNING COMMISSION

REGULATION NO. _____

OCCUPANCY RESTRICTION NOTICE

THE CITY OF LOS AN GELES ORDINANCE WHICH RESTRICTS THE OCCUPANCY OF BUILDINGS WITH THIS SUBDIVISION, HEREINAFTER, IT IS UNLAWFUL TO OCCUPY AN BUILDING LOCATED AT _____ WHEN THIS SUBDIVISION HEREOF FIRST HAVING OBTAINED A CERTIFICATE OF OCCUPANCY ISSUED BY THE CITY.

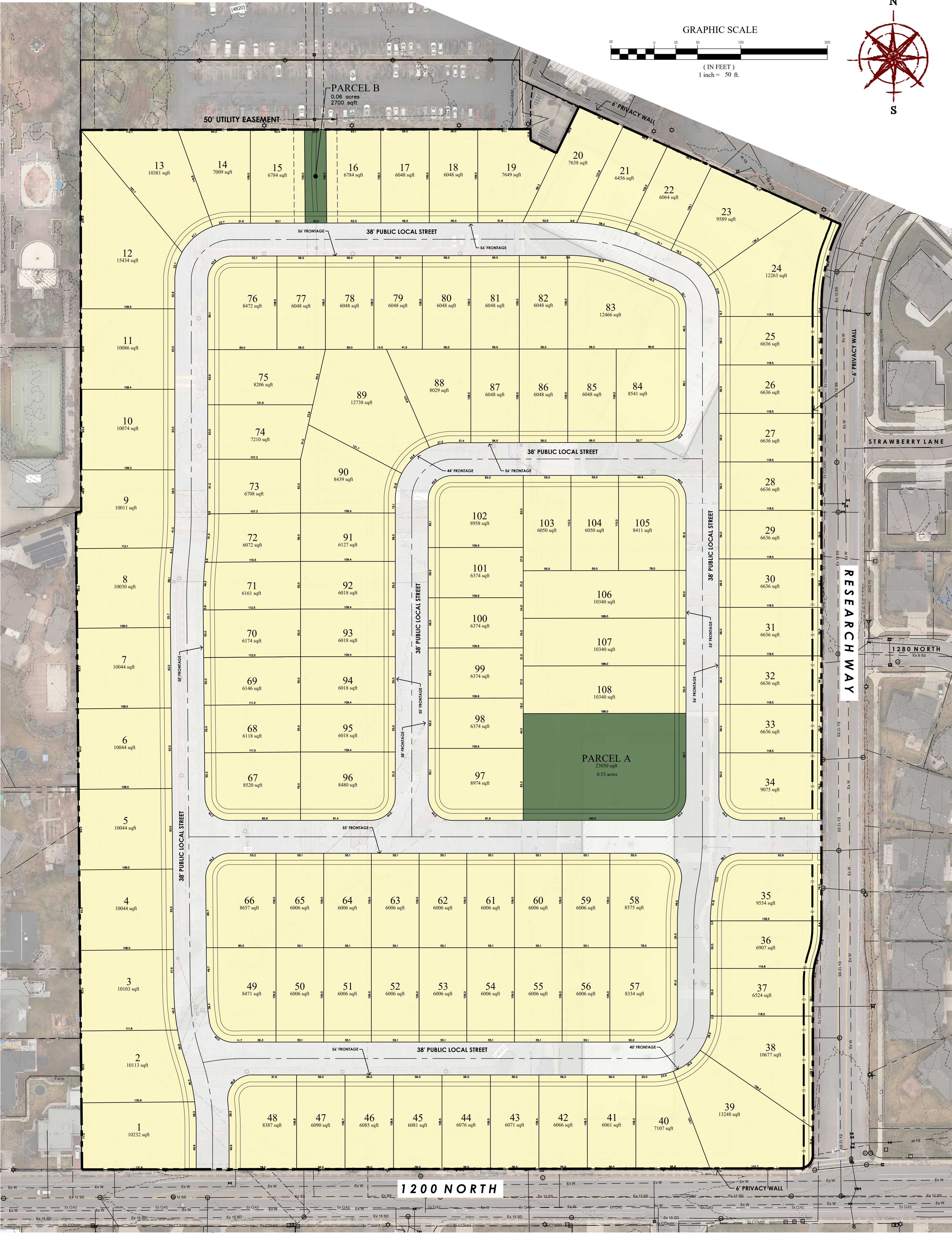
© CONDITIONS OF APPROVAL

DEAN CITY, DEAN COUNTY - UTAH
RECEIVED 12-20-1917

SARVATORY & SEAL	NOTARY PUBLIC SEAL	COUNTY CLERK SEAL	CLERK-RECORDER SEAL

Page 26 of 526

Canyon Park - an HOA Community



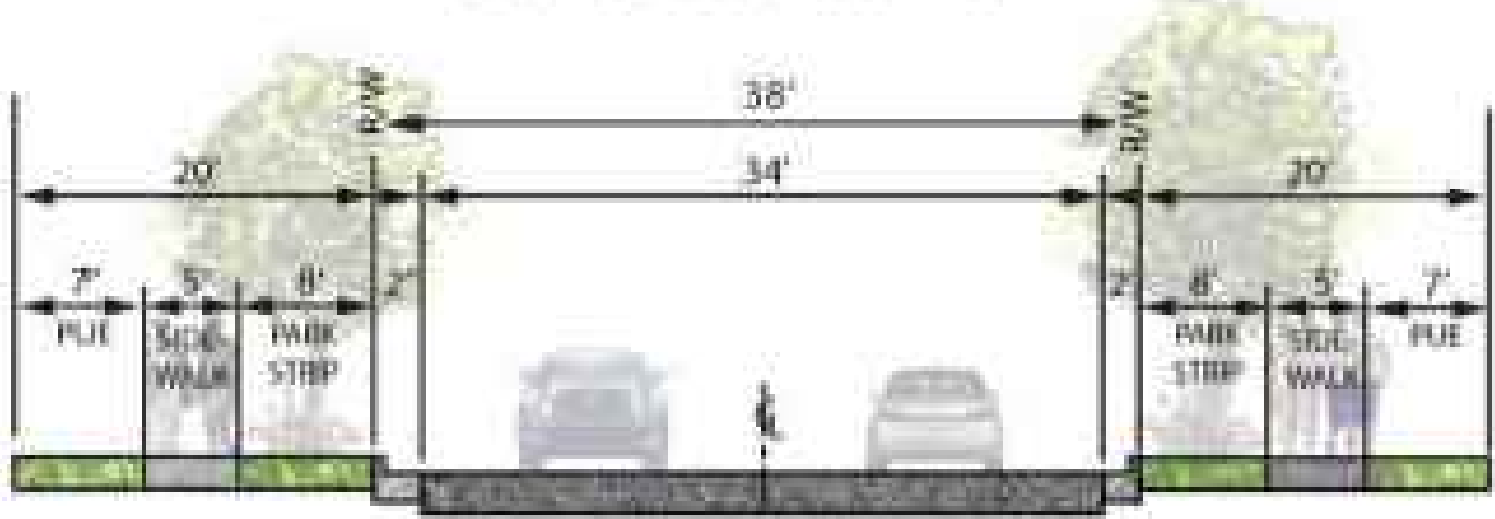
CONCEPT TABULATIONS

TOTAL ACREAGE	23.3 ACRES
PROPOSED ZONE	PRD
LOT/UNIT COUNT	108
TOTAL DENSITY	4.6 UNITS/ACRE
PARK OPEN SPACE	0.53 ACRES

TYPICAL LOT SETBACKS

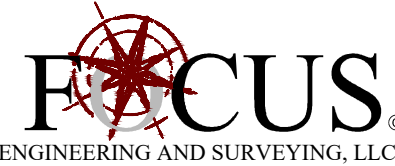
FRONT SETBACK	33' FROM ROW LINE (20' FROM BACK OF SIDEWALK)
SIDE SETBACK	4'
CORNER SIDE SETBACK	28' FROM ROW LINE (15' FROM BACK OF SIDEWALK)
REAR SETBACK	10'

Local Street – 38' ROW



CANYON PARK concept I

OREM CITY, UTAH COUNTY
10/14/2024
24-0074







FARMHOUSE

- 1. COMPOSITION ROOF
- 2. 8" LAP SIDING
- 3. BOARD AND BATTEN SIDING
- 4. DECORATIVE PANELED TRIM BOARD
- 5. DECORATIVE WOOD KICKERS
- 6. DECORATIVE CORBELS
- 7. PANELED ENTRY DOOR
- 8. PANELED GARAGE DOOR
- 9. WOOD POSTS

TRANSITIONAL FARMHOUSE

- 1. COMPOSITION ROOF
- 2. 4" LAP SIDING
- 3. 8" LAP SIDING
- 4. DECORATIVE PANELED TRIM BOARD
- 5. PANELED ENTRY DOOR
- 6. PANELED GARAGE DOOR

MODERN RANCH

- 1. COMPOSITION ROOF
- 2. 8" LAP SIDING
- 3. 6" VERTICAL SIDING
- 4. DECORATIVE PANELED TRIM BOARD
- 5. PANELED ENTRY DOOR
- 6. PANELED GARAGE DOOR
- 7. WOOD POST

05.13.2024

CONCEPTUAL STREET SCENE

CANYON PARK | 35' PRODUCT | TRIPOINTE HOMES

OREM CITY, UTAH



FARMHOUSE

1. COMPOSITION ROOF
2. 8" LAP SIDING
3. BOARD AND BATTEN SIDING
4. DECORATIVE PANELED TRIM BOARD
5. DECORATIVE WOOD KICKERS
6. PANELED ENTRY DOOR
7. PANELED GARAGE DOOR
8. WOOD POSTS

TRANSITIONAL FARMHOUSE

1. COMPOSITION ROOF
2. 4" LAP SIDING
3. 8" LAP SIDING
4. PANELED ENTRY DOOR
5. PANELED GARAGE DOOR
6. AWNING

MODERN RANCH

1. COMPOSITION ROOF
2. 8" LAP SIDING
3. 6" VERTICAL SIDING
4. DECORATIVE PANELED TRIM BOARD
5. PANELED ENTRY DOOR
6. PANELED GARAGE DOOR
7. AWNING

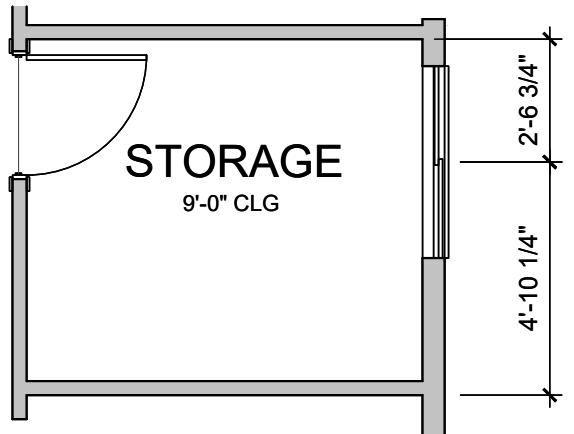
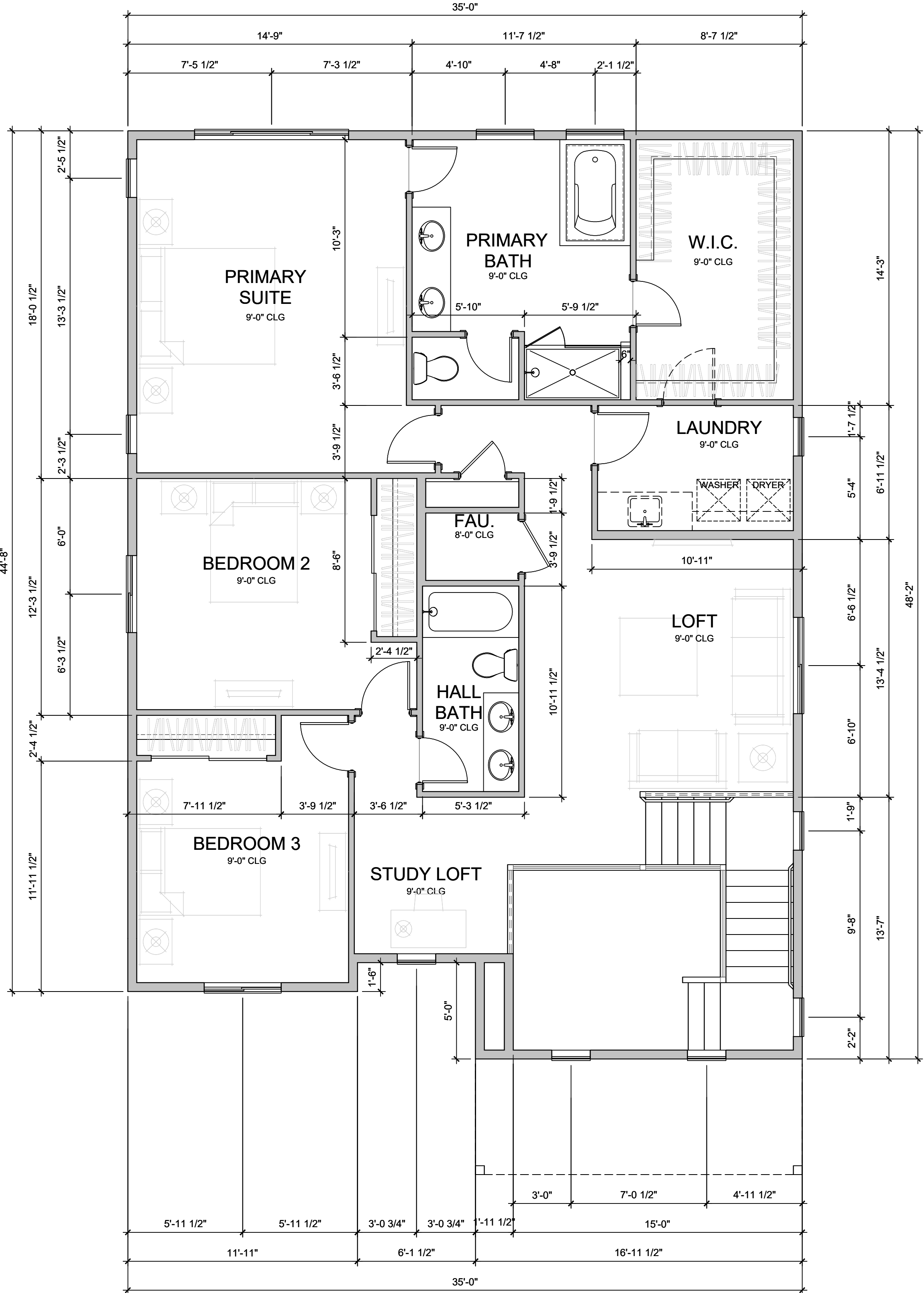
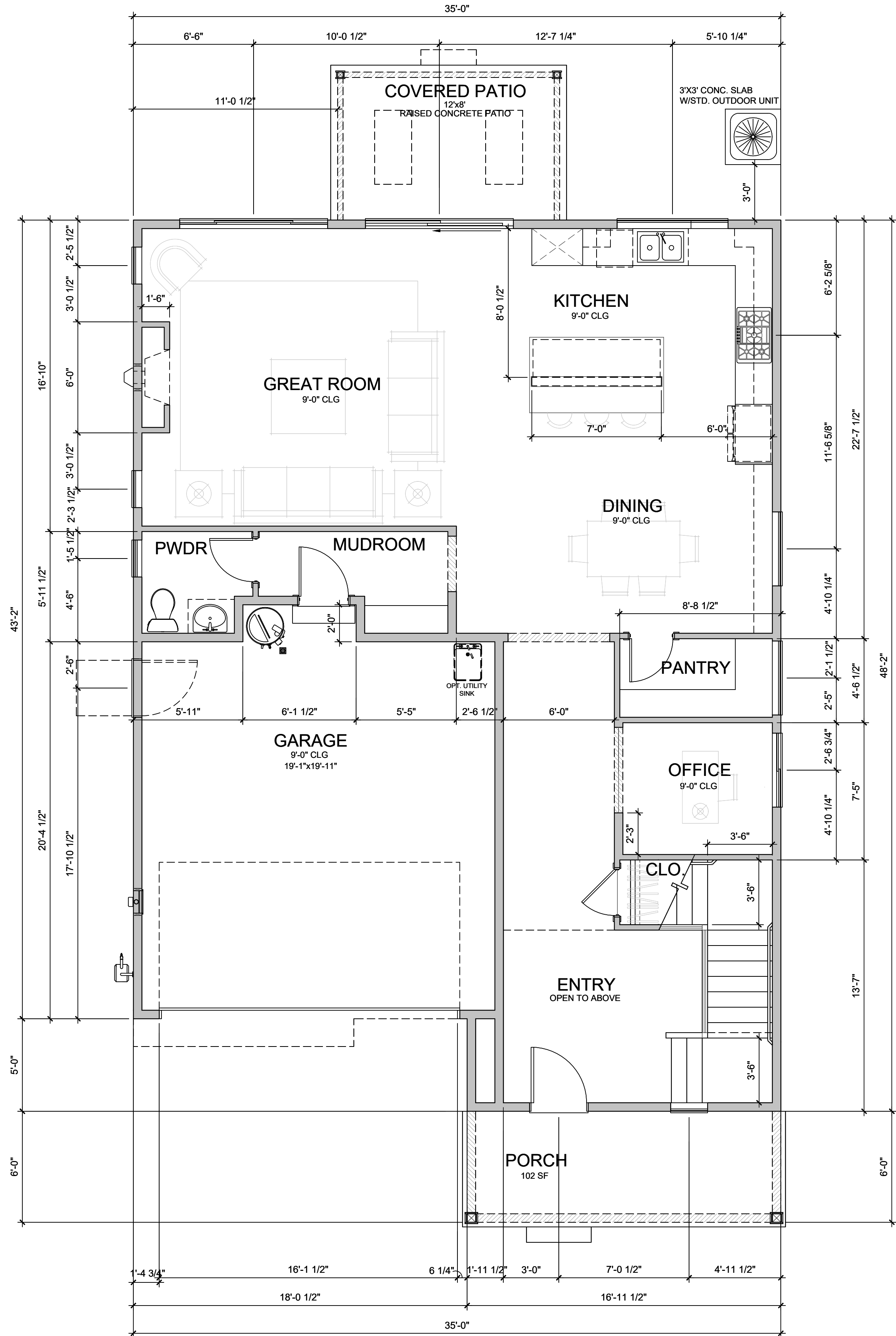
05.13.2024

CONCEPTUAL STREET SCENE

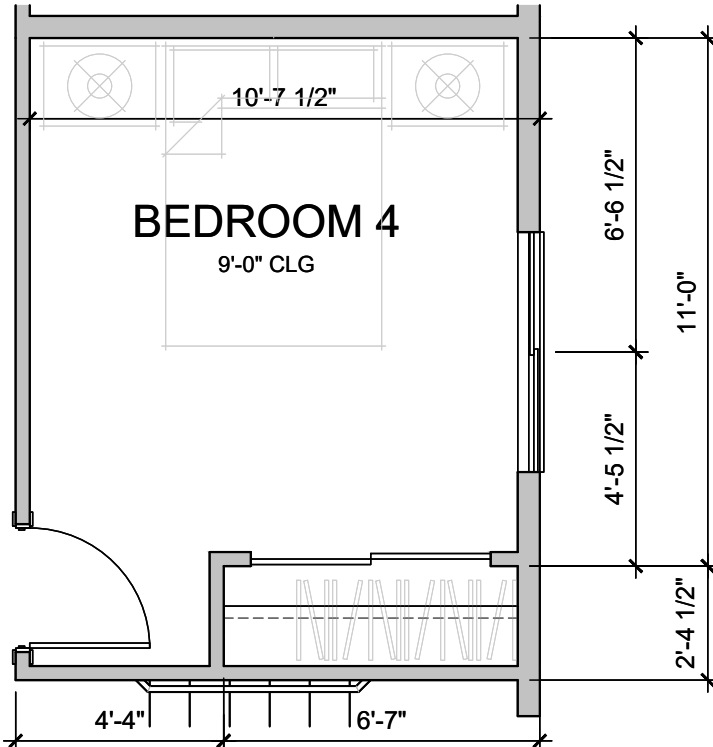
CANYON PARK | 30' PRODUCT | TRIPOINTE HOMES

OREM CITY, UTAH

Floor Plan



Optional Storage



Optional Bedroom 4

SQUARE FOOTAGE (A ELEVATION)	
MAIN FLOOR	1,186 SF
UPPER FLOOR	1,426 SF
TOTAL FLOOR	2,612 SF
GARAGE	410 SF
COVERED PORCH	102 SF
COVERED PATIO	96 SF

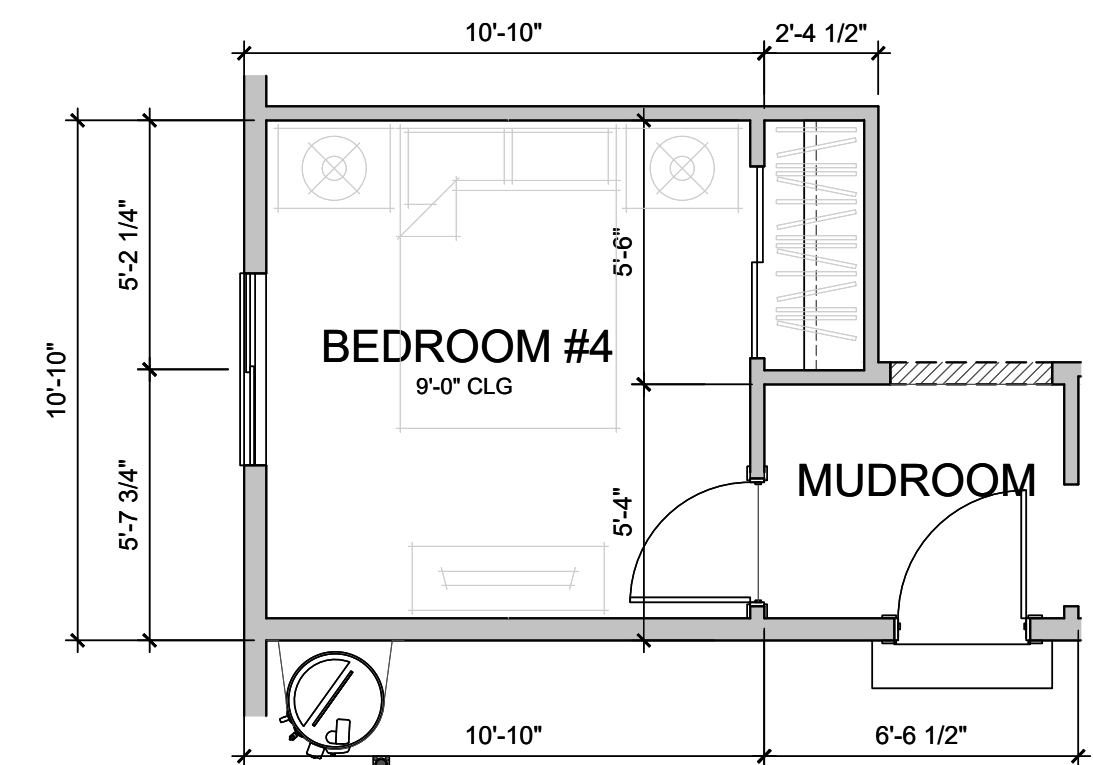
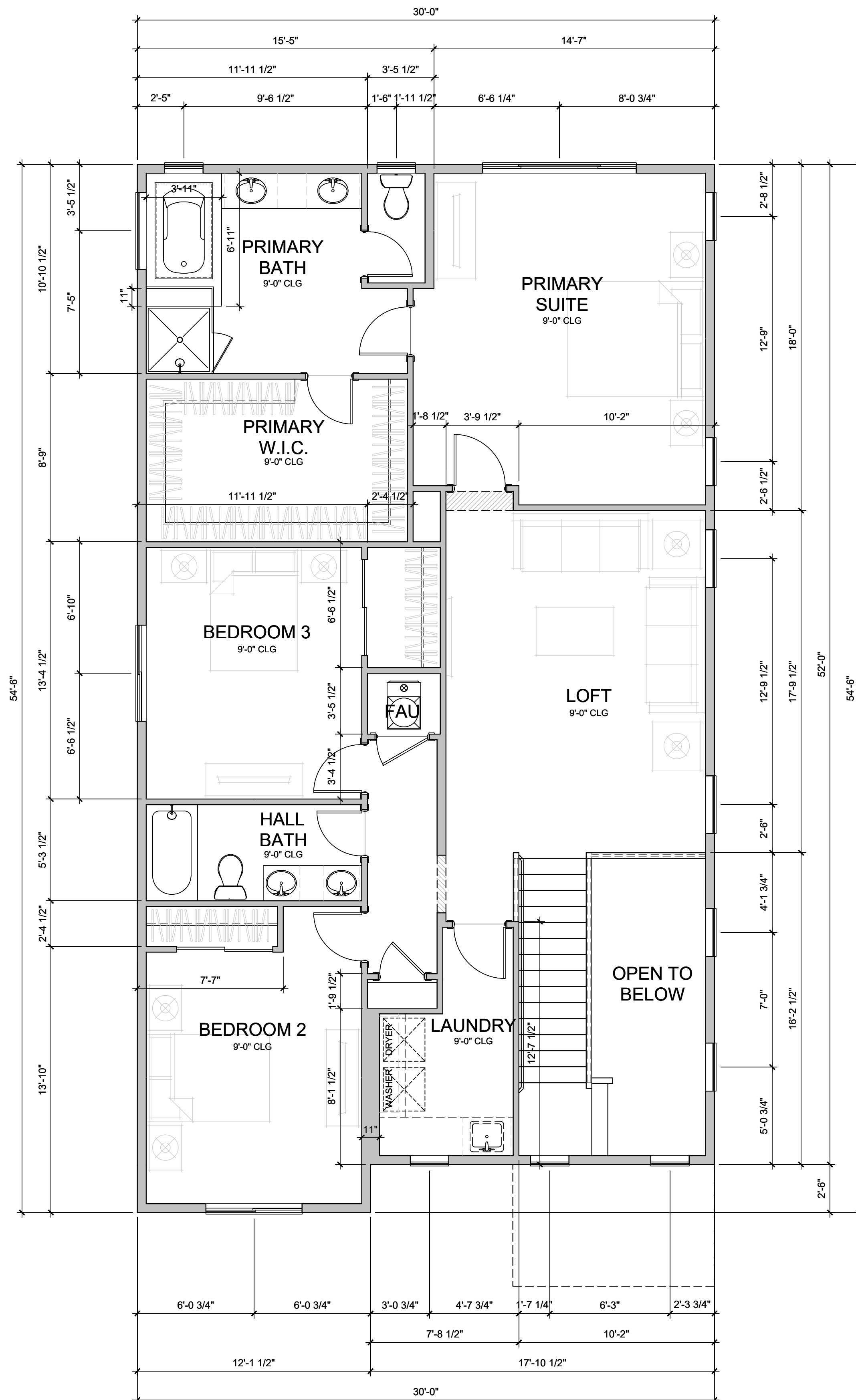
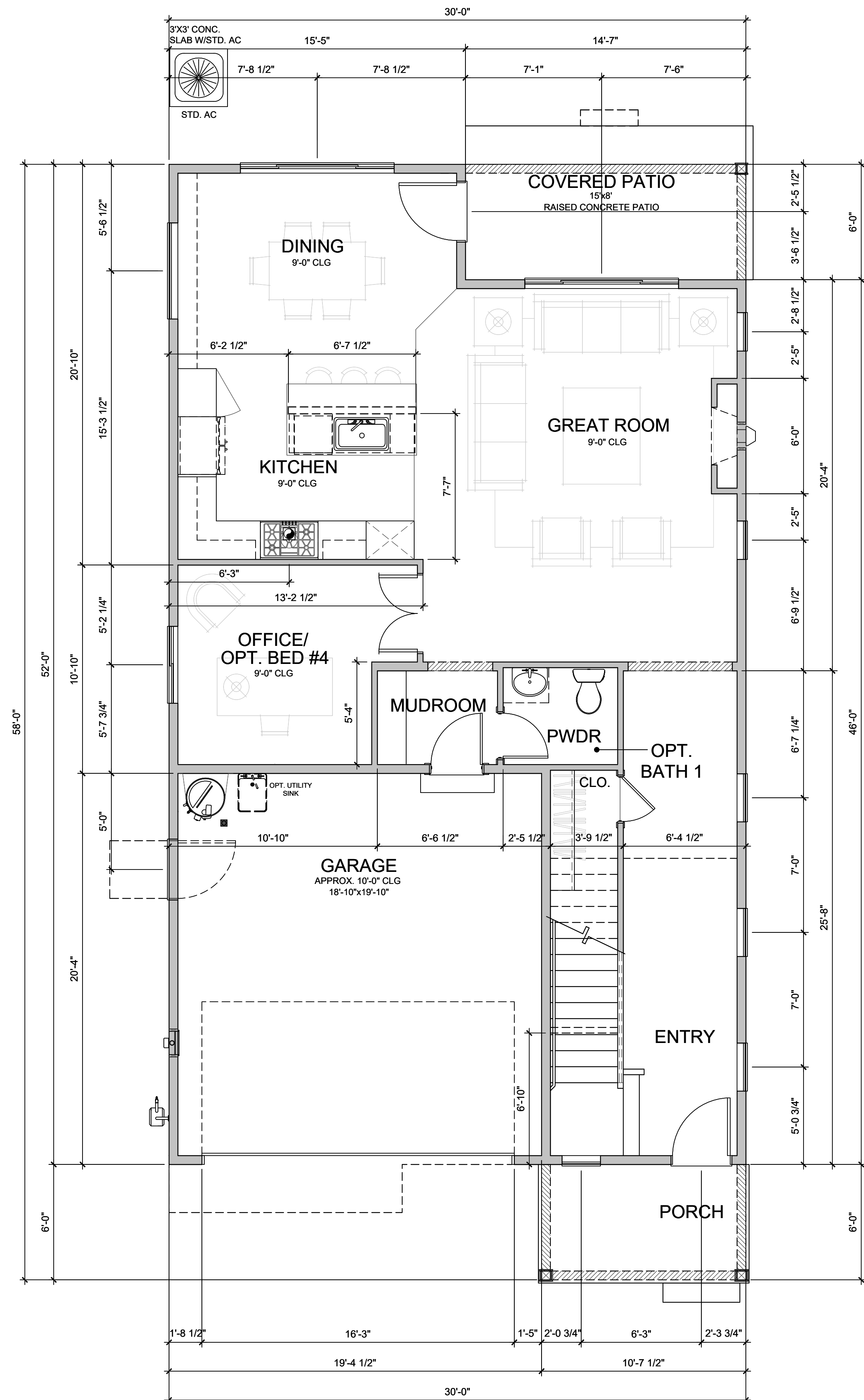
SQUARE FOOTAGE IS MEASURED TO THE OUTSIDE FACE OF WALLS. STAIRS ARE COUNTED ONCE IN CALCULATIONS. OPEN TO BELOW SPACES AND GARAGES ARE NOT INCLUDED IN FLOOR AREA CALCULATIONS.

