CITY OF OREM
CITY COUNCIL MEETING
56 North State Street, Orem, Utah
December 9, 2025

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

[IGNORE_INDENT]

3:45 P.M. WORK SESSION - CITY COUNCIL CHAMBERS

1. WORK SESSION ITEMS

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 - FrontRunner 2x Project (30 min)
Presenter: Taggart Bowen, City Engineer, Braden Anderson, UDOT and Autumn Hu, UTA

1.2 PRESENTATION - Center Street Widening Project (30 min)
Presenter: Taggart Bowen, City Engineer

1.3 PRESENTATION - Station Area Plan (30 min)
Presenter: Gary McGinn, Community Development Director

1.4 PRESENTATION - Wildland Urban Interface Code (10 min)
Presenter: Derek Spencer, Fire Division Chief and Aaron McKnight, Assistant City Attorney

1.5 PRESENTATION - General Plan Update Water and Preservation Elements (10 min)
Presenter: Gary McGinn, Community Development Director and Reed Price, Public Works Assistant Director

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 LaNae Millett reports

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

4. CALL TO ORDER

5. INVOCATION/INSPIRATIONAL THOUGHT: Jack Rhodes

6. PLEDGE OF ALLEGIANCE: Kelly Kirkpatrick

7. MAYOR'S REPORT/ITEMS REFERRED BY COUNCIL

7.1 PRESENTATION - Orem High School Football State Champs
Presenter: Pete Wolfley, Communications Manager, PIO

7.2 PRESENTATION - Strategy and Innovations Grants
Presenter: Keri Rugg, Assistant City Manager

7.3 REPORT - Cultural Arts Advisory Commission
Presenter: Pete Wolfley, Communications Manager, PIO and Lia Collings, Cultural Arts Advisory Commission Chair

7.4 PRESENTATION - 2025 Gold Star Family Memorial Fundraising Report
Presenter: Pete Wolfley, Communications Manager, PIO

7.5 PRESENTATION - Farewell to Mayor and City Council
Presenter: Pete Wolfley, Communications Manager/PIO

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
November 18, 2025

9.2 APPOINTMENT - Mayor Pro Tem
Chris Killpack

9.3 APPOINTMENT - Transportation Advisory Commission
Carol Walker

9.4 REAPPOINTMENT - CARE Advisory Commission
Mary Schumacher and Shiona MacKay

9.5 APPOINTMENT - Recreation Advisory Commission
Jill Bowler

9.6 RESOLUTION - Approving and Authorizing the Mayor to Execute an Interlocal Agreement with Utah County for Funding of Improvements on Center Street Between I-15 and Geneva Road

9.7 RESOLUTION - Adopt a Wildland Urban Interface Area Map

9.8 ORDINANCE - Building Code Update (adding 2006 Wildland Interface Code)

9.9 RESOLUTION - Adopting the Orem Frontrunner Station Area Plan

9.10 RESOLUTION - Finding conditions of impracticability for a Lakeview Station Area Plan

9.11 RESOLUTION - Finding conditions of impracticability for a Main Street Station Area Plan

9.12 RESOLUTION - Finding conditions of impracticability for a University Place Station Area Plan

9.13 ORDINANCE - Amending Section 2-7-6 of the Orem City Code to add new subsection (T) pertaining to exceptions to bidding requirements.

10. SCHEDULED ITEMS

10.1 RESOLUTION - FY 2025 Independent Financial Audit
Presenter: Brandon C. Nelson, CPA, Finance Director & Jon Haderlie, Partner with Larson & Company, PC

Whereas Utah State Law requires the City of Orem to complete a financial audit performed by an independent auditing firm on an annual basis and whereas, the Orem City Council has heard information from the independent auditors of Larson & Company, PC regarding the City's financial position for the Fiscal Year ended June 30, 2025, the Orem City Council accepts, by resolution, the completed independent audit performed by Larson & Company, PC.

"I move to accept or deny, by resolution, the completed independent audit performed by Larson & Compancy, PC."

10.2 PUBLIC HEARING - ORDINANCE - Rezone for 1750 South Geneva Road from OS-5 to C2 (Retail Concept)
Presenter: Jared Hall, Planning Manager

"I move to approve or deny by ordinance the rezone for 1750 South Geneva Road from OS-5 to C2 (Retail Concept)"

10.3 PUBLIC HEARING - ORDINANCE - Text Amendment for PD-36
Presenter: Jared Hall, Planning Manager

"I move to approve or deny by ordinance the text amendment for PD-36"

10.4 PUBLIC HEARING - ORDINANCE - Rezone for 575 E 1000 South from R8 to

PD-34 (Home Depot)
Presenter: Jared Hall, Planning Manager

"I move to approve or deny, by ordinance, the rezone for 575 E 1000 South from R8 to PD-34 (Home Depot)"

10.5 PUBLIC HEARING - ORDINANCE - General Plan Update Water and Preservation Elements
Presenter: Jared Hall, Planning Manager

"I move to approve or deny the General Plan Update Water and Preservation Elements"

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
October 2025

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 TO A MEETING OF THE OREM REDEVELOPMENT AGENCY (RDA)

14. RDA CONSENT ITEMS

14.1 APPROVAL OF RDA MEETING MINUTES
June 10, 2025

15. RDA SCHEDULED ITEMS

15.1 RESOLUTION-Approving a Third Amendment to the Participation Agreement with University Shopping Center, L.C.
Presenter: Ryan Clark, Assistant City Manager

"I move to approve or deny, by resolution, a third amendment to the Participation Agreement with University Shopping Center, L.C."

16. 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

[IGNORE_INDENT]

CITY OF OREM CITY COUNCIL MEETING DECEMBER 9, 2025	
REQUEST:	**RESOLUTION - Approving and Authorizing the Mayor to Execute an Interlocal Agreement with Utah County for Funding of Improvements on Center Street Between I-15 and Geneva Road**
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	Taggart Bowen

REQUEST:

BACKGROUND:

The agreement between the City of Orem and Utah County outlines the funding sources for the project and the required City match amount.

RECOMMENDATION:

Approve the resolution allowing the Mayor to sign the Interlocal Agreement with Utah County.

City of Orem Resolution No. _____

A RESOLUTION OF THE OREM CITY COUNCIL APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE AN INTERLOCAL AGREEMENT WITH UTAH COUTY FOR FUNDING OF IMPROVEMENTS ON CENTER STREET BETWEEN I-15 AND GENEVA ROAD

WHEREAS the City desires to construct improvements to Center Street between I-15 and Geneva Road (the "Project"); and

WHEREAS pursuant to Utah Code Ann. Section 59-12-1903 (2008) (now Utah Code Ann. Section 59-12-2218), Utah County adopted Ordinance No. 2008-26 to enact a sales and use tax (3rd Quarter Tax") of 0.25% upon certain transactions described therein; and

WHEREAS the Mountainland Metropolitan Planning Organization ("MPO") Board has determined that the Project should receive a portion of the revenues of the 3rd Quarter Tax not to exceed $1,655,150 in 2026 and $11,174,508 in 2028; and

WHEREAS the City desires to enter into an interlocal agreement with Utah County to set forth terms under which the Project will be designed, constructed, administered and funded; and

WHEREAS the Orem City Council finds that the proposed interlocal agreement is in the best interest of the City; and

WHEREAS the City Council desires to approve 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 interlocal agreement with Utah County regarding the design, construction, administration and funding of the project to improve Center Street between I-15 and Geneva Road 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 9th day of December, 2025.

_____
David A. Young, Mayor

ATTEST:

_____
Teresa McKitrick, 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 9, 2025

REQUEST:	RESOLUTION - Adopt a Wildland Urban Interface Area Map
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	Derek Spencer Aaron McKnight, Assistant City Attorney

REQUEST:

BACKGROUND:

The State has required the City to adopt the Wildland Urban Interface Code as part of the City's building code. The Wildland Urban Interface Code applies only to construction that occurs in urban areas that are near wildland. Thus, the City Council must adopt a map defining where the Wildland-Urban Interface Areas are in the City of Orem so that the new building code can be enacted in those areas.

RECOMMENDATION:

Approve the resolution to adopt the Wildland-Urban Interface Area Map in compliance with the Wildland Urban Interface Code § 301.1.

RESOLUTION NO. _____

A RESOLUTION BY THE CITY OF OREM CITY COUNCIL ADOPTING THE WILDLAND-URBAN INTERFACE AREA MAP

WHEREAS, the City Council has adopted Ordinance O-2025-_____ adopting the Utah Wildland Urban Interface Code; and

WHEREAS, Section 301.1 of the Utah Wildland Urban Interface Code requires the City's legislative body to declare the Wildland-Urban Interface Areas within the City; and

WHEREAS, the City's code official has cooperated with the Division of Forestry, Fire, and State Lands wildfire representative to create a Wildland-Urban Interface Area map for the City; and

WHEREAS, the City's code official recommends that the City Council adopt the map attached to this resolution as Exhibit "A" as the City's Wildland-Urban Interface Area; and

WHEREAS, the Orem City Council has reviewed the proposed map and hereby finds that adopting the map is in the best interests of the public's health, safety, and general welfare.

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

1. The City Council hereby adopts the map attached to this resolution as Exhibit "A" as the map delineating the Wildland-Urban Interface Areas within the City pursuant to the Utah Wildland Urban Interface Code.
2. This Resolution shall become effective immediately upon passage.
3. All other resolutions and policies in conflict herewith, either in whole or in part, are hereby repealed.

PASSED AND APPROVED this 9th day of December 2025.

_____
David A. Young, Mayor

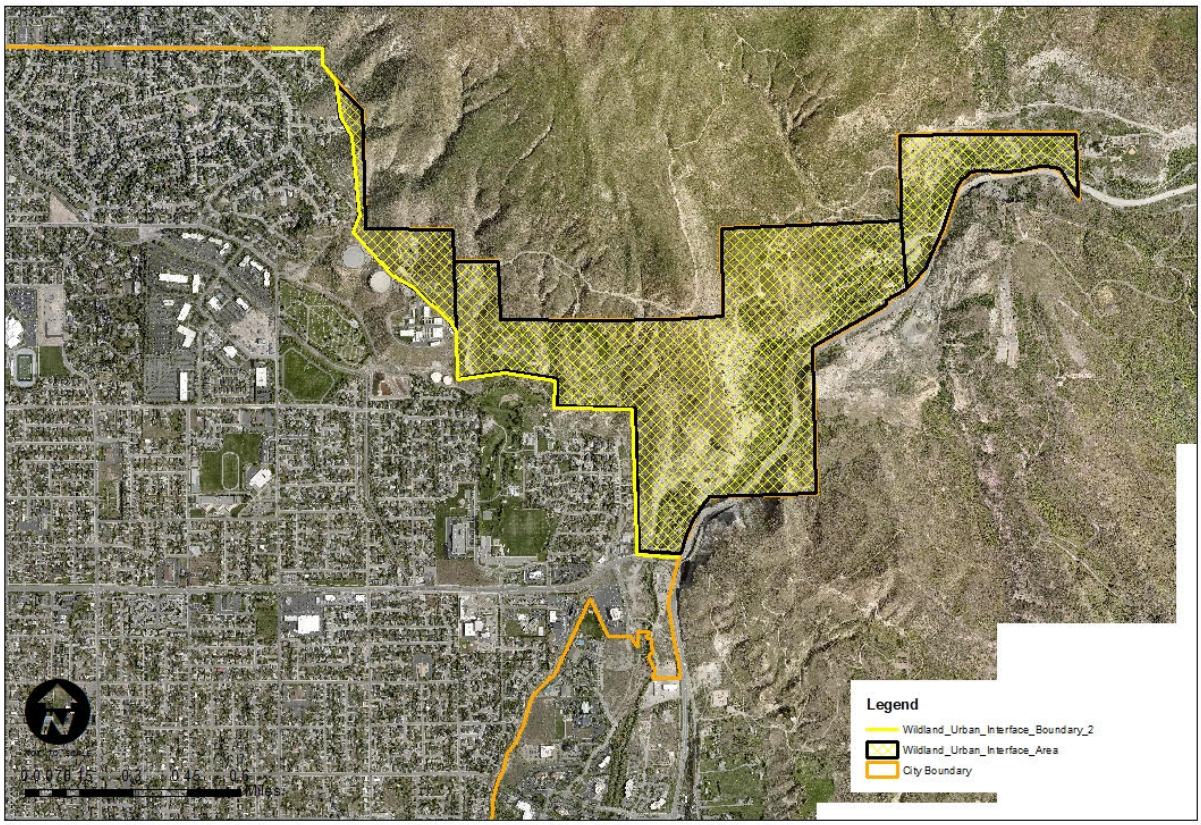
ATTEST:

_____
Teresa McKitrick, City Recorder

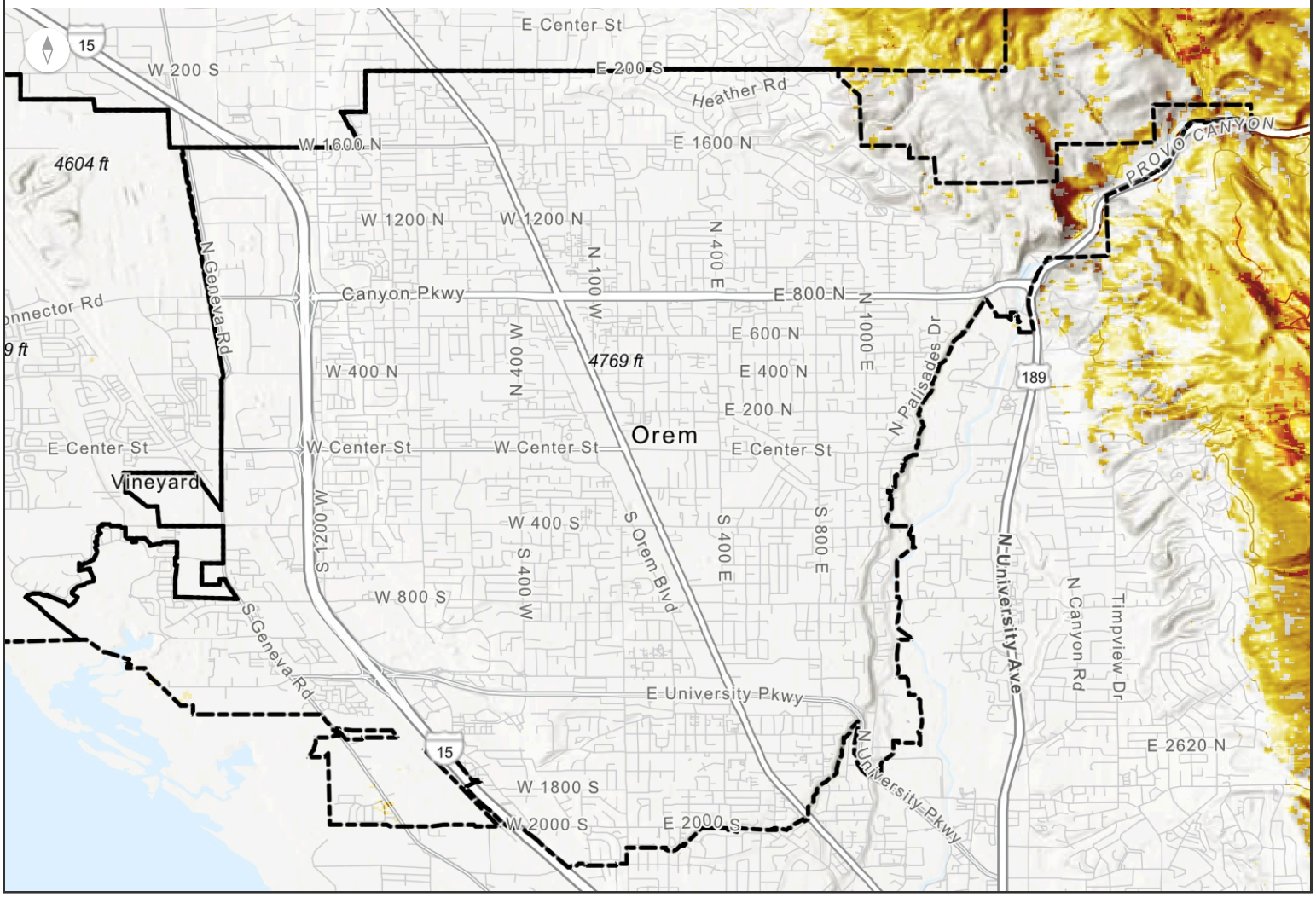
COUNCILMEMBER	AYE	NAY	ABSTAIN
David A. Young	□	□	□
Jeff Lambson	□	□	□
Jenn Gale	□	□	□
Tom Macdonald	□	□	□
LaNae Millett	□	□	□
Chris Killpack	□	□	□
David Spencer	□	□	□

EXHIBIT “A”
WILDLAND-URBAN INTERFACE AREA MAP

Wildland Urban Interface Defined Area



Structure Exposure Scores



Municipal Boundary

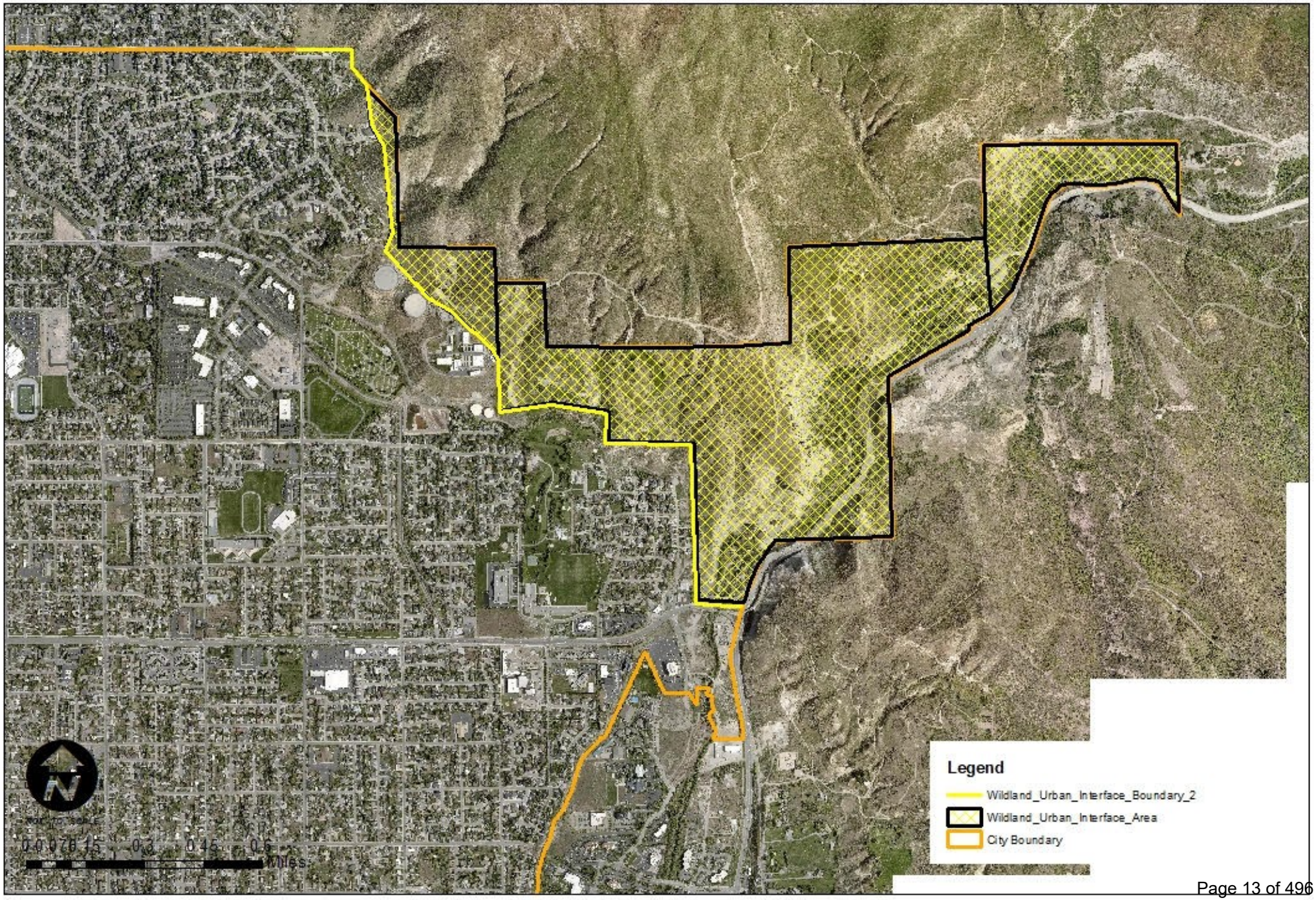
Structure Exposure Scores

High Structure Exposure Score

<VALUE>

Outside of High Range | 7/10 - Very High Exposure | 8/10 - Extreme Exposure | 9/10 - Extreme Exposure | 10/10 - Extreme Exposure

Wildland Urban Interface Defined Area



CITY OF OREM

CITY COUNCIL MEETING

DECEMBER 9, 2025

REQUEST:	ORDINANCE - Building Code Update (adding 2006 Wildland Interface Code)
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	Derek Spencer Aaron McKnight, Assistant City Attorney

REQUEST:

BACKGROUND:

After the Eaton Fire and the Palisades Fire in Southern California in January 2025 in which thousands of structures were burned down, the State of Utah adopted House Bill 48 (2025). H.B. 48 takes several measures to help prevent disasters involving fires of a similar nature. One aspect of H.B. 48 is that Cities are required to adopt the Wildland Urban Interface Code, which is a building code that establishes building standards for construction that occurs in areas where urban buildings are in close proximity to wildland that has a significant danger of catching fire. The proposed ordinance adopts and integrates the Utah Wildland Urban Interface Code into the City's building code in compliance with the State mandate.

RECOMMENDATION:

Approve the ordinance to adopt the Wildland Urban Interface Code in compliance with the mandate in H.B. 48 (2025).

ORDINANCE NO. _____

AN ORDINANCE BY THE OREM CITY COUNCIL, AMENDING SECTION 7-1-1 OF THE OREM CITY CODE ADOPTING THE UTAH WILDLAND URBAN INTERFACE CODE

WHEREAS, the City of Orem entered into Agreement A-2023-0113 with the State of Utah pursuant to Utah Code § 65A-8-203; and

WHEREAS, Agreement A-2023-0113 is a cooperative fire protection agreement in which the State has agreed to assume many of the costs of suppressing catastrophic wildfire in the City; and

WHEREAS, the State Legislature passed House Bill 48 in the 2025 general legislative session amending Utah Code § 65A-8-203; and

WHEREAS, Utah Code § 65A-8-203(9) now requires all municipalities that have a cooperative fire protection agreement with the State to adopt the Utah Wildland Urban Interface Code as part of each municipality's building code; and

WHEREAS, the proposed amendment adopts the Utah Wildland Urban Interface Code to comply with House Bill 48; and

WHEREAS, the City Council believes that the proposed amendment is in the best interest of the City; and

WHEREAS, the City Council considered the proposed amendment at a public meeting on December 9, 2025; and

WHEREAS, the agenda of the City Council meeting at which this ordinance was discussed and voted upon was posted on Utah State noticing webpage, the Orem City webpage, and at the City offices at 56 North State Street; 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.

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

1. The City Council finds the request to amend Section 7-1-1 of the Orem City Code to read as proposed is in the best interests of the City.
2. The City Council hereby amends Section 7-1-1 of the Orem City Code to read as shown in Exhibit "A" which is attached hereto and incorporated herein by reference.
3. This ordinance shall take effect immediately upon passage and after a summary of this ordinance has been published or posted as required by law.

4. If any part of this ordinance shall be declared invalid, such decision shall not affect the validity of the remainder of this ordinance.
5. All other ordinances or polices in conflict herewith, either in whole or part, are hereby repealed.

PASSED and APPROVED this 9th day of December, 2025.

_____
David A. Young, Mayor

ATTEST:

_____
Teresa McKitrick, City Recorder

COUNCILMEMBER	AYE	NAY	ABSTAIN
David A. Young	□	□	□
Jeff Lambson	□	□	□
Jenn Gale	□	□	□
Tom Macdonald	□	□	□
LaNae Millett	□	□	□
Chris Killpack	□	□	□
David Spencer	□	□	□

EXHIBIT “A”

AMENDMENT TO OREM CITY CODE § 7-1-1

CITY OF OREM

CITY COUNCIL MEETING

DECEMBER 9, 2025

REQUEST:	RESOLUTION - Adopting the Orem Frontrunner Station Area Plan
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:

DRAFT

RESOLUTION NO. _____

A RESOLUTION BY THE OREM CITY COUNCIL ADOPTING THE OREM FRONTRUNNER STATION AREA PLAN

WHEREAS Community Development has prepared the Orem Frontrunner Station Area Plan for the purposes of complying with Utah Code Annotated (UCA) 10-21-203; and

WHEREAS a public planning process was completed as part of this Station Area Plan, from May 2023 through February 2024; and

WHEREAS the City of Orem has submitted and received certification for the Station Area Plan with the local Metropolitan Planning Organization; and

WHEREAS a public meeting considering the subject application was held by the City Council on December 9, 2025; 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; the orderly development of land in the City; the effect upon surrounding neighborhoods; and the special conditions applicable to the request.

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

1. The City Council, by resolution, hereby adopts the Orem Frontrunner Station Area Plan, which is attached hereto as Exhibit A,.
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. This resolution shall take effect immediately upon passage.
4. All other resolutions and policies in conflict herewith, either in whole or part, are hereby repealed.

DRAFT

PASSED and APPROVED this 9th day of **December 2025**.

_____
David A. Young, Mayor

ATTEST:

_____
Teresa McKitrick, City Recorder

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

DRAFT

EXHIBIT A

SEE ATTACHED PDF: Exhibit A Orem Frontrunner SAP Report 2025_12.8.2025

IMAGINE OREM



Orem FrontRunner Station Area Plan

2025 (October 6, 2025 Draft)

Acknowledgments

Thank you to everyone who participated in imagine orem station by attending a meeting, taking a survey, spreading the word, or in any other way to make orem city's future brighter.

Orem SAP Committee

Bob Allen
Steve Anderson
Morgan Brim
Becky Buxton
Mike Carpenter
Sean Clark
Marlan Coe
Paul Drake
Eric Ellis
Michael Frost
Stacy Hamm
Darren Hawkins
Shane Kaopua
Helena Kleinlein
Tom Macdonald
Shauna Mecham
Sunday Meservy
Kirt Michaelis
Gary Morley
Linda Parkinson
Briam Perez
Terry Peterson
Eric Rasband
Laura Redford
David Rowley
Jason Sokolewicz
Dave Spencer
Rachel Stevens
Brent Tobler

Mayor

David Young, Orem City Mayor

City Council

Jenn Gale
Chris Killpack
Jeff Lambson
Tom MacDonald
LaNae Millett
David Spencer

Planning Commission

Mike Carpenter
Jerry Crismon
Jim Hawkes
Helena Klienlien
Madeline Komen
Murray Low
Haysam Sakar

City Staff

Brenn Bybee, City Manager
Ryan Clark, Assistant City Manager
Gary McGinn, Community Development Director
Jared Hall, Planning Manager
Grant Allen, Senior Planner
Matt Taylor, Senior Planner
Rebecca Gourley, Associate Planner
Grace Bjarnson, Associate Planner

Consultants

Christie Oostema, People + Place
John Janson, Planning Solutions
Jake Young, Citi Design
Chase Mullen
Zions Public Finance
Fehr & Peers

Photography: A special thank you to Jake Young for providing project photography and for contributing numerous photos from his collection to this document.

Funding: A special thank you to Mountainland Association of Governments (MAG) for providing grant funding for this project. In partnership with the Governor's Office of Economic Opportunity, MAG provides technical consultant services to local governments for the development of SAPs in accordance with HB 462.

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Available online at:

http://www.orem.org/longrangeplanning

* *SAP Requirement*

Executive Summary



Introduction

Together we have imagined Orem Station, and we're excited about what the coming years could bring to our city. We envision our residents welcoming a grocery on the west side of our community, in the heart of a destination that invites lingering. We imagine enjoying lunch under an umbrella on a plaza while our children play at a splashpad. We can see students thriving in an on-campus community and as a part of the residential fabric of the station village. We imagine quality commuter services, so we can park our car or vehicle safely indoors, and then grab a snack before heading to work on the train. Or maybe we're enjoying dinner at a local restaurant before taking the train up to a Jazz game or the ballet. We imagine homes for our kids who are just starting out—perhaps an affordable apartment, or an opportunity to buy a condo. We imagine beautiful spaces indoors and out—we can envision celebrating a wedding or a birthday on a rooftop venue with views of the mountains, lake, and temple. We anticipate the simple pleasure of walking down a tree-lined street in the Station Area. These experiences help make for a life that is enjoyable, in part because of the quality of the places we create together. We recognize the current zoning in place at the station area applies to any current development that would occur. While we are encouraged by the long range perspectives of the Station Area Plan to address long range vision as described, shown and envisioned, any changes to the current zoning will need to be approved by the Municipal Council.

This is our vision:

> Orem Station is an urban neighborhood that supports Orem residents, UVU students, and commuters who are living, working, playing, learning, and traveling in the area. It's a friendly place to call home, an innovative educational and vocational hub, a launch pad for workdays and school days, and a place to gather and enjoy time with friends, family, classmates, and coworkers.

These principles will guide our efforts to realize our vision:

1. Focus growth in a Station Area village with a range of housing, amenities, and educational and employment opportunities.
2. Provide housing options to meet the needs of a variety of households, incomes, and life stages.
3. Provide safe and convenient transportation choices for driving, biking, walking, and transit.
4. Connect people to nature and engaging opportunities to be outside.
5. Encourage community with public gathering spaces and friendly streets with shops, restaurants, and entertainment.
6. Support long-term positive economic impact and opportunity for Orem and its citizens.

Response to HB 462

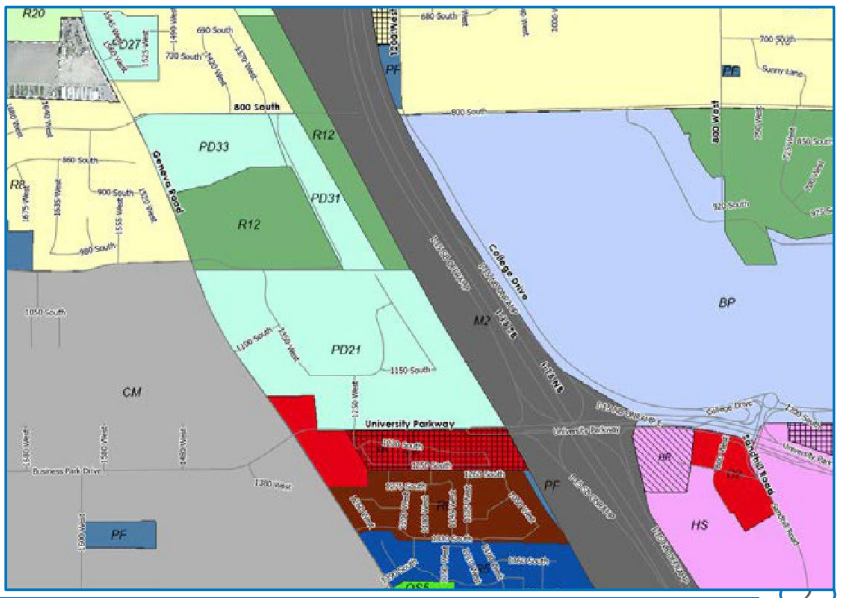
This report details our response to HB 462, which requires Orem City to develop a Station Area plan. We've begun work on the Station Area in recent years, adding in new housing options and working with UDOT on the pedestrian bridge, for example, but the Orem SAP effort is an opportunity to continue that work and to add the sense of place and cohesion necessary to create an outstanding area for our City. As a City, we already absorb significant needs for high density apartments, but this plan provides an opportunity to do so in the context of creating a place that we can all enjoy, in a setting that will yield economic benefit for the City and its residents.

We've developed a plan that responds to HB 462 together. With more than 225 people participating in public meetings and more than 950 survey responses, we've gone through an extensive public process to envision collectively what the station could become over time. We outline that process and the results in this report, as well as share information about related conditions, challenges, and opportunities. Finally, we include a five-year implementation plan that will get us started on achieving our vision. In five years, we can lay some meaningful groundwork for the phased, long-term process of realizing our vision.



Orem Station Area: Current Zoning Map

We recognize the current zoning in place at the station area applies to any current development that would occur. While we are encouraged by the long-range perspectives of the Station Area Plan to address long range vision as described, shown and envisioned, any changes to the current zoning will need to be approved by the Municipal Council.



Statement of Consistency

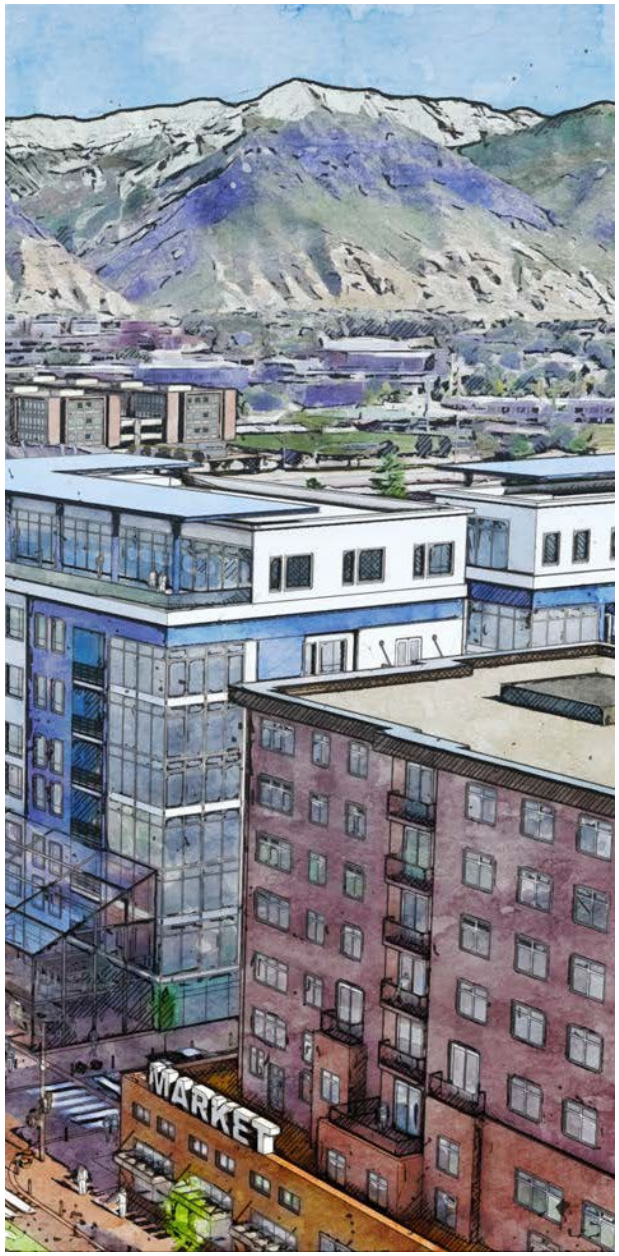
The Orem Station Area Plan addresses the four state objectives, which have been tailored to address local needs.

1. Increase the availability and affordability of housing, including affordable and moderate-income housing and student housing.
    a. The plan for the immediate Station Area encourages significant new housing, including affordable and moderate income housing with rental and ownership options.
    b. The plan identifies a location for an on-campus student housing village.
2. Promote sustainable environmental conditions by increasing active transportation options and adding trees to the urban environment.
    a. The plan emphasizes walking and biking as a primary means of accessing day-to-day needs to reduce vehicle miles traveled and improve air quality.
    b. The plan includes cultivating an urban forest by implementing a street tree program, adding tree cover to parks and plazas, and adding trees on land between the train tracks and I-15. This forest could clean the air, provide an aesthetically beautiful environment, provide on-site water retention, and reduce noise pollution.
3. Enhance access to existing educational opportunities and day-to-day needs.
    a. The plan improves access to opportunities by including on-site shopping (including groceries) and dining options, public gathering areas, offices and workplaces, and housing all in the immediate Station Area. Further, convenient multimodal connections to the Station Area make these opportunities broadly accessible, including opportunities already present, like the educational opportunities provided by UVU.
4. Increase transportation choices and connections, especially active transportation options.
    a. The plan envisions improving and expanding pedestrian and bicycle connections and, in the immediate Station Area, creating a more coherent street grid for multimodal use.



Online Access
This report and its supporting documentation can be found at: http://www.orem.org/longrangeplanning





1. Context

Background and Purpose

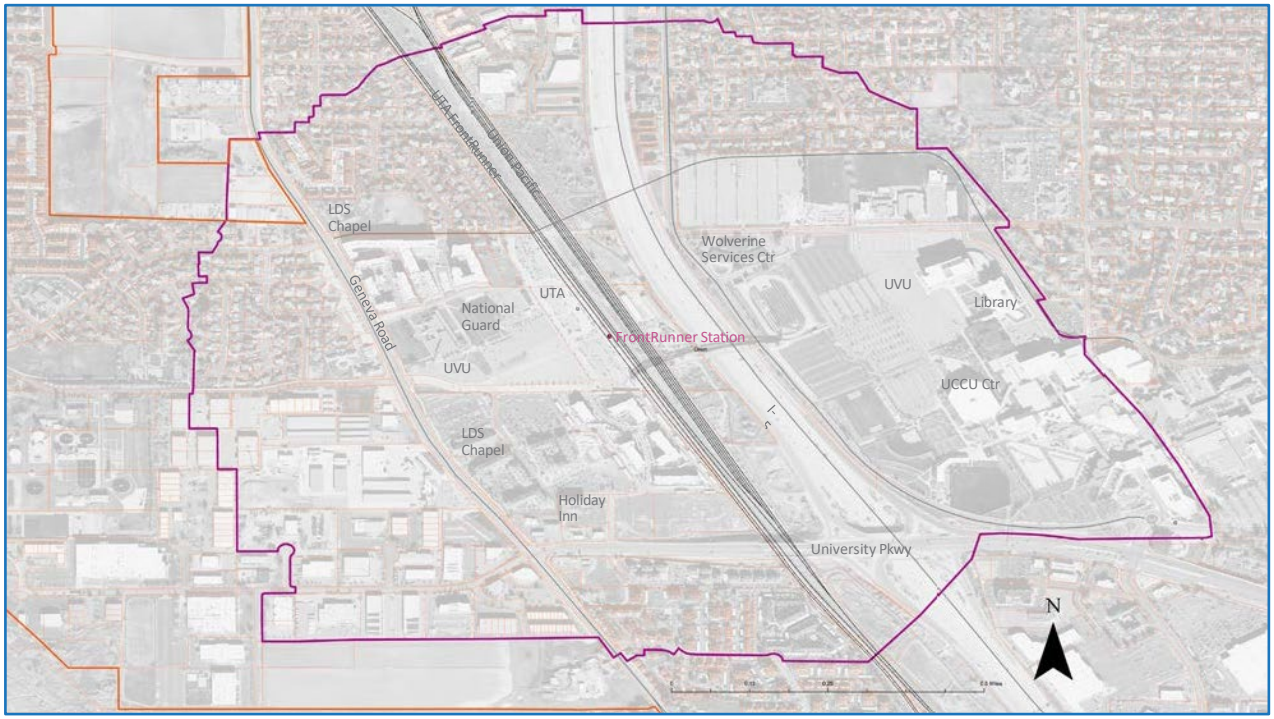
Under HB 462 (2022), all cities with a "fixed-guideway" public transit station (i.e., light rail, commuter rail, or bus-rapid transit) must develop a Station Area Plan (SAP) for applicable stations and update their general plan and zoning accordingly. Orem City's FrontRunner Station Area is subject to these new state requirements.

Objectives outlined in HB 462 include:

1. Increase the availability and affordability of housing, including moderate income housing.
2. Promote sustainable environmental conditions.
3. Enhance access to opportunities (e.g., employment, education, recreation, and commerce.
4. Increase transportation choices and connections.

The Study Area

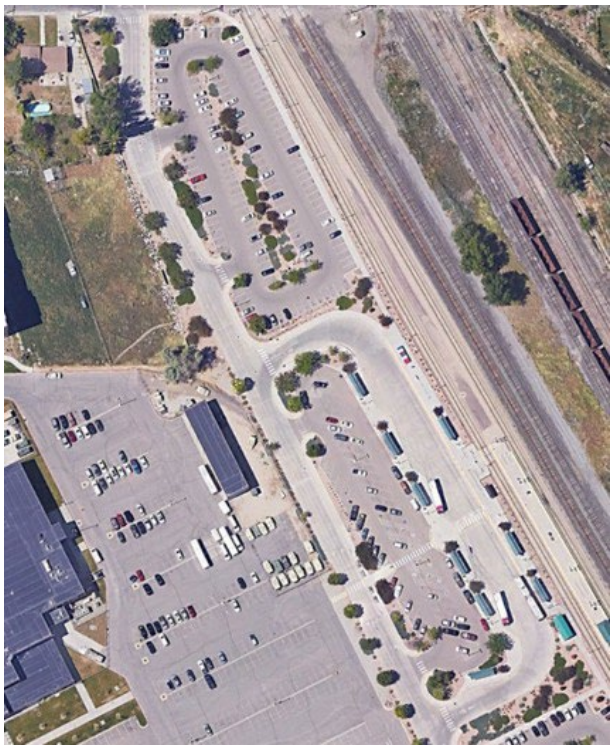
Orem's Front Runner Station is located in the southwest of the city, in the Sunset Heights West neighborhood, and the study area includes parcels within one-half mile of the station. These parcels include existing residential neighborhoods, part of Orem Center Business Park, some newer commercial and multifamily development, Utah Transit Authority's station and station-adjacent parking, and significant Utah Valley University buildings,

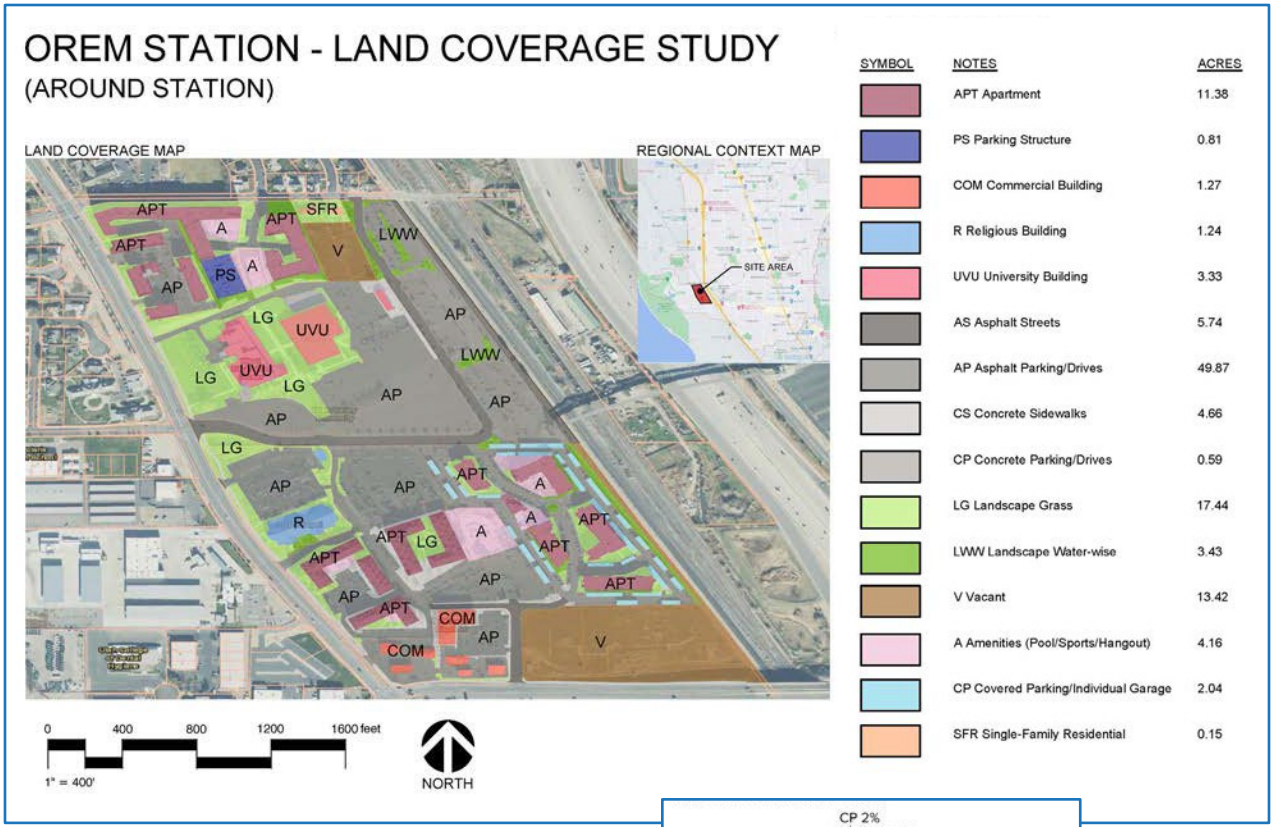


STUDY AREA: The study area includes parcels within one-half mile of Orem FrontRunner Station (purple boundary). At a glance, the most prominent features in Orem's Station Area include the campus of Utah Valley University (UVU), Utah Transit Authority (UTA) and Union Pacific rail lines, and major roadways, including I-15, University Parkway, and Geneva Road. Note that a large parcel abutting the southwest edge of the study area and a parcel surrounded by residential development and abutting the northeast edge of the study area were considered in the planning process but were not considered for development in the vision as focus centered most on the immediate Station Area.

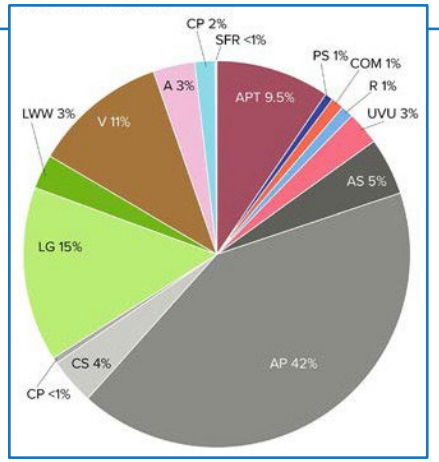
parking, and fields. In the immediate Station Area, more than half of the land area is used for parking and streets. Further, the area is bisected by major regional transportation routes, including I-15 and FrontRunner. Geneva Road and University Parkway also impact the area.

UTA and UVU surface parking lots near Orem Station









Paved surfaces cover more than half of the land in the immediate Station Area.

Demographic Snapshot: Statewide and Local Conditions

According to Kem C. Gardner Policy Institute's long-term projections (*https://gardner.utah.edu/demographics/population-projections/long-term/*), Utah is expected to reach a population of nearly 5.5 million residents by 2060. Of that growth, more than 30% is expected in Utah County, where the population will double from its current 673.964 residents in 2020 to 1,338,222 residents by 2060. The County has grown steadily historically, and future growth is expected to be even more pronounced. Orem's population is expected to grow from a population of 98,128 residents in 2020 (*https://www.census.gov/quickfacts/fact/table/oremcityutah/PST045223*) to a population of 127,517 residents by 2050 (*https://mountainland.org/mag-population-projections/*). While much of Orem is built out, development and especially redevelopment pressure is high, particularly in areas with excellent transportation access and proximity to regional educational and employment centers. The Station Area is one of those areas.

According to Esri, which pulls recent data from the US Census and American Community Survey to create sub-area data sets, the 2022 population estimate in the Station Area is 5,105, or just over 5% of the City's overall population. While Orem is a young city in a young state, the population at the Station Area is even younger, with 78% of residents in Millennial or Generation Z age cohorts (born between 1981 and 2016) and with an average age of 23 years compared with Orem's average age of 28 years and the state's average age of 31 years. Many in these age cohorts are students, and many are in prime family formation years.

The percentage of renters in Orem is higher than in many places at just over 40%, but it is even higher in the Station Area, with 79% of people renting housing. Per capita income in the Station Area is $20,886 compared to $30,741 in Orem overall, and median net worth is also much lower, at $23,886 versus $120,596 citywide.

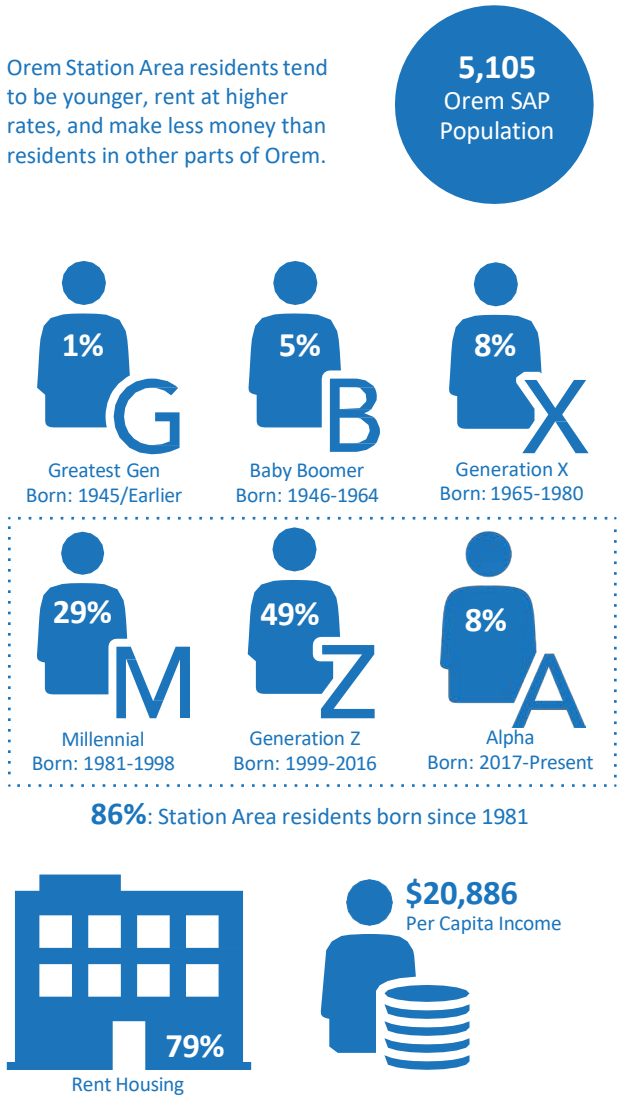
There are 1,306 households in the study area, with 30,780 households in the city overall. While average household size is 3.1 in Orem, it is slightly lower in the Station Area, which averages 2.8 people per household. Median household income in the Station Area is only slightly less than the rest of the city, at $70,574 and $75,761 respectively. This suggests that many households in the study area include roommates, likely students, that obtain housing by pooling resources.

Station Area residents walk or take transit to work at roughly twice the rate of Orem residents overall, with 4.3% of Station Area residents walking versus 2.1% of Orem residents overall and 4.6% of Station Area residents taking transit versus 2.3% of Orem residents overall.

Utah Valley University brings tremendous economic energy to the area, with 5,403 employees and 43,099 students in Fall 2022 (*https://www.uvu.edu/peopleandculture/aboutus/index.html*). According to Esri, the study area also includes 125 of Orem's 3,432 businesses, with 1,350 of Orem's 40,499 employees.

Orem Station Area Demographics

Orem Station Area residents tend to be younger, rent at higher rates, and make less money than residents in other parts of Orem.



Housing

Like the rest of country, Utah has experienced a housing shortage since the Great Recession (2007-2009). While the US overall logged a shortage of 3.8 million units in 2019, Utah cited a shortage of 56,800 units in 2017. The State made significant progress between 2017 and 2022, during which time the shortage dropped to 28,400. Unfortunately, the shortage is likely to increase again, since recent housing permitting and construction has dropped due to rising labor and materials costs and increasing interest rates. *(Data sources: https://www.fanniemae.com/research-and-insights/perspectives/us-housing-shortage; "State of the State's Housing Market, 2022-2024," https://gardner.utah.edu/public-policy/housing-construction-and-real-estate/)*

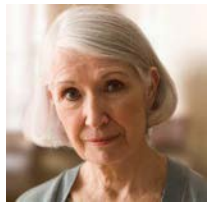
In Utah County it is increasingly difficult to buy a home. According to Local Market Updates, produced by the Utah Association of Realtors, median home sales prices have risen sharply, with the 2022 median price reaching $500,000, or $320,000 more than a median priced home in 2012. Median incomes in the County have grown as well, but at a slower rate, rising from $58,167 in 2012 to $86,597in 2021 *(https://fred.stlouisfed.org/series/MHIUT49049A052NCEN)*. Today, a mortgage for a median-priced $500,000 home is likely around $3,900 per month, requiring household income of $151,000 for it to be affordable (assumes 28% of annual income; mortgage assumes down payment of 5%, 6.9% annual interest rate, 30-year fixed mortgage). In contrast, those with the County's median income can afford a mortgage of $2,000 (same assumptions as above), or $1,900 less than that needed to maintain a mortgage on a median priced home.

Orem City has adopted five strategies to address housing affordability *(https://orem.org/housing/)*:

1. Create or allow for, and reduce regulations related to, internal or detached accessory dwelling units in residential zones.
2. Demonstrate implementation of any other program or strategy to address the housing needs of residents of the municipality who earn less than 80% of the area median income, including the dedication of a local funding source to moderate income housing or the adoption of a land use ordinance that requires 10% or more of new residential development in a residential zone be dedicated to moderate income housing.
3. Create a housing and transit reinvestment zone pursuant to the State Housing and Transit Reinvestment Zone Act.
4. Develop and adopt a Station Area plan in accordance with State Law.
5. Reduce, waive, or eliminate impact fees related to moderate income housing.

"I would love affordable housing and active transportation for my grandchildren."

Orem resident and survey respondent



What is Affordable Housing in Utah County? It depends on your income...

Affordable housing is defined as 28% of gross annual household income.

	Household Income	Home Price	Annual Mortgage	Monthly Mortgage
Median Household Income	$86,597	$285,595	$24,252	$2,021
Moderate Income Household *(80% Area Median Income)*	$69,278	$228, 478	$19,397	$1,616
Low Income Household *(60% Area Median Income)*	$51,958	$171,357	$14,554	$1,212

Have you seen housing for these prices lately?

Assumptions: down payment 5%, 6.9% interest rate, 30-year fixed mortgage, annual maintenance costs not included

Transportation

Note: The Station Area planning process included a transportation study. Key findings are included here; the full report is included in the supporting documentation.

Transit ridership data shows that Orem FrontRunner Station is the fifth busiest statewide and second busiest in the Mountainland Association of Governments area, with only Provo Central Station surpassing Orem Station's boarding and alighting numbers. Orem's FrontRunner Station boarding and alighting numbers increased steadily until the Covid-19 pandemic hit in 2020. Since then, ridership has begun to increase but has not yet reached pre-pandemic levels.

The UVX bus rapid transit stop at Orem FrontRunner Station experiences high ridership numbers, topped only by University Place station. However, overall weekly bus ridership (UVX and other routes) is lower than pre-pandemic levels.

The pedestrian bridge over I-15 provides a key connection across the freeway, with an average of about 1,000 crossings per day.

Parking for apartment complexes in the area is an issue, prompting one complex to enter into a parking agreement allowing spillover parking to occur on UVU property. There are also ongoing concerns about overflow parking in neighborhoods to the north of this complex. The standard should be 1 space per bed.

Crash history indicates concentration along high-speed arterial roads, namely University Parkway and Geneva Road. Overall, excluding I-15, there have been 620 crashes in the study area in the last five years, with eight of those involving a pedestrian or a cyclist.

Needs:

- Improved Active Transportation connections: The area lacks cohesive, integrated pedestrian and bicycle connections within and beyond the Station Area.
- Increased Vehicle Capacity: I-15 widening is planned near term.
- Transit Improvements: Doubletracking FrontRunner and a UVX extension to Vineyard are both planned before 2032.
- Safety Improvements: Plans are in place for improvements to the I-15/University Parkway interchange, the 1250 West/University Parkway intersection, and the 800 South/Geneva Road intersection.

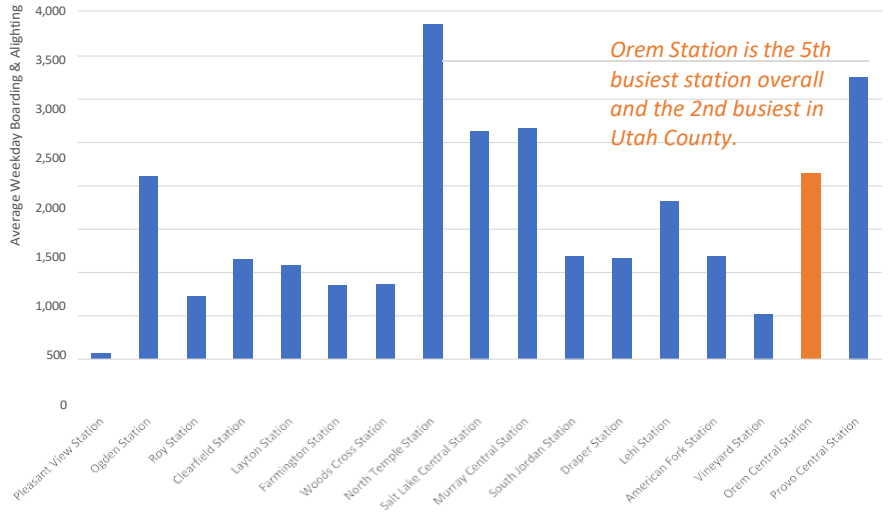
Major Constraints:

- Large, limited access transportation facilities (including I-15, Geneva Road, University Parkway, and train tracks) bisect the study area in both directions and limit local transportation access and connections.
- Retroactively fitting active transportation through existing development is more challenging than building it in the first place.

Opportunities:

- Planned projects could improve connections. Long term projects include an additional bridge across I-15, a new BRT station on the north side of UVU, and the Lakeveiw Parkway extension, which includes connection to the statewide network of multiuse trails and Provo Airport.
- Partnership with UVU on a shared transportation vision could improve active transportation options.
- Underused surface parking provides opportunity for shared/stacked parking and adding in active transportation routes.

FrontRunner: Average Weekly Boarding and Alighting



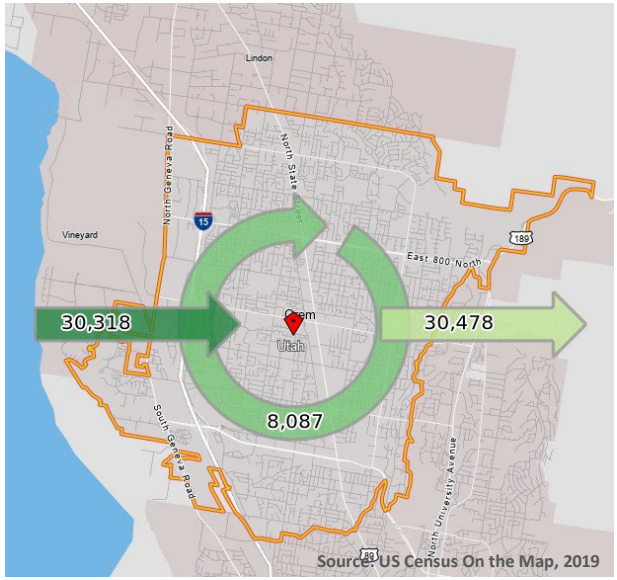
FrontRunner Average Weekday Systemwide Boarding & Alighting (2017 - Jan 2023)

Economics and Market

Note: The Station Area planning process included a market study. Key findings are included here; the full report is included in the supporting documentation.

The Orem workforce is a mobile one, with 30,478 workers leaving the City for employment and only 8,087 remaining in the City to work. The City does, however attract nearly as many workers as it loses during day, with 30,318 workers entering the City for employment purposes. Unemployment is low, at 2.3%, and the workforce participation rate is 71.8%. Top industries include education and healthcare (26%), professional and management (15%), and retail trade (13%).

Part of a Regional Economy: Orem's Mobile Workforce
Each day, more than 30,000 workers enter the City for work, more than 30,000 leave, and only about 8,000 remain in the City.



Significant employment growth is projected for central Utah County, with an increase of nearly 30,000 jobs by 2040. The Station Area includes UVU, an area of high employment growth.

Of the Station Area's 621.42 acres, 575.35 are developed, with 45.41 residential acres vacant and .66 commercial acres vacant.

Constraints for the Development of Land within the Station Area Under Existing Conditions

- The lack of available land limits options for new development—92% of the land in the Station Area boundaries is currently developed.
- Redevelopment of lower intensity, lower cost or older development is often cost prohibitive.
- Regional competition for both retail and office may limit potential.
- Vineyard Station is planning a large development on a rehabilitated/vacant site, allowing for more cohesive development under a single developer, and it's approved for HTRZ, which will facilitate more intense development. The site is using an already established form-based code that provides a city center-like planning vision.
- Housing density is somewhat limited due to current market conditions. Market conditions currently support four-story wood frame construction with surface parking. Greater density with structured parking (podium and wrapped parking) would require incentives.
- The immediate Station Area has multiple property owners rather than a single large developer.

Current Market Conditions
Current conditions support four-story wood frame construction with surface parking lots.



Stories	Type V – Surface Parked (Typical)
4	Wood Framing
3	Wood Framing
2	Wood Framing
1	Wood Framing

Incentives Provide Options
Taller buildings, with interior parking rather than surface parking, is possible with incentives.



Stories	Type IIIA – Podium
7	Wood Framing
6	Wood Framing
5	Wood Framing
4	Wood Framing
3	Wood Framing
2	Concrete Podium
1	Concrete Podium

Stories	Type V – Wrap		
4	Wood		Wood
3	Wood	Enclosed Parking	Wood
2	Wood	Structure	Wood
1	Wood	Concrete	Wood

Opportunities for the Development of Land within the Station Area Under Existing Conditions

- High average daily trip counts suggest possible retail development to capture additional sales tax.
- Office development, especially an anchor tenant wanting high visibility, is possible despite current market conditions.
- The Holiday Inn could help attract support retail (e.g. restaurants).
- Vacant land adjacent to the Holiday Inn could be a location for high density housing, small support retail, or office uses desiring high visibility from I-15.
- Vacancy at Orem Center Business Park allows for additional businesses to enter the City without additional land needing to be developed.
- Vacant land on the southwestern border of the Station Area boundary could provide additional office and industrial space.
- Utah Valley University is the largest single landowner and a regional draw. It could attract business, provide on-site housing, and its parking areas could be redeveloped.
- Current housing, both multifamily and single-family, provides support for retail and job creation/ support.
- Redevelopment opportunities exist where there are lower improvement values per square foot.
- Overall industrial demand is high in Utah County, with 1.45% overall vacancy in 2022 and 3.2 million square feet absorbed in 2022.