35' PLAN

Scale: 1/4" = 1'-0"

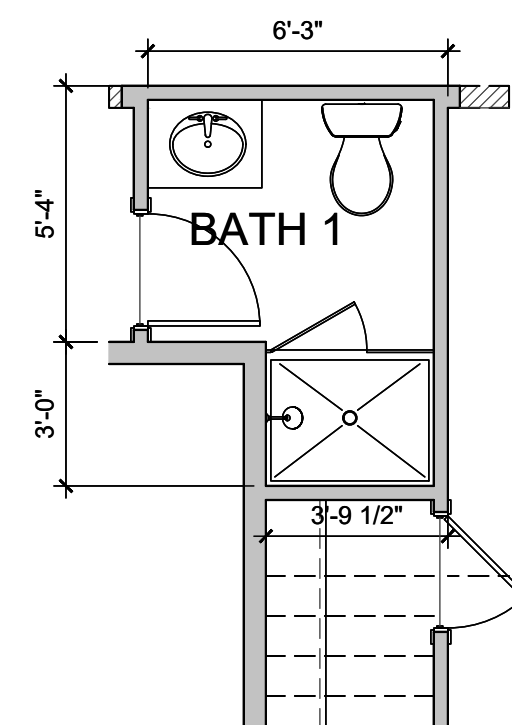
tri pointe
HOMES

Floor Plan (continued)



Optional Bedroom 4

Scale: $1/4" = 1'-0"$



Optional Bath 1

Scale: $1/4" = 1'-0"$

SQUARE FOOTAGE (A ELEVATION)	
MAIN FLOOR	1,078 SF
UPPER FLOOR	1,428 SF
TOTAL FLOOR	2,506 SF
GARAGE	395 SF
COVERED PORCH	68 SF
COVERED PATIO	125 SF

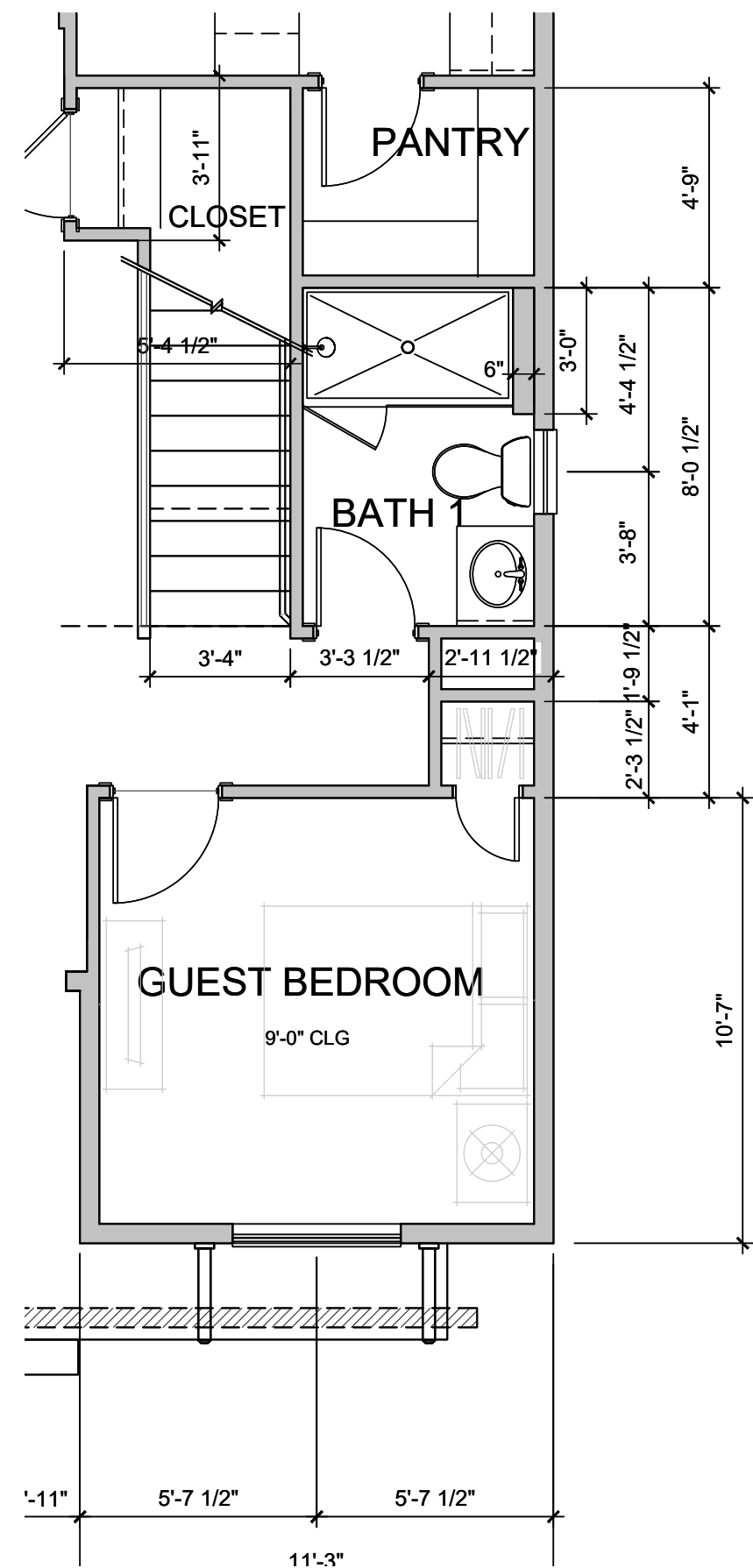
SQUARE FOOTAGE IS MEASURED TO THE OUTSIDE FACE OF WALLS. STAIRS ARE COUNTED ONCE IN CALCULATIONS. OPEN TO BELOW SPACES AND GARAGES ARE NOT INCLUDED IN FLOOR AREA CALCULATIONS.

30' PLAN

Scale: 1/4" = 1'-0"

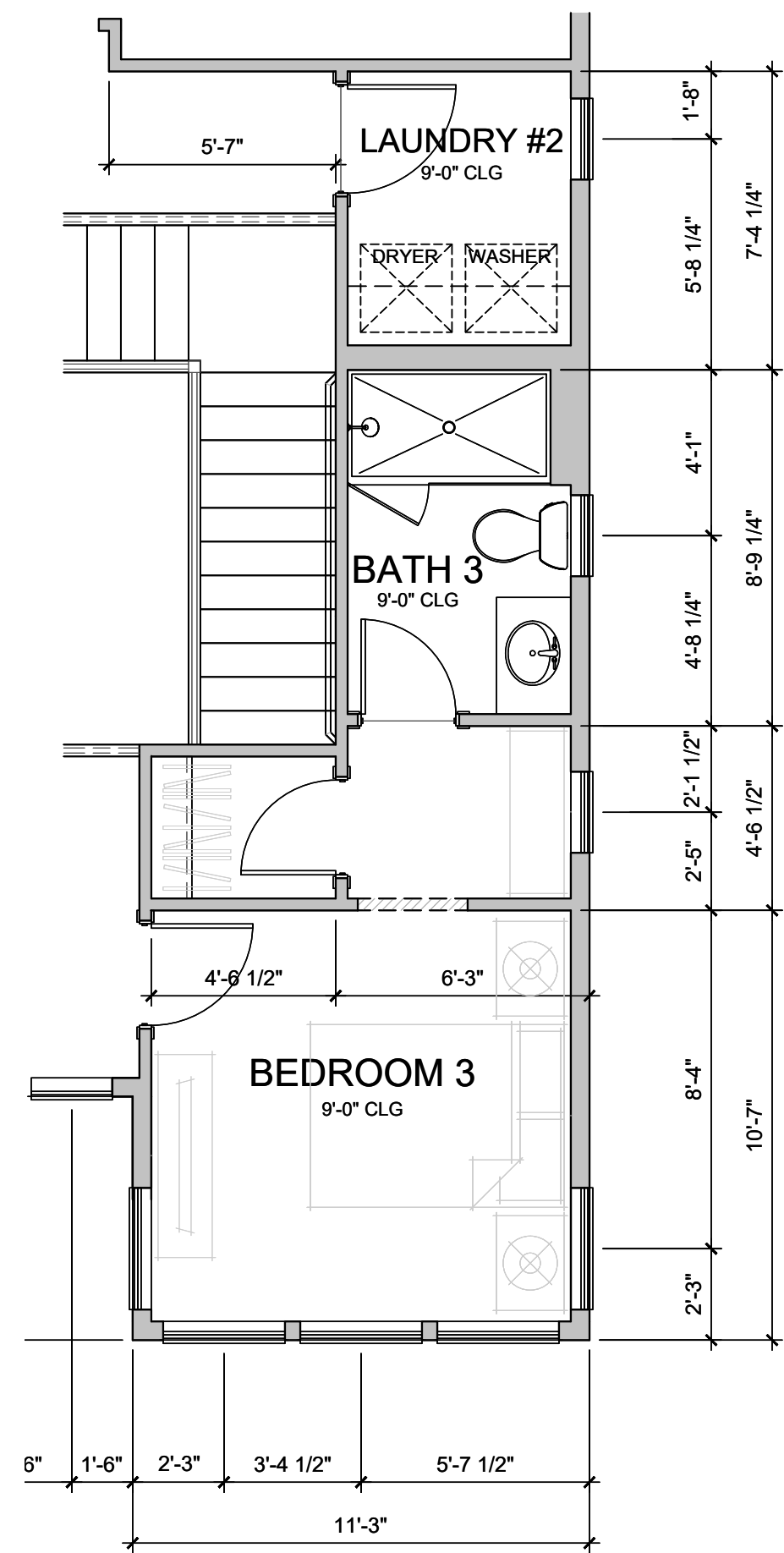
tri pointe
HOMES

Floor Plan (continued)



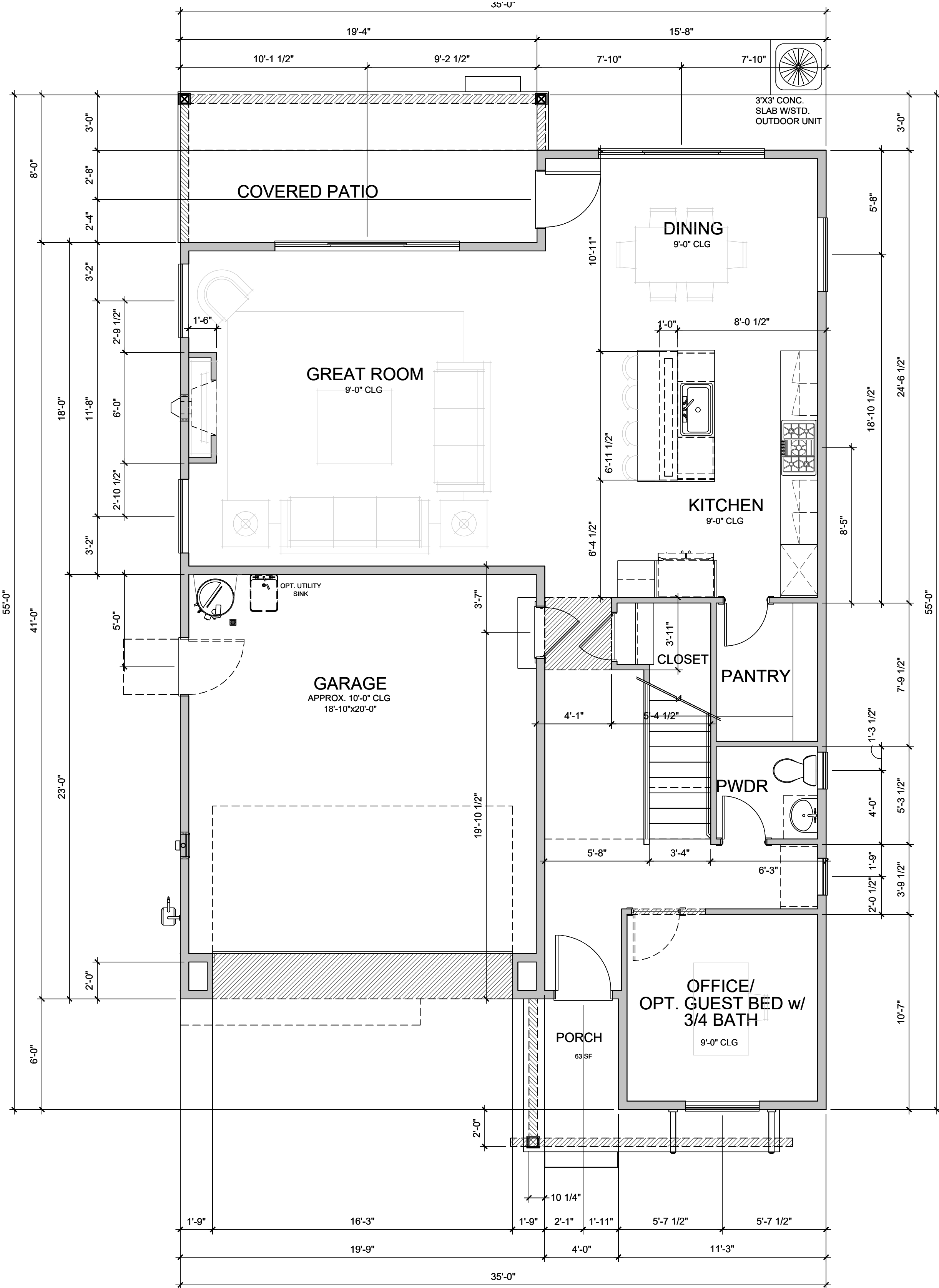
Opt. Guest Bedroom w/ 3/4 Bath

Scale: 1/4" = 1'-0"



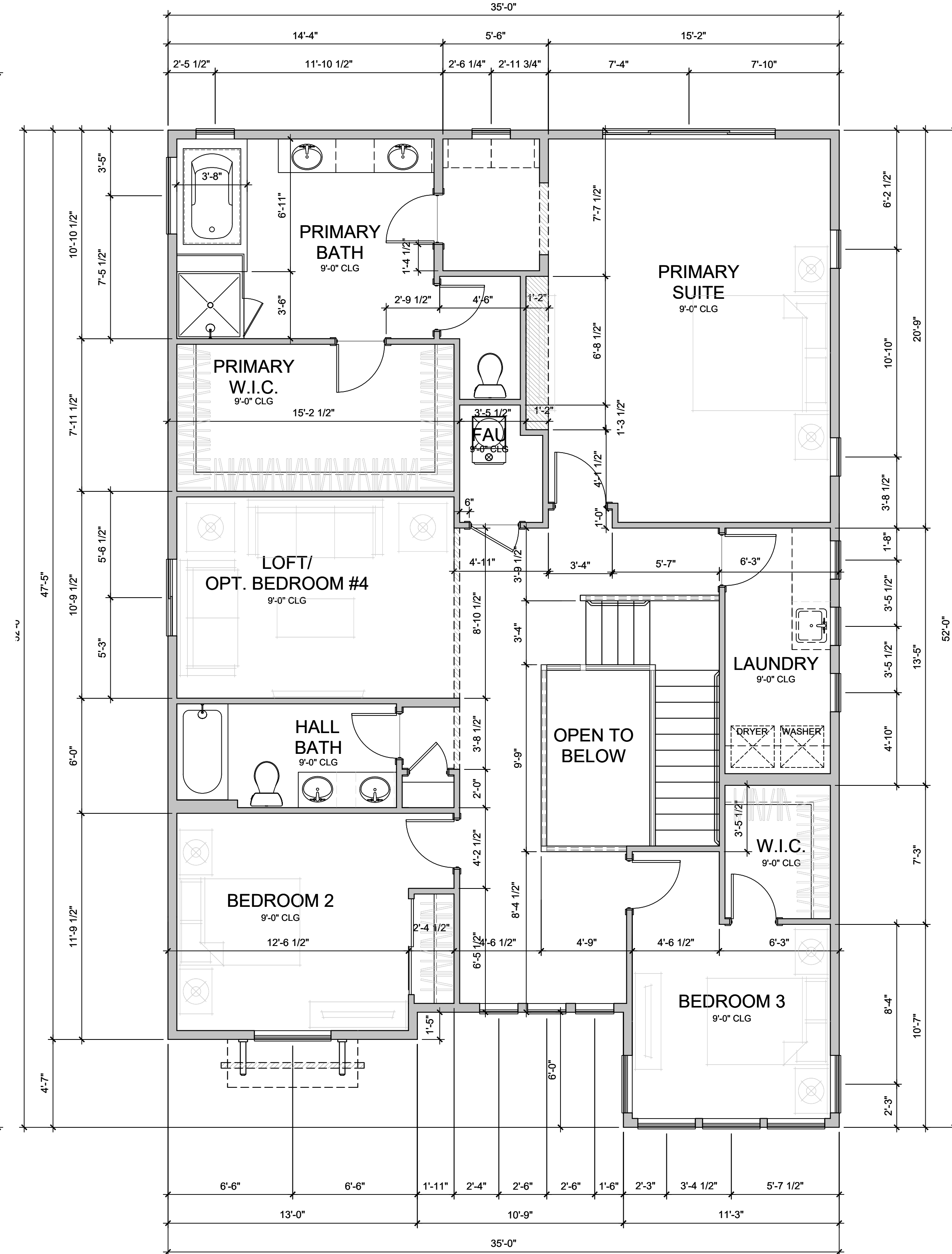
Optional Bedroom 3 Suite

Scale: 1/4" = 1'-0"



Optional Bedroom #4

Scale: 1/4" = 1'-0"



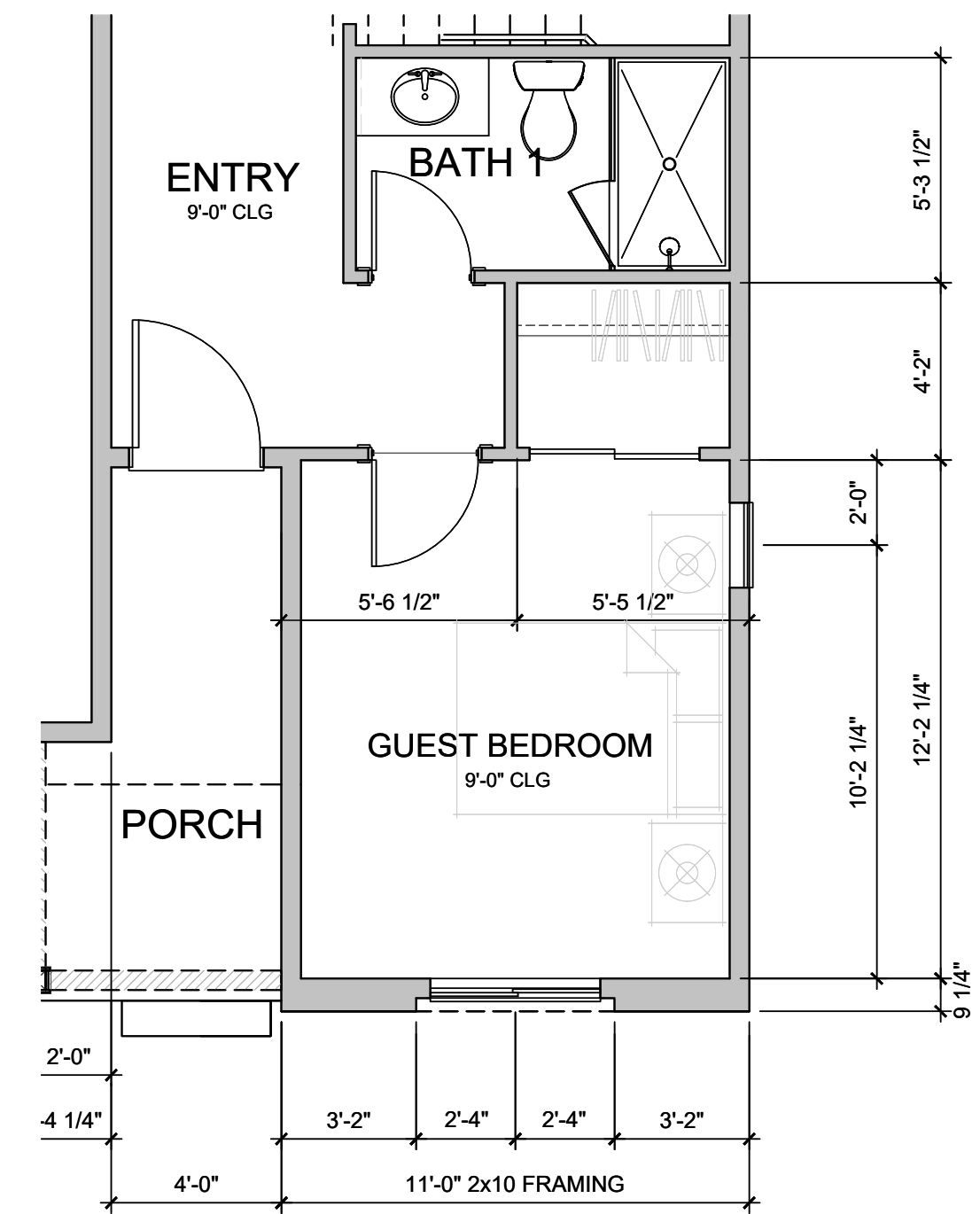
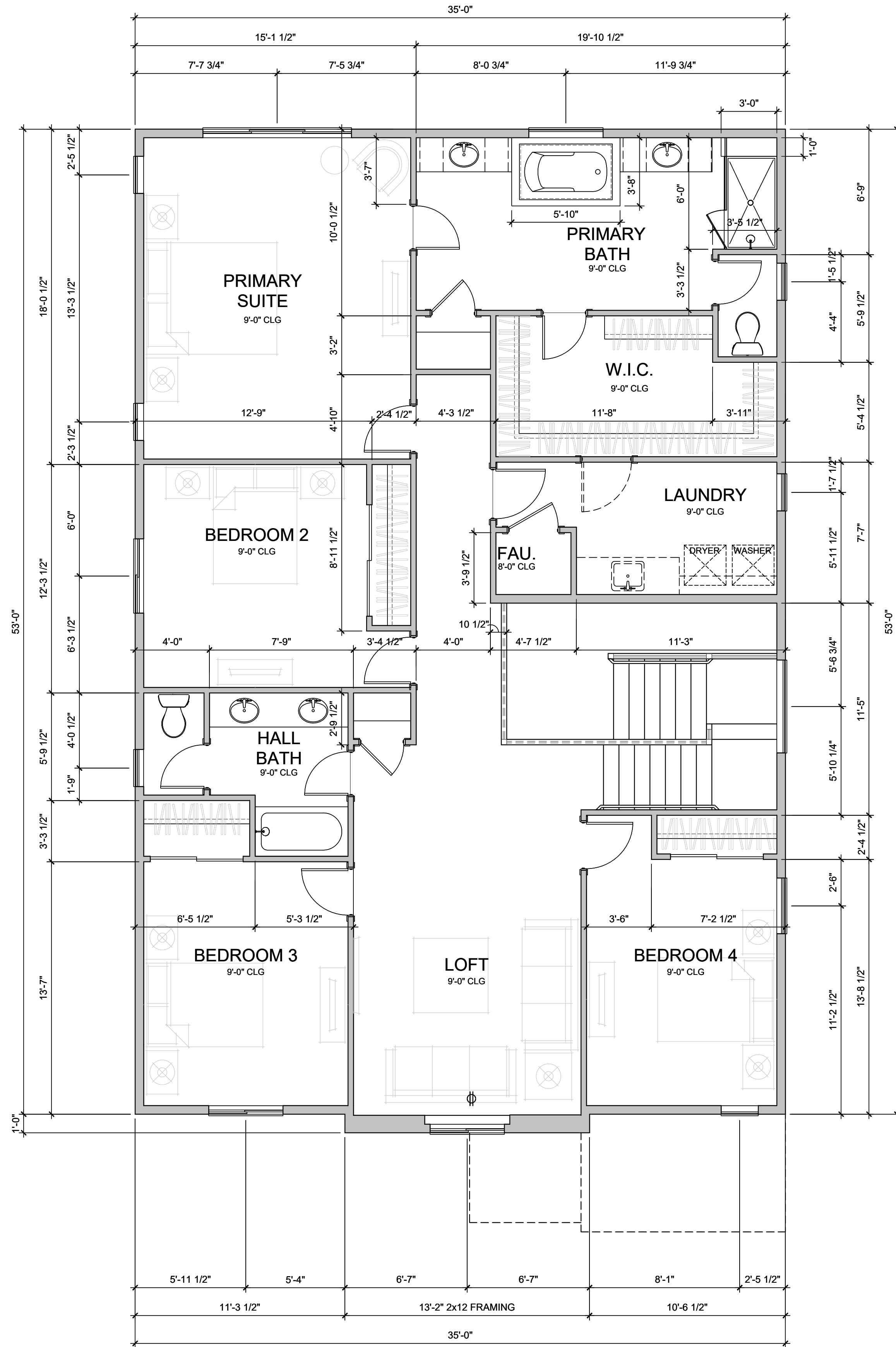
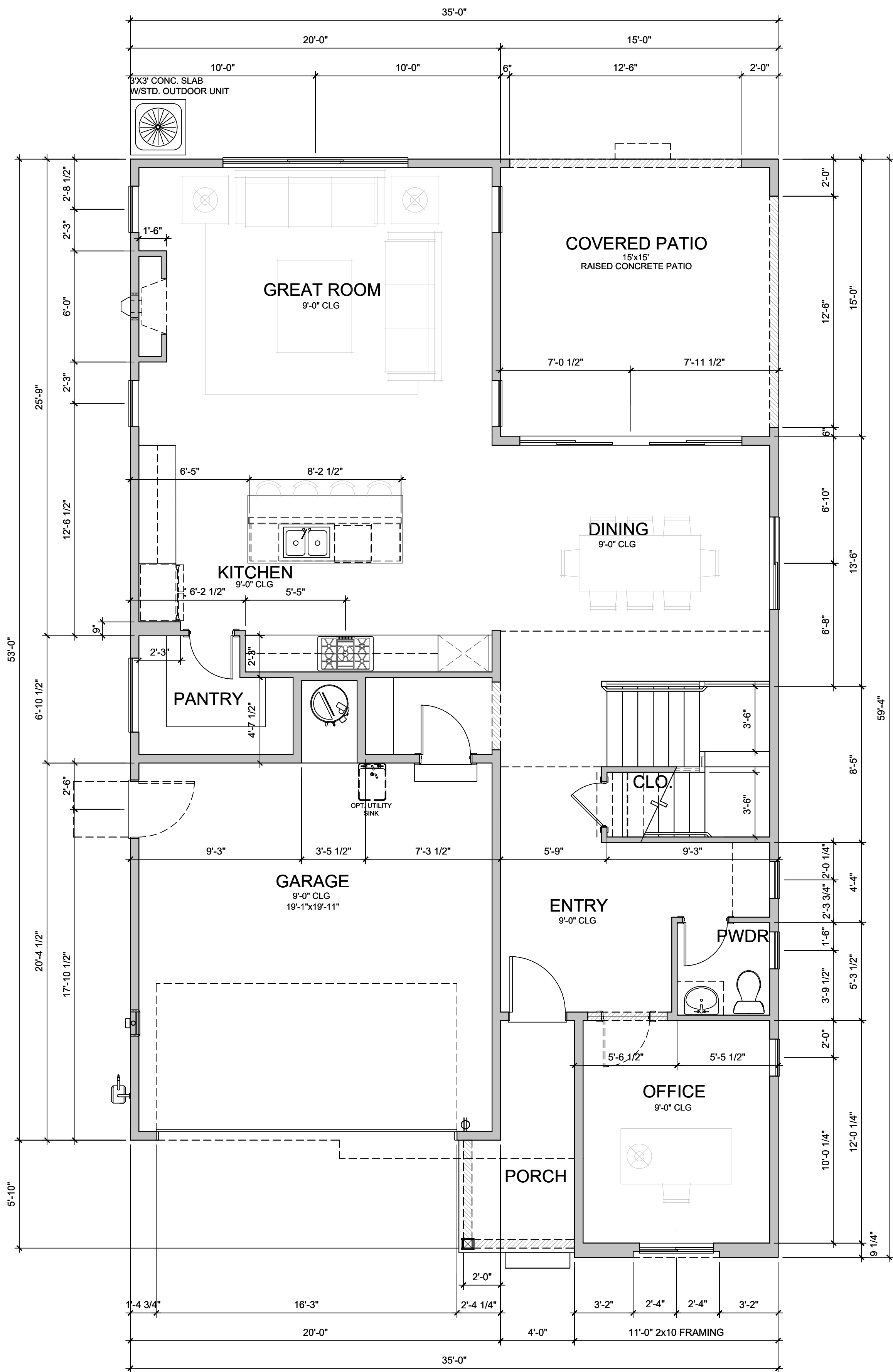
SQUARE FOOTAGE (A ELEVATION)	
MAIN FLOOR	1,137 SF
UPPER FLOOR	1,588 SF
TOTAL FLOOR	2,725 SF
GARAGE	405 SF
COVERED PORCH	29 SF
COVERED PATIO	97 SF

SQUARE FOOTAGE IS MEASURED TO THE OUTSIDE FACE OF WALLS. STAIRS ARE COUNTED ONCE IN CALCULATIONS. OPEN TO BELOW SPACES AND GARAGES ARE NOT INCLUDED IN FLOOR AREA CALCULATIONS.