Opportunities for the Development of Land within the Station Area With Implementation of Codes, Incentives and Partnerships

- Incentive tools could facilitate development with greater height and make parking options beyond surface parking feasible (e.g. internal/wrapped garages, podium).
- Housing and Transit Reinvestment Zone (HTRZ) facilitates mixed-use, multifamily and affordable housing development within one-third mile of fixed commuter rail stations. It allows for tax increment (sales and property tax) to be captured to support development. It requires that housing be mixed use, average at least 50 units/acre, and have at least 10% affordable housing (defined as housing for those earning 80% or less of area median income).
- Community Reinvestment Area (CRA) expedites development or enhances development in an area, allowing for tax increment (property tax) to be captured to help support development and invest in area amenities and infrastructure. It requires that 10% of funds be set aside for affordable housing purposes.
- Orem could capture a higher percentage of low-performing sales tax categories. While the City currently captures 102% of expected sales tax overall, the Station Area could grow opportunities for lower performing categories, including such things as accommodation (hotel/hospitality) and arts, entertainment, and recreation.

Orem City Sales Tax Leakage

The Station Area could grow opportunities for lower performing categories, including s accommodation (hotel/ hospitality) and arts, entertainment, and recreation.

Category	Leakage Amount	Percent Captured
General Merchandise Stores	$141,485,801	145%
Motor Vehicle and Parts Dealers	$88,200,811	125%
Furniture and Home Furnishings Stores	$61,269,211	212%
Clothing and Clothing Accessories Stores	$60,287,734	169%
Sporting Goods, Hobby, Book, and Music Stores	$46,958,380	180%
Food Services and Drinking Places	$21,389,281	109%
Food and Beverage Stores	$15,799,024	107%
Health and Personal Care Stores	$11,329,389	144%
Electronics and Appliance Stores	$10,469,941	119%
Building Material and Garden Equipment and Supplies Dealers	$4,308,343	102%
Other Services	($6,699,013)	91%
Arts, Entertainment, and Recreation	($19,977,386)	49%
Gasoline Stations	($26,472,814)	55%
Nonstore Retailers	($51,316,053)	79%
Accommodation	($73,844,082)	21%
Miscellaneous Store Retailers	($226,947,613	28%
Total	$56,240,952	102%

Key Land Development Opportunities

- Key intersections can attract commercial development. For example, Maverick located at the intersection of Geneva Road and University Parkway.
- UVU is a regional draw and creates opportunities for housing and commercial uses to support the area.
- The area immediately surrounding Orem Station could allow for redevelopment to bring additional mixed use and commercial uses.
- Orem Business Center Park has potential for expansion, allowing for additional office or industrial users.



Immediate Station Area: The area immediately surrounding Orem Station could allow for redevelopment, to bring additional commercial and mixed uses.

2. Public and Stakeholder Engagement





Public and Stakeholder Engagement Process

The Orem Station Area planning process provided a grassroots up conversation about the future of the station, creating an opportunity for Orem residents and stakeholders to explore issues and goals surrounding the station's future and, in that context, imagine together the future Station Area they want to create. The process laid the foundation for the development of this Station Area Plan, which represents a road map to the future of the Station Area envisioned by the public. The public visioning process provided a forum to ask, "What do people want, and how will our city provide it?" before moving directly to implementation strategies, which are embodied in this plan. The vision and principles in the next chapter are the result of the Orem Station Area visioning and planning process.

Vision and Planning Process Goals

1. Identify, honor and address public values and "big ideas" or issues.
2. Create a vision statement, principles, and plan map to guide area development and to be a standard to weigh current and future decisions against.

A Public Stakeholder Process

The process included a stakeholder committee of residents, community leaders, and City partners—a diverse group of people with varied ideas but with a commitment to a public process and the greater good of Orem and the Station Area in particular. The stakeholder committee met regularly, ensuring the visioning process would:

1. Provide research and information to the public both in person and online;
2. Seek broad public input through events and online opportunities;
3. Build the vision and plan directly from public input;
4. Use transparent methods throughout, so the nexus between public input and the resulting vision is clear; and
5. Build momentum for implementation as residents, City leaders, and City partners have conversations together and build trust.

The stakeholder committee reviewed all feedback from the public and used it throughout the process as it worked alongside City staff and consultants to create options for further public consideration as well as the final vision, principles, and plan map.

Orem's Imagine Orem website provided transparency throughout the process, supplying project updates, project progress, and providing ways for people to share their ideas through online surveys. Combined with in person events, the website delivered transparency and public outreach so that citizens could easily understand and trust the process.

A Scenarios Process

While the visioning and planning process was a public process, it was also a scenarios process, which built a range of potential futures based on the public's ideas and compared them, to explore the long-term consequences of the choices they could make today. Ideas from citizens shaped the scenarios, and feedback on those scenarios shaped the vision. The visioning process enabled residents to identify the best options while planning for anticipated growth.

Public Meetings and Online Feedback

Public Brainstorming Workshop and Online Survey (June 2023)

More than 150 Orem residents participated in a public workshop to explore Orem's context of growth and brainstorm options for the future of the Station Area. During an educational presentation, residents responded to a real time poll, selecting priorities from a wide variety of options for the Station Area. A second activity at the workshop asked people to imagine the Station Area in 2050, and to answer the following questions through a mapping exercise:

- *What kind of place would you like the Orem Station Area to be by 2050?*
- *How could your values and hopes unfold on the ground?*

Small groups of residents worked at tables to create 17 maps identifying possibilities for the Station Area and presented them to the larger workshop group. While creating maps, participants considered land development, transportation, and placemaking options. Together, the survey and mapping activity enabled residents to identify what matters most to them and to voice preferences in the context of their values, the needs of the City and the region, and the likelihood of continued growth. The workshop presentation and a companion survey were also available online, ensuring that those who couldn't attend in person could still participate.

Public Survey

In person and online, almost 550 participants took the survey, which helped identify priorities.

Station Area Priorities

- Safe pedestrian routes
- Trails connecting the station to other parts of UVU and regional amenities
- More parking garages
- Safe bike routes
- Ability to move cars more efficiently
- Affordable housing
- Passive greenspace

Examples of Station Area Priorities: places for people to enjoy, affordable housing options, and safe and efficient auto, pedestrian, and bike routes







- Reduced surface parking lots
- Access to day-to-day needs/services
- Placemaking

Public Mapping Activity

In addition to public polling, several trends were apparent across the 17 maps created by citizens.

Mapping Trends

- Residential neighborhoods: Maps highlighted preserving existing neighborhoods and adding in new neighborhoods with open space.
- Mixed use villages were featured across most maps, some at the station itself, and some both at the station and east of the station on UVU ground. Villages often featured:
  - Market rate and affordable housing
  - Parking garages, often internal to buildings with a commercial wrap; reduced surface lots overall
  - Destination streets/buildings (retail, entertainment, institutional, hotel)
  - Placemaking (e.g., ice skating, plaza, dog park)
- Additional retail, often a grocery or market, was included.
- Maps featured green spaces/area beautification throughout (e.g., urban forest, orchard, passive space, parks).
- Trails and pathways emphasized better transportation connections and pedestrian and bike safety (e.g. a separated trail to Utah Lake).
- Road systems emphasized efficiency and safety for multiple transportation modes.

Scenarios Evaluation Public Workshop and Online Survey (October 2023)

The mapping and survey work completed by participants during the brainstorming process were used as the basis for alternative scenario development. Three scenarios were created, each capturing various approaches to growth that were embodied in public feedback. At a scenarios evaluation workshop and online, residents reviewed these scenarios to identify the components of each scenario they preferred and didn't prefer. More than 75 residents attended the workshop, and more than 400 took the survey. Scenario snapshots are featured on the following pages.

What about Land at Utah Valley University?

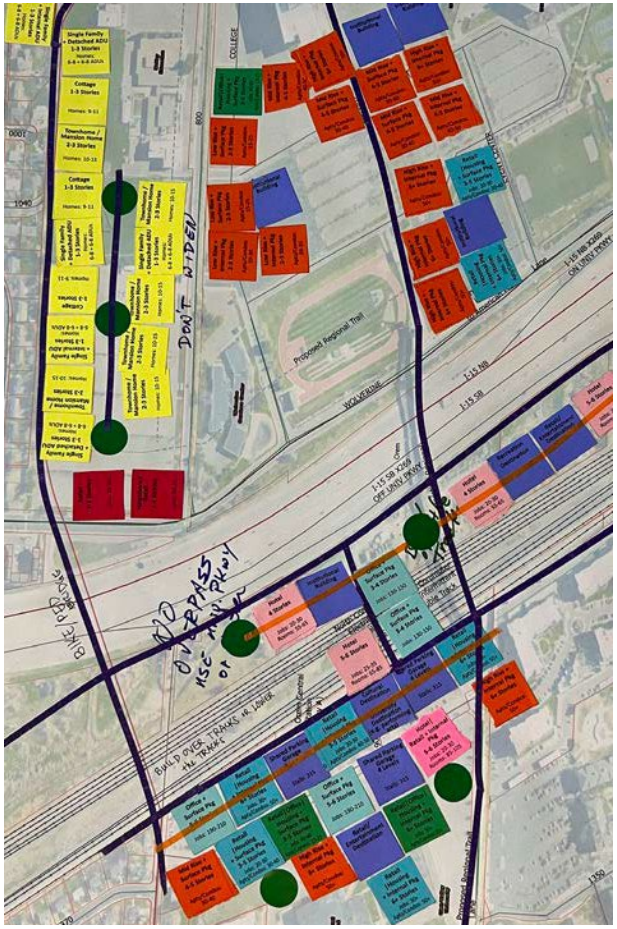
UVU maintains sole control over what development occurs on its property and currently has no plans to develop housing on its campus. Although the plan does not obligate or require UVU to construct housing in the locations indicated, the plan is intended to show what could develop if UVU decided to construct student housing on its property. The UVU master plan as shown in the supporting documentation shows UVU's current plans for the UVU campus.

Who Took the Surveys?

Most survey respondents are Orem residents, though some respondents live outside of Orem but likely have interest in the Station Area because they go to school or work in the City.

Survey #1 (Brainstorming)
89% Orem Residents
11% Living Outside of Orem

Survey #2 (Scenarios Evaluation)
80% Orem Residents
20% Living Outside of Orem





Scenario 1: Station Mixed-Use Village

In this scenario most anticipated growth is focused near FrontRunner Station and along University Parkway, where a pedestrian friendly village emerges. The village includes mixed-use buildings with market rate and affordable housing, offices, hotel, and ground floor retail and services focused on meeting the day-to-day needs of local residents, students, and commuters. Parking is mostly housed within multilevel garages that are wrapped with commercial or residential uses, providing convenient parking while minimizing the visual impact of parking. Plazas, small parks, and natural areas with trails and pathways bring nature into the village, and a trail provides connection to Utah Lake. A destination street runs west from the station and anchors the space with shopping, dining and entertainment options. Fun village features may include an ice-skating ribbon and places for outdoor dining.

Beyond the immediate station area, other parts of the study area see little change. Single family neighborhoods remain as they are. The area sees ~~some~~ new commercial. Some currently undeveloped lands are preserved as green space. UVU continues planned institutional building expansion.

Mixed-Use Village

Most growth occurs in the village, with a vibrant mix of places to live, work, and play along a destination street, culminating with an attractive plaza and transit station.

Mixed-Use Buildings
- Blend of main floor neighborhood retail, dining, and services, with market rate and affordable dwellings on upper floor
- Parking garages internal to buildings, to enhance streetscape/ neighborhood feel
- Quality design and materials offer wide appeal
- Building height highest (8 story max.) adjacent to train station, lower (3 story) closer to existing neighborhoods

Destination Use Buildings
- Destination entertainment (e.g. theater) and hospitality functions

Multifamily Stacked Buildings
- Blend of affordable and market rate dwellings
- Parking garages internal to buildings, to enhance streetscape/ neighborhood feel
- Quality design and materials offer wide appeal
- Building height highest (8 story max.) adjacent to train station, lower (3 story) closer to existing neighborhoods

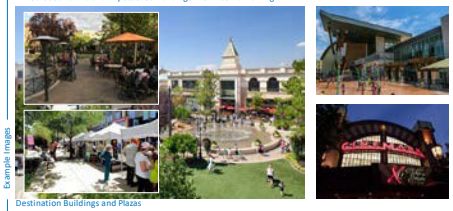
Destination Street and Plaza
- A streetscape featuring ground floor retail/commercial, outdoor dining, art, ample seating, street trees, and wide sidewalks
- A plaza at the end of the street, adjacent to the transit station, provides space for outdoor fun

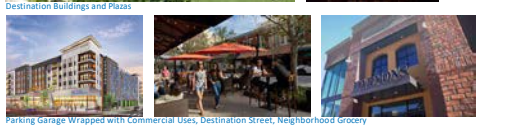
New Neighborhood Streets
- Quiet streets featuring sidewalks, street trees, on-street parking

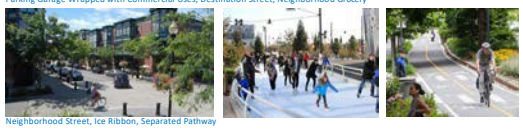
Parks, Trails & Pathways
- Main plaza adjacent to the train station with small pocket parks, natural areas, and plazas throughout
- A local trail network within the station area
- Pathways separate from the road to Utah Lake, along Geneva Road, along the train line, and connecting to preserved open space

Example Images


Mixed Use and Multifamily Stacked Buildings with Internal Parking


Destination Buildings and Plazas


Parking Garage Wrapped with Commercial Uses, Destination Street, Neighborhood Grocery


Neighborhood Street, Ice Ribbon, Separated Pathway

Commercial

Retail | Commercial
- Uses may include a grocery store, gas, fast/fast casual food



Open Space

Agricultural/Recreational Preservation
- Permanently preserved land to continue orchard use, farming or to provide a regional recreational amenity
- Tax-payer funded; requires willing land owner to sell property rights or land

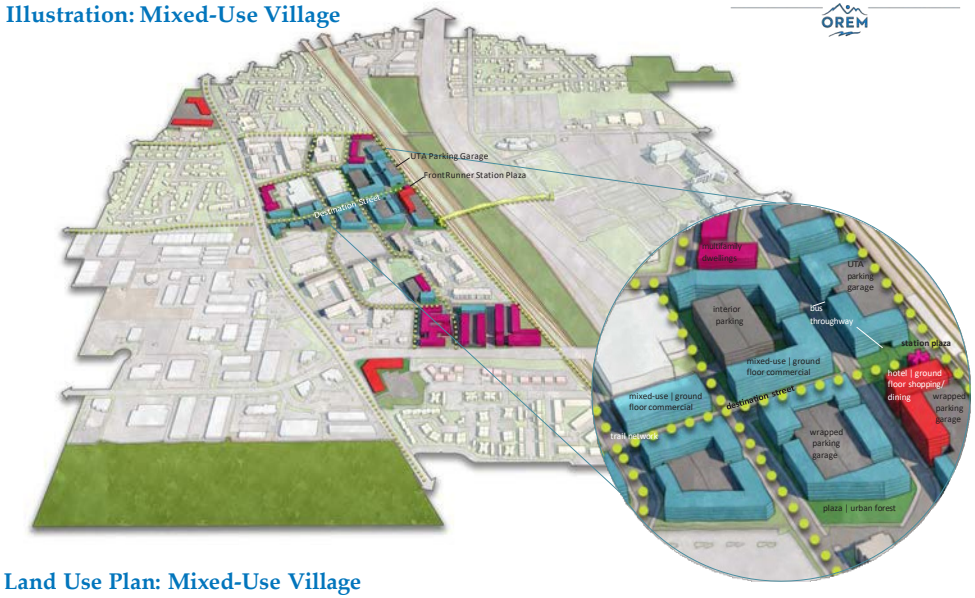
Passive Open Space
- Land between train and freeway used for stormwater detention, urban forest

Existing

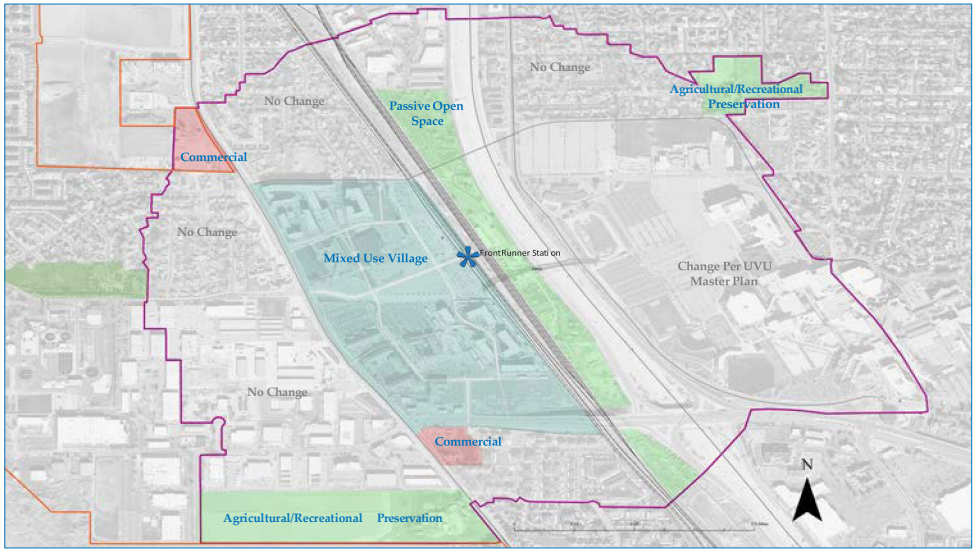
Existing Buildings/Development
- No change / UVU master plan

Illustration: Mixed-Use Village

IMAGINE OREM



Land Use Plan: Mixed-Use Village



Scenario 2: UVU Mixed-Use Village

In this scenario most anticipated growth occurs at both the FrontRunner Station area and on UVU land on the east side of I-15, introducing student housing onto the UVU campus. Since the village is more spread out, it is somewhat less intense, though still walkable and bikeable via a network of small streets with bike lanes and sidewalks. It includes mixed-use buildings with housing, offices, and ground floor shopping, dining, and services focused on meeting day-to-day needs of local residents, students, and commuters. On UVU land, development may include a mix of student housing, amenities, and services, as well as classrooms and other institutional uses. On UTA land near the station, mixed-use development includes a UTA parking garage with restrooms and retail focused on commuter needs. Placemaking features include public art and murals or green walls/rooftops on mixed-use buildings and parking garages to add beauty and a sense of place. Dual plazas at either side of the pedestrian bridge provide places for people gather, and smaller greenspaces are featured in the overall village design. Trails connect UVU to the City and the region.

Beyond the immediate station area and UVU land, other parts of the study area see some change. While single family neighborhoods remain as they are, this scenario does include some new single family homes with detached accessory dwellings and some commercial light industrial uses between I-15 and the train tracks.

UVU Mixed-Use Village

The village connects UVU student housing and services with a mixed-use train station area for a lively community spanning I-15 and the FrontRunner Station.

Mixed-Use Buildings

- Blend of main floor neighborhood retail, dining, and services, with market rate and affordable dwellings on upper floors
- Parking garages internal to buildings, to enhance streetscape/neighborhood feel
- Murals and green walls add beauty to structures
- Building height highest (5 story max.) near train station and I-15, lower (3 story) closer to existing neighborhoods

Institutional Mixed-Use Buildings

- Blend of student services, amenities, and housing

Multifamily Stacked Buildings

- Blend of affordable and market rate dwellings
- Parking garages internal to buildings, to enhance streetscape/neighborhood feel
- Green walls and murals add beauty to structures
- Building height highest (5 story max.) near train station and I-15, lower (3 story) closer to existing neighborhoods

Complete Streets and Dual Plazas

- Streetscapes include street trees, sidewalks, bike lanes, and on-street parking
- Dual plazas at either end of the pedestrian bridge over I-15 provide gathering space

UTA Parking Garage

- Dedicated UTA parking garage with restrooms and commuter amenities adjacent to station

Parks & Pathways

- Pedestrian sidewalks and bike lanes a part of "complete streets" in village/ UVU area, as well as along Geneva Road, 800 South, and University Parkway
- Small greenspaces throughout

Example Images



Mixed-Use and Multifamily Stacked Buildings with Internal Parking



Institutional Mixed-Use Buildings



Plaza & Gathering Spaces, "Complete Street" with Sidewalk and Bike Lane



Green Wall on Parking Garage, Mural on Multifamily Building, Connecting Campus Trails

Commercial

Commercial

- Retail uses may include a grocery store, gas, fast/fast casual food



Single Family

Single Family with Detached Accessory Dwellings (ADUs)

- Singe family dwellings with a small dwelling beside or behind main home



Industrial

Light Industrial

- Light industrial/light manufacturing uses typical of a business/industrial park

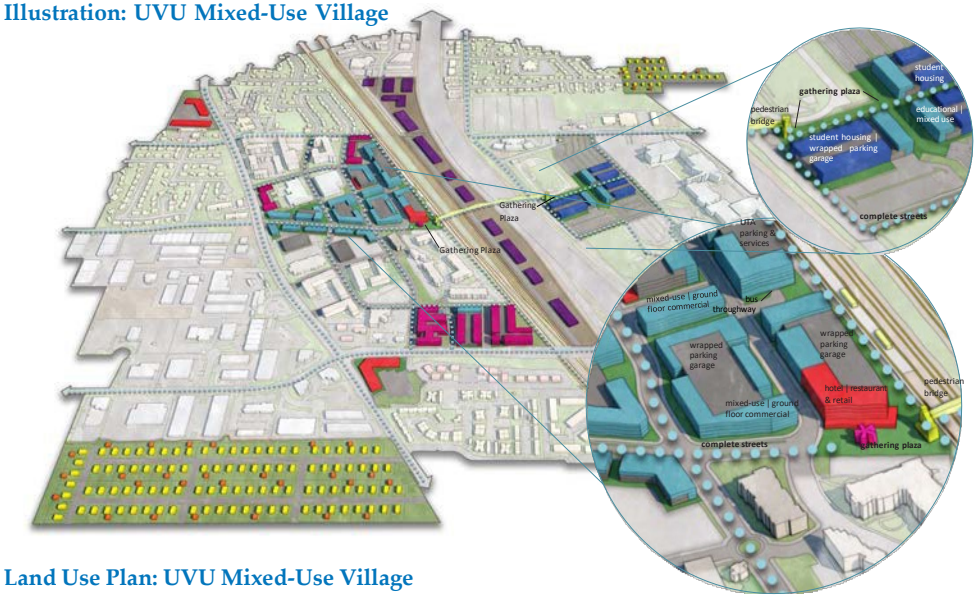


Existing

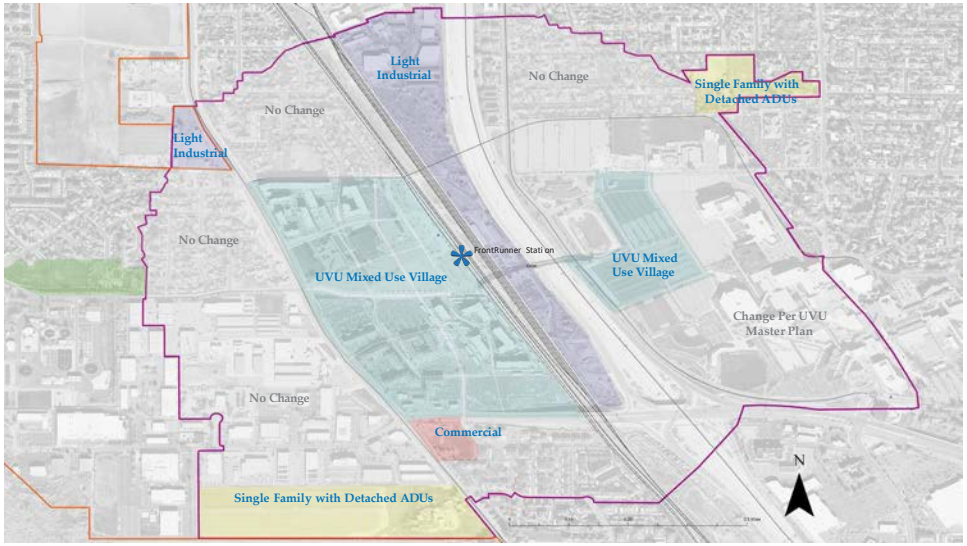
Existing Developed Land

- No change

Illustration: UVU Mixed-Use Village



Land Use Plan: UVU Mixed-Use Village



Scenario 3: Neighborhood Infill

Rather than focusing anticipated growth into a mixed-use village at the station area itself, this scenario focuses on residential infill, spreading new housing across undeveloped places in study area, adding detached accessory dwelling units into existing residential neighborhoods, and locating some student housing on campus. Additional green spaces and parks are created through the development process by clustering homes onto a smaller portion of an overall development parcel. Commercial along Geneva Road provides retail options.

The station area features townhomes and 3 story stacked homes with surface parking. Most of UTA land near the station remains a surface parking lot. Additional parking is provided in a large lot between the rail line and the freeway, accessible by way of the pedestrian bridge and 800 South. East of I-15, UVU absorbs some student housing on the north end of campus, among its planned institutional uses—creating a small hub of university housing and residential life.

Residential Infill

Anticipated housing growth is dispersed across the study area. Auto-oriented commercial along Geneva Road adds more access to shopping and services.

Townhomes/Stacked Housing
- 2-3 story townhomes or stacked homes with surface parking

UVU Student Housing
- 3 story stacked housing on UVU campus

Streets
- Streets feature sidewalks and on-street parking

UTA Surface Parking
- Surface parking lot near train station

Example Images



Single Family Attached with Surface Parking



Street with Sidewalk, Surface Parking Lot, Trail with Green Buffer

Single Family

Existing Single Family Adds Detached Accessory Dwellings
- Detached accessory dwelling units encouraged

Clustered Townhomes
- Dwellings clustered to provide a neighborhood open park

Townhomes/Stacked Housing
- 2-3 story attached townhomes with surface parking





Commercial

Retail | Commercial

Uses may include a grocery store, gas, fast/fast casual food







Parking

Surface Parking
- Publicly funded parking between the freeway and the train, accessible via 800 S and the pedestrian bridge

Existing

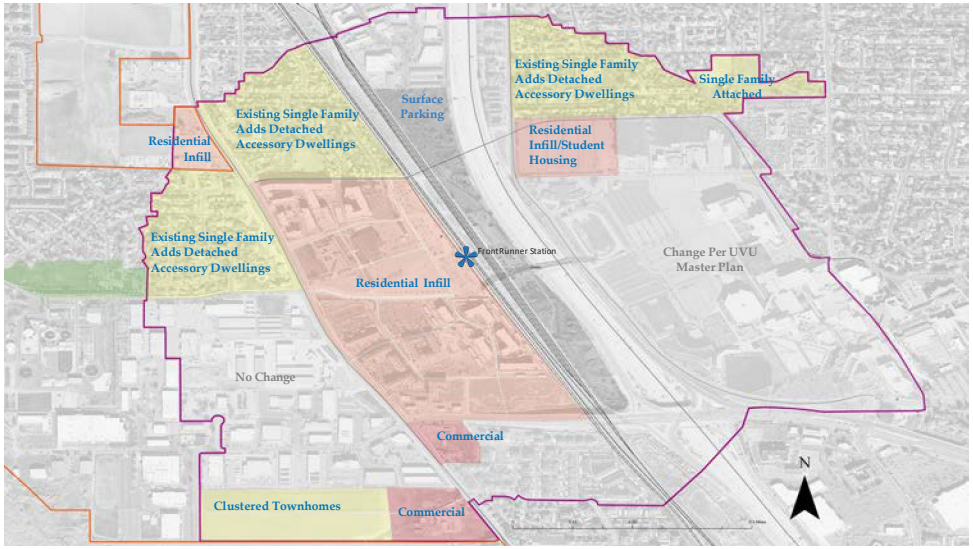
Existing Developed Land without Change
- No change / UVU master plan

Illustration: Neighborhood Infill

IMAGINE OREM



Land Use Plan: Neighborhood Infill



How Do the Scenarios Compare?

Scenarios were evaluated based on priorities expressed early in the public process, with findings summarized in the chart below. Green indicates strong alignment, yellow some alignment, and red poor alignment with priorities.

Local Priorities (based on survey input)	Scenario 1: Station Area Mixed-Use Village	Scenario 2: UVU Mixed-Use Village	Scenario 3: Neighborhood Infill
Safe pedestrian routes	New street grid includes sidewalks; existing sidewalks connect to the new network (ADA compliant)	New street grid includes sidewalks; existing sidewalks connect to the new network (ADA compliant)	New streets include sidewalks, but less focus on creating a connected network than other scenarios (when built, ADA compliant)
Trails connecting the station to other parts of UVU and regional amenities	2.9 miles of new dedicated pathways in study area, plus "complete streets" (streets that include bike lanes and sidewalks)	No dedicated pathways, but 4.8 miles of "complete streets" in the study area (streets that include bike lanes and sidewalks)	O miles of new trails
More parking garages	Emphasis on internal/wrapped parking garages to meet needs	Emphasis on internal/wrapped parking garages to meet needs	Emphasis on surface parking, no new parking garages
Safe bike routes	2.9 miles of new dedicated pathways in study area, plus "complete streets" (streets that include bike lanes and sidewalks)	4.8 miles of "complete streets" in the study area (streets that include bike lanes and sidewalks)	No new bike lanes or pathways
Ability to move cars more efficiently	Improved Station Area street network with additional station connections at University Parkway and 800 South	Improved Station Area/UVU street network with additional station connections at University Parkway and 800 South	Minimally connected Station Area street grid; no new ways to get in and out of the Station Area
Affordable housing	Efficient use of land enables lower cost housing and use of incentives that require 10% affordable housing and fund parking garages/other amenities (no cost to taxpayer)	Efficient use of land enables lower cost housing; use of incentives may require 5-10% affordable housing and fund parking garages/other amenities (no cost to taxpayer), provides UVU student housing	Inefficient use of land likely makes housing at station cost prohibitive to build or buy; tax payer funding required to replace surface lots (on which new housing is built) with new surface lot; minimal UVU student housing
Passive greenspace	66.5 acres new open space, including preserved acres for farming or recreation (taxpayer funded), passive greenspace between the train and freeway, and urban forest pockets in the Station Area	2.2 acres new open space, some of which may be passive in use	New 1.3 acre park in the southwest part of the study area, may have passive uses
Placemaking	Large Station Area plaza, destination street, and smaller plazas/parks provide places for gathering and things to do (e.g. ice skating ribbon, outdoor dining)	Dual plazas at either end of the pedestrian bridge provide space for gathering and a rotating mix of things to; smaller scale mixed-use streets provide outdoor dining	Little focus on placemaking, though a park in the southwest part of the study area could foster some sense of place
Reduced surface parking lots	Surface parking significantly reduced and replaced with a village that includes parking garages	Surface parking significantly reduced and replaced with a village that includes parking garages	Relies on surface parking lots, including constructing a large lot between the train and the freeway (taxpayer funded)
Access to day-to-day needs/services	100% of new residents within ¼ mile (walking distance) of goods and services	100% of new residents within ¼ mile (walking distance) of goods and services	28% of new residents within ¼ mile (walking distance) of goods and services

Public Preferences: What Kind of Place Do People Envision?

Housing

Overall, 84% of survey respondents prefer focusing housing in a mixed-use village in the heart of the Station Area, with only 17% preferring to spread anticipated growth out in single-use residential format. There is also strong interest in on-campus UVU housing, with 78% identifying it as important or very important. Support for providing housing for moderate income households and lower income households is also strong at 82% and 79%, respectively.

Transportation

Respondents strongly favor (85%) a transportation approach that provides safe and convenient multimodal options while also expressing a desire to provide needed parking but with less visual impact, with 88% desiring to focus parking in garages wrapped with commercial/residential uses or masked with green walls or murals.

Mixed Use

Three quarters of respondent favor accessing day-to-day needs mostly on foot rather than mostly by car, with strong support for both neighborhood uses like a market or café but also destination uses like a hotel or theater.

Clearly, survey respondents want a future for the Station Area that is much different than current conditions.

The Numbers: Survey Results



84% favor focusing **housing** in a **mixed use village**



78% say on-campus **UVU housing** is important or very important

82% say providing **moderate income housing** important or very important

79% say providing **low-income housing** is important or very important



72% say **home ownership** (e.g. the ability to buy a townhouse or condo) is important or very important

85% favor a **multimodal transportation** approach



88% favor **wrapped/masked parking garages** over surface lots

72% favor a dedicated pathway for biking/walking along busy roads



42% favor a **bike lane and sidewalk** on quieter streets

79% support a **plaza or gathering area** in the Station Area



75% want to access **day-to-day needs mostly on foot**

91% want to see **amenities** near the train station, with 61% wanting a blend of both **neighborhood and destination uses**



52% select nearby access to **urban forest or green space** as their most preferred way to access nature



79% say **taller buildings are fine**, as long as transitions **buffer existing neighborhoods** (50% favor up to 8-stories; 29% favor up to 5-stories)



63% favor **new single family and townhomes with ADUs and green space** at vacant parcels southwest of Geneva Road and northeast of UVU

64% favor allowing/encouraging **detached ADUs** in **existing neighborhoods**

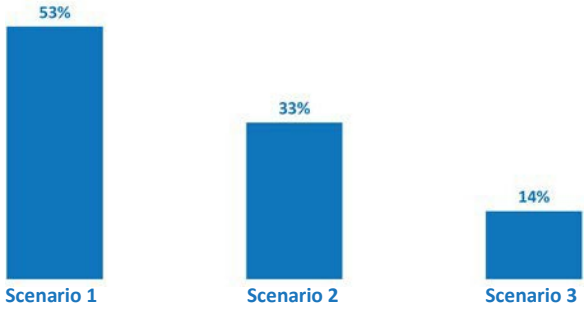


86% select **scenarios featuring a mixed-use village** as the scenario they are **excited about and most willing to support** (53% selected Scenario 1; 33% selected Scenario 2)

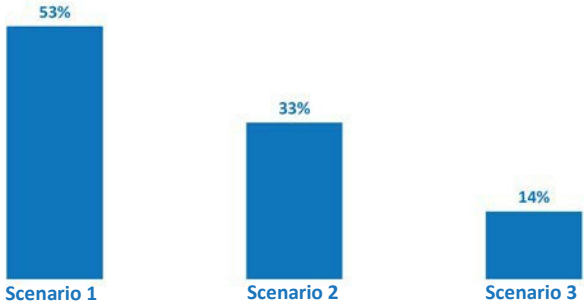


Summary Opinions on Scenarios

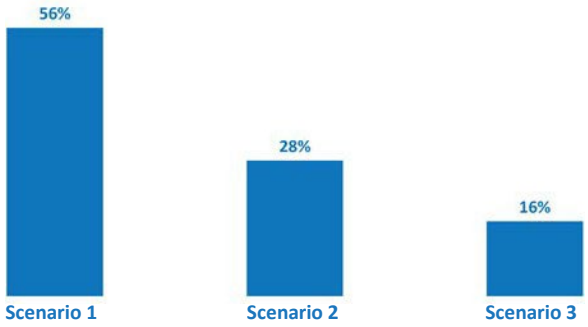
Understanding that Station Area growth is highly likely, which scenario are you excited about and most willing to support?



Thinking out to 2050, which scenario best meets the needs of future residents?



When thinking about environmental sustainability as we grow, which scenario provides the best option?



When surveying, we asked respondents to provide their age and their place of residence, which allowed us to examine differences among various groups of people. Differences greater than 10%, were identified for consideration. That data can be found in the supporting documentation.

Vision Development and Public Celebration

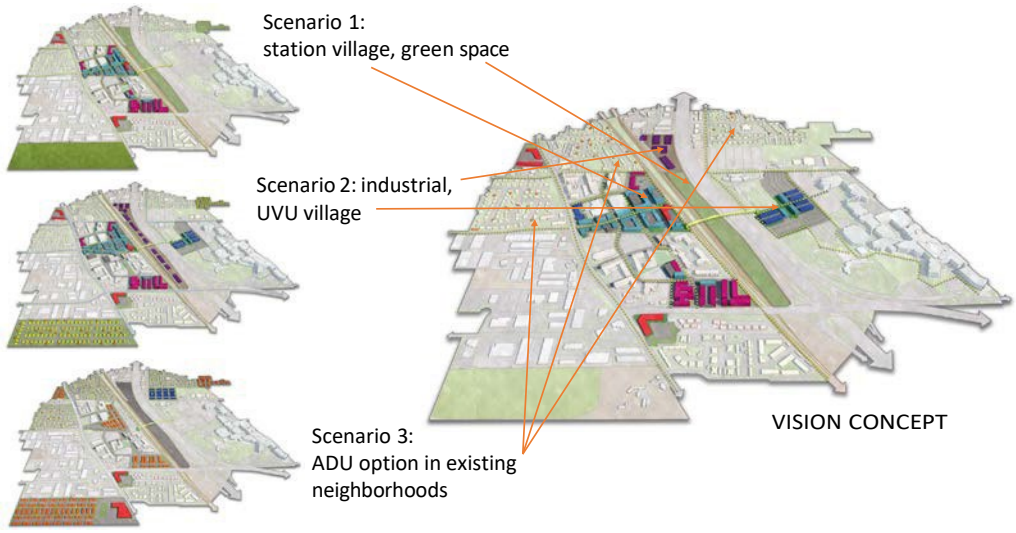
The stakeholder committee, City staff, and consultants created the 2050 draft vision by:

- Pulling concepts from the three scenarios that captured previous public feedback;
- Reflecting the overall input from hundreds of residents and stakeholders;
- Implementing regional goals for housing, environment, opportunities, and transportation in a uniquely local way; and
- Meeting demands for Orem/Utah County generational growth—our kids/grandkids).

The result is a draft vision that represents hopes for the future of Orem Station. This vision was received at a final open house in February 2024. As with each step in the process, the website provided a summary of the process and its findings, as well as the vision itself. Orem's vision for the Station Area represents a collective effort of hundreds of citizens over many months to identify what they would like area to become. It's inspiring to see the common ground among Orem's residents and stakeholders, and to know the future direction for the Station Area! The vision, vision principles, and vision plan map are featured in the next chapter.

Vision Concept: A Blend of the Three Scenarios

The vision concept featured in the next chapter carries favored concepts from the three scenarios forward.



Stakeholder Engagement

Throughout the process we engaged a stakeholder committee of Orem residents, business owners, leaders, and stakeholders. Stakeholders included representatives from the Orem Planning Commission and City Council, members of various City boards, Vineyard City (a small part of their city fell within the one-half mile radius), Utah Transit Authority, Mountainland Association of Governments, Utah Department of Transportation, Utah Valley University, Union Pacific, and other landowners. The stakeholder group met seven times throughout the process, helping to direct the process, review public feedback, and weigh in on scenario alternatives and the preferred vision. Many committee members also participated in the public workshops and open house.

The "public" is also a stakeholder. Public events provided opportunity for broad participation of Orem's landowners, residents, and business owners within and beyond the Station Area, as well as those who go to school, work, or travel in the area.

Public Participation Made the Plan!

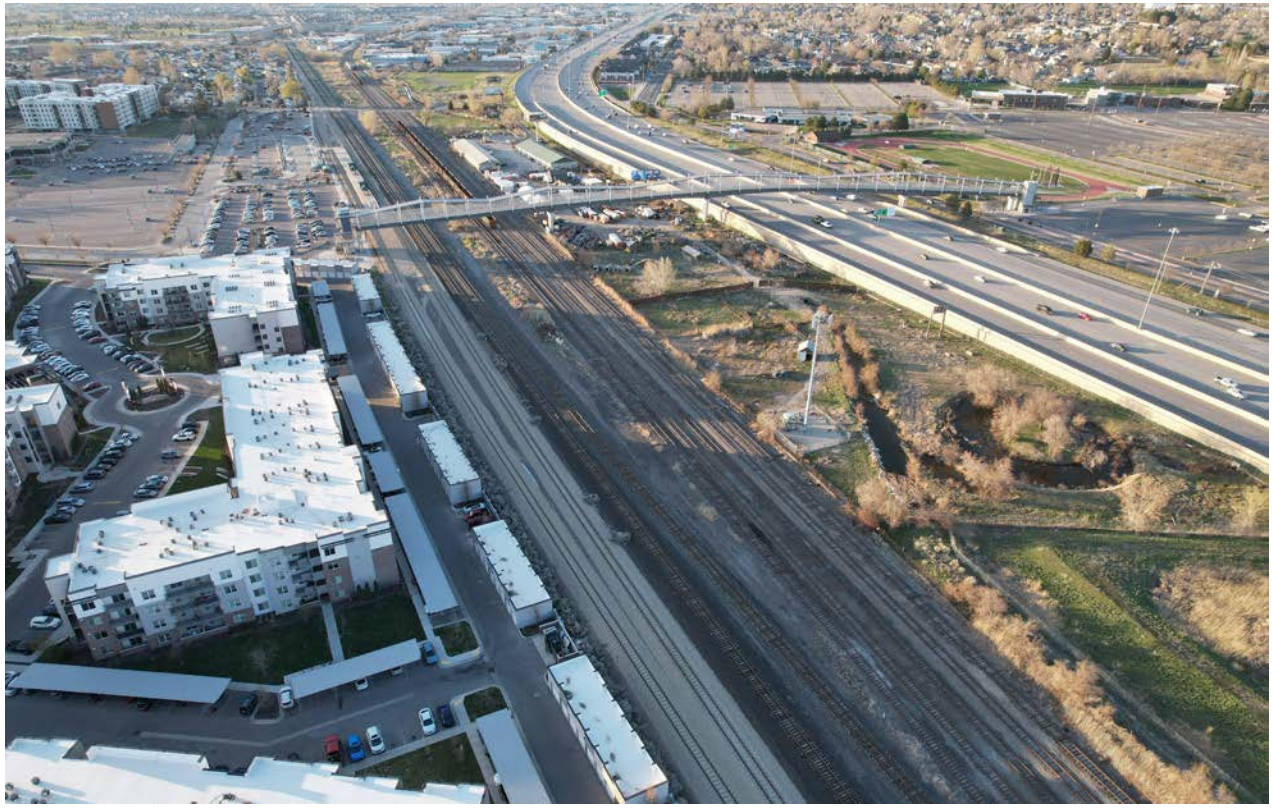
950 + Survey Responses

250+ Workshop/Event Participants

In addition to stakeholder committee and public meetings, the process included multiple meetings with individual stakeholders, including:

- Utah Transit Authority (four meetings)
- Utah Valley University (three meetings)
- UDOT (one meeting)
- Union Pacific (one meeting)
- Mountainland Association of Governments (attended most consultant/city team meetings)
- A large landowner in the study area with a development interest





3. Vision



Orem Station Area Vision

Orem Station is an urban neighborhood that supports Orem residents, UVU students, and commuters who are living, working, playing, learning, and traveling in the area. It's a friendly place to call home, an innovative educational and vocational hub, a launch pad for workdays and school days, and a place to gather and enjoy time with friends, family, classmates, and coworkers.



Vision Principles

1. Focus growth in a Station Area village with a range of housing, amenities, and educational and employment opportunities.
2. Provide housing options to meet the needs of a variety of households, incomes, and life stages but with an emphasis on students.
3. Provide safe and convenient transportation choices for driving, biking, walking, and transit.
4. Connect people to nature and engaging opportunities to be outside.
5. Encourage community with public gathering spaces and friendly streets with shops, restaurants, and entertainment.
6. Support long-term positive economic impact and opportunity for Orem and its citizens.

Objectives for the Transportation System

1. Provide safe and convenient multimodal transportation, with a walkable Station Area village.
2. Connect to city and regional trails and amenities. Create dedicated bike/pedestrian pathways on busy roads in the Station Area, with the Utah Lake pathway extending to station itself.
3. Include bike lanes and sidewalks on quieter streets in the Station Area.
4. Provide safe and convenient routes for buses and personal vehicles moving into, through, and out of the Station Area.
5. In the Station Area, meet parking demand with parking garages interior to buildings, supplemented with on street parking (one stall per bed).

Objectives for the Land Uses and the Development of Land

1. Create a mixed-use village in the immediate Station Area.
    A. Allow incentives (such as owner occupancy) for buildings up to eight stories at the immediate Station Area, with a shift down to three stories for a comfortable transition to adjacent neighborhoods to the north and west.
        i. Buildings on primary streets should include first floor commercial, upper floor residential, and wrapped parking.
        ii. Buildings on secondary streets may include first floor residential or parking garages with landscaping, green walls, or murals to mask parking.
    B. Include walkable neighborhood uses that provide access to day-to-day needs (e.g. grocery/market), as well as some destination uses (e.g. theater, restaurants, hotel).
        i. Provide a variety of housing choices.
        ii. Provide market rate, moderate, and affordable housing options.
        iii. Encourage on-campus student housing on both sides of I-15.
        iv. Encourage home ownership options, including townhomes and condominiums.
2. Beyond the immediate Station Area, build on and enhance existing uses.
    A. Preserve and enhance existing neighborhoods.
        i. Allow detached accessory dwellings where feasible in existing neighborhoods.
    B. Foster light industrial uses at the north end of the Station Area between the tracks and freeway.

Objectives for the Public and Open Spaces

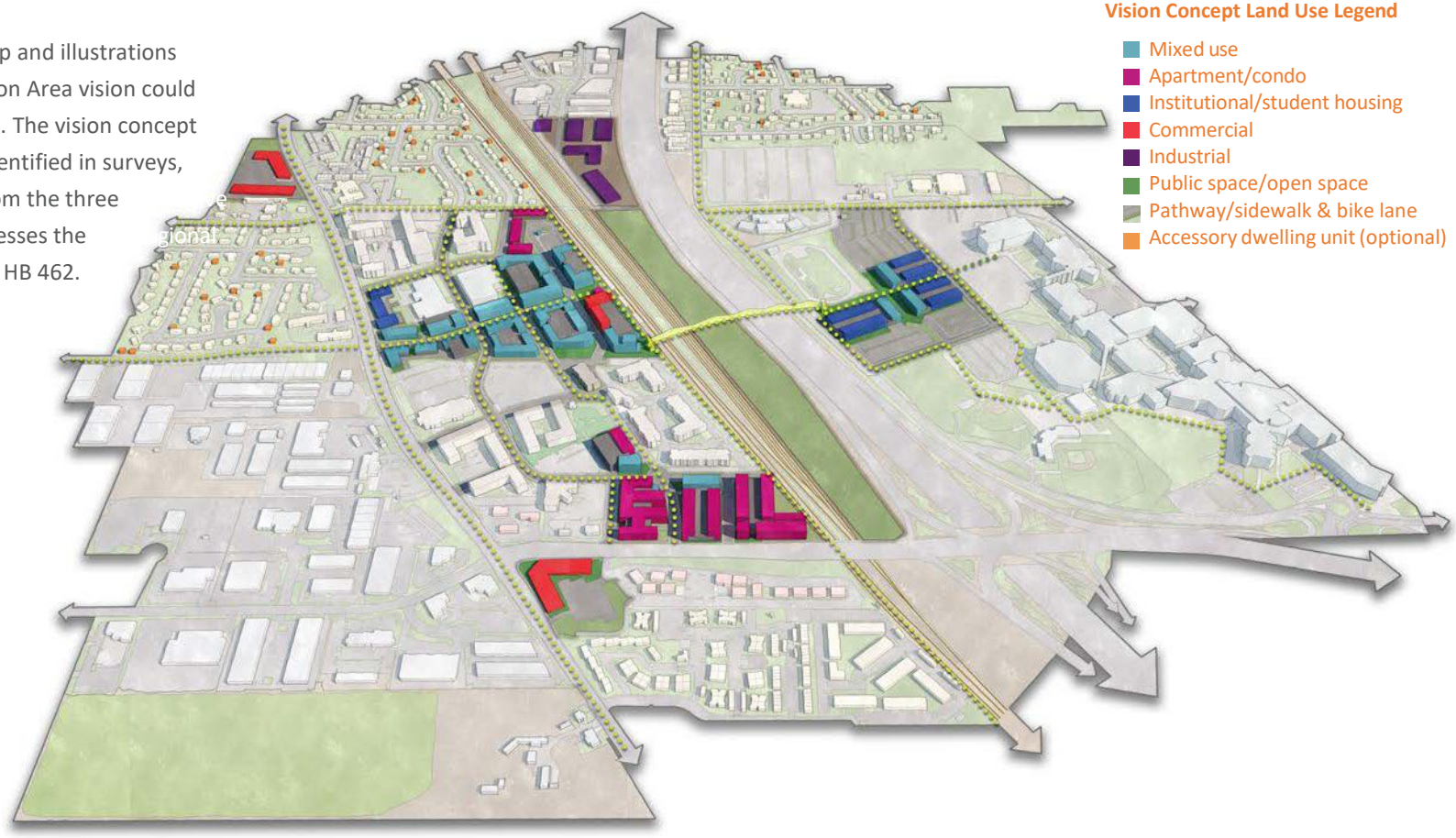
1. Create pedestrian plazas at both sides of pedestrian bridge that crosses I-15.
    A. Plaza on the west side of I-15: a large, shady, active space is envisioned—a place for the neighborhood to gather.
    B. Plaza on the east side of I-15: a more linear space that serves as an anchor for adjacent student housing is envisioned.
2. Build Orem Train Station Amenities.
    A. This is a building with ample amenities, including public UTA bike/car parking, restrooms, WIFI, an indoor waiting area, a snack counter and/or vending area, and a small hardscape plaza connected to the pedestrian bridge plaza by a pathway.
3. Create an Urban Forest.
    A. Publicly accessible streets should include street trees on all streets, with pockets of urban forest where feasible in the immediate Station Area.
    B. Across from Orem Station, between the tracks and the freeway, create a large urban forest/ detention area to improve air quality, reduce noise, enhance visual appeal/experience, and provide a tree filled space that is visually accessible to the public.

We're thinking about the future—about what our kids will need and about a kind of place where a variety of people can thrive.



Vision Concept

The vision concept land use map and illustrations demonstrate one way the Station Area vision could unfold on the ground over time. The vision concept embraces public priorities as identified in surveys, employs preferred concepts from the three alternative scenarios, and addresses the four regional goals identified in HB 462.



New Housing	Sq Ft	Units
ADUs	52,763	53
Townhome/Rowhome	52,590	53
Student Housing	352,657	705
Condo/Apartment	1,291,659	1,615
Total Housing	**1,749,669**	**2,425**

New Commercial	Sq Ft	Jobs
Restaurant/Retail/Office/Hotel	499,266	344

New Parking	Sq Ft	Stalls
Residential Stalls	1,122,028	3,506
Commercial Stalls	479,775	1,499
Replacement Stalls*	752,640	2,352
Surplus Stalls	4,655	15
Total Parking Stalls	**2,359,098**	**7,372**

**stalls that replace stalls removed during redevelopment*

Public Amenities	Sq Ft/Lin Ft	Acres/Lane Miles
Public Parks and Plazas	13,888	.3
Open Space/Urban Forest*	668,003	15.3
Improved Streets (streets with sidewalks & bike lanes or separated pathways)	18,868	3.6

**public viewshed, not physically accessible*

Immediate Station Area Concept

The immediate Station Area is the focus of most growth and change over time. A pedestrian-friendly mixed use village develops at the Station Area and is connected by pedestrian bridge to a student village east of I-15. The villages feature a destination street, plazas at the station and both sides of the pedestrian bridge, green space pockets throughout, and ground floor commercial spaces for dining, shopping, and accessing day-to-day needs. Internal roads feature vehicular lanes, bike lanes, and sidewalks for safe an convenient multimodal transportation. Dedicated pathways run along the tracks, Geneva Road, and to Utah Lake, connecting the station to local and regional destinations. The station itself includes a UTA parking garage with commuter services. Parking is provided with internal parking garages and supported with on-street options where feasible. An urban forest grows between the tracks and the freeway.

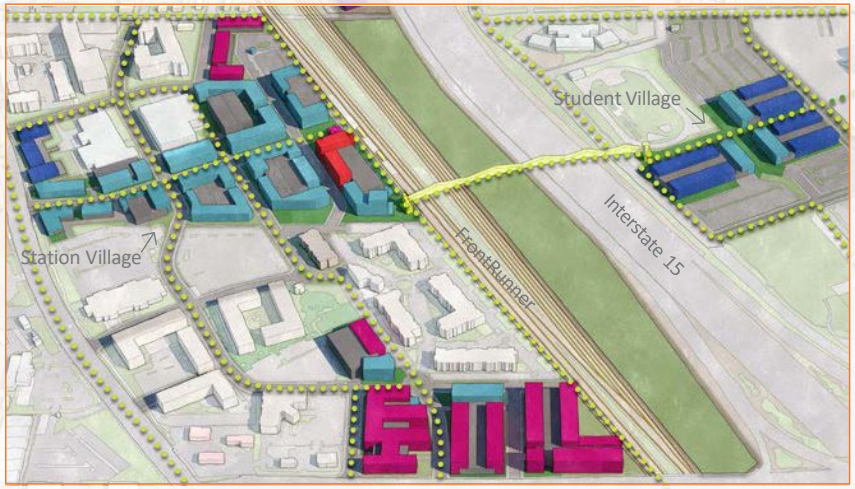




Inspiration images for the immediate Station Area

Vision Concept Land Use Legend

- Mixed use
- Apartment/condo
- Institutional/student housing
- Commercial
- Industrial
- Public space/open space
- Pathway/sidewalk & bike lane



The Immediate Station Area

The land immediately surrounding the FrontRunner station is the focus of almost all new growth.

Areas beyond the immediate Station Area see little change.

- *Single family neighborhoods are preserved and include optional ADUs.*
- *Some new commercial develops along Geneva Road.*
- *Dedicated pathways are along Geneva Road and to Utah Lake.*
- *UVU continues building out its master plan.*
- *The industrial/office park uses continue in existing locations.*

Inspiration images for the immediate Station Area













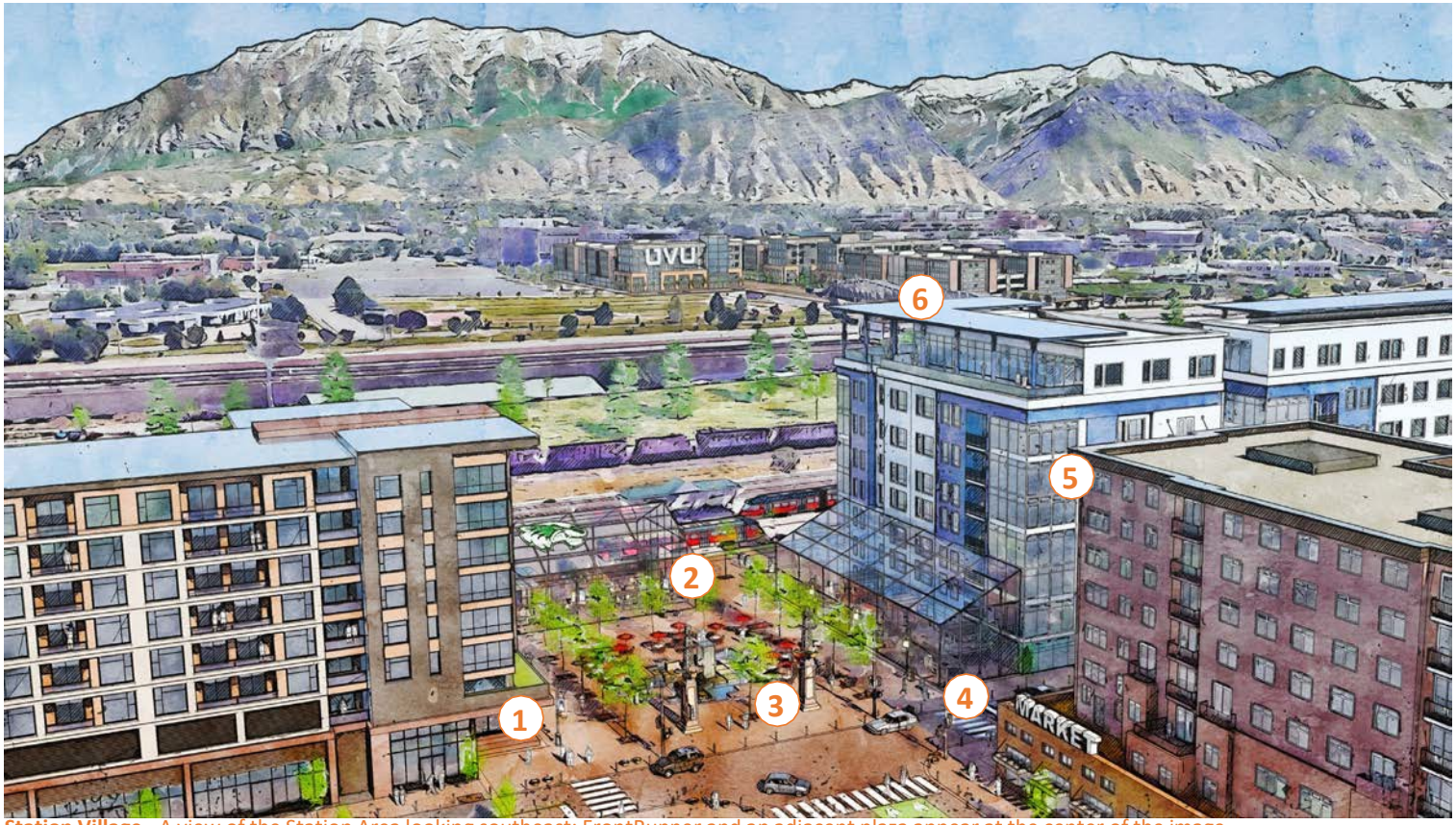
How Do You Imagine Orem Station?



Get breakfast while you wait for the train to work.



Enjoy dinner at the station before heading to a game.



Station Village - A view of the Station Area looking southeast: FrontRunner and an adjacent plaza appear at the center of the image.



Enjoy lunch under the umbrellas while your children play.



Get groceries at a local market.



Provide home rental or purchase options that your kids can afford.



Celebrate life's milestones with views of the mountains and lake.

How Do You Imagine Orem Station?



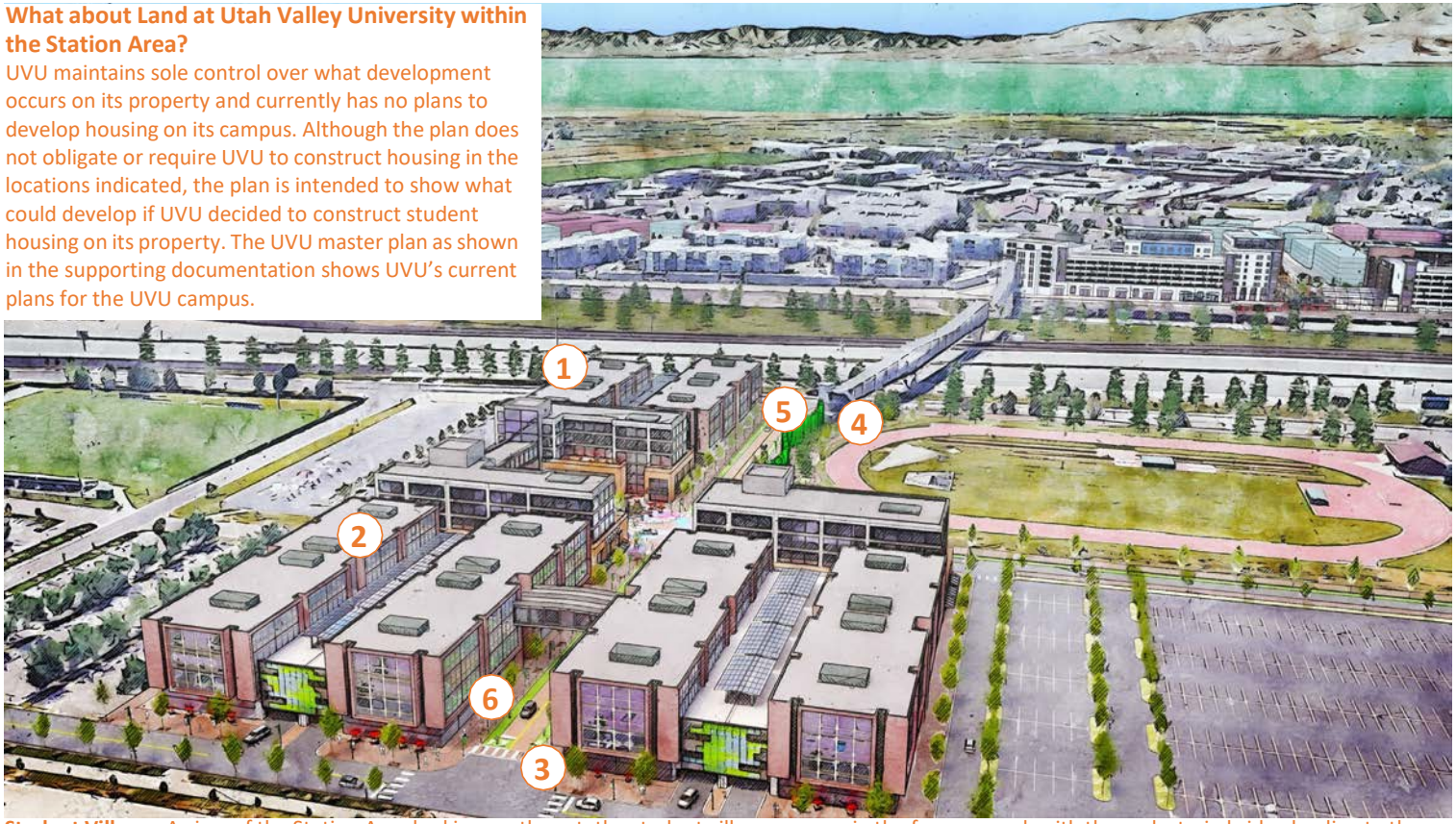
Enjoy on-campus, affordable student housing.



Take advantage of the academic and social benefits of a residential community.

What about Land at Utah Valley University within the Station Area?

UVU maintains sole control over what development occurs on its property and currently has no plans to develop housing on its campus. Although the plan does not obligate or require UVU to construct housing in the locations indicated, the plan is intended to show what could develop if UVU decided to construct student housing on its property. The UVU master plan as shown in the supporting documentation shows UVU's current plans for the UVU campus.



Student Village - A view of the Station Area looking southwest: the student village appears in the foregaround, with the pedestrain bridge leading to the station village on the other side of I-15.



Gather outside for a study session just outside your dorm.



Gather outside for a study break on the plaza just off the track.

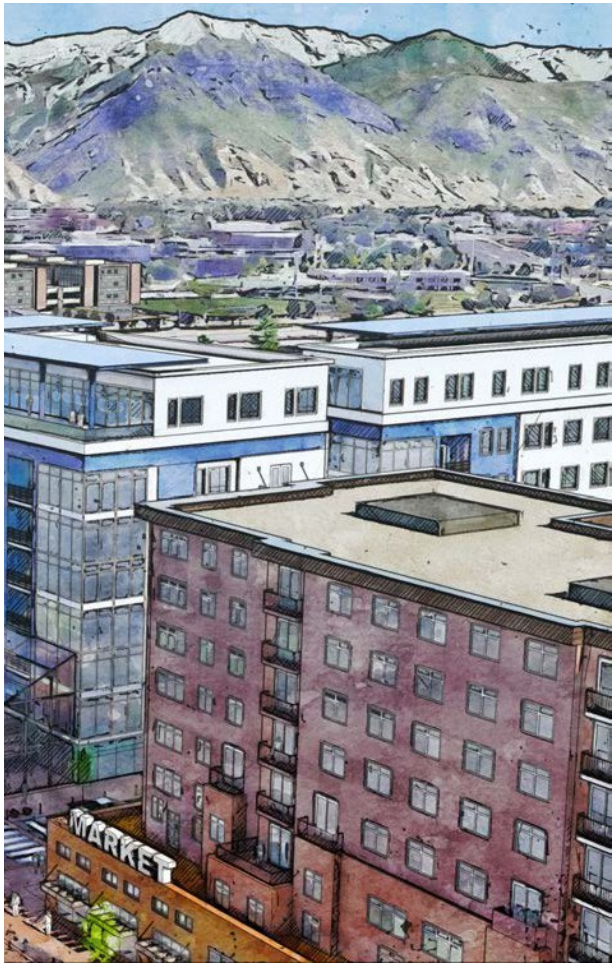


Enjoy pleasant walking and transit options that come with pedestrian friendly streets and strong connection between FrontRunner Station and UVU.



With on-campus housing, enjoy car-free living.

4. Implementation Plan



Introduction to the Implementation Plan

A five-year implementation plan is required by State Law as a part of this report. Within that five-year timeframe, the vision will not be complete, but Orem City can accomplish many steps toward a catalytic project, begin processes, and develop strategies in keeping with a phased, long-term implementation approach.

The initial implementation efforts focus on performing outreach and educational activities that explore the tools and partnerships needed in the Station Area, including new programs and coordinated planning and economic development efforts that the City will need to explore in a more significant manner. Some of these efforts may not bear fruit until after the five-year plan outlined in this report, so future implementation planning, outlining longer term goals should happen as initial exploring and learning occurs.

We recommend a City cross-department committee, to spearhead the five-year plan, to identify longer range implementation steps, and to maintain the momentum that has been established by the Station Area Plan process. This group could be instrumental in realizing goals for placemaking—creating the "community living room" envisioned in the plan, from outdoor active plazas to indoor community gathering areas. These types of places will need City administrative programming assistance to reach their potential. In addition, the group can identify grants through the State's new comprehensive website, Planning & Funding Resources, hosted by the Governor's Office of Planning and Budget.

State Law requires consideration of the following implementation actions as appropriate:

1. Modify land use regulations
2. Make infrastructure improvements
3. Modify deeds or other relevant legal documents
4. Secure funding or develop funding strategies
5. Establish design standards for development within the Station Area
6. Provide environmental remediation

Actions one and five above can be addressed in a zoning code update, recommended in the plan below. Action two implies prioritizing area projects to make vision implementation feasible, and actions two and four both suggest identifying potential tools and funding sources

to assist in accomplishing the Vision. Items three and six do not appear relevant within the five-year timeframe. No environmental contamination has been revealed in the process so far, and, although agreements that involve existing deeds and legal documents may become important as partnerships are explored, those will likely evolve as the implementation process unfolds.

Keeping the categories of actions above in mind, we identified the following five-year implementation needs:

General Planning

The Station Area Plan (SAP) should be incorporated into the Orem City General Plan. Until the next major general plan update, the future land use map should be modified to reflect the SAP Vision, and the SAP should be included in the appendix. When the next major general plan update occurs, the SAP could be more fully incorporated, possibly as a neighborhood plan. Additionally, when the general plan update occurs, a zoning phasing plan should be detailed and included in the update.

Zoning

In the area adjacent to the station, future development needs to comply with the requirements of the PD-31 zone. Prior to beginning this planning process the City adopted zoning in the Station Area that encourages mixed-use development, moderate income housing, and other standards which meet the requirements HB 462. In consideration as part of the Station Area Plan Implementation Plan, zoning updates will be needed to address priorities identified in phasing of station area development, such as intensification of the area, mixed use development, positive design features, parking garages, sustainability, and incentivizing affordable housing and ownership. A phased approach should be considered for the development of the station area, including amending the PD-31 zone. In addition, new regulations for detached accessory dwellings should be crafted.

Funding/Incentive Programs

Research will be needed to assess the requirements for tax incentive based programs, including the Housing and Transit Reinvestment Zone (HTRZ), Community Reinvestment Agencies (CRA), various infrastructure funding programs such as Public Infrastructure Districts (PIDs), and best practices acceptable to the community that address affordable housing and ownership.

Partnering

With many different property owners, development partnerships will become important. The vision cannot be accomplished over time without partnering for mutual benefits.

Relationship building with UTA and UVU is especially important, as both own land in the Station Area and generate activity. UVU also has an agreement with Axis, an apartment complex, for student housing. Exploring more formal agreements with both entities needs consideration. UVU maintains sole control over what development occurs on its property and currently has no plans to develop housing on its campus. Although the plan does not obligate or require UVU to construct housing in the locations indicated, the plan is intended to encourage UVU and show what could develop if UVU constructed student housing on its property. The UVU master plan as shown in the supporting documentation shows UVU's current plans for the UVU campus.

Placemaking

Gathering places are a significant part of the SAP. In this age of "index finger shopping," a retail center needs more than just shops. Some retail, such as a grocery, attract daily visitors, but other shops are often in competition with online retailers. **However, an unexpected result of higher density projects is that the units generate significant sales tax, due to point-of-sale tracking and internet purchases. Higher density housing projects now provide sales tax revenue comparable to many retail brick and mortar businesses.** This sales tax generation can provide a funding mechanism for placemaking improvements and events, to help create gathering spaces that people from all over the community can enjoy and return to again and again—active places that can be catalysts to attract business to the Station Area. At Orem Station, new and ongoing events could be coordinated with events at UVU and UTA free fare days.

Economic Development Outreach

Concerted economic development outreach will be needed to help attract businesses to the Station Area.

As suggested in the vision, another hotel, a grocery store, restaurants, and unique local retail will require an on-going outreach program through the City's economic development staff. Moving from surface parking to parking garages will also take a coordinated economic development effort.

Beautification

The Station Area currently acts as an urban heat island with interspersed buildings, a lack of shade, and streets weaving through massive parking lots. The plazas, pocket parks, and urban forests described in the vision are needed to cool and improve the function and beauty of the area. Further, the area between the railroads and I-15 could become an urban forest/storm drainage detention site.

Trails

Currently the Station Area needs more trail/pathway connections to other destinations in the community, including a trail connecting to the regional Utah Lake Shoreline Trail, and crossings across Geneva Road and University Parkway. A trail along the west side of the railroad, under University Parkway, would help to connect the pedestrian bridge, the train station, and future services and activities. Trails, better pedestrian accommodations, and bike paths can provide additional options in the Station Area that improve health and air quality.

Implementation Plan For the Station Area Plan

GENERAL PLANNING AND ZONING					
Activity	**Type**	**Lead**	**Partners**	**Funding**	**When**
Update General Plan to incorporate the SAP.	General Plan	Community Development	n/a	n/a	Year 1
Review current zoning. Determine phasing plan for SAP zoning standards	Land Use Regulations	Community Development	n/a	n/a	Years 2-3
Review current parking standards which may include parking analysis to determine parking needed for current and future land uses as identified in the vision. Explore parking incentives to replace surface parking with parking garages including safety, lighting and spacing size.	Analysis/ Land Use Regulations	Orem City Planning/ Planning Consultant	UTA	City/State Grants	Years 2-5
FUNDING & INCENTIVE PROGRAMS					
Activity	**Type**	**Lead**	**Partners**	**Funding**	**When**
Explore the requirements for setting up a Housing and Transit Reinvestment Zone (HTRZ) for the immediate Station Area.	State Enabled Funding Program	Community Development	UTA, UVU, Property Owners, Taxing Entities	Once active, a HTRZ generates funds as development occurs.	Years 2-5+
Evaluate benefits of Community Reinvestment Agency (CRA) versus or in addition to HTRZ.	State Enabled Funding Program	Community Development	UTA, UVU, Property Owners, Taxing Entities	Once active, both programs generate funds as development occurs.	Years 2-5+
Explore infrastructure funding programs such as Public Improvement Districts (PID), Infrastructure Financing Districts (IFD) (pending legislative approval) and others.	State Enabled Funding Program	Community Development	UTA, UVU, Property Owners, Taxing Entities	Generally, once active, development pays for itself overtime.	Years 3-5+
Explore grant funding opportunities using the Planning & Funding Resources tool, hosted by the Governor's Office of Planning and Budget.	Research State Funding Sources Portal	Development Services & Other City Staff	Possible Grant Partnerships	Grants generate funds.	Years 2-5+

PARTNERING					
Activity	**Type**	**Lead**	**Partners**	**Funding**	**When**
Meet with Utah Valley University and State Legislators to explore adding on-campus student housing to long- term master planning, pedestrian bridge landing plazas, and building options on their property.	Partnership Negotiation	City of Orem	State of Utah, Legislative	n/a	Years 1-5
Meet with UTA to explore development on their property.	Partnership Negotiation	Community Development	UTA, Orem City, Development Partner	To be determined in partnering process	Years 1-5+
Meet with private landowners to understand their needs	Orem City Program to Establish/ Improve Relationships	Community Development	Landowners	Based on project needs	Years 1-5+
Develop general partnerships to look for ways to collaberate.	Orem City Program to Establish/ Improve Relationships	Community Development, other City departments as determined	UTA, UVU, UDOT, Union Pacific, Property Owners	City sponsored cross-departmental effort	Years 1-5+
PLACEMAKING					
Activity	**Type**	**Lead**	**Partners**	**Funding**	**When**
Research best practices/communities that have created activity centers.	Orem City Initiated Research Project	Community Development	Consider Consultant Partner	Orem City, Possibly Grants from MAG or State	Years 2-5+
Consider activating the current spaces with rotating, temporary features and events.	Orem City Program	City of Orem	UVU and UTA	City, Possible Grants	Years 2-5+
Consider holding events in the immediate Station Area.	Orem City Event Coordination	City of Orem	UVU (Add events to west side of pedestrian bridge when events are occurring on	Orem City, and/or Event Entrance Fees	Years 2-5+

Priority Activities

The implementation chart on this and the following pages helps to set priorities for the City and includes areas of focus for each year/group of years. Early on, priorities include adoption and inclusion of the Station Area Plan into the General Plan and coordination and partnering with UVU, UTA, Union Pacific, private property owners, and UDOT. Coordination efforts are imperative to build the relationships needed to implement the vision. Coordination within the City of the various departments that might be involved in vision implementation is also critical to the successful implementation of the Station Area plan.

During the vision celebration meeting in February 2024, participants noted a number of priorities. The vision celebration was not as well attended as prior meetings, but priorities noted are consistent with preferences voiced throughout the visioning and planning process.

Land Use and Development

- Variety of housing choices, especially affordable and ownership options
- Detached accessory dwelling units
- Grocery and/or market
- Comfortable transitions to existing neighborhoods
- Mixed use development
- Preservation of existing neighborhoods
- Amenities at the station to support commuters

ECONOMIC DEVELOPMENT OUTREACH					
Activity	**Type**	**Lead**	**Partners**	**Funding**	**When**
Identify and regularly reach out to desired market segments (e.g. hotel, grocery) to attract desired economic activity.	Economic Development	Community Development	Property Owners, Potential Businesses	Orem City	Years 2-5+
BEAUTIFICATION					
Activity	**Type**	**Lead**	**Partners**	**Funding**	**When**
Explore options for open space on public and private property between the tracks and I-15.	Capital Project	Community Development	UTA, Union Pacific, UDOT	Possible Grant Funding	Years 4-5+
Explore adding trees to existing streetscapes and parking lots.	Capital Project	City of Orem	UVU, UTA	Possible Grant Funding	Years 3-5+
TRAILS					
Activity	**Type**	**Lead**	**Partners**	**Funding**	**When**
Explore, plan and build trails to connect to local and regional trail network.	Capital Project	Community Development	UTA, Union Pacific, UDOT	Possible State Trails Funding	Years 2-5+
Analyze pedestrian/bicycle improvements on south side of University Parkway.	Capital Project	Community Development	UDOT	Possible Grant funding	Years 5+
Explore possible trail along tracks and under University Parkway.	Study/Capital Project	Development Services	UDOT, Union Pacific, UTA	Possible Grant funding	Years 3-5+
Complete pedestrian/bicycle improvements on Geneva Road.	Capital Project	Development Services	UDOT, Property Owners	Possible Grant funding	Years 3-5+

Transportation

- Walkable village
- Trail to Utah Lake
- More bike lanes and sidewalks on quieter streets
- Wrapped parking garages coupled with a parking standard (one stall per bed)

Public Open Spaces

- Pedestrian plazas at both ends of the pedestrian bridge
- Urban forest between the freeway and the railroads

Annual Reporting

We recommend annual reporting to the Orem City Council to track implementation progress. The progress report should coincide with the annual budgeting process to enable funding for specific activities. The progress report should also look forward, detailing the steps anticipated for the next year.



5. Supporting Documentation

Where Can I Review Supporting Documentation?

Supporting documentation can be reviewed at this web page: http://www.orem.org/longrangeplanning

Supporting documents include the following:

- Transportation Study
- Market Study
- Public Meeting Presentation Slides
- UVU Campus Master Plan



IMAGINE OREM

5. Appendices

A. Transportation Study | 34

B. Market Study | 51

C. Public Meeting Presentation Slides | 62

FEHR PEERS

Memorandum

Date: May 9, 2023

To: Christie Oostema Brown, People+Place

From: Jared Lillywhite, Fehr & Peers

Subject: Orem SAP Existing Transportation Conditions

UT23-2423

Introduction

Fehr & Peers has completed an analysis of existing transportation conditions within the Orem Station Area Plan study area (**Figure 1)**. This analysis was informed by transit ridership data, pedestrian data, parking data, crash history, previous transportation plans (See Appendix A), and in-person observation. The purpose of this memorandum is to summarize the existing transportation conditions, needs, barriers, and opportunities that were identified in this analysis.

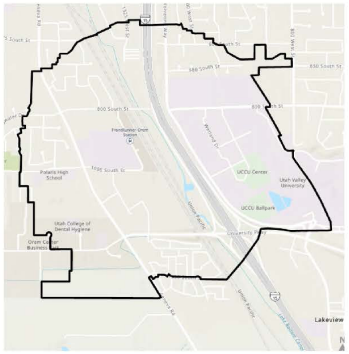


Figure 1. Orem SAP Study Area

2180 South 1300 East | Suite 220 | Salt Lake City, UT 84106 | (801) 463-7600 | Fax (801) 486-4638
www.fehrandpeers.com

Existing Transportation Data Review

This section summarizes the transportation data collected for this analysis, including:

- Transit Ridership
- I-15 Pedestrian Bridge Usage
- Parking Utilization
- Crash History

Transit Ridership Data

The center of the study area is Orem Central Station. This station serves commuter rail (FrontRunner), Bus Rapid Transit (UVX), and local bus routes (Route 831/841 & Route 862). Fehr & Peers analyzed both rail and bus ridership data to identify trends and establish context for Orem Central Station. Figure 2 shows the systemwide average weekday boarding and alighting at each station on the FrontRunner line. Orem Central Station is the 5th busiest station on the route and the 2nd busiest in Utah County, behind Provo Central.

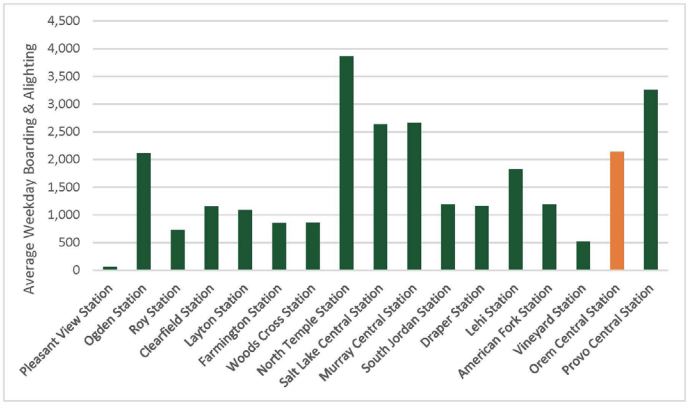


Figure 2. FrontRunner Average Weekday Systemwide Boarding & Alighting (2017 - Jan 2023)

Figure 3 and Figure 4 show the ridership trends for FrontRunner at the Orem Central station. Ridership increased steadily from 2017 to 2019, and then experienced a significant decline in 2020 due to the Covid-19 pandemic. FrontRunner ridership at Orem Central in 2022 was up 63% from 2020 levels and down 31% from 2019 levels. Average weekly FrontRunner ridership at Orem Central was down 22% in February 2023 compared to February of 2020.

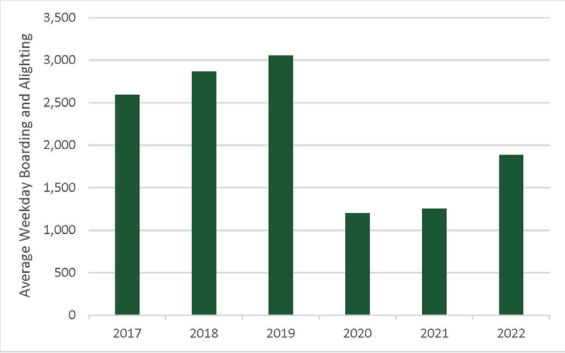


Figure 3. Orem Central Average Weekday FrontRunner Boardings and Alightings



Figure 4. Orem Central Average Weekly FrontRunner Ridership by month (Boardings and Alightings)

Figure 5 shows the systemwide average weekday boardings and alights at each UVX station since January 2020. Orem Central Station has the 2nd highest boarding and alighting of any station across the UVX route.

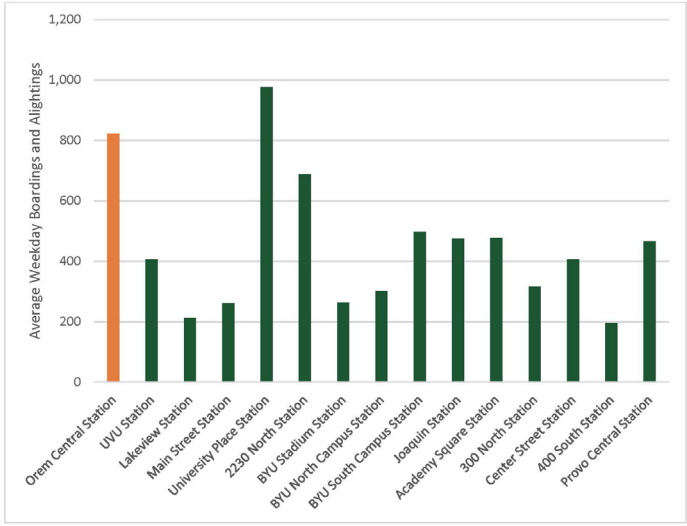


Figure 5. UVX System Average Weekday Boardings and Alightings (2020-Feb 2023)

Figure 6 shows the weekly average boarding and alighting counts for the UVX route at Orem Central Station. Figure 7 shows the same information for the two local bus routes that serve Orem Central, Routes 831/841 and 862. Both figures show a precipitous decline in ridership in March 2020, due to the Covid-19 pandemic, with a gradual increase from March 2020 to the present. Table 1 compares bus boardings and alightings at Orem Central between February 2020 and February 2023. Overall, bus boardings and alightings are down 37% at the station from pre-pandemic levels.



Figure 6. Average Weekday Boardings and Alightings at Orem Central Station, UVX

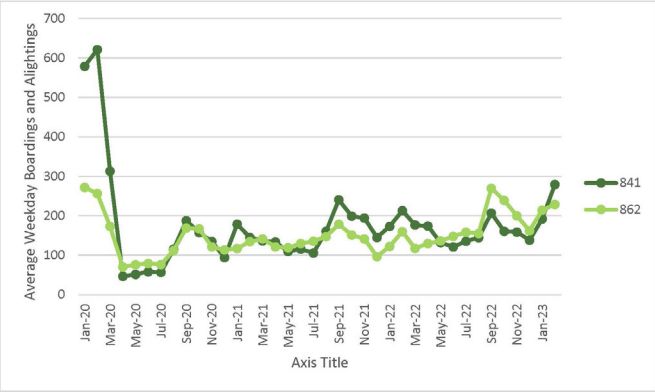


Figure 7. Average Weekday Boardings and Alightings, Local Bus Routes

Table 1: Weekly Bus Ridership Data

Route	Feb-20	Feb-23	% Decline
UVX	3468	2225	36%
831/841	622	279	55%
862	256	229	11%
Total	**4346**	**2733**	**37%**

I-15 Pedestrian Bridge Usage

In March 2021, a new pedestrian bridge opened connecting the Orem Central Station to the UVU campus, spanning I-15 and the train tracks. Usage data for the new facility is posted on UDOT's Automated Traffic Signal Performance Measures (UDOT ATSPM). The first month for which usage estimates are available is August 2021. This analysis considered usage data from October 2021, April 2022, and April 2023. As shown in Table 2, approximately 1,000 pedestrians are estimated to cross the bridge every day during these months with regular school in session. Figure 8 shows how those pedestrians are spread throughout the day, with the highest activity around 9:30 AM.

Table 2: Average Weekly Pedestrian Bridge Usage

Route	Average Daily Usage
October 2021	1145
April 2022	906
April 2023	986

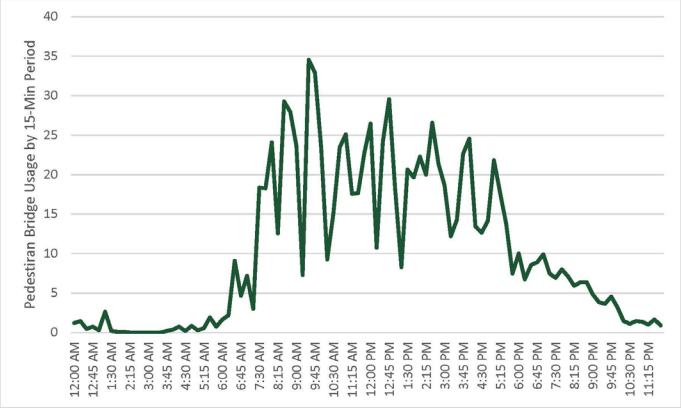


Figure 8. April 2023 Weekday Average Pedestrian Bridge Usage

Parking Counts

In September 2021, Orem City took an inventory of parking lot utilization at several multi-family developments throughout the city. Table 2 shows the results of counts within the study area. Parking vacancy rates at these developments ranged from 14% to 21%, with a 47% vacancy rate at the UTA FrontRunner parking lot. These counts occurred during peak parking periods for the multi-family developments, but prior to peak parking periods for the FrontRunner station. In-person observation shows that the parking immediately surrounding the FrontRunner station is near full utilization. However, the additional spaces in the adjacent UVU parking lot that are marked for UTA parking are largely unoccupied during peak parking periods.

Table 3: Study Area Parking Counts (September 2021)

Complex Name	Count Time	Occupied Stalls	Unoccupied Stalls	Observed Off-site Parking	Total Stalls	Parking Vacancy Rate
Axis/Promenade Place	6:05 AM	790	173	41	963	14%
Parkway Lofts	6:26 AM	437	103	0	540	19%
UTA FrontRunner Parking	6:30 AM	242	214	0	456	47%
Wolverine Crossing	5:56 AM	728	198	0	926	21%

Crash History

Fehr & Peers obtained crash data from UDOT's statewide crash database for the years 2018 through 2022. As shown in Figure 9, total crashes decreased significantly from 2018 to 2019, but have increased in every year since then.

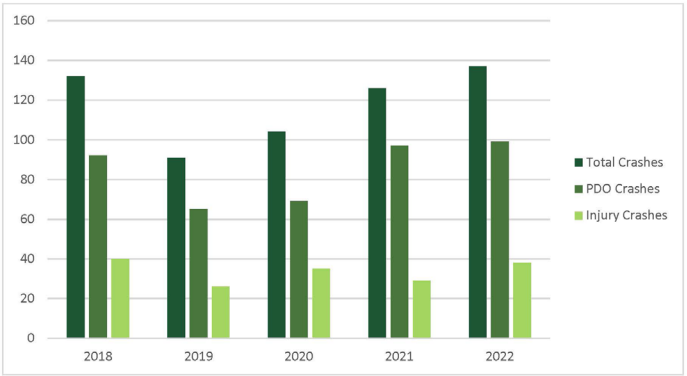


Figure 9. Study area crashes by year

Figure 10 shows the study area crashes (excluding crashes on I-15) during the last five years in the study area. Of the 620 crashes in the dataset, six involved a pedestrian and two involved a cyclist. Three of the six pedestrian-related crashes and both cyclist-involved crashes were injury-related. There were no reported fatalities in the study area. Injury-related crashes in the study area have been more heavily concentrated along the high-speed arterial roads, namely University Parkway and Geneva Road.

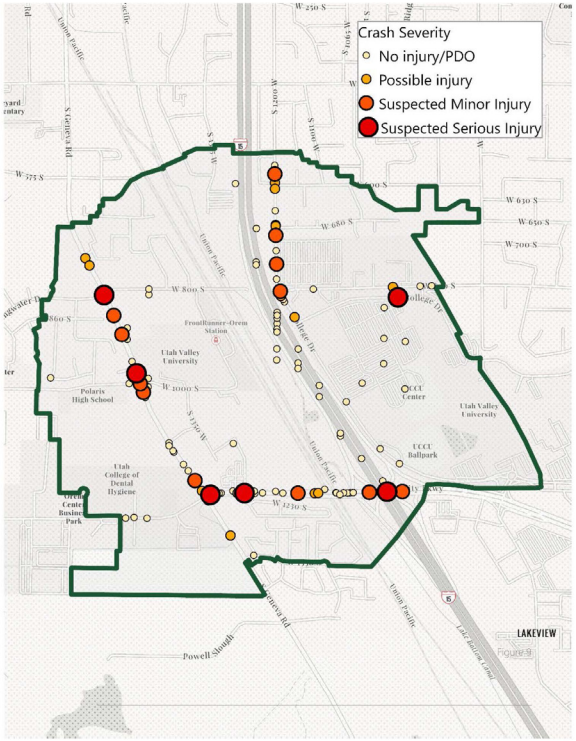


Figure 10. Study area (non-I-15) crashes by severity (2018-2022)

Transportation Needs

The purpose of this chapter is to summarize existing transportation needs in the study area. This summary is based on findings from existing transportation data, a review of previous studies, and in-person observation.

Improved Active Transportation Connections

Both in-person observation and a review of existing transportation plans identified active transportation connections to the transit station as one of the primary transportation needs in the study area. The block of land bounded by Geneva Road, 800 South, I-15, and University Parkway contains three distinct multi-family developments, a UVU campus building, a hotel, a gas station/convenience store, ground-level retail space, and the transit station. This diversity of land uses creates a high demand for active transportation trips, but the area lacks a strong active transportation network to serve those trips. Each development has infrastructure to accommodate pedestrians within itself, but the sidewalks and trails end either at parcel boundaries or at large parking lots, leaving pedestrians to navigate an inhospitable environment to reach external destinations. Figure 11 shows an example of good pedestrian infrastructure within Wolverine Crossing, while Figure 12 shows how that accommodation fails to connect through the study area.



Figure 11. Example of pleasant pedestrian environment within Wolverine Crossing

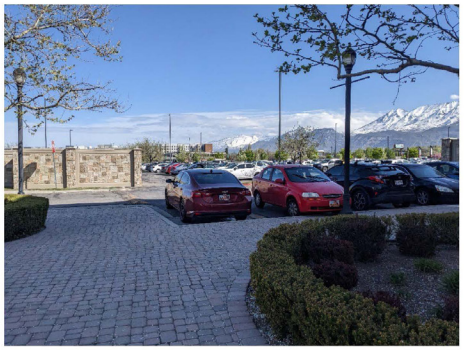


Figure 12. Example of lack of pedestrian connection to other developments

The development closest to the transit station is Parkway Lofts, which has two direct sidewalk connections to the transit station. However, each of these connections is gated. When Fehr & Peers was onsite for observation, one gate was closed and the other was open, but broken off the hinges (Figure 13 and Figure 14).

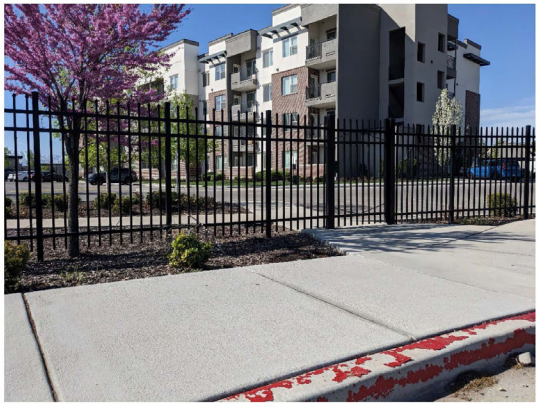


Figure 13. Closed pedestrian connection at Parkway Lofts



Figure 14. Broken gate at pedestrian connection to Orem Central Station

Promenade Place is another student housing development in the study area with pedestrian facilities that do not connect to the rest of the study area. Figure 15 shows that the most direct path from the development to the transit station does not connect across the intermediate property. Pedestrians wishing to travel to and from the transit station to this development must either travel out of direction or across this unpaved section of private property.



Figure 15. Missing connection for pedestrian path to transit

As discussed previously, a new pedestrian bridge opened in March 2021, connecting the developments on the west side to UVU's main campus east of I-15. The automatic counter shows this bridge serves approximately 1,000 daily weekday pedestrian trips. However, the entrances to the pedestrian bridge on both sides are in parking lots with little to no accommodation for pedestrians (Figure 16). Figure 17 shows the path a pedestrian would need to travel to stay on paved sidewalks with accessible crossings between Wolverine Crossing and UVU main campus under existing conditions. UVU has plans to add a pedestrian path connecting the bridge to the main campus in 2023, which will provide a more direct pedestrian path on the east side of the study area.

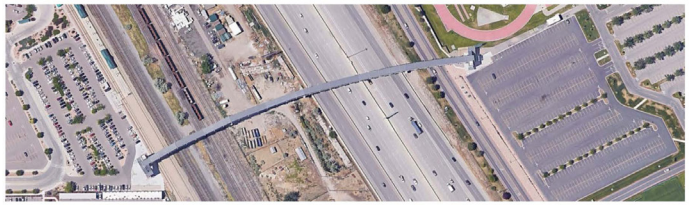


Figure 16. Pedestrian bridge and adjacent facilities



Figure 17. Existing pedestrian path between Wolverine Crossing and UVU Campus

In person observation showed that bike parking at the student housing in the area was fully occupied (Figure 18), showing that demand for bike facilities is high for residents of the study area.



Figure 18. Occupied bike parking at Wolverine Crossing

The need for improved active transportation connections in this area is highlighted in multiple adopted transportation plans, including the Orem Transportation Master Plan and the Orem Parks, Recreation, Trails, and Open Space Master Plan. MAG is currently updating the regional transportation plan for 2023 and has published a draft set of projects for public comment, with input from Orem City on priority projects. This list of projects includes improved bike and pedestrian facilities to the north and south of the study area, but there are no projects planned within the immediate area of the transit center.

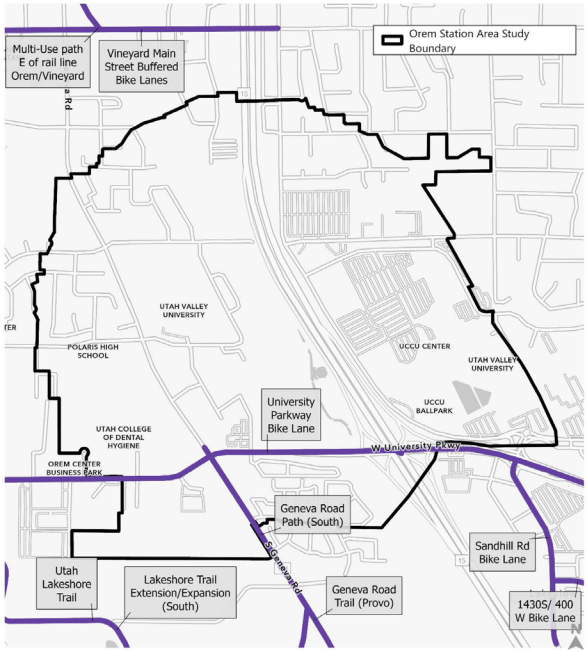


Figure 19. Draft MAG 2023 Priority AT Projects

Increased Vehicle Capacity

One of the previous studies reviewed by Fehr & Peers was a 2019 study[1] of transportation issues on and around the UVU campus. This study collected traffic volume data at all intersections in the study area in January 2019 and compared existing and projected 2050 traffic volumes to intersection capacity. The results shown in Figure 20 and Figure 21 show the 2019 AM and PM level of service, respectively, at each intersection. Level of service (LOS) is a metric to quantify traffic delay at an intersection. Typically, LOS D and above is considered acceptable for urban intersections during peak hour conditions. As seen in the figures below, several intersections were found to operate at unacceptable levels of traffic delay in the 2019 study.



Figure 20. 2019 AM Intersection Level of Service
Source: UVU Area Plan Vision: Transportation Happiness for all Users, 2019

[1] UVU Area Plan Vision: Transportation Happiness for All Users

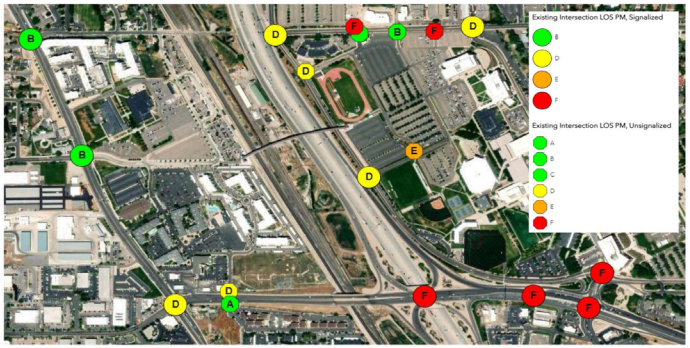


Figure 21. 2019 PM Intersection Level of Service
Source: UVU Area Plan Vision: Transportation Happiness for all Users, 2019

This study identified projects to mitigate the high levels of delay experienced at the freeway interchange and intersections to the east of the freeway. Some of these projects were formally adopted into the UVU transportation plan and have been included in the draft regional transportation plan, including:

1. 800 S Overpass, Ring Road Realignment
2. 800 S Access Management Improvements
3. Northbound Tunnel from I-15 Offramp to1200 West
4. Campus Drive to SB I-15 Dual Lanes
5. 400 W Roundabout Improvements

However, no project has been planned to mitigate the failing conditions in the AM peak period at the intersection of 1250 W & University Parkway.

In addition to the vehicle capacity needs identified in the 2019 UVU study, the draft 2023 regional transportation plan (RTP) identifies capacity constraints on both I-15 and Geneva Road. These corridors serve as the primary and secondary north/south routes for vehicle travel in the region. The draft RTP includes plans to widen I-15 in Phase 1 (2032) and widen Geneva Road by phase 3 (2050). These widenings, particularly the widening of Geneva Road, would exacerbate the active transportation challenges described in the previous section. The planned highway projects are shown below in Figure 22.

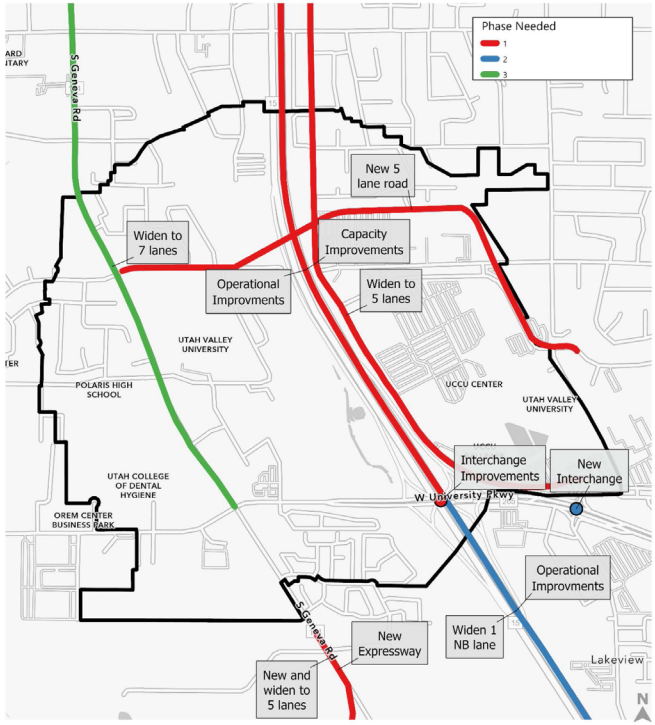


Figure 22. Highway Project Needs in MAG RTP

Transit Improvements

A review of existing and planned transit routes in the study area shows a lack of transit connectivity to points north and south from the study area. All three bus routes that currently serve Orem Central Station route east/west through Orem and Provo. Improved transit connection to Vineyard is of particular importance in this study area due to the planned

development of the UVU vineyard campus. The transit projects planned in the draft 2023 MAG RTP will address this issue. The proposed projects are as follows:

- Phase 1 (2032):
  - Double track FrontRunner: This will allow for increased FrontRunner service.
  - UVX Extension to Vineyard: This will connect to the Vineyard UVU campus.
- Phase 2 (2042):
  - Central High Frequency Corridor: This is a plan for new BRT or Light Rail Service from Lehi to Provo. The alignment is still to be determined, but one possible route would connect to Orem Station.
  - FrontRunner Electrification
- Phase 3:
  - Central High Frequency Corridor: Increased capacity for the existing UVX route

The projected transit projects are shown below in Figure 23.

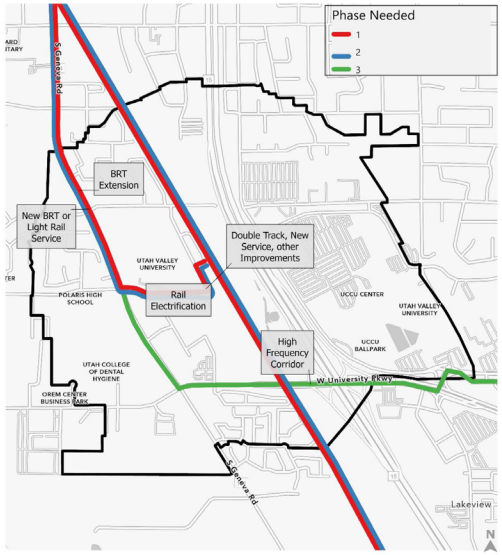


Figure 23. Projected Transit Projects in MAG 2023 Draft RTP

Improved Safety on Surrounding Roads

As discussed previously, vehicle crashes have increased in the study area every year since 2019. The transit station area is surrounded on the east side by I-15 and on the south and west sides by major arterial roads. As shown in Figure 24, the biggest hot spot for crashes is the I-15/University Parkway Interchange. The MAG RTP has a planned project to improve this area. The next highest areas of crashes, however, do not have planned improvements. 1250 W/ University Parkway is a two-way stop-controlled intersection with high crash density. The slope from the nearby interchange limits visibility at this intersection, which is likely contributing to the crash history. The other area that shows a high crash density is the 800 South/Geneva Road intersection. This is a signalized intersection with no protected left turns. Both intersections should be studied for potential safety improvements.



Figure 24. Crash density heat map (non-freeway crashes)

As discussed previously, active transportation facilities could also improve the safety of the study area. University Parkway has a sidewalk on just the north side of the road east of Geneva Road and no sidewalk on the west side of Geneva Road. There are no bike facilities on University Parkway. Geneva Road has sidewalk and bike facilities on both sides of the road north of University Parkway, but there are no protected bike facilities on the 45 MPH 5-lane facility and no bike facilities of any kind to the south of University Parkway.

Barriers, Constraints, Opportunities

The purpose of this chapter is to summarize existing barriers, constraints, and opportunities for transportation in the study area.

Barriers and Constraints

Transportation Access

Large, limited-access transportation facilities (I-15, Geneva Road, University Parkway, and train tracks) bisect the study area in both directions. Some undeveloped parcels are cut off from transportation access by these major facilities, particularly between the train tracks and I-15. These parcels are shown below in Figure 25.



Figure 25. Undeveloped parcels with limited transportation access

Competing Priorities

One of the primary barriers facing the study area is the competition between transportation functions of study area facilities. The key connection for transit access within the study area is between UVU and the transit center and adjacent developments. However, these key locations are separated by I-15, Geneva Road, and the train tracks, which are each key north/south regional transportation corridors. Each of these corridors is planned to be widened in the future to meet growing regional transportation demands. Without careful planning and mitigation, these projects have potential to further limit connectivity between project sites.

Existing Development

As discussed previously, the existing developments around the transit center lack active transportation connectivity between themselves. Retroactively fitting connections through existing development is more challenging than planning paths and trails through undeveloped property.

Opportunities

Underutilized Surface Parking

A substantial portion of the study area is dedicated to surface parking lots owned by UVU, UTA, and private residential developments. In-person observation (Figure 26) and aerial imagery (Figure 27) show that the UVU parking lot west of the transit station is largely underutilized. Conversations with UVU confirm that this parking lot is underutilized and could be repurposed for other uses. As discussed, this area lacks facilities for active transportation. A repurposing of this space could include a planned network of trails and paths.



Figure 26. Underutilized UVU parking lot west of transit center

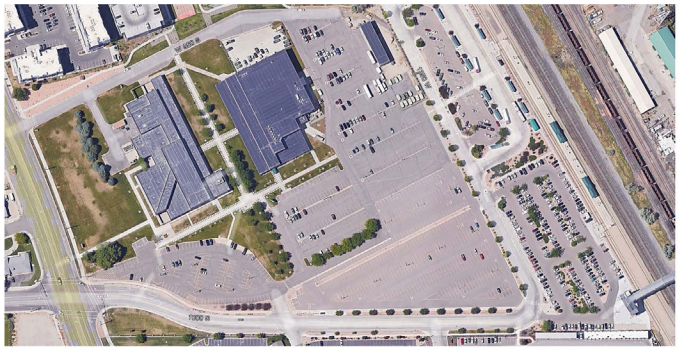


Figure 27. Aerial Imagery of underutilized UVU parking lot

Planned Projects

The existing transportation plans include projects that will provide opportunities to improve transportation conditions in the study area. One project that could be particularly impactful is the planned extension of 800 South with a new bridge across I-15 toward the north portion of the study area (Figure 28). This will provide another direct access to the transit station for all transportation modes, allowing bus routes to realign for improved efficiency and help potential transit riders more directly access UTA services. Furthermore, the planned bridge could open transportation access to the parcels between the train tracks and I-15, allowing for new productive uses of the space. This project should be designed with proper facilities for all modes of transportation to maximize the positive transportation impact.



Figure 28. Planned 800 South Project

Another opportunity is the planned Lakeview Parkway extension project to the south of the study area. This will bring a connection to the statewide network of multi-use trails to the border of the study area. To best take advantage of this opportunity, a trail should be implemented to connect the Lakeview Parkway trail to the Orem Central Station.

UVU Partnership

Much of the study area is made up of land owned by Utah Valley University, and much of the remaining portion houses university students. UVU has shown a willingness to partner with other agencies to enhance transportation options in and around their campus. For example, UVU has partnered with UTA to provide free transit passes to all faculty, staff, and students. They have also partnered with UDOT in the construction of the heavily used pedestrian bridge connecting the transit station to the main campus. Representatives from UVU mentioned that these measures, along with the construction of the Utah Valley Express (UVX), have significantly reduced parking

demand on campus. The willingness of the key landowner to partner toward a shared transportation vision, along with the student-oriented nature of the study area demographics presents an opportunity to maximize the potential of the transit station in a unique way.

Conclusion

The purpose of this memorandum was to summarize existing transportation conditions near the Orem Station area and identify needs, barriers, constraints, and opportunities. Key findings from this study include the following:

- Existing Conditions
  - Transit ridership in the area has been steadily increasing since the beginning of the Covid-19 pandemic but is still below pre-pandemic levels.
  - The new pedestrian bridge between the transit station and UVU main campus is heavily used, with peak usage occurring between 8-10 AM.
  - Parking vacancy rates at residential developments in the study area are between 14%-21% during peak parking periods.
  - Study area vehicle Crashes have increased every year since 2019.
  - Many study intersections are at or near vehicle capacity during AM and PM peak periods.
- Transportation Needs Include:
  - Improved active transportation connections to the transit center from nearby developments.
  - Mitigating congestion at key intersections (I-15/University Parkway interchange, 1250 West/University Parkway) and corridors (Geneva Road) (.
  - Increased bus service to points north and south.
  - Safety improvements along University Parkway (particularly at 1250 West) and Geneva Road (particularly at 800 South), including active transportation facilities on these corridors.
- Barriers and Constraints
  - Transportation access to study area parcels is limited due to large, regional limited-access transportation facilities.
  - The study area serves a key regional role in transportation while also requiring key local transportation connections.
  - Existing developments have limited connectivity for active transportation.
- Opportunities
  - Surface parking near the transit area is underutilized. This space could potentially be repurposed for more productive uses.

- Planned transportation projects will likely provide greater connectivity within and external to the study area.
- UVU has expressed willingness to continue partnering to improve multimodal transportation. Because they control much of the study area land and have influence over travel behavior of many study area residents, their partnership has potential for significant results.

Appendix A: Review of Existing Transportation Plans

FEHR PEERS

Memorandum

Date: May 9, 2023

To: Christie Oostema Brown, People + Place

From: Jared Lillywhite, Fehr & Peers

Subject: Orem SAP - Summary of Existing Transportation Plans

UT23-2423

Introduction

The purpose of this memorandum is to summarize the results of the plan review conducted by Fehr & Peers to identify planned projects affecting the study area for the Orem Station Area Plan. The following documents were reviewed:

- Orem Transportation Master Plan (TMP) (2022 Draft Update)
- Mountainland Association of Governments (MAG) TransPlan 50 (2019 Adopted version)
- Orem Parks, Recreation, Trails, and Open Space Master Plan (2021)
- Orem Bicycle and Pedestrian Plan (2010)
- Imagine Orem: Geneva Road Plan (2017)
- Imagine Orem: Orem City Parking Study (2019)
- Utah Valley University (UVU) Facilities Master Plan (2021 UPDATE)

Plan Review

OREM TRANSPORTATION MASTER PLAN (2022 DRAFT UPDATE)

The City of Orem has sought to address and accommodate significant regional growth through its Transportation Master Plan (TMP). The TMP is a product of cooperative planning efforts between the City, its residents, and regional stakeholders such as the Mountainland Association of Governments (MAG), Utah Department of Transportation (UDOT), Utah Transit Authority (UTA),

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www.fehrandpeers.com

and other relevant regional entities. The plan documents the existing transportation network and conditions, identifies deficiencies, and discusses possible improvement or mitigation alternatives. The plan identifies improvements planned through the MAG Regional Transportation Plan (RTP) and non-RTP improvements for which Orem City will bear financial responsibility in the 2030 capital improvements plan.

The plan states Orem's desire to be actively involved in supporting transit as a viable and attractive alternative transportation mode through planning and lobbying efforts, and the TMP highlights both the Frontrunner commuter rail and bus rapid transit (BRT) plans in the transportation system. The plan also discusses a planned light rail project through Orem City. On MAG's RTP, a planned light rail project runs along University Parkway to the west side of the city then continues north, with an alternative route proposed along State Street. The Orem TMP adopts the State Street alignment as the city's preferred alternative, stating the city will work with MAG to adjust the planned alignment on the next phase of the plan. Also included is the improvement of the FrontRunner to include electrification and a double track.

The plan also includes design specifications and guidelines which establish Orem's expectations for changes in the transportation system, such as traffic calming improvements, crosswalk installation criteria, and speed limit policies. Geneva Road is designated as a major truck route along the west edge of the city and 1200 West is designated as an alternative truck route. These designations are intended to keep the impacts of truck travel limited to these routes and away from quieter streets. It will be important to keep in mind the role these roadways serve within the SAP boundary.

The following is a list of transportation projects from the 2030 Capital Improvement Program that fall within the study area:

- 1200 W (Sandhill Road to I-15) – Widen to 5 lanes
- I-15/Orem 800 S Overpass
- 1600 W (Connection to Geneva Road)
- Traffic Signal – 800 S 1200 W
- Lakeview Parkway (Geneva Road to Southern Boarder) – New 5 lane road

MAG TRANSPLAN 50 (2019)

TransPlan50 is the 2019 iteration of the regional transportation plan undertaken by MAG. This planning effort is done iteratively every four years and focuses on building a robust, multimodal transportation system for the region by coordinating project prioritization and phasing with federal funding streams. The 2019 plan that was reviewed is the latest adopted plan, while the 2023 update is currently being drafted. The plan addresses the needs of automobile, transit, and

active transportation users out until the year 2050. The plan highlights a strong need for future transit investments and notes that current funding expectations will not be sufficient to meet these needs. However, it communicates a strong desire to invest heavily into the transit system, including the creation of a light rail service, additional BRT routes, and upgrades to the Frontrunner. Many of these upgrades are expected to interface with the Orem SAP or be constructed in proximity. The plan also notes a higher propensity for active transportation in the immediate area around the Orem SAP. In the project section, the plan also records that Geneva Road is planned for a lane widening through each phase, the now-built pedestrian bridge to Utah Valley University, and the future creation of the Central Light Rail Line.

Specific projects in the 2019 version of the TransPlan50 that fall within the project area include:

- Highway
  - Orem 1200 W - *Widen to 5 Lanes*
  - Orem Geneva Rd - *Widen to 7 Lanes*
  - I-15/Orem 800 S/Campus Dr - *New 5 Lane Road/I-15 Bridge*
  - I-15 Widening - *12 Lane Freeway; University PKWY to SF US-6 then 8 Lanes to Payson*
  - I-15/University Parkway - *Grade Separated Off Ramp*
  - I-15/Alternatives Study; Lehi to Payson - *Study to identify the needs of the I-15 corridor*
  - I-15 Parallel Corridor; Pioneer Crossing BLVD to University PKWY - *New Freeway*
  - I-15 Parallel Corridor; University PKWY to Payson - *New Freeway*
- Transit
  - FrontRunner Double-Track
  - FrontRunner Electrification
  - Central Light Rail Line – *New Construction*
- Active Transportation
  - UVU Pedestrian Bridge – *Already constructed*
  - Orem FrontRunner Station Trail
  - Lakeview Parkway Trail
  - Geneva Road Bike Lanes
  - I-15 / Orem 800 South Crossing Multi-Use Path

Orem Parks, Recreation, Trails, and Open Space Master Plan (2021)

The Parks, Recreation, Trails, and Open Space Master Plan is an interim update to the plan that was updated in 2017. The master plan provides a comprehensive needs analysis and direction for

the effective and equitable planning for parks, recreation and trails development during the 10-year planning horizon and beyond.

The plan summarizes the existing conditions of trails in the city of Orem, which includes over 50 miles of trails, paths, and bike lanes. The plan proposes 99.5 miles of new trails, paths, and bike lanes, which would bring the total mileage to 151. Proposed trails within the Orem SAP study area include:

- Proposed bike lanes on Geneva Road and University Parkway
- Proposed regional trail through UVU
- Proposed multi-use path to Orem FrontRunner Station.

OREM BICYCLE AND PEDESTRIAN PLAN (2010)

The Orem Bicycle and Pedestrian Plan was developed in 2010 and set forth the City's long-term goals and policies with regards to active transportation, supporting Orem City's vision of becoming the most bicycle and pedestrian friendly city in Utah. The plan reviews existing conditions, constraints, and opportunities for active transportation, with recommendations for projects and policy crafted from robust community engagement.

This plan was crafted prior to construction of the Orem FrontRunner Station but included planned active transportation connections in and around the station area. Many of the planned improvements identified in this plan have since been constructed. The Orem Parks, Recreation, Trails, and Open Space Master Plan (summarized above) incorporated the unfinished aspects of this plan.

IMAGINE OREM: GENEVA ROAD PLAN (2017)

In 2017, the City of Orem was awarded a grant from the Environmental Protection Agency (EPA) to study and create a plan for the Geneva Road area in Orem. The Geneva Road Plan studied the area from 1600 North to 800 South in order to respond to local brownfield challenges through assessment, cleanup, and reuse of the corridor. The plan was broken into seven key areas that would support this process: land use, transportation, market analysis, redevelopment, and implementation. The plan identified a planned bicycle path and multi-use trail within the area of the SAP. To support the desirable redevelopment of the area, the introduction of a new zoning designation and a set of design guidelines were put forth in order to generate the mixed-use development of properties in a manner desired by the community. In addition, several key funding sources for environmental remediation and economic development were identified, which may support future investments in the area.

IMAGINE OREM: OREM CITY PARKING STUDY (2019)

The Orem City Parking Study was prepared in 2019 and serves as a guiding document to provide recommendations for new parking requirements for selected land uses. These recommendations are based on recognized standards, local parking counts, and proximity to existing and future transit. Using these factors, an analysis was made to inform the recommendations for selected land uses. The selected land uses include single family attached, multifamily, retail/office, mixed use with shared parking, and transit-oriented development (TOD) categories. Parking recommendations were made for each land use. Notably, mixed-use and TODs received a lower than locally standard recommended parking minimum. The study notes that, because TODs make it possible to live, study, and work without a car, parking reductions of 25-50% below mixed-use requirements can be recommended for these developments. Specific ranges were given for the other land uses, ranging broadly in terms of evaluating parking space requirements by floor area or bedroom units. A key recommendation of the study was that Orem shift its parking requirements for new developments away from the standard a per-unit parking requirement and utilize a per-bedroom standard.

UTAH VALLEY UNIVERSITY FACILITIES MASTER PLAN (2021 UPDATE)

The Utah Valley University (UVU) Facilities Master Plan was created in 2021. The plan examined the Orem campus's need to densify and intensify academic uses through the development of infill and centralization opportunities. The document touches on areas of design related to land use, pedestrian and vehicular circulation, streetscape, and building typology. To support circulation on the Orem campus, UVU plans to expand its multimodal transportation amenities, including expansions in roadways, improved linkages to rail and BRT, additions to the walking and biking network, and ensuring adequate parking is met for campus needs.

A standalone portion of the Orem campus falls within the SAP scope, immediately adjacent to the Frontrunner station, linked by a pedestrian bridge over I-15 that connects the station and existing student housing to the rest of campus. The document includes a 25-year development plan for this area, which will include the addition of a new academic building to the campus as well as an overpass via 800 S over I-15 that will be supportive of automobiles, transit, and active transportation, identified from the MAG RTP. This will serve as an additional opportunity to bypass the significant barrier that is I-15.

Orem Station Area Plan

March 2023

ZIONS PUBLIC FINANCE, INC.

OREM STATION AREA



	Acres
Developed	575.35
Residential Vacant	45.41
Commercial Vacant	0.66
Total	**621.42**

POTENTIAL DEVELOPMENT SCENARIO – 4

- Most land develops as planned, but parcel 19:034:0147 develops commercially; with incentives
  - 9.25 acres single-family residential
  - 7.99 acres multi-family residential (75 units per acre)
  - 0.66 acres retail
  - 28.17 acres business park/industrial

Projected Absorption

Land Use Category	2023 – 2027	2028 – 2032	2033 – 2037	Totals
Single Family Units	37	0	0	**37**
Multi Family Units – 30% capture	510	89	0	**599**
Multi Family Units – 50% capture	599	0	0	**599**
New Households – 30% capture	547	89	0	**636**
New Households – 50% capture	636	0	0	**636**
Retail	11,007 sf	0 sf	0 sf	**11,007 sf**
Business Park/Industrial	256,000 sf	210,309 sf	0 sf	**466,309 sf**
New Jobs Created	12	0	0	**323**

Demographics

ZIONS PUBLIC FINANCE, INC.

KEY DEMOGRAPHICS

	Orem	Utah County	State of Utah
Median Age	28.8	24.6	30.7
Average Household Size	3.21	3.53	3.08
Median Household Income	$70,412	$82,893	$79,133
Median Home Value	$329,000	$367,200	$339,700
Median Monthly Housing Costs	$1,584	$1,754	$1,682
Median Gross Rent	$1,144	$1,199	$1,171
Persons in Poverty	10.5%	8.1%	8.6%

Source: 2021 ACS 5-Year Estimates

POPULATION ESTIMATES

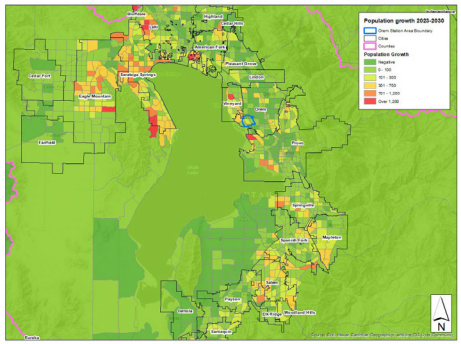
Utah County Population Growth Projections

	2020	2030	2040	2050
Lindon	11,987	12,601	13,029	13,105
Orem	**96,493**	**102,424**	**115,496**	**126,481**
Pleasant Grove	43,440	45,723	47,237	47,647
Provo	112,323	130,051	141,888	144,094
Vineyard	13,700	24,964	33,914	35,942
TOTAL	**277,943**	**315,763**	**351,564**	**367,269**
Growth from Prior Period		**37,820**	**35,801**	**15,705**

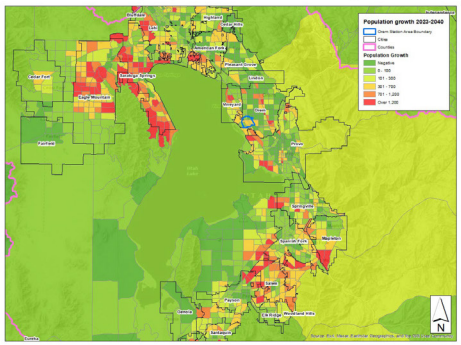
Source: WFRC

POPULATION GROWTH ESTIMATES

Utah County Population Growth Through 2030

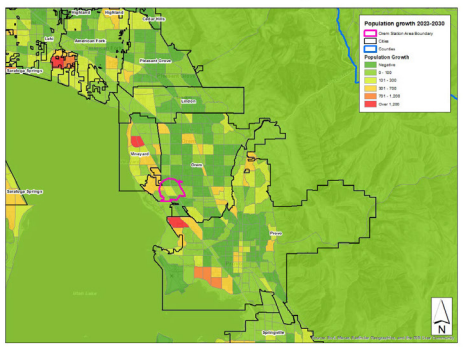


Utah County Population Growth Through 2040

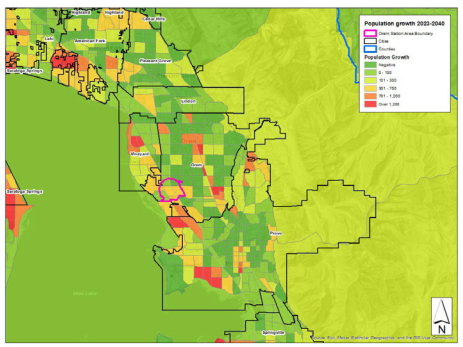


POPULATION GROWTH ESTIMATES

Orem Population Growth Through 2030



Orem Population Growth Through 2040

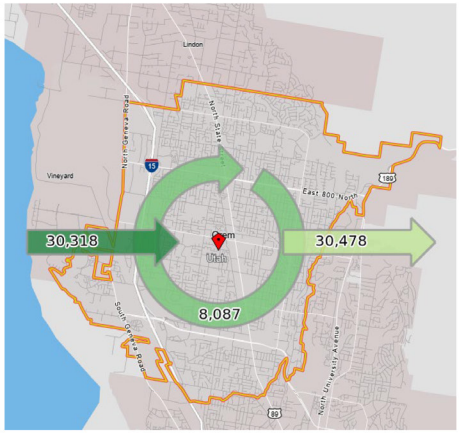


Economic Opportunities

Utah Code 10-9a-403.1 (7) (a) (ii)

ZIONS PUBLIC FINANCE, INC.