35' PLAN
Scale: 1/4" = 1'-0"

tri pointe
HOMES

Floor Plan (continued)



Opt. Guest Bedroom w/ 3/4 Bath

Scale: 1/4" = 1'-0"

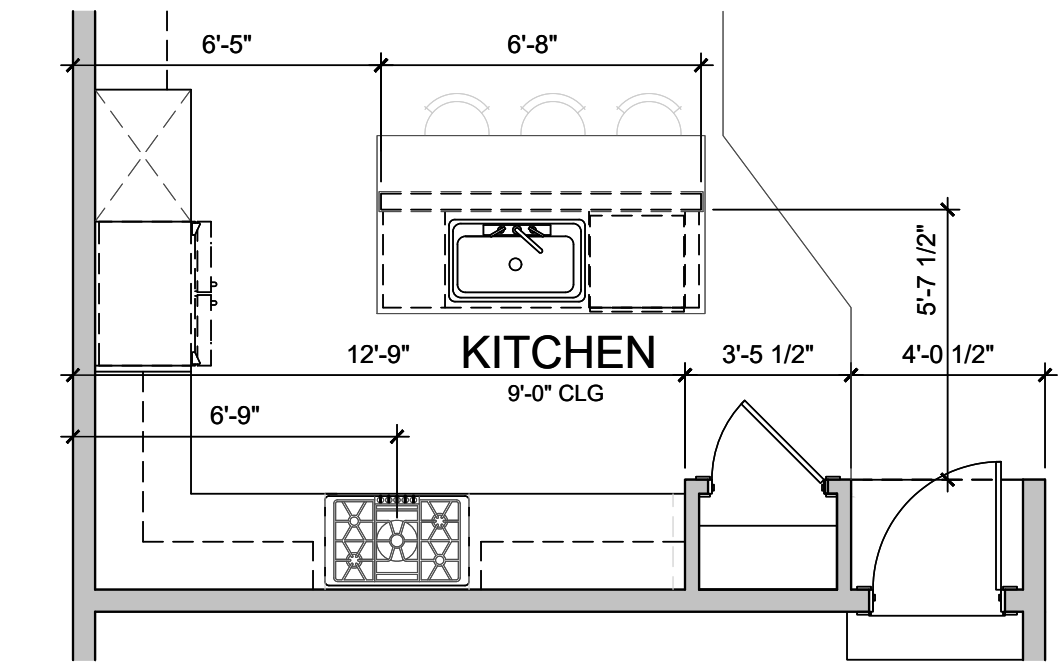
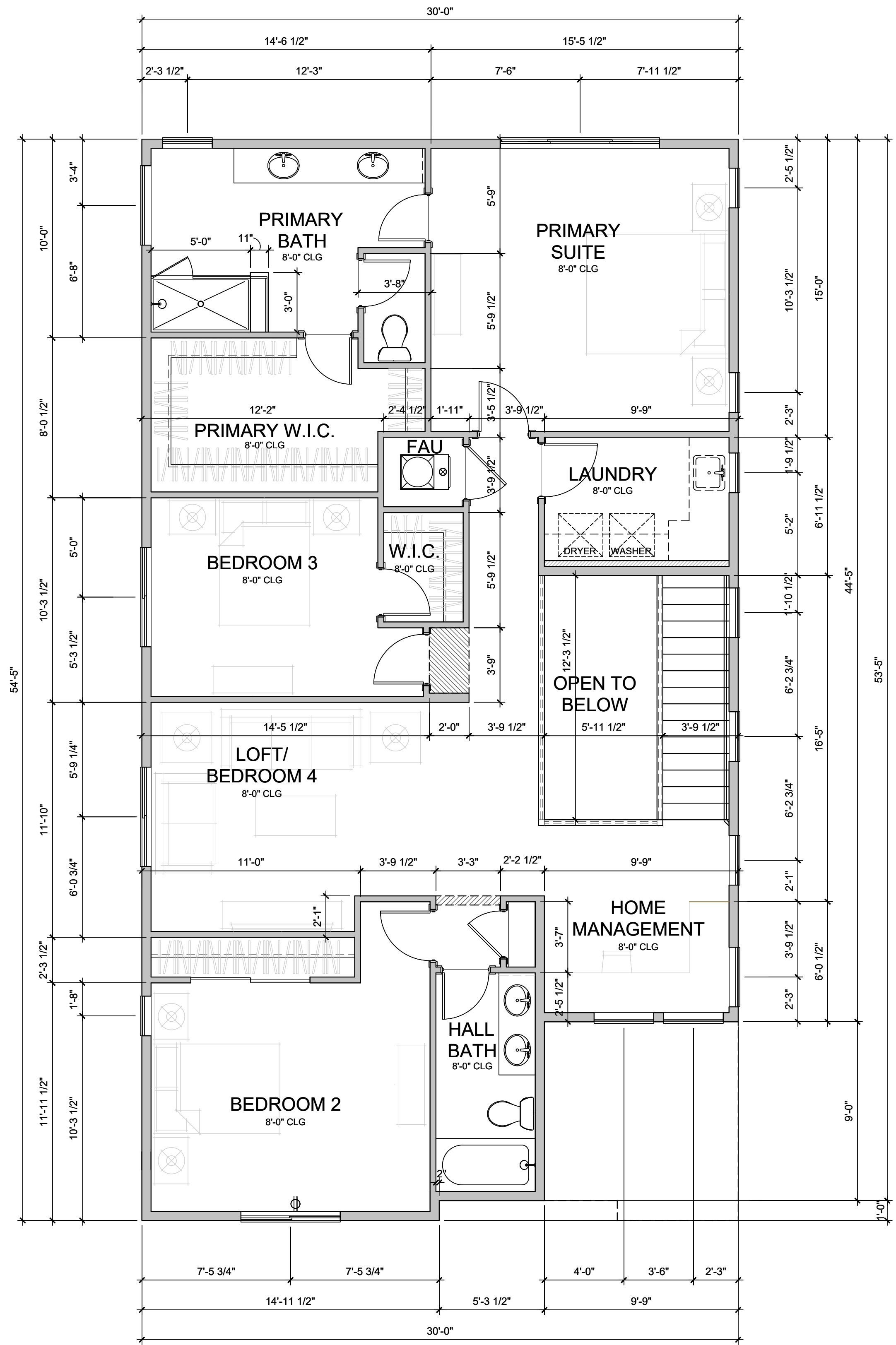
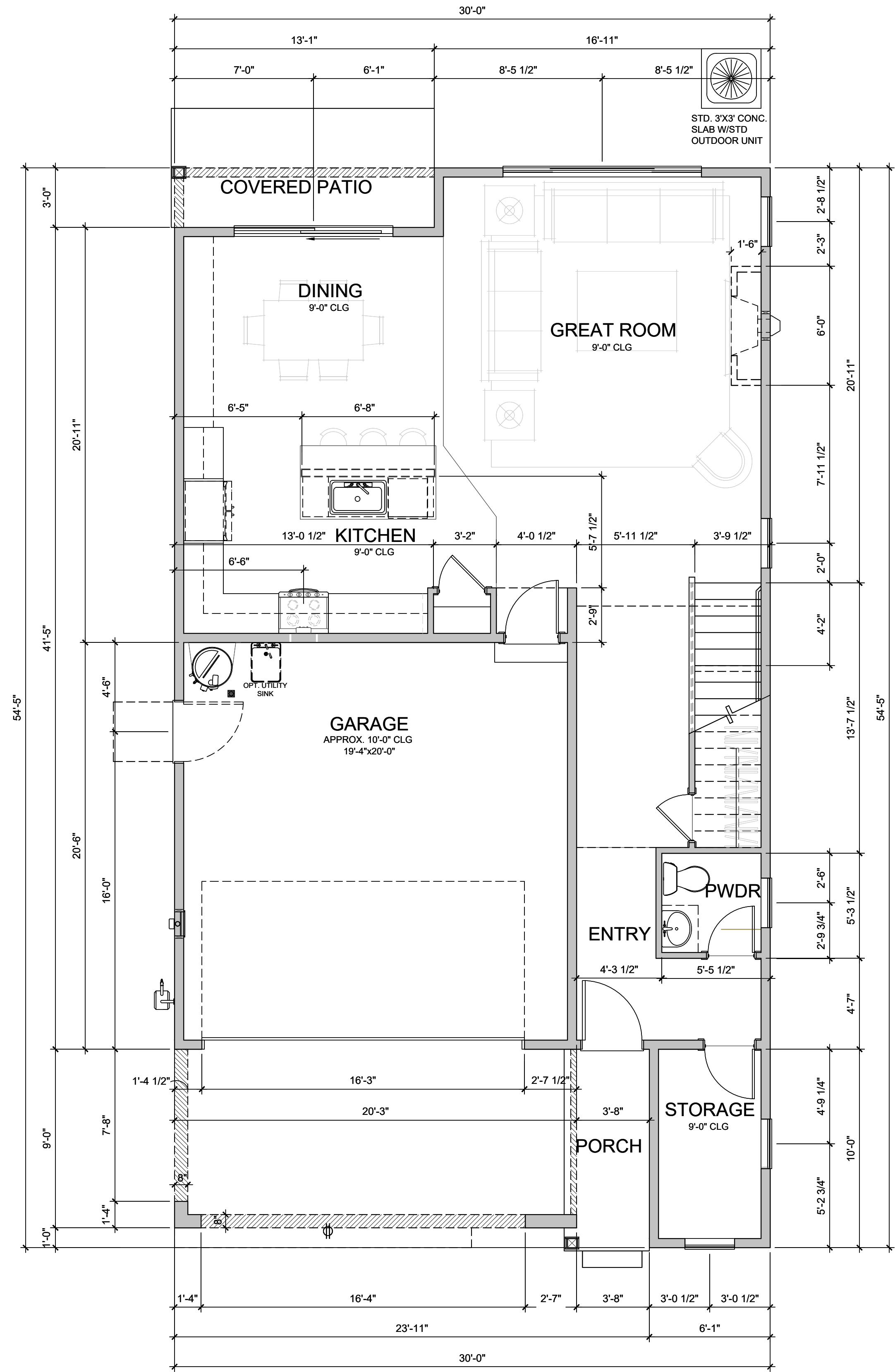
SQUARE FOOTAGE (A ELEVATION)	
MAIN FLOOR	1,256 SF
UPPER FLOOR	1,714 SF
TOTAL FLOOR	2,970 SF
GARAGE	414 SF
COVERED PORCH	61 SF
COVERED PATIO	225 SF

SQUARE FOOTAGE IS MEASURED TO THE OUTSIDE FACE OF WALLS. STAIRS ARE COUNTED ONCE IN CALCULATIONS. OPEN TO BELOW SPACES AND GARAGES ARE NOT INCLUDED IN FLOOR AREA CALCULATIONS.

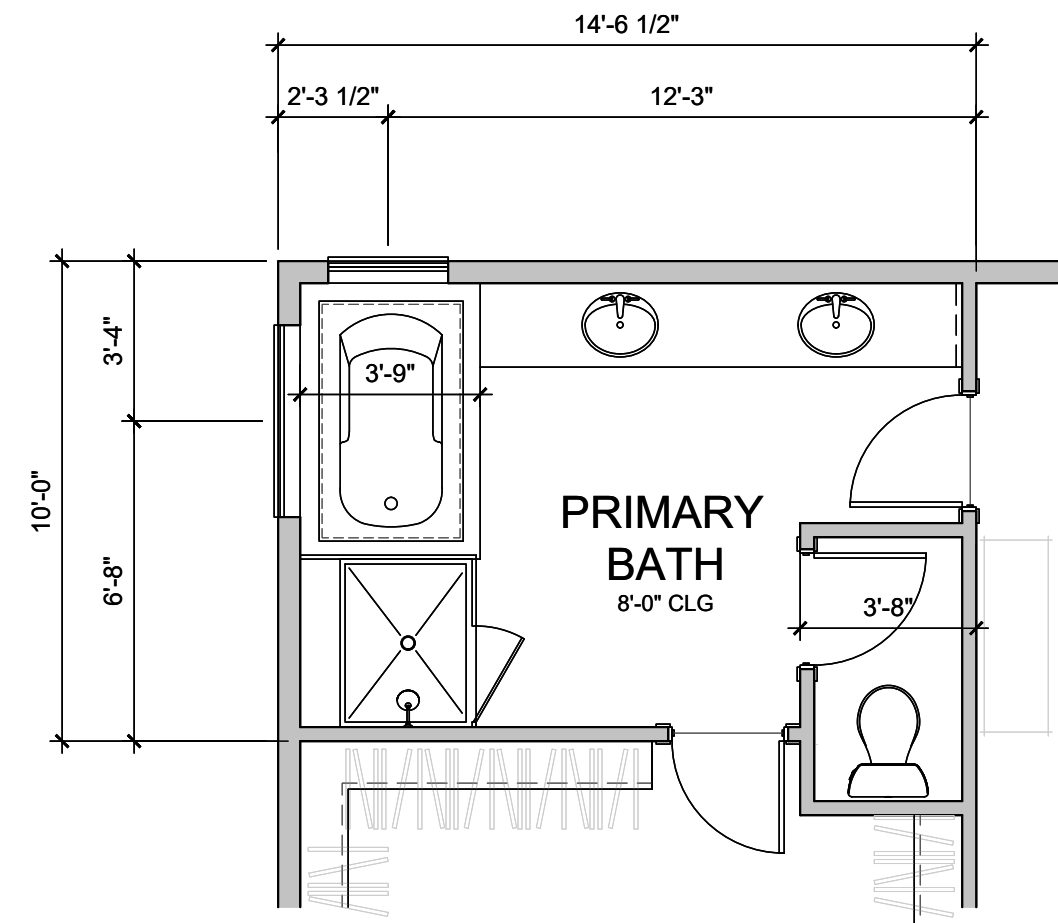
35' PLAN
Scale: 1/4" = 1'-0"

tri pointe
HOMES

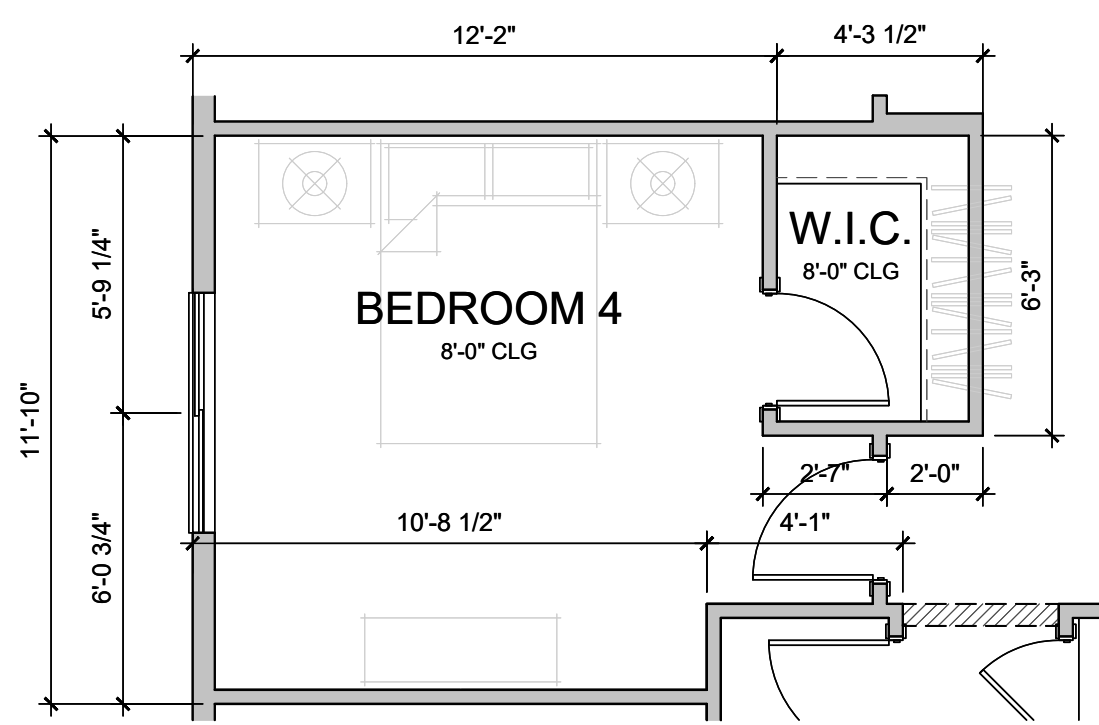
Floor Plan (continued)



Optional Gourmet Kitchen
Scale: 1/4" = 1'-0"



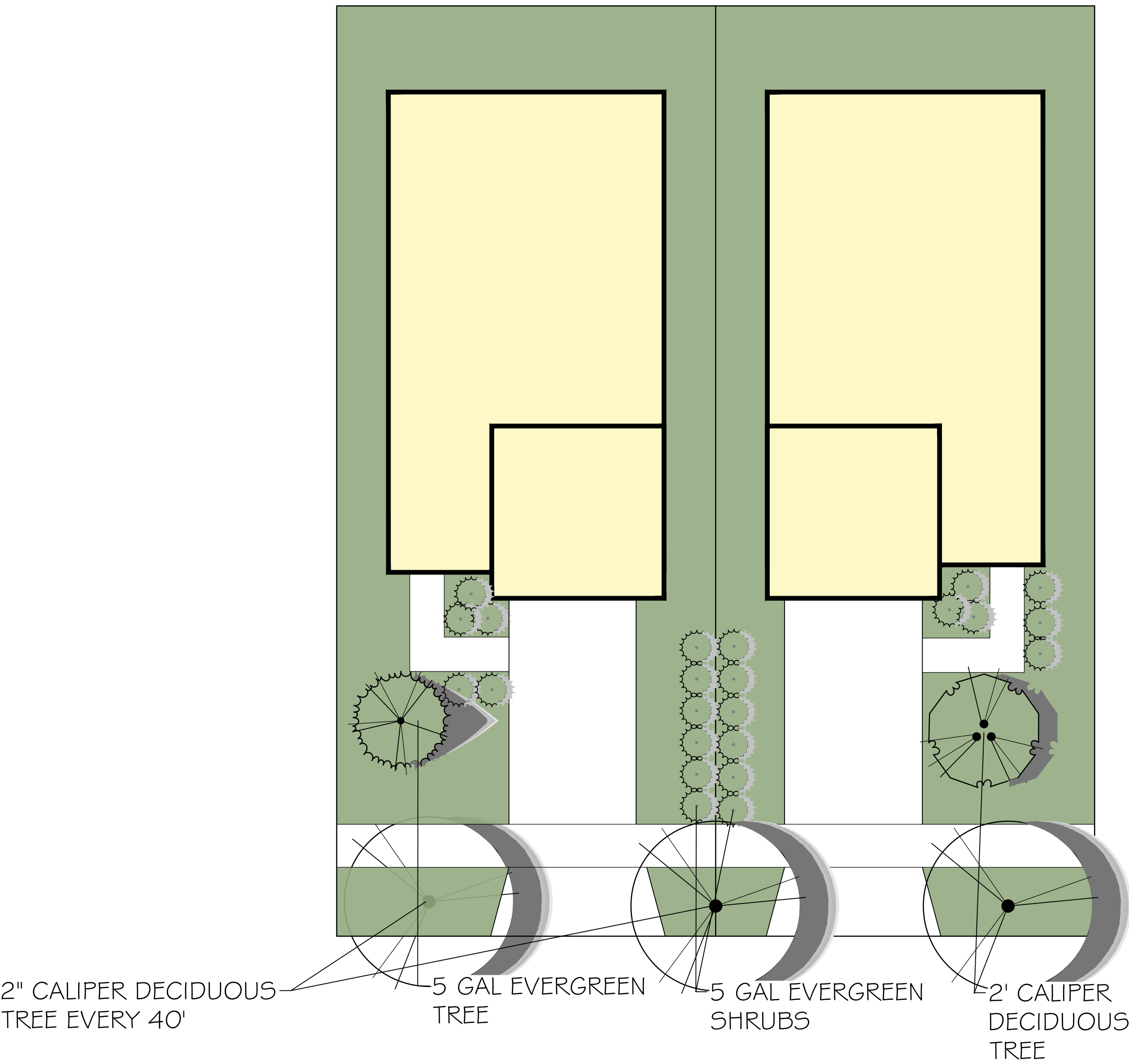
Opt.Spa. Bath
Scale: 1/4" = 1'-0"



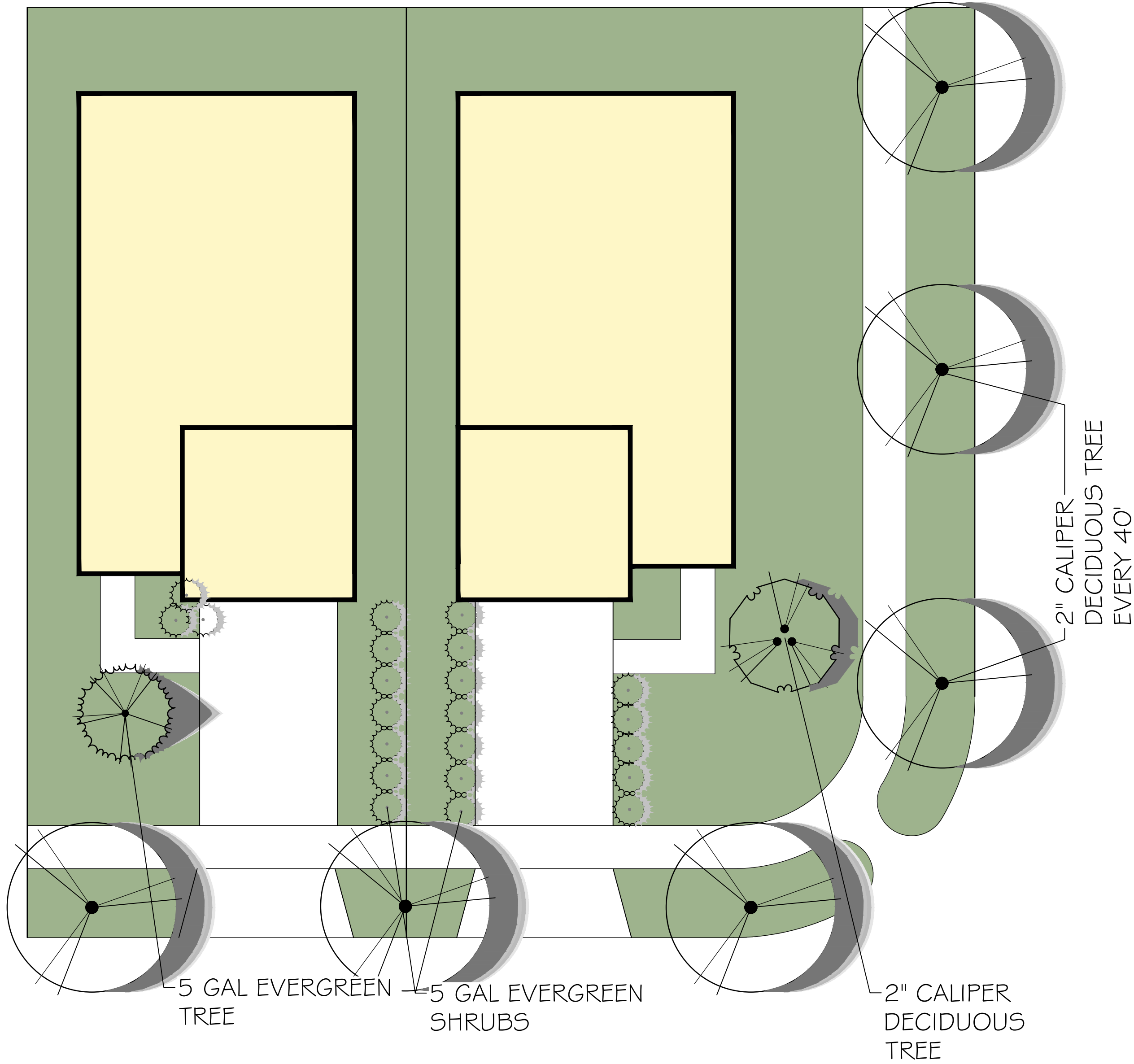
Opt. Bedroom #4
Scale: 1/4" = 1'-0"

SQUARE FOOTAGE (A ELEVATION)	
MAIN FLOOR	948 SF
UPPER FLOOR	1,410 SF
TOTAL FLOOR	2,358 SF
GARAGE	406 SF
COVERED PORCH	41 SF
COVERED PATIO	39 SF

SQUARE FOOTAGE IS MEASURED TO THE OUTSIDE FACE OF WALLS. STAIRS ARE COUNTED ONCE IN CALCULATIONS. OPEN TO BELOW SPACES AND GARAGES ARE NOT INCLUDED IN FLOOR AREA CALCULATIONS.



NOTE: DECIDUOUS TREES SHALL BE PLANTED AND MAINTAINED IN THE LANDSCAPE STRIPS LOCATED BETWEEN THE CURB AND THE SIDEWALK ADJACENT TO A PUBLIC STREET WITH AT LEAST ONE TREE FOR EVERY FORTY FEET AND SPACED NO MORE THAN FORTY FEET APART.



NOTE: AT LEAST ONE (1) DECIDUOUS TREE AT LEAST TWO (2) INCH CALIPER MEASURED FOUR (4) FEET ABOVE THE GROUND, ONE (1) EVERGREEN TREE AT LEAST FIVE (5) GALLONS IN SIZE, AND SIXTEEN (16) EVERGREEN SHRUBS AT LEAST FIVE (5) GALLONS IN SIZE ARE REQUIRED FOR EVERY TWO DWELLINGS

CANYON PARK *typical single lot landscaping exhibit*

OREM CITY, UTAH COUNTY
6/26/2024



May 13, 2024

Dear Neighbor:

A second open house meeting will be held on **Thursday May 23rd from 6:30pm- 8:30pm** at the Canyon Park Tech Center Office, located at Building Q, 1203 North 630 East, Orem, UT 84097, to discuss the re-development plan of an area of the Canyon Park Tech Center, highlighted in the attached map, and to address any neighborhood questions or concerns. Conceptual plans will be on display for review.

Please join us to discuss the proposal and share your thoughts. If you are unable to attend, feel free to contact me with any questions or comments.

Pursuant to Orem City Code Section 22-14-20(I), this meeting is being held to discuss the project with you. This is an opportunity for you to review the plans and provide input and recommendations regarding the project. This application has not yet been reviewed by the city and is subject to change during the review process.

Best Regards,

Bryon Prince
Tri Pointe Homes
(801) 520-9155
Bryon.Prince@TriPointeHomes.com
TriPointeHomes.com

SUBJECT PROPERTY



CANYON PARK TECH CENTER NEIGHBORHOOD MEETING

(MAY 23, 2024)

NO. NAME

- 1 CHERIE PACE
- 2 Janet Winkler
- 3 Norm & Pam Fobert
- 4 Frances Broussard
- 5 Borg Marison
- 6 Shary Becker
- 7 Shelly Stett
- 8 Susan Demott
- 9 Lynae Dickson
- 10 John Bare
- 11 Kathleen Bare
- 12 Dennis Hansen
- 13 Brad Hamant
- 14
- 15

NO. NAME

PHONE (CELL)

EMAIL

STREET ADDRESS

16

Bryan R Clark

17

Leesa Layton

18

RON HANSEN

19

Albert Clark

20

ERIK BEZIO

21

Jeff & Karla Bowles

22

Diane Fraser

23

24

25

26

27

28

29

30

0

NO. NAME

PHONE (CELL) EMAIL

STREET ADDRESS

31 Marshall Pollard

32 DARREN SMITH

33 Alice Harward

34

35

36

37

38

39

40

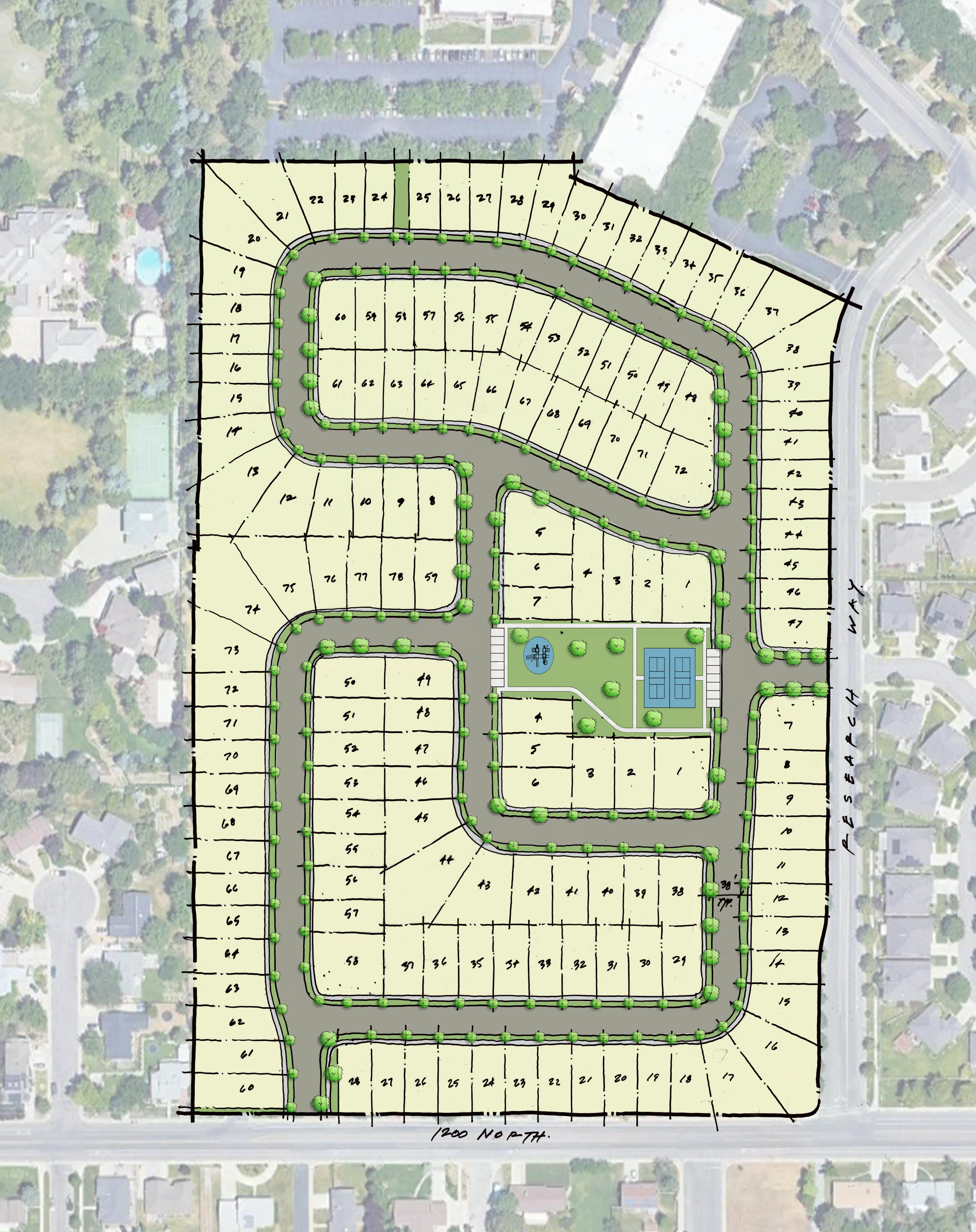
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42

43

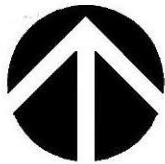
44

45



TOTAL 150

05.21.2024



SITE PLAN
CANYON PARK | TRIPOINTE UTAH
OREM CITY, UTAH

NOTE: SQUARE FOOTAGE MAY VARY BASED ON CALCULATION METHODS
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Tri Pointe Homes Canyon Park Tech Center Neighborhood Meeting Minutes:

To: Jason Bench, Cheryl Vargas, and Ailin Leon

From: Bryon Prince, Tri Pointe Homes, Vice President of Land Acquisition & Development

Date: June 7, 2024

Re: *Meeting Minutes for the Tri Pointe Homes Canyon Park Tech Center neighborhood meeting, held on Thursday May 23, 2024, from 6:30-8:30pm.*

Meeting Minutes Summary:

A neighborhood meeting was held on May 23, 2024, to discuss the proposed redevelopment plan of the Canyon Park Tech Center into a 150-lot single-family subdivision. The following topics were covered:

1. Road Design and Connectivity:

- There was extensive discussion regarding the road design and connectivity of the new subdivision to the existing 1200 North Road and 630 East Road. Residents expressed concerns about traffic flow and safety, particularly at intersections.

2. Architectural Styles and Home Design:

- Several questions were asked by neighbors regarding the architectural styles of homes planned for the east side of the property, specifically regarding the incorporation of two-story homes. Discussions emphasized the importance of maintaining architectural harmony within the neighborhood.

3. Community Amenity Design:

- The design of community amenities, including proposed open spaces and pickleball courts, was deliberated. Questions arose regarding who would have access to these amenities and how they would be maintained. The neighbors were informed that the proposed community amenities would be privately owned by the HOA and only community residents would have access to the amenities.