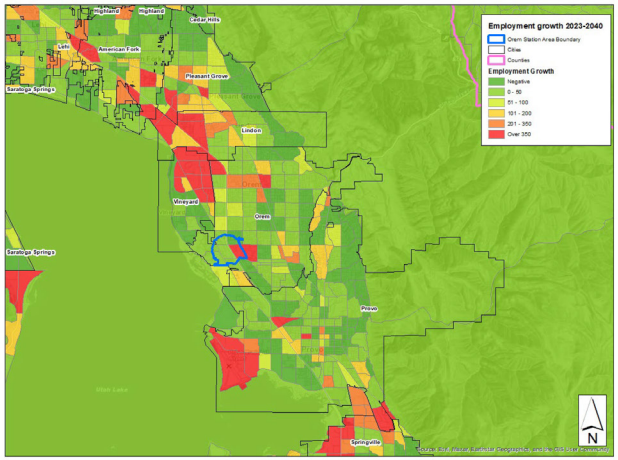
WORKFORCE



Source: US Census On the Map, 2019

- 79% of labor force is exported to other communities
- Average commute is 18.4 minutes one way
  - Utah County average is 22.2 minutes one way
- Average wages in the City are $3,860 compared to $4,745 across Utah County
- Labor force participation rate of 71.8%
- Unemployment rate of 2.3%
- Top industries for Orem labor force
  - Education and health care – 26.0%
  - Professional and management – 15.1%
  - Retail trade – 13.1%

WORKFORCE



Significant employment growth is projected for central Utah County, with an increase of nearly 30,000 jobs by 2040.

WORKFORCE

Utah County Employment Growth Projections

	2020	2030	2040	2050
Lindon	7,186	9,436	11,073	13,614
Orem	**44,069**	**46,242**	**46,030**	**46,525**
Pleasant Grove	14,060	16,495	18,769	21,578
Provo	75,428	79,691	85,746	89,519
Vineyard	1,622	5,279	9,029	13,573
TOTAL	**142,365**	**157,143**	**170,647**	**184,809**
Growth from Prior Period		**14,778**	**13,504**	**14,162**

Source: WFRC

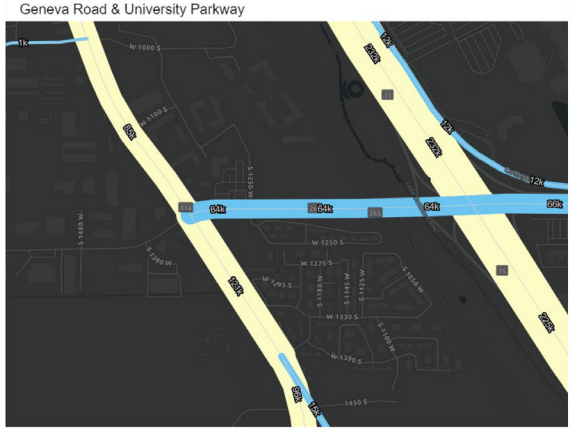
OPPORTUNITIES UNDER EXISTING CONDITIONS



OPPORTUNITIES UNDER EXISTING CONDITIONS

Utah Code 10-9a-403.1 (8) (a) (ii) (A)

Geneva Road & University Parkway



- Major intersection in the area that will see over 60,000 ADT by 2050
  - Currently sees approximately 25,000 ADT
- Possibility to develop retail on vacant land on north side of street to capture additional sales tax
- Possibility to develop office, despite current market conditions, with an anchor tenant who wants high visibility

OPPORTUNITIES UNDER EXISTING CONDITIONS

Utah Code 10-9a-403.1 (8) (a) (ii) (A)

- Holiday Inn Express is within the boundaries and could help bring in supporting retail, such as restaurants



OPPORTUNITIES UNDER EXISTING CONDITIONS

Utah Code 10-9a-403.1 (8) (a) (ii) (A)

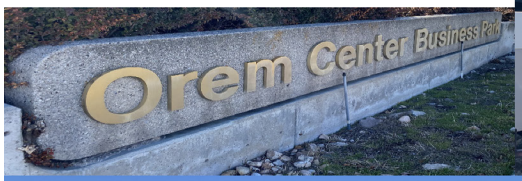
- Additional vacant 6.5 acres of land is directly adjacent to the hotel
  - Current ownership appears to be planning this for future high-density housing
  - Could be location for smaller supporting retail
  - Could support an office or business park user that desires high visibility from I-15



OPPORTUNITIES UNDER EXISTING CONDITIONS

Utah Code 10-9a-403.1 (8) (a) (ii) (A)

- Orem Center Business Park is well developed and has a mix of office and industrial users







OPPORTUNITIES UNDER EXISTING CONDITIONS

Utah Code 10-9a-403.1 (8) (a) (ii) (A)

- Additional vacancy in business park allows for additional users to enter the City in short order, without additional land needing to be developed
- Vacant land on the southern border of station area boundary (Parcel 19:034:0147) could be a good extension to allow for additional office and industrial users to enter the area
  - Good access from I-15, Geneva Road and University Parkway
  - Could allow for synergies with Utah Valley University



OPPORTUNITIES UNDER EXISTING CONDITIONS

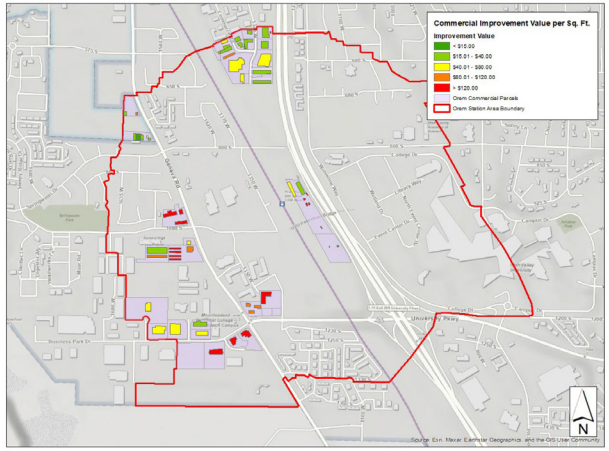
Utah Code 10-9a-403.1 (8) (a) (ii) (A)

- Utah Valley University is the largest single landowner in the station area boundaries and has land on both sides of I-15
  - Major regional draw with very large daytime population
  - Pedestrian bridge across I-15 allows for better flow of people around the area
  - Dual mission of UVU could create opportunities to attract businesses that would benefit from the educational offerings
- Housing
  - Student housing in dense complexes immediately adjacent to FrontRunner station
  - Single-family residential in area allows for additional support for both retail shopping and job creation/support
  - Without incentives, additional multi-family would likely be limited to 4-story, wood frame construction

OPPORTUNITIES UNDER EXISTING CONDITIONS

Utah Code 10-9a-403.1 (8) (a) (ii) (A)

- Opportunities for redevelopment
  - Commercial at north of station area has a lower improvement value per square foot
  - Abandoned building on southeast corner of Geneva Road & University Parkway intersection



OPPORTUNITIES UNDER EXISTING CONDITIONS

Utah Code 10-9a-403.1 (8) (a) (ii) (A)

- Opportunities for redevelopment
  - Abandoned building on southeast corner of Geneva Road & University Parkway intersection
    - Potential for up to 6.5 acres of additional land for development



CONSTRAINTS UNDER EXISTING CONDITIONS

Utah Code 10-9a-403.1 (8) (a) (ii) (B)

- Lack of available vacant land limits options for new development to come into area
  - 92% of the land in the station area boundaries is currently developed
- Redevelopment of lower cost or older development is often cost prohibitive
- Regional competition for both retail and office may limit the potential for options in the station area
- Vineyard Station is planned for large development in greenfield site, allowing for more cohesive planning and development under one developer
  - Approved for HTRZ, which will facilitate more dense construction

CONSTRAINTS UNDER EXISTING CONDITIONS

Utah Code 10-9a-403.1 (8) (a) (ii) (B)



- Approximately 2.6 miles north of Orem FrontRunner Station
- Vineyard HTRZ totals approximately 217 acres that is currently undeveloped
- Potential for:
  - 17,000 housing units
  - 2.6 million SF office space
  - 590,000 SF retail space
- Area is zoned for unlimited height and density, which allows for much denser development than is contemplated in Orem Station Area
- Will likely serve as a regional draw for office and retail users

CONSTRAINTS UNDER EXISTING CONDITIONS

Utah Code 10-9a-403.1 (8) (a) (ii) (B)

- Density of housing options will be somewhat limited due to market conditions
  - Market currently supports approximately 35 units per acre with 4-story wood frame construction
  - Greater density not feasible (without incentives) largely due to parking considerations
    - Surface parking costs approximately $3,500/stall
    - Structured parking costs approximately $25,000 – 30,000/stall
  - Type IIIA – Podium and Type V – Wrap would not be constructed without incentives
    - Allow for more density

Stories	Type IIIA – Podium
7	Wood Framing
6	Wood Framing
5	Wood Framing
4	Wood Framing
3	Wood Framing
2	Concrete Podium
1	Concrete Podium

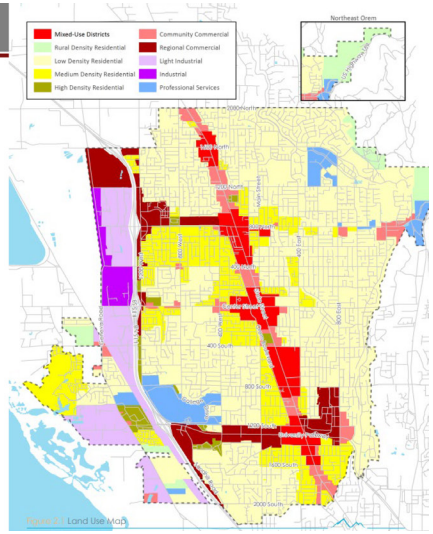
Stories	Type V – Wrap		
4	Wood		Wood
3	Wood	Enclosed Parking	Wood
2	Wood	Structure	Wood
1	Wood	Concrete	Wood

Stories	Type V – Surface Parked (Typical)
4	Wood Framing
3	Wood Framing
2	Wood Framing
1	Wood Framing

MUNCIPALITY'S OBJECTIVES

Utah Code 10-9a-403.1 (8) (a) (ii) (D)

- City's General Plan identifies land in the station area boundaries for a mix of industrial, professional services, and residential uses
- Site is almost completely developed currently (93%) with only approximately 46 acres undeveloped
  - Undeveloped acres are mostly planned for low-density or rural density residential



MUNCIPALITY'S OBJECTIVES – ECONOMIC NODES

Utah Code 10-9a-403.1 (8) (a) (ii) (D)



- Adjacent to UVU Campus and contains several student housing development
- UVU campus on both sides of I-15 provides excellent daytime population
- Orem Business Park is a key industrial hub in the City

ECONOMIC OPPORTUNITIES

Utah Code 10-9a-403.1 (7) (a) (iii)

Highest and Best Use Analysis – Developer Perspective

Type	Likely CAP Rates*	Profit Percentage
Office	6.5%	9%
	7.0%	1%
Multi-Family - 20 units per acre	4.0%	29%
	4.5%	14%
Retail	5.5%	16%
	6.0%	6%
Industrial/Flex Office	4.5%	39%
	5.0%	25%
	5.5%	14%

*Likely CAP rates were determined through a review of broker reports and properties for sale in the Utah County market.

ECONOMIC OPPORTUNITIES

Fiscal Impacts – City Perspective of Highest and Best Use

Summary Comparison	Office	Retail	Multi-Family - 20 units per acre	Multi-Family - 8 units per acre	Flex Office
Property Taxes	$3,828	$2,216	$2,035	$895	$2,775
Sales Taxes		$21,780	$6,690	$2,676	
Municipal Energy	$2,086	$1,372	$1,177	$471	$2,086
Class B/C Road Funds			$1,803	$721	
Total Annual Revenue per Acre	**$5,913**	**$25,368**	**$11,705**	**$4,764**	**$4,861**

ECONOMIC OPPORTUNITIES

Utah Code 10-9a-403.1 (7) (a) (iii)

Sales Tax Leakage

- Looks at taxable sales within a community and compares it to expected taxable sales, based on based on population and average per capita spending
- Capturing 100% indicates a City is capturing what a normal City would expect to see in taxable sales
- Capturing over 100% indicates that the City experiences higher than projected taxable sales
  - Could be due to an abundance of a certain type of business or due to a higher concentration of sales tax generating businesses
- Capturing under 100% indicates that the City has a gap between what it could collect and what it is collecting

ECONOMIC OPPORTUNITIES

Sales Tax Leakage – Total

	Leakage Amount	Percent Captured
Total	$56,240,952	102%

Sales Tax Leakage – Categories of Largest Capture (Dollar Amount)

Category	Leakage Amount	Percent Captured
General Merchandise Stores	$141,485,801	145%
Motor Vehicle and Parts Dealers	$88,200,811	125%
Furniture and Home Furnishings Stores	$61,269,211	212%
Clothing and Clothing Accessories Stores	$60,287,734	169%
Sporting Goods, Hobby, Book, and Music Stores	$46,958,380	180%

ECONOMIC OPPORTUNITIES

Sales Tax Leakage – Categories of Largest Leakage (Dollar Amount)

Category	Leakage Amount	Percent Captured
Miscellaneous Store Retailers	$(226,947,613)	28%
Accommodation	$(73,844,082)	21%
Nonstore Retailers	$(51,316,053)	79%
Gasoline Stations	$(26,472,814)	55%
Arts, Entertainment, and Recreation	$(19,977,386)	49%

Areas for the City to specifically focus on to generate the greatest return in the form of increased sales tax revenues

ECONOMIC OPPORTUNITIES

Sales Tax Leakage

Category	Leakage Amount	Percent Captured
General Merchandise Stores	$141,485,801	145%
Motor Vehicle and Parts Dealers	$88,200,811	125%
Furniture and Home Furnishings Stores	$61,269,211	212%
Clothing and Clothing Accessories Stores	$60,287,734	169%
Sporting Goods, Hobby, Book, and Music Stores	$46,958,380	180%
Food Services and Drinking Places	$21,389,281	109%
Food and Beverage Stores	$15,799,024	107%
Health and Personal Care Stores	$11,329,389	144%
Electronics and Appliance Stores	$10,469,941	119%
Building Material and Garden Equipment and Supplies Dealers	$4,308,343	102%
Other Services	($6,699,013)	91%
Arts, Entertainment, and Recreation	($19,977,386)	49%
Gasoline Stations	($26,472,814)	55%
Nonstore Retailers	($51,316,053)	79%
Accommodation	($73,844,082)	21%
Miscellaneous Store Retailers	($226,947,613)	28%
Total	$56,240,952	102%

ECONOMIC OPPORTUNITIES

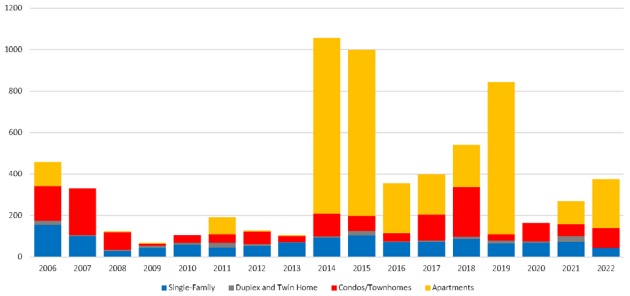
Industrial Development
- Demand in Utah County remains very high
  - 1.45% overall vacancy in 2022
    - National average – 4.1%
  - 3.2 million SF absorbed in 2022
- Demand is particularly high for logistics/distribution space and office/warehouse flex space

Office Development
- Utah County office market has slowed since 2020
  - Only 396,000 SF absorbed in 2022
    - Down from approximately 900,000 in 2021
- Average vacancy of 9.36%

Retail Development
- Retail development in Utah County dropped from 509,000 SF in 2021 to 260,000 SF in 2022
- Average vacancy of 2.78%

ECONOMIC OPPORTUNITIES – RESIDENTIAL

Residential Units Built by Year (2006 – 2022)



- 1,249 single-family units
- 184 duplex & twin home units
- 1,499 condo & townhome units
- 3,567 apartment units

Approximately 4 in 5 units built since 2006 are multi-family (condo, townhome, or apartment)

ECONOMIC OPPORTUNITIES – ABSORPTION

Residential Absorption and Capture Rates

	Average Absorption/Year	Capture Rate	Absorption/Year
Residential Units – SF	79 units per year	10%	8
Residential Units – MF	340 units per year	30 – 50%	102 – 170

Commercial Absorption and Capture Rates w/ Current Land Designations

	Average Absorption/Year - Central UT County	Capture Rate	Absorption/Year
Retail	35,000 sf	10%	3,500 sf
Industrial	256,000 sf	0%	0 sf

Commercial Absorption and Capture Rates w/ Possible Land Designations

	Average Absorption/Year - Central UT County	Capture Rate	Absorption/Year
Retail	35,000 sf	10%	3,500 sf
Industrial	256,000 sf	20%	51,200 sf

*If office is developed, it is likely to be a larger, anchor tenant, with all square footage built at once
*Absorption rates are based on market reports from Colliers

POTENTIAL DEVELOPMENT SCENARIO – 1

- All land develops as likely; without incentives
  - 9.25 acres single-family residential
  - 36.16 acres multi-family residential (35 units per acre)
  - 0.66 acres retail

Projected Absorption

Land Use Category	2023 – 2027	2028 – 2032	2033 – 2037	Totals
Single Family Units	37	0	0	**37**
Multi Family Units – 30% capture	510	510	245	**1,265**
Multi Family Units – 50% capture	850	415	0	**1,265**
New Households – 30% capture	547	510	245	**1,302**
New Households – 50% capture	887	415	0	**1,302**
Retail	11,007 sf	0 sf	0 sf	**11,007 sf**
New Jobs Created	12	0	0	**12**

POTENTIAL DEVELOPMENT SCENARIO – 2

- Most land develops as likely, but parcel 19:034:0147 develops commercially; without incentives
  - 9.66 acres single-family residential
  - 7.99 acres multi-family residential (35 units per acre)
  - 0.66 acres retail
  - 28.17 acres business park/industrial

Projected Absorption

Land Use Category	2023 – 2027	2028 – 2032	2033 – 2037	Totals
Single Family Units	37	0	0	**37**
Multi Family Units – 30% capture	279	0	0	**279**
Multi Family Units – 50% capture	279	0	0	**279**
New Households – 30% capture	316	0	0	**316**
New Households – 50% capture	316	0	0	**316**
Retail	11,007 sf	0 sf	0 sf	**11,007 sf**
Business Park/Industrial	256,000 sf	210,309 sf	0 sf	**466,309 sf**
New Jobs Created	255	200	0	**456**

ECONOMIC OPPORTUNITIES – INCENTIVE TOOLS

Housing and Transit Reinvestment Zone (HTRZ)

- Tool to facilitate mixed-use, multi-family and affordable housing development within a 1/3-mile radius of fixed commuter rail stations
  - Allows for tax increment to be captured and support development
  - Requires that housing be:
    - Mixed-use
    - Average at least 50 units/acre
    - Have at least 10% affordable housing (80% of Area Median Income)

Community Reinvestment Area (CRA)

- Tool to expedite development or incentivize enhanced development in an area
  - Allows for tax increment to be captured and support development
  - Requires that 10% of funds be set aside for affordable housing purposes

Incentives allow for greater height and construction costs for high-density housing, thus maximizing its value

POTENTIAL DEVELOPMENT SCENARIO – 3

- All land develops as likely; with incentives
  - 9.25 acres single-family residential
  - 36.16 acres multi-family residential (70 units per acre)
  - 0.66 acres retail

Projected Absorption

Land Use Category	2023 – 2027	2028 – 2032	2033 – 2037	2038 – 2047	Totals
Single Family Units	37	0	0	0	**37**
Multi Family Units – 30% capture	510	510	510	1,219	**2,712**
Multi Family Units – 50% capture	850	850	850	162	**2,712**
New Households – 30% capture	547	510	510	1,182	**2,749**
New Households – 50% capture	887	850	850	162	**2,749**
Retail	11,007 sf	0 sf	0 sf		**11,007 sf**
Business Park/Industrial	0 sf	0 sf	0 sf		**0 sf**
New Jobs Created	182	140	0		**12**

POTENTIAL DEVELOPMENT SCENARIO – 4

- Most land develops as likely, but parcel 19:034:0147 develops commercially; with incentives
  - 9.66 acres single-family residential
  - 7.99 acres multi-family residential (75 units per acre)
  - 0.66 acres retail
  - 28.17 acres business park/industrial

Projected Absorption

Land Use Category	2023 – 2027	2028 – 2032	2033 – 2037	Totals
Single Family Units	37	0	0	**37**
Multi Family Units – 30% capture	510	89	0	**599**
Multi Family Units – 50% capture	599	0	0	**599**
New Households – 30% capture	547	89	0	**636**
New Households – 50% capture	636	0	0	**636**
Retail	11,007 sf	0 sf	0 sf	**11,007 sf**
Business Park/Industrial	256,000 sf	210,309 sf	0 sf	**466,309 sf**
New Jobs Created	255	200	0	**456**



ZIONS PUBLIC FINANCE, INC.

IMAGINE OREM

Orem Station Brainstorming Workshop

Welcome! Thank you for coming!

June 22, 2023

OREM STATION AREA

What do you imagine?

Let's create a vision…

…together!



Massive Transportation Investments

Orem benefits from transit and freeway projects

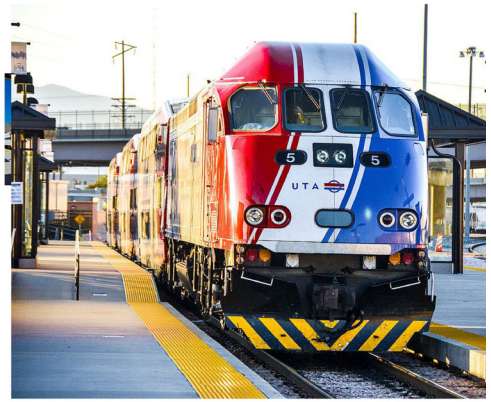
$1.5 Billion

- **$611 Million** = FrontRunner 1.0 | Salt Lake to Pleasant Grove
- **$850 Million** = FrontRunner 1.5 | Salt Lake City to Provo
- **$1 Billion** = FrontRunner 2.0 | doubletracking/electrification for more frequent trains and Sunday service
- **48+ Million** = Ridership last 15 years
- **$1.7 Billion** = recent I-15 expansion in Utah County

Station Area Planning - HB 462 Housing Affordability Amendments

Required Planning

- Cities with **FrontRunner**, TRAX, or Streetcar stations must develop station area plans ½ mile around stations



OREM STATION AREA

Overall Objectives

HB 462 Housing Affordability Amendments

- Maximize development potential in appropriate areas
- Cities (and citizens!) determine how best to meet shared objectives

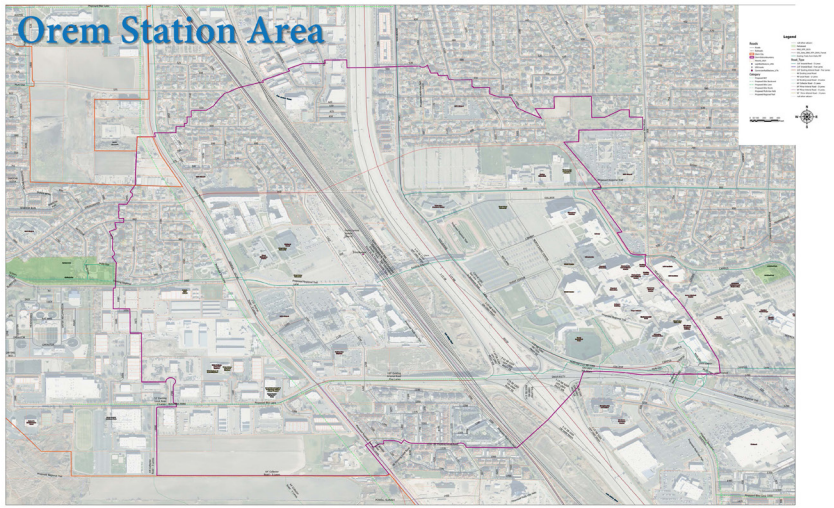


Station Area Planning

Shared Objectives

- Increase the availability and affordability of **housing**
- Promote sustainable **environmental** conditions
- Enhance access to **opportunities**
- Increase **transportation** choices and connections





What do you imagine?

Let's create a vision…

…together!



What is Imagine Orem Station Area?

Your voice, your project, your vision.

(We're all in this together.)

This is a legacy we create for future generations.

(We're going to grow and change. Why not identify and realize our vision?)

OREM STATION AREA

Premise

1. The public has the right to choose its future—public officials help serve that vision.
2. The public will make good choices if presented with real options.

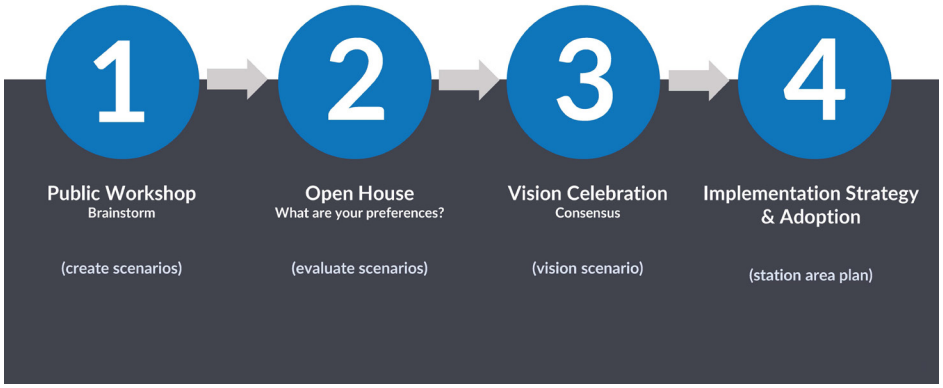


A Public Stakeholder Process

1. Provides research and information to the public
2. Seeks broad public input
3. Build vision directly from public input
4. Uses transparent methods
5. Builds momentum for implementation



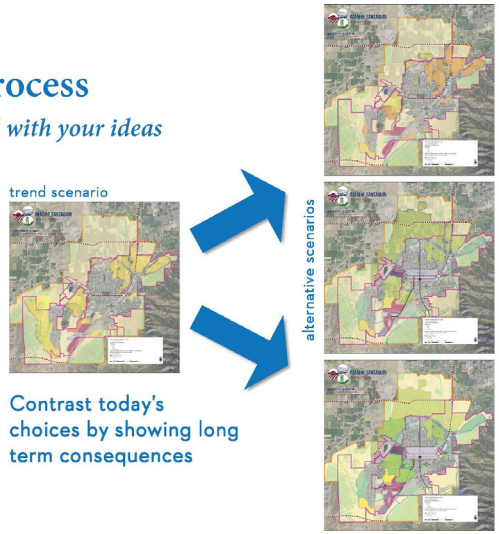
Public Visioning & Station Area Plan Process



A Public Scenarios Process

trend scenario + scenarios created with your ideas

- What could the station area be like for future generations?
- What kind of place should we create together?

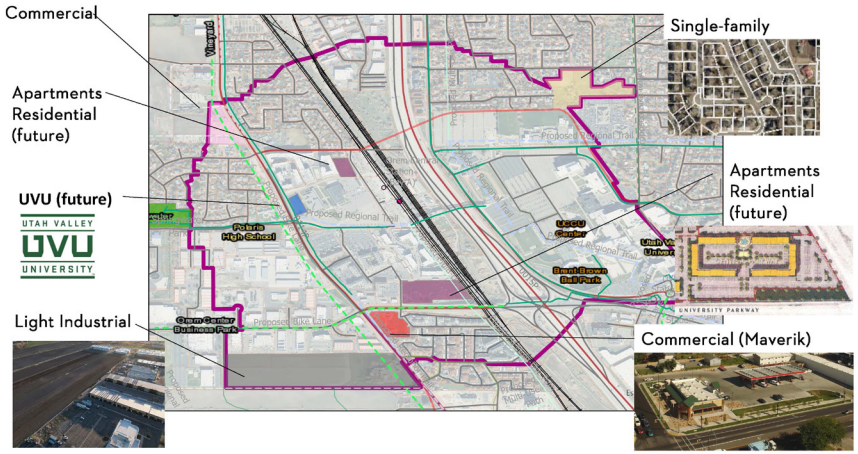


Contrast today's choices by showing long term consequences

What is a Trend Scenario?

- "business as usual"
- Relies on current city zoning, projects in the pipeline, and recent trend activity
- Relies on existing plans
- Basically, where we are headed if we don't want to change course
- 2050 projection

Orem Station Area Plan – Trend Scenario (draft 05.18.2023)



Orem Station Area Plan – Trend Scenario (draft 05.18.2023)

SAP Current Population: 5,105

Expected Additional Population: 1,354

Existing residential units: 1,306

Expected additional units:

38 Single Family, 470 Multifamily

Existing jobs: 1,350

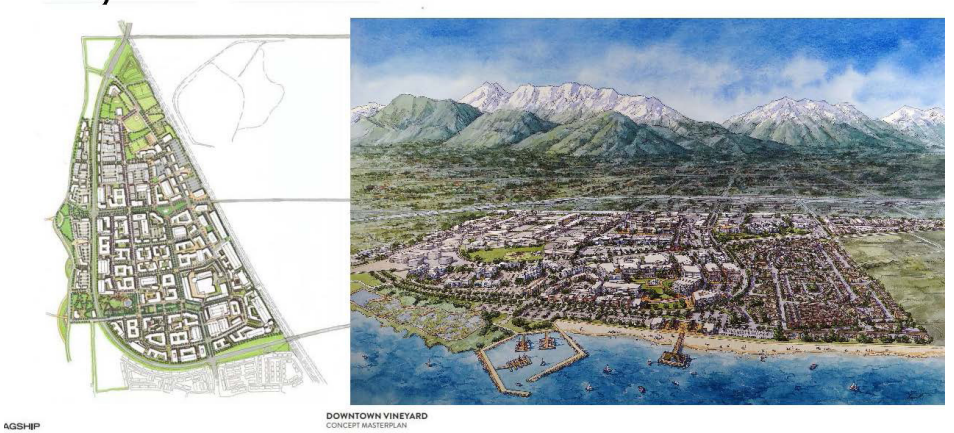
Expected jobs: 462

No public parks, excluding UVU
No destination retail/restaurants
Minimal day-to-day services
Minimal medical facilities

American Fork Station



Vineyard Station



Vineyard Station



ORENCO STATION
DEVELOPMENT PLAN







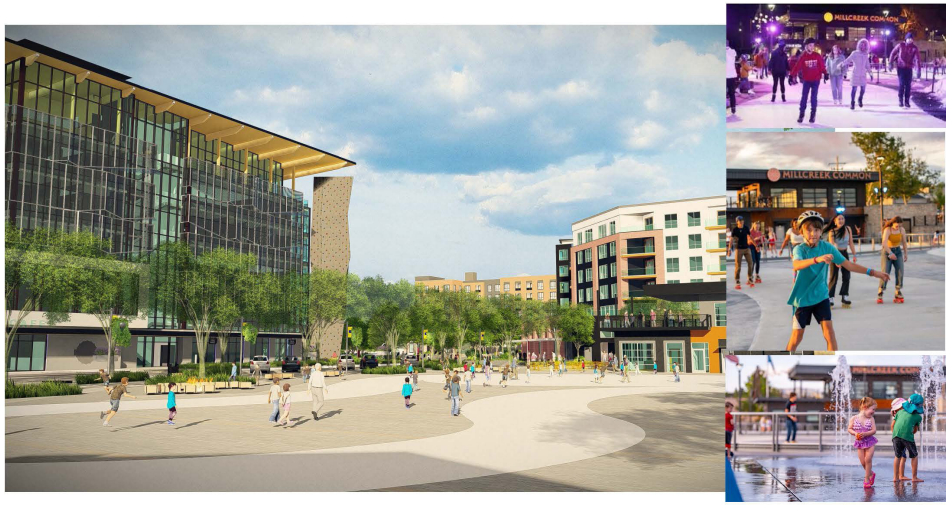




55+ in Farmington



Millcreek Commons



Placemaking = Creating quality places in which people want to live, work, play, and learn.



(And they want to return again and again!)

What kind of place could Orem Station become?



Demographics at Orem Station

Population

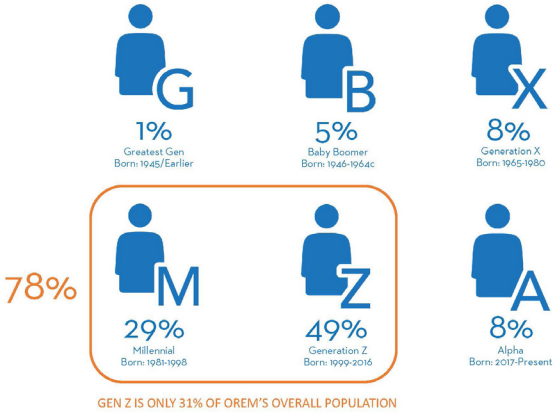


OREM CITY | 99,515

Population



OREM CITY | 99,515



GEN Z IS ONLY 31% OF OREM'S OVERALL POPULATION

% Renters



79% | OREM SAP

59% | OREM CITY

% Renters



79% | OREM SAP

59% | OREM CITY

Per Capita Income



$20,886 | OREM SAP

$30,741 | OREM CITY

% Renters



79% | OREM SAP

59% | OREM CITY

Per Capita Income



$20,886 | OREM SAP

$30,741 | OREM CITY

Median Net Worth



$23,886 | OREM SAP

$120,596 | OREM CITY

HIGHER PROPORTION OF RENTERS | LOWER INCOME | LOWER NET WORTH

Walk to Work



4.3% | OREM SAP

2.1% | OREM CITY

Transit to Work

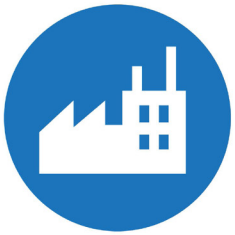


4.6% | OREM SAP

2.3% | OREM CITY

SAP RESIDENTS WALK OR TAKE PUBLIC TRANSPORTATION TO WORK AT TWICE THE RATE OF OREM RESIDENTS OVERALL

Number of Businesses



125 | OREM SAP

3,432 | OREM CITY

Number of Employees



1,350 | OREM SAP

40,499 | OREM CITY

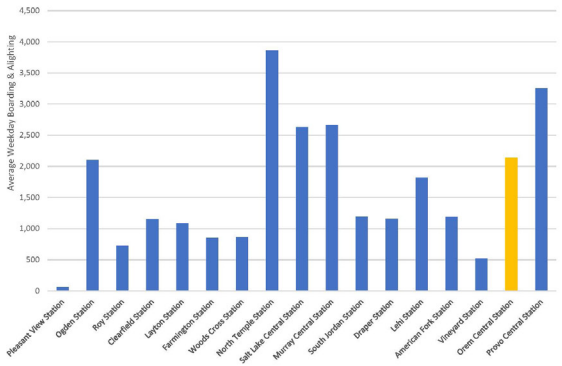
Transportation

Transportation: Major Regional Systems

Regional Transportation Plan (RTP)

- I-15
  - Planned widening
- FrontRunner
  - Double tracking for 15-minute headways
  - Electrification for 7-minute headways
- UVX extension to Vineyard
- Union Pacific
  - Key mover of goods, continues to serve customers along the line
- Statewide Network of Multiuse Trails
  - Planned Lakeview Parkway

Transit Ridership: FrontRunner



FrontRunner Average Weekday Systemwide Boarding & Alighting (2017 - Jan 2023)

- 5th busiest station
- 2nd busiest in Utah County
  - #1 & 2 serve BYU & UVU
  - Served by UVX

Even if you don't take transit, you benefit...

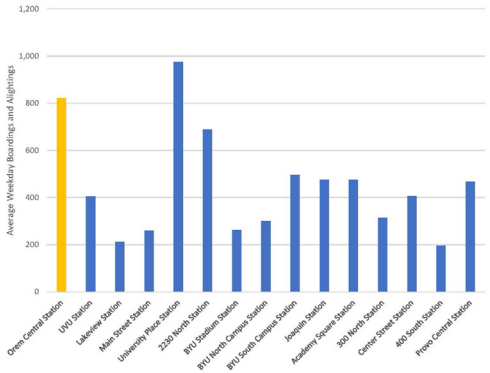
Transportation: Major (More) Local Systems

Regional Transportation Plan (RTP)



- UVX Bus
  - Planned bridge over I-15 at 800 South (UVX, auto, pedestrian, bike) *possible post 2040, unfunded*
  - New stop at northeast end of UVU *possible post 2040, unfunded*
- Pedestrian Bridge
  - About 1000 crossings per day (FrontRunner commuters, students/staff, adjacent residents)
- University Parkway
  - Planned intersection improvements
- Geneva Road *possible post 2040, unfunded*
  - Planned roadway widening

Transit Ridership: UVX Bus



UVX System Average Weekday Boardings and Alightings (2020-Feb 2023)

- Second highest boarding/alighting
- May take cars off the road...and off parking lots (up to 14.5 acres)

Transportation: The Station Area Itself

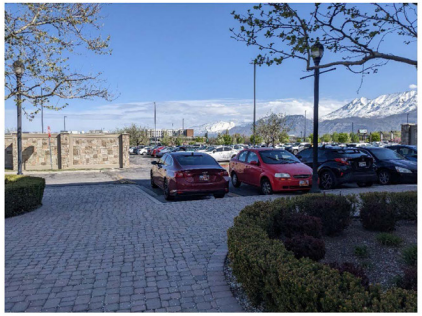
- High level of access to regional/more local transportation networks
- Regional transportation networks limit access to local land
- Parking: shared/stacked parking in the future?
- Limited pedestrian/bike connections within study area and beyond



Need: Improved active transportation connections

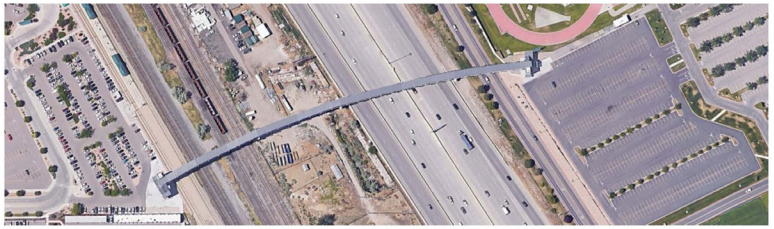


Example of pleasant pedestrian environment within Wolverine Crossing



Example of lack of pedestrian connection to other developments

Need: Improved active transportation connections

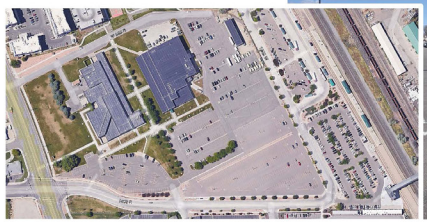


Pedestrian bridge: entrances parking lots with little accommodation for pedestrians; UVU is planning to construct a pathway on the east side this year

Opportunity: Underused Surface Parking

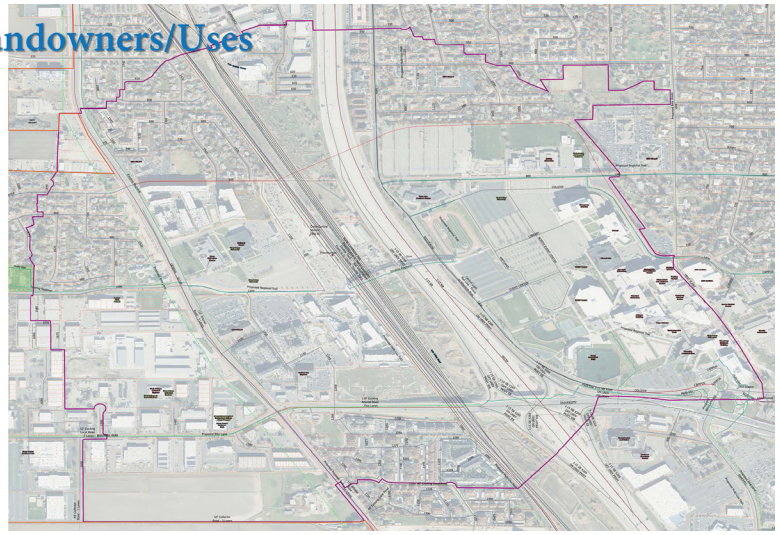
- UVU parking lot
- Shared/stacked parking
- Add in active transportation routes



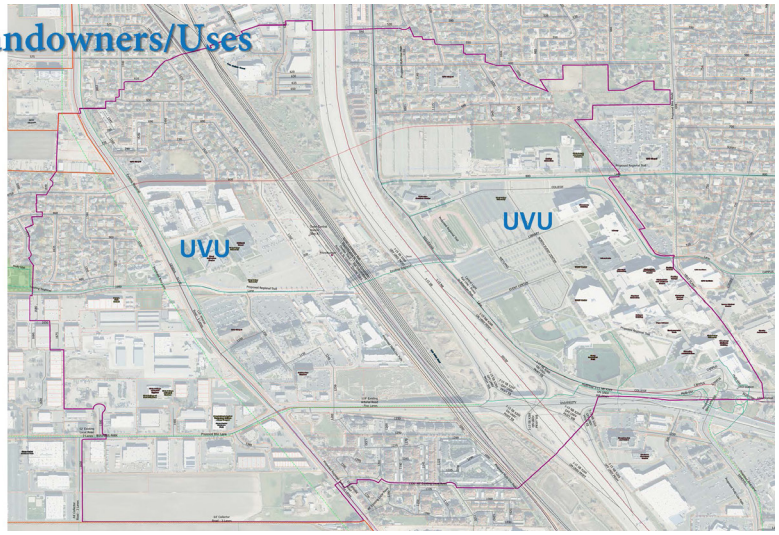


Land Use and Economy

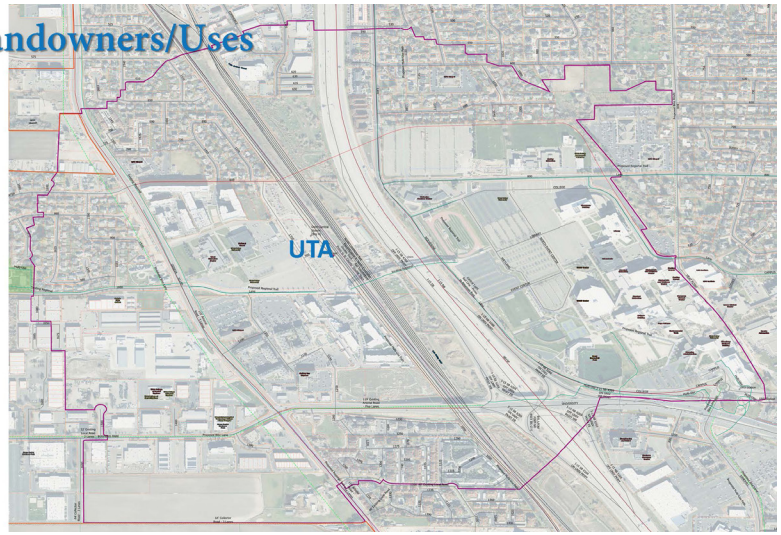
Major Landowners/Uses



Major Landowners/Uses



Major Landowners/Uses



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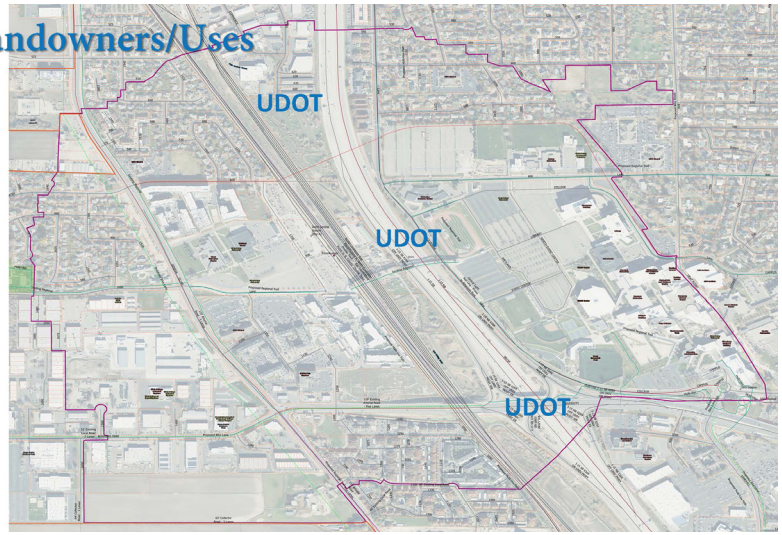

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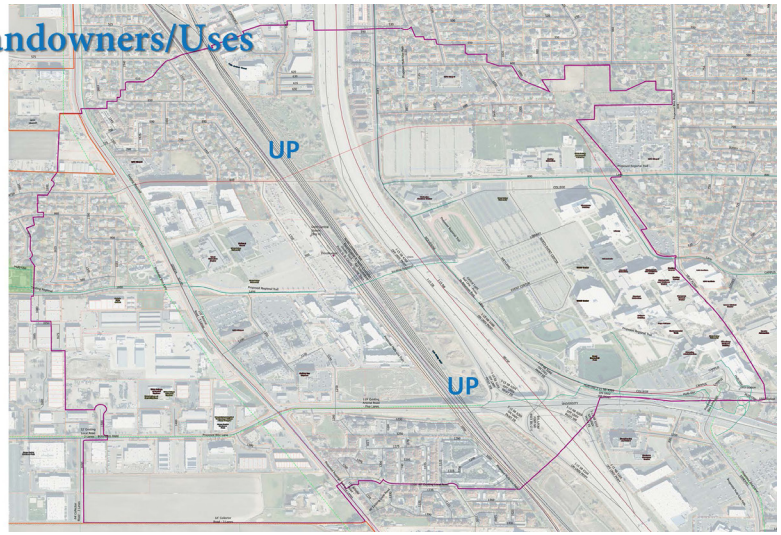
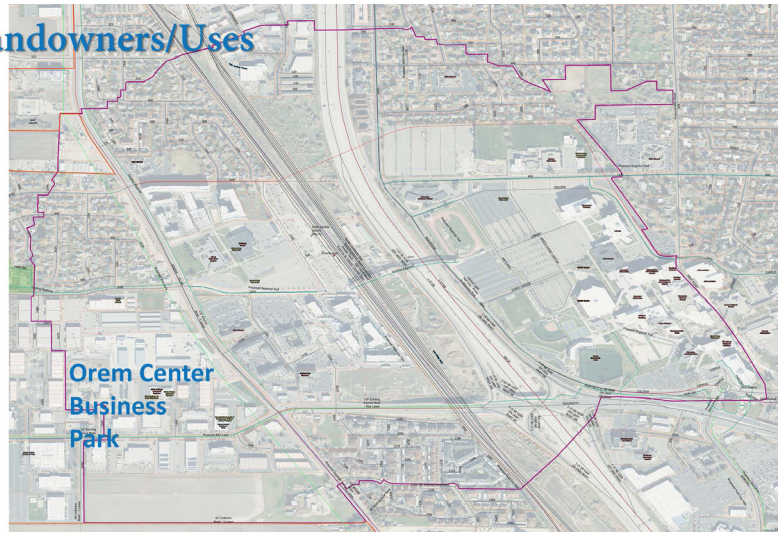
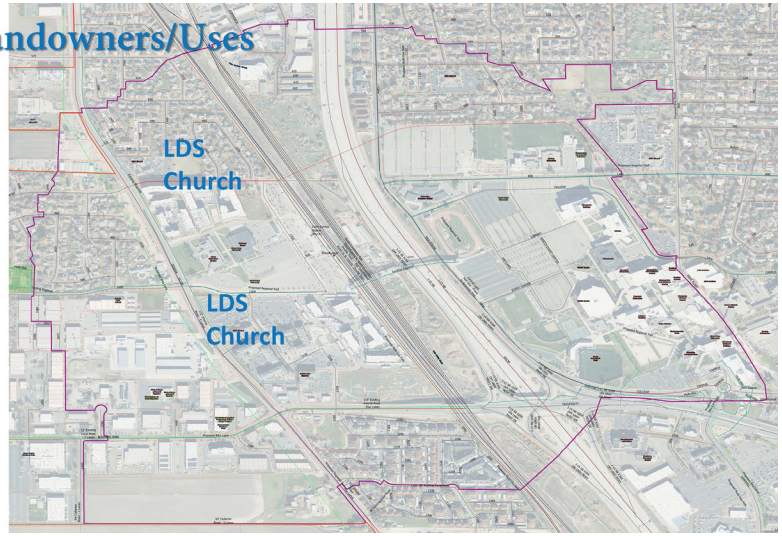


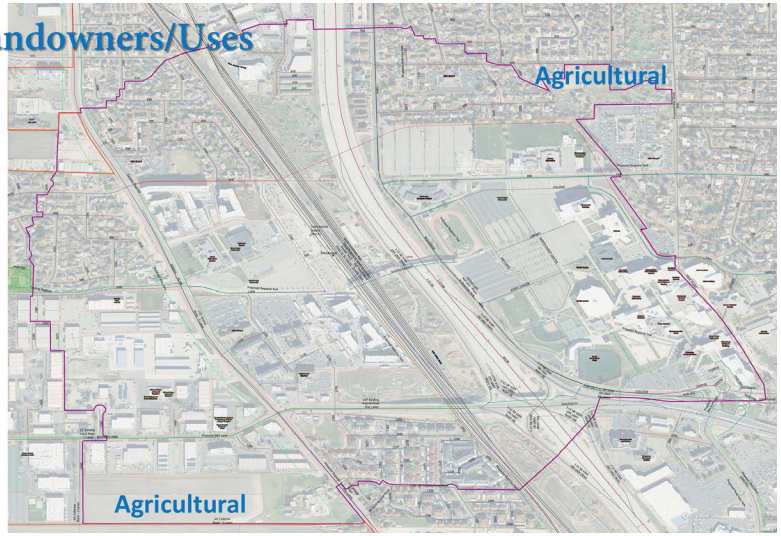
Major Landowners/Uses



Major Landowners/Uses



Major Landowners/Uses



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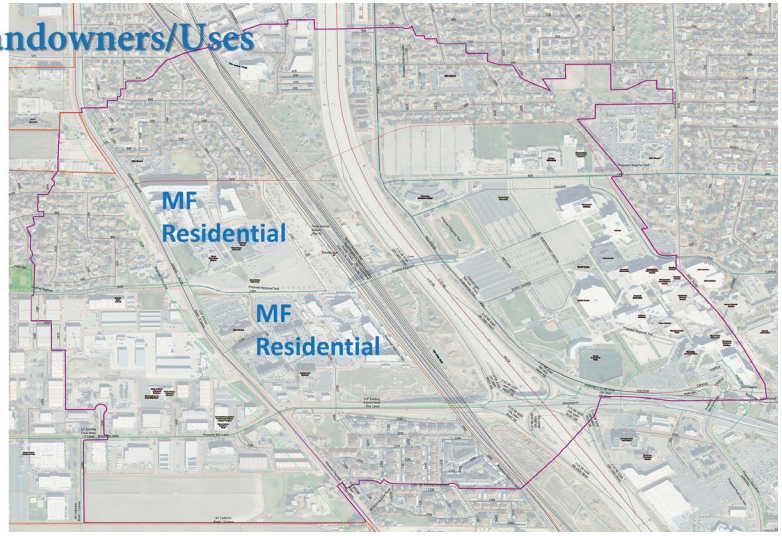
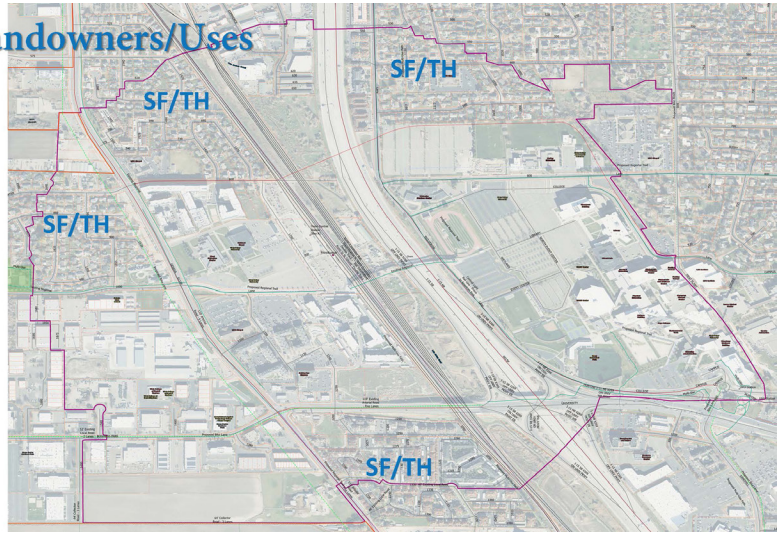
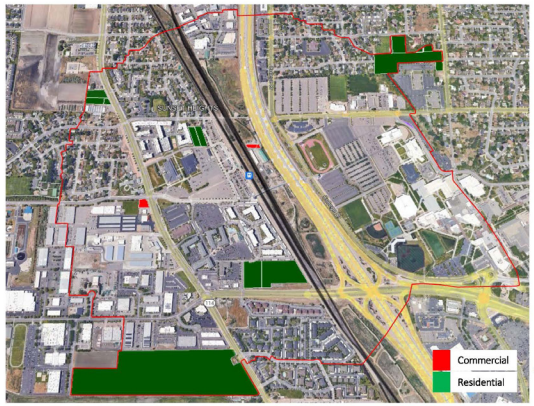


Major Landowners/Uses

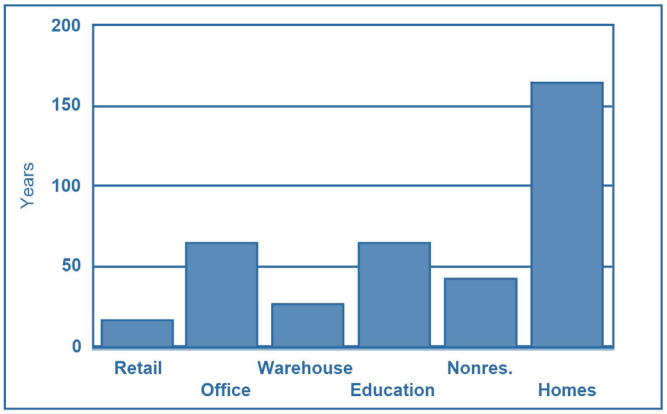


Land Use and Economy: 92% Developed



	Acres
Developed	575.35
Residential Vacant	45.41
Commercial Vacant	0.66
Total	**621.42**

Redevelopment Possibilities

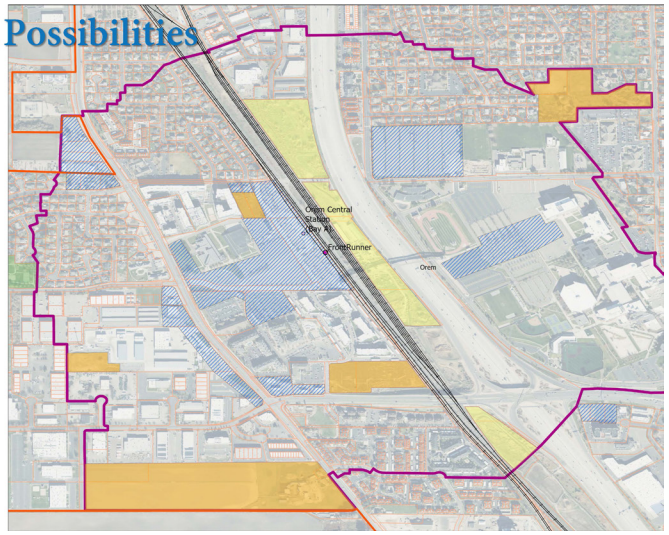


Redevelopment:

Can be more difficult than vacant land, but it's often typical for land uses that turn over frequently

Redevelopment Possibilities

51 acres Likely_to_be_developed
24 acres Possible_Re-Development
60 acres Less_likely_to_be_developed



Redevelopment Possibilities

Parking Lots

- Shared parking
- Placemaking





Development Possibilities

Current Market

- Industrial demand = high
- Office demand = slowed
- Retail demand = dropped
- Housing = very high, but expensive

2050?

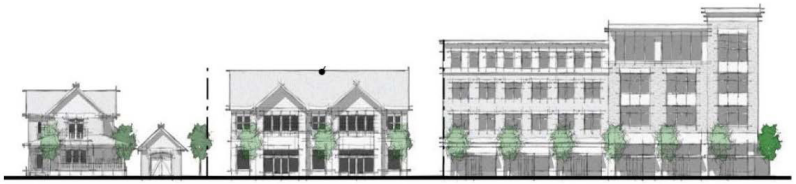
How do housing needs change over a lifetime?

Where have you lived at various stages of your life?

How about your friends and family? What are their needs?



Transitions Matter



Source: Logan City

Development Possibilities

Possible Today

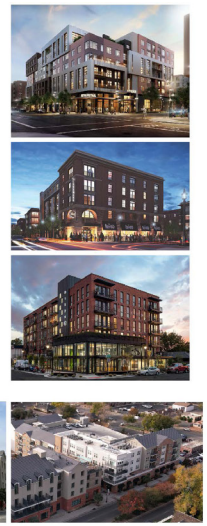
Stories	Type V – Surface Parked (Typical)
4	Wood Framing
3	Wood Framing
2	Wood Framing
1	Wood Framing



Possible with Incentives

Stories	Type IIIA – Podium
7	Wood Framing
6	Wood Framing
5	Wood Framing
4	Wood Framing
3	Wood Framing
2	Concrete Podium
1	Concrete Podium

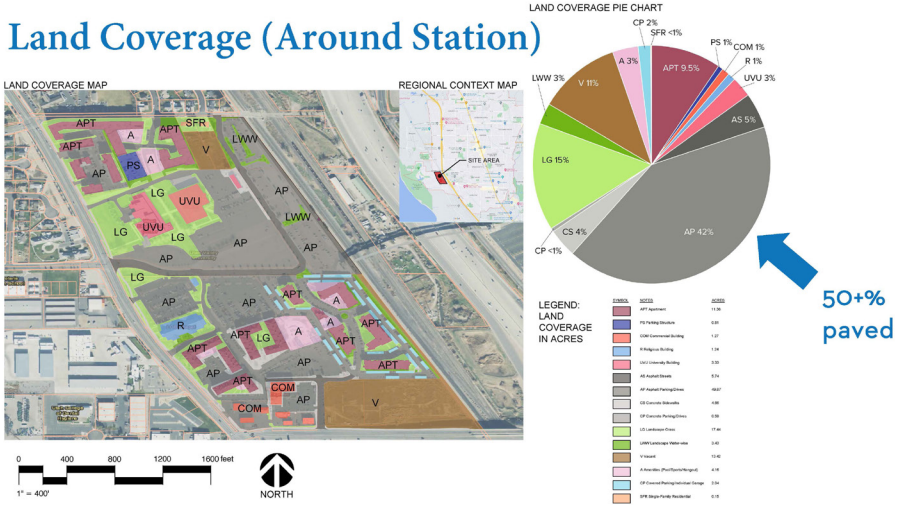
Stories	Type V – Wrap		
4	Wood		Wood
3	Wood	Enclosed Parking	Wood
2	Wood	Structure	Wood
1	Wood	Concrete	Wood



Development Possibilities

- **Key intersections** available for potential **commercial** development
- Orem Center **Business Park** has potential for expansion, allowing for additional office or industrial users
- **UVU** is a regional draw and creates opportunities for **housing and commercial uses** to support area
- Area immediately surrounding **Orem Station** could allow for **redevelopment** to bring additional commercial uses

Land Coverage (Around Station)



(What's best for Orem?)

How important are the following in the Station Area?

- Placemaking – creating outdoor gathering places where people want to be
- Activities/amenities for families
- Activities/amenities for UVU students
- Activities/amenities for commuters
- Reduced surface parking lots
- More surface parking lots
- More parking garages
- Sufficient market rate housing
- Affordable housing
- Trails connecting the station to other parts of UVU, and regional amenities
- Developing a unique gateway/destination place
- Ability to move cars more efficiently
- Safe pedestrian routes
- Safe bike routes
- Passive greenspace (peaceful places for walking, sitting, enjoying nature)
- Active greenspace (places to play)
- Day-to-day needs/services, including retail
- Restaurants and entertainment (i.e. theater)
- More jobs
- Identifiable "brand" for the station area

IMAGINE OREM

Orem Station Brainstorming Workshop

Welcome! Thank you for coming!

June 22, 2023

OREM STATION AREA

IMAGINE OREM

October 12, 2023
Welcome!

OREM STATION AREA

Overall Objectives

HB 462 Housing Affordability Amendments

- Maximize development potential in appropriate areas
- Cities (and citizens!) determine how best to meet shared objectives



OREM STATION AREA

Station Area Planning

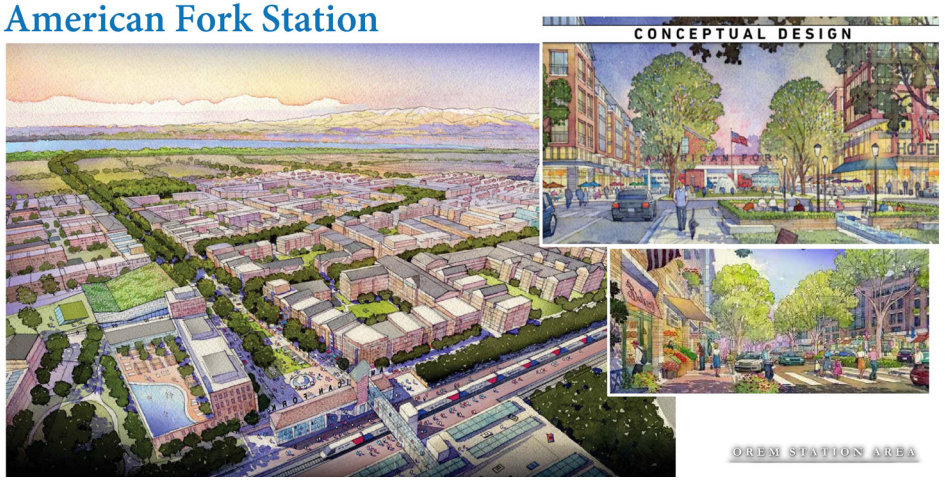
Shared Objectives

- Increase the availability and affordability of **housing**
- Promote sustainable **environmental** conditions
- Enhance access to **opportunities**
- Increase **transportation** choices and connections



OREM STATION AREA

American Fork Station



OREM STATION AREA

Vineyard Station





New development aims to become the 'urban core' of Utah County

By Logan Stokes, [illegible] | Posted - Sept. 5, 2023 at 3:01 p.m.

VINEYARD — The Point is not Utah's only urban development project, and it's certainly not the biggest.

That title would go to Utah City — a more than 700-acre development announced last week by the Flagship Companies and Woodbury Corporation, focusing on sustainability and walkability in Vineyard. At over 700 acres, Utah City is poised to be 100 acres larger than The Point in Draper.

Located on the east shore of Utah Lake, Utah City will be the state's largest walkable, transit-oriented, mixed-use community and is being designed as the "urban core" of Utah County.

"Flagship Companies and Woodbury Corporation are committed to building the state of Utah. We are heavily invested in the growth of Utah County. And we are carrying that investment forward into creating a new urban core in Utah County. A walkable sustainable downtown development known as Utah City," Jeff Woodbury, managing partner of Utah City, said in a release.

Utah City will be comprised of over 17 million square feet of combined mixed-use space, including living, shopping, dining, entertainment and hospitality — construction of the first 400 residential units is already underway.

The community will include 50 acres of planned open green space in the form of a 12-acre promenade that will run down the middle of the town center from the Vineyard FrontRunner Station to the shores of Utah Lake, as well as a network of parks and paseos throughout.

According to a Utah City website, the 700 acres will be divided into:

- Over 50 acres of parks and green spaces.
- 2 million square feet of retail and shops.
- 2 million square feet of restaurants.

OREM STATION AREA

Vinevard Station

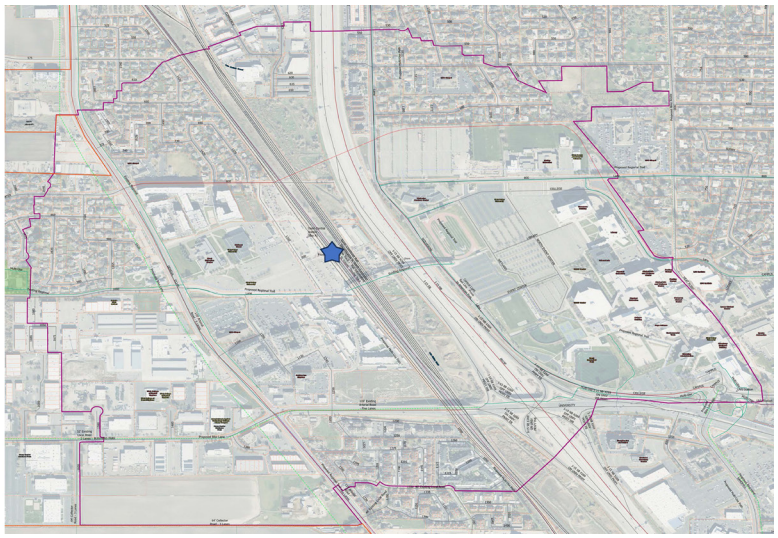








Orem Station



Orem Station



Orem Station



Orem Station



What do you imagine?

Let's create a vision…

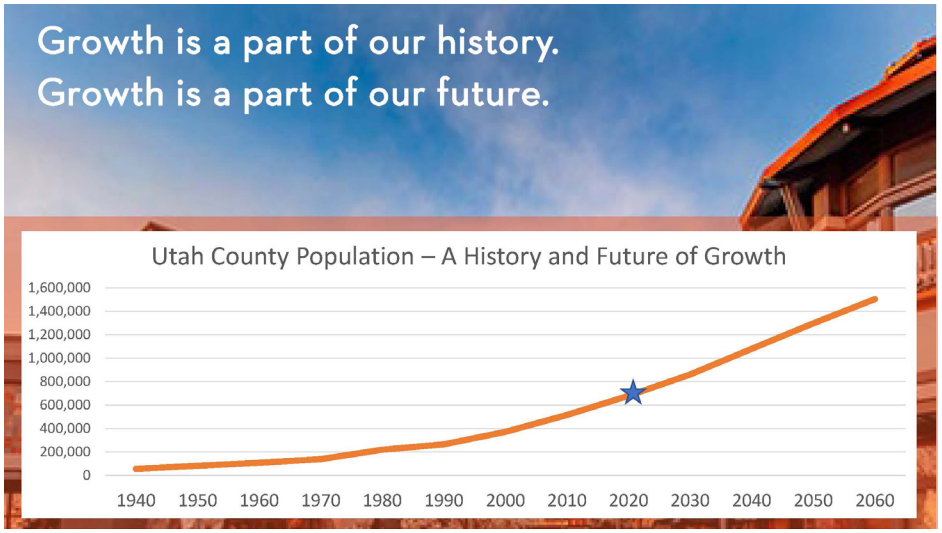
…together!

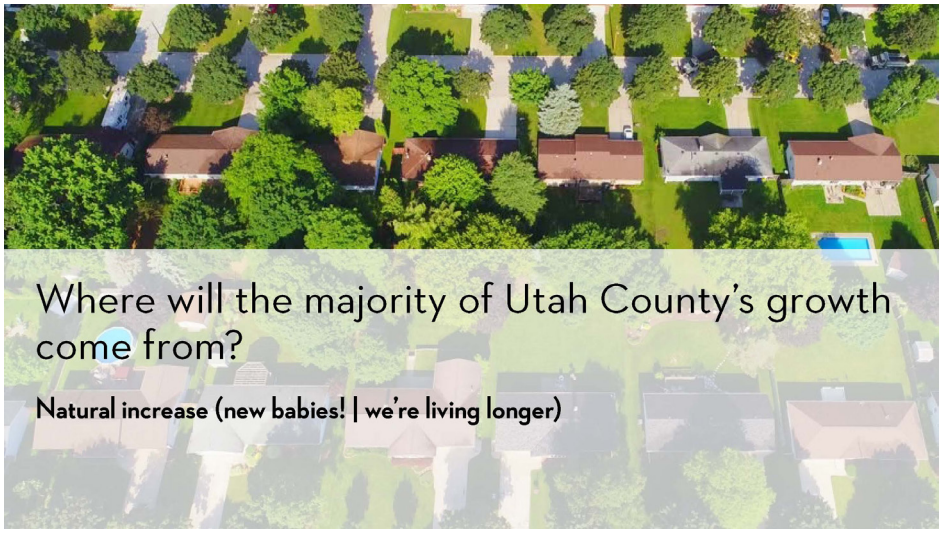





How many people are expected to live in Utah by 2060?
• 9.4 million
• 7.2 million
• 3.5 million
• 5.5 million
30+% of statewide growth is expected to happen in Utah County


Utah County is expected to add 674,000 residents between 2020 and 2060.
Our population doubles.
2020: 664,258
2060: 1,338,222


Growth is a part of our history.
Growth is a part of our future.
Utah County Population – A History and Future of Growth
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
1940 1950 1960 1970 1980 1990 2000 2010 2020 2030 2040 2050 2060


Where will the majority of Utah County's growth come from?
Natural increase (new babies! | we're living longer)

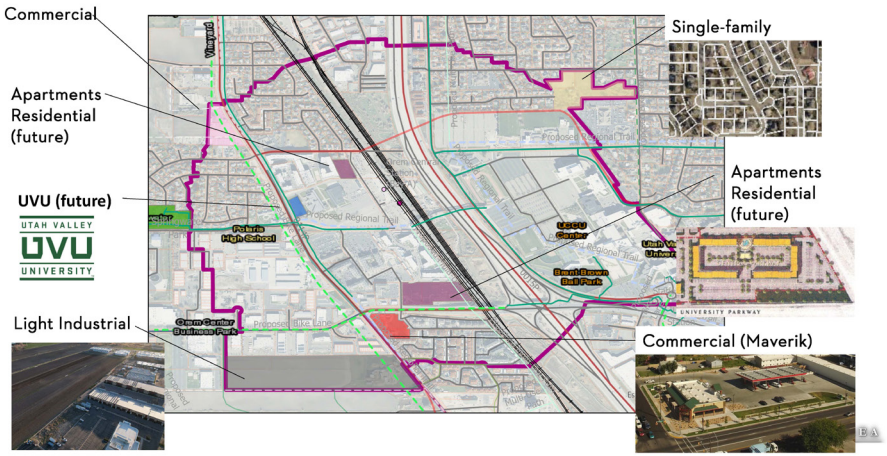
What do you imagine?

When growth pressure is high, creating great places to live, in the right locations, matters…a lot!

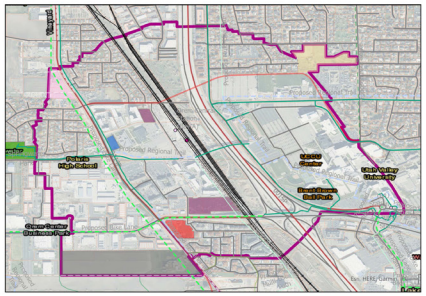


OREM STATION AREA

Baseline Scenario – General Land Use



Baseline Scenario – Probable? No.



- Doesn't account for redevelopment
- Tremendous growth pressure (heart of Utah County)
- Tremendous market pressure (location adjacent to transit and freeway)
- Respect for property rights
- State and regional goals for station areas

OREM STATION AREA

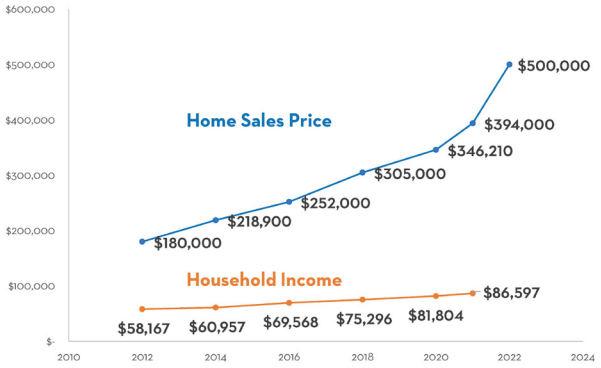
Housing Shortage

- Housing Shortage Post Great Recession
  - US: 3.8 Million (2019)
  - Utah: 56,230 housing units (2017)
- Progress by 2021!
  - Utah: 28,415 housing units short
  - But…housing permitting/construction is dropping



https://www.fanniemae.com/research-and-insights/perspectives/housing-shortages
Salt Lake Tribune: https://edition.pagesuite.com/popovers/dynamic_article_popover.aspx?artguid=848b0dc1-9ed0-4c9c-8edb-5f249b118811&appcode=SAL693&eguid=744f8378-3cbe-4f68-8a3c-f26cde8fdd52b&pnum=8

Utah County:
Median Home Sales Price & Household Income



OREM STATION AREA

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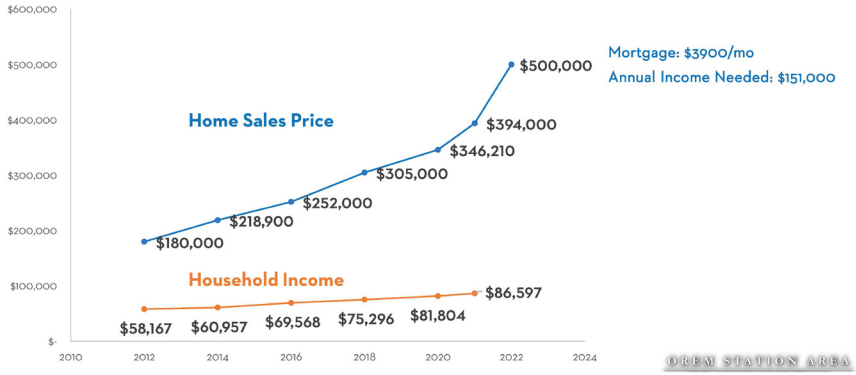

OREM STATION AREA

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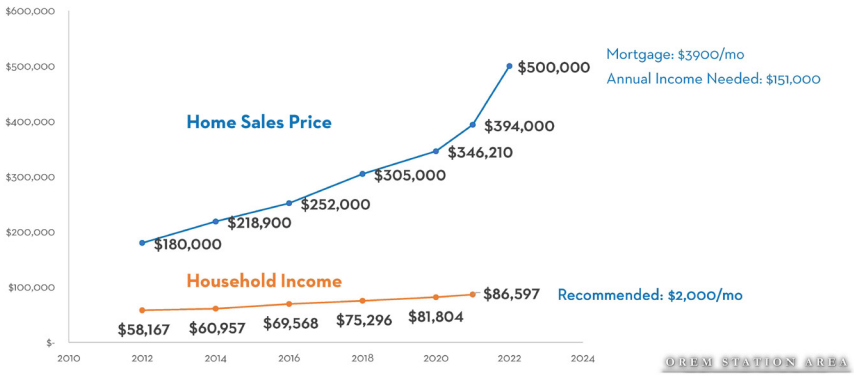

OREM STATION AREA

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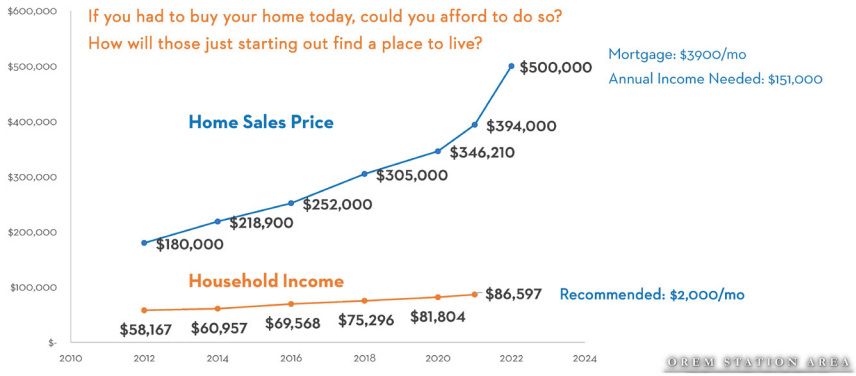

OREM STATION AREA

What is affordable housing? It depends on what you make…

28% of gross annual household (HH) income

	HH Income	Home Price	Annual Mortgage	Monthly Mortgage
Median income HH	$86,597	$285,595	$24,252	$2,021
Moderate Income HH (80% of AMI)	$69,278	$228,478	$19,397	$1,616
Low Income HH (60% of AMI)	$51,958	$171,357	$14,554	$1,212

Generally referred to as "affordable housing"

Assumptions: down payment 5%, PMI/taxes at national average, 6.9% interest rate, 30-year fixed mortgage, annual maintenance costs not included

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Have you seen homes for these prices lately?

Generally referred to as "affordable housing"

Assumptions: down payment 5%, PMI/taxes at national average, 6.9% interest rate, 30-year fixed mortgage, annual maintenance costs not included

What is affordable housing? It depends on what you make…

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Generally referred to as "affordable housing"

What about renters?

- Average rent: $1,482
- 48% of renters are cost burdened
- 12% of renters can afford to purchase a median priced home in Utah

Assumptions: down payment 5%, PMI/taxes at national average, 6.9% interest rate, 30-year fixed mortgage, annual maintenance costs not included

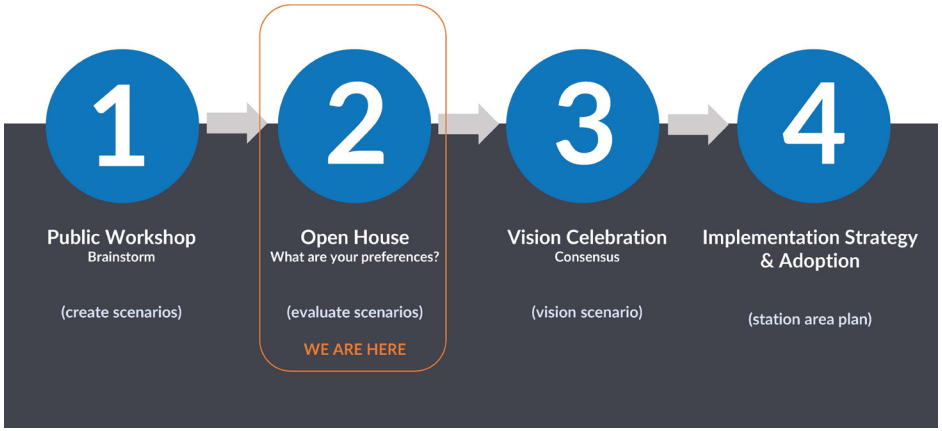


A Public Stakeholder Process

1. Provides research and information to the public
2. Seeks broad public input
3. Build vision directly from public input
4. Uses transparent methods
5. Builds momentum for implementation

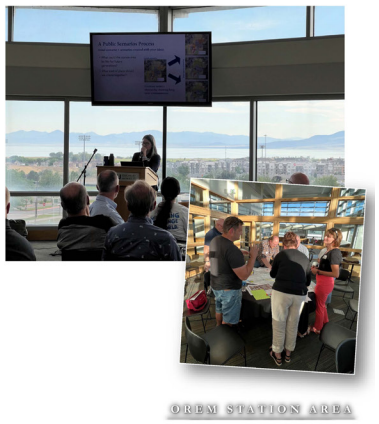


Public Visioning & Station Area Plan Process



Engagement and Outreach to Date

- 1 meeting each with Planning Commission and City Council
- 5 stakeholder meetings
- 1 public workshop
- 548 stakeholder/public survey responses
- 17 stakeholder/workshop maps created
- 150+ workshop participants
- Outreach: postcard, newsletter, social, sandwich boards, email invitations, posters



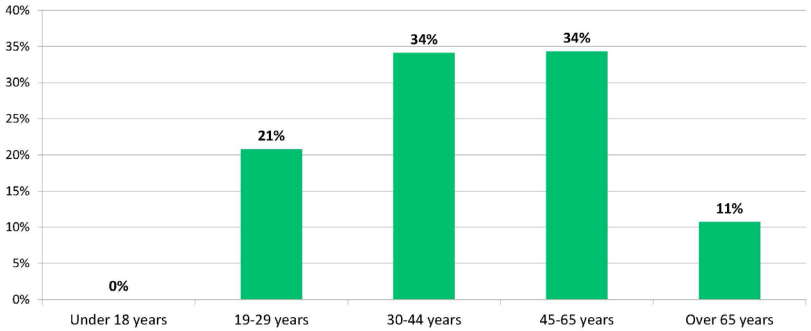


Survey (Real Time and Online)

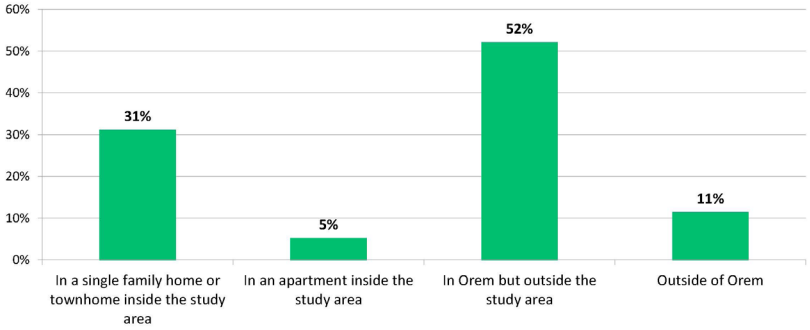
- 548 responses
- Open June 22-July 13
- Data review:
  - All results
  - By response type
    - Those living in a house or townhouse in the study area
    - Those living in an apartment in the study area
    - Age (19-29, 30-44, 45-65, 65+)



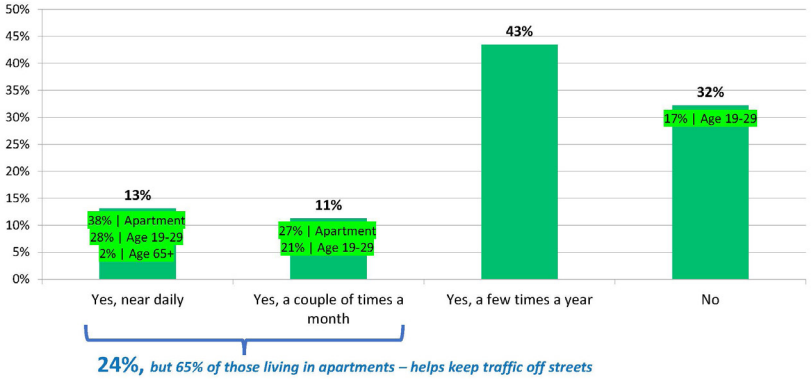
How old are you?



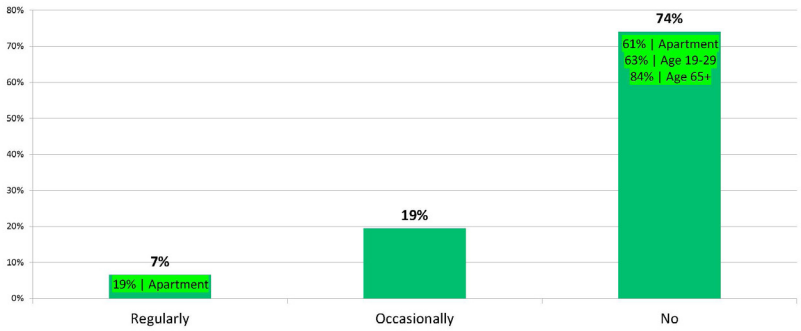
Where do you live?



Do you use FrontRunner or UVX?

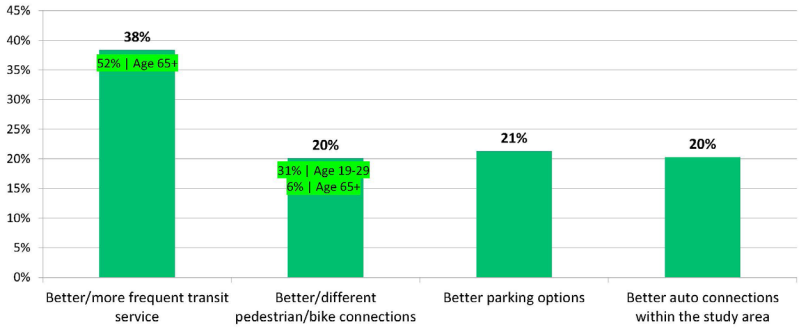


Do you use the pedestrian bridge over the train tracks and I-15?



About 1,000 people per day take the pedestrian bridge

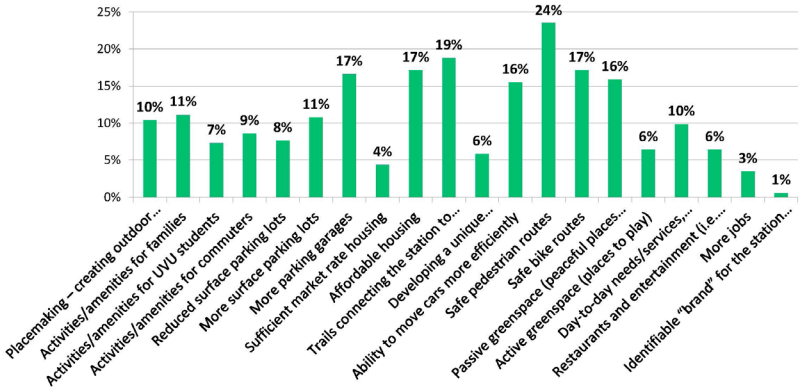
What do you think the top transportation issue is within the station area itself?



Looking out to 2050, what type of place could Orem Station be for the city/region?

1. A mixed-use destination serving Orem residents, students, and commuters.
2. A commuter hub that provides parking and basic services for commuters. *(#1 for those over 45 and living in a home or townhome)*
3. A vibrant center with strong ties to UVU and its students.

Of all the options you just considered, which three are the most important?



Of all the options you just considered, which three are the most important?

ALL

1. **Safe pedestrian routes**
2. **Trails connecting the station to other parts of UVU and regional amenities**
3. **More parking garages**
4. **Safe bike routes**
5. **Ability to move cars more efficiently**
6. **Affordable housing**
7. **Passive greenspace**

Of all the options you just considered, which three are the most important?

ALL

1. **Safe pedestrian routes**
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3. **More parking garages**
4. **Safe bike routes**
5. **Ability to move cars more efficiently**
6. **Affordable housing**
7. **Passive greenspace**

TH/HOME

1. Safe pedestrian routes
2. Safe bike routes
3. Passive greenspace (tie with #2)
4. More parking garages
5. Ability to move cars more efficiently (tie with #4)

APARTMENT

1. Affordable housing
2. Trails connecting the station to other parts of UVU and regional amenities (tie with #1)
3. Safe pedestrian routes
4. Passive greenspace
5. Reduced surface parking lots
6. Day-to-day needs/services (tie with #5)

Of all the options you just considered, which three are the most important?

ALL

1. **Safe pedestrian routes**
2. **Trails connecting the station to other parts of UVU and regional amenities**
3. **More parking garages**
4. **Safe bike routes**
5. **Ability to move cars more efficiently**
6. **Affordable housing**
7. **Passive greenspace**

Age 19-29

1. Safe pedestrian routes
2. Affordable housing
3. Trails connecting the station to other parts of UVU and regional amenities (tie with #2)
4. Placemaking
5. Passive greenspace (tie with #4)

Age 30-44

1. Safe pedestrian routes
2. Safe bike routes
3. Trails connecting the station to other parts of UVU and regional amenities
4. Ability to move cars more efficiently
5. More parking garages

Of all the options you just considered, which three are the most important?

ALL

1. **Safe pedestrian routes**
2. **Trails connecting the station to other parts of UVU and regional amenities**
3. **More parking garages**
4. **Safe bike routes**
5. **Ability to move cars more efficiently**
6. **Affordable housing**
7. **Passive greenspace**

Age 45-65

1. Safe pedestrian routes
2. More parking garages (tie with #1)
3. Trails connecting the station to other parts of UVU and regional amenities
4. Passive greenspace (tie with #3)
5. Affordable housing

Age 65+

1. Safe pedestrian routes
2. Ability to move cars more efficiently
3. Passive greenspace (tie with #3)
4. More parking garages
5. Trails connecting the station to other parts of UVU and regional amenities

Maps (Stakeholder Meeting and Public Workshop)

- 17 maps
- Completed June 1 and June 22



Maps: Percent of Households Placed

1. 6+ Story Residential with Internal Parking (16%)
2. 3-5 Story Residential with Internal Parking (15%)
3. 3-5 Story Retail/Office/Residential with Internal Parking (11%)
4. Single Family (6%)
5. 2-3 Story Residential with Internal Parking (8%)
6. 3-5 Story Retail/Residential with Internal Parking (8%)
7. 6+ Story Retail/Office/Residential with Internal Parking (6%)
8. Townhome/Mansion Home (5%)
9. 5-6 Story Retail/Hotel with Internal Parking (not really households) (4%)
10. 4 Story Hotel with Surface Parking (not really households) (4%)



Maps: Percent of Jobs Placed

1. 3-5 Story Retail/Office/Residential with Internal Parking (32%)
2. 6+ Story Retail/Office/Residential with Internal Parking (18%)
3. Flex Office/Light Industrial (11%)
4. Retail (7%)
5. Neighborhood Retail (7%)



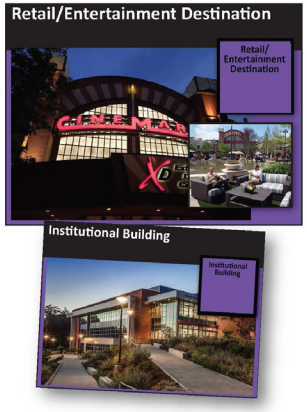
Maps: Most Acres Allotted

1. Single Family (102 acres)
2. Townhome/Mansion Home (48 acres)
3. 3-5 Story Retail/Office/Residential with Internal Parking (43 acres)
4. Flex Office/Light Industrial (42 acres)
5. 4-5 Story Residential with Internal Parking (37 acres)
6. 6+ Story Residential with Internal Parking (35 acres)
7. 2-3 Story Residential with Internal Parking (31 acres)
8. Retail (29 acres)
9. Neighborhood Retail (22 acres)
10. 6+ Story Retail/Office/Residential with Internal Parking (20 acres)



Destination Spaces/Buildings

1. **Retail/Entertainment District (28 acres)**
2. **Institutional Building (25 acres)**
3. Cultural Destination (7.5 acres)
4. Recreation Destination (4 acres)
5. University Destination (1 acres)



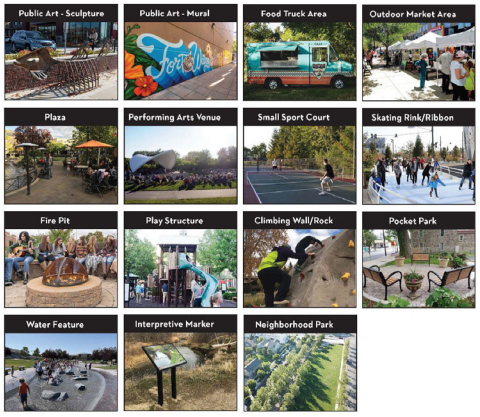
Parking

1. Shared Parking Garage (42 acres)
2. Shared Parking Garage with Commercial Wrap (18 acres)
3. Surface Parking Lots (12 acres)

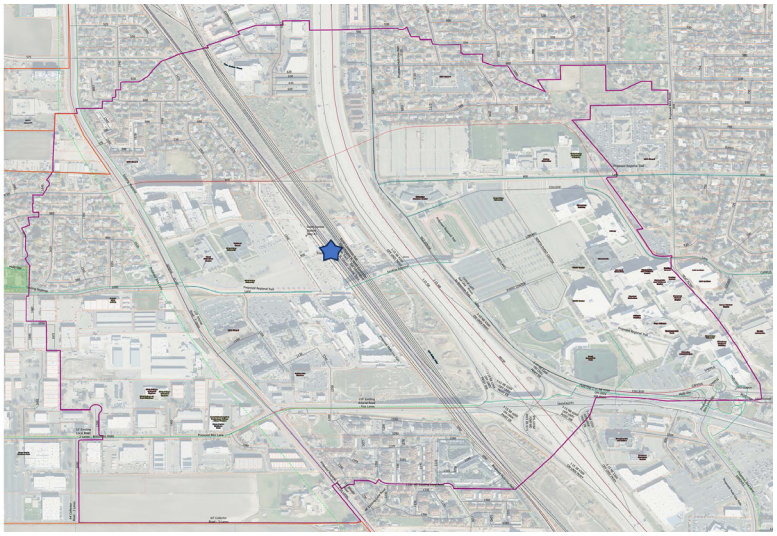


Popular Placemaking

- Park (neighborhood, pocket)
- Plaza
- Skating ribbon/rink
- Green space
- Playground
- Preserved ag/orchards
- Trail to lake



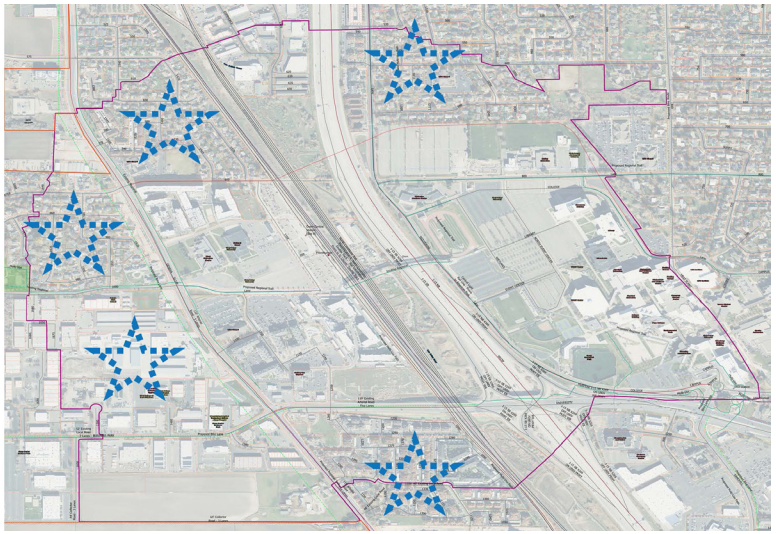
Study Area



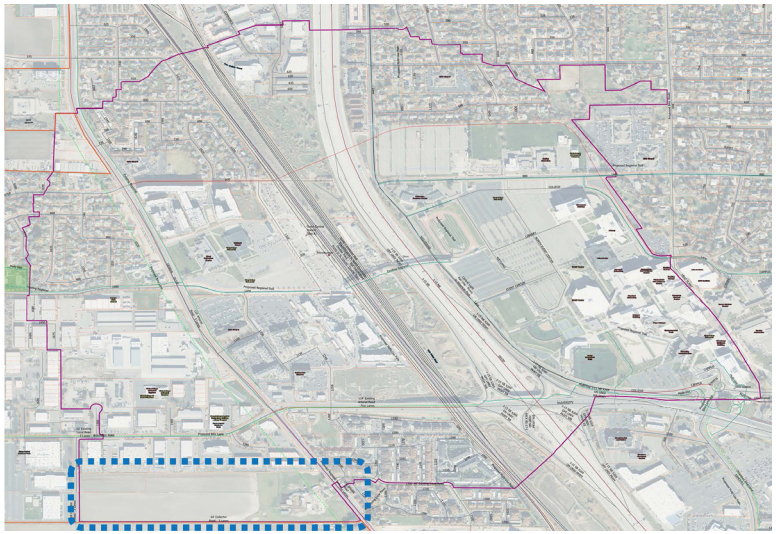
EXISTING

Residential = no change/ little change

Industrial = no change / little change

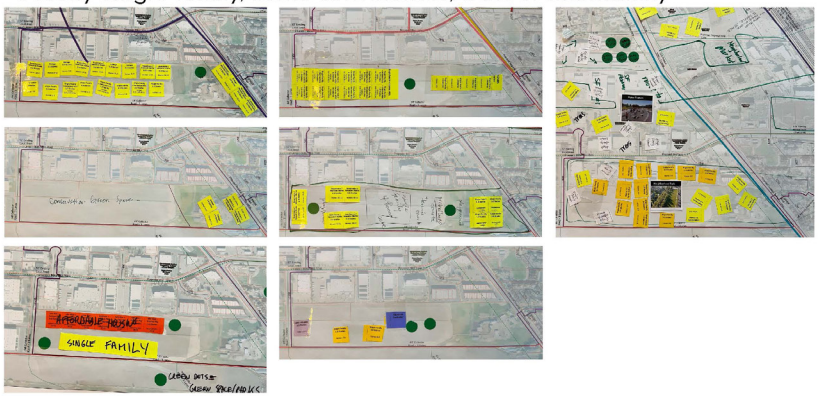


Geneva



Geneva – Housing + Greenspace

- Mostly single family, some townhomes, a bit of multifamily

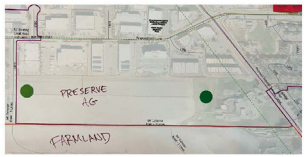


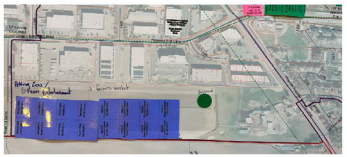
Geneva – Housing + Retail



Geneva – Greenspace

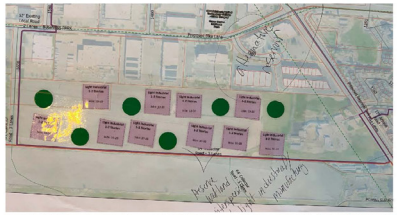
- Farmland, recreation



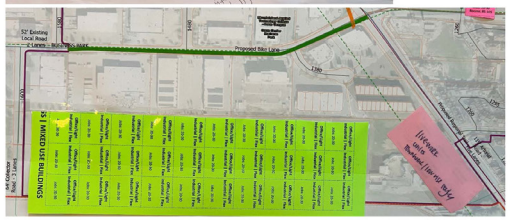




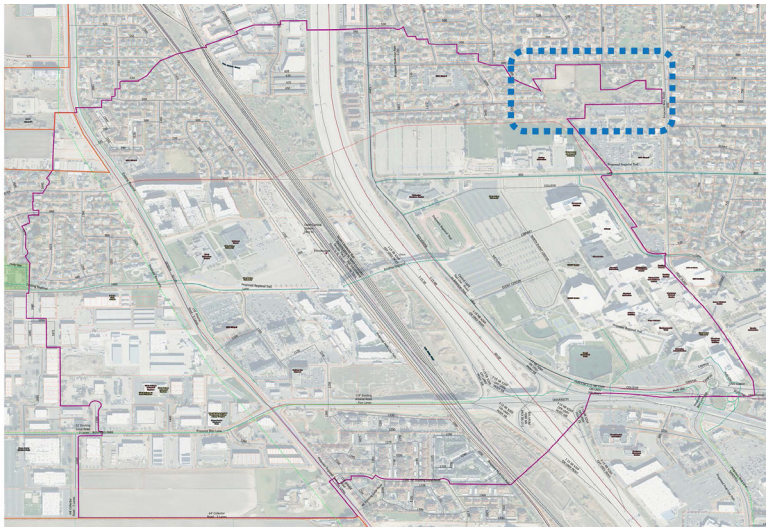
Geneva – Industrial/Office







Northeast Corner



Northeast Corner

- Preservation, single family with greenspace, multifamily with green space, single family

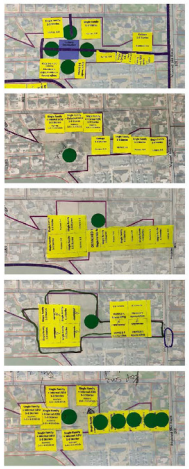


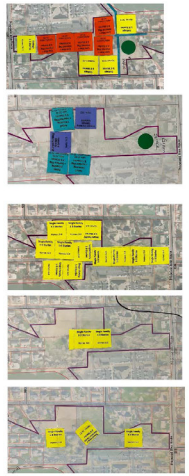




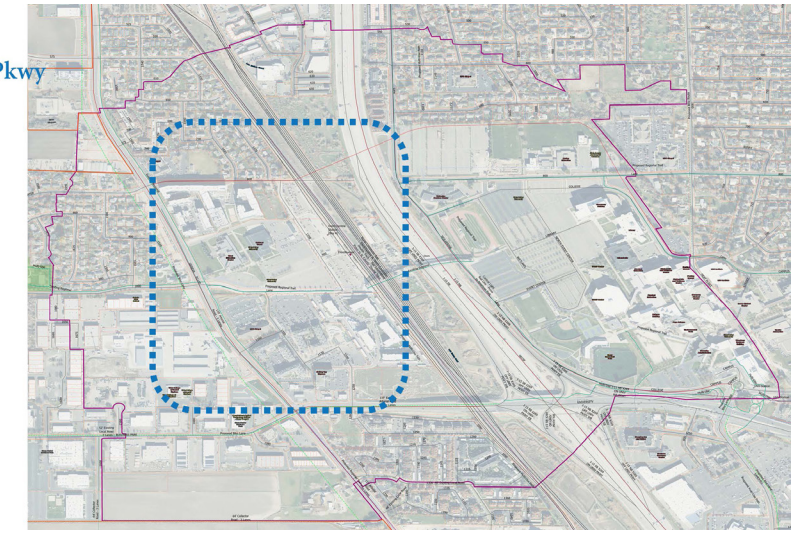






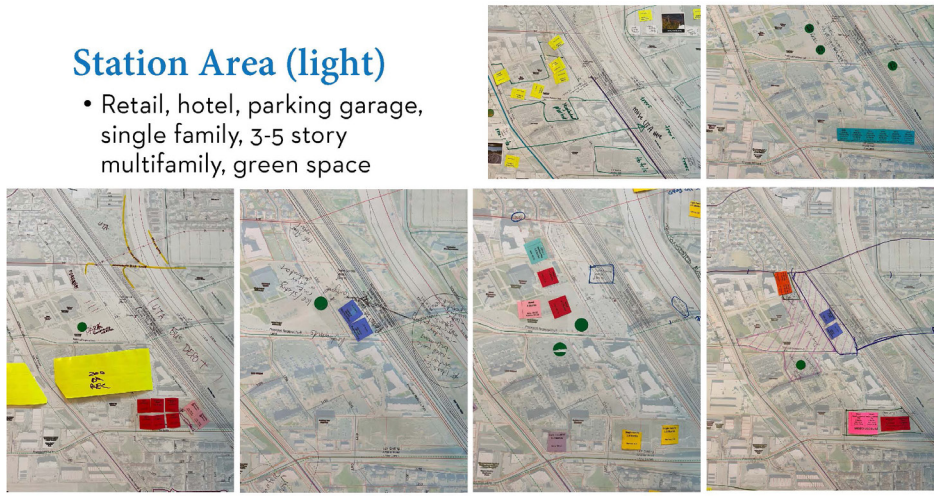


Station &
University Pkwy



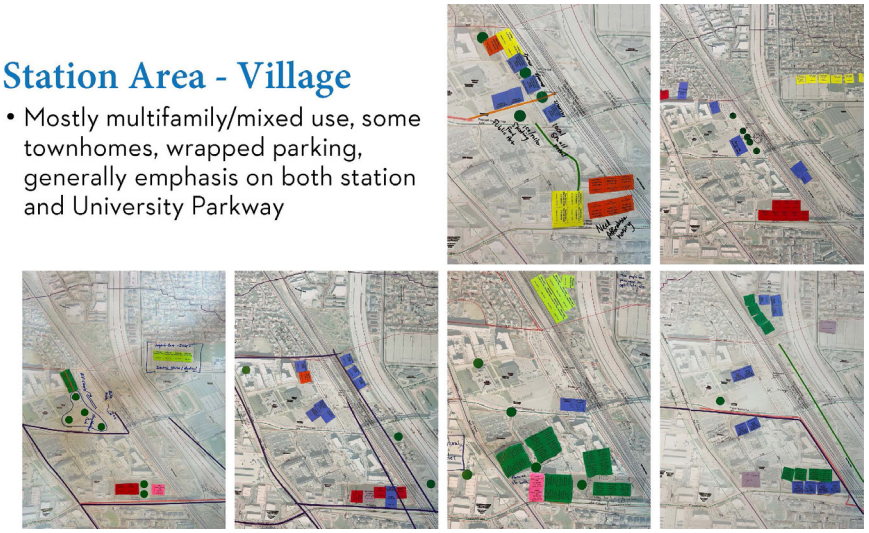
Station Area (light)

- Retail, hotel, parking garage, single family, 3-5 story multifamily, green space

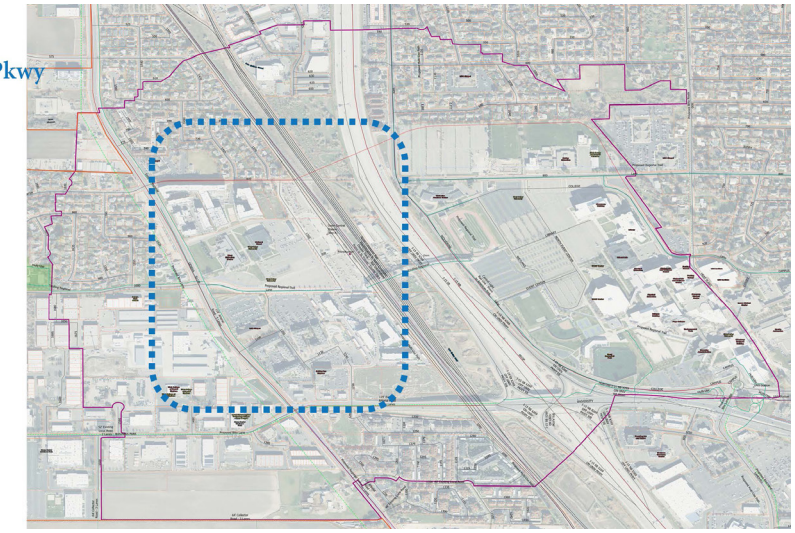


Station Area - Village

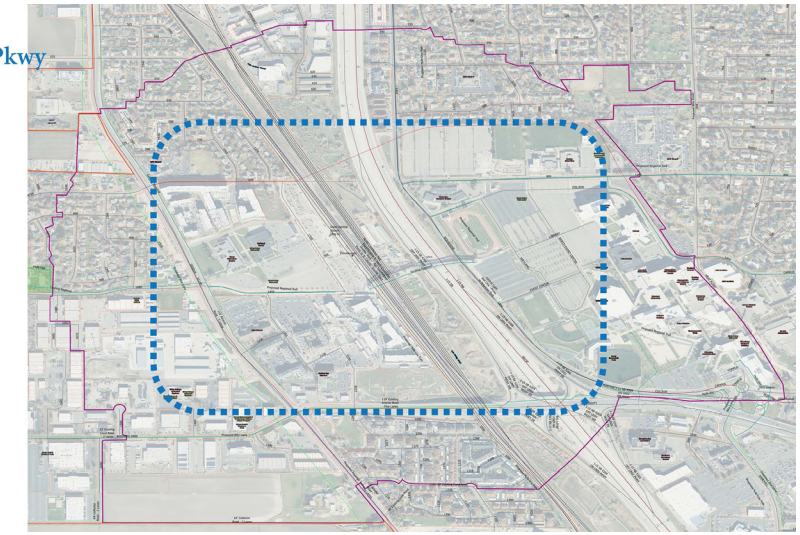
- Mostly multifamily/mixed use, some townhomes, wrapped parking, generally emphasis on both station and University Parkway



Station &
University Pkwy



Station &
University Pkwy
+ UVU



Station Area + UVU - Village

- Mixed use, lots of multifamily housing, destination street



Big Ideas (across maps and survey)

- Residential neighborhoods (preserve existing, add new—with greenspace)
- Mixed use villages (FrontRunner station, UVU)
  - Market rate and affordable housing
  - Parking garages (often with a commercial wrap)/reduced surface lots
  - Destination street/buildings (retail, entertainment, institutional, hotel)
  - Placemaking (e.g., ice skating, plaza, dog park)
- Retail (e.g., grocery)
- Green spaces throughout (e.g., orchard, passive space, parks)
- Trails/pathways (connections, pedestrian and bike safety)
- Roads (efficient, safe for multiple transportation modes)

Let's Take a Look at Some Options...

2050 scenarios evaluation

Orem Station Area Scenarios

- Long-term—looking toward 2050
- Explore alternative ways we can shape growth at the station area
- About the same number of new households
- About the same number of parking spaces (replace stalls that are redeveloped, one new space per bedroom)
- Emphasis is how we grow, not on how much we grow

Scenario Shopping



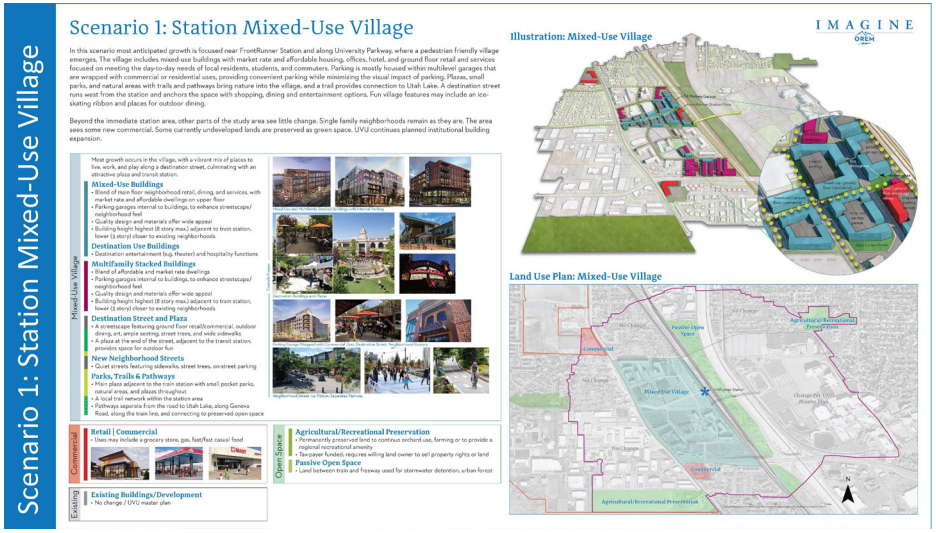
Like Selecting Ingredients to Make a Meal

(Not a Prepackaged Dinner)

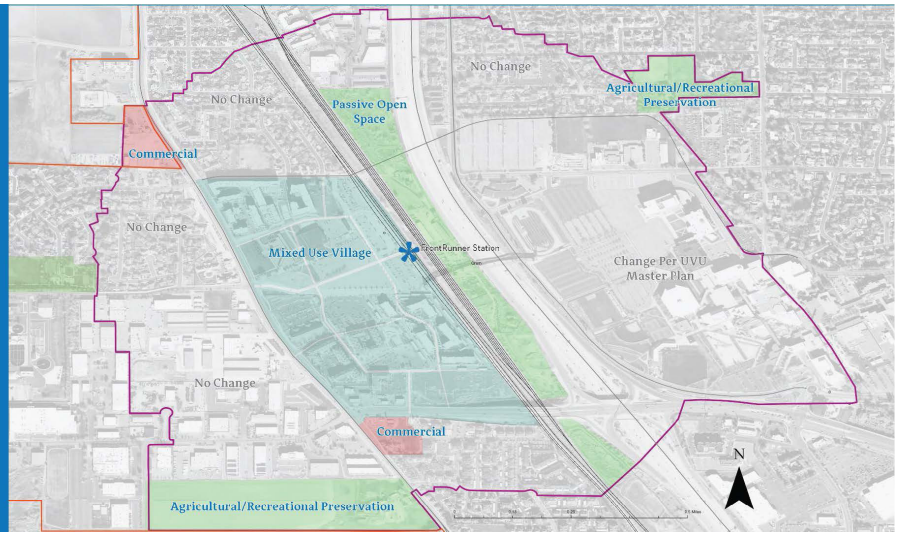
Orem Station Area Scenarios



1. Station Area Mixed-Use Village
2. UVU Mixed-Use Village
3. Neighborhood Infill



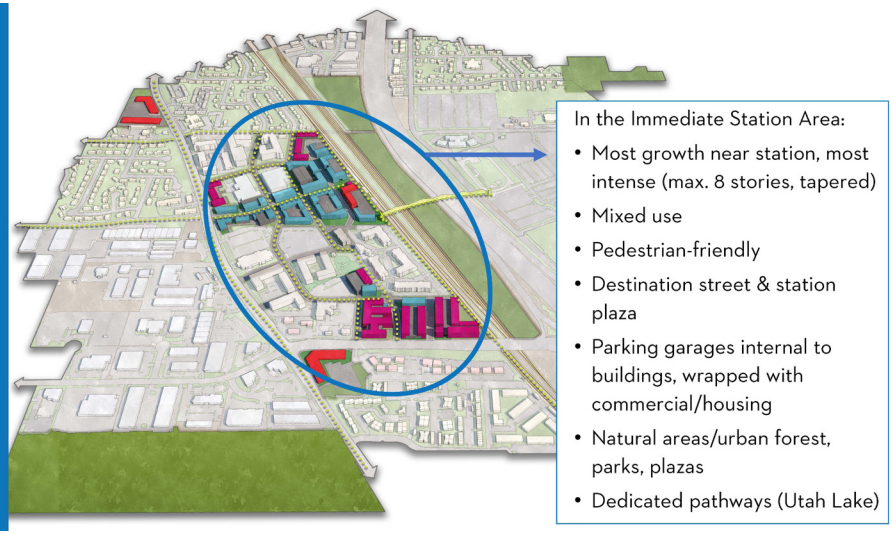
Scenario 1: Station Mixed-Use Village



Scenario 1: Station Mixed-Use Village



Scenario 1: Station Mixed-Use Village



In the Immediate Station Area:

- Most growth near station, most intense (max. 8 stories, tapered)
- Mixed use
- Pedestrian-friendly
- Destination street & station plaza
- Parking garages internal to buildings, wrapped with commercial/housing
- Natural areas/urban forest, parks, plazas
- Dedicated pathways (Utah Lake)

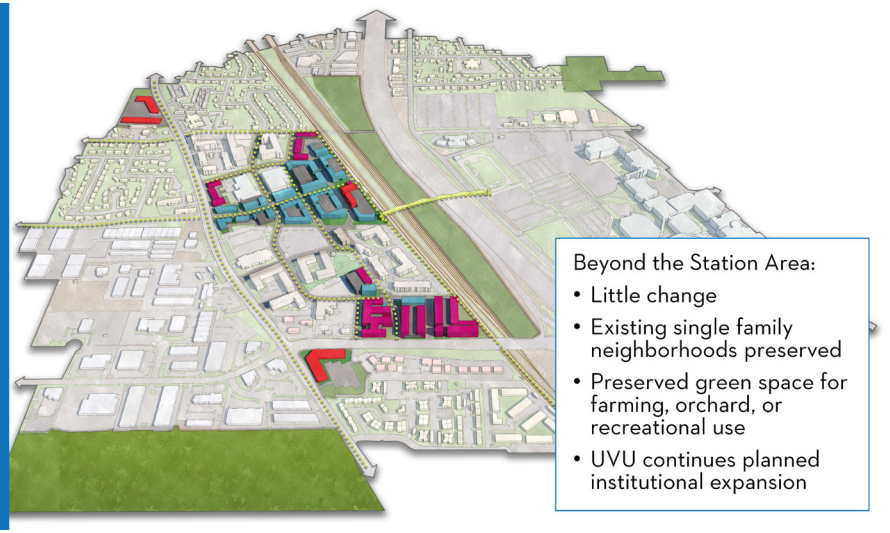
Scenario 1: Station Mixed-Use Village



Scenario 1: Station Mixed-Use Village



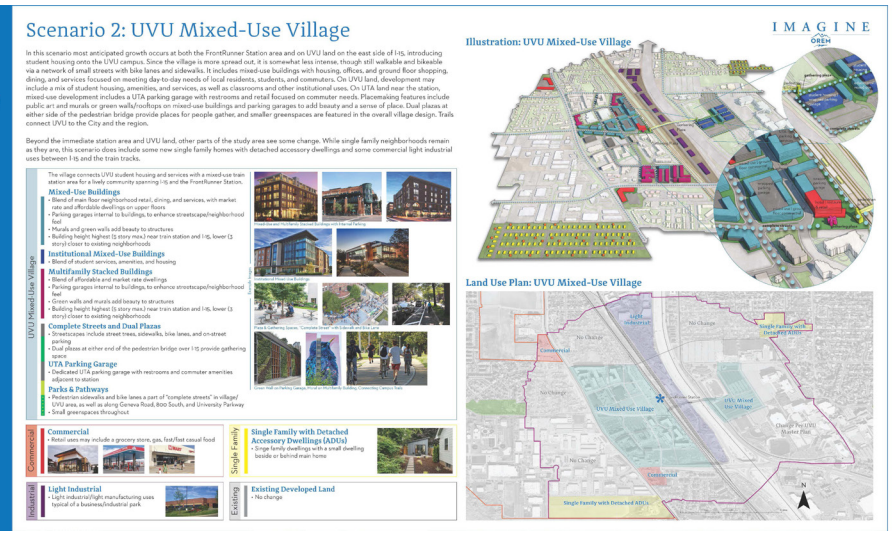
Scenario 1: Station Mixed-Use Village



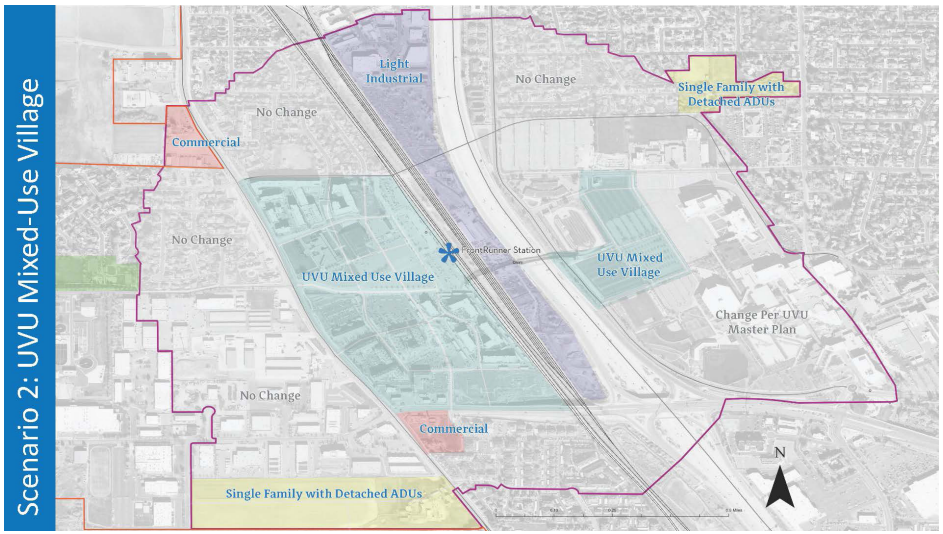
Beyond the Station Area:

- Little change
- Existing single family neighborhoods preserved
- Preserved green space for farming, orchard, or recreational use
- UVU continues planned institutional expansion

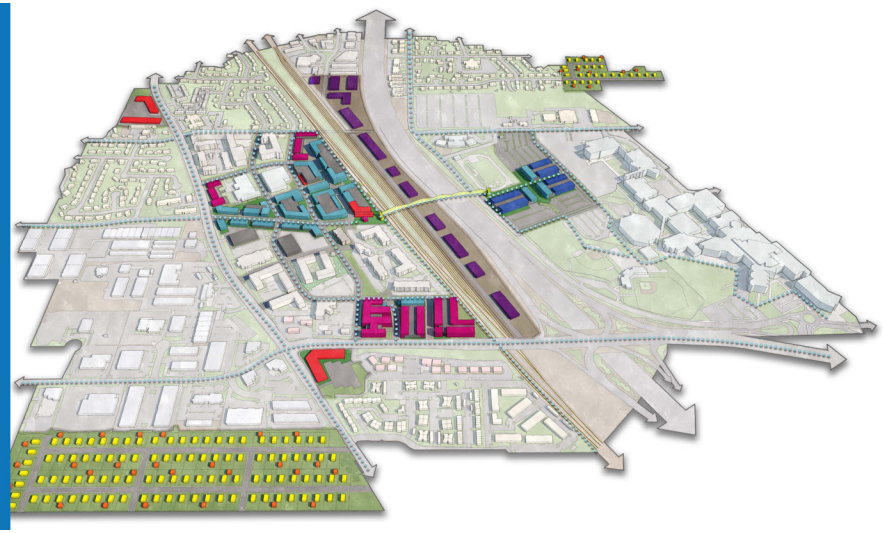
Scenario 2: UVU Mixed-Use Village



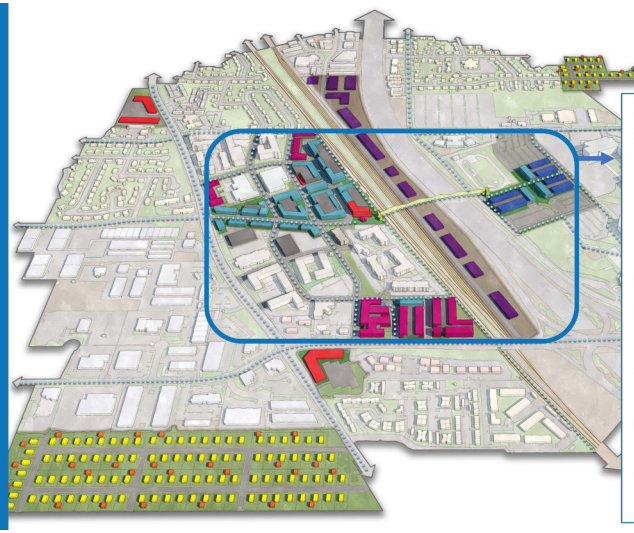
Scenario 2: UVU Mixed-Use Village



Scenario 2: UVU Mixed-Use Village



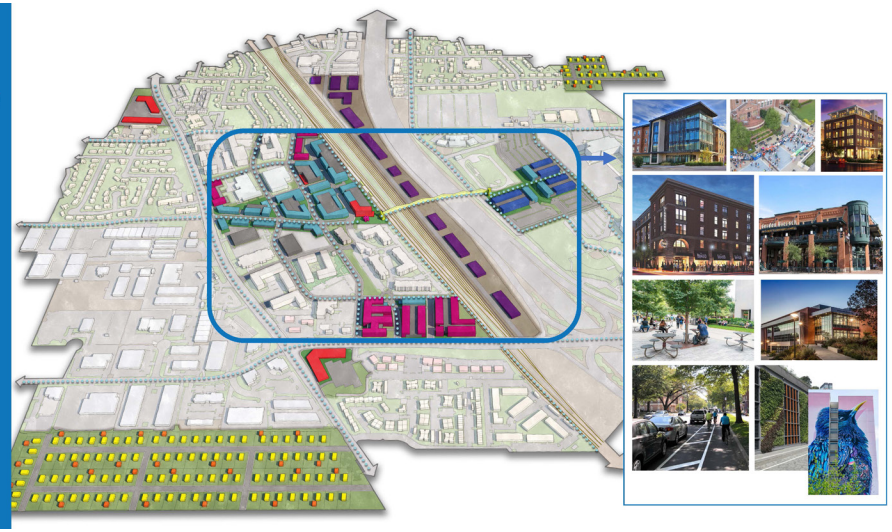
Scenario 2: UVU Mixed-Use Village



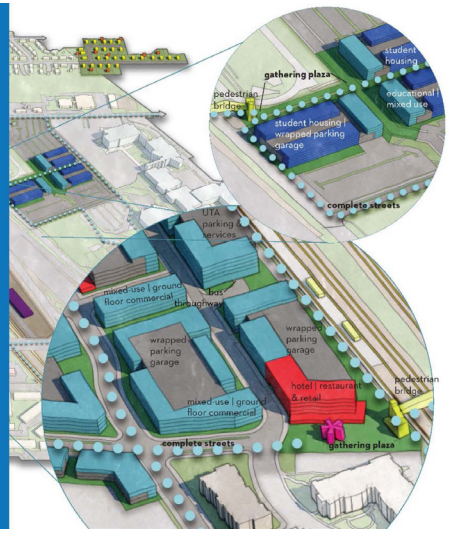
In the Immediate Station Area:

- Most growth focused near station and on UVU land
- More spread out, so somewhat less intense (max. 5 stories)
- Mixed use village
- On-campus student housing
- Parking garages internal to buildings or wrapped with green walls/murals
- UTA parking garage + services
- Dual plazas at either side of pedestrian bridge
- Bike lanes/sidewalks connect UVU & the region

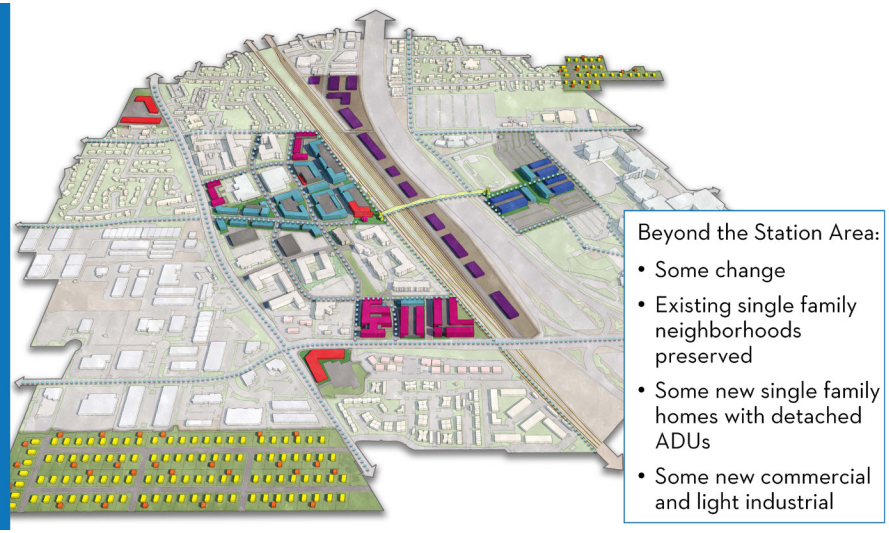
Scenario 2: UVU Mixed-Use Village



Scenario 2: UVU Mixed-Use Village



Scenario 2: UVU Mixed-Use Village



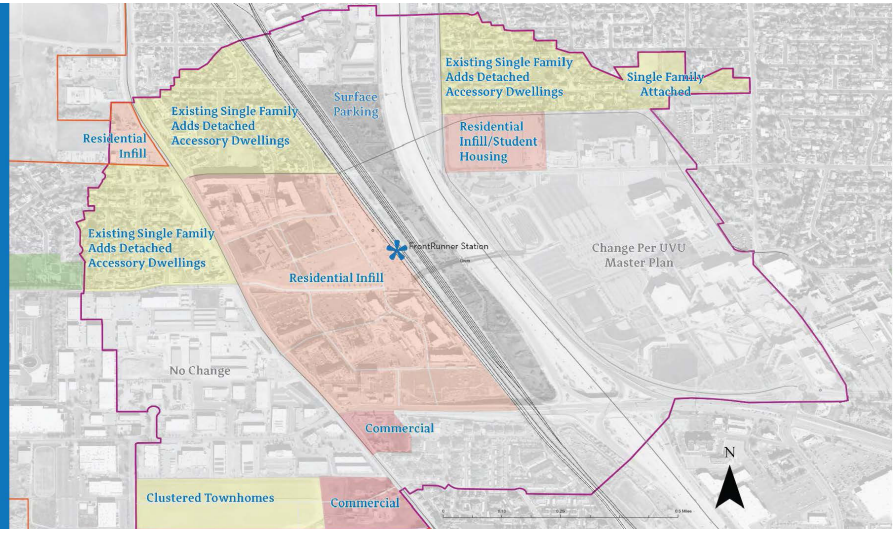
Beyond the Station Area:

- Some change
- Existing single family neighborhoods preserved
- Some new single family homes with detached ADUs
- Some new commercial and light industrial

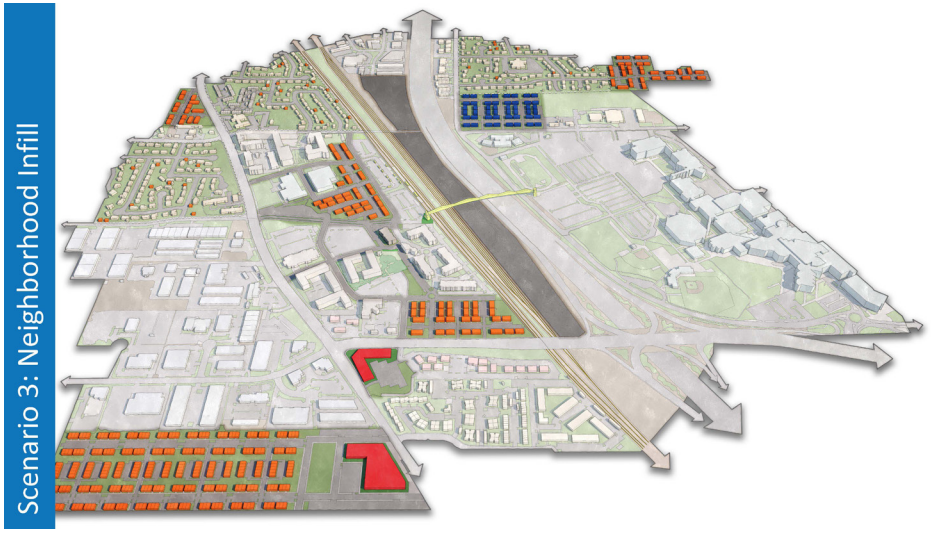
Scenario 3: Neighborhood Infill



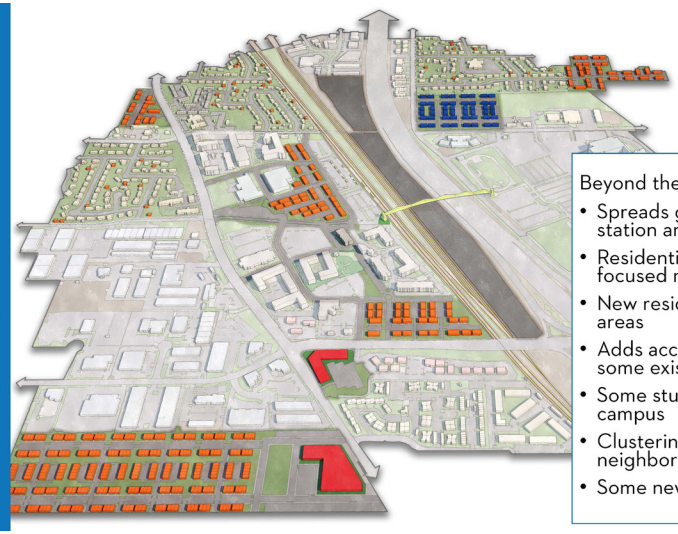
Scenario 3: Neighborhood Infill



Scenario 3: Neighborhood Infill



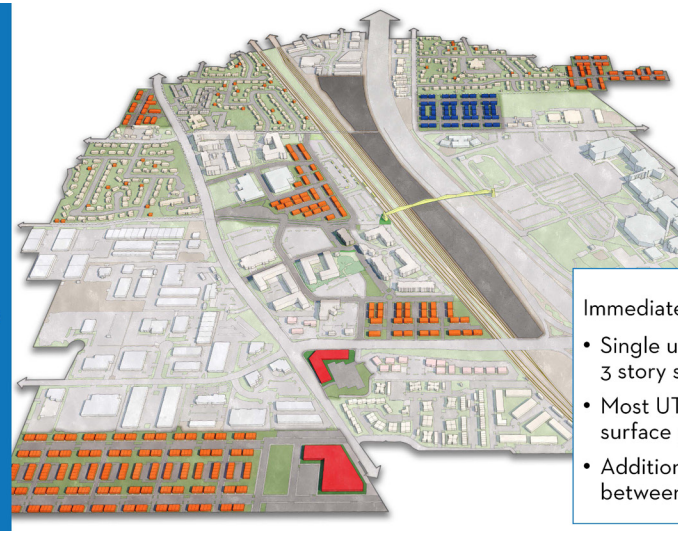
Scenario 3: Neighborhood Infill



Beyond the Station Area:

- Spreads growth out beyond station area
- Residential infill rather than a focused mixed-use village
- New residential on undeveloped areas
- Adds accessory dwelling units to some existing residential lots
- Some student housing on campus
- Clustering yields a neighborhood a park
- Some new commercial

Scenario 3: Neighborhood Infill



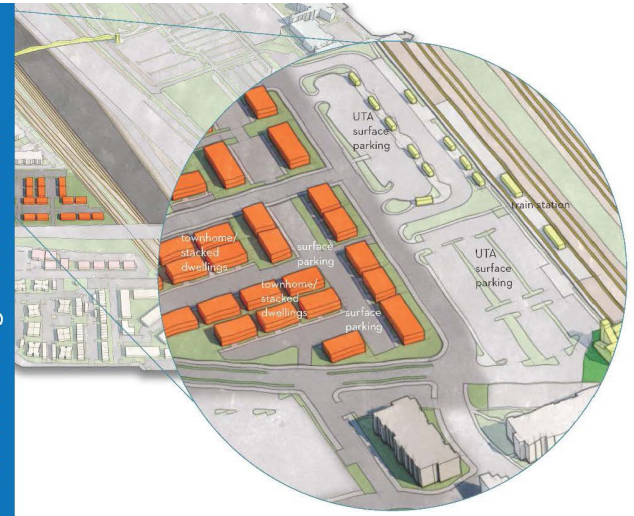
Immediate Station Area:

- Single use: townhomes and 3 story stacked homes
- Most UTA land remains a surface parking lot
- Additional parking provided between train and freeway

Scenario 3: Neighborhood Infill



Scenario 3: Neighborhood Infill



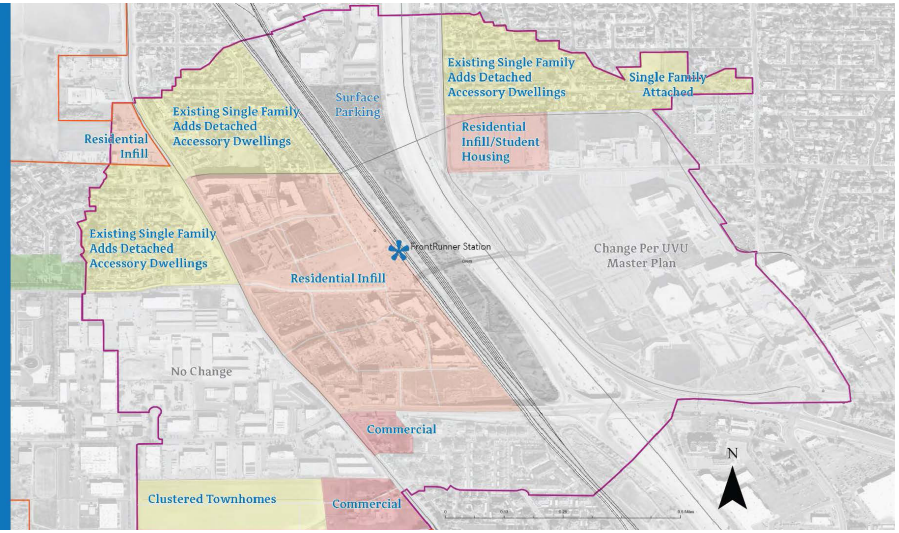
How Do the Scenarios Compare?

2050 scenarios evaluation

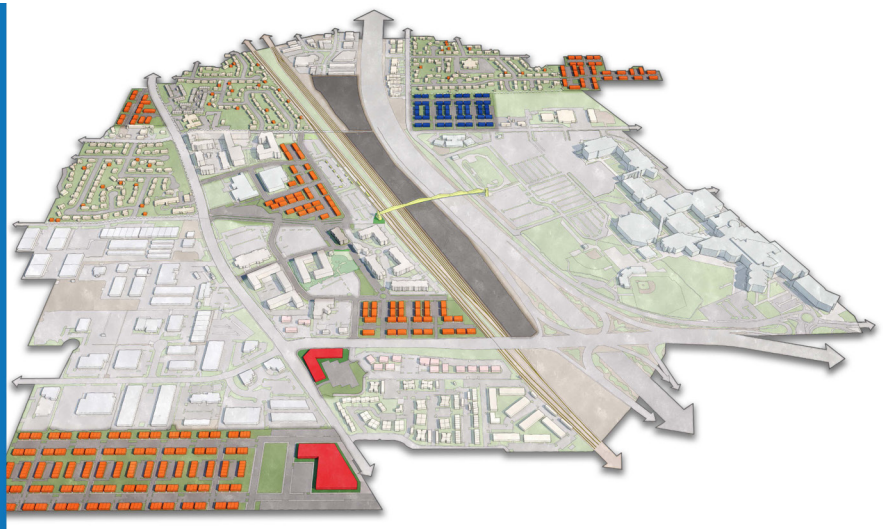
Scenarios Comparison

Local Priorities *(based on survey input)*	Scenario 1: Station Area Mixed-Use Village	Scenario 2: UVU Mixed-Use Village	Scenario 3: Neighborhood Infill
Safe pedestrian routes	New street grid includes sidewalks; existing sidewalks connect to the new network (ADA compliant)	New street grid includes sidewalks; existing sidewalks connect to the new network (ADA compliant)	New streets include sidewalks, but less focus on creating a connected network than other scenarios (when built, ADA compliant)
Trails connecting the station to other parts of UVU and regional amenities	2.9 miles of new dedicated pathways in study area, plus "complete streets" (streets that include bike lanes and sidewalks)	No dedicated pathways, but 4.8 miles of "complete streets" in the study area (streets that include bike lanes and sidewalks)	0 miles of new trails
More parking garages	Emphasis on internal/wrapped parking garages to meet needs	Emphasis on internal/wrapped parking garages to meet needs	Emphasis on surface parking, no new parking garages
Safe bike routes	2.9 miles of new dedicated pathways in study area, plus "complete streets" (streets that include bike lanes and sidewalks)	4.8 miles of "complete streets" in the study area (streets that include bike lanes and sidewalks)	No new bike lanes or pathways
Ability to move cars more efficiently	Improved station area street network with additional station connections at University Parkway and 800 South	Improved station area/UVU street network with additional station connections at University Parkway and 800 South	Minimally connected station area street grid; no new ways to get in and out of the station area
Affordable housing	Efficient use of land enables lower cost housing and use of incentives that require 10% affordable housing and fund parking garages/other amenities (no cost to taxpayer)	Efficient use of land enables lower cost housing; use of incentives may require 5-10% affordable housing and fund parking garages/other amenities (no cost to taxpayer), provides UVU student housing	Inefficient use of land likely makes housing at station cost prohibitive to build or buy; tax payer funding required to replace surface lots (on which new housing is built) with new surface lot; minimal UVU student housing
Passive greenspace	66.5 acres new open space, including preserved acres for farming or recreation (taxpayer funded), passive greenspace between the train and freeway, and urban forest pockets in the station area	2.2 acres new open space, some of which may be passive in use	New 1.3 acre park in the southwest part of the study area, may have passive uses
Placemaking	Large station area plaza, destination street, and smaller plazas/parks provide places for gathering and things to do (e.g. ice skating ribbon, outdoor dining)	Dual plazas at either end of the pedestrian bridge provide space for gathering and a rotating mix of things to; smaller scale mixed-use streets provide outdoor dining	Little focus on placemaking, though a park in the southwest part of the study area could foster some sense of place
Reduced surface parking lots	Surface parking significantly reduced and replaced with a village that includes parking garages	Surface parking significantly reduced and replaced with a village that includes parking garages	Relies on surface parking lots, including constructing a large lot between the train and the freeway (taxpayer funded)
Day-to-day needs/services	100% of new residents within ¼ mile (walking distance) of goods and services	100% of new residents within ¼ mile (walking distance) of goods and services	28% of new residents within ¼ mile (walking distance) of goods and services

Scenario 3: Neighborhood Infill



Scenario 3: Neighborhood Infill



What Do You Think?

2050 scenarios evaluation

Scenario Shopping



Like Selecting Ingredients to Make a Meal

(Not a Prepackaged Dinner)

What Do You Think?

2050 scenarios evaluation

Please take the survey at https://imagineorem.org/front-runner-station-area/

IMAGINE OREM

Thank you for participating!

OREM STATION AREA

IMAGINE OREM

Vision Concept Celebration

February 28, 2024

Welcome! We're glad you're here!

Overall Objectives

HB 462 Housing Affordability Amendments

- Maximize development potential in appropriate areas
- Cities (and citizens!) determine how best to meet shared objectives



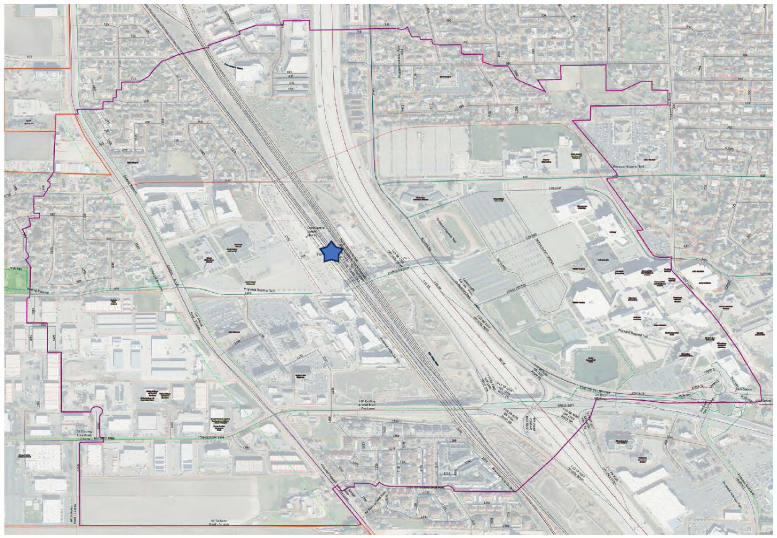
Station Area Planning

Shared Objectives

- Increase the availability and affordability of **housing**
- Promote sustainable **environmental** conditions
- Enhance access to **opportunities**
- Increase **transportation** choices and connections



Orem Station



Orem Station



Orem Station



Orem Station



What do you imagine?

Let's create a vision…

…together!

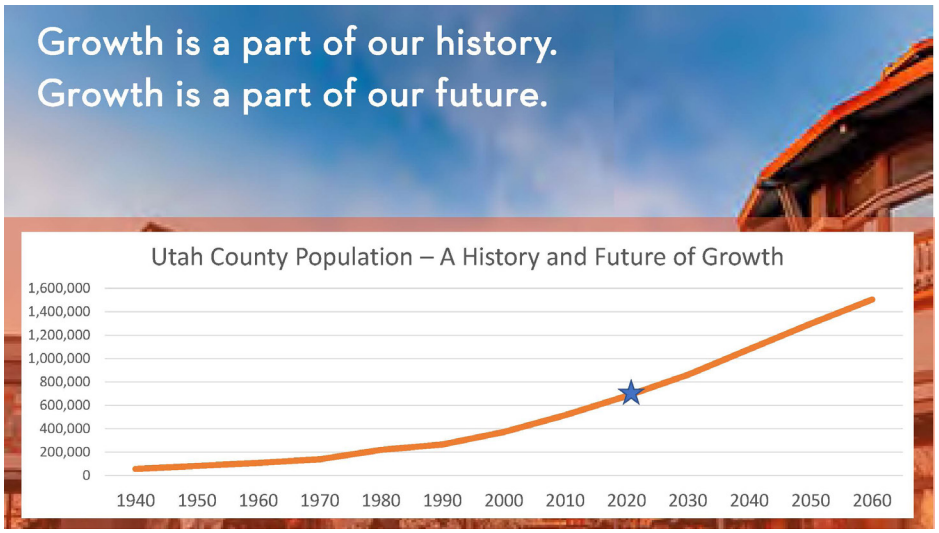


OREM STATION AREA


How many people are expected to live in Utah by 2060?
• 9.4 million
• 7.2 million
• 3.5 million
• 5.5 million


How many people are expected to live in Utah by 2060?
• 9.4 million
• 7.2 million
• 3.5 million
• 5.5 million
30+% of statewide growth is expected to happen in Utah County

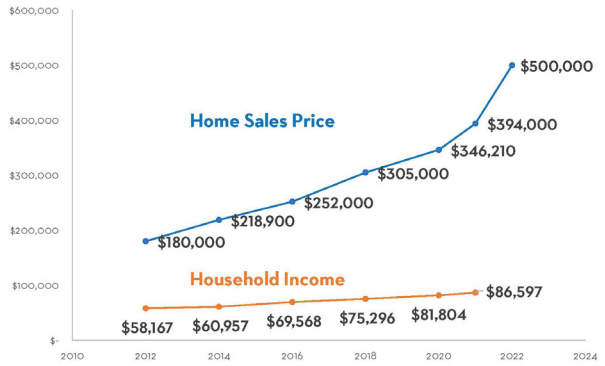

Utah County is expected to add 674,000 residents between 2020 and 2060.
Our population doubles.
2020: 664,258
2060: 1,338,222


Growth is a part of our history.
Growth is a part of our future.
Utah County Population – A History and Future of Growth
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
1940 1950 1960 1970 1980 1990 2000 2010 2020 2030 2040 2050 2060

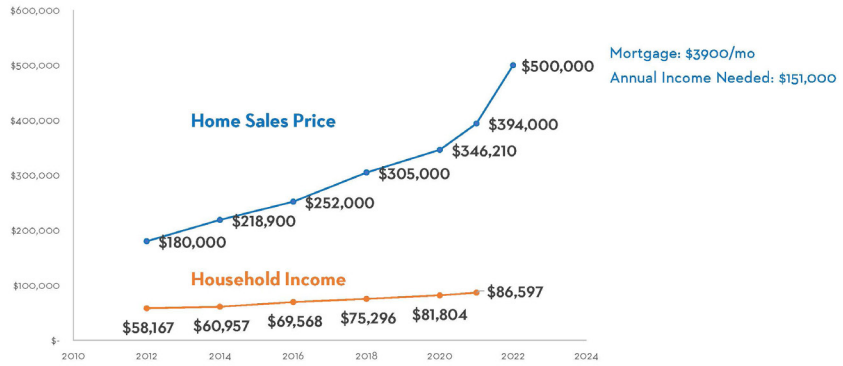




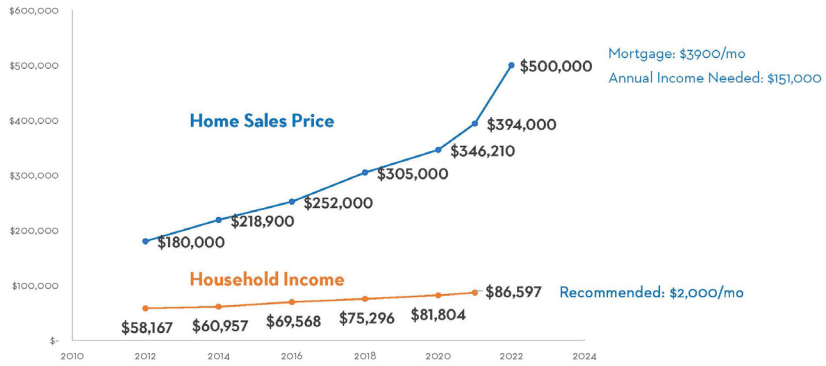
Utah County: Median Home Sales Price & Household Income



Utah County: Median Home Sales Price & Household Income



Utah County:
Median Home Sales Price & Household Income



What is affordable housing? It depends on what you make…
28% of gross annual household (HH) income

	HH Income	Home Price	Annual Mortgage	Monthly Mortgage
Median income HH	$86,597	$285,595	$24,252	$2,021
Moderate Income HH (80% of AMI)	$69,278	$228,478	$19,397	$1,616
Low Income HH (60% of AMI)	$51,958	$171,357	$14,554	$1,212

Generally referred to as "affordable housing"

Assumptions: down payment 5%, PMI/taxes at national average, 6.9% interest rate, 30-year fixed mortgage, annual maintenance costs not included

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Median Home Sales Price & Household Income



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Have you seen homes for these prices lately?

Generally referred to as "affordable housing"

Assumptions: down payment 5%, PMI/taxes at national average, 6.9% interest rate, 30-year fixed mortgage, annual maintenance costs not included

What is affordable housing? It depends on what you make…

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Generally referred to as "affordable housing"

What about renters?

- Average rent: $1,482
- 48% of renters are cost burdened
- 12% of renters can afford to purchase a median priced home in Utah

Assumptions: down payment 5%, PMI/taxes at national average, 6.9% interest rate, 30-year fixed mortgage, annual maintenance costs not included



What do you imagine?

When growth pressure is high, creating great places to live, in the right locations, matters…a lot!



A Public Stakeholder Process

1. Provides research and information to the public
2. Seeks broad public input
3. Build vision directly from public input
4. Uses transparent methods
5. Builds momentum for implementation



Public Visioning & Station Area Plan Process

1	2	3	4
Public Workshop Brainstorm	**Open House** What are your preferences?	**Vision Concept Celebration**	**Implementation Strategy & Adoption**
(create scenarios)	(evaluate scenarios)	(vision scenario)	(station area plan)



Brainstorming Survey

Tested Values and Preferences

548 Responses

[Real Time & Online]

Analysis: all results | where living | age

Survey Results | Type of Place

Type of Place: Top Ideas

1. A **mixed-use destination** serving Orem **residents**, students, and commuters.
2. A **commuter hub** that provides parking and basic services for commuters.
3. A vibrant center with strong **ties to UVU** and its students.

Survey Results | Priorities

Priorities:

- ✓ Safe **pedestrian** routes
- ✓ **Trail** connections
- ✓ More parking **garages**
- ✓ Safe **bike** routes
- ✓ Ability to move **cars** efficiently
- ✓ Affordable **housing**
- ✓ Passive **greenspace**
- ✓ **Reduced** surface parking lots
- ✓ Day-to-day **needs/services**
- ✓ **Placemaking**

Workshop Mapping

17 Maps



Workshop Mapping

Maps: Percent of Households Placed

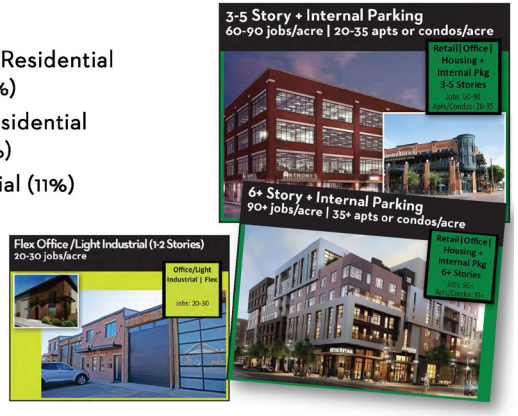
1. 6+ Story Residential with Internal Parking (16%)
2. 3-5 Story Residential with Internal Parking (15%)
3. 3-5 Story Retail | Office | Residential with Internal Parking (11%)
4. 2-3 Story Residential with Internal Parking (8%)
5. 3-5 Story Retail/Residential with Internal Parking (8%)
6. Single Family (6%)
7. 6+ Story Retail/Office/Residential with Internal Parking (6%)
8. Townhome/Mansion Home (5%)
9. 5-6 Story Retail/Hotel with Internal Parking (not really households) (4%)
10. 4 Story Hotel with Surface Parking (not really households) (4%)



Workshop Mapping

Maps: Percent of Jobs Placed

1. 3-5 Story Retail | Office | Residential with Internal Parking (32%)
2. 6+ Story Retail/Office/Residential with Internal Parking (18%)
3. Flex Office/Light Industrial (11%)
4. Retail (7%)
5. Neighborhood Retail (7%)



Workshop Mapping

Maps: Destination Buildings

1. **Retail/Entertainment District (28 acres)**
2. **Institutional Building (25 acres)**
3. Cultural Destination (7.5 acres)
4. Recreation Destination (4 acres)
5. University Destination (1 acres)



Workshop Mapping

Maps: Parking

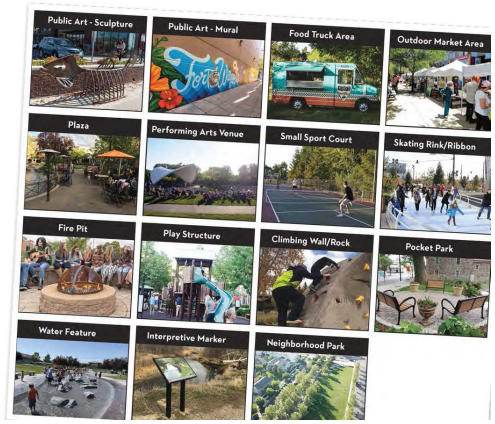
1. Shared Parking Garage (42 acres)
2. Shared Parking Garage with Commercial Wrap (18 acres)
3. Surface Parking Lots (12 acres)



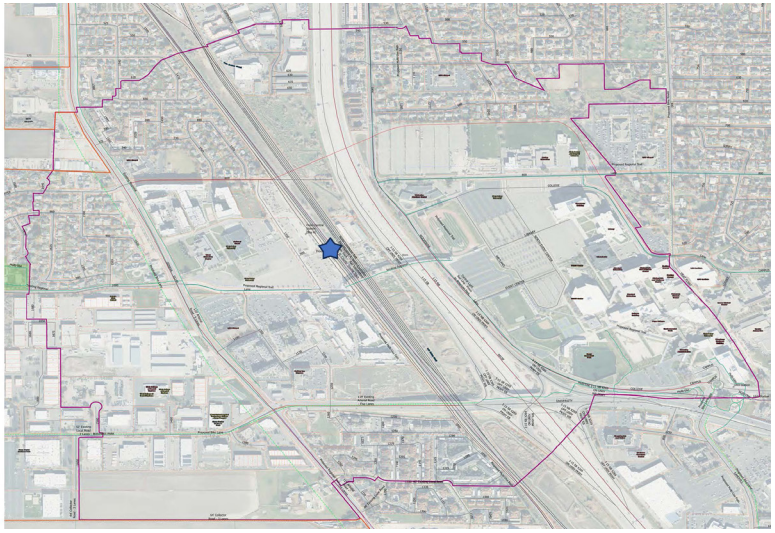
Workshop Mapping

Maps: Popular Placemaking

- Park (neighborhood, pocket)
- Plaza
- Skating ribbon/rink
- Green space
- Playground
- Preserved ag/orchards
- Trail to lake

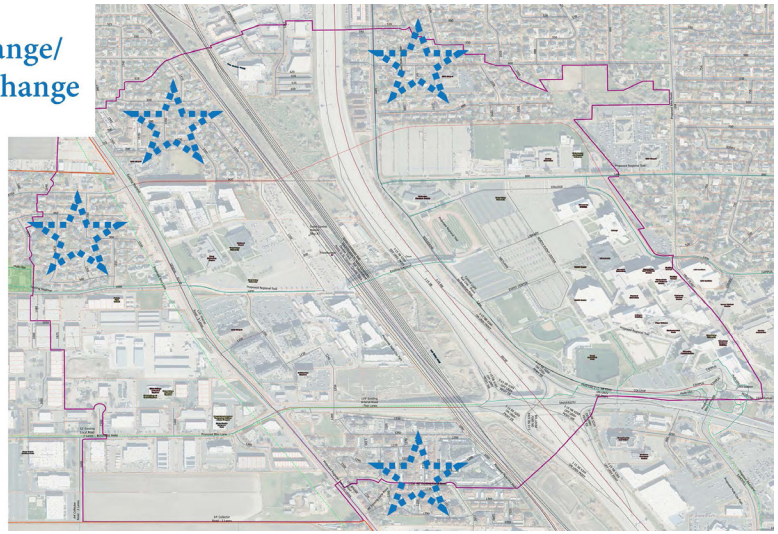


Study Area

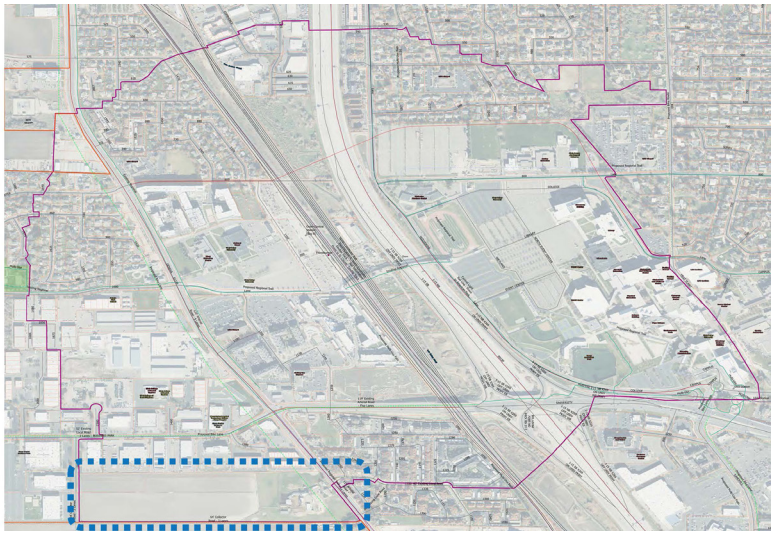


Existing Residential

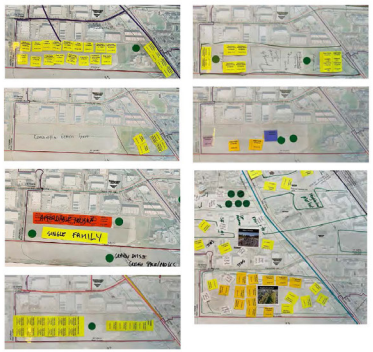
no change/
little change



Southwest Geneva Road

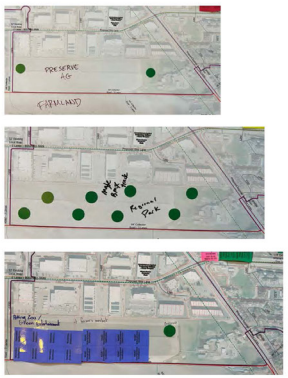


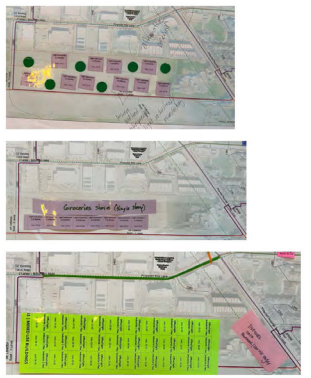
SW Geneva Road: Housing + Greenspace or Retail



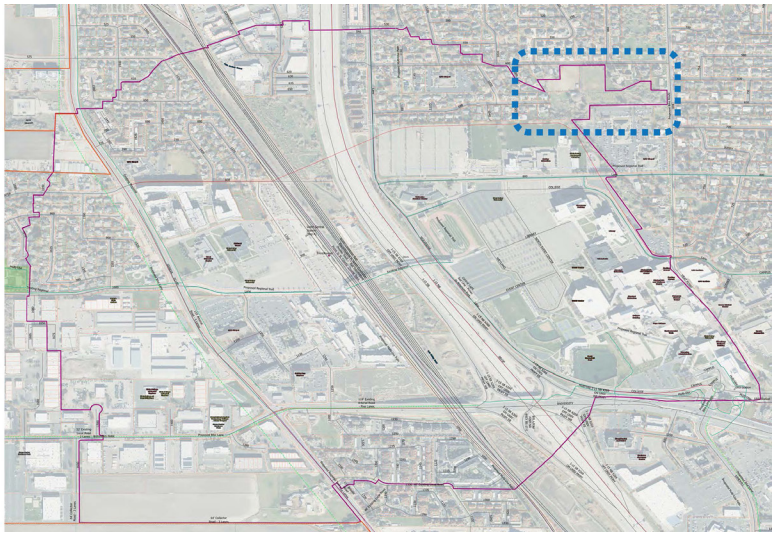


SW Geneva Road: Greenspace or Industrial/Office



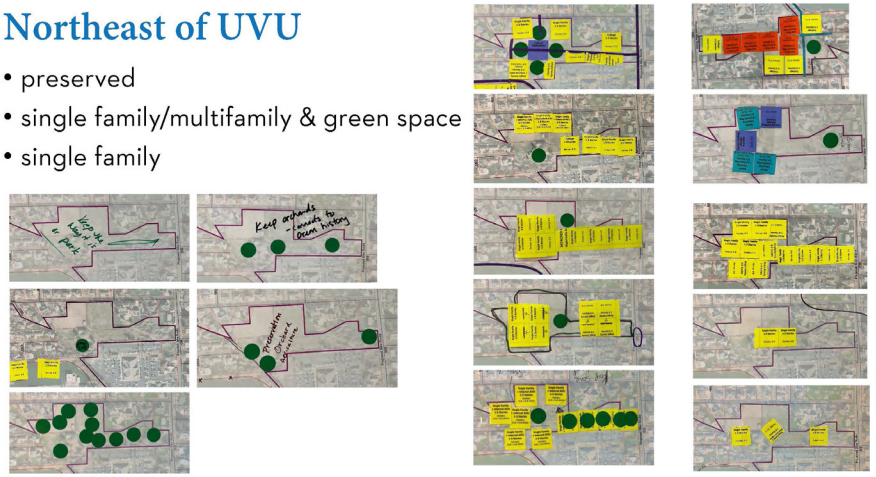


Northeast of UVU

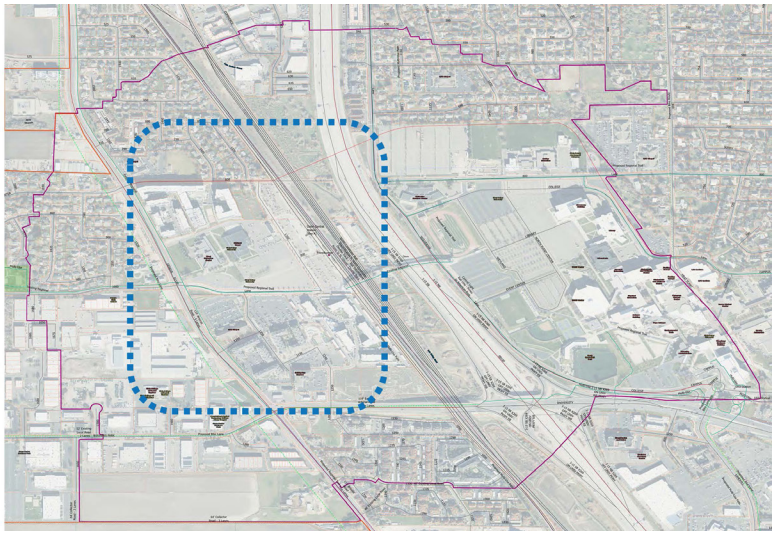


Northeast of UVU

- preserved
- single family/multifamily & green space
- single family

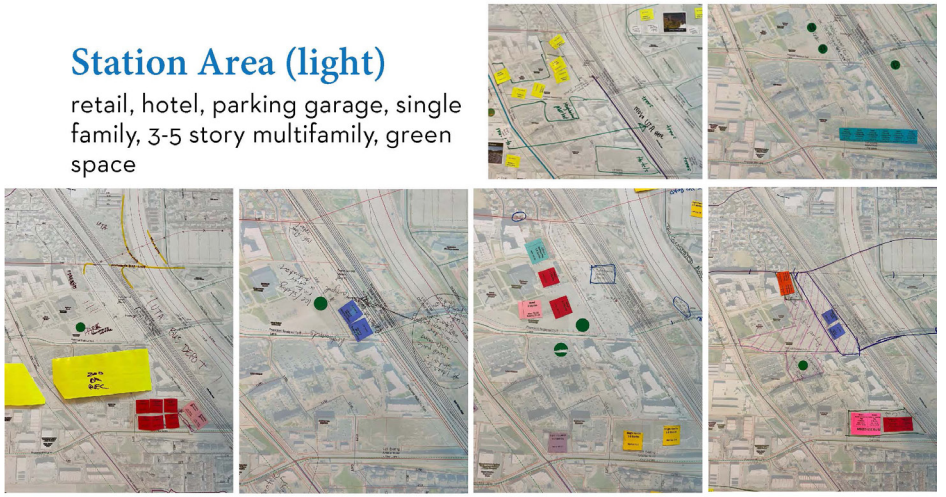


Station Area



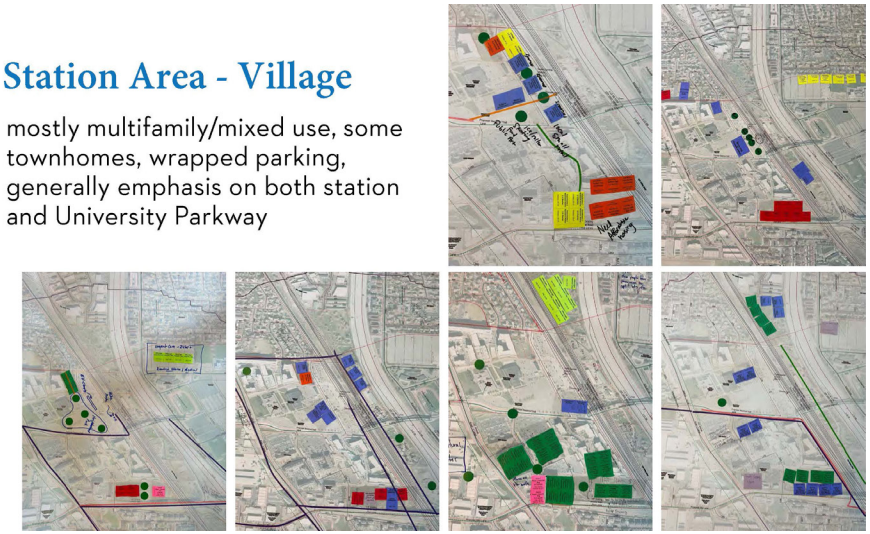
Station Area (light)

retail, hotel, parking garage, single family, 3-5 story multifamily, green space

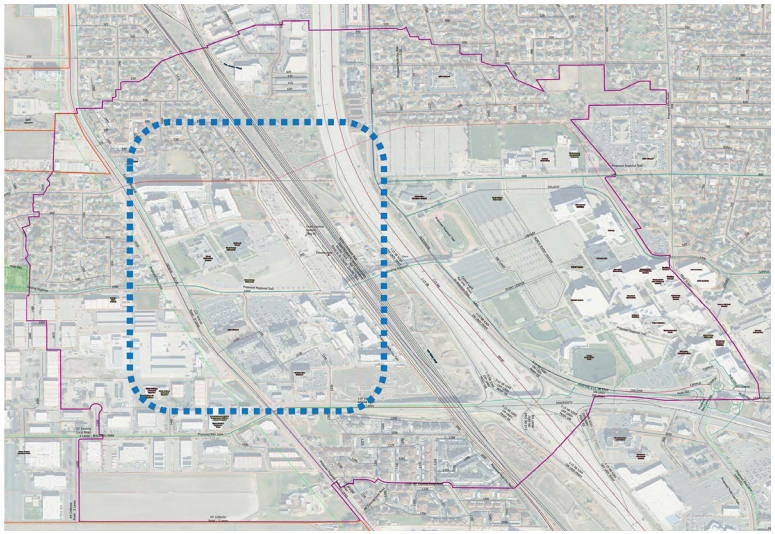


Station Area - Village

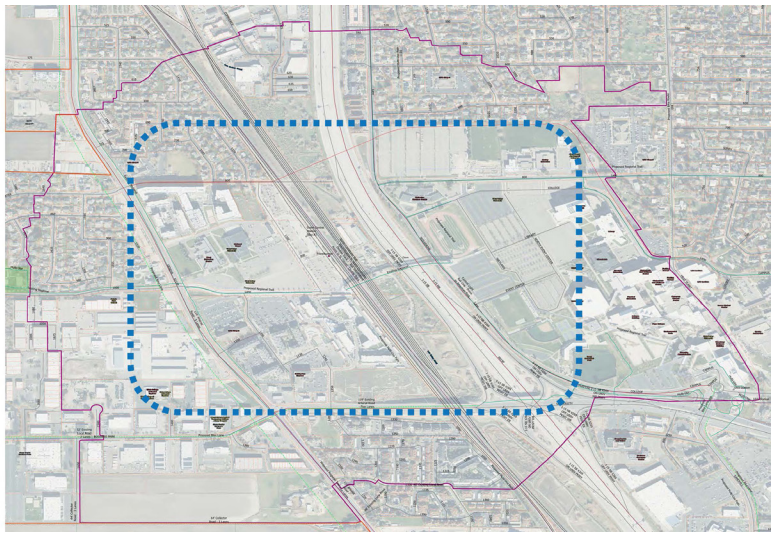
mostly multifamily/mixed use, some townhomes, wrapped parking, generally emphasis on both station and University Parkway



Station Area



Station Area + UVU



Station Area + UVU - Village

mixed use, multifamily housing, destination street



What did we learn?

Big Ideas(across maps and survey)

- Residential neighborhoods (preserve existing, add new—with greenspace)
- Mixed use villages (station, UVU)
  - Market rate and affordable housing
  - Parking garages (often with a commercial wrap)/reduced surface lots
  - Destination street/buildings (retail, entertainment, institutional, hotel)
  - Placemaking (e.g., ice skating, plaza, dog park)
- Retail (e.g., grocery)
- Green spaces throughout (e.g., orchard, passive space, parks)
- Trails/pathways (connections, pedestrian and bike safety)
- Roads (efficient, safe for multiple transportation modes)

Let's Explore Some Options...

2050 scenarios

Orem Station Area Scenarios

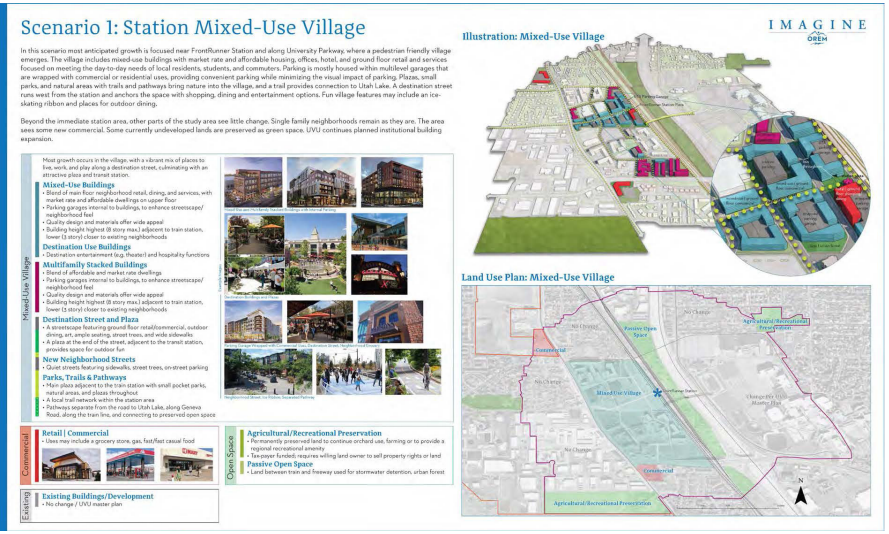
- Long-term—looking toward 2050
- Based on public feedback, explore alternative ways we can shape growth at the station area
- Similar numbers of new households and parking spaces (replaced stalls that are redeveloped, one new space per bedroom)
- Emphasis is on how we grow, not on how much we grow

Orem Station Area Scenarios



1. Station Area Mixed-Use Village
2. UVU Mixed-Use Village
3. Neighborhood Infill

Scenario 1: Station Mixed-Use Village



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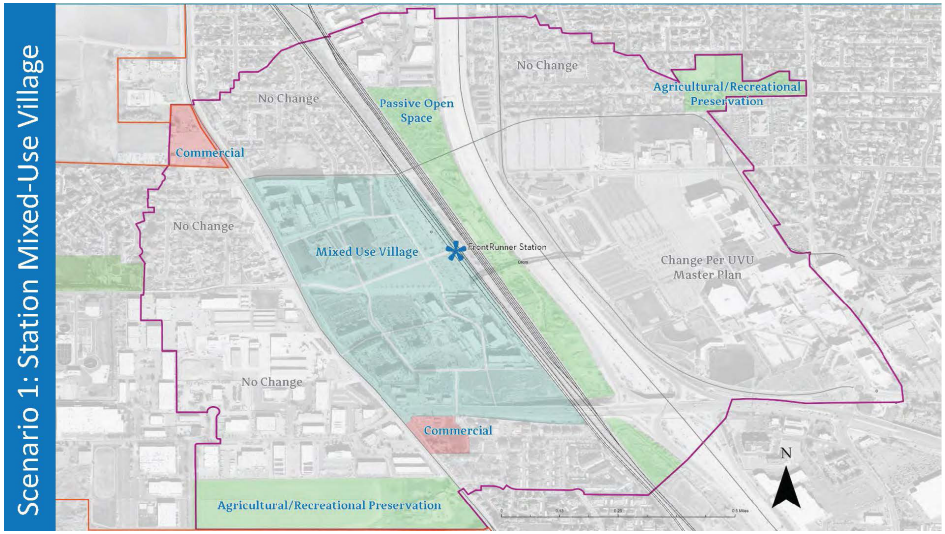

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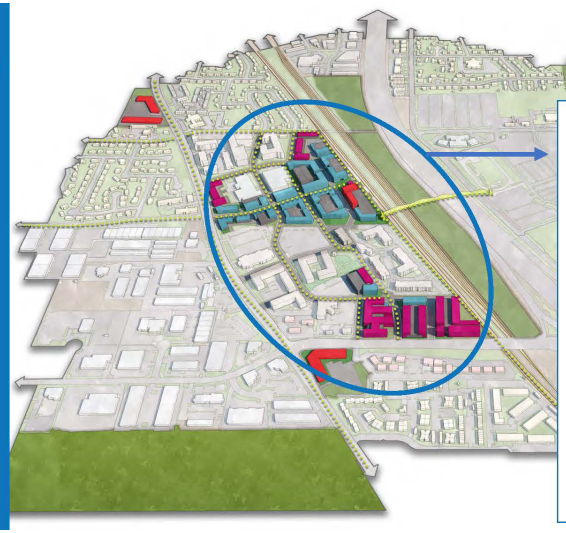


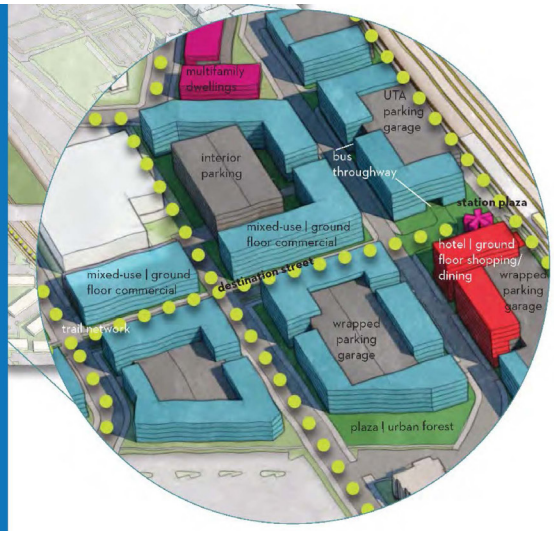
In the Immediate Station Area:

- Most growth near station, most intense (max. 8 stories, tapered)
- Mixed use
- Pedestrian-friendly
- Destination street & station plaza
- Parking garages internal to buildings, wrapped with commercial/housing
- Natural areas/urban forest, parks, plazas
- Dedicated pathways (Utah Lake)

Scenario 1: Station Mixed-Use Village



Scenario 1: Station Mixed-Use Village



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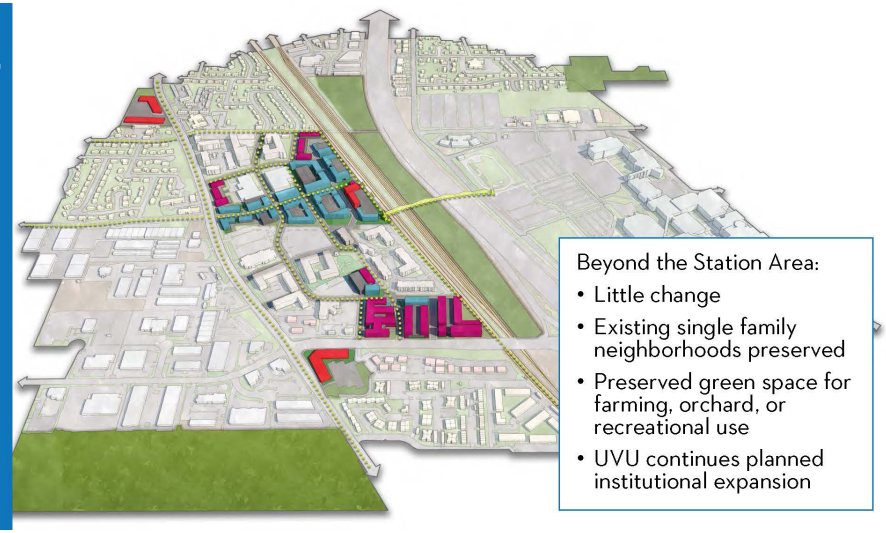
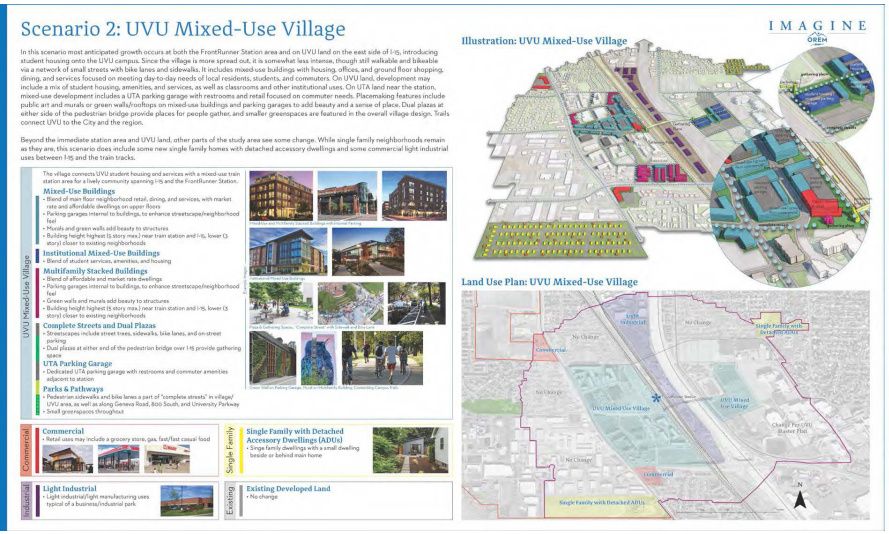


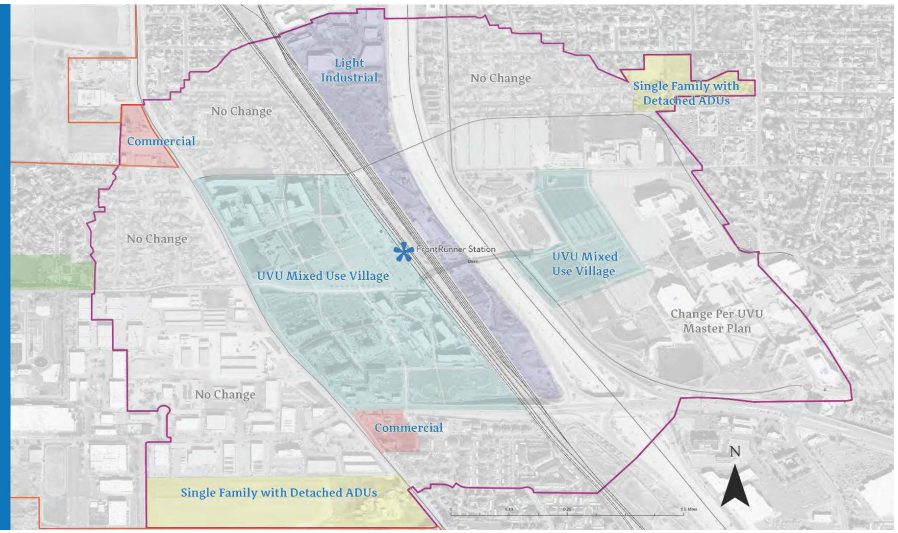
Beyond the Station Area:

- Little change
- Existing single family neighborhoods preserved
- Preserved green space for farming, orchard, or recreational use
- UVU continues planned institutional expansion

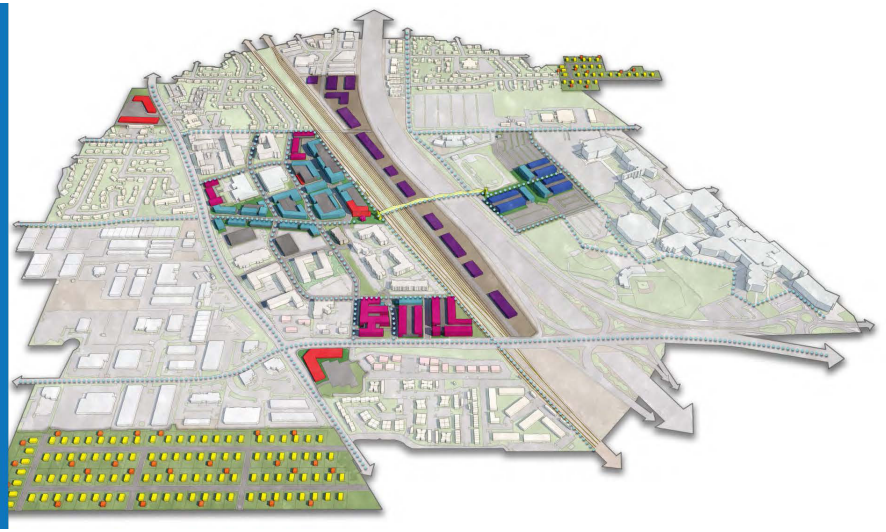
Scenario 2: UVU Mixed-Use Village



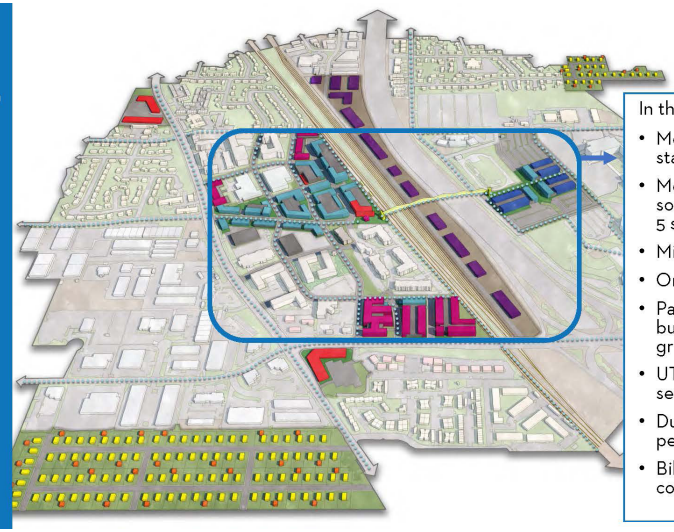
Scenario 2: UVU Mixed-Use Village



Scenario 2: UVU Mixed-Use Village



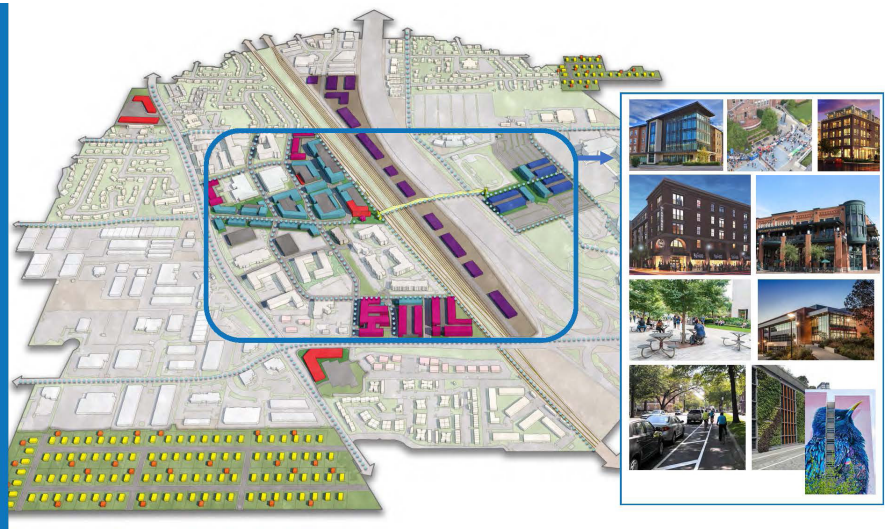
Scenario 2: UVU Mixed-Use Village



In the Immediate Station Area:

- Most growth focused near station and on UVU land
- More spread out, so somewhat less intense (max. 5 stories)
- Mixed use village
- On-campus student housing
- Parking garages internal to buildings or wrapped with green walls/murals
- UTA parking garage + services
- Dual plazas at either side of pedestrian bridge
- Bike lanes/sidewalks connect UVU & the region

Scenario 2: UVU Mixed-Use Village



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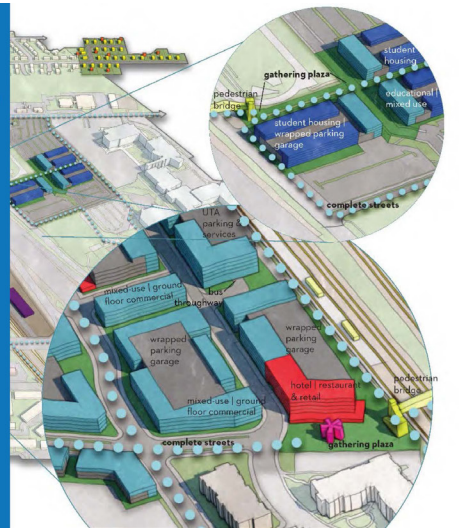
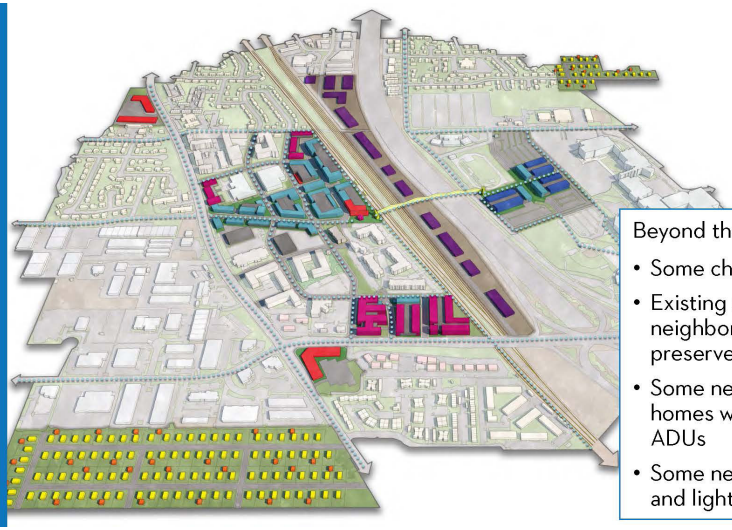