4. Preservation of trees along 630 East:

- Residents voiced support for preserving the trees in the park strip along 630 East Road. The discussion emphasized the ecological and aesthetic benefits of retaining mature trees within the neighborhood.

5. Privacy Fence:

- There was consensus among attendees regarding the necessity of installing a 6-foot privacy fence around the perimeter of the new subdivision. Concerns were raised about privacy and security, particularly given the increased density of housing units.

Next Steps:

The feedback and concerns expressed during the meeting will be compiled and shared with the applicant team members. Further updates and opportunities for community input will be communicated as the project progresses.

Bryon Prince
Vice President of Land Acquisition & Development
Tri Pointe Homes
(801) 520-9155
Bryon.prince@tripointehomes.com

This memorandum summarizes the key points discussed during the neighborhood meeting and outlines the next steps for the development project. Adjust the details as necessary to accurately reflect the specifics of the meeting and the concerns raised by residents.



March 8, 2024

Dear Neighbor:

An open house meeting will be held on **Tuesday March 19th from 6:30pm- 8:30pm** at the Canyon Park Tech Center Office, located at Building Q, 1555 Technology Way, Orem, UT 84097, to discuss the proposed re-development of an area of the Canyon Park Tech Center, highlighted in the attached map, and to address any neighborhood questions or concerns. Land use and conceptual plans will be on display for review.

Please join us to discuss the proposal and share your thoughts. If you are unable to attend, feel free to contact me with any questions or comments.

Pursuant to Orem City Code Section 22-14-20(I), this meeting is being held to discuss the project with you. This is an opportunity for you to review the plans and provide input and recommendations regarding the project. This application has not yet been reviewed by the City and is subject to change during the review process.

Best Regards,

Bryon Prince
Tri Pointe Homes
(801) 520-9155
Bryon.Prince@TriPointeHomes.com
TriPointeHomes.com

SUBJECT PROPERTY



Tri Pointe Homes Canyon Park Tech Center Neighborhood Meeting Minutes:

To: Jason Bench & Makayla Wagstaff

From: Bryon Prince, Tri Pointe Homes, Vice President of Land Acquisition & Development

Date: March 20, 2024

Re: *Meeting Minutes for the Tri Pointe Homes Canyon Park Tech Center neighborhood meeting, held on Tuesday March 19, 2024 from 6:30-8:30pm.*

The majority of attendees live immediately surrounding the subject property, particularly in the DaVinci Place and Strawberry Fields communities. In regard to the general land use plan presented, there were many attendees, over 30 people, who expressed support for the proposed idea of bigger homes along the periphery of the property, with a higher density in the middle of the property. Many attendees would like to see “similar Homes” immediately adjacent to their homes.

Another major land use issue discussed was the road alignment along 1200 North. Attendees expressed concern about the new community entrance from 1200 North, relative to the location of 630 East. Several attendees said they want adequate space between the new community entrance and 630 East, others suggested vacating 630 East and creating one single access from 1200 North into both the new community and DaVinci Place/Strawberry Fields subdivisions.

Many of the attendees asked about the types of homes that would be built in the subdivision and expressed concern about attached housing units, like townhomes or condos. Most of the attendees that asked about the proposed housing types expressed opposition to anything other than single family detached homes.

The majority of the attendees liked the idea of preserving the open space corridor along the west side of the property but suggested that a similar size open space area line the east side of the property.

Many of the attendees liked the idea of adding fun site elements (inexpensive but interesting) within the trail/open space corridor. Most that lived south or west of the trail corridor liked the open space preservation and trail possibility. Most from the east were interested in having a similar buffer to them but less interested in the west buffer. Look to place the Club/park along the east edge of the site to provide buffer. Liked that our streets have sidewalks and street trees. Several other comments that have already been captured in meeting minutes:

- Trail open space not as important as we thought. Just a side-walk or trail was ok for most.
- No attached housing.
- Go as dense as you want but keep housing detached.
- Davinci is the greatest place on earth and why would you do anything different.
- Traffic concerns on 1600
- No renters
- The majority believe the balance of the project will turn residential eventually. This execution matters for the balance of the site. I think we may want to consider a planning the balance of the site in this process.
- Boarder of the property needs to look like the neighborhood.
- Understood current state is not going to continue.

Low density and with no townhome seemed to be the theme. Most neighbors noted the improvement from the last developer meeting. People felt heard and are starting to understand that some sort of development will happen. They have noticed the building is empty and understand that it is not sustainable in its current state.

- Large lots, single family, detached
- Move large park depicted in the plan East to buffer Strawberry fields
- Appeal to families with children
- Maintain West green space
- Affordable homes
- No townhomes. Attendees want low density.
- Talked with David who is the HOA President of DaVinci as I was walking out. He doesn't like or want townhomes. Disliked Edge Homes plans for that reason.
- Most don't like the townhomes.
- Everyone claims the long grass area as their own and doesn't want that touched
- Grass area trail leading to Murdock trail will need to be well lit for safety.

- Homes too expensive.
- Multiple complaints of no cookies.
- DO NOT want current roads to be manipulated or changed.
- There are a few elderly and middle aged individuals who do want to see younger families coming in, with children since the elementary/junior high and HS are near.
- Neighbor across the street is cautiously excited about the change but knows times have changed.
- Over heard a gentleman saying “they aren’t giving out information”
- They did like this layout over the meeting and presentation that Edge homes had.

There was a large number of DaVinci Place senior housing residents. They don't seem to care very much about the Office Property Owner's economics. They are only familiar with the perennial low occupancy so not too worried about potential distant future problems if this current residential conversion does not happen. Several younger residents of area and they seemed excited about new housing options for young families. Several expressed concern about school age child population is falling and schools are suffering.

Recent great sales of 1/4 acre lots near high school came up a lot. Attendees see a simple subdivision into similar sized lots offering the Property Owner a nice exit and they think the property owner would only do higher density because it produces even higher revenue. There was strong interest all around for keeping the green belt as is as regards size and trees but want a lighted path. Even some DaVinci residents understood there needs to be some give in exchange for that take. An issue that came up many times was that they see Townhouses as inevitably leading to a high percentage of rentals, and that CC&Rs could not mitigate the risk of rentals. There was a very consistent message around opposition to density. There was a certain amount of goodwill for TriPoint Homes efforts to listen and get feedback from neighbors.

Several attendees asked questions about Tri Pointe's product vision, home types, architecture, etc. Themes/Patterns: -Leave Trees/ Trail on the west side of the property. This was a repeated refrain from most participants. In concert with the west side was an ask to keep a buffer on the Eastside as well. This was in an effort to protect those communities that border the east side. There was general acceptance for the represented architecture. There is however, a desire to not have townhomes in the community. There was confusion regarding exactly what the style and quality the townhomes would be. There was a tolerance for Twin Homes. The perception there is that it is basically two singles joined to form a Twin.

There are some who welcome Towns and more density. Underlying that is the lack of families moving into the area. Several people expressed concern about schools seeing a decrease in population. Also, there is acceptance for single family homes surrounding the perimeter of the property; lending a single family presence feel for the area. Repeated questions came surrounding rental and investor units.

CANYON PARK TECH CENTER NEIGHBORHOOD MEETING

(MARCH 19, 2024)

NO.	NAME	PHONE (CELL)	EMAIL	STREET ADDRESS
1	Bryan Clark			
2	JOHN GARDNER			
3	Drew Nish			
4	Sweller			
5	Albert & Elaine Clark			
6	Wendy Mason			
7	Steve & Nancy Williams			
8	Shelby Stastny			
9	Elizabeth Fielding			
10	Norman Fobert			
11	Bruce & Barbara Brewster			
12	Leesa Layton			
13	Camille Baker			
14	Mike Carpenter			
15	DON RUGMIRE			
	Barry Bickmore			

NO.	NAME	PHONE (CELL)	EMAIL	STREET ADDRESS
16	Cherie Page			
17	Jeff & Karen Carter			
18	Kathi Cavaliere			
19	Bob Barlow			
20	Eleni Wilding			
21	Sharey Baker			
22	Joc Monson			
23	Deane Pugmire			
24	Mark Hansen			
25	Keiko Bickmore			
26	Haysam Sukur			
27	Joan & Nancy Blockendorf			
28	David & Julie Spencer			
29	Jennifer Engenwood			
30	Stephanie Visnaw			
	Vanessa Stantill			

NO. NAME

PHONE (CELL) EMAIL

STREET ADDRESS

31

Retta Hansen

32

Ron Hansen

33

John Bare

34

Kathleen Bare

35

Chris Dowling

36

Don Hawkey

37

Jeff Henderson

38

Jed Morley

39

Eugene Greenwood

40

Jaxen Gardner

41

David Rees

42

Sara & Mike Willis

43

Debbie Winward

44

Lanae Millett

45

REED PAYNE
MEGAN

NO.	NAME	PHONE (CELL)	EMAIL	STREET ADDRESS
46	Jenise McConthy	3		
47	Brad Hamrick	4		
48	Diane Fraser	8		
49	Jason France	8		
50	Alice Harward	8		
51	Kay Gardner			
52	Wendy & Michael Thomas			
53	Susan Dennett			
54	Phillip & Ruth Ann Smi			
55	Brian Baker			
56	Lissa Rus			
57	Scott McQuarrie			
58	Lyndee Britner			
59	T. Hammond			
60				

NO. NAME

PHONE (CELL) EMAIL

STREET ADDRESS

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CANYON PARK

EXISTING CONDITIONS

tri pointe[®]
HOMES



CANYON PARK

OVERALL MASTER PLAN

ALL CONCEPTS, IMAGES OR REPRESENTATIONS
SHOWN HERE ARE SUBJECT TO CHANGE

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HOMES



CANYON PARK

NEIGHBORHOOD OPEN SPACE

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HOMES

ALL CONCEPTS, IMAGES OR REPRESENTATIONS
SHOWN HERE ARE SUBJECT TO CHANGE



CANYON PARK

NEIGHBORHOOD MASTER PLAN



ALL CONCEPTS, IMAGES OR REPRESENTATIONS SHOWN HERE ARE SUBJECT TO CHANGE

MASTER PLAN GOALS

- ▶ PROVIDE DIVERSE HOUSING OPTIONS FOR FAMILIES WITHIN THE COMMUNITY
 - YOUNG PROFESSIONALS
 - RETIREES
- ▶ PLACE HIGHER INTENSITY USES IN THE NEIGHBORHOOD CORE TRANSITIONING TO LOWER INTENSITY USES AT THE NEIGHBORHOOD EDGE
- ▶ PRESERVE EXISTING MATURE TREES AND LANDSCAPE BUFFERS AT THE SOUTH AND WEST EDGES
- ▶ CREATE A PUBLIC COMMUNITY TRAIL CONNECTION LINKING 1200 NORTH TO THE MURDOCK CANAL TRAIL
- ▶ PROVIDE A NEIGHBORHOOD THAT IS INTEGRATED INTO THE EXISTING CANYON PARK CAMPUS
- ▶ REDUCE POTENTIAL TRAFFIC WITHIN THE NEIGHBORHOOD VS. A FULLY OCCUPIED OFFICE CAMPUS
- ▶ PROVIDE NEIGHBORHOOD AMENITIES AND OPEN SPACE PEDESTRIAN CONNECTIONS AND LANDSCAPES THAT LINK THE NEIGHBORHOOD TO THE GREATER OREM COMMUNITY
- ▶ PROVIDE ARCHITECTURE THAT COMPLEMENTS EXISTING HOMES WITHIN THE ADJACENT NEIGHBORHOODS
- ▶ UTILIZE LOW WATER LANDSCAPES



CANYON PARK

NEIGHBORHOOD MASTER PLAN

tri pointe[®]
HOMES

ALL CONCEPTS, IMAGES OR REPRESENTATIONS
SHOWN HERE ARE SUBJECT TO CHANGE



CANYON PARK

ARCHITECTURAL PRECEDENTS

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HOMES

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SHOWN HERE ARE SUBJECT TO CHANGE

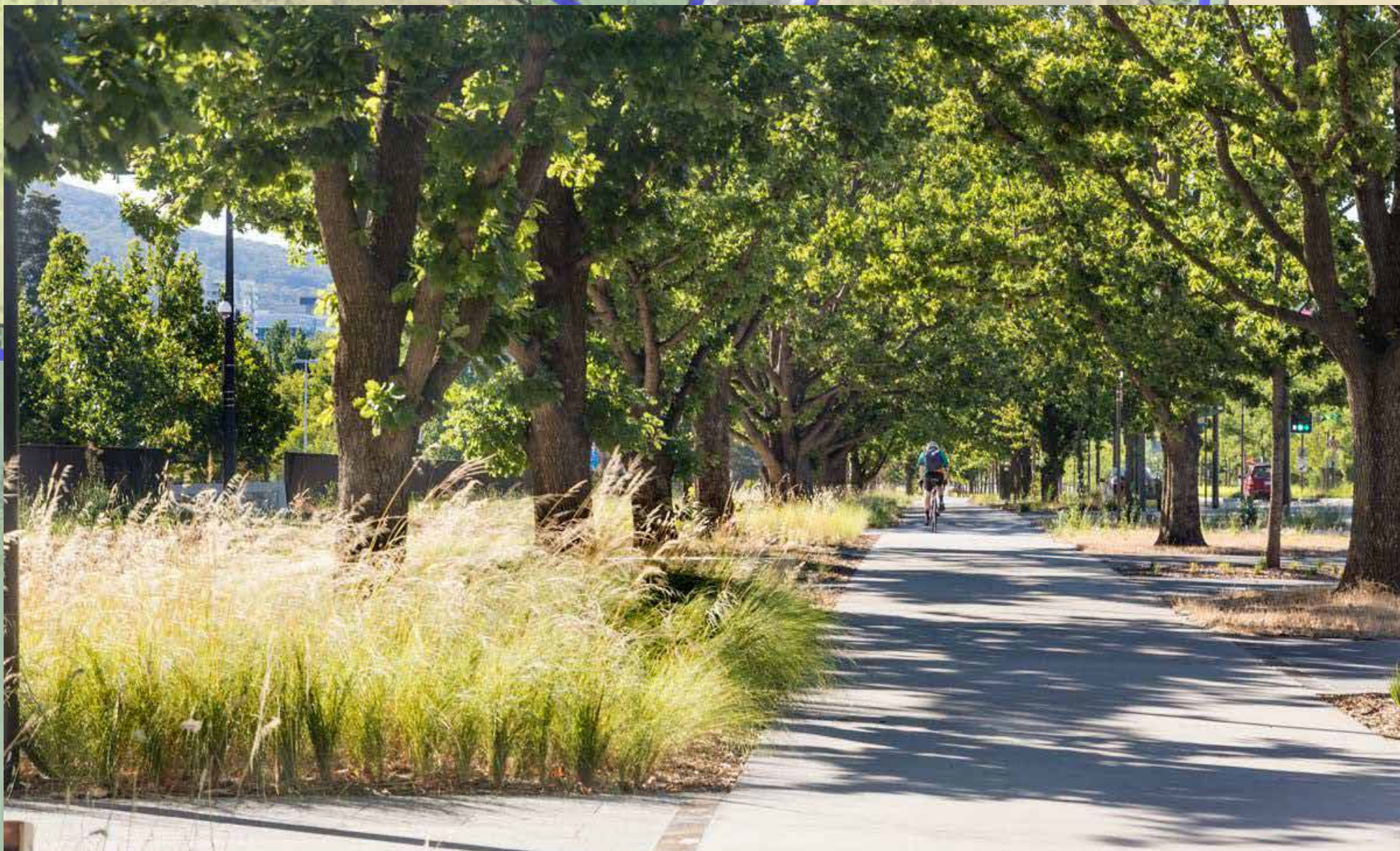


CANYON PARK

ARCHITECTURAL PRECEDENTS

tri pointe[®]
HOMES

ALL CONCEPTS, IMAGES OR REPRESENTATIONS
SHOWN HERE ARE SUBJECT TO CHANGE



CANYON PARK

LANDSCAPE PRECEDENTS

ALL CONCEPTS, IMAGES OR REPRESENTATIONS
SHOWN HERE ARE SUBJECT TO CHANGE

tri pointe[®]
HOMES



GOALS

HOUSING OPTIONS FOR FAMILIES WITHIN
ESSENTIALS

DENSITY USES IN THE NEIGHBORHOOD
ING TO LOWER INTENSITY USES AT THE
EDGE

NO MATURE TREES AND LANDSCAPE
SOUTH AND WEST EDGES

COMMUNITY TRAIL CONNECTION LINKING
THE MURDOCK CANAL TRAIL

NEIGHBORHOOD THAT IS INTEGRATED INTO THE
N PARK CAMPUS

TRAIL TRAFFIC WITHIN THE NEIGHBORHOOD
OCCUPIED OFFICE CAMPUS

NEIGHBORHOOD AMENITIES AND OPEN SPACE
CONNECTIONS AND LANDSCAPES THAT LINK
HOOD TO THE GREATER OREM COMMUNITY

STRUCTURE THAT COMPLEMENTS EXISTING
THE ADJACENT NEIGHBORHOODS

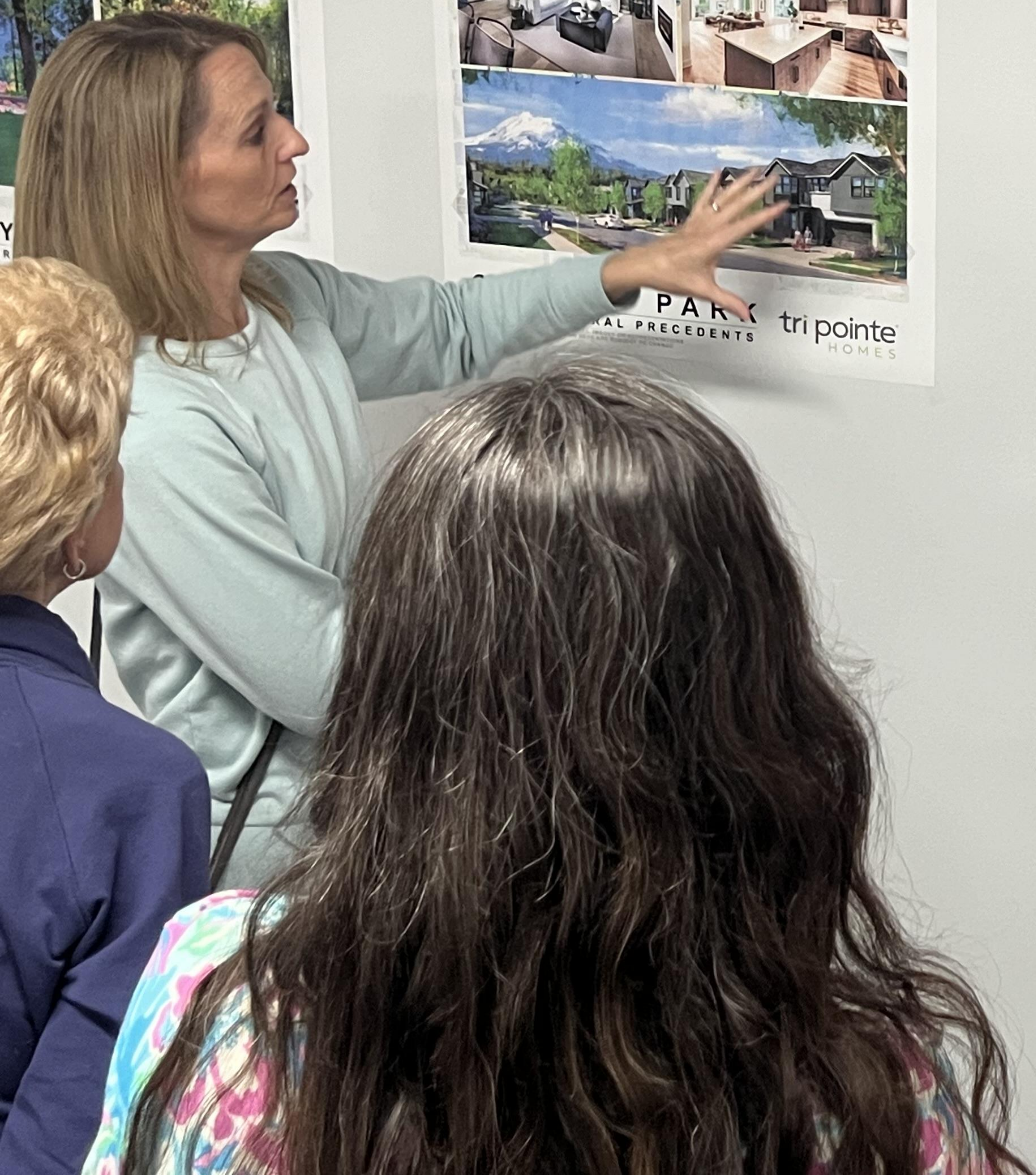
WATER LANDSCAPES



PARK
ARCHITECTURAL PRECEDENTS tri pointe
HOMES



CANYON PARK
ARCHITECTURAL PRECEDENTS tri pointe
HOMES





orem.org/planning under "Current Planning (Public Hearing Notices)" tab



orem.org/planning under "Current Planning (Public Hearing Notices)" tab



City Council Chambers, 56 N State Street

***** IMPORTANT DEVELOPMENT NOTICE *****

City Council Tue, Nov 12, 2024 6:00 pm
Planning Commission Wed, Nov 6, 2024 5:30 pm

PUBLIC HEARING – Enact Section 22-11-67 PD54 (Canyon Park Tech Center Redevelopment) Zone, and Appendix AAA of the Orem City Code, and amend Article 22-5-3(A) and the zoning map of the City of Orem by changing the zone on approximately 24.3 acres from the PD6 zone to the PD54 zone located generally at 1203 North 630 East.

OB-OK LLC
%CSG INC
230 N ST STE 1
DANVERS, MA 01923



City Council Chambers, 56 N State Street

***** IMPORTANT DEVELOPMENT NOTICE *****

City Council Tue, Nov 12, 2024 6:00 pm
Planning Commission Wed, Nov 6, 2024 5:30 pm

PUBLIC HEARING – Enact Section 22-11-67 PD54 (Canyon Park Tech Center Redevelopment) Zone, and Appendix AAA of the Orem City Code, and amend Article 22-5-3(A) and the zoning map of the City of Orem by changing the zone on approximately 24.3 acres from the PD6 zone to the PD54 zone located generally at 1203 North 630 East.

SHAHABUDDIN, MD (ET AL)
5800 MULHOLLAND DR
GLEN ALLEN, VA 23059

OREM CITY CORPORATION
--OR CURRENT RESIDENT--
MURDOCK CANAL
OREM, UT 84097

TIMP MEMORIAL GARDENS INC
PO BOX 1468
PROVO, UT 84603

BASTIAN, BRUCE W
PO BOX 755
OREM, UT 84059

OREM CITY CORPORATION
--OR CURRENT RESIDENT--
STREET 1600 N 350 E
OREM, UT 84057

CHRIS KILLPACK
15 N 920 E
OREM, UT 84097

CATHOLIC DIOCESE OF SALT LAKE
CITY REAL ESTATE CORPORATION
27 C ST
SALT LAKE CITY, UT 84103

DAVIDSON, YVONNE JANET (ET AL)
32 MANDALAY
LAGUNA NIGUEL, CA 92677

CORP OF PRES BISHOP CHURCH OF
JESUS CHRIST OF LDS
50 E NORTH TEMPLE FL 22
SALT LAKE CITY, UT 84150

BOARD OF EDUCATION OF ALPINE
SCHOOL DISTRICT
50 N CENTER
AMERICAN FORK, UT 84003

CHAPPLE, JAY D & RUBY H
%CHAPPLE, CURTIS
52 E 1380 N
AMERICAN FORK, UT 84003

JAMES HAWKES
55 WEST 500 SOUTH
OREM, UT 84058

JAMANACO LLC
65 DENALI CIR
LINDON, UT 84042

BATES, ANNA M
%KIRKLAND, CHRISTY
65 N 920 E
OREM, UT 84097

COMMON AREA
100 E CENTER
PROVO, UT 84606

CHRISTENSON, ROSE M (ET AL)
101 PASCO DEL MAR
SANTA CRUZ, CA 95065

JEFF LAMBSON
156 E 1060 N
OREM, UT 84057

DAVE YOUNG
173 S COUNTRYSIDE LANE
OREM, UT 84058

HARTZELL, WAYNE ROBERT &
PATRICIA
176 E 1950 S
OREM, UT 84058

OB-OK LLC
%CSG INC
230 N ST STE 1
DANVERS, MA 01923

LANAE MILLETT
288 W 1500 N
OREM, UT 84057

SKYLINE ESTATES INC
313 E 1200 S
OREM, UT 84058

HILL, LARRY L & KAY J
347 E 1200 N
OREM, UT 84057

GADD, MOLLY CHRISTIANSON &
KEVIN (ET AL)
--OR CURRENT RESIDENT--
349 E 1250 NORTH
OREM, UT 84057

HANSEN, JOSH ROLAND &
STEPHANIE S
351 E 1165 N
OREM, UT 84057

BLACKBURN, DEBRA
354 E 1250 N
OREM, UT 84057

BRAITHWAITE, VICKI L (ET AL)
355 E 1140 N
OREM, UT 84057

GROESBECK, ALLAN J & MARSHA
356 E 1165 N
OREM, UT 84057

JWALKER LLC
--OR CURRENT RESIDENT--
358 E 1200 NORTH
OREM, UT 84057

SANNS, BARRY DONALD (ET AL)
359 E 1250 N
OREM, UT 84057

CHASE, TRAVIS
361 E 1200 N
OREM, UT 84057

HANKS, DENNIS ROSS & KIM A (ET AL)
362 E 1250 N
OREM, UT 84057

CHAPPLE, JAY D & RUBY H
--OR CURRENT RESIDENT--
369 E 1165 NORTH
OREM, UT 84057

RASMUS, CAROLYN JOY (ET AL)
370 E 1140 N
OREM, UT 84057

WISCOMBE, SCOTT N & BRITTANY B
370 E 1250 N
OREM, UT 84057

BROOKSBY, KIM & ERIN M
371 E 1140 N
OREM, UT 84057

SANCHEZ, APOLONIO (ET AL)
372 E 1165 N
OREM, UT 84057

MCALLISTER, ERIC L & TAMBER M
373 E 1250 N
OREM, UT 84057

KUMP, KENNETH G & CINDY L
375 E 1200 N
OREM, UT 84057

WILDE, THAYNE D
380 E 1200 N
OREM, UT 84057

PORRAS, ALFONSO A
382 E 1250 N
OREM, UT 84057

VANCE, LYDIA (ET AL)
383 E 1090 N
OREM, UT 84057

VIEHWEG, PATRICIA ANN
384 E 1140 N
OREM, UT 84057

CAMPBELL, JAMES MICHAEL &
BARBARA BESSEY
385 E 1140 N
OREM, UT 84057

RUSSELL LOVELESS I LLC
--OR CURRENT RESIDENT--
385 E 1165 NORTH
OREM, UT 84057

EVERSOLE, JAN B (ET AL)
386 E 1165 N
OREM, UT 84057

OREM CITY OF
--OR CURRENT RESIDENT--
390 E 1650 NORTH
OREM, UT 84057

VALDIZAN-GARCIA, MARIA (ET AL)
395 E 1200 N
OREM, UT 84057

GUTIERREZ, JENNIFER (ET AL)
395 E 1650 N
OREM, UT 84057

MAPP, ANDREW
405 E 1280 N
OREM, UT 84097

NEELEY, CASEY & CHAD
405 E 1600 N
OREM, UT 84097

REES, DAVID GRANT & ELISSABETH
ANA
409 E 1200 N
OREM, UT 84097

CHAPMAN, CALEB
410 E 1280 N
OREM, UT 84097

MESSMER, KENNETH L & LINDA S
(ET AL)
--OR CURRENT RESIDENT--
412 E 1325 NORTH
OREM, UT 84097

BROUGH, GREGORY K & ELIZA J
412 E 1550 N
OREM, UT 84097

CLAYTON, JOHN GARY
--OR CURRENT RESIDENT--
414 E 1200 NORTH
OREM, UT 84097

HARRIS, CLINTON STERLING &
SHELBY L
414 E 1640 N
OREM, UT 84097

MCNEFF, EVELYN FREEMAN (ET AL)
415 E 1280 N
OREM, UT 84097

DOWLING, CHRISTOPHER & SHERYL
(ET AL)
--OR CURRENT RESIDENT--
415 E 1550 NORTH
OREM, UT 84097

PETERSON, WILLARD E & MARIETA
B
418 E 1550 N
OREM, UT 84097

TUTTLE, MARY JANE HANSON &
BYRON LYNN
422 E 1450 N
OREM, UT 84097

BROWN, RAYETTA L & DAVID J (ET AL)
422 E 1600 N
OREM, UT 84097

LEWIS, BRANDON J & NATALYN (ET AL)
424 E 1325 N
OREM, UT 84097

LAWRENCE, DEBRA (ET AL)
425 E 1145 N
OREM, UT 84097

PHILLIPS, GARN G & MARIAM P
425 E 1200 N
OREM, UT 84097

WHITE, JESSE & ELONA
--OR CURRENT RESIDENT--
425 E 1280 NORTH
OREM, UT 84097

ENGLE, ESTOL J & VIRGINIA M (ET AL)
425 S 900 W
OREM, UT 84058

BRITTON RUNOLFSON
426 EAST 1730 NORTH
OREM, UT 84097

CASWELL, THOMAS H III & JULIA K
427 E 1600 N
OREM, UT 84097

DOWDLE, MICHAEL J & EVE
428 E 1640 N
OREM, UT 84097

SOVEREIGN RESIDENCE LLC
431 E 1280 N
OREM, UT 84097

RINDLISBACHER, MICHAEL (ET AL)
--OR CURRENT RESIDENT--
432 E 1200 NORTH
OREM, UT 84097

SIEVERS, A KENT & DEBRA C
432 E 1450 N
OREM, UT 84097

KEELE, M ELLEN
--OR CURRENT RESIDENT--
436 E 1600 NORTH
OREM, UT 84097

LARKIN, BRIGHAM J (ET AL)
437 E 1145 N
OREM, UT 84097

BOYLE, DAVID CHRISTOPHER
437 E 1450 N
OREM, UT 84097

RINDLISBACHER, MICHAEL & MARLA E
440 E 1200 N
OREM, UT 84097

ARNOLD, PAMELA N (ET AL)
442 E 1640 N
OREM, UT 84097

LOSEE, GREG R & BECKY (ET AL)
443 E 1200 N
OREM, UT 84097

PFISTER, THOMAS W & MICHELLE M
444 E 1325 N
OREM, UT 84097

NYMAN, LINDSAY ANN & MICHAEL S
445 E 1450 N
OREM, UT 84097

DAVIS, MICHAEL LAWRENCE & LISA MICHELLE
449 E 1600 N
OREM, UT 84097

DALTON, JOHN PATRICK & WENDY D
450 E 1200 N
OREM, UT 84097

FOWLER, MITCHELL S & HUNTER M
455 E 1145 N
OREM, UT 84097

CHRISTENSEN, KYLE R & TAMMY
456 E 1640 N
OREM, UT 84097

WHITE, JESSE & ELONA
457 E 1000 S
PLEASANT GROVE, UT 84062

START10 LLC
%PAGE, BRANDT
457 E 1500 N
OREM, UT 84097

EVANS, DWIGHT G & IRENE
458 E 1200 N
OREM, UT 84097

THOMAS, SYDNEY W
--OR CURRENT RESIDENT--
461 E 1600 NORTH
OREM, UT 84097

DEERING, LOWELL TAY & JEANETTE L (ET AL)
463 E 1200 N
OREM, UT 84097

HENDERSON, CINDY O & JEFFREY B (ET AL)
463 E 1450 N
OREM, UT 84097

WILSON, CONNIE W
464 E 1320 N
OREM, UT 84097

ARMSTRONG, NEAL ANDREW
464 E 1636 N
OREM, UT 84097

CASTANO, SERGIO ALEJANDRO (ET
AL)
465 E 1145 N
OREM, UT 84097

MANOR HOLDINGS LC
--OR CURRENT RESIDENT--
465 E 1320 NORTH
OREM, UT 84097

PINCOCK, ANDREW (ET AL)
466 E 1500 N ST
OREM, UT 84097

MCCLANAHAN, MEGAN NICOLE &
TYLER GREG
468 E 1200 N
OREM, UT 84097

HIATT, BETH ANN & DANIEL DUANE
471 E 1636 N
OREM, UT 84097

MALLORY, THOMAS J & PAMELA B
476 E 1320 N
OREM, UT 84097

HENDRICKSON, JORDON H &
AMANDA M
476 E 1636 N
OREM, UT 84097

DICKSON PROPERTIES LLC
--OR CURRENT RESIDENT--
479 E 1450 NORTH
OREM, UT 84097

HANCOCK, DEBORAH
479 E 1636 N
OREM, UT 84097

BASTIAN, BRUCE W
--OR CURRENT RESIDENT--
480 E 1450 NORTH
OREM, UT 84097

MANOR HOLDINGS LC
--OR CURRENT RESIDENT--
481 E 1320 NORTH
OREM, UT 84097

JSH IRREVOCABLE TRUST 11-15-2006
(ET AL)
--OR CURRENT RESIDENT--
482 E 1500 NORTH
OREM, UT 84097

PARTRIDGE, JEAN MARIE
483 E 1600 N
OREM, UT 84097

CHURCH, TRACI LYN (ET AL)
485 E 1500 N
OREM, UT 84097

RODRIGUEZ, JUAN C & MINERVA
CONSUELO
485 E 1600 N
OREM, UT 84097

CLARK, BRYAN RALPH & CARINE
STROM
488 E 1320 N
OREM, UT 84097

DAVIS, PRESTON J & DIXIE L
488 E 1636 N
OREM, UT 84097

BARACZ, DANIEL S (ET AL)
489 E 1050 N
OREM, UT 84097

THOMAS MACDONALD
489 NORTH PALISADES DR
OREM, UT 84097

WOLSEY, TANNER L & ERIN K
491 E 1090 N
OREM, UT 84097

GOODWIN, BRET D
--OR CURRENT RESIDENT--
492 E 1200 NORTH
OREM, UT 84097

DASTRUP, SCOTT C & HILLARY
495 E 1200 N
OREM, UT 84097

DELANO, MARIA
495 E 1600 N
OREM, UT 84097

BERRIO, ERIK
497 E 1160 N
OREM, UT 84097

TROMBLY, ROBERT M
498 E 1160 N
OREM, UT 84097

CANYON PARK OWNER II LLC
--OR CURRENT RESIDENT--
500 E TECHNOLOGY AVE
OREM, UT 84097

CANYON PARK OWNER II LLC
--OR CURRENT RESIDENT--
500 E TIMPANOGOS CIR
OREM, UT 84097

CLEMENT, STEVEN H & DEBRA O
501 E 1050 N
OREM, UT 84097

ALLRED, LOGAN & REBECCA R
504 E 1090 N
OREM, UT 84097

RUSSELL LOVELESS I LLC
505 E FOOTHILL DR
PROVO, UT 84604

HARWARD, BRADLEY M & ALICE H
507 E 1090 N
OREM, UT 84097

CHAI, MAUI & KARA
--OR CURRENT RESIDENT--
508 E 1200 NORTH
OREM, UT 84097

BACK DEVELOPMENT LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 101
OREM, UT 84097

BACK DEVELOPMENT LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 102
OREM, UT 84097

BACK DEVELOPMENT LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 201
OREM, UT 84097

BACK DEVELOPMENT LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 202
OREM, UT 84097

BACK DEVELOPMENT LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 203
OREM, UT 84097

BACK DEVELOPMENT LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 204
OREM, UT 84097

RED ROCK MANAGEMENT 1 LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 301
OREM, UT 84097

RED ROCK MANAGEMENT 1 LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 302
OREM, UT 84097

DFY OFFICE LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 303
OREM, UT 84097

DFY OFFICE LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 304
OREM, UT 84097

DFY OFFICE LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 305
OREM, UT 84097

DFY OFFICE LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 306
OREM, UT 84097

DFY OFFICE LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 307
OREM, UT 84097

RED ROCK MANAGEMENT 1 LLC
--OR CURRENT RESIDENT--
510 E TIMPANOGOS PKWY UNIT# 308
OREM, UT 84097

TASHMAN, IBRAHIM S & SHAYLENE
T
513 E 1050 N
OREM, UT 84097

FARRER, ROBERT GRANT & DONNA
LEE
--OR CURRENT RESIDENT--
518 E 1090 NORTH
OREM, UT 84097

GALVEZ, LORRAINE M
525 E 1050 N
OREM, UT 84097

LOTT, TIMOTHY & JALENE
REYNOLDS
526 E QUAIL RD
OREM, UT 84097

ADAMS, PAULENE M & JEFF E (ET
AL)
527 E 1600 N
OREM, UT 84097

DEWITT, JOSHUA L & TIFFANY W
530 E 1090 N
OREM, UT 84097

LOTT, TIMOTHY & JALENE
REYNOLDS
--OR CURRENT RESIDENT--
532 E QUAIL RD
OREM, UT 84097

LEVITRE, JAMES & MINDY
533 E 1090 N
OREM, UT 84097

DAY, RUSSELL & HEATHER
533 E 1640 N
OREM, UT 84097

JOLLEY, JEREMY & HAYLEY
534 E 1640 N
OREM, UT 84097

SILVESTER, ROBERT JEFFREY &
KRISTINE FAYE (ET AL)
539 E 1600 N
OREM, UT 84097

RASBAND, S NEIL & JUDITH A
540 QUAIL RD
OREM, UT 84097

PAYNE, REED W & MEGAN M
541 E 1050 N
OREM, UT 84097

MORLEY, JED GARY & ANGELA
MARIE (ET AL)
542 E 1090 N
OREM, UT 84097

JOLLEY, JEREMY & HAYLEY
--OR CURRENT RESIDENT--
543 E 1640 NORTH
OREM, UT 84097

DYMOCK, PAUL M & SHIRLENE (ET
AL)
547 E 1090 N
OREM, UT 84097

GIBSON, WILLIAM T & KAIL M
--OR CURRENT RESIDENT--
547 E 1640 NORTH
OREM, UT 84097

DAYTON, MARK L & CYNTHIA
548 E 1640 N
OREM, UT 84097

VICK, DAVID & HEIDI JOY
549 E QUAIL RD
OREM, UT 84097

FULLWOOD, DAVID & JOAN
--OR CURRENT RESIDENT--
552 E QUAIL RD
OREM, UT 84097

THOMPSON, AUSTIN & SAVANNAH
553 E 1050 N
OREM, UT 84097

MADSEN, COLETTE L
554 E 1090 N
OREM, UT 84097

WINWARD, RAND J & DEBORAH L
(ET AL)
556 E 1200 N
OREM, UT 84097

WINCHELL, JARED & PAULA
557 E 1600 N
OREM, UT 84097

BOTT, EVAN W
557 E QUAIL RD
OREM, UT 84097

DICKSON, RYAN MICHAEL & LYRAE
BEESLEY (ET AL)
561 E QUAIL RD
OREM, UT 84097

PENROD, JOSHUA R & ADRIENNE B
564 QUAIL RD
OREM, UT 84097

FERNLUND, MARSHA LEE &
MARSHA L
--OR CURRENT RESIDENT--
565 E 1050 NORTH
OREM, UT 84097

WALKER, MICHAEL JAMES &
TAMARA HELEN
565 E 1640 N
OREM, UT 84097

MONSON, SANDRA L & HEATHER B
566 E 1090 N
OREM, UT 84097

GREAVES, JOHN R & COLLEEN
CHRISTENSEN
566 E 1640 N
OREM, UT 84097

JWALKER LLC
566 S 1600 W
PROVO, UT 84601

DRURY, KIPP STEVEN & STEPHANI L
567 E 1600 N
OREM, UT 84097

GARDNER, KAY E & JANEEN R
570 E 1200 N
OREM, UT 84097

BLACKHAM, NILA & GREG (ET AL)
574 E 910 N
OREM, UT 84097

EBCOM INVESTMENT INC
576 E 1840 N
OREM, UT 84097

WEST, STEPHEN MONTROSE &
COSETTE VANCE (ET AL)
576 E QUAIL RD
OREM, UT 84097

BARDIN, SCOTT M (ET AL)
577 E 1050 N
OREM, UT 84097

BOWMAN, R BRUCE & LASTENIA A
--OR CURRENT RESIDENT--
577 E 1090 NORTH
OREM, UT 84097

BOWMAN, R BRUCE & LASTENIA A
578 E 1090 N
OREM, UT 84097

GARDNER, BRUCE BARRUS & DIANE
DOERR (ET AL)
--OR CURRENT RESIDENT--
579 E 1640 NORTH
OREM, UT 84097

KUROTAKA LLC
--OR CURRENT RESIDENT--
585 E 1640 NORTH
OREM, UT 84097

POOLE, BRYCE L & ROSA E
586 E 1640 N
OREM, UT 84097

MORLEY, ERIC B
587 E 1600 N
OREM, UT 84097

TAYLOR, ROBB M (ET AL)
588 QUAIL RD
OREM, UT 84097

TAYLOR, ROBB M (ET AL)
--OR CURRENT RESIDENT--
588 E QUAIL DR
OREM, UT 84097

STICKNEY, ERIC M
589 E 1050 N
OREM, UT 84097

FOUST, EMBER
589 E 1090 N
OREM, UT 84097

SUNSET SCENE LLC
--OR CURRENT RESIDENT--
590 E 1090 NORTH
OREM, UT 84097

FRASER, STEPHEN A & DIANE R
592 E 1200 N
OREM, UT 84097

PEARSON, SARAH UDALL &
BENJAMIN K
597 E 1600 N
OREM, UT 84097

COWLEY, DARON H & SABRINA (ET
AL)
598 E 1640 N
OREM, UT 84097

BLAKELOCK, HAROLD H &
ROSEMOND V
599 E 1640 N
OREM, UT 84097

GOODWIN, BRET D
600 E 4380 N
PROVO, UT 84604

CANYON PARK OWNER II LLC
--OR CURRENT RESIDENT--
600 E TECHNOLOGY AVE
OREM, UT 84097

CANYON PARK OWNER II LLC
--OR CURRENT RESIDENT--
600 E TIMPANOGOS CIR
OREM, UT 84097

UTAH VALLEY UNIVERSITY
--OR CURRENT RESIDENT--
601 E TIMPANOGOS PKWY
OREM, UT 84097

RICKS, TREVOR S
--OR CURRENT RESIDENT--
611 E 1600 NORTH
OREM, UT 84097

JONES, JULIE
612 E 1640 N
OREM, UT 84097

SHAHABUDDIN, MD (ET AL)
--OR CURRENT RESIDENT--
613 E 1640 NORTH
OREM, UT 84097

NUTTALL, SUSAN K
618 E 1640 N
OREM, UT 84097

STUBBS, MARK & JAN
621 E 1280 N
OREM, UT 84097

PLEWE, DELLA
625 E 1130 N
OREM, UT 84097

LEWIS, STEPHEN C (ET AL)
628 E 1130 N
OREM, UT 84097

DENNETT, SUSAN M & LARRY D
628 E 1280 N
OREM, UT 84097

DOCKENDORF, THOMAS A & NANCY
629 E 1280 N
OREM, UT 84097

PUGMIRE, DONALD & JOLENE
633 E 1280 N
OREM, UT 84097

PAGE, CHERIE M
636 E 1280 N
OREM, UT 84097

ALLMAN, STANLEY R & ANDREA
637 E 1130 N
OREM, UT 84097

GOLDING, MARK WILLIAM &
BARBARA ANN
638 E 1200 N
OREM, UT 84097

WHITAKER, DIXIE
642 E 1130 N
OREM, UT 84097

POMEROY, MARTIN H III & PAMILLA
J (ET AL)
649 E 1280 N
OREM, UT 84097

GRAY, LAWRENCE H & LOIS (ET AL) 650 E 1200 N OREM, UT 84097	STASTNY, JOHN SHELBY & MARY ELLEN 652 E 1220 N OREM, UT 84097	MADELINE KOMEN 653 W. 1360 NORTH OREM, UT 84057
PACE, H JOHN & MARYANN P 656 E 1130 N OREM, UT 84097	SMART, THERON DAVID JR & PAMELA (ET AL) --OR CURRENT RESIDENT-- 657 E 1650 NORTH OREM, UT 84097	WILCOCK, TODD J & TIFFINI T (ET AL) 658 E 1650 N OREM, UT 84097
GRAY, LAWRENCE H & LOIS (ET AL) --OR CURRENT RESIDENT-- 660 E 1200 NORTH OREM, UT 84097	HAWLEY, DON B 663 E 1280 N OREM, UT 84097	ANDERSEN, STENNA T (ET AL) 664 E 1220 N OREM, UT 84097
CANDLAND, CALVIN T & LUANN T (ET AL) 665 E 1220 N OREM, UT 84097	MCOMBER, EARL D & BETTY L (ET AL) 669 E 1160 N OREM, UT 84097	DORT, MARIE FENISE 672 E 1160 N OREM, UT 84097
ZHAO, YOU XIANG (ET AL) 672 E 1650 N OREM, UT 84097	WALKER, JOSEPH A (ET AL) 677 E 1220 N OREM, UT 84097	QUESADA, MARIO J & LUCIA J 680 E 1200 N OREM, UT 84097
FORMAN, GLEN L (ET AL) 680 E 1280 N OREM, UT 84097	SMITH, BYRON L & RHONDA R --OR CURRENT RESIDENT-- 682 E 1160 NORTH OREM, UT 84097	BOWLES, JEFFREY DEAN & KARLA JEAN 682 E 1220 N OREM, UT 84097
NOBLE, DAVID A & JANYCE L 683 E 1220 N OREM, UT 84097	BREWER, BRUCE N & BARBARA J 683 E 1280 N OREM, UT 84097	CHATTERLEY, PATRICIA JEAN (ET AL) 684 E 1200 N OREM, UT 84097
BARE, JOHN A 684 E 1280 N OREM, UT 84097	SMITH, BYRON L & RHONDA R 685 E 1160 N OREM, UT 84097	TITTLE, SHERRY MILLER & DAVID DUFF 686 E 1160 N OREM, UT 84097
YOUNGQUIST, KEITH A & ANN C (ET AL) 686 E 1220 N OREM, UT 84097	MORRISON, DOUGLAS W & SUSAN B (ET AL) 687 E 1220 N OREM, UT 84097	HELZER, MARCIA BURRELL (ET AL) 687 E 1280 N OREM, UT 84097
FOBERT, NORMAN D & PAMELA H 688 E 1280 N OREM, UT 84097	ROWLEY, ROBERT LOUIS & KATHRYNE N (ET AL) 690 E 1200 N OREM, UT 84097	SMITH, PHILLIP C & RUTH ANN H 692 E 1220 N OREM, UT 84097

HUNT, SHARON M (ET AL)
693 E 1280 N
OREM, UT 84097

SMITH, SANDRA ELAINE BLISS (ET AL)
694 E 1280 N
OREM, UT 84097

HANSEN, QUADE P & LEARAE
695 E 1220 N
OREM, UT 84097

GILL, COLIN & SAMANTHA
695 E 1600 N
OREM, UT 84097

CLARK, ALBERT B & ELAINE N (ET AL)
696 E 1220 N
OREM, UT 84097

GRENNY, GUY W & JOHANNA
697 E 1280 N
OREM, UT 84097

CHRISTENSEN, JAMES E & STACI D
699 E 1160 N
OREM, UT 84097

BIRMINGHAM, MAVIS L (ET AL)
699 E 1220 N
OREM, UT 84097

NEWSOME, MICHAEL B & LINDA M (ET AL)
700 E 1280 N
OREM, UT 84097

CANYON PARK OWNER II LLC
--OR CURRENT RESIDENT--
700 E TECHNOLOGY AVE
OREM, UT 84097

CANYON PARK OWNER II LLC
--OR CURRENT RESIDENT--
701 E TIMPANOGOS PKWY
OREM, UT 84097

STRATTON, KEVEN J
702 E 1160 N
OREM, UT 84097

BARLOW FAMILY REVOCABLE TRUST 09-27-2012 (ET AL)
702 E 1220 N
OREM, UT 84097

CAVIERE, KATHI
705 E 1280 N
OREM, UT 84097

ROD ERICKSON
706 EAST 150 NORTH
OREM, UT 84097

HAYWARD, LANELL B
707 E 1220 N
OREM, UT 84097

STOCKING, BRIAN & MAJA
707 S 300 W
OREM, UT 84058

SEAMONS, BRETT & TODD (ET AL)
710 E 1280 N
OREM, UT 84097

DA VINCI 18 LLC
712 E 1220 N
OREM, UT 84097

OWEN FAMILY PROPERTIES LLC
713 E 1280 N
OREM, UT 84097

JAMANACO LLC
--OR CURRENT RESIDENT--
720 E TIMPANOGOS PKWY
OREM, UT 84097

ANDERSON, FLORENCE C (ET AL)
724 BOWL DR
OREM, UT 84097

BATES, ANNA M
--OR CURRENT RESIDENT--
724 E 1220 NORTH
OREM, UT 84097

ABBEY ROAD DEVELOPMENT LLC
--OR CURRENT RESIDENT--
726 E 1450 NORTH
OREM, UT 84097

MANNING, JEFFREY & SAMANTHA
--OR CURRENT RESIDENT--
730 E 1450 NORTH
OREM, UT 84097

ABBEY ROAD DEVELOPMENT LLC
--OR CURRENT RESIDENT--
733 E 1450 NORTH
OREM, UT 84097

WILKINSON, RON D
734 BOWL DR
OREM, UT 84097

ABBEY ROAD DEVELOPMENT LLC
--OR CURRENT RESIDENT--
734 E 1450 NORTH
OREM, UT 84097

WILKINSON, RON D
--OR CURRENT RESIDENT--
735 E 1600 NORTH
OREM, UT 84097

HAMMOND, TYLER JAY & COURTNEY LYNN
--OR CURRENT RESIDENT--
736 E 1450 NORTH
OREM, UT 84097

MYERS, SHIRLEY JOAN
737 E 1280 N
OREM, UT 84097

PARK, JERRY (ET AL)
740 E BOWL DR
OREM, UT 84097

BACK DEVELOPMENT LLC
746 WINCHESTER ST STE G-20
MURRAY, UT 84107

CANYON PARK OWNER II LLC
--OR CURRENT RESIDENT--
750 E TECHNOLOGY AVE
OREM, UT 84097

SHURTLIFF, MARK ALAN & TANNA
LARKELL (ET AL)
755 BOWL DR
OREM, UT 84097

SHURTLIFF, MARK ALAN & TANNA
LARKELL (ET AL)
--OR CURRENT RESIDENT--
755 E 1600 NORTH
OREM, UT 84097

CORP OF PRES BISHOP CHURCH OF
JESUS CHRIST OF LDS
--OR CURRENT RESIDENT--
762 E 1200 NORTH
OREM, UT 84097

BECKMAN, LINDA
765 BOWL DR
OREM, UT 84097

BECKMAN, LINDA
--OR CURRENT RESIDENT--
765 E 1600 NORTH
OREM, UT 84097

QUESADA, MARIO J & LUCIA J
781 E BOWL DR
OREM, UT 84097

PARK ESTATE LLC
--OR CURRENT RESIDENT--
797 E BOWL DR
OREM, UT 84097

UTAH VALLEY UNIVERSITY
800 W UNIVERSITY PKWY
OREM, UT 84058

CLAYTON, KELVIN C & MARY ANN
853 E 880 N
OREM, UT 84097

SMART, THERON DAVID JR &
PAMELA (ET AL)
889 N 700 E
OREM, UT 84097

DAVID SPENCER
899 NORTH 550 EAST
OREM, UT 84097

FARRER, ROBERT GRANT & DONNA
LEE
996 N 1520 E
OREM, UT 84097

TIMP MEMORIAL GARDENS INC
--OR CURRENT RESIDENT--
1000 N 400 EAST
OREM, UT 84097

BOARD OF EDUCATION OF ALPINE
SCHOOL DISTRICT
--OR CURRENT RESIDENT--
1035 N 800 EAST
OREM, UT 84097

ANDRUS, LINDA M
1057 N 475 E
OREM, UT 84097

BROOKS, RACHELLE JANAE & CRAIG
(ET AL)
1069 N 475 E
OREM, UT 84097

GERALD CRISMON
1069 S. 545 EAST
OREM, UT 84097

GARDINE, DOUGLAS COURTNEY &
JODEE SUMMERHAYS (ET AL)
1080 N 475 E
OREM, UT 84097

LORIS, ALBERT J & SUSANNE R
1081 N 475 E
OREM, UT 84097

CORP OF PRES BISHOP CHURCH OF
JESUS CHRIST OF LDS
--OR CURRENT RESIDENT--
1090 N 400 EAST
OREM, UT 84097

NIELSEN, TYSON G
--OR CURRENT RESIDENT--
1092 N 600 EAST
OREM, UT 84097

HAWKS, RICHARD D & NATALIE J
1093 N 475 E
OREM, UT 84097

CORP OF PRES BISHOP CHURCH OF
JESUS CHRIST OF LDS
--OR CURRENT RESIDENT--
1100 N 600 EAST
OREM, UT 84097

JOHNSON, MATT & BRITTANY (ET
AL)
1105 N 475 E
OREM, UT 84097

CARPENTER, DOUGLAS C & KATHIA
MARINHO
1106 N 600 E
OREM, UT 84097

WILLEY, ETHEL L (ET AL)
1107 S OREM BLVD
OREM, UT 84058

KELLER, KENNETH G
1110 N HERITAGE HILLS DR
ALPINE, UT 84004

PETER AND JAYSA STRATTON
FAMILY TRUST 03-13-2023 (ET AL)
--OR CURRENT RESIDENT--
1114 N 475 EAST
OREM, UT 84097

CLAYTON, KELVIN C & MARY ANN
--OR CURRENT RESIDENT--
1117 N 520 EAST
OREM, UT 84097

HAMBLIN, JAMES O & PAULA RAE
1117 N 600 E
OREM, UT 84097

PLATTE, DAVID J & MELANIE
1118 N 520 E
OREM, UT 84097

HUFF, FRED KENT & DIANE P
--OR CURRENT RESIDENT--
1119 N 475 EAST
OREM, UT 84097

PEARSON, RODNEY C & BRITT-
LOUISE M
1119 N 560 E
OREM, UT 84097

SNOW, LINDA
1120 N 560 E
OREM, UT 84097

HUBER, QUENETTE & ADELINE G
1120 N 600 E
OREM, UT 84097

BERRIO, ADAM T & ADAM
1125 N 520 E
OREM, UT 84097

RALEIGH, DANE & TARA
1128 N 475 E
OREM, UT 84097

JONES, MELISSA M
1130 N 560 E
OREM, UT 84097

STANGER, SANDRA T (ET AL)
1132 N 650 E
OREM, UT 84097

CHRISTENSON, ROSE M (ET AL)
--OR CURRENT RESIDENT--
1133 N 600 EAST
OREM, UT 84097

DORT, ILLENS & MARIE
1135 N 650 E
OREM, UT 84097

JACKSON, DUSTINN & VALERY
1136 N 650 E
OREM, UT 84097

JENN GALE
1144 E 920 N
OREM, UT 84097

PAGE, MARK & CRESSENT
1144 N 600 E
OREM, UT 84097

BENNETT, BARRY N & ANA M
1149 N 600 E
OREM, UT 84097

SP III LLC
--OR CURRENT RESIDENT--
1150 N 400 EAST
OREM, UT 84097

VANDEWATER, GEORGE S & KAREN
A (ET AL)
1152 N 475 E
OREM, UT 84097

HELSTEN, J DOUGLAS & SUSAN R
1159 N 650 E
OREM, UT 84097

BICKMORE, BARRY & KEIKO
1163 N 600 E
OREM, UT 84097

REYES, MARIA L
1165 N 475 E
OREM, UT 84097

SP III LLC
--OR CURRENT RESIDENT--
1170 N 400 EAST
OREM, UT 84097

MASON, THOMAS WILLARD &
WENDY SUE
1170 N 520 E
OREM, UT 84097

POLLARD, MARSHALL C & BARBARA
J
1172 N 475 E
OREM, UT 84097

WILLIAMS, STEPHEN P & NANCY H
1175 N 475 E
OREM, UT 84097

WINWARD, EDWARD J & TARA O
1177 N 560 E
OREM, UT 84097

WHITWORTH, TANNER G &
ADRIENNE
1177 N 600 E
OREM, UT 84097

GREENWOOD, EUGENE & JENNIFER 1184 N 475 E OREM, UT 84097	RANDALL, JERRY BRYAN & SAMMY LAVELL --OR CURRENT RESIDENT-- 1185 N 400 EAST OREM, UT 84057	JARVIS, ANDREW & FARRAH 1185 N 475 E OREM, UT 84097
DICKSON PROPERTIES LLC 1192 E DRAPER PKWY # 211 DRAPER, UT 84020	ROBBINS, WENDY 1192 N 475 E OREM, UT 84097	HAYSAM SAKAR 1194 E. 1090 NORTH OREM, UT 84097
CANYON PARK OWNER II LLC --OR CURRENT RESIDENT-- 1201 N RESEARCH WAY OREM, UT 84097	JSH IRREVOCABLE TRUST 11-15-2006 (ET AL) 1212 E 1130 N OREM, UT 84097	MANNING, JEFFREY & SAMANTHA 1212 W 20 S PLEASANT GROVE, UT 84062
ORROCK, STEVEN JAMES & MELANIE RAE 1220 N 475 E OREM, UT 84097	BROWN, HAYLEY S 1223 GILLMAN CIRGLE OREM, UT 84097	BROWN, HAYLEY S --OR CURRENT RESIDENT-- 1223 N 475 EAST OREM, UT 84097
IVAN K AND LENORE C HOLT REVOCABLE TRUST 07-22-1996 (ET AL) 1227 N 650 E OREM, UT 84097	MURPHY, BLAKE 1228 N 740 E OREM, UT 84097	GREEN BAKER LAND TRUST 06-27- 2017 (ET AL) 1233 N 430 E OREM, UT 84097
HEROIC COURAGE LLC 1234 N 430 E OREM, UT 84097	WILDING, ANDREW & BROOKE CHRISTENSEN 1234 N 475 E OREM, UT 84097	HIGHAM, MERRILL FARR & ELSIE SCHUMACHER (ET AL) 1235 N 650 E OREM, UT 84097
OWENS, LEESA (ET AL) 1235 N GILLMAN CIR OREM, UT 84097	HARTZELL, WAYNE ROBERT & PATRICIA --OR CURRENT RESIDENT-- 1242 N 740 EAST OREM, UT 84097	STONE, SHARI M (ET AL) 1243 N 650 E OREM, UT 84097
HAYWARD, LANELL B --OR CURRENT RESIDENT-- 1243 N 740 EAST OREM, UT 84097	BAIRD, EUGENE F & COLLEEN E 1249 N 475 E OREM, UT 84097	BELNAP, ROCK E & CAROL --OR CURRENT RESIDENT-- 1250 N 475 EAST OREM, UT 84097
BELNAP, ROCK E & CAROL 1250 N GILLMAN CIR OREM, UT 84097	ALLIED SOLUTIONS GROUP INC --OR CURRENT RESIDENT-- 1251 N 430 EAST OREM, UT 84097	HANSEN, MARK & PAMELA 1251 N 650 E OREM, UT 84097
BROADLEY, STEPHEN & ELAINE 1252 N 430 E OREM, UT 84097	MAY, RUTH 1258 N 740 E OREM, UT 84097	EARL, NATHAN (ET AL) 1261 N 475 E OREM, UT 84097