Scenario 2: UVU Mixed-Use Village



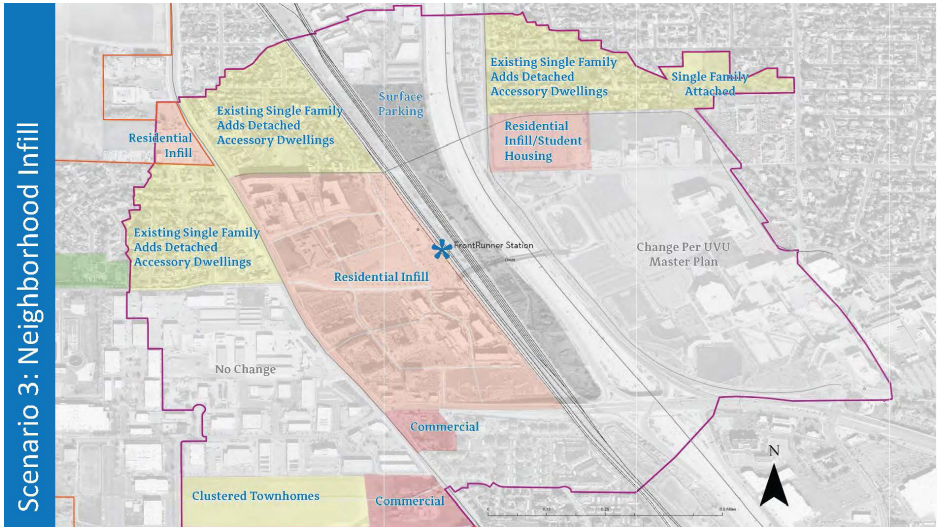
Beyond the Station Area:

- Some change
- Existing single family neighborhoods preserved
- Some new single family homes with detached ADUs
- Some new commercial and light industrial

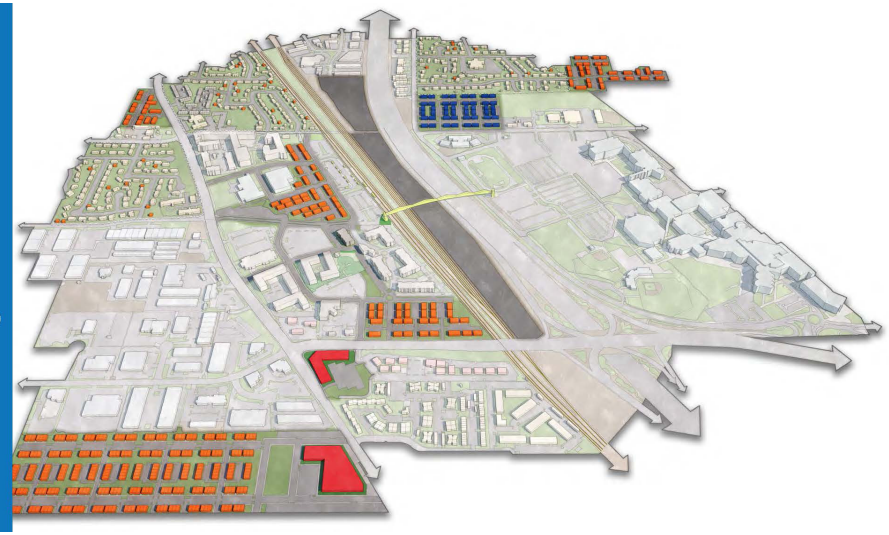
Scenario 3: Neighborhood Infill



Scenario 3: Neighborhood Infill



Scenario 3: Neighborhood Infill



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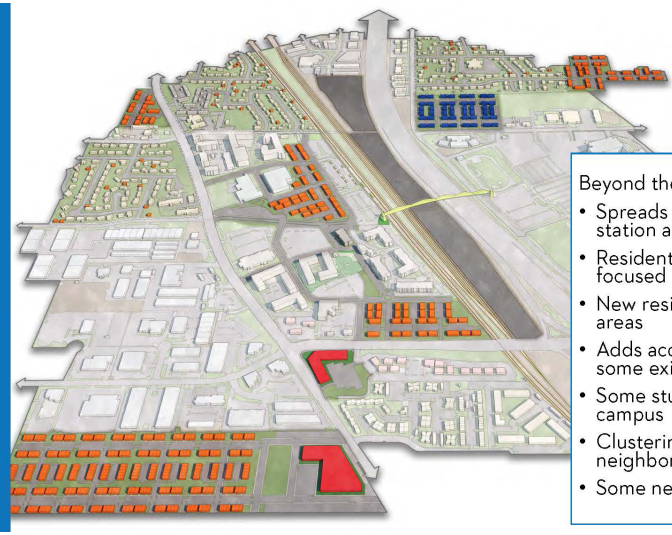
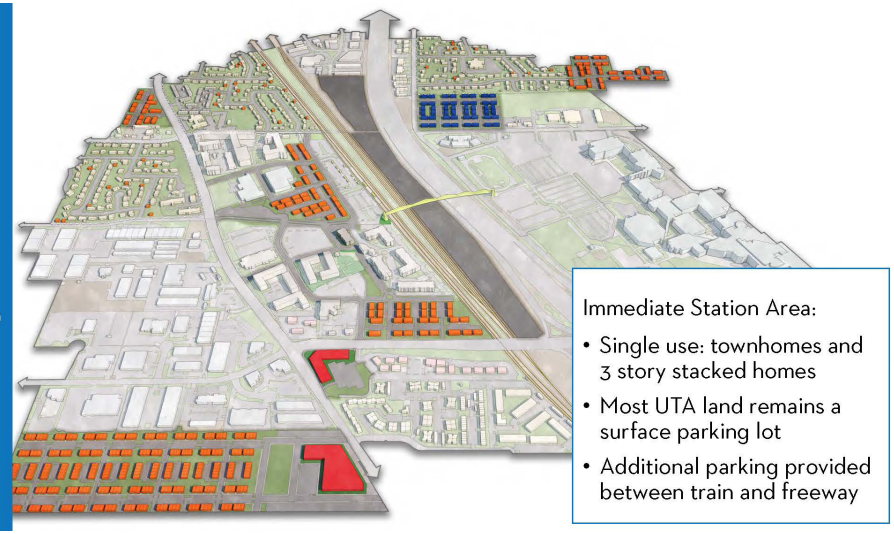


Beyond the Station Area:

- Spreads growth out beyond station area
- Residential infill rather than a focused mixed-use village
- New residential on undeveloped areas
- Adds accessory dwelling units to some existing residential lots
- Some student housing on campus
- Clustering yields a neighborhood a park
- Some new commercial

Scenario 3: Neighborhood Infill



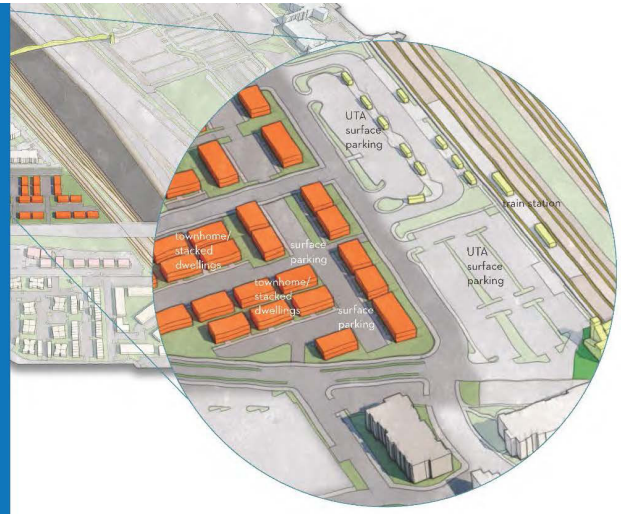
Immediate Station Area:

- Single use: townhomes and 3 story stacked homes
- Most UTA land remains a surface parking lot
- Additional parking provided between train and freeway

Scenario 3: Neighborhood Infill



Scenario 3: Neighborhood Infill



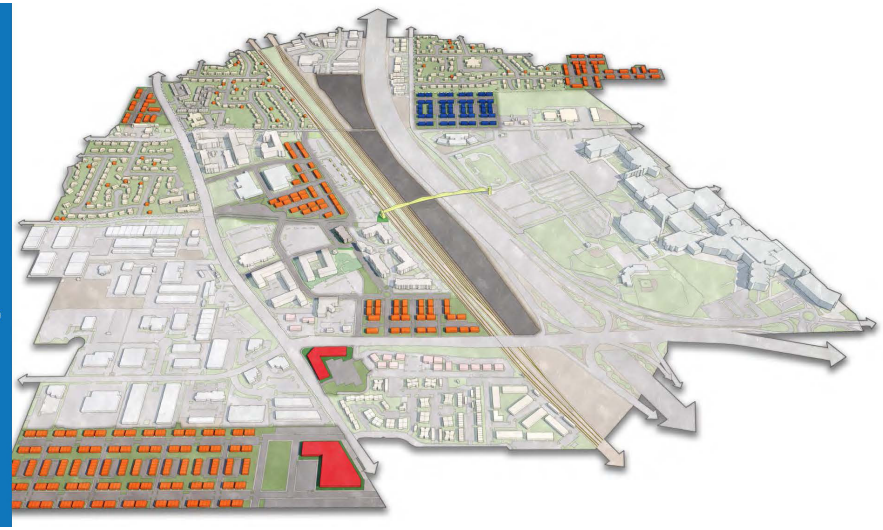
How Do the Scenarios Compare?

2050 scenarios evaluation

Scenarios Comparison

Local Priorities *(based on survey input)*	Scenario 1: Station Area Mixed-Use Village	Scenario 2: UVU Mixed-Use Village	Scenario 3: Neighborhood Infill
Safe pedestrian routes	New street grid includes sidewalks; existing sidewalks connect to the new network (ADA compliant)	New street grid includes sidewalks; existing sidewalks connect to the new network (ADA compliant)	New streets include sidewalks, but less focus on creating a connected network than other scenarios (when built, ADA compliant)
Trails connecting the station to other parts of UVU and regional amenities	2.9 miles of new dedicated pathways in study area, plus "complete streets" (streets that include bike lanes and sidewalks)	No dedicated pathways, but 4.8 miles of "complete streets" in the study area (streets that include bike lanes and sidewalks)	0 miles of new trails
More parking garages	Emphasis on internal/wrapped parking garages to meet needs	Emphasis on internal/wrapped parking garages to meet needs	Emphasis on surface parking, no new parking garages
Safe bike routes	2.9 miles of new dedicated pathways in study area, plus "complete streets" (streets that include bike lanes and sidewalks)	4.8 miles of "complete streets" in the study area (streets that include bike lanes and sidewalks)	No new bike lanes or pathways
Ability to move cars more efficiently	Improved station area street network with additional station connections at University Parkway and 800 South	Improved station area/UVU street network with additional station connections at University Parkway and 800 South	Minimally connected station area street grid; no new ways to get in and out of the station area
Affordable housing	Efficient use of land enables lower cost housing and use of incentives that require 10% affordable housing and fund parking garages/other amenities (no cost to taxpayer)	Efficient use of land enables lower cost housing; use of incentives may require 5-10% affordable housing and fund parking garages/other amenities (no cost to taxpayer), provides UVU student housing	Inefficient use of land likely makes housing at station cost prohibitive to build or buy; tax payer funding required to replace surface lots (on which new housing is built) with new surface lot; minimal UVU student housing
Passive greenspace	66.5 acres new open space, including preserved acres for farming or recreation (taxpayer funded), passive greenspace between the train and freeway, and urban forest pockets in the station area	2.2 acres new open space, some of which may be passive in use	New 1.3 acre park in the southwest part of the study area, may have passive uses
Placemaking	Large station area plaza, destination street, and smaller plazas/parks provide places for gathering and things to do (e.g. ice skating ribbon, outdoor dining)	Dual plazas at either end of the pedestrian bridge provide space for gathering and a rotating mix of things to; smaller scale mixed-use streets provide outdoor dining	Little focus on placemaking, though a park in the southwest part of the study area could foster some sense of place
Reduced surface parking lots	Surface parking significantly reduced and replaced with a village that includes parking garages	Surface parking significantly reduced and replaced with a village that includes parking garages	Relies on surface parking lots, including constructing a large lot between the train and the freeway (taxpayer funded)
Day-to-day needs/services	100% of new residents within ¼ mile (walking distance) of goods and services	100% of new residents within ¼ mile (walking distance) of goods and services	28% of new residents within ¼ mile (walking distance) of goods and services

Scenario 3: Neighborhood Infill





Scenario Shopping



Like Selecting Ingredients to Make a Meal

(Not a Prepackaged Dinner)

Scenarios Evaluation Survey

Tested Ideas Found in Scenarios

411 Responses

[Real Time & Online]

Analysis: all results | where living | age

Survey Results | Transportation

✓**85%** multimodal transportation approach

72% dedicated pathway for biking/walking along busy roads

42% bike lane and sidewalk on quieter streets

75% want to access day-to-day needs mostly on foot

88% wrapped/masked parking garages, not surface lots

Survey Results | Land Use

✓84% favor focusing housing in a mixed-use village

- **78%** on-campus UVU housing
- **82%** provide moderate income housing
- **79%** provide low income housing
- **72%** home ownership *[e.g. the ability to buy a townhouse or condo]*

Survey Results | Land Use

✓84% favor focusing housing in a mixed-use village

- **78%** on-campus UVU housing
- **82%** provide moderate income housing
- **79%** provide low income housing
- **72%** home ownership *[e.g. the ability to buy a townhouse or condo]*

79% taller buildings with comfortable transitions to existing neighborhoods *[50% favor up to 8-stories; 29% favor up to 5-stories]*

91% amenities near the train station *[neighborhood & destination uses]*

Survey Results | Land Use

63% new single family and townhomes with ADUs and green space
[vacant parcels southwest of Geneva Road and northeast of UVU]

64% favor allowing/encouraging detached ADUs in existing neighborhoods

Survey Results | Public/Open Space

79% plazas or gathering areas in the station area

52% urban forest or green space as their most preferred way to access nature

Public Engagement to Date

- Planning Commission meeting | **1**
- City Council meetings | **2**
- Stakeholder meetings | **7**
- Brainstorming workshop | **150+** participants | **17** maps created
- Brainstorming real time and online survey | **548** responses
- Scenarios evaluation workshop | **75+** participants
- Scenarios evaluation real time and online survey | **411** responses
- Outreach: postcard, newsletter, social, sandwich boards, email invitations, posters

225+ public workshop participants | 950+ survey responses

2050 Vision Development: Our Task

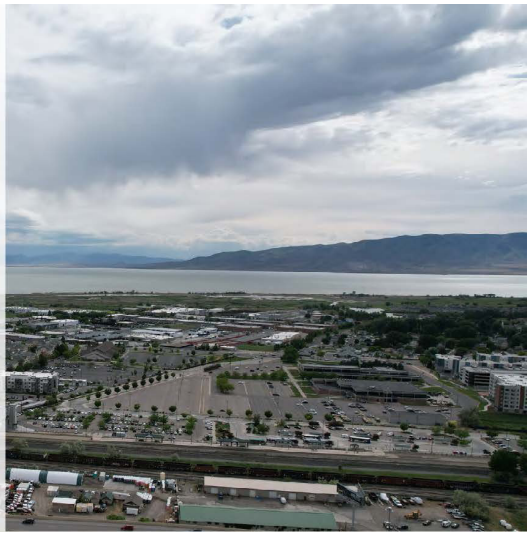
1. Pull concepts from the three scenarios that captured previous public feedback.
2. Reflect the overall input from hundreds of residents and stakeholders.
3. Implement regional goals for housing, environment, opportunities, and transportation in a uniquely local way.
4. Meet demands for Orem/Utah County generational growth (thinking about our kids/grandkids).



Orem Station Area Vision

Orem Station Area Vision

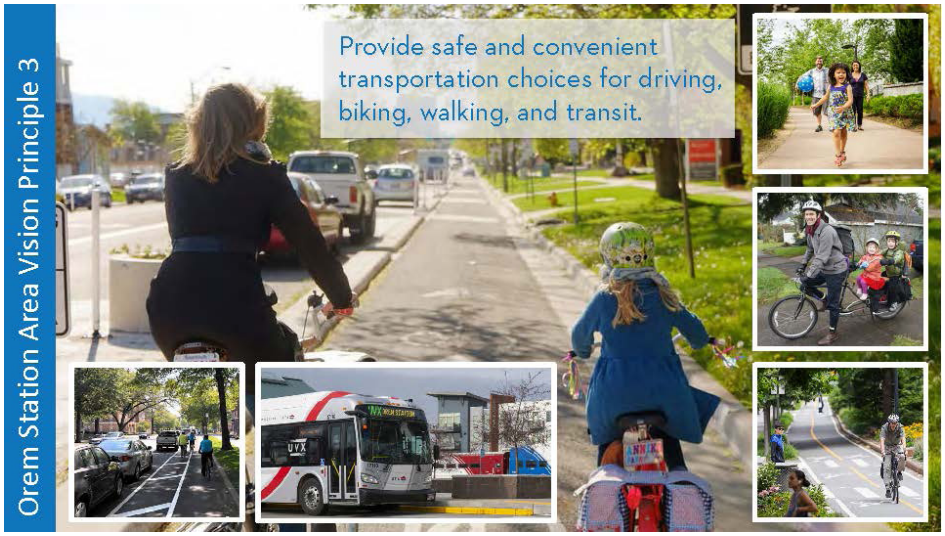
Orem Station is an urban neighborhood that supports Orem residents, UVU students, and commuters who are living, working, playing, learning, and traveling in the area. It's a friendly place to call home, an innovative educational and vocational hub, a launch pad for workdays and school days, and a place to gather and enjoy time with friends, family, classmates, and coworkers.

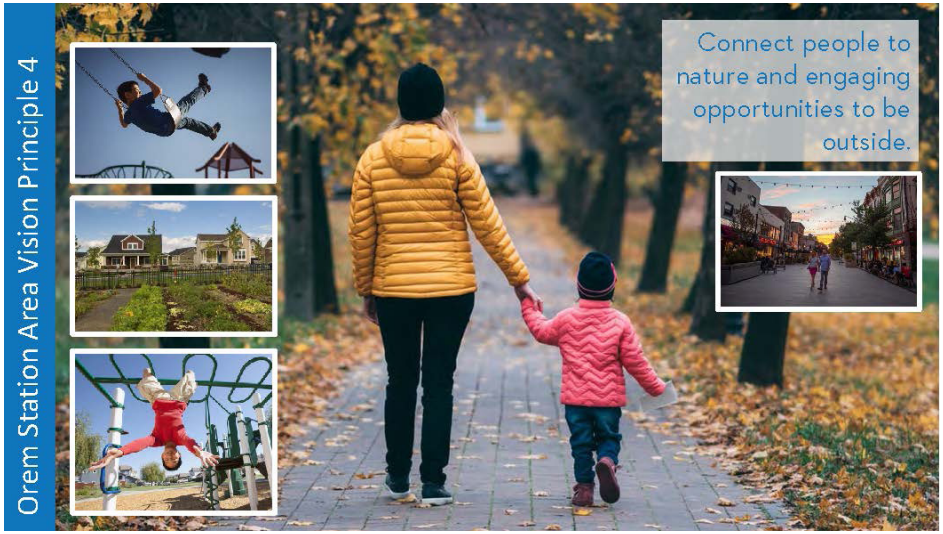


Orem Station Area Vision Principles







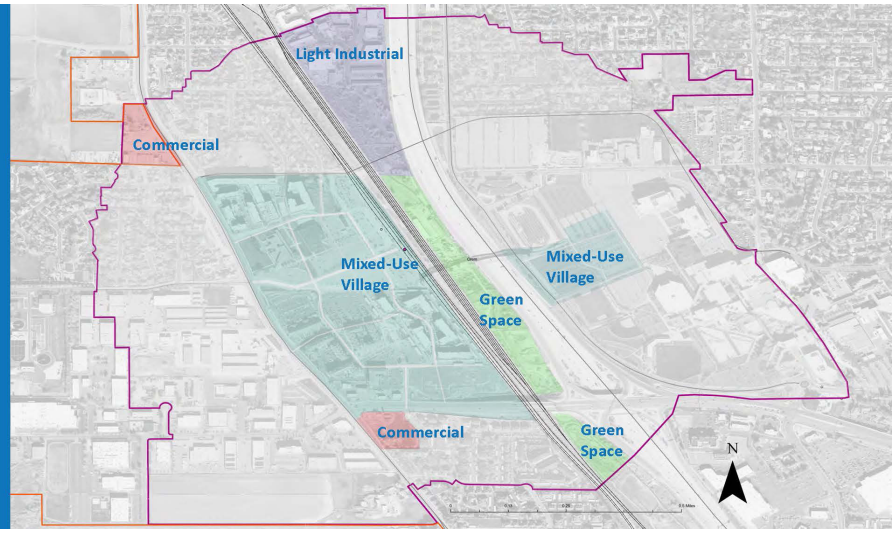






Orem Station Area Land Use Concept

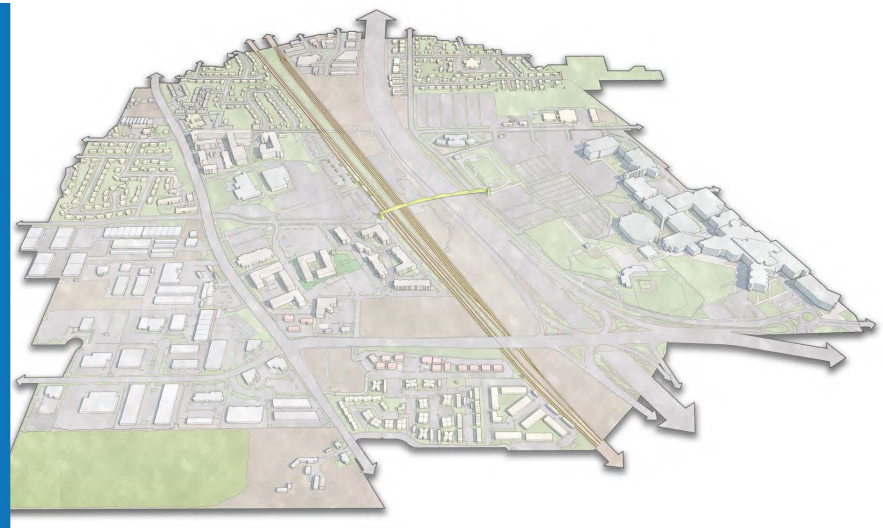
Orem Station Area Vision: Land Use Concept



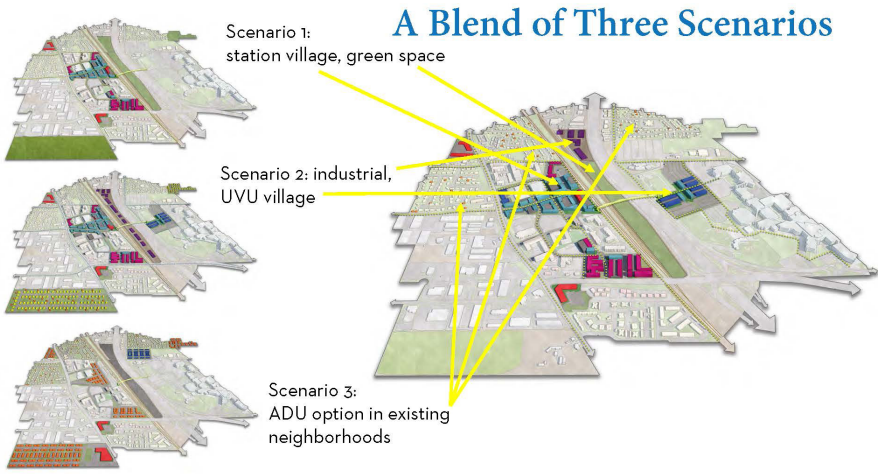
Imagine Orem Station Area

a long-term vision concept

Orem Station Area Existing Condition

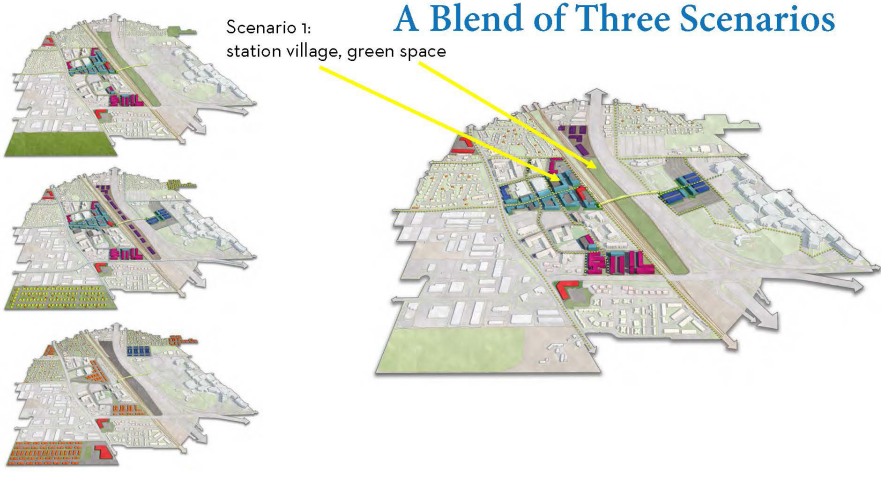


Orem Station Area Vision Concept



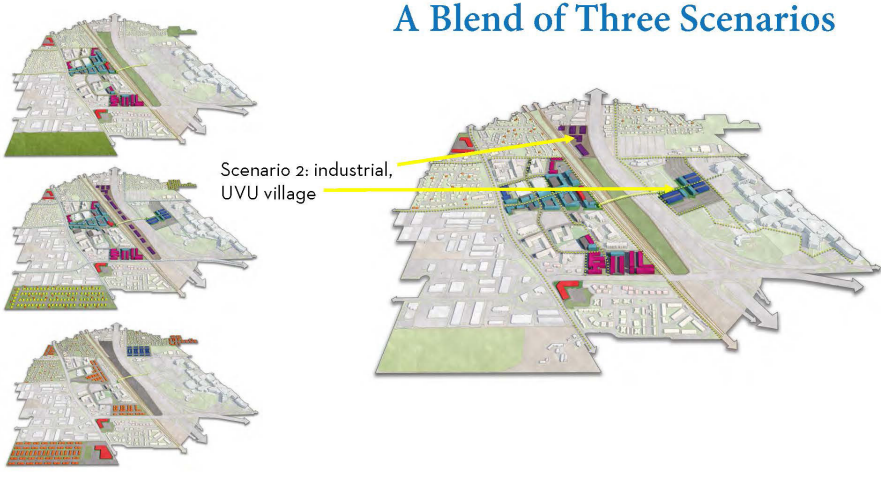
Orem Station Area Vision Concept

A Blend of Three Scenarios



Orem Station Area Vision Concept

A Blend of Three Scenarios



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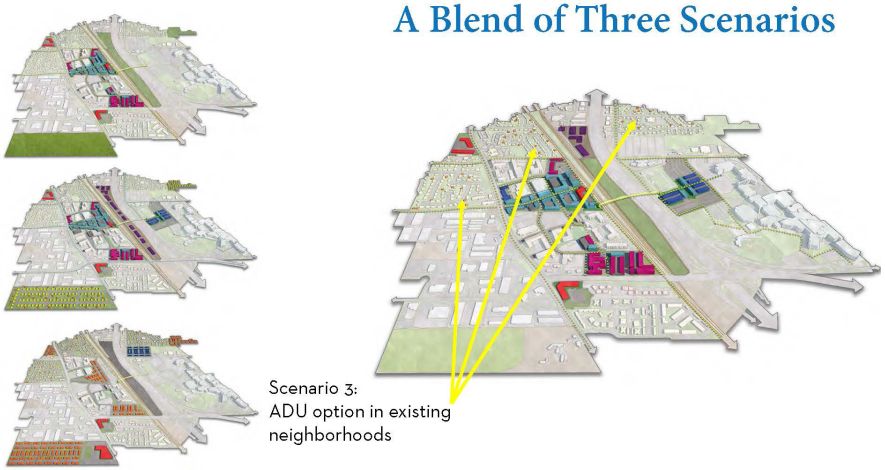

Orem Station Area Vision Concept

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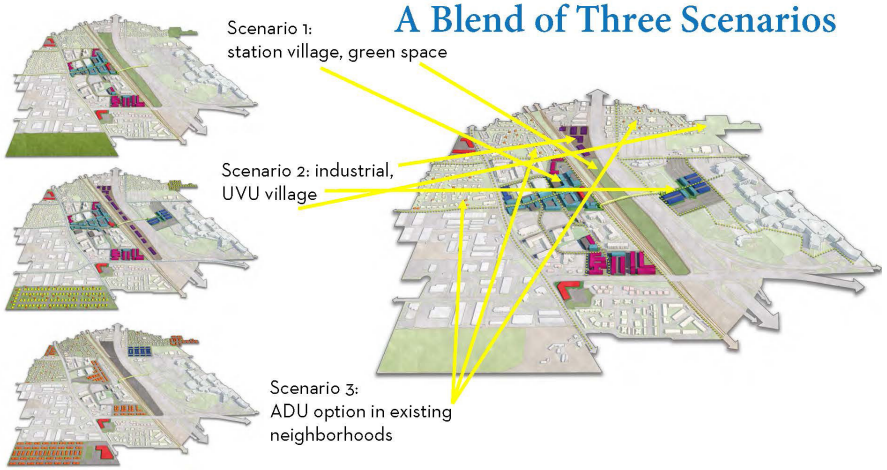


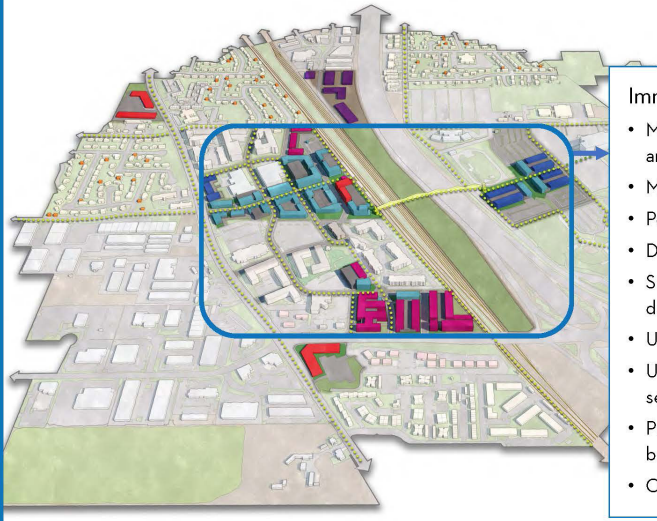
Orem Station Area Vision



Beyond the Station Area:

- Little change
- Existing single-family neighborhoods preserved, optional ADUs
- Commercial along Geneva Road
- Dedicated pathway along Geneva Road and to Utah Lake

Orem Station Area Vision Concept



Immediate Station Area:

- Most growth near station and at UVU
- Mixed use village
- Pedestrian friendly
- Destination street & plazas
- Sidewalks, bike lanes, dedicated pathways
- Urban forest, parks
- UTA parking garage + services
- Parking garages internal to buildings, wrapped
- On-campus student housing

Orem Station Area Vision



Orem Station Area Vision Concept




Imagine Orem Station
Orem Station Area Vision Concept
MARKET


Imagine Orem Station
Orem Station Area Vision Concept
MARKET


Imagine Orem Station
Orem Station Area Vision Concept
MARKET


Imagine Orem Station
Orem Station Area Vision Concept
MARKET







Poster Session

Explore Vision Concepts | Identify Priority Objectives

IMAGINE OREM

Vision Concept Celebration
February 28, 2024
Thank you for coming!

OREM STATION AREA

UTAH VALLEY UNIVERSITY

FACILITIES MASTER PLAN

2021 UPDATE

CRSA

UVU UTAH VALLEY UNIVERSITY



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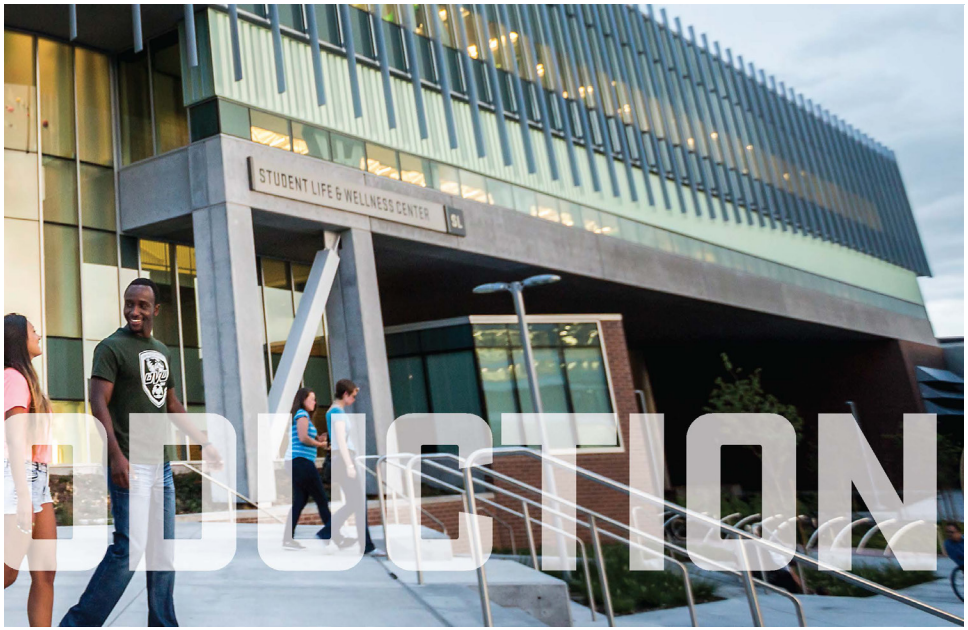


Mission Statement

Utah Valley University is an integrated university and community college that educates every student for success in work and life through excellence in engaged teaching, services, and scholarship.

Institutional Values

Exceptional CARE

We invite people to "come as you are" and let them know that "UVU has a place for you." Care means that we strive always to "see" the person in front of us — their strengths and weaknesses, struggles and triumphs, past and potential, and inherent dignity and worth. This does not mean that we set low expectations or make excuses for poor efforts. Instead, our commitment to exceptional care means that we set the bar high and provide challenging, honest conversations and feedback because we are deeply invested in seeing every member of our community succeed.

Exceptional ACCOUNTABILITY

We are strongly committed to working ethically and effectively. We approach each situation from a position of integrity, knowing that everything we do can help or hinder a positive student experience. We honor the resources and mandates we have been entrusted with and strive always to do our best to honor that trust. We respect each member of our community, seek to understand and fulfill our responsibilities, and recognize both individual and collective successes.

Exceptional RESULTS

We are committed to creating opportunity systematically for as many people as possible. Our engaged curricula, programs, and partnerships address the intellectual and practical needs of our service area and the larger community. We seek to prepare our students to thrive in a rapidly changing economy and an interdependent, complex world. We aspire to greatness in all that we do, while also measuring progress against rigorous metrics that show our students are becoming competent and ethical professionals, lifelong learners, and engaged citizens.



Message from the President

Utah Valley University (UVU) celebrates eighty years in 2021. This is a significant milestone.

Over time, as UVU's mission and role have evolved (from a small technical college in 1941 to a vibrant public university with the largest enrollment in the state of Utah), the university's physical footprint has also changed.

We celebrate change. We also celebrate UVU's growing impact on students, families, industry, the community, and the state of Utah. Our core values of exceptional care, exceptional accountability, and exceptional results have guided the creation of our new Facilities Master Plan. This plan looks to the future. It will facilitate UVU's ability to deliver inclusive, effective, and affordable education. It reflects the strategic goals of our UVU Vision 2030 plan. It honors our commitment to meet the educational and workforce needs of the state of Utah and beyond.

The plan includes traditional and non-traditional growth concepts for all our campus locations. We will expand our digital and physical footprint to serve students, industry, and the community more effectively. We will be accountable to our stakeholders. UVU is prepared to meet the needs of diverse students as Utah County continues its unprecedented growth.

Thank you for your support and engagement as we plan for, and build, the future!

Dr. Astrid S. Tuminez
President

Introduction

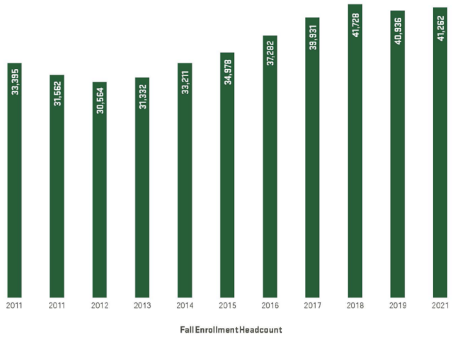
The Facilities Master Plan is designed to establish the guiding and organizing principles that apply across all UVU campuses and highlight considerations for future expansion. This facilities master plan aims to layer the several challenges laid out in the values and mission of Utah Valley University, the projected growth in the student body, the needs of one of the most expansive university in the state, and provide a flexible vision for growth that sustainability and future investment.

2016 Facilities Master Plan

This document is an update to the 2016 master plan. The 2016 Plan focused specifically on the current and development strategies for the Orem and Vineyard campuses.

Flexible Growth

Campuses are never finished or complete, they are dynamic and always changing. To help shape and direct this constant flow of change, master plans provide strategic guidance to make ensure the goals and vision of the organization is realized. The University needs to have clear direction for the decision-making processes and meet the needs of more students than ever as UVU continues to grow at an exceptional rate.



Fall Enrollment Headcount

Planning Strategies

Goal of this document

Master Planning is a broad term applied to a plan or document that guides the long-term goals and vision of the physical environment of the campus. This can include a myriad of topics from land use analysis, utilities and infrastructure, circulation, parking, open space, landscaping, building programing and use, site development and urban design features, sustainable strategies, and historic preservation.

This document specifically focuses on planning efforts for UVU's facilities across all campuses and gives an overview of the specific needs of the many UVU campuses, including specialty campuses around the State in the context of UVU's need to expand while being stewards of the resources already at hand. Crucially, much effort was put toward the future development of the Vineyard campus as a new and innovative approach to campus planning. Also examined was the Orem Campus and the need to densify and intensify the academic uses. The Orem campus will remain the heart of the UVU campus system. For this location to remain so, the remaining space and facilities must be carefully considered. Well planned and successfully executed development of the other, less constrained campuses will reap rewards in the future — planning for future needs now will accommodate reconfiguration and provide necessary infrastructure to maximize the outcomes of future investment.

Sections of this document touch on areas of design related to land use, pedestrian and vehicular circulation, streetscape, and building typology. It is recommended that in-depth and comprehensive analysis of these topics deserve further exploration and development in future master planning efforts as they are critical to successful, sustainable, and desirable campus environments.

UVU Campuses

Each campus offers unique conditions and opportunities for development over the next 40 years. The following is a summary of the plan development considerations provided for each:

UVU Orem Campus

Look toward infill and higher density development opportunities, work with and improve existing facilities. Continue to develop and maintain site as centralized hub of academic and student services.

Vineyard

Create an Innovation District that can support a variety of potential uses including research, education, business, athletic, retail, and residential uses. Site has the potential to become a leader in future campus development models for the State moving forward.

Wasatch

Potential for new focus with hospitality, recreation and outdoor experiences as the primary campus focus.

Lehi

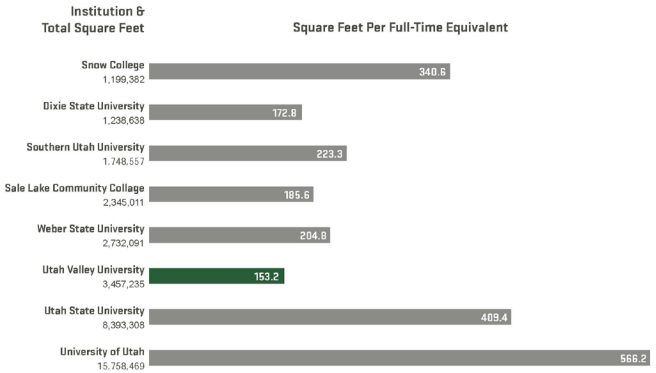
Capitalize on FrontRunner connection to move forward with potential infill and mixed-use development opportunities.

Payson

Reserved initial development with potential for multi-facility campus in the future.

Capital Reef

Maintain sustainable development standards with current facilities and continue to explore additional sustainable alternatives with future development.

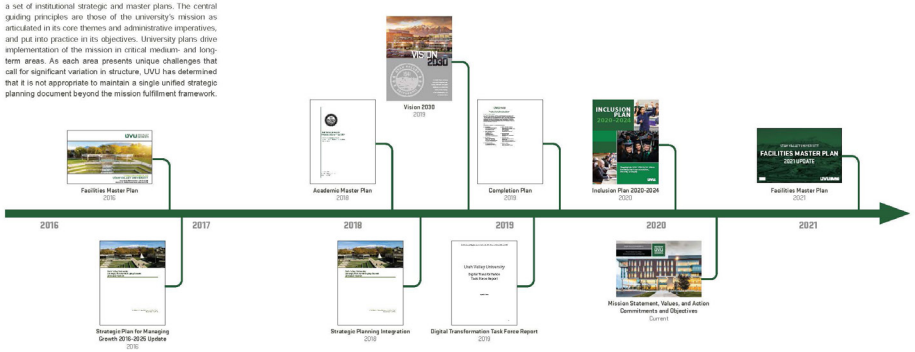


Facilities Demand

Despite having one of the larger student population in the State, UVU has the smallest square feet per full-time equivalent in the state as of 2019. There have been significant changes to meeting, lectures, and general use of space since the global pandemic began. As this is has many unknown ramifications and responses to in person vs online meeting in the future, it is evident that there still is a need for meeting, classroom, research, living and social space for students and facility in the institution.

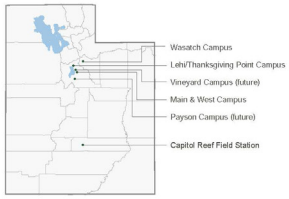
Institutional Strategic Planning

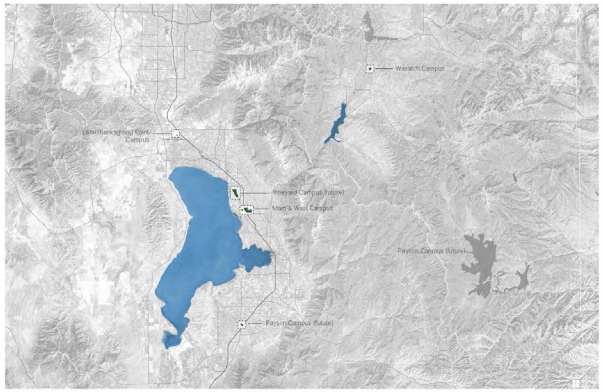
University-level planning at Utah Valley University focuses on a set of institutional strategic and master plans. The central guiding principles are those of the university's mission as articulated in its core themes and administrative imperatives, and put into practice in its objectives. University plans drive implementation of the mission in critical medium- and long-term areas. As each area presents unique challenges that call for significant variation in structure, UVU has determined that it is not appropriate to maintain a single unified strategic planning document beyond the mission fulfillment framework.



System Map

UVU is the largest university in Utah with multiple campus locations found throughout the State. These campuses provide general and specialized services for student learning in addition to the Orem Campus. The campuses are evolving and changing change over time to best meet the physical, social, and education interests of an evolving and changing student population.





Planning Strategies

A Maximize Main Campus capacity within identified boundaries

At 228 acres, the Main Campus currently serves as the primary hub of academic, athletic, administrative, and outreach activities. Land is a diminishing resource in Utah Valley, therefore, the Master Plan must address the campus' capacity to support sustainable future development. It must address how the institution can most effectively plan for physical facilities and infrastructure to meet demands. The Master Plan is the ideal development scenario with milestones identified where significant planning of built facilities and infrastructure are required. To support the desired growth along with balancing budget and physical constraints, the Master Plan should serve as a guide to development. Growth and capacity have been addressed through the Master Plan.

1 In the stages of development, allow for infill/building expansion projects or creation of higher-density areas within the older areas of campus. Buildings on the south and east side of campus tend to not exceed three stories high, although some bridge the considerable site slope and in aggregate are greater than three stories. Single story facilities can offer the opportunity to redevelop areas of campus for greater land use value.

2 Where new buildings will occupy undeveloped land on campus, the University needs to consider building height and density of development when planning new facilities. The existing building height average is two stories. Some newer buildings are five stories. As buildings are planned and designed to have very long life spans (50 to 100 years), building for greater density means greater capacity for growth beyond the fifty year Master Plan horizon.

Planning Strategies

B Relocate non-academic facilities and services off the Main Campus

Every campus includes a mixture of administrative, academic, recreational and athletics, building management, auxiliary support, and research facilities. With UVU's broad academic focus – from community college curricula to master's level research to community education – the campus will demand a variety of building types, sizes and functions. The UVU campus has facilities that, while serving the University mission, may not need to be within steps of the core academic functions of the campus.

The close proximity of the Vineyard and WestHealth campuses provides the opportunity to have support facilities close, without impacting land use resources on the Main Campus. Facilities, such as large-scale campus maintenance buildings or athletics practice/competition fields and facilities, can better serve UVU on these campuses.

The Vineyard campus development focus is to serve as Athletics and Specialized Programs.

1 Capitalize on abundant property to innovatively develop athletics facilities. The first facilities on the Vineyard Campus serve athletics and will serve as an anchor for future development of new buildings, practice / competition facilities and academic and administrative building. Large scale stadia or arena facilities should be planned and designed to be multi-use, housing more than their intended sport(s) and providing for broader opportunities, such as partnership with community activities or organizations.

2 With its focus on adult and youth education outside normal degree seeking routes, the Vineyard Campus makes an accessible and community integrated-site option for Professional and Continuing Education. A Business Innovation Center, UVU provides opportunities to integrate the Business Resource Center and Entrepreneurship and Business Cohort/Incubator space.

3 Develop Facilities and Administrative Support Services, including operations warehouse, grounds and landscape maintenance, motor pool, facilities planning and support services.

4 Future Academic Facilities will be accommodated on the 200+ acre site. The Vineyard Campus may best suit stand alone or professional degree programs. Development of site use options should be coordinated with the Academic Master Plan.

Planning Strategies

C Improve vehicular, transit and pedestrian circulation systems

Utah Valley University is currently planning for expansive multi-modal circulation systems. Plans include expanded roadways, linking to light rail, BRT lines, future TRAX expansion, bike and pedestrian friendly walkway, and trail systems, and planning for necessary parking. UVU is out front of the planning curve.

1 In the stages of development, allow for infill/building expansion projects or creation of higher density areas within the older areas of campus. Buildings on the south and east side of campus tend to not exceed three stories high, although some bridge the considerable site slope and in aggregate are greater than three stories. Single story facilities can offer the opportunity to redevelop areas of campus for greater land use value.

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Planning Strategies

D **Plan for campus future improvements**

Implement landscape, open space, and campus development into building development. The University needs to ensure that the campus itself is accounted for in future improvements and development, including oversight to ensure campus improvements are budgeted and built into future projects.

1 Develop a comprehensive landscape, open space, and urban design master plan that integrates existing and future campus development into a unified and attractive campus experience that preserves valuable open space and plans for future student generations.



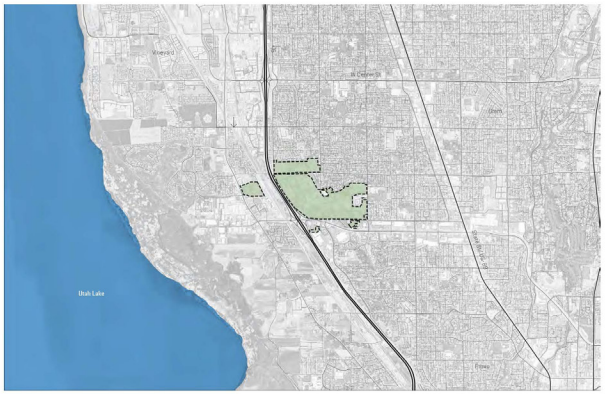


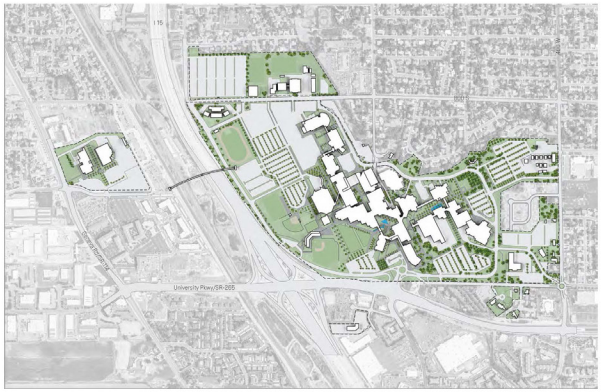
Context

At nearly 265 acres and located in Orem, UT the Orem and West Campuses together are considered the Main Campus for the UVU system. It is located adjacent to I-15 and is served by numerous UTA bus lines. The Main Campus accommodates an array of academic, athletic, administration, and support functions that form of the core of UVU.

With recent rapid growth in academic enrollment mirroring the population trends in the UVU service area, the Main Campus has been the location for many new facilities, including, among others and various renovations, the Keller Building (2021), Noorda Center (2019), NUVI Center (2017), Melisa Nellesen Center for Autism (2017), and Student Life and Wellness Center (2014), and Classroom Building (2014).

With projections indicating that population and enrollment will continue to increase rapidly, and as the centerpiece of the UVU system, the Main Campus will continue to be the location of significant future construction for university facilities.





Existing Conditions

Orem Campus currently serves as the academic and administrative hub of the UVU campus system. As the campus is landlocked by existing neighborhoods and the interstate, it is becoming increasingly necessary to thoughtfully approach space planning on the campus. Unique to UVU Orem campus are the physical connections that link a majority of the of the buildings on site. Bridges and tunnels provide an interconnected network of interior spaces, giving students uninterrupted interior access to primary campus buildings.

A newly completed pedestrian bridge has provided a critical link between the FrontRunner station and Orem campus, and equally important, a pedestrian connection to West campus. New student housing on the east edge of campus gives students the opportunity to live on-campus and have immediate access to academic buildings and food services. New projects include the reconstruction of the Sorensen Student Center, construction of the Keller Business Building, and demotion of structures to the north of campus to make way for the new Alumni Center.

25-Year Plan

With enrollment and population projections indicating that the UVU student body and surrounding service area will continue to experience rapid growth in the coming years and decades, the Main Campus will continue to serve as the primary location for facility expansion and new construction.

In the near- to medium-term future, here referenced as "25 Years", UVU has identified five specific future facility needs: New McKay Education Building, a Computer Science Building, an Athletics center, a new academic building on the West Campus, and student housing.

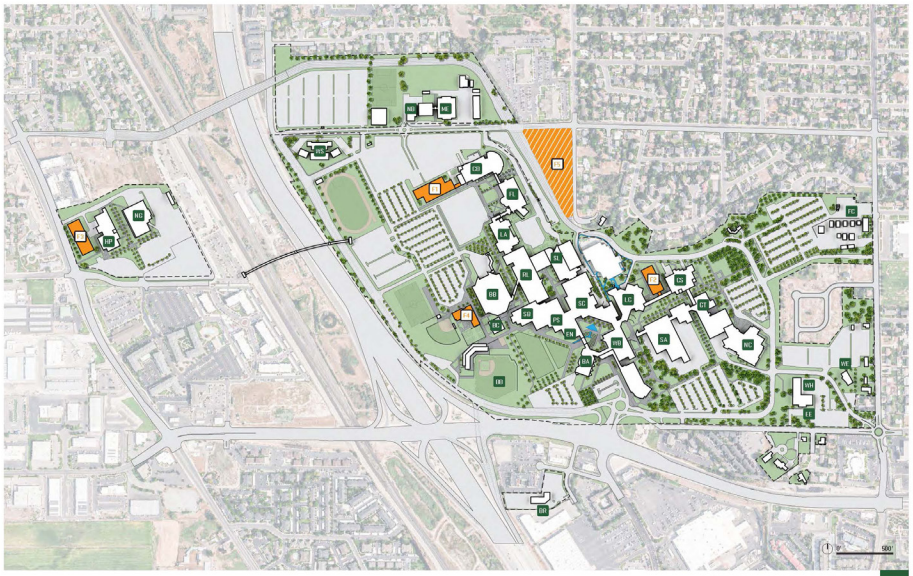
The 25-Year Plan shows the prospective location for each of these facilities. The four academic buildings would be located on existing UVU property; as shown, the student housing facility requires acquisition of adjacent property.

The New McKay Eduction building is located in the parking area at the west side of campus and is aligned with the existing Classroom building to initiate a new physical spine for the campus and to reinforce the location of the new pedestrian bridge and connection to West Campus. The new computer science building is located next to the existing facility and Losee Center. The new athletic facility -- for which a feasibility study has already been completed -- is located adjacent to the UCCU Center.

The prioritization of these facilities is covered elsewhere in UVU's strategic planning efforts.

Buildings

- Bastian Property
- BA Browning Administration
- BR Business Resource Center
- Central Plant
- CB Classroom Building
- CS Computer Science
- EN Environmental Technology
- EE Extended Education
- FA Facility Annex
- FL Fulton Library
- GT Gunther Technology
- HP Health Professions
- LA Liberal Arts
- Library
- LC Losee Center
- MC McKay Education
- NG National Guard
- NB Neilson Center for Autism
- NC Noorda Center for Performing Arts
- BC Noni Basketball Center
- Physical Education
- PS Pope Science
- RL Rebecca D Lockhart Arena
- SB Science Building
- SC Sorensen Center
- SA Sparks Automotive
- SL Student Life and Wellness Center
- CB UCCU Center
- WC Wee Care Center
- WS Wolverine Service
- WH Warehouse
- WB Woodbury Business
- New McKay Education Building
- New Computer Science Building
- Future Academic Building
- Future Athletics Facilities
- Proposed Future Student Housing



Projective Plan

Looking beyond the facilities included in the 25-Year Plan, the Projective Plan shows additional building locations, redevelopment sites, and property acquisition that comprise the long-term development strategy for the Main Campus to accommodate projected enrollment growth.

Two new academic buildings extended from the axis created by the Classroom and New McKay Education buildings replacing existing parking lots and creating a spine for the western portion of campus. Along 400 W, the redevelopment of existing single-family homes for future academic buildings creates a new cluster to anchor and the eastern edge of campus and reinforce the UVU campus identity. Property acquisition at the southwest corner of campus provides additional development potential. The larger of the two ponds in the center of campus provide a unique opportunity for re-imagining and re-using that critical location on campus.

Buildings

- Bastian Property
- BA Browning Administration
- BR Business Resource Center
- Central Plant
- CB Classroom Building
- CS Computer Science
- EN Environmental Technology
- EE Extended Education
- FA Facility Annex
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- New Computer Science Building
- Future Academic Building
- Future Athletics Facilities
- Proposed Future Student Housing
- Future Academic Building
- Future Academic Building
- Future Academic Building
- Future Academic Building
- Future Academic Building
- Future Academic Building
- Future Growth Area
- Future Development Area



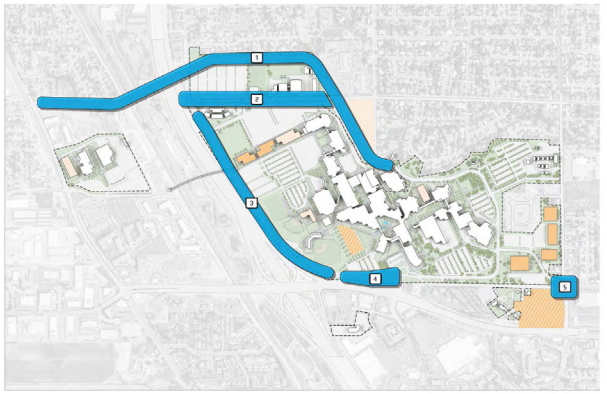
Existing Transportation Planning

In 2019 UVU commissioned Avenue Consultants to conduct a Transportation Study for the area surrounding the Main Campus. The study gathered input from UDOT, UTA, UVU, MAG, local municipalities, and the public. Various transportation projects were identified during the study, and the five that most directly impact campus are included here. They include: an extension of College Dr connecting to 680 S; widening of College Dr along I-15; expansion and enhancements to 800 S; various changes to the Campus Dr intersection with W University Pkwy; and improvements to the 400 W roundabout.

These projects, and the contents of this 2019 Transportation Study serve as the current transportation planning work for the Main Campus.

Legend

1. 800 S Overpass, Ring Rd Realignment,
2. 800 S Access Management Improvements
3. Northbound Tunnel
4. Campus Drive to SB I-15 Dual Lanes
5. 400 W Roundabout Improvements



Source: UVU Transportation Plan, Avenue Consultants, 2019

Transportation Projects

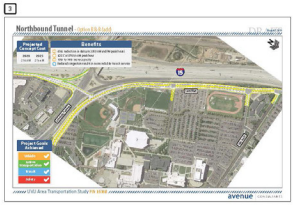
1



2



3



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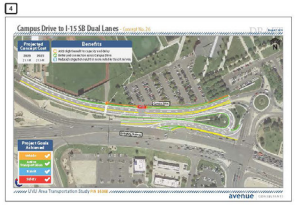

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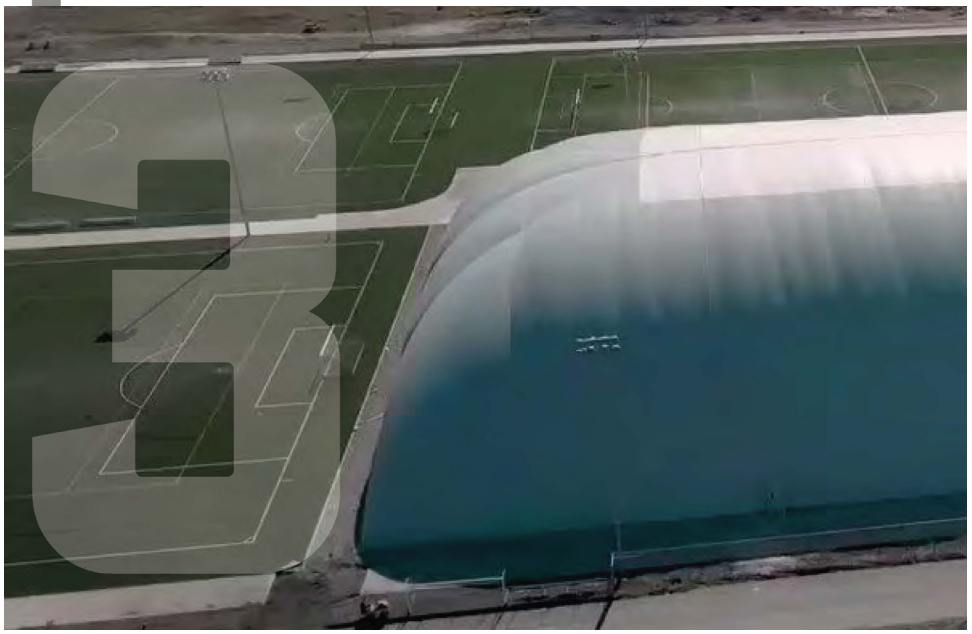


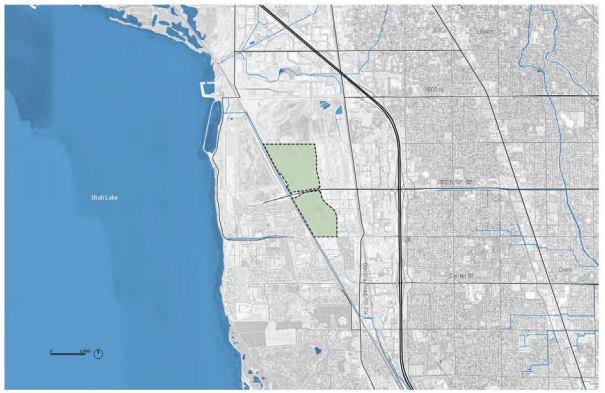


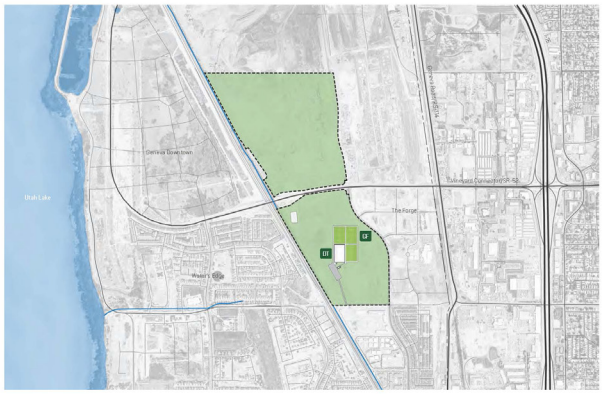
Context

The UVU Vineyard Campus is located in Vineyard, UT two miles northwest of the Main UVU campus on the site of the old Geneva Steel facility. The campus is approximately 240 acres split across two parcels. The Vineyard Connector road divides the campus into a northern and southern half. The northern parcel is approximately 140 acres; the southern is approximately 99 acres.

The property's west side abuts the FrontRunner and Union Pacific railroad lines. The southern parcel is accessed by Mill Road. There are no municipal roads accessing the northern parcel.

A master-planned development (Geneva Downtown) is located to the west of the campus and is currently in the early stages of development. A new UTA FrontRunner station located in the Geneva Downtown development will also serve the campus via a new pedestrian bridge over the railroad tracks.





Existing Conditions

The Vineyard Campus site is mostly undeveloped. Four sports fields (three outdoors; one under an inflatable dome) have been constructed as an interim strategy to provide additional athletic facility capacity. The remainder of the property is currently in an industrial, post-remediation condition awaiting future development.

There is an existing UDOT Environmental Study from 2008 showing potential limited-access 5- and 7-lane expansions to the Vineyard Connector.

Legend

- TF Do'TERRA Training Dome
- DT Geneva Fields

Open Space, Bikes, Pedestrians & Trails | Vineyard City

With alternative transportation and open space becoming increasingly more desirable and in-demand by both students and the larger population, providing a interconnected system of bike lanes, trails, and open space is critical to the development of the Vineyard Campus and Vineyard City. Vineyard City's existing Parks & Trails map provides a guiding framework for trails and open space.

Pedestrian access from the Frontrunner Station allows regional connections to the network of trail systems that can allow users to safely navigate the City and campus without the use of a car.

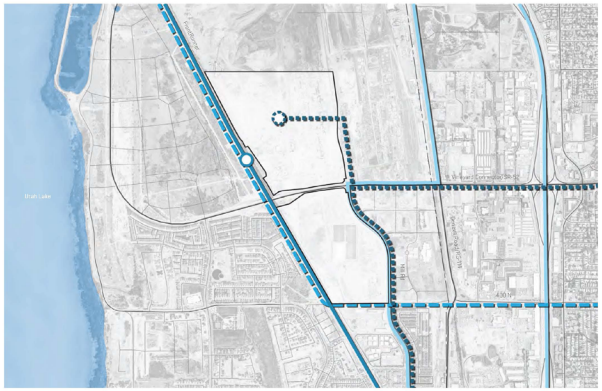
Additionally, connections to the unique resource of Utah Lake and the recreational opportunities it provides should be a priority to planning efforts moving forward.

Legend

- Open Space (Existing + Proposed)
- Bike Lanes (Proposed)
- Multi-Use Trail (Existing/Proposed)
- Waterfront Trail
- Lake Trailhead
- FrontRunner Station (2022)



Source: Vineyard City Parks & Trail Map (Draft), dated March 2017



Source: Utah Unified Transportation Plan, interactive Map

Transit | UTA

The Vineyard Campus is served by an existing FrontRunner station and UTA bus routes (806, 807). A major Mountainland Association of Governments (MAG) transit project to add a north/south Bus Rapid Transit (BRT) line to State Street is funded and moving forward. The site and scale of the combined development of the UVU campus and Geneva Downtown provide a sufficient anchor for a potential spur connection to this new BRT line.

An extension of a light-rail line connecting Pleasant Grove, Vineyard City, and Orem is another future MAG project that is not currently funded, but its planned alignment serves the Vineyard Campus.

Legend

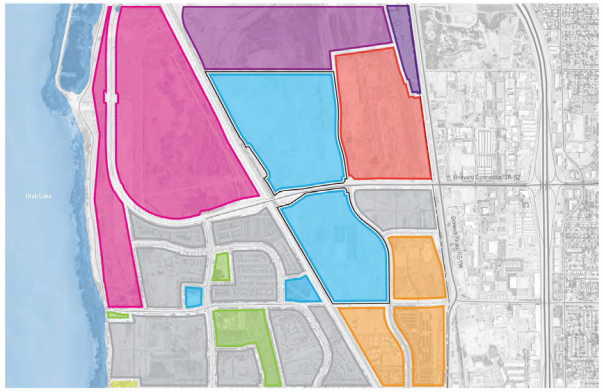
- Potential BRT Route
- FrontRunner
- Future TRAX Extension
- Existing UTA Bus Route(s)
- Potential BRT Station
- FrontRunner Station (2022)

Zoning | Vineyard City

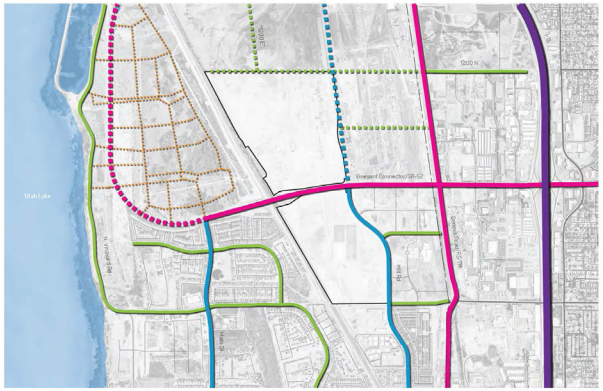
The property around the Vineyard Campus is zoned by Vineyard City for a variety of uses: industrial, commercial, residential, and various mixed/shared uses. Generally, there is a gradient of zoned use intensity from more intense to the north (Industrial) to less intense to the south (Regional Mixed-Use).

Legend

- Industrial
- Industry & Flex Office
- Vineyard Downtown
- Regional Commercial
- Regional Mixed-Use
- Public Facility
- Open Space
- Existing Developments



Source: Vineyard City Zoning Map, date April 30, 2020



Street Network | Vineyard City

The Vineyard Campus is proximate to I-15 and is bisected by the Vineyard Connector road. The southern half of the campus is accessed from Mill Road, while the northern half is undeveloped and there a no municipal rights-of-way currently platted or developed. The development of multiple city streets will be necessary to access and develop the northern half of campus.

This plan anticipates the extension or initiation of various grid-based streets in Vineyard City, including 1200 N, "1000 N", "1200 E", and Mill Road.

The synergy between the existing street network, the proposed streets in the area (e.g. UDOT Vineyard Connector expansion, Mill Rd extension), and the internal Vineyard Campus streets will be a critical interaction in the future development of the campus and the City.

Legend

- Highway (I-15)
- Major Roads (Existing/Proposed)
- Minor Roads (Existing/Proposed)
- Local Roads (Existing/Proposed)
- Geneva Downtown (Proposed)

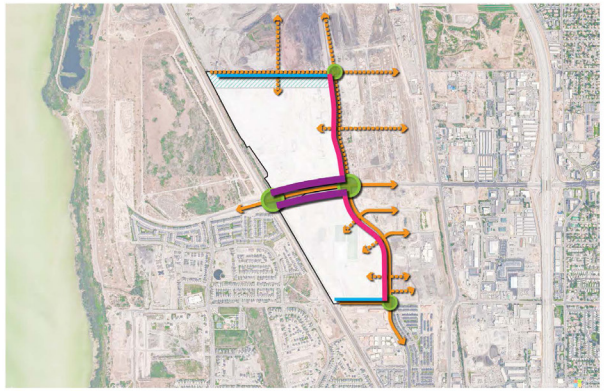
Site Analysis

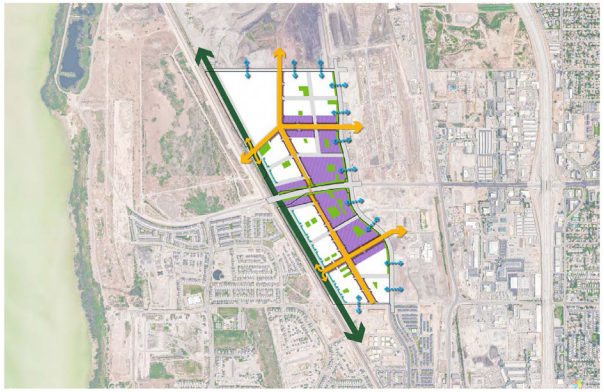
With the exception of the temporary sports fields and dome in the southern half of the campus, Vineyard Campus is an undeveloped, blank canvas for future development. Further, much of the surrounding land is also undeveloped or in the early stages of development. With very little context and adjacent development to offer a starting point for an organizing campus structure or layout, three main characteristics of what does exist can still be articulated as key site elements:

First, the campus has three different types of street frontages: the main frontage on either side of Vineyard Connector, which will be a high-visibility, but auto-dominant frontage; the community-facing frontage along Mill Road and its potential northern extension where the campus will abut other developments in Vineyard City; and the side road frontages at the north and south ends of the campus.

Second, based on the projected street network, there will be two types of entry-points/arrival moments to the campus. First, the intersection of Vineyard Connector and Mill Rd will be the primary point at which people encounter the campus. A similar arrival moment will exist at the west end of Vineyard Connector, for all east-bound vehicle traffic. However, without an intersection, while still a very high-volume entry-point, it will be less prominent than the aforementioned intersection. Second, at the northeast and southeast corners of the campus Mill Rd intersects a local road. These intersections will be important secondary arrival moments to the campus for students, employees, visitors, and members of the community passing the campus.

Third, around the perimeter of the campus there are be existing and planned streets, to which any internal campus street network should align and coordinate with.





The Big Idea

The new Vineyard Campus plan is designed to stitch and integrate itself into the surrounding urban context of Vineyard City. This integration is based upon the continuation or extension of land uses and circulation routes from within the campus into the surrounding city with removal of barriers between the campus and surrounding properties. The plan is also based upon an internal, multi-modal circulation network and open space network, to cultivate a distinct campus atmosphere for students, employees, and surrounding citizens to enjoy as a centerpiece of Vineyard City. More specifically, the plan is based upon the three primary elements:

New Campus Frontage

The plan introduces a linear open space along the entire western edge of the campus. This creates significant additional frontage for all of the abutting uses, contributes a significant and crucial link in the north-south trail/open space network, offers a buffer to the multiple rail lines, and creates space for campus recreation and amenities.

Campus Arteries

The plan includes boulevards bisecting the north and south half of campus to offer a strong organizing layout and creating a green spine to the campus where pedestrian, bicyclists, and vehicles can coexist in a functional and value-added arrangement.

Innovation District

The plan clusters a new innovation district around the main campus entrance and along the main frontage on Vineyard Connector as a strong anchor for the campus identity.

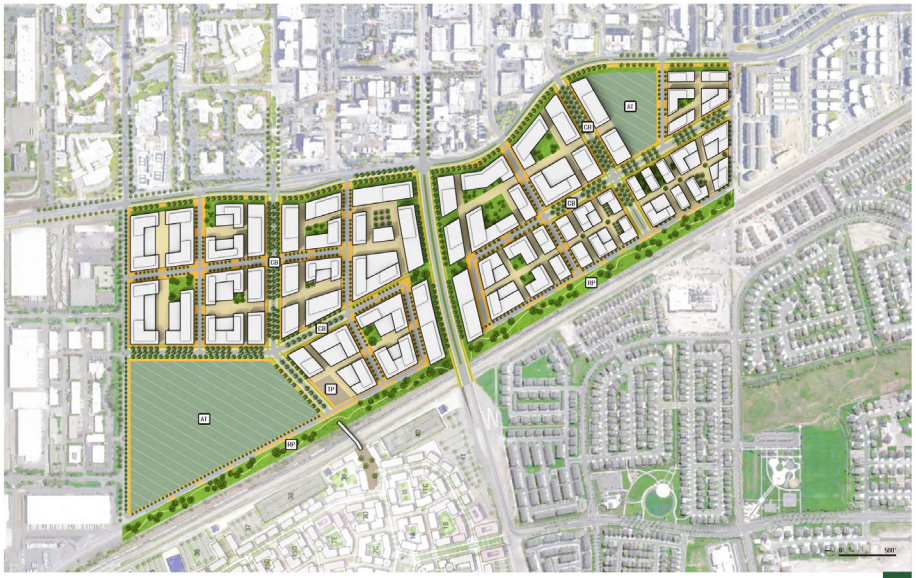
Site Plan

The site plan for the Vineyard Campus advances the site plan(s) developed for the 2016 Facilities Master Plan. It provides a long-term, build-out vision for the campus situated within a similar long-term, build-out vision for the surrounding City and adjacent developments. The plan does not include a specific vision for athletic facilities, rather zones where these facilities would be accommodated.

The site plan for the Vineyard Campus is based in the concepts articulated in The Big Idea: a linear open space along the western boundary; generous boulevards to serve as the structure and "arteries" for the campus; an innovation district clustered around the main entrance and main frontage; micro-open spaces sprinkles around the campus; and pedestrian connection around the campus perimeter to help stitch the campus into the surrounding community.

Additionally, the campus street network is aligned and to the various geometries or surrounding roads, and the blocks sizes and dimensions are intended to support their attendant uses and are calibrated to the surrounding developments (e.g. Geneva Downtown).

The Vineyard Campus site plan is intended to be referenced as a single representation of the Big Ideas, rather than a projective plan for individual building locations.



Open Space Network

A foundational element of the Vineyard Campus plan is the open space network. In combination with the street network, it defines the public realm of the new campus, providing amenities and functional benefits, while offering a diversity of uses to UVU students/faculty and the surrounding Vineyard and Utah County community.

A linear park along the railroad, here called "Railroad Park", serves as a north-south connection in the larger Vineyard City open space system, while also creating a new frontage for various campus blocks, and acting as a buffer to the various rail lines. It is intended to accommodate trails, active and passive recreation (e.g. small sports courts, workout stations, picnic/seating areas, etc.), and natural stormwater facilities.

Along the two major street frontages (Vineyard Connector and Mill Rd) there is a strip of open space to serve multiple purposes: allow for the campus to have and a soft, vegetated edge defining the UVU Vineyard Campus identity; to act as a buffer to these vehicle-focused streets; and to provide for off-street bicycle/pedestrian circulation and recreation/amenity space.

Within each campus block are micro-open spaces (either small, green parks or hardscape plazas) intended to provide outdoor gathering spaces across the site as a defining feature of the campus.

Legend

- Railroad Park
- Campus Buffer Open Space
- Micro Open Space
- Plaza

Legend

- A1 Athletics Zone
- TP Transportation Plaza
- CB Campus Boulevard
- RP Railroad Park





Zones//Block Typologies

The Vineyard Campus is organized into various zones. The focal point of the campus is an innovation district located around the main entrance. A research park is located in the northeast corner next to adjacent industrial and mixed-use properties. A flexible, mixed-use zone provides for a diversity of future uses, and serves as a buffer to the residential zone at the southern end of the campus.

The Innovation District accommodates large, institutional-scale buildings, with deep floor plates (up to 180 ft.), taller buildings (up to 4-6 stories), and a campus-like feel with inter-block public spaces, plazas, pedestrian circulation, and with out vehicle circulation.

The Institutional Flex Zone accommodates large buildings (up to 150ft floor plates, and 3-5 stories) with a similar focus on inter-building pedestrian-focused public space.

The Research Park Zone, situated next to industrially-zoned property, is intended to accommodates large-scale research facilities that bridge the academic/light-industrial designation.

The Residential Mixed-Use Zone accommodates on-campus living with ground-level commercial uses and acts as a transition to lower-intensity use south of campus.

Legend

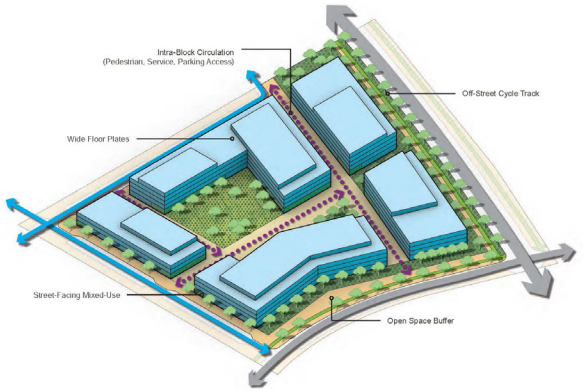
- Innovation District
- Institutional Flex Zone
- Research Park Zone
- Residential Mixed-Use Zone
- Open Space (Athletics + Parks)

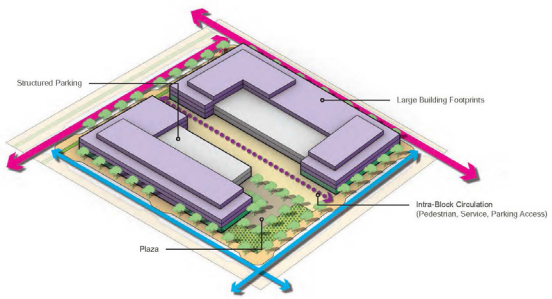
Block Typologies | Innovation District

The Innovation District is the heart of the Vineyard Campus. Located at the main entrance (Vineyard Connector/Mill Rd), along the Vineyard Connector corridor, and along the main internal campus entrances it provides the defining character for the new campus.

Large buildings with deep floor plates accommodate the largest potential uses. Tall buildings (up to 5+ stories) provide spatial definition to the various surrounding streets. Strategically-placed first-floor food/beverage, retail, and other public-facing uses foster a vibrant space within each block.

Intra-block pedestrian circulation space, plazas, and micro-open spaces allows pedestrians to move freely between buildings and through the campus creating an pedestrian-focused environmen, and an urban campus feel within individual blocks.





Block Typologies | Research Park

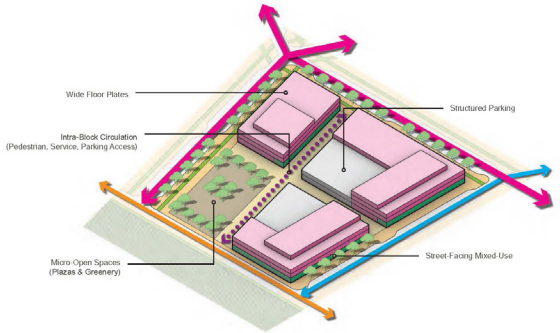
To advance UVU's commitment to innovation, a research park is park is one of the Vineyard Campus's zones. The park is located at the northeast corner of campus so that its intense use is adjacent to industrial and mixed-use commercial properties. The park is laid out to allow the large-foot print buildings typical of research parks, while simultaneously including public spaces that tie the zone into the surrounding campus and City blocks. Small plazas, micro-open spaces, and targeted first-floor food/beverage, retail, etc. uses create inviting public spaces between the various facilities.

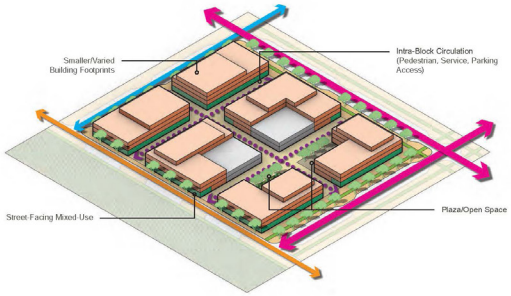
Block Typologies | Institutional Mixed-Use

The institutional mixed-use block typology is the most flexible block type; it is intended to accommodate nearly any use. A dense, multi-story typology, it is based around the same concepts and principles as the other blocks, with internal block pedestrian circulation, first-floor/street-facing mixed uses, and small, dispersed open spaces/plazas.

Strategically placed between the high-intensity use of the Innovation District Zone and the low-intensity use of the Residential Mixed-Use Zone, these blocks serve as a transition

Structures in this zone could be developed initially for private, commercial use and then transitioned to UVU and academic uses as the campus reaches critical mass.





Block Typologies | Residential Mixed-Use

The Residential Mixed-Use block type accommodates narrower floor-plate, multi-story housing in conjunction with first-floor, street-facing commercial uses, and structured parking. Intra-block pedestrian circulation, absent vehicles, creates vibrant, valuable public realm within the blocks.

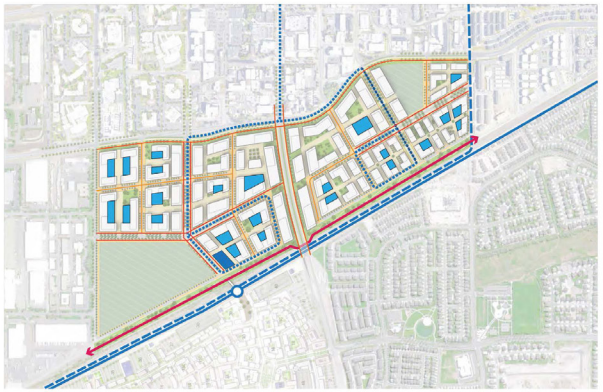
This typology accommodate smaller-scale development to serve the various needs of the campus, while also acting as a natural transition into the surrounding residential neighborhoods.

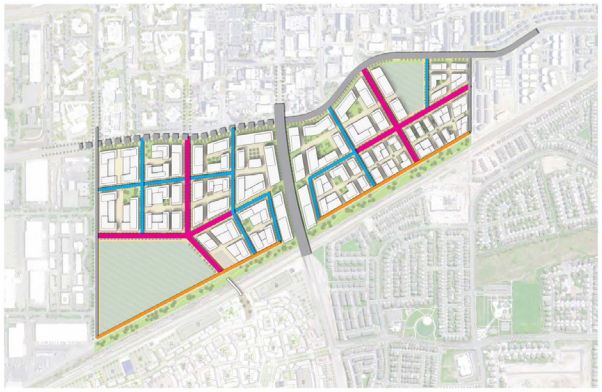
Transit

Vineyard Campus will be a multi-modal campus. A new FrontRunner Station at Geneva Downtown is accessed from campus via a pedestrian bridge. Also, a potential spur from the new BRT line would serve both the north and south portions of campus, with an intermodal transit plaza at the campus end of the pedestrian bridge serving to connect various transit systems. Future, bike lanes, cycle tracks, and multi-use trails serve internal campus mobility and connect out into existing networks in the surrounding city. Structured parking supports the "highest and best use" densities envisioned at campus build-out.

Legend

- FrontRunner
- Potential Light-Rail Route
- Potential BRT Route
- Regional Multi-Use Trail Corridor
- Separated Cycle Track
- On-Street Bike Lane
- Intermodal Transit Plaza
- Structured Parking
- FrontRunner Station





Street Network

The Vineyard Campus plan is based upon a hierarchical street network, with robust internal boulevards serving as the "arteries" of the campus. These boulevards have the widest right-of-way (ROW) to allow for the diversity of uses that allow them to be the multi-functional, character-defining public spaces for the campus. The campus streets provide multi-modal corridors to accommodate pedestrians, bicycles, and vehicles, with ample public realm to allow these ROWs to be corridors of non-vehicular activity. The ROW along Railroad Park is asymmetrical, to create a generous street environment along the building frontages and easy access and street parking .

Legend

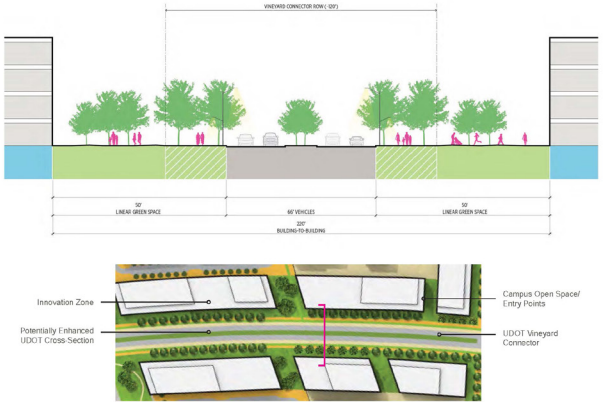
- Campus Boulevard
- Campus Street
- Railroad Park Road
- Municipal/State Roads

Street Section | Vineyard Connector

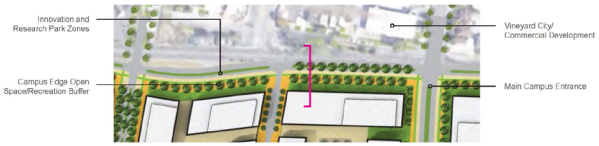
Vineyard Connector is undergoing change from a small local street into a major transportation corridor. A 2008 UDOT Environmental Study explores Vineyard Connector as a limited-access 5- or 7-lane road. With the vastly different context for Vineyard Connector in 2021 than in 2008, this plan -- and specifically this cross-section -- suggests a more contemporary, holistic, and complete-street approach to Vineyard Connector, accommodating pedestrians, cyclists, and vehicles in the ROW in a manner that creates a public space that contributes to adjacent property, instead of detracting from it.

Any future plans for Vineyard Connector would be an important collaboration between Vineyard City, UVU, and UDOT. This section is intended to spur conversations about the impacts of transportation development on adjacent property and make the planning of a road critical to the future development of the Vineyard Campus more holistic.









Street Section | Mill Road

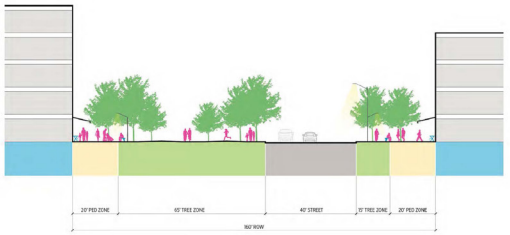
Mill Road is a crucial interface between the Vineyard Campus and surrounding Vineyard City. The section includes a pedestrian zone along the traveled way, a linear open space buffer, and a second pedestrian zone along the building frontages. The vegetated open space serves multiple functions: it identifies the edge of campus and does so in a manner that is a counter-point to the ubiquitous asphalt-/concrete-dominated development pattern; it serves as a recreation amenity and off-street circulation corridor for the campus and surrounding community; it provides a buffer between the anticipated vehicular traffic and the adjacent campus facilities; and it offers the potential for performative landscape (e.g. counteracting urban heat-island effect, treating stormwater, etc.).



Street Section | Campus Boulevard

The Campus Boulevard street type serves as the main "artery" for the campus. It is intended to provide ample space for pedestrians and cycles, while also accommodating vehicular traffic and limited on-street parking. With the widest ROW of the internal campus streets it is a signature component of the campus site plan. To create a vibrant public realm pedestrian zones along the building frontages are wide enough to accommodate dining, seating, street furniture, street trees, and general circulation. Additional street width is dedicated to open space. This portion of the ROW is meant to be flexible and respond to the adjacent uses; over it's length through campus it could morph from a micro-park to a playground to a plaza to a parking area, and so on.











Street Section | Campus Street

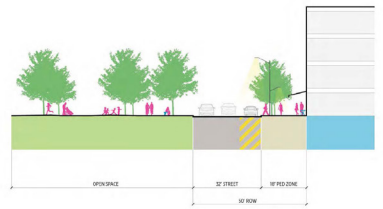
The Campus Street is a low-volume ROW that prioritizes the pedestrian, urban design, and the creation of engaging public realm that is an asset to the campus. This ROW type strikes a balance between being narrow enough to keep spatial definition between abutting buildings, while being wide enough to accommodate a diversity of users. There are generous pedestrian zones along the building frontages to encourage seating, street furniture, circulation, etc. There is a flex zone to accommodate either street tree planting and stormwater treatment swales, or parallel parking.

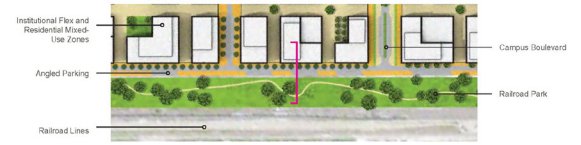


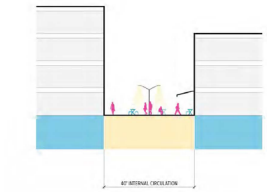
Street Section | Linear Park Street

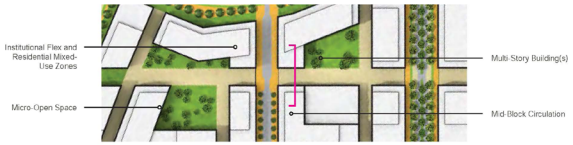
The street section along Railroad Park is simple and asymmetrical. Along the building frontages there is a wide pedestrian zone to facilitate indoor/outdoor uses for first-floor tenants that may benefit from adjacency to the park (e.g. seating, sidewalk retail, etc); along the park there is parking to facilitate trail and open space access.











Street Section | Campus Alley

The blocks on the Vineyard Campus are designed to have internal circulation. This hardscaped public realm is flexible and multi-functional. It serves as plaza space for pedestrian and bicycle circulation, outdoor amenity space to support first-floor uses, and also as access for service/delivery vehicles and to structured parking. With a curbless design pedestrians and vehicles share the public space.







Context

The Payson Campus is the newest addition to the network of UVU. Purchased in the summer of 2020, this parcel of land consists of 38.7 acres. Situated just off of I-15, this campus will be visually prominent from the interstate. The campus parcel is largely surrounded by large undeveloped land owned by the LDS Church to the north, east, and west. To the south are the Nebo and Payson Power Plants. Payson town center is approximately 1.5 miles south with the most immediate access to the City being Bamberger Road which runs on the southern edge of the site and travels under the freeway. Current UDOT plans for a new highway interchange may impact the configuration of the property.





Existing Conditions

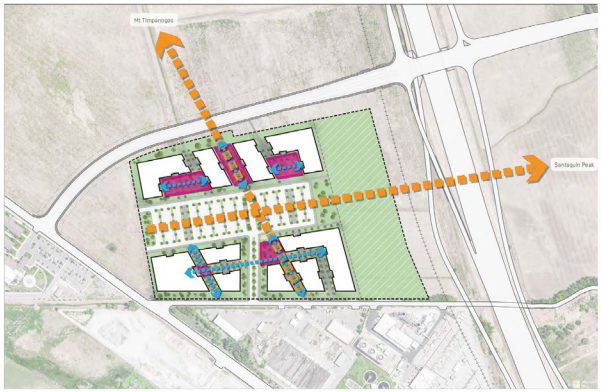
The site is primarily undeveloped agricultural land with a small section containing some tree stands and outbuildings The closest development is the Central Utah Veterans Home that is just north west of the site; two power generation facilities abut the campus to the south. Thus far much of Payson's residential and commercial development has occurred east of I-15, while the west side remains primarily agricultural land.

Property Boundaries

As the population continues to grow in Utah County it is anticipated that UDOT will develop a new freeway interchange and right-of-way expansion around the property. This diagram shows the anticipated boundary of the new interchange and road configuration.







The Big Idea

The campus is organized along two primary axes, the first running east and west to highlight the views of the surrounding mountain ranges. The second a north to south pedestrian corridor.

Within the site and are connecting micro-quadrants of small plazas and green space to link the buildings and interstitial spaces into the public realm.

Legend

- Pedestrian Plaza
- Main Campus Axis (Wasatch Peaks)
- Pedestrian Circulation Axis

25-Year Plan

Initial development of the Payson Campus is not anticipated to extend beyond the need for one building and surface parking. As this location is currently situated at the edge of the City's current development, the population demand will take some time to justify any major development on the site beyond one or two buildings. It is anticipated that a joint facility will be developed with Mountainland Technical College as well as Nebo School District to create a centralized location for post-secondary eduction.

Legend

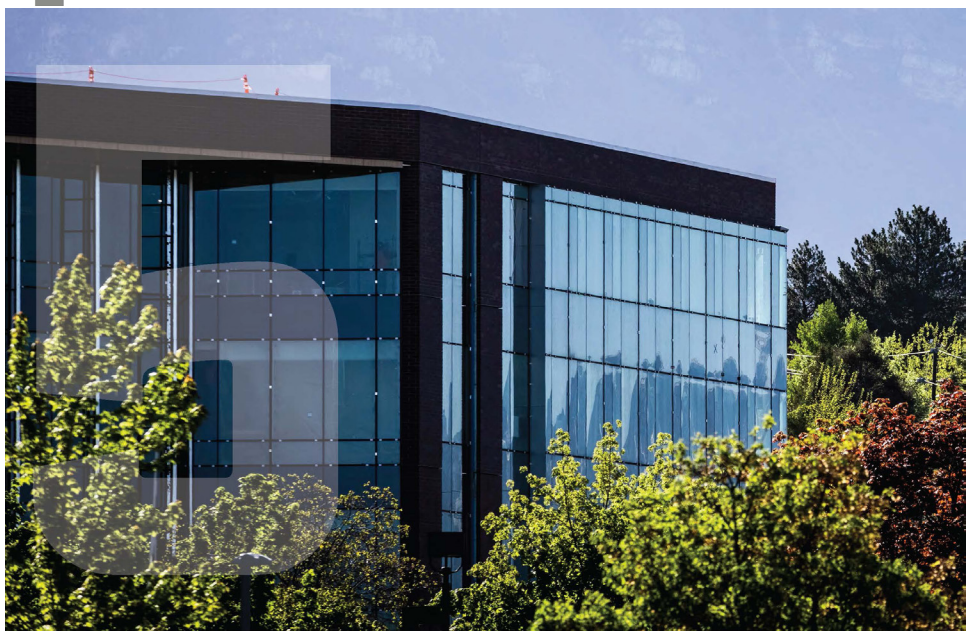
- Future Academic Building
- Future Parking Area
- Future UTA Development



Projective Plan

The Payson Campus is well situated as a sizable parcel of land that can accommodate a substantial amount of future development. Future growth will vary according with potential partnerships between Mountainland Technical College, Nebo School District, and any other pertinent organizations. As the demand for technical and trade services grows, and programing needs and opportunities as this campus develops, and organized system of buildings can evolve over time to create a centralized and organized campus development focused on both vehicular and pedestrian movement through the campus.







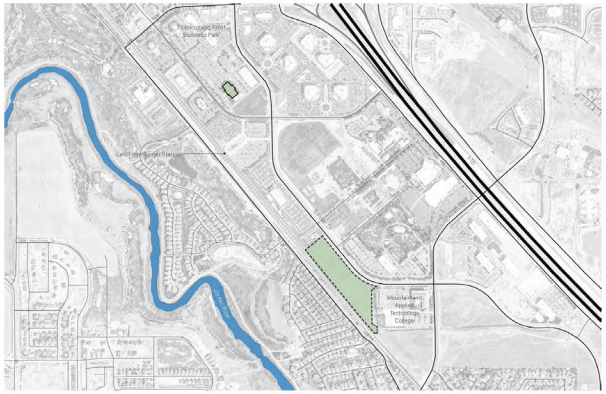
Context + Existing Conditions

In the Spring of 2020 UVU finalized the purchase of a 103,000 square foot office building to use as its Thanksgiving Point campus in Lehi, Utah. Just south of the building along the FrontRunner transit line is approximately 30 acres of land owned by the University. This land sits directly adjacent to Mountainland Applied Technology College.

The building is a three story structure is situated in a typical office park development of stand along office structures surrounded by parking lots. The building is approximately 15 years old. Proximity to the Lehi FrontRunner Station and the Orem Station provides direct access between the two campuses.

The 30 acres of land to the south of the campus building remains an undeveloped parcel adjacent to the Frontrunner rail line the runs along the west boundary of the site and Ashton Boulevard that runs along the east boundary. It is anticipated that a property negotiation with Mountainland Technology College will better serve each respective party moving forward in the future. The land is an ideal opportunity for campus growth for Mountainland to better provided additional business and technical skills education for the area.

The residential and commercial development around Thanksgiving Point continues its rapid growth south and west in Lehi and will further the rapid population growth of Utah County.



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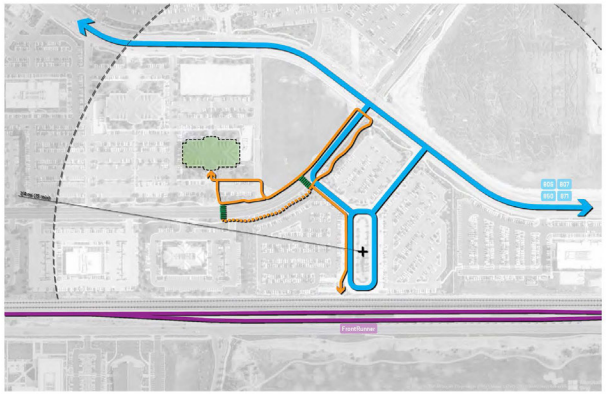


Walkability

A key selling point and consideration for the Thanksgiving Point building acquisition was the ability to provide an interconnected network of campuses through mass transit. The site is withing easy walking distance of the Lehi Frontrunner Station and is serviced by several UTA bus routes in the area.

There is substantial infill potential around the numerous surrounding parking lots that would create opportunity for the development of a walkable mixed-use community and education center.

Legend

- Bus Route(s)
- FrontRunner
- Pedestrian Route (Existing/Potential)
- Proposed Pedestrian Crossings
- Walking Radius

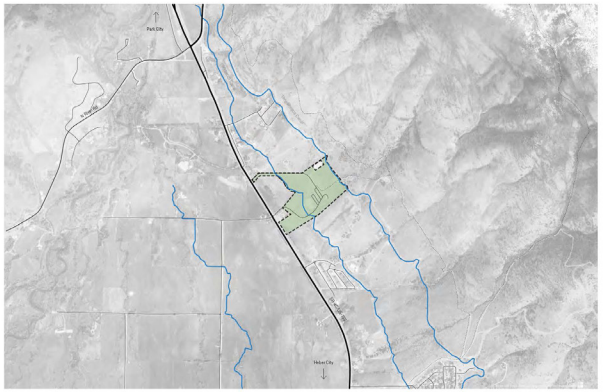




Context

The Wasatch Campus sits just off of State Route 189 on the north east bench of the Heber Valley. SR-189 is a primary road entering the city and the campus is passed by many drivers on a daily basis. The site is located just over two miles north of Heber City.

The building sits on the bench and offers views of the valley and mountain ranges. Adjacent development is limited to a Jehovah's Witness kingdom hall located at the edge of the property near the road and an apartment complex just south of the site. Otherwise much of the surrounding land is agricultural or wilderness.





Existing Conditions

Currently the site features the two-story main campus building, completed over 20 years ago. Much of the site remains undeveloped, with native vegetation and tree species scattered throughout. The Wasatch Canal runs north to south through the site, running directly in front of the existing campus building. The Coyote trail system that sits just above the Campus is anticipated to be expanded with a larger transit pathway that will connect to an expansive 5,500 home housing project.

In 2016 the Wasatch Center for Advanced Professional Studies (CAPS) program opened a facility within the campus building to create a partnership with UVU and the Wasatch School District.

25-Year Plan

To capitalize on the natural beauty and recreational opportunities of the area, a cluster of yurts is planned to provide unique accommodations that can be utilized by the UVU community.

Additional programing and space utilization changes may occur to the existing campus building as further partnerships with external partners, or internal curriculum programs change and develop over time.

Further recreational activities may be developed on the campus through the canal and trail systems that run through and adjacent to the site.

Buildings

- MC Main Campus Building
- TB Technology Building
- Future Yurts





Projective Plan

It is anticipated the additional partnerships with educational or community organizations can be made to further utilize the Wasatch Campus building. Programing or curriculum changes could direct the campus into a hospitality lead education center that corresponds with the surrounding resort communities.

Hotels and other resort-focused buildings can be developed on the northern edge of the property to create a one-of-a-kind campus with a focus on recreation, hospitality, and executive education.

Buildings

WB Main Campus Building
TH Technology Building
FH Future Hospitality Development





25-Year Plan

The Capitol Reef Field Station will continue to support research and environmental education within Capitol Reef National Park. With time, if new structures or other improvements are needed to the site all efforts should be made to continue to promote sustainability in the design and construction of its buildings. The Field Station can continue exploring energy saving ideas and innovations that can be translated into other building projects throughout all of UVU's campuses.

Buildings

- Bastian Property
- Browning Administration
- Business Resource Center
- Future Apartment

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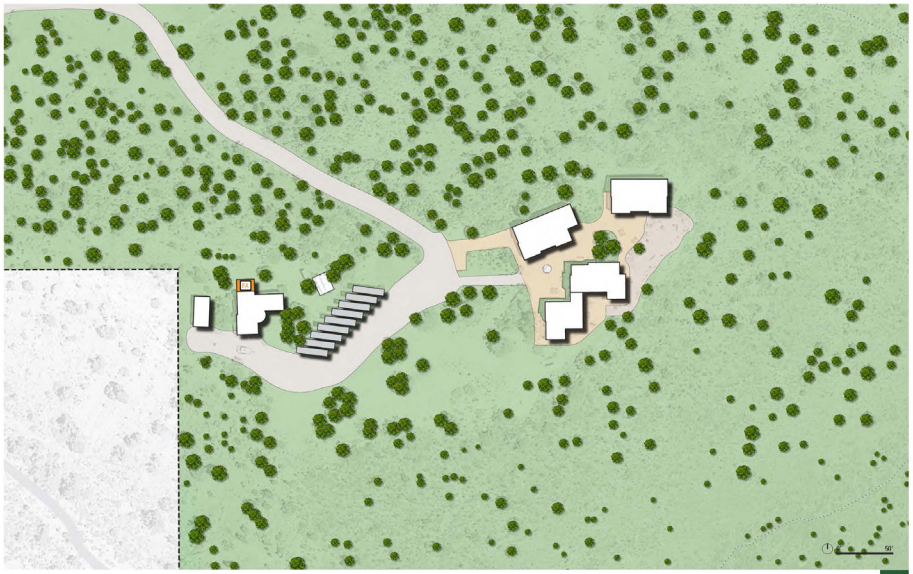


Utah Valley University - Facility Master Plan 2021 Update 79





Vineyard Precedent | SDSU Mission Valley Campus

As San Diego State University continues to grow the University is looking to a new 169-acre site to develop an innovative and sustainable campus. The goal of the new campus expansion is to create a mixed-use, transit-oriented educational hub that serves the academic, athletic, economic, and environmental needs of the University and region.

Key to the plan is a proposed joint-use stadium that will host professional sports organizations. The campus will also feature over 80 acres of active and passive recreations space available for students and the wider community including recreation and practice fields, biking and walking paths, and a river park.

Tantamount to the athletic and recreational focus of the campus will be the 1.6 million square feet of space dedicated to educational, research, entrepreneurial, and technology programs that will create the "Innovation District" on the campus. Additionally the district will provide 95,000 square feet of retail space.

4,600 units of new housing will be integrated into the design and available for students, athletes, faculty and will play a vital role in the mixed-use, transit oriented goal of the campus. Regional public transportation will run through the campus and provide access to downtown San Diego and the surrounding communities.

The project broke ground in the Fall of 2020 and has been funded through revenue bonds and public-private partnerships. It is anticipated that this joint venture will expand the University's economic impact in the region by $3 billion annually.








Vineyard Precedent | Novus Innovation Corridor Arizona State University

The Novus Innovation Corridor is a large scale planning effort by Arizona State University to utilize 355-acres of University-owned property and transform into a thriving campus and downtown community, with business, education, shopping, dining, housing, sports facilities and light rail transit, each feeding into the other to create a vibrate downtown and university campus development.

The project has been driven by several motivating forces, the first being reduced states funds for operating costs. By allowing private developers to building on university land, ASU will be able to use revenue to maintain and construct existing and future sports facilities. Additionally the University recognizes the strategic value in providing a university-adjacent business hub would provide a synergistic relationship with ASU students for real-world experience and workforce recruitment.

The mixed-use center will include a future multi-purpose arena adjacent to the existing ASU Stadium and Arena. There is a proposed 3,500 units of multi-family housing, 3.5 million square feet of office space, and over 300,00 square feet of restaurant and retail space, as well as hotels and parking structures. The project will also feature a network of public spaces including parks, plazas, and squares. This development will be connected through multi-modal network of pedestrian, bicycle, transit, and vehicular connections.

Construction has begun on office buildings, multifamily housing, a hotel and parking structure, with anticipated build-out of the project expected over the next 15-20 years.








Vineyard Precedent | Wake Forest Innovation Quarter

In the 1990's the R.J. Reynolds Tobacco Company closed in downtown Winston-Salem, North Carolina. In 1993, shortly after the closure, researchers from the nearby Winston-Salem State University moved into one of the former Reynolds warehouses. This move lead to a discussion regarding an expansion and reuse of the warehouse and surrounding land in order to create a research park.

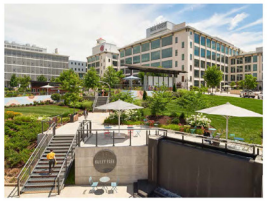
A team from Sasaki Associates was hired to create a master plan for the new development. As part of the redevelopment effort, the Innovation Quarter's expansion plan included a strong public-private collaboration. The city and county helped to leverage $350 million in state, federal, and private investment. Input for the plan included voices from the university, city officials, regional stakeholders, and members of the community.

Initially, plans called for building a 1200-acre research park between the city and its neighboring municipality. City leaders realized an infill/redevelopment project would be better for the city and would present more opportunities. They then focused on the 220 acre brownfield site. The project provided an example of how generating infill development with research parks can help to revitalize a deteriorating city center.

The plan includes an eventual 5 million square feet of office, lab, mixed-use space, and 55 acres of open green space. The project seeks to be environmentally friendly and does so through such methods as reuse of existing materials, re-purposing existing buildings and LEED development practices.





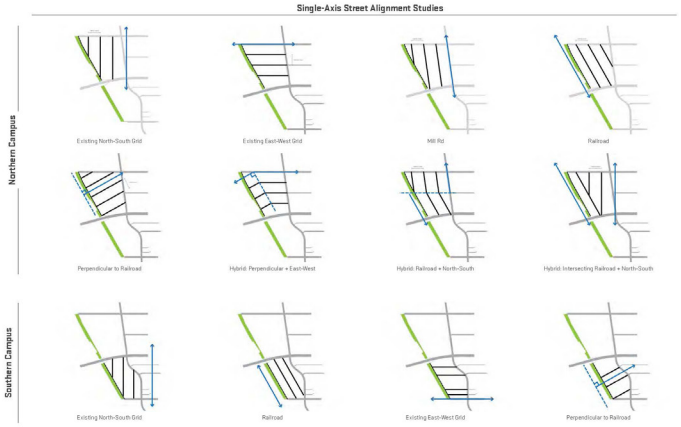




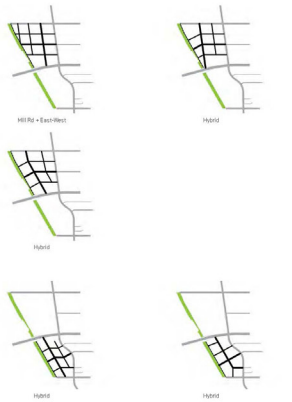
Vineyard Analysis | Street Alignment Studies

The internal circulation network for the Vineyard Campus is the foundational framework for all future campus development. Synchronizing the internal streets with the existing, external street network is an essential component in the master planning of the campus.

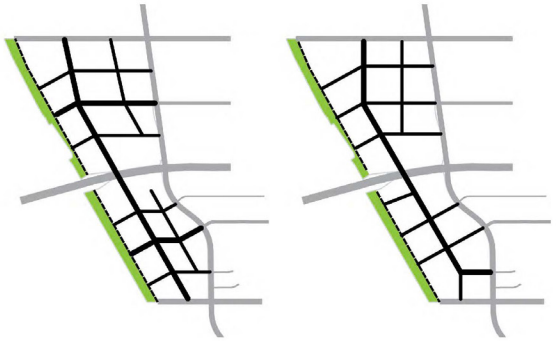
The campus is surrounded by numerous street alignments. These studies identify these numerous geometries, and attempt to suggest approaches for combining them into plausible street layouts.



Dual-Axis Street Alignment Studies



Combined Campus Street Alignment Studies



Vineyard Analysis | Connectivity Concepts

The Vineyard Campus is divided into north and south portions by the Vineyard Connector Road. This road is converting from a local Vineyard City road into a significant UDOT project. Thus far the evaluation of the road has been narrowly focused on the vehicular transportation considerations. Depending on the development of the road, pedestrian and cyclist considerations, and all the adjacent land use and urban design impacts, the Vineyard Campus has a chance to function in very different ways, either as a unified campus, two separate campuses, or a partially connected campus.

Further collaboration with Vineyard City and UDOT are necessary steps to develop Vineyard Connector in a holistic, interdisciplinary manner which acknowledges and incorporates the design considerations of users at a major new state-owned educational facility.



Vineyard Analysis | North-South Crossing

While it is unknown exactly how the Vineyard Connector will evolve as surrounding development increases, it is clear from the vehicular transportation focus of UDOT that the road will be developed to maximize vehicle capacity. However, with the acquisition of the Vineyard Campus property by UVU the calculus of an appropriate road design has changed. As a vehicle-first road, the Vineyard Connector will divide the Vineyard Campus into two, separate halves. To make it function as a unified campus north-south connections across the Vineyard Connector will be essential. Some concept-level alternatives examine a range of pedestrian, cyclist, and vehicular options.







IMAGINE
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CITY OF OREM

CITY COUNCIL MEETING

DECEMBER 9, 2025

REQUEST:	RESOLUTION - Finding conditions of impracticability for a Lakeview Station Area Plan
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:

Legislative	City Council December 9th, 2025	**UVX Station Areas, Impracticability**
	RESOLUTIONS, Findings of Impracticability Request to adopt findings of impracticability for station area planning at the Lakeview, Main Street, and University Place stations in the UVX corridor.	**Prepared By:** Planning Division Staff

Notices

Posted in 2 public places

Posted on City Webpage and City hotline

Posted at Utah.gov/pmn

Site Information:

Lakeview: 400 W. University Parkway

Main Street: 10 E. University Parkway

University Place: 570 E. University Parkway

Action

The Council may:

Approve the proposed resolutions

Deny the proposed resolutions

Continue the discussion to a future date to allow for further review, additional information, or public comment as may be needed to make a decision.

REQUEST: Utah Code 10-21-203(1)(A) requires municipalities with a fixed guideway public transit station to develop and adopt a station area plan. Alternatively, the code provides for that requirement to be deemed satisfied if the municipality determines that conditions make a station area plan impracticable and adopts a resolution describing those conditions. City staff has prepared draft resolutions and findings pursuant to this alternative method for the Lakeview, Main Street, and University Place stations of the UVX Bus Rapid Transit (BRT) corridor.

BACKGROUND & REVIEW: Code section 10-21-203(1)(b)(i)(A) provides for satisfaction of the requirement through resolutions finding impracticability. The conditions which may make a station area plan impracticable under the statute include:

- Existing development
- Entitlements
- Land Ownership
- Lad uses that make new and redevelopment infeasible
- Other similar conditions

Drafted resolutions for each of the station areas include analysis of the existing conditions which make station area planning impracticable. A summary table illustrates those more detailed findings.

Station	Existing Development	Entitlements	Land Ownership	Existing Land Uses	Environmental Limitations	Market Readiness	Development Impediments	Other
Lakeview	✓			✓		✓	✓	✓
Main Street	✓			✓		✓	✓	✓
University Place	✓		✓	✓		✓	✓	✓

Figure 1: Summary Table, Findings of Impracticability

Locations: The UVX bus rapid transit line connects the Orem Frontrunner station and Utah Valley University with the Provo Frontrunner station and Brigham Young University. In addition, the UVX provides riders access to a number of retail and employment centers. There are a total of twelve (12) stations along the UVX BRT line corridor. The Lakeview, Main Street, and University Place stations along University Parkway must all be considered under the statute.

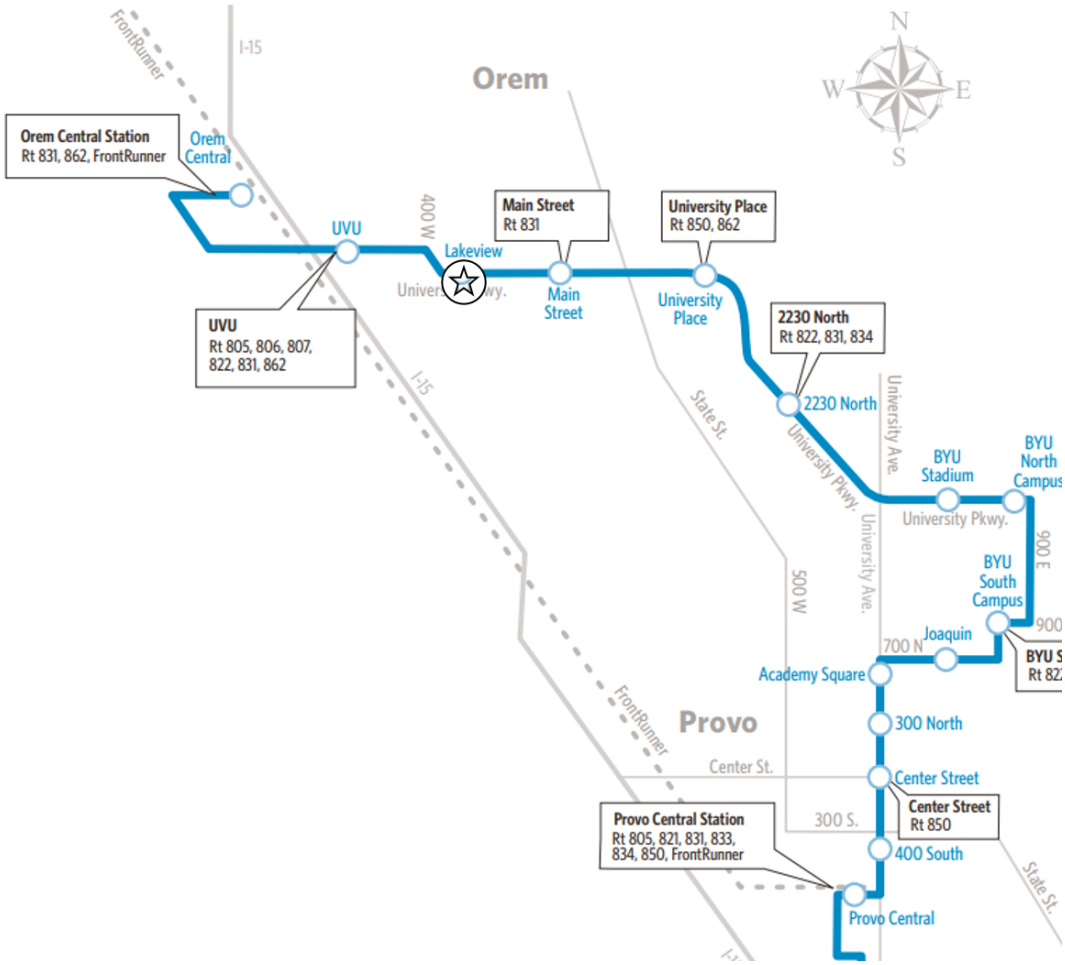

Figure 2: UVX line, including stations

The statute requires planning for (or consideration of) conditions within one-quarter mile of each of the stations.

CITY OF OREM

CITY COUNCIL MEETING

DECEMBER 9, 2025

REQUEST:	RESOLUTION - Finding conditions of impracticability for a Main Street Station Area Plan
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:

CITY OF OREM

CITY COUNCIL MEETING

DECEMBER 9, 2025

REQUEST:	RESOLUTION - Finding conditions of impracticability for a University Place Station Area Plan
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:

CITY OF OREM

CITY COUNCIL MEETING

DECEMBER 9, 2025

REQUEST:	ORDINANCE - Amending Section 2-7-6 of the Orem City Code to add new subsection (T) pertaining to exceptions to bidding requirements.
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	

REQUEST:

BACKGROUND:

RECOMMENDATION:

2-7-6. Exceptions to Bidding Requirements set forth in Section 2-7-5.
The bid process requirements set forth in section 2-7-5 do not apply in the following situations:
…

T. **Transitional Costs are Unreasonable or Cost-Prohibitive Based on Cost-Benefit Analysis**. The City Manager determines in writing that transitional costs are a significant consideration in selecting a procurement item and the results of a cost-benefit analysis demonstrate that transitional costs are unreasonable or cost-prohibitive, and that the award of a contract without engaging in a standard procurement process is in the best interest of the City.

"Transitional costs" means the costs of changing: (i) from an existing provider of a procurement item to another provider of that procurement item; or (ii) from an existing type of procurement item to another type.

Transitional costs include:
(i) training costs;
(ii) conversion costs;
(iii) compatibility costs;
(iv) costs associated with system downtime;
(v) disruption of service costs;
(vi) staff time necessary to implement the change;
(vii) installation costs; and
(viii) ancillary software, hardware, equipment, or construction costs.

Transitional costs does not include: (i) the costs of preparing for or engaging in a procurement process; or (ii) contract negotiation or drafting costs.

CITY OF OREM

CITY COUNCIL MEETING

DECEMBER 9, 2025

REQUEST:	RESOLUTION - FY 2025 Independent Financial Audit
APPLICANT:	Brandon Nelson
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	Brandon Nelson, Finance Director

REQUEST:

BACKGROUND:

Utah State Law requires the City of Orem to complete a financial audit performed by an independent auditing firm on an annual basis, The independent auditors of Larson & Company, PC have performed this audit for the Fiscal Year ended June 30, 2025.

RECOMMENDATION:

The Orem City Council has heard information from the independent auditors of Larson & Company, PC regarding the City's financial position for the Fiscal Year ended June 30, 2025, and it is proposed that the Orem City Council accepts, by resolution, the completed independent audit performed by Larson & Company, PC.

RESOLUTION NO. _____

A RESOLUTION BY THE OREM CITY COUNCIL
ACCEPTING THE AUDIT FOR THE FISCAL YEAR ENDED
JUNE 30, 2025 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, 2025; 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, 2025, 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 9th day of December 2025

_____
CITY OF OREM, by
David A. Young, Mayor

ATTEST:

_____
Teresa McKitrick, 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, 2025

State of Utah

OREM | FAMILY CITY USA

CITY OF OREM

STATE OF UTAH

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE
YEAR ENDED JUNE 30, 2025

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, 2025

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City of Orem, Utah
Annual Comprehensive Financial Report
For the Fiscal Year Ended June 30, 2025

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City of Orem, Utah
Annual Comprehensive Financial Report
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INTRODUCTORY SECTION

FINANCE DEPARTMENT
56 N. State Street | Orem, UT 84057

November 21, 2025

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, 2025, 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, 2025, 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, 2025, 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 estimated population at June 30, 2025, of 97,048. Orem is located 45 miles south of Salt Lake City.

City operations include public safety (police, fire, and emergency medical services), administration, community and economic development, events, parks, 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 primary area of economic development has centered around University Place. University Place continues its transformation from the traditional "mall" concept. The recently completed nine-story combination parking garage and office building has attracted two tenants that occupy the entire ninth floor and a quarter of the seventh floor. Home Depot signed a lease and is in the process of a zone change application with a site plan being the next step in the process. Within the last year, a Lego store, Rosati's Pizza, and other retail outlets have opened at University Place. Dreamwalk, an interactive art installation, just opened a new phase with a record setting LED cloud. 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.

Redevelopment and business growth continues in other parts of the city. New businesses include Tractor Supply, Village Baker, Bubbakoo's Burritos, Vessel Kitchen, Trajector Disability, Tiger Friday, Nexgen Metal Design Systems, and Anchorsix. Additionally, the Central Utah Surgical Center completed construction and is now open providing employment to over 100 employees.

The Cheesecake Factory opened its doors at University Place in June of 2024 and began full-scale operations in July of 2024. The restaurant occupies approximately 8,500 square feet of retail space after completing a significant renovation of the existing space.

A larger project coming in the next fiscal year includes the relocation of the Costco fuel center solidifying Costco's dedication to stay at their current location in Orem for years to come. Other economic projects include retail development on Geneva Road in southwest Orem. Future economic growth successes are envisioned as the Orem Business Alliance continues to grow its membership and through a stronger partnership with the UVU Business Resource Center and its business incubator and accelerator offerings.

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 $32.7 million which was an increase of 3.1% for the current fiscal year after decreasing for the first time since FY 2010 by 1.0% in the prior fiscal year. The City anticipated sales tax revenues would grow in FY 2025 but the increase was slightly larger than the $32 million the City budgeted for the fiscal year. The City does again anticipate sales tax revenue growth of 2.5% for FY 2026 which was reflected in the City's FY 2026 Adopted Budget. The City continues

to expect the investment and growth in businesses wanting to be in Orem, particularly near University Place and the City's downtown area, to continue to push sales tax revenues upward into the future.

Employment in Utah continues to do quite well in comparison to most other states. The county unemployment rate for June 2025 was 3.9% compared to 3.2% 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.

To further bolster the City's downtown area, the City is engaged in a long range planning study entitled HeArt of Downtown which aims to increase its regional draw by focusing on development targeted to the arts, recreation, education, events, and food retail.

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 to 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 nominal increase in its sales tax revenues for FY 2025 and anticipates the impact of this nominal increase will result in approximately the same amount of "reserves" being transferred to the Capital Projects Fund in FY 2026. The amount transferred from the General Fund's "reserves" to the Capital Projects Fund in FY 2025 was $3,200,000.

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:

- Issued $9.2 million in sales tax revenue bonds in July of 2024 to construct a new fire training facility with burn structures and classroom space along with making improvements and remodeling the existing public safety building since the fire department relocated from the public safety building to the new City Hall facility and changes needed to be made to better accommodate the police department's needs. Approximately $5.1 million of these bond proceeds were spent in the current fiscal year.
- Continued 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. Approximately $8.8 million was spent on the project during the current fiscal year.
- A regional project connecting Geneva Road in Orem with the new Lakeview Parkway which connects to the Provo Airport has required a greater involvement financially in the current fiscal year as the most recent construction phase has now reached Orem. This includes the purchase of property, negotiating easements, and even participating in construction costs.
- Construction on a new city hall, parking lot, plaza, and Gold Star Family Memorial is nearing completion. All of these city center construction projects are entirely cash funded with an anticipated total cost of approximately $38 million with approximately $16.2 million of the cost occurring in the current fiscal year.
- The Library began work near the end of the fiscal year to renovate the entrance and administration area as well as to create a small playground area and greenhouse in the courtyard area between the two structures of the existing library. The expected cost of this project is $2.1 million.
- Continued construction on a 10-million-gallon culinary water storage tank to provide improved water pressure and needed storage. The City spent approximately $2.7 million on this project in the current fiscal year. The project is expected to be completed in FY 2027.

- Improvements to Northridge Park were completed which included tennis and pickleball courts as well as court lighting for $679,860.

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.
- Complete construction of a new 10-million-gallon water storage tank providing improved water pressure and needed storage. The estimated total cost of this project is approximately $22.1 million over the course of approximately six years.
- Complete the construction of a new water reuse system which will use cleaned water from the City's water reclamation facility to irrigate an adjacent golf course and city owned outdoor regional sports complex and park.
- Improve or construct facilities at the over 65-year-old water reclamation facility in order to replace aging infrastructure and meet new EPA regulations for phosphorus and nitrogen discharged into Utah Lake. This project is expected to be completed over a twenty-year period at a cost of approximately $160 million that will include several phases. Some of this cost