MC CARTHY, ALBERTINE GORDON
1261 N 650 E
OREM, UT 84097

BAKER, SHAREY ANN & SHAREY
ANN (ET AL)
1262 N 475 E
OREM, UT 84097

KING, SHAWN D (ET AL)
--OR CURRENT RESIDENT--
1265 N 430 EAST
OREM, UT 84097

KELLER, KENNETH G
--OR CURRENT RESIDENT--
1266 N 430 EAST
OREM, UT 84097

TAYLOR, JOSEPH C & LORENA C
1270 N 740 E
OREM, UT 84097

CANYON PARK OWNER II LLC
--OR CURRENT RESIDENT--
1301 N RESEARCH WAY
OREM, UT 84097

BRIMHALL, KOLE (ET AL)
1302 N 750 E
OREM, UT 84097

INGLE, GOLDEN
1306 N STRAWBERRY LN
OREM, UT 84097

LAYTON, LEESA (ET AL)
1309 N STRAWBERRY LN
OREM, UT 84097

FIELDING, ELIZABETH B
1310 N STRAWBERRY LN
OREM, UT 84097

BELL, VICTORIA & DAVID
1312 N 750 E
OREM, UT 84097

HERITAGE HOMES DEVELOPMENT
INC
1313 E 800 N
OREM, UT 84097

COOPER, WILLIAM BRADLEY & TERI
WARD
1314 N STRAWBERRY
OREM, UT 84097

GRANUM, GEOFFREY & JANNA
1320 N STRAWBERRY LN
OREM, UT 84097

LOEW, JOHN R & DIANN M (ET AL)
1321 N 750 E
OREM, UT 84097

ABBEY ROAD DEVELOPMENT LLC
--OR CURRENT RESIDENT--
1324 N 750 EAST
OREM, UT 84097

HANSEN, DENNIS A & JANET M (ET
AL)
1326 N STRAWBERRY LN
OREM, UT 84097

BRIMHALL, STEPHEN K & MARY JO
(ET AL)
1329 N STRAWBERRY LN
OREM, UT 84097

BROUSSARD, FRANCES E & JAMES M
1330 N STRAWBERRY LN
OREM, UT 84097

HANALEI 2000 LLC
1333 N 430 E
OREM, UT 84097

PARR, GINA MARIE & HOWARD
LESLIE
1334 N STRAWBERRY LN
OREM, UT 84097

STRAW WG LLC
1338 N STRAWBERRY LN
OREM, UT 84097

HANSEN, JONATHAN K
1340 N 430 E
OREM, UT 84097

DAVIDSON, YVONNE JANET (ET AL)
--OR CURRENT RESIDENT--
1342 N STRAWBERRY LN
OREM, UT 84097

BAKER, GARTH & KATRINA
1343 STAWBERRY LN
OREM, UT 84097

REES, MICHAEL GARRETT &
MCKENZIE R
1346 N STRAWBERRY LN
OREM, UT 84097

LEONARDSON, MELISSA S
1351 N 450 E
OREM, UT 84097

SKA INVESTMENTS LLC
%PAULSON, DAVID
1362 N 430 E
OREM, UT 84097

MAYBERRY, KEVIN L & LISA L (ET
AL)
1365 N 430 E
OREM, UT 84097

KORPI, PAUL A (ET AL)
1366 N 750 E
OREM, UT 84097

TEMKIN, CIMBRIA S & CIMBRIA S
1384 N 430 E
OREM, UT 84097

BASTIAN, BRUCE W
--OR CURRENT RESIDENT--
1384 N 450 EAST
OREM, UT 84097

RASMUSSEN, DAVID & AUBREE
1387 N 430 E
OREM, UT 84097

CANYON PARK OWNER II LLC
--OR CURRENT RESIDENT--
1401 N RESEARCH WY
OREM, UT 84097

RYAN CLARK
1405 N. 1430 WEST
PLEASANT GROVE, UT 84062

CHAI, MAUI & KARA
1415 N 450 E
OREM, UT 84097

KREUTZKAMP, CHARLES ALLEN &
CAROLINE
--OR CURRENT RESIDENT--
1435 N 450 EAST
OREM, UT 84097

MANOR HOLDINGS LC
--OR CURRENT RESIDENT--
1436 N 450 EAST
OREM, UT 84097

SOCIAL STUDIOS LLC
1440 MOON RIVER DR
PROVO, UT 84604

FERNLUND, MARSHA LEE &
MARSHA L
1451 N 350 W
SUNSET, UT 84015

SEOW, ANTHONY S & JUEL L
1459 N 430 E
OREM, UT 84097

MECHAM, ELISE & JASON
1480 N 430 E
OREM, UT 84097

O'BRIEN, DENNIS & ROCHELLE
1481 N 430 E
OREM, UT 84097

FULLWOOD, DAVID & JOAN
1492 SPRINGDELL DR
PROVO, UT 84604

JACKMAN, BRADLEY JAY & VICKI
LYNN (ET AL)
1495 N 450 E
OREM, UT 84097

CANYON PARK OWNER II LLC
--OR CURRENT RESIDENT--
1500 N TECHNOLOGY WAY
OREM, UT 84097

CANYON PARK OWNER II LLC
--OR CURRENT RESIDENT--
1501 N TECHNOLOGY WAY
OREM, UT 84097

HESS, CLARK
1522 N 375 E
OREM, UT 84057

LE, NHUNG T (ET AL)
1538 N 375 E
OREM, UT 84057

MCWHORTER, JAMES G & CAROL A
1556 N 375 E
OREM, UT 84057

HOLCOMBE, WESLEY & STACEY
1565 N 375 E
OREM, UT 84057

WARNER, SCOTT
1568 N 375 E
OREM, UT 84057

H & M PROPERTIES LC
1572 N 275 W
OREM, UT 84057

RICHARDSON, KARY DELL (ET AL)
1575 N 800 E
OREM, UT 84097

PARK ESTATE LLC
1581 MOUNTAIN OAKS DR
OREM, UT 84097

KULINA, CHRISTOPHER P (ET AL)
1607 N MOUNTAIN OAKS DR
OREM, UT 84097

BECKSTRAND, DENNIS L & SHERON
1612 N 500 E
OREM, UT 84097

HANSEN, JARED P & SARAH J
1624 QUAIL RD
OREM, UT 84097

HANSEN, JARED P & SARAH J
--OR CURRENT RESIDENT--
1624 N 500 EAST
OREM, UT 84097

STOKES, FRANCES L (ET AL)
1635 N MOUNTAIN OAKS DR
OREM, UT 84097

STOKES, FRANCES L (ET AL)
--OR CURRENT RESIDENT--
1643 N MOUNTAIN OAKS DR
OREM, UT 84097

HWANG, JONG S & JEAN S
1646 N MOUNTAIN OAKS DR
OREM, UT 84097

WILLEY, ETHEL L (ET AL)
--OR CURRENT RESIDENT--
1647 N QUAIL RD
OREM, UT 84097

SORENSEN, PAUL R
1649 MOUNTAIN OAKS DR
OREM, UT 84097

BROWN, GEOFFREY H & MEAGAN D
1651 N MEADOWLARK RD
OREM, UT 84097

NIELSEN, BRENT L & MARTHA A
1652 MEADOWLARK RD
OREM, UT 84097

SCOTT, MICHAEL
1652 N 400 E
OREM, UT 84097

STANFILL, MICHAEL & VANESSA
--OR CURRENT RESIDENT--
1652 N 500 EAST
OREM, UT 84097

STANFILL, MICHAEL & VANESSA
1652 N QUAIL RD
OREM, UT 84097

HAMMOND, TYLER JAY &
COURTNEY LYNN
1656 N 110 W
OREM, UT 84057

ANDERSON, REED J & DIAMIR
1659 SKYLINE DR
OREM, UT 84097

CATHOLIC DIOCESE OF SALT LAKE
CITY REAL ESTATE CORPORATION
--OR CURRENT RESIDENT--
1661 N 500 EAST
OREM, UT 84097

REED, JENNIFER & NATHANIEL A B
1663 N MEADOWLARK RD
OREM, UT 84097

JOHNSON, PETER NEILS & ANN LEE
1664 MOUNTAIN OAKS DR
OREM, UT 84097

GOODNOW, AMY
1664 N 400 E
OREM, UT 84097

LINEBACK, SCARLETT W
1664 N MEADOWLARK RD
OREM, UT 84097

BUSS, PAUL D & JILL H
1665 QUAIL RD
OREM, UT 84097

NAKAGAWA, LANCE K
1668 N QUAIL RD
OREM, UT 84097

SORENSEN, CARRIE & BENJAMIN
1669 N QUAIL RD
OREM, UT 84097

SOUTH, DON HOWARD & PAMELA
SHUEY
1675 QUAIL RD
OREM, UT 84097

MAYNEZ, ANA LEONOR
1676 N 400 E
OREM, UT 84097

NELSON, DAVID C & MICHELLE C
1677 MEADOWLARK RD
OREM, UT 84097

MARSHALL, KAREN & DOUGLAS
1678 MEADOWLARK RD
OREM, UT 84097

SALIN, DARLA R
1685 MEADOWLARK RD
OREM, UT 84097

BOHN, DAVID EARL & URSULA
MERZ
1685 QUAIL RD
OREM, UT 84097

BOHN, DAVID & URSULA
--OR CURRENT RESIDENT--
1685 N BLUEBIRD RD
OREM, UT 84097

KELLER, CINDY
1686 N BLUEBIRD RD
OREM, UT 84097

KAIO, NORA R & VAITU'U
1690 MEADOWLARK RD
OREM, UT 84097

DE VORE, STEVEN A
--OR CURRENT RESIDENT--
1691 N MOUNTAIN OAKS DR
OREM, UT 84097

JOHNSTON, HEATH
1692 N 620 E
OREM, UT 84097

RABY, LEE H & EIRA K
1697 BLUEBIRD RD
OREM, UT 84097

MANWARING, ADAMSON & EMILY
1700 N CHERAPPLE DR
OREM, UT 84097

TOLLEY, JEFFREY STEVEN & MIKKI
SHAHAN (ET AL)
1702 MEADOWLARK RD
OREM, UT 84097

MIKE CARPENTER
1734 NORTH 350 WEST
OREM, UT 84057

GARY MCGINN
1888 NORTH 1350 WEST
PROVO, UT 84604

SUNSET SCENE LLC
2051 N 1100 E
LEHI, UT 84043

THOMAS, SYDNEY W
2375 OAK CREST CIR
SPANISH FORK, UT 84660

KING, SHAWN D (ET AL)
2505 ANTHEM VILLAGE DR STE E-618
HENDERSON, NV 89052

UVTF OREM LLC (ET AL)
2750 N UNIVERSITY # 100
PROVO, UT 84604

SP III LLC
2764 BRERETON DR
PROVO, UT 84604

KEELE, M ELLEN
2853 E CEDAR PASS RD
EAGLE MOUNTAIN, UT 84005

JOHNSON, DANIEL P & CRISTINA C
2984 S KNOWSLEY DR
WEST VALLEY CITY, UT 84120

RED ROCK MANAGEMENT 1 LLC
3191 N CANYON RD
PROVO, UT 84604

KREUTZKAMP, CHARLES ALLEN &
CAROLINE
%KREUTZKAMP, CHARLES ALLEN
3214 N UNIVERSITY AVE PMB 128
PROVO, UT 84604

ABBEY ROAD DEVELOPMENT LLC
3331 N COTTONWOOD LN
PROVO, UT 84604

ABBEY ROAD DEVELOPMENT LLC
3355 N UNIVERSITY AVE STE 200
PROVO, UT 84604

CLAYTON, JOHN GARY
4596 N 900 W
PLEASANT GROVE, UT 84062

GADD, MOLLY CHRISTIANSON &
KEVIN (ET AL)
5039 N RIVER PARK WAY
PROVO, UT 84604

SHAHABUDDIN, MD (ET AL)
5800 MULHOLLAND DR
GLEN ALLEN, VA 23059

ALLIED SOLUTIONS GROUP INC
6848 S AIRPORT RD
WEST JORDAN, UT 84084

GIBSON, WILLIAM T & KAIL M
7071 ALMOND ST
ROHNERT PARK, CA 94928

KUROTAKA LLC
9725 W RUSSELL RD 240
LAS VEGAS, NV 89148

CANYON PARK OWNER II LLC
18881 VON KARMAN AV STE 400
IRVINE, CA 92612



Article 22-11. PD Zone

22-11-67. PD-54 Zone, Canyon Park Tech Center Redevelopment, 1203 North 630 East

- A. **Purpose.** The purpose of the PD-54 zone is to provide traditional two-story single-family homes with fully landscaped and maintained yards and open spaces.
- B. **Development Standards.** The development standards of the PRD zone as set forth in the Orem City Code shall apply to the PD-54 zone, except as expressly modified as follows:
 - 1. **Height.** Structures shall be limited to two stories above grade with basements and shall not exceed a height of thirty-five (35) feet above grade.
 - 2. **Setbacks.** Any residential unit in the PD-54 zone built at a gross density of six (6) units per acre or less shall be set back at least fifteen (15) feet from any other property not a part of the PD-54 zone.
 - 3. **Parking.** There shall be a minimum of two (2) parking spaces provided for each dwelling. There shall also be a minimum of one-half (1/4) parking space for each dwelling for guest parking within the development. Guest parking shall be located within one hundred fifty (150) feet of the dwellings served. All parking spaces shall measure at least nine (9) feet by 18 (18) feet. Developers shall pave with asphalt and/or concrete all parking spaces, parking areas and driveways and provide proper drainage. Drainage shall not be channeled or caused to flow across pedestrian walkway. The architecture of all covered parking structures shall be the same as the architecture of the main structures within the PD-54 zone. Single family residential units with a minimum of two-car garage and a full-length driveway shall be considered an approved alternative to all the above listed parking requirements.
 - 4. **Final Plat.** Any final plat must conform to all development standards and requirements of Chapter 17.
 - 5. **Site Plan.** All development standards and site plan requirements of Section 22-14-20 shall apply to any development in the PD-54 zone. All public improvements shown on an approved site plan or amended site plan shall be completed within two (2) years of the date of approval of the site plan or recording of the final plat, whichever is later.



**CITY OF OREM
CITY COUNCIL
MEETING
DECEMBER 10, 2024**

REQUEST:	PUBLIC HEARING - ORDINANCE - Whitestone Estates - Amending Article 22-5-3(A) and the zoning map of the City of Orem by rezoning the property located generally at 710 West 2000 South from the OS5 zone to the PRD zone (approximately 14.18 acres) and amending Appendix KK of the Orem City code.
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:

	Planning Commission November 6, 2024	Item 4.2
	PUBLIC HEARING - WHITESTONE ESTATES - AMENDING ARTICLE 22-5-3(A) AND THE ZONING MAP OF THE CITY OF OREM BY REZONING THE PROPERTY LOCATED GENERALLY AT 710 WEST 2000 SOUTH FROM THE OS5 ZONE TO THE PRD ZONE (APPROXIMATELY 14.18 ACRES) AND AMENDING APPENDIX KK OF THE OREM CITY CODE.	Prepared By: Matt Taylor, AICP Applicant: Julie Smith

NOTICES:

- Posted in 2 public places
- Posted on City Webpage and City hotline
- Posted at Utah.gov/pmn
- Noticed 159 property owners within 1000 ft.

SITE INFORMATION:

General Plan Designation:

Low-Density Residential / South West

Current Zone: OS5 – Open Space – 5 Acre

Minimum Lot Size:

Acreage: 14

Neighborhood: Lakeview

ALTERNATIVE ACTIONS:

The Planning Commission may:

Recommend approval of the proposed land use amendment to the Orem City Council.

Recommend denial of the proposed land use amendment to the Orem City Council.

Continue the request for a future date for further review, additional information, or public comment as needed to make a recommendation.

REQUEST: The applicant requests the Planning Commission forward a recommendation to the City Council to amend Article 22-5-3(a) and the zoning map of the City of Orem (“the City”) by rezoning the property located generally at 710 West 2000 South from the OS5 zone to the PRD zone (approximately 14.18 acres) and amending Appendix KK of the Orem City Code

BACKGROUND:

Current and Proposed Zoning

The applicant is requesting a zoning map amendment to the Planned Residential Development (PRD) zone from the OS-5 (Open Space with 5-acre minimum lot size).

General Plan (2020 Amendment)

Utah State Code requires the City to adopt a General Plan. The General Plan “outlines the current policies and goals of the City. The Plan is “general” in that it does not attempt to designate where individual businesses, homes, or industries will be located. Rather, the General Plan acts as a guide, establishing general policies and procedures for growth, development, conservation, and location of various land use activities. Decisions made by City leaders should be consistent with the Plan.” See Orem City General Plan 1.1.

Land Use Classification

The Land Use chapter of the General Plan “ provides policy guidelines for Orem City council, commissions, boards, and staff to use when dealing with land use decisions that require review, recommendations and approval.”

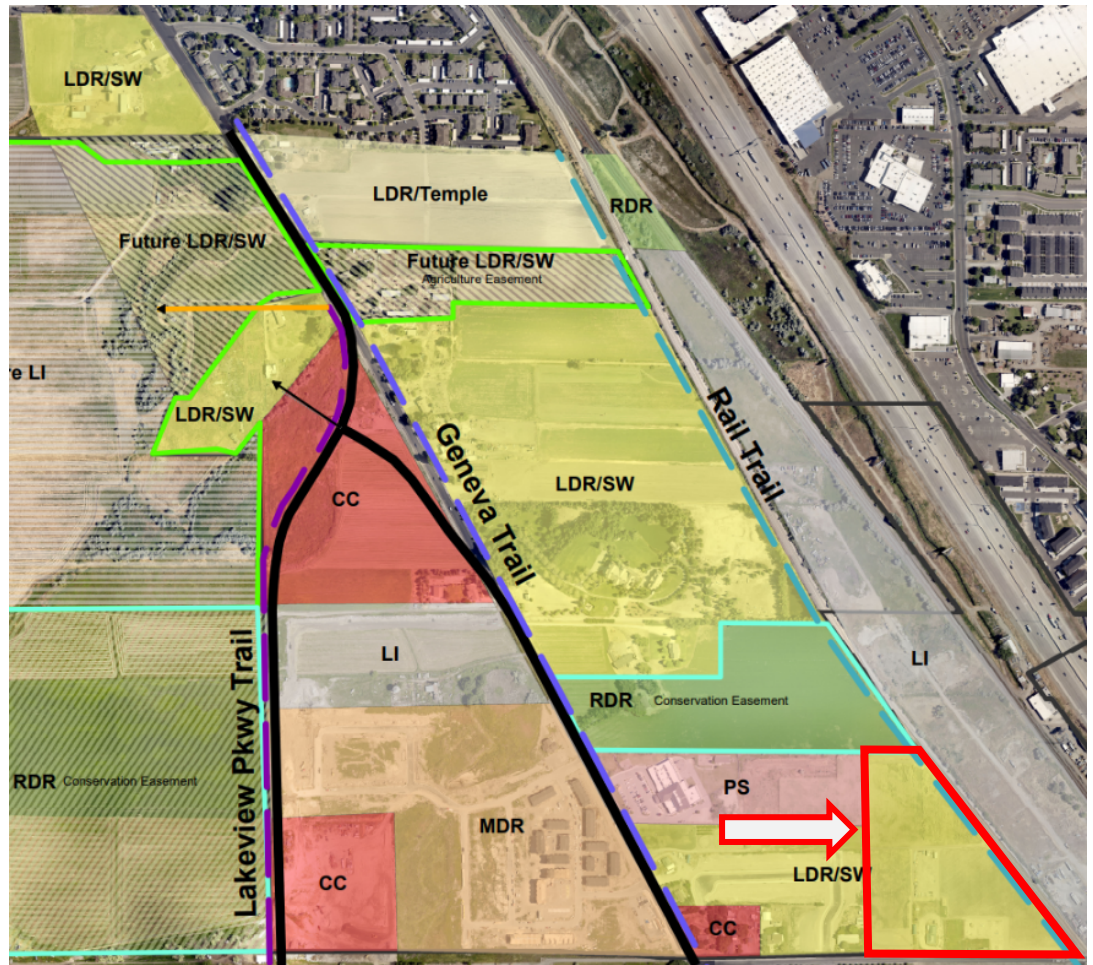
2.1.1 Residential Land Use Classifications

The following classifications are used to describe residential land uses:
....

Low Density Residential/Southwest (applicable only west of I-15 and south of University Parkway/1250 South) - Consisting of low to medium density Planned Residential Development/Southwest (PRD/SW), R-8, R-12, and R-20 zones (R-zones are residential zones specifying the minimum lot size).
....

Low Density Residential/Southwest - The Low Density Residential/Southwest (LDR/SW) classification is established to provide low to medium density housing

stock within the southwest area of Orem (west of I-15 and south of University Parkway/1250 South). An overall housing density between four (4) units per gross acre and eight (8) units per gross acre is acceptable within the LDR/SW classification.



General Plan Land Use Density

As indicated on the table above, up to 8 units per acre complies with the Low Density Residential / Southwest Planned Development” land use classification.

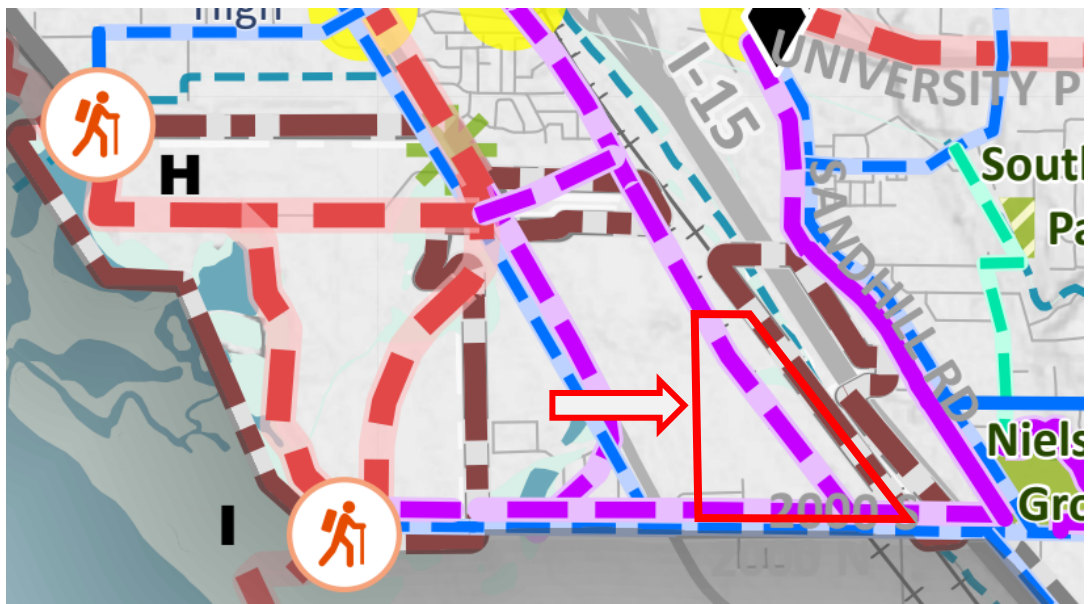
General Plan, Chapter 6 – Transportation (2020)

This chapter of the General Plan was amended in August 2000 to include a ‘rail trail’ along the eastern area of the property. This was also included in the above land use map amendment graphic. **The concept plan does include this trail facility on the proposed 600 West Street.**



Orem City Parks, Recreation, Trails, and Open Space Master Plan (PRTO) (2021)

In 2001, the City Council adopted the PRTO which includes proposed 'multi-use paths' (typically 10-feet in width) along the rail corridor and along 2000 South Street. **The concept plan does include these trail facilities on the proposed 600 West Street, but only partially on the 2000 South Street.**



Orem Transportation Master Plan (2023)

In October 2023, the Orem Transportation Master Plan was adopted. It includes a Southwest Street Network Plan that show street stub connections to property to the north and west of the project. The concept plan does include this

Current Property Conditions

- Site area: 14.01 acres
- Current use: Agriculture (SLU 8100) and Agritainment (SLU 7313). The Wilkerson Farm and Fall Fair currently occupies the site.

Required Concept Plan

"A Concept Plan shall be submitted with every application to apply the PRD zone to a parcel of property." Orem City Code 22-7-5(A).

The concept plan illustrates:

- 54 single-family homes. Two-stories and between 1,776 to 2,228 sq ft.
- 39 multi-family town homes. Two-stories and approx. 1,750 sq ft.
- 93 total residential units
- Density: 6.92 dwelling units per acre
- Parking: 242 parking stalls
- Parking per unit: 2.5 stall per unit
- Landscaping: 40% of the net acreage will be required to remain permanently landscaped as part of the final plan approval.

Neighborhood Meetings

There were 159 property owners notified. A neighborhood meetings where neighbors were invited to come learn about the proposed project and give their input. There were several items discussed including....

STATE REQUIRED PROCESS FOR LAND USE AMENDMENTS:

The "planning commission shall... review and recommend to the [Orem City Council ("Council")] a proposed land use regulation that represents the planning commission's recommendation for regulating the use and development of land within all or any part of the area of the municipality. See Utah Code 10-9a-502(1)(d)(i).

The Council "may not make any amendment [to the land use ordinance or zoning map] unless the Council... first submits the amendment to the planning commission for the planning commission's recommendation." See Utah Code 10-9a-503(2).

ALTERNATIVE ACTIONS

The Planning Commission may:

Recommend approval of the proposed land use amendment to the Orem City Council.

Recommend denial of the proposed land use amendment to the Orem City Council.

Continue the request for a future date for further review, additional information, or public comment as needed to make a recommendation.

ALTERNATIVE MOTIONS

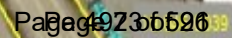
Motion to Recommend Approval or Denial

"I move that the Orem City Planning Commission forward a recommendation of

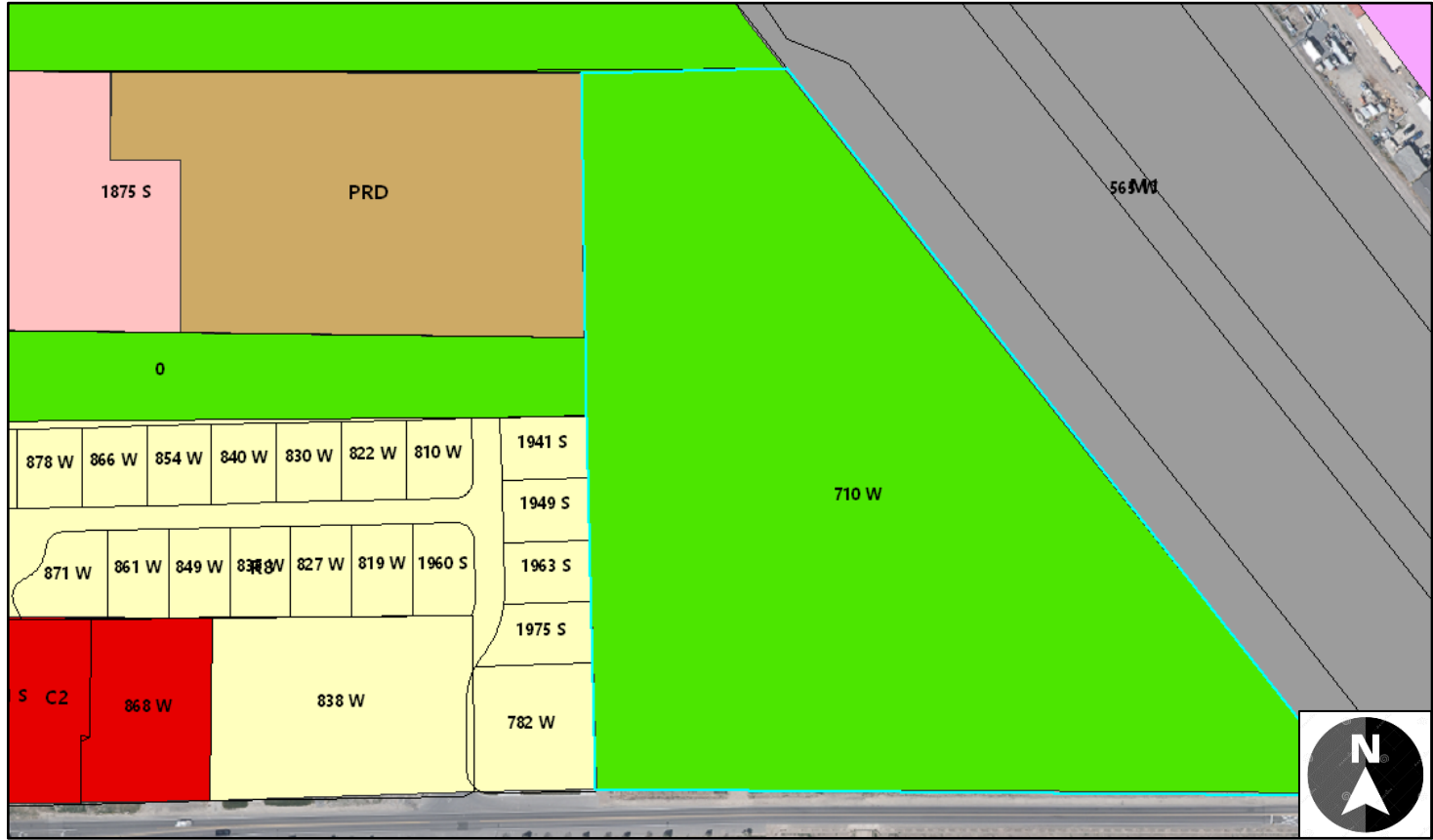
[choose: approval or denial] to the City Council to amend Article 22-5-3(a) and the zoning map of the City of Orem by rezoning the property located generally at 710 West 2000 South from the OS5 zone to the PRD zone (approximately 14.18 acres) and amending Appendix KK of the Orem City Code.”

Motion to Continue the Request

“I move that the Orem City Planning Commission continue this request for further consideration to November 20, 2024 (or other date as appropriate).



Whitestone Estates – 710 West 2000 South



Legend

- | | |
|--|---|
|  C2 |  OS5 |
|  M2 |  PRD |
|  R8 |  PO |

Rezone Area

Current Zone: OS5
Acres: 14.18

Neighborhood

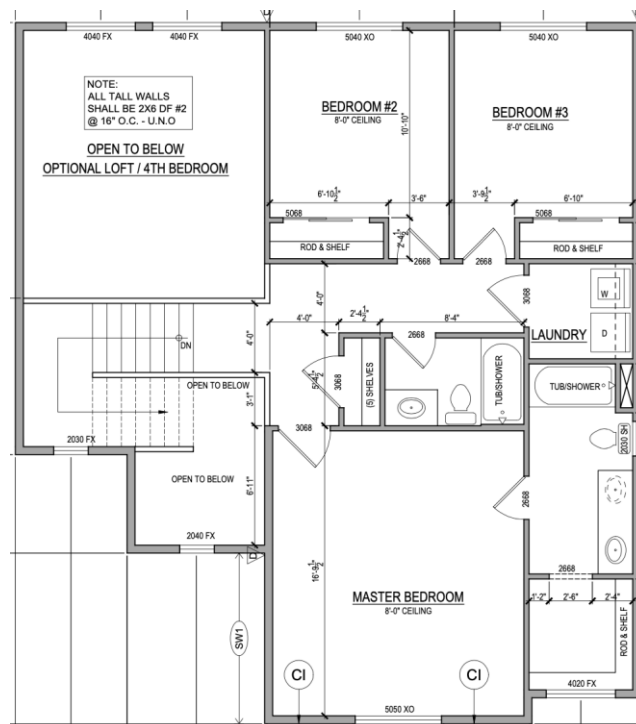
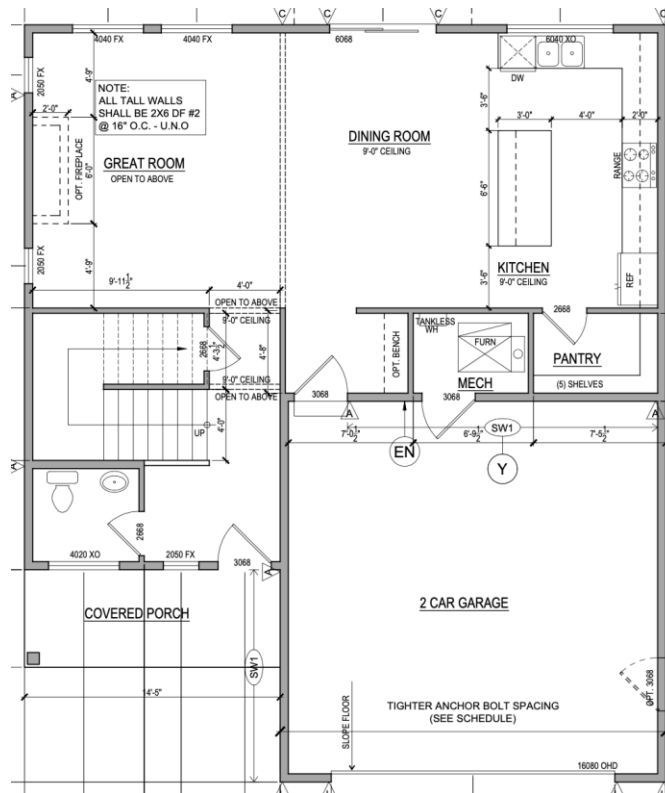
Lakeview

CHARLESTON



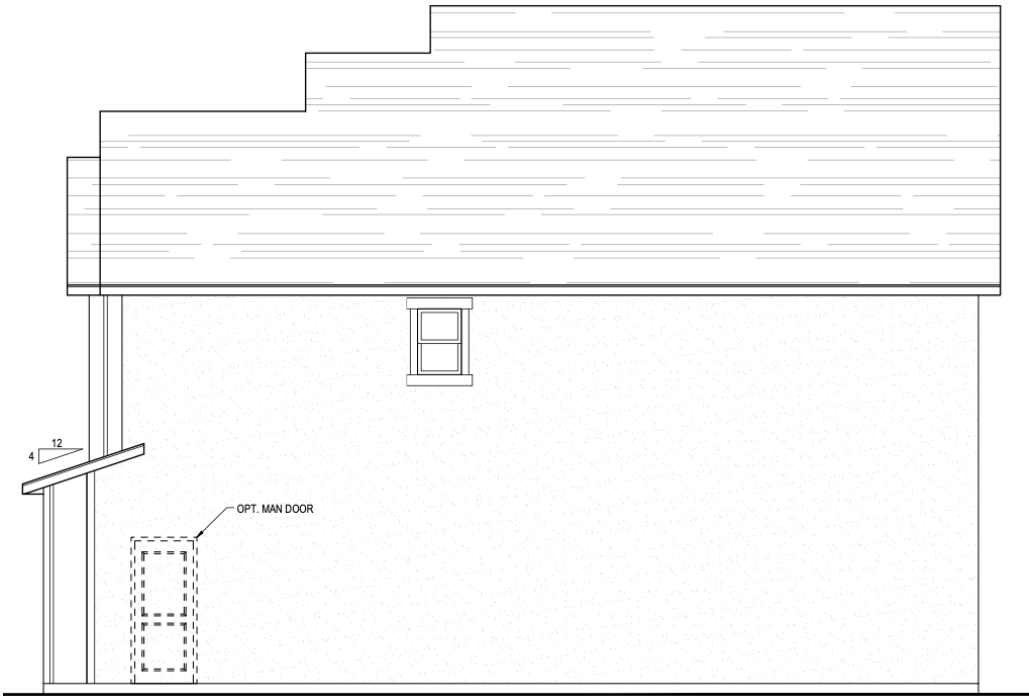
CHARLESTON

MAIN FLOOR	903
SECOND FLOOR	873 (235)
TOTAL FINISHED	1776 (2011)

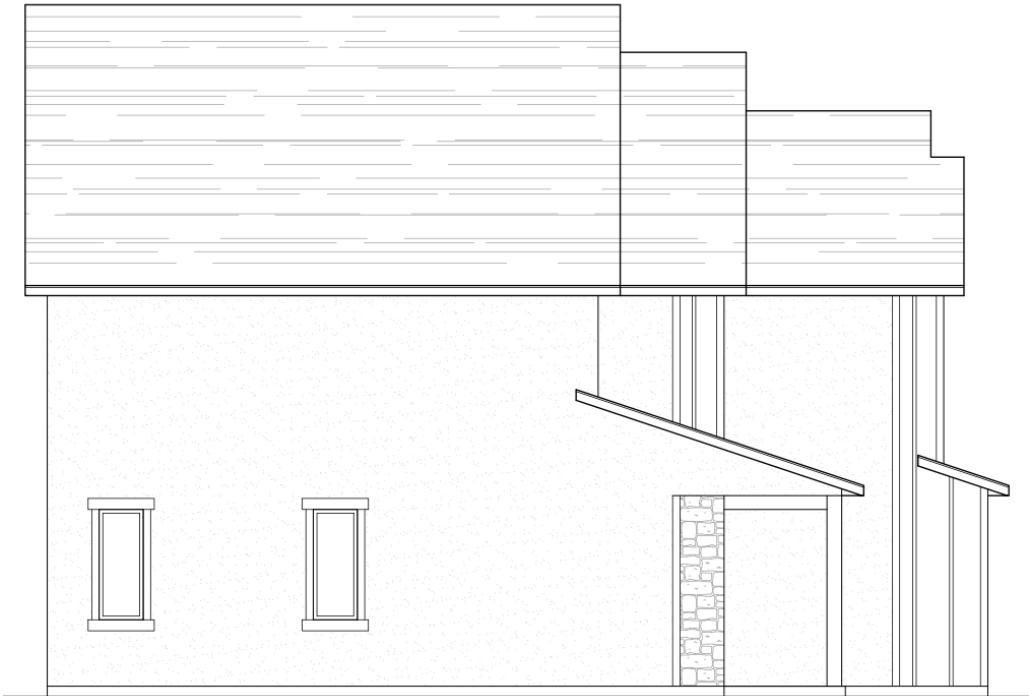


CHARLESTON

OVERALL HEIGHT	31'- 4.5"
OVERALL WIDTH	36'- 2"
OVERALL DEPTH	42'- 8"

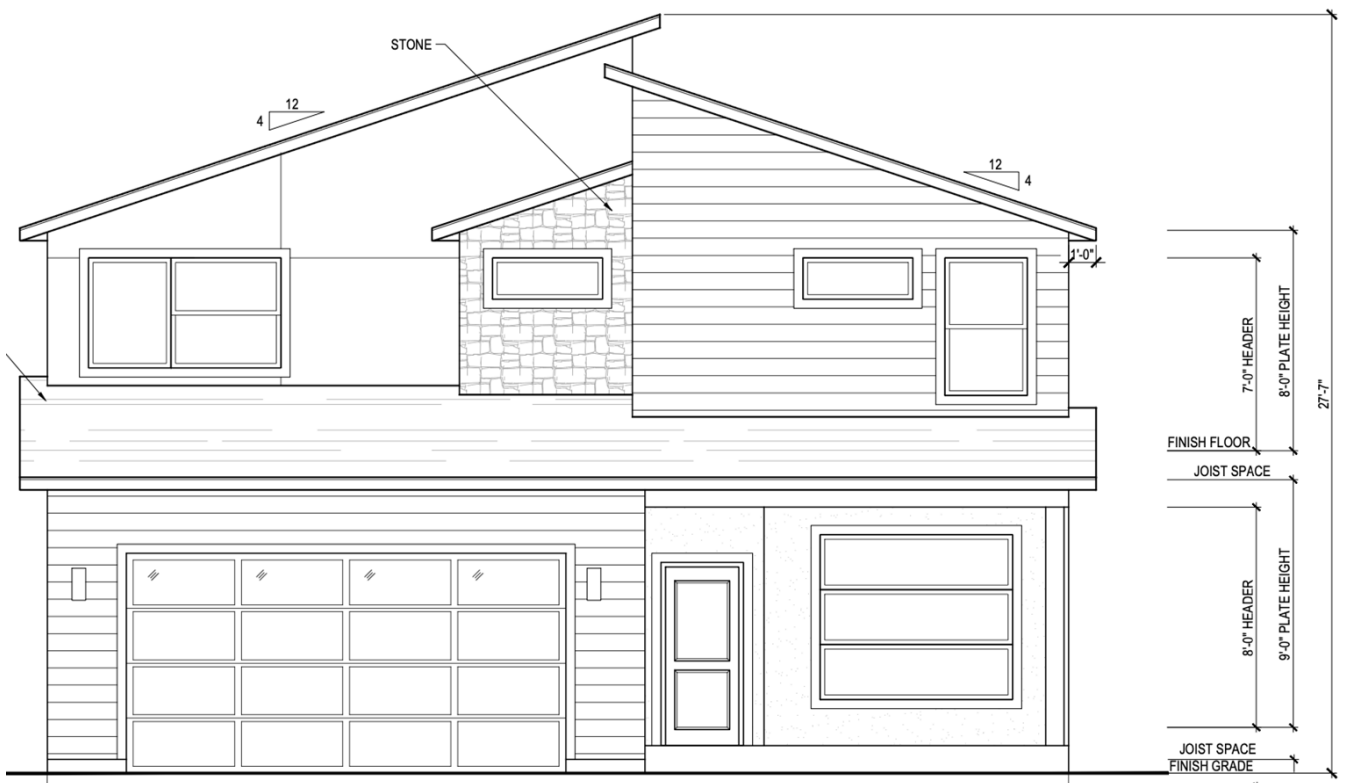


Right Elevation



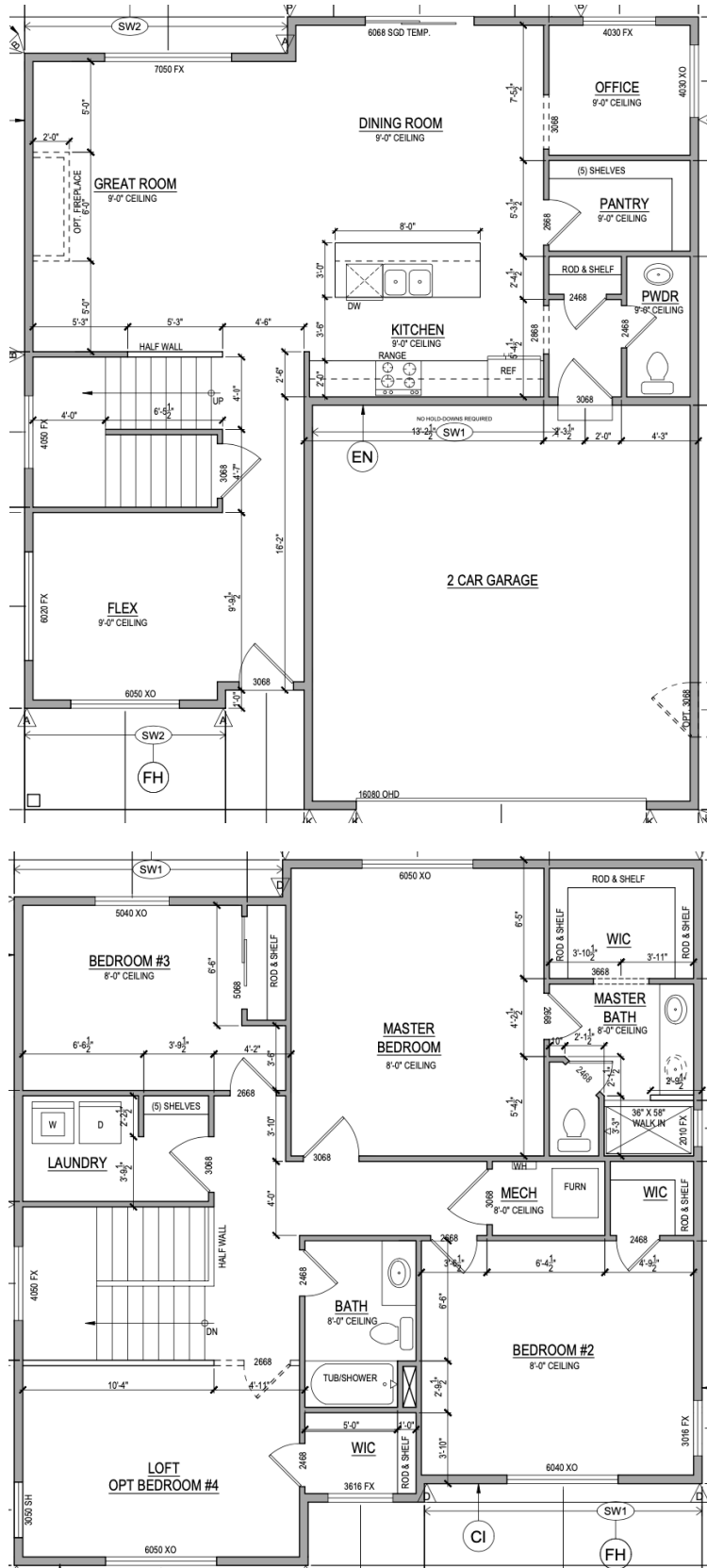
Left Elevation

MESA



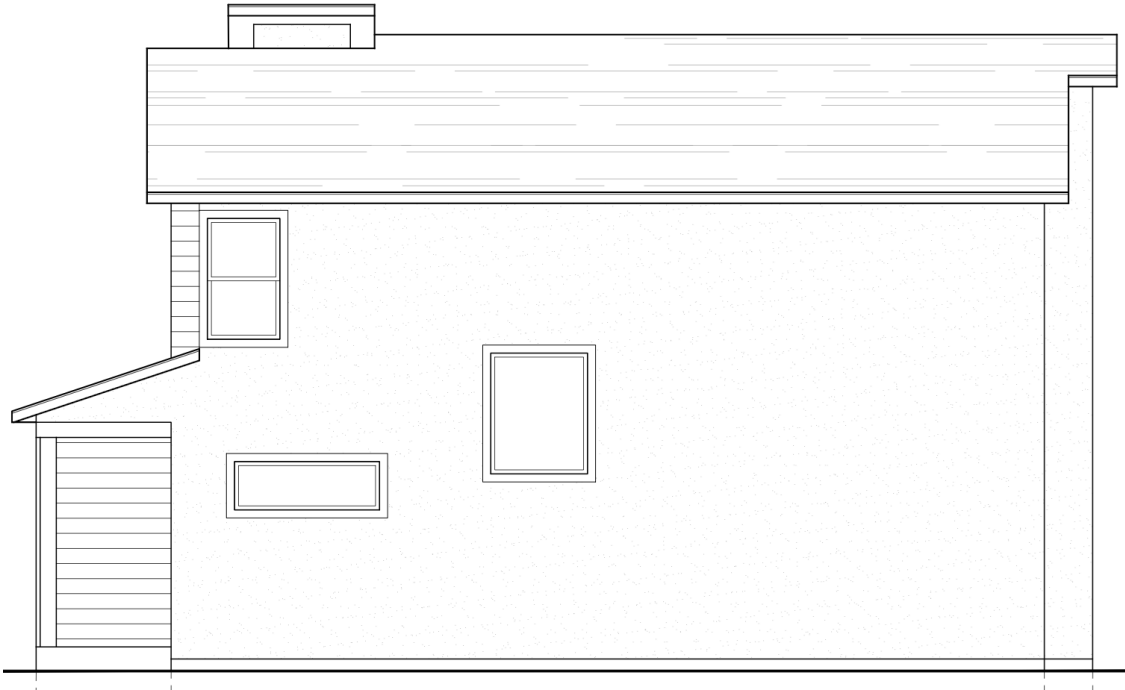
MESA

MAIN FLOOR	1020
SECOND FLOOR	1208
TOTAL FINISHED	2228

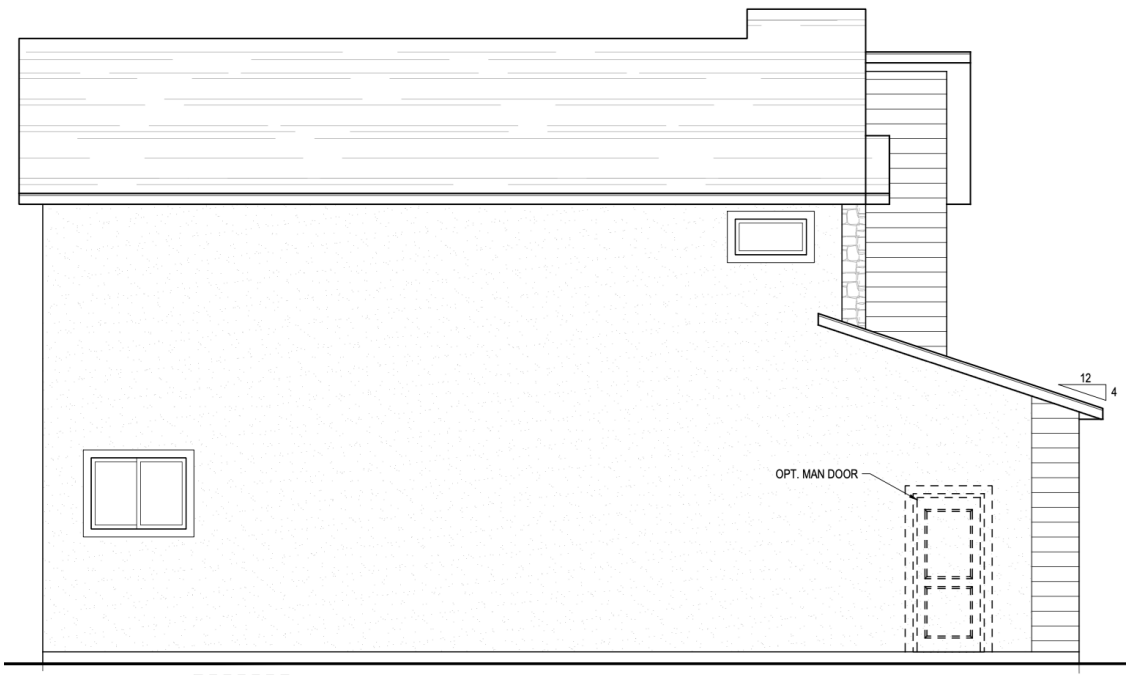


MESA

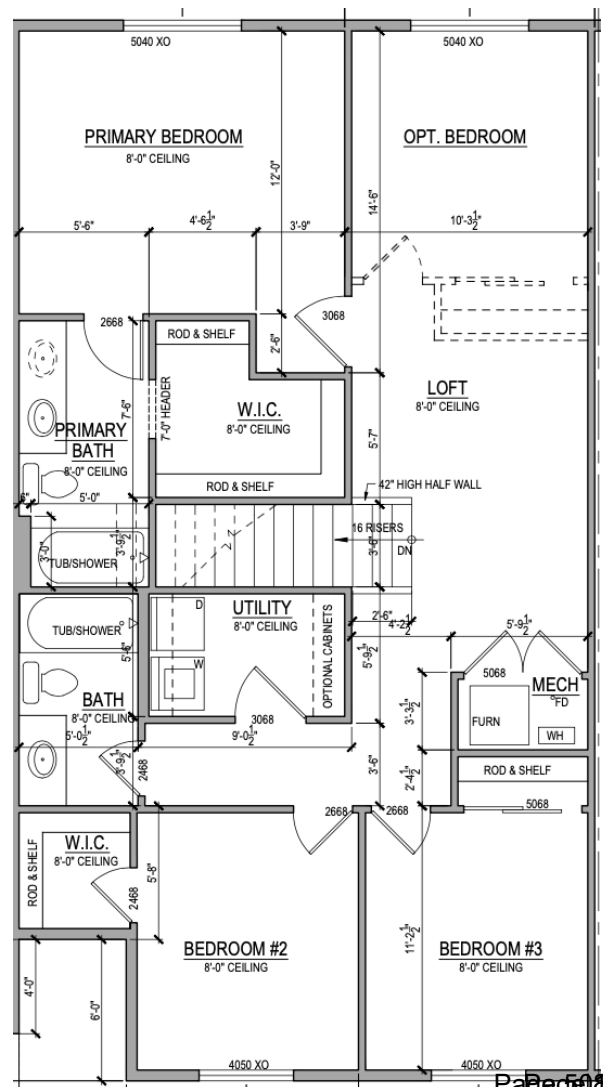
OVERALL HEIGHT	26'- 5"
OVERALL WIDTH	37'- 2"
OVERALL DEPTH	43'- 8.5"



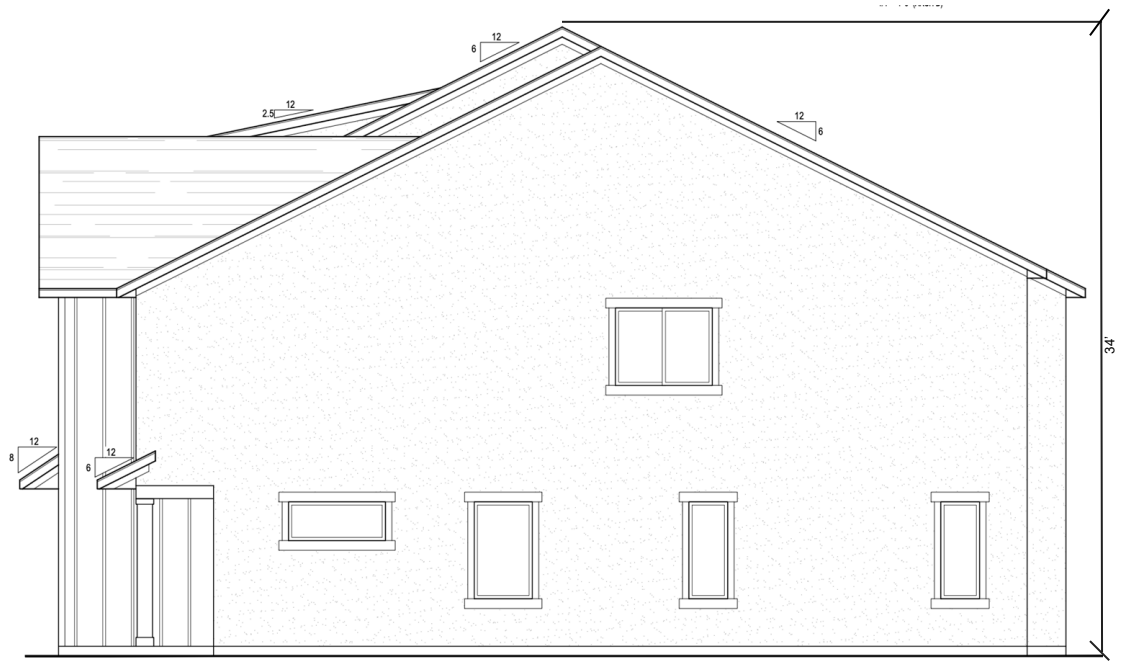
Right Elevation



Left Elevation



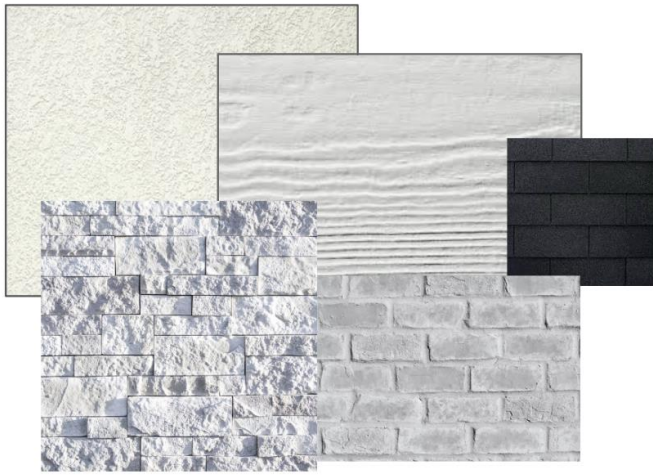
ARCADIA



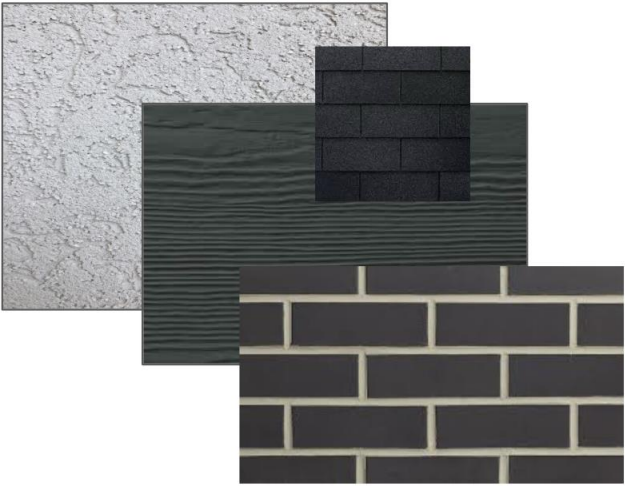
Right Elevation



Left Elevation



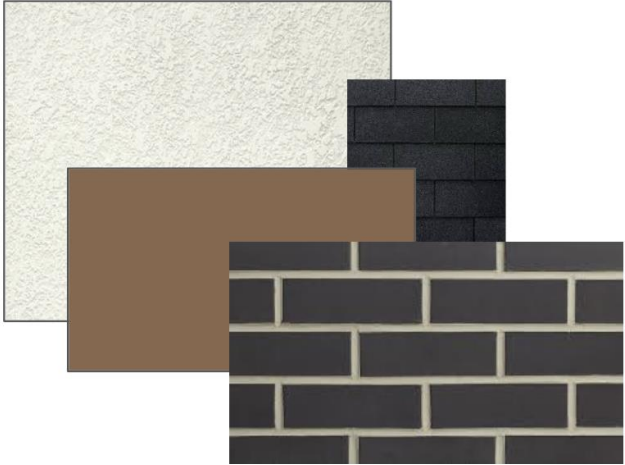
Stucco: Shoji White
 Siding: Shoji White
 White Stone (Upgrade: White Sands Thin Brick)
 Roof, Soffit and Fascia: Black



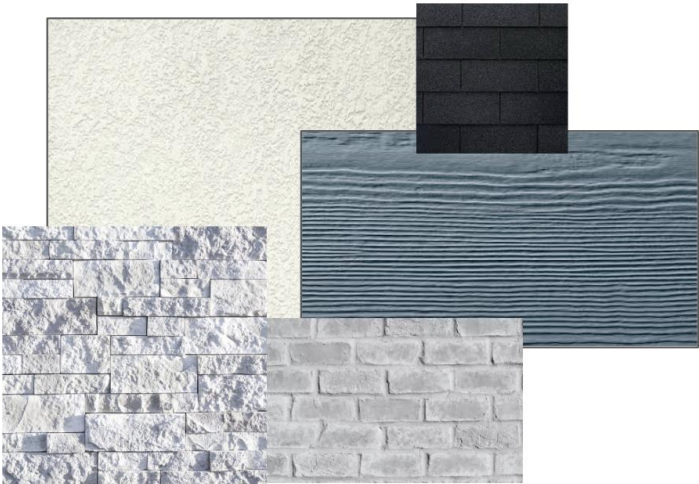
Stucco: Mindful Grey
 Siding: Iron Ore
 Brick: Charcoal
 Roof, Soffit and Fascia: Black



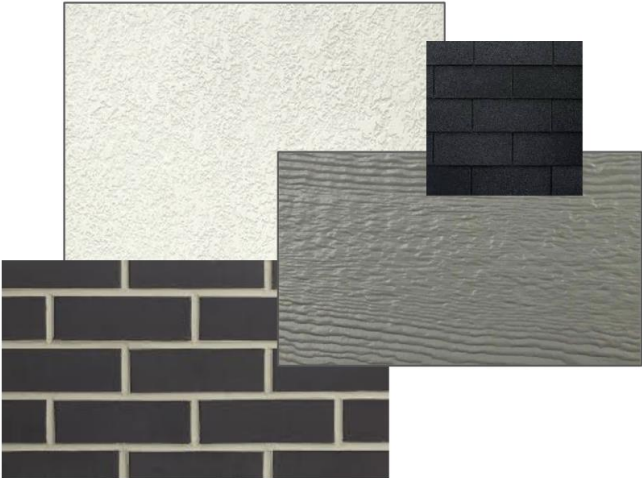
Stucco: Shoji White
 Siding: Shoji White
 Brick: Red Flashed
 Roof, Soffit and Fascia: Black



Stucco: Shoji White
 Siding: Baked Cookie
 Brick: Charcoal
 Roof, Soffit and Fascia: Black



Stucco: Shoji White
 Siding: Evening Blue (Trim White)
 White Stone (Upgrade: White Sands Thin Brick)
 Roof, Soffit and Fascia: Black



Stucco: Shoji White
 Siding: Gauntlet Gray
 Brick: Charcoal Brick
 Roof, Soffit and Fascia: Black



City Council Chambers, 56 N State Street

***** IMPORTANT DEVELOPMENT NOTICE *****

PUBLIC HEARING - WHITESTONE ESTATES - Amending Article 22-5-3(A) and the zoning map of the City of Orem by rezoning the property located generally at 710 West 2000 South from the OS5 zone to the PRD zone (approximately 14.18 acres) and amending Appendix KK of the Orem City code.

Additional information can be viewed on orem.org/planning under the "Current Planning (Public Hearing Notices)" tab.

CANDIDE CHARTIABLE ENTERPRISES LLC
%SWITZLER, AL
5082 OLD OAK LN
HIGHLAND, UT 84003

Whitestone Rezone
Wed, Nov 6, 2024
5:30 pm



City Council Chambers, 56 N State Street

***** IMPORTANT DEVELOPMENT NOTICE *****

PUBLIC HEARING - WHITESTONE ESTATES - Amending Article 22-5-3(A) and the zoning map of the City of Orem by rezoning the property located generally at 710 West 2000 South from the OS5 zone to the PRD zone (approximately 14.18 acres) and amending Appendix KK of the Orem City code.

Additional information can be viewed on orem.org/planning under the "Current Planning (Public Hearing Notices)" tab.

BENNETT, JEFFREY S & LORI N
203 PIONEER DR
ALPINE, UT 84004

Whitestone Rezone
Wed, Nov 6, 2024
5:30 pm



orem.org/planning under "Current Planning (Public Hearing Notices)" tab



orem.org/planning under "Current Planning (Public Hearing Notices)" tab

Whitestone

UTAH DEPARTMENT OF
TRANSPORTATION
%RIGHT OF WAY FOURTH FLOOR
PO BOX 148420
SALT LAKE CITY, UT 84114

STORCO UTAH LIMITED
PARTNERSHIP
PO BOX 970730
OREM, UT 84097

CHRIS KILLPACK
15 N 920 E
OREM, UT 84097

DAY, JAY & JAMI
38 W 1530 S
OREM, UT 84058

SANDHILL DEVELOPMENT LC
40 N GENEVA RD
OREM, UT 84058

TUCKER, GEORGE
51 W 4750 N
PROVO, UT 84604

JAMES HAWKES
55 WEST 500 SOUTH
OREM, UT 84058

HARMAN INVESTMENT PROPERTIES
4 LLC
55 W UNIVERSITY PKWY
OREM, UT 84058

EVANS, JODY A
66 S 700 W
PROVO, UT 84601

MERRELL, KEN D
86 W 2030 S
OREM, UT 84058

COMMON AREA
100 E CENTER
PROVO, UT 84606

ES 177231 LC (ET AL)
124 E 2200 N
LEHI, UT 84043

22 STORAGE LLC
130 S STATE ST
OREM, UT 84058

ELITE 1400 LLC
143 S 1320 E
LINDON, UT 84042

JEFF LAMBSON
156 E 1060 N
OREM, UT 84057

DAVE YOUNG
173 S COUNTRYSIDE LANE
OREM, UT 84058

BENNETT, JEFFREY S & LORI N
203 PIONEER DR
ALPINE, UT 84004

BOWDEN PROPERTIES LC
277 W 2000 S
OREM, UT 84058

LONGSON PROPERTIES LLC
284 N 3000 W
PROVO, UT 84601

LANAE MILLETT
288 W 1500 N
OREM, UT 84057

MILLHAVEN CONSTRUCTION LLC
295 N STATE ST
LINDON, UT 84042

PROVO CITY
351 W CENTER ST
PROVO, UT 84601

BRITTON RUNOLFSON
426 EAST 1730 NORTH
OREM, UT 84097

PETERSON, JEREMY & AMANDA
459 W 1840 S
OREM, UT 84058

ALLEN, FRANK O & KATHY C
--OR CURRENT RESIDENT--
488 W 2000 SOUTH UNIT# 1A
OREM, UT 84058

THOMAS MACDONALD
489 NORTH PALISADES DR
OREM, UT 84097

HEATON, GERRY L & KAYE B
501 W MAIN CANYON RD
WALLSBURG, UT 84082

GENEVA ROAD 44 LLC
519 W STATE ST STE 202
PLEASANT GROVE, UT 84062

HALES, CHRISTOPHER CRAIG &
KRISTY GREEN (ET AL)
567 N 1000 E
OREM, UT 84097

HAMBERLIN, ALAN D
--OR CURRENT RESIDENT--
590 W 2000 SOUTH
OREM, UT 84058

Whitestone

CORNERSTONE STRATEGY INC
601 W 1820 S
PROVO, UT 84601

MADELINE KOMEN
653 W. 1360 NORTH
OREM, UT 84057

ROD ERICKSON
706 EAST 150 NORTH
OREM, UT 84097

CANDIDE CHARITABLE ENTERPRISE
LLC
--OR CURRENT RESIDENT--
710 W 2000 SOUTH
OREM, UT 84058

BROWN, BARRY E & LINDA B (ET AL)
782 W 2000 S
OREM, UT 84058

ALVARENGA, BORIS ALEXANDER &
JOSIE M (ET AL)
810 W 1950 S
OREM, UT 84058

VARGAS, LEANDRO DAVID & ALISSA
KITCHEN
819 W 1950 S
OREM, UT 84058

PULHAM, KURT TERRY
822 W 1950 S
OREM, UT 84058

TRONSON, TANNER DON (ET AL)
827 W 1950 S
OREM, UT 84058

GRIFFIN, SKYLER REED (ET AL)
830 W 1950 S
OREM, UT 84058

MORRILL, JENNIFER
835 W 1950 S
OREM, UT 84058

GROO, DENIS E & NANCY M
838 W 2000 S
OREM, UT 84058

FONG, THOMAS & SHARON
840 W 1950 S
OREM, UT 84058

DAMERON, SYDNEY K & BRONSON
M
849 W 1950 S
OREM, UT 84058

ANDERTON, PARKER (ET AL)
854 W 1950 S
OREM, UT 84058

PORTER, JOHN M & CONNIE M (ET
AL)
861 W 1950 S
OREM, UT 84058

BERNIER, ADAM & JENNY
866 W 1950 S ST
OREM, UT 84058

WAGSTAFF INVESTMENTS LLC
--OR CURRENT RESIDENT--
868 W 2000 SOUTH
OREM, UT 84058

PRICE, ZACHARIAH LEE & CARLYN
871 W 1950 S
OREM, UT 84058

SLS2 LLC
%BERRETT, CRAE
878 W 1950 S
OREM, UT 84058

CAMPBELL, TREVIN JOSEPH
890 W 1950 S
OREM, UT 84058

DAVID SPENCER
899 NORTH 550 EAST
OREM, UT 84097

GERALD CRISMON
1069 S. 545 EAST
OREM, UT 84097

JENN GALE
1144 E 920 N
OREM, UT 84097

HAYSAM SAKAR
1194 E. 1090 NORTH
OREM, UT 84097

WAYKAR LLC
%EVANS, JAMIE
1220 N MAIN ST STE 1
SPRINGVILLE, UT 84663

JORGENSEN, DOUGLAS L &
MAERENE B
1254 N 1270 W
PROVO, UT 84604

ALLEN, FRANK O & KATHY C
1340 E DOGWOOD DR
MAPLETON, UT 84664

RYAN CLARK
1405 N. 1430 WEST
PLEASANT GROVE, UT 84062

GORNICHEC, DEE ANN C
1468 N 2040 W
PROVO, UT 84604

Whitestone

ASAY, EUNICE HUGHES
1709 S GENEVA RD
OREM, UT 84058

MIKE CARPENTER
1734 NORTH 350 WEST
OREM, UT 84057

SWANSON, SHANE D & LEANN
1756 S SANDHILL RD
OREM, UT 84058

WEST BOUNTIFUL LLC
1775 N WARM SPRINGS RD
SALT LAKE CITY, UT 84106

OREM I-15 LLC
%FARNSWORTH, LANGDON
1775 N WARM SPRINGS RD
SALT LAKE CITY, UT 84116

POND, RANDY
1785 SANDHILL RD
OREM, UT 84058

TAYLOR, BYRON W & CYNTHIA A
(ET AL)
1785 S GENEVA RD
OREM, UT 84058

ADJ INVESTMENTS THREE LLC
1794 COBBLESTONE DR
PROVO, UT 84604

STORCO UTAH LIMITED
PARTNERSHIP
--OR CURRENT RESIDENT--
1800 S SANDHILL RD
OREM, UT 84058

ROBERTS, RICHARD A & MARY JO
1804 N 460 E
PROVO, UT 84604

STORCO UTAH LIMITED
PARTNERSHIP
--OR CURRENT RESIDENT--
1806 S SANDHILL RD
OREM, UT 84058

CHERRY HILL DAIRY FARM
--OR CURRENT RESIDENT--
1815 S GENEVA RD
OREM, UT 84058

UTAH AUTISM ACADEMY
1875 S GENEVA RD
OREM, UT 84058

MERRELL, KEN D
--OR CURRENT RESIDENT--
1876 N 2700 WEST
PROVO, UT 84601

GARY MCGINN
1888 NORTH 1350 WEST
PROVO, UT 84604

R MELVILLE LLC
1890 S SANDHILL RD
OREM, UT 84058

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1906 N GENEVA RD UNIT# 103
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1906 N GENEVA RD UNIT# 104
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1906 N GENEVA RD UNIT# 105
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1906 N GENEVA RD UNIT# 106
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1906 N GENEVA RD UNIT# 203
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1906 N GENEVA RD UNIT# 204
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1906 N GENEVA RD UNIT# 205
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1906 N GENEVA RD UNIT# 206
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1906 N GENEVA RD UNIT# 303
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1906 N GENEVA RD UNIT# 304
PROVO, UT 84601

HEATON, GERRY L & KAYE B
--OR CURRENT RESIDENT--
1921 N GENEVA RD
PROVO, UT 84601

OYANEDEL, ANGEL PATRICIO
1929 S GENEVA RD
OREM, UT 84058

AMANN, KENT NEPHI FRED &
SHARON W (ET AL)
1930 S PURPLE SAGE DR
WASHINGTON, UT 84780

NIELSON, LINDA E
1931 N 3100 W
PROVO, UT 84601

Whitestone

CISNEROS, JESUS JR & CHRISTIAN A
1936 N 3100 W
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 101
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 102
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 103
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 104
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 201
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 202
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 203
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 204
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 301
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 302
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 303
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1936 N GENEVA RD UNIT# 304
PROVO, UT 84601

SUELDO, RAFAEL
1938 S MAIN ST
OREM, UT 84058

JOHNSON, BLAINE E
1939 N 3100 W
PROVO, UT 84601

WEIGHT, DON ROGER (ET AL)
1941 N 3050 W
PROVO, UT 84601

ROYLANCE, SHAUNA L (ET AL)
1941 S 800 W
OREM, UT 84058

NORDSTROM, MACKENZIE &
TANNER
1942 N 3100 W
PROVO, UT 84601

BANKS, JONATHAN M & SARAH
1944 N 3050 W
PROVO, UT 84601

MOOSE, ALAN L & PAMELA C
1949 S 800 W
OREM, UT 84058

THENOT, JODY R
1953 N 3050 W
PROVO, UT 84601

HOLMBERG, TAYLOR & ANALI
1956 N 3050 W
PROVO, UT 84601

FLYGARE, KELLY
1959 N 3100 W
PROVO, UT 84601

LARSEN, JENNIFER C (ET AL)
1960 S 800 W
OREM, UT 84058

MAHEDY, PAUL PATRICK & PAULA
ALICE
1963 S 800 W
OREM, UT 84058

LIMON, EZEQUIEL & ALYSSA
1965 N 3050 W
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 101
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 102
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 103
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 104
PROVO, UT 84601

Whitestone

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 105
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 106
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 201
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 202
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 203
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 204
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 205
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 206
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 301
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 302
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 303
PROVO, UT 84601

GENEVA ROAD 44 LLC
--OR CURRENT RESIDENT--
1966 N GENEVA RD UNIT# 304
PROVO, UT 84601

WILSON, BRENT ROGER
--OR CURRENT RESIDENT--
1968 N 3050 WEST
PROVO, UT 84601

WILSON, BRENT ROGER
1968 N 3060 W
PROVO, UT 84601

BAHR, DON F & VONDA P
1969 N GENEVA RD
PROVO, UT 84601

NARCISO, DAVID L JR & TATIANA H
1971 N 3100 W
PROVO, UT 84601

BACKUS, KRISTOPHER C & JILL R
1975 S 800 W
OREM, UT 84058

HERNANDEZ, GABRIELA COMPRES &
GABRIELA
1979 N 3100 W
PROVO, UT 84601

LONGSON PROPERTIES LLC
--OR CURRENT RESIDENT--
1985 N 2800 WEST
PROVO, UT 84601

HERIFORD, HANK & AUBREY
1987 N 3100 W
PROVO, UT 84601

GERMAN, EDWARD & JEANNETTE
VARGAS
1988 N 3100 W
PROVO, UT 84601

WAYKAR LLC
2068 S MOUNTAIN VISTA LN
PROVO, UT 84606

HARMAN INVESTMENT PROPERTIES
4 LLC
--OR CURRENT RESIDENT--
2106 W 1600 NORTH
OREM, UT 84058

HAMBERLIN, ALAN D
2511 E MELROSE ST
MESA, AZ 85213

ES 177231 LC (ET AL)
--OR CURRENT RESIDENT--
2562 W 1680 NORTH
PROVO, UT 84601

GORNICHEC, DEE ANN C
--OR CURRENT RESIDENT--
2685 W 2000 NORTH
PROVO, UT 84601

UTAH COUNTY
2855 S STATE
PROVO, UT 84606

PYNE, JEREMY & ERIN
3033 W 1930 N
PROVO, UT 84601

STOCKTON, KRISTI D & TIMOTHY B
(ET AL)
3047 W 1930 N
PROVO, UT 84601

WARNER, NEIL K (ET AL)
3059 W 1930 N
PROVO, UT 84601

Whitestone

GILES, THOMAS & SEASON
3077 W 1930 N
PROVO, UT 84601

LAKEVIEW FIELDS HOMEOWNERS
ASSOCIATION
%ROBLES, LIZ
3089 W 1930 N
PROVO, UT 84601

JAUREGUI, JOSE ARMANDO
3103 W 1930 N
PROVO, UT 84601

WAGSTAFF INVESTMENTS LLC
%TAX DEPARTMENT
3115 W 2100 S
SALT LAKE CITY, UT 84119

WAGSTAFF INVESTMENTS LLC
3115 W 2100 S
WEST VALLEY CITY, UT 84119

UTAH DEPARTMENT OF
TRANSPORTATION
4501 S 2700 W
SALT LAKE CITY, UT 84114

CANDIDE CHARTIABLE
ENTERPRISES LLC
%SWITZLER, AL
5082 OLD OAK LN
HIGHLAND, UT 84003

BOARDWALK INDUSTRIES LLC
6955 UNION PARK CTR # 160
MIDVALE, UT 84047

RADMALL, GREG
8237 N 9550 W
LEHI, UT 84043





Neighborhood Meeting August 21, 2024

Orem Recreation Center

Orem, Utah

A neighborhood meeting was held the evening of Aug. 21st, at the Orem Recreation Center. The meeting was conducted by Julie Smith. The meeting was attended by 21 people (however Julie Smith received 5 phone calls to discuss the project). The meeting was called to discuss a zone change on the property located at 710 W. 2000 South St. in Orem.

The neighbors asked the following questions: Could we look into the Railroad being a “quiet zone”? Would the project decrease their water pressure? Is there sufficient Fire protection? Will the project be rentals or owner occupied? Could somebody buy a lot and have their own builder? What is happening on the south side of 2000 South in Provo? How many R-1-8 lots could be on the property?

Their concerns and or comments were: traffic on 2000 South, sewer capacity, storm drain connection to master storm drain plan, permanent housing for first time home buyers, if rentals not enough parking, student housing, would like more green space and a gathering space for the project.

The meeting lasted one hour, with attendees staying most of the hour visiting. The meeting started at 6:00 PM and ended at 7:00 PM.

Aug 20th

Lamont Schofield

Nate Horan

Tyler Horan

Jill & KC Backus

Rich Melville

Doug & Louise, Linda Brown

Elaine O Schofield

Becky Brady

Craig Brady

Jon & Ann #5

Benson & Dameron

Sydney & Dameron

Pamela Moose

Alan Moose

JOHN M. PORTER

CONNIE M. PORTER

Jerry Crismon

Dennis Harrison

Mike Carpenter

Laurel

David Spencer

CITY OF OREM
BUDGET REPORT FOR THE MONTH ENDED SEPTEMBER 2024

Percent of Year Expired: 25%

Fund	Current Appropriation	Monthly Total	Year-To-Date Total	Encumbrances	Balance	% To Date FY 2025	% To Date FY 2024	Notes
10 GENERAL FUND								
Revenues	72,154,942	5,107,012	11,453,836			16%	15%	
Appr. Surplus - Current	11,449		11,449			100%		
Appr. Surplus - Prior Year	8,654,025		8,654,025			100%		
Std. Interfund Transactions	5,982,945		5,982,945			100%		
Total Resources	86,803,361	5,107,012	26,102,255		60,701,106	30%	39%	
Expenditures	86,803,361	5,236,631	23,129,554	2,148,887	61,524,920	29%	37%	
20 ROAD FUND								
Revenues	4,000,000	17,706	40,474			1%	15%	
Appr. Surplus - Prior Year	3,214,166		3,214,166			100%		
Total Resources	7,214,166	17,706	3,254,640		3,959,526	45%	54%	
Expenditures	7,214,166	179,778	1,516,139	788,596	4,909,431	32%	25%	
21 CARE TAX FUND								
Revenues	3,300,000	271,766	307,648			9%	8%	
Appr. Surplus - Prior Year	921,853		921,853			100%		
Total Resources	4,221,853	271,766	1,229,501		2,992,352	29%	47%	
Expenditures	4,221,853	21,603	1,047,589	143,458	3,030,806	28%	38%	
24 TRANSPORTATION SALES TAX FUND								
Revenues	4,425,000	350,135	359,559			8%	8%	
Appr. Surplus - Prior Year	1,109,162		1,109,162			100%		
Total Resources	5,534,162	350,135	1,468,721		4,065,441	27%	54%	
Expenditures	5,534,162	-618,635	120,277	480,157	4,933,728	11%	27%	1
30 DEBT SERVICE FUND								
Revenues	7,126,271	888,696	1,443,761			20%	9%	
Total Resources	7,126,271	888,696	1,443,761		5,682,510	20%	9%	
Expenditures	7,126,271	46,080	138,447		6,987,824	2%	2%	
45 CIP FUND								
Revenues	995,494	177,403	276,233			28%	35%	
Appr. Surplus - Prior Year	23,532,031		23,532,031			100%		
Total Resources	24,527,525	177,403	23,808,264		719,261	97%	99%	
Expenditures	24,527,525	36,904	1,859,301	12,871,498	9,796,726	60%	5%	2
51 WATER FUND								
Revenues	19,645,573	2,091,257	7,877,094			40%	38%	
Appr. Surplus - Prior Year	28,943,098		28,943,098			100%		
Total Resources	48,588,671	2,091,257	36,820,192		11,768,479	76%	81%	
Expenditures	48,588,671	782,226	5,803,069	12,351,110	30,434,492	37%	57%	3
52 WATER RECLAMATION FUND								
Revenues	15,648,864	1,476,716	5,511,917			35%	24%	
Appr. Surplus - Prior Year	28,979,767		28,979,767			100%		
Total Resources	44,628,631	1,476,716	34,491,684		10,136,947	77%	74%	
Expenditures	44,628,631	501,156	4,267,881	6,802,162	33,558,588	25%	26%	
55 STORM WATER FUND								
Revenues	6,492,002	583,726	1,783,226			27%	29%	
Appr. Surplus - Prior Year	9,718,950		9,718,950			100%		
Total Resources	16,210,952	583,726	11,502,176		4,708,776	71%	72%	
Expenditures	16,210,952	148,142	1,732,495	1,633,943	12,844,514	21%	21%	
56 RECREATION FUND								
Revenues	4,623,200	227,698	1,148,551			25%	27%	
Appr. Surplus - Prior Year	351,261		351,261			100%		
Total Resources	4,974,461	227,698	1,499,812		3,474,649	30%	29%	
Expenditures	4,974,461	247,037	1,379,933	247,784	3,346,744	33%	50%	4

CITY OF OREM
BUDGET REPORT FOR THE MONTH ENDED SEPTEMBER 2024

Percent of Year Expired: 25%

Fund	Current Appropriation	Monthly Total	Year-To-Date Total	Encumbrances	Balance	% To Date FY 2025	% To Date FY 2024	Notes
57 SOLID WASTE FUND								
Revenues	5,457,000	467,516	1,380,553			25%	25%	
Appr. Surplus - Prior Year	83,653		83,653			100%		
Total Resources	5,540,653	467,516	1,464,206		4,076,447	26%	27%	
Expenditures	5,540,653	35,606	1,106,540	9,621	4,424,492	20%	31%	
58 STREET LIGHTING FUND								
Revenues	1,278,500	111,705	345,614			27%	25%	
Appr. Surplus - Prior Year	325,634		325,634			100%		
Total Resources	1,604,134	111,705	671,248		932,886	42%	54%	
Expenditures	1,604,134	94,325	655,635	263,155	685,344	57%	67%	
61 FLEET MAINTENANCE FUND								
Appr. Surplus - Prior Year	104,686		104,686			100%		
Std. Interfund Transactions	1,085,000		1,085,000			100%		
Total Resources	1,189,686		1,189,686			100%	100%	
Expenditures	1,189,686	59,168	413,844	42,110	733,732	38%	40%	
62 PURCHASING/WAREHOUSING FUND								
Appr. Surplus - Prior Year	56,402		56,402			100%		
Std. Interfund Transactions	470,000		470,000			100%		
Total Resources	526,402		526,402			100%	100%	
Expenditures	526,402	27,393	200,992	7,272	318,138	40%	41%	
63 SELF INSURANCE FUND								
Revenues	800,000	67,457	211,390			26%	25%	
Appr. Surplus - Prior Year	20,748		20,748			100%		
Std. Interfund Transactions	1,715,000		1,715,000			100%		
Total Resources	2,535,748	67,457	1,947,138		588,610	77%	77%	
Expenditures	2,535,748	68,062	1,092,958	38,079	1,404,711	45%	36%	
64 INFORMATION TECH FUND								
Revenues	8,200	678	2,034			100%		
Appr. Surplus - Current Year	42,000		42,000			100%		
Appr. Surplus - Prior Year	442,137		442,137			100%		
Std. Interfund Transactions	3,410,000		3,410,000			100%		
Total Resources	3,902,337	678	3,896,171		6,166	100%	100%	
Expenditures	3,902,337	252,580	935,359	90,400	2,876,578	26%	29%	
65 FACILITIES MAINTENANCE FUND								
Appr. Surplus - Prior Year	27,751		27,751			100%		
Std. Interfund Transactions	2,018,164		2,018,164			100%		
Total Resources	2,045,915		2,045,915			100%	100%	
Expenditures	2,045,915	140,990	534,238	515,019	996,658	51%	51%	
74 CDBG FUND								
Revenues	742,646	3,656	5,125			1%	4%	
Appr. Surplus - Prior Year	96,362		96,362			100%		
Total Resources	839,008	3,656	101,487			12%	34%	
Expenditures	839,008	51,371	187,598	52,219	599,191	29%	33%	
CITY TOTAL RESOURCES	268,013,936	11,843,127	153,463,259		113,813,156	57%	63%	
CITY TOTAL EXPENDITURES	268,013,936	7,310,417	46,121,849	38,485,470	183,406,617	32%	35%	

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CITY OF OREM
BUDGET REPORT FOR THE MONTH ENDED SEPTEMBER 2024

Percent of Year Expired: 25%

Fund	Current Appropriation	Monthly Total	Year-To-Date Total	Encumbrances	Balance	% To Date FY 2025	% To Date FY 2024	Notes

NOTES TO THE BUDGET REPORT FOR THE MONTH ENDED SEPTEMBER 2024

- 1) The current year expenditures are lower in comparison to the prior year due to the current year encumbrances (\$480,157) being significantly lower than in the prior fiscal year (\$1,367,369) at this date in time. The majority of this change is due to encumbrances for overlay & reconstruction projects in the prior year while there were no such encumbrances in the current year.
- 2) The current year expenditures are higher in comparison to the prior year due to the current year encumbrances (\$12,871,498) being significantly higher than in the prior fiscal year (\$715,791) at this date in time. The majority of this change is due to encumbrances for the new city center in the current year while a large portion of the encumbrances for this project were not in place yet at this time in the prior year.
- 3) The current year expenditures are lower in comparison to the prior year due to the current year encumbrances (\$12,351,110) being significantly lower than in the prior fiscal year (\$29,161,244) at this date in time. The majority of this change is due to encumbrances for the storage tank and water reuse projects in the prior year while they were much lower in the current year.
- 4) The current year expenditures are lower in comparison to the prior year primarily due to changing facilities maintenance personnel. The personnel working at the fitness center and outdoor pool were reassigned to the recreation fund directly rather than being allocated as part of the facilities maintenance fund. In FY 2024, an allocation for this staff occurs in its entirety at the beginning of the fiscal year but since this allocation did not occur in FY 2025 (due to the personnel being charged directly in the recreation fund), these costs are expended as these employees are paid instead of the entire amount being charged in July.
- 5) The current year revenues are lower than the prior year revenues primarily due to a housing rehabilitation loan being paid off in its entirety (\$18,000) last year but did not occur in the current year.

Note: In earlier parts of a fiscal year, expenditures may be greater than the collected revenues in a fund. The City has accumulated sufficient reserves to service all obligations during such periods and does not need to issue tax anticipation notes or obtain funds in any similar manner. If you have questions about this report, please contact Brandon Nelson (229-7010).

CITY OF OREM
BUDGET REPORT FOR THE MONTH ENDED OCTOBER 2024

Percent of Year Expired: 33%

Fund	Current Appropriation	Monthly Total	Year-To-Date Total	Encumbrances	Balance	% To Date FY 2025	% To Date FY 2024	Notes
10 GENERAL FUND								
Revenues	72,245,808	5,163,682	16,617,519			23%	23%	
Appr. Surplus - Current	11,449		11,449			100%		
Appr. Surplus - Prior Year	8,654,025		8,654,025			100%		
Std. Interfund Transactions	5,982,945		5,982,945			100%		
Total Resources	86,894,227	5,163,682	31,265,938		55,628,289	36%	45%	
Expenditures	86,894,227	6,640,573	29,770,126	1,961,628	55,162,473	37%	43%	
20 ROAD FUND								
Revenues	4,000,000	815,725	856,199			21%	16%	
Appr. Surplus - Prior Year	3,214,166		3,214,166			100%		
Total Resources	7,214,166	815,725	4,070,365		3,143,801	56%	55%	
Expenditures	7,214,166	300,648	1,816,787	646,707	4,750,672	34%	36%	
21 CARE TAX FUND								
Revenues	3,300,000	271,481	579,129			18%	17%	
Appr. Surplus - Prior Year	1,038,853		1,038,853			100%		
Total Resources	4,338,853	271,481	1,617,982		2,720,871	37%	52%	
Expenditures	4,338,853	4,424	1,052,013	158,811	3,128,029	28%	40%	
24 TRANSPORTATION SALES TAX FUND								
Revenues	4,425,000	351,933	711,492			16%	16%	
Appr. Surplus - Prior Year	1,109,162		1,109,162			100%		
Total Resources	5,534,162	351,933	1,820,654		3,713,508	33%	58%	
Expenditures	5,534,162	-109,652	10,625	853,057	4,670,480	16%	64%	1
30 DEBT SERVICE FUND								
Revenues	7,126,271		1,443,761			20%	23%	
Total Resources	7,126,271		1,443,761		5,682,510	20%	23%	
Expenditures	7,126,271	46,012	184,459		6,941,812	3%	3%	
45 CIP FUND								
Revenues	999,069	85,070	361,303			36%	56%	
Appr. Surplus - Prior Year	23,532,031		23,532,031			100%		
Total Resources	24,531,100	85,070	23,893,334		637,766	97%	99%	
Expenditures	24,531,100	1,387,520	3,246,821	9,525,540	11,758,739	52%	84%	2
51 WATER FUND								
Revenues	19,998,179	2,518,585	10,395,679			52%	50%	
Appr. Surplus - Prior Year	28,943,098		28,943,098			100%		
Total Resources	48,941,277	2,518,585	39,338,777		9,602,500	80%	85%	
Expenditures	48,941,277	2,822,649	8,625,718	11,295,999	29,019,560	41%	57%	3
52 WATER RECLAMATION FUND								
Revenues	15,648,864	1,387,275	6,899,192			44%	35%	
Appr. Surplus - Prior Year	28,979,767		28,979,767			100%		
Total Resources	44,628,631	1,387,275	35,878,959		8,749,672	80%	78%	
Expenditures	44,628,631	1,651,772	5,919,653	6,475,171	32,233,807	28%	28%	
55 STORM WATER FUND								
Revenues	6,492,002	555,202	2,338,428			36%	38%	
Appr. Surplus - Prior Year	9,718,950		9,718,950			100%		
Total Resources	16,210,952	555,202	12,057,378		4,153,574	74%	76%	
Expenditures	16,210,952	1,432,069	3,164,564	1,657,735	11,388,653	30%	24%	
56 RECREATION FUND								
Revenues	4,623,200	225,629	1,374,180			30%	32%	
Appr. Surplus - Prior Year	351,261		351,261			100%		
Total Resources	4,974,461	225,629	1,725,441		3,249,020	35%	34%	
Expenditures	4,974,461	392,041	1,771,974	231,463	2,971,024	40%	53%	4

CITY OF OREM
BUDGET REPORT FOR THE MONTH ENDED OCTOBER 2024

Percent of Year Expired: 33%

Fund	Current Appropriation	Monthly Total	Year-To-Date Total	Encumbrances	Balance	% To Date FY 2025	% To Date FY 2024	Notes
57 SOLID WASTE FUND								
Revenues	5,457,000	464,702	1,845,255			34%	34%	
Appr. Surplus - Prior Year	83,653		83,653			100%		
Total Resources	5,540,653	464,702	1,928,908		3,611,745	35%	36%	
Expenditures	5,540,653	831,951	1,938,491	9,688	3,592,474	35%	38%	
58 STREET LIGHTING FUND								
Revenues	1,278,500	111,806	457,240			36%	33%	
Appr. Surplus - Prior Year	325,634		325,634			100%		
Total Resources	1,604,134	111,806	782,874		821,260	49%	59%	
Expenditures	1,604,134	38,574	694,209	218,173	691,752	57%	68%	
61 FLEET MAINTENANCE FUND								
Appr. Surplus - Prior Year	104,686		104,686			100%		
Std. Interfund Transactions	1,085,000		1,085,000			100%		
Total Resources	1,189,686		1,189,686			100%	100%	
Expenditures	1,189,686	85,750	499,594	64,184	625,908	47%	41%	
62 PURCHASING/WAREHOUSING FUND								
Appr. Surplus - Prior Year	56,402		56,402			100%		
Std. Interfund Transactions	470,000		470,000			100%		
Total Resources	526,402		526,402			100%	100%	
Expenditures	526,402	35,772	236,764	31,190	258,448	51%	47%	
63 SELF INSURANCE FUND								
Revenues	800,000	101,397	312,787			39%	32%	
Appr. Surplus - Prior Year	20,748		20,748			100%		
Std. Interfund Transactions	1,715,000		1,715,000			100%		
Total Resources	2,535,748	101,397	2,048,535		487,213	81%	79%	
Expenditures	2,535,748	128,358	1,825,466	33,492	676,790	73%	65%	
64 INFORMATION TECH FUND								
Revenues	8,200	1,356	3,390			100%		
Appr. Surplus - Current Year	42,000		42,000			100%		
Appr. Surplus - Prior Year	442,137		442,137			100%		
Std. Interfund Transactions	3,410,000		3,410,000			100%		
Total Resources	3,902,337	1,356	3,897,527		4,810	100%	100%	
Expenditures	3,902,337	346,604	1,281,963	146,739	2,473,635	37%	33%	
65 FACILITIES MAINTENANCE FUND								
Appr. Surplus - Prior Year	27,751		27,751			100%		
Std. Interfund Transactions	2,018,164		2,018,164			100%		
Total Resources	2,045,915		2,045,915			100%	100%	
Expenditures	2,045,915	199,420	733,658	511,288	800,969	61%	58%	
74 CDBG FUND								
Revenues	742,646	1,145	6,270			1%	48%	
Appr. Surplus - Prior Year	96,362		96,362			100%		
Total Resources	839,008	1,145	102,632			12%	64%	
Expenditures	839,008	66,061	253,660	48,742	536,606	36%	38%	
CITY TOTAL RESOURCES	268,577,983	12,054,988	165,635,068		102,206,539	62%	67%	
CITY TOTAL EXPENDITURES	268,577,983	16,300,546	63,026,545	33,869,607	171,681,831	36%	47%	

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CITY OF OREM
BUDGET REPORT FOR THE MONTH ENDED OCTOBER 2024

Percent of Year Expired: 33%

						%	%	
	Current	Monthly	Year-To-Date			To Date	To Date	
Fund	Appropriation	Total	Total	Encumbrances	Balance	FY 2025	FY 2024	Notes

NOTES TO THE BUDGET REPORT FOR THE MONTH ENDED OCTOBER 2024

- 1) The current year expenditures are lower in comparison to the prior year due to the current year encumbrances (\$853,057) being significantly lower than in the prior fiscal year (\$1,775,278) at this date in time. The majority of this change is due to encumbrances for overlay & reconstruction projects in the prior year while there were no such encumbrances in the current year.
- 2) The current year expenditures are lower in comparison to the prior year due to the current year encumbrances (\$9,525,540) being significantly lower than in the prior fiscal year (\$22,974,041) at this date in time. The majority of this change is due to encumbrances for the new city center as the full amount of these encumbrances were put into place in this month of the prior year while those encumbrances have been paid down to a lower amount in the current year.
- 3) The current year expenditures are lower in comparison to the prior year due to the current year encumbrances (\$11,295,999) being significantly lower than in the prior fiscal year (\$25,437,242) at this date in time. The majority of this change is due to encumbrances for the storage tank and water reuse projects in the prior year while they were much lower in the current year.
- 4) The current year expenditures are lower in comparison to the prior year primarily due to changing facilities maintenance personnel. The personnel working at the fitness center and outdoor pool were reassigned to the recreation fund directly rather than being allocated as part of the facilities maintenance fund. In FY 2024, an allocation for this staff occurs in its entirety at the beginning of the fiscal year but since this allocation did not occur in FY 2025 (due to the personnel being charged directly in the recreation fund), these costs are expended as these employees are paid instead of the entire amount being charged in July.
- 5) The current year revenues are lower than the prior year revenues primarily due to a housing rehabilitation loan being paid off in its entirety (\$18,000) last year but did not occur in the current year. Additionally, we have been working through some issues with HUD representatives which has affected the timing of reimbursement drawdowns.

Note: In earlier parts of a fiscal year, expenditures may be greater than the collected revenues in a fund. The City has accumulated sufficient reserves to service all obligations during such periods and does not need to issue tax anticipation notes or obtain funds in any similar manner. If you have questions about this report, please contact Brandon Nelson (229-7010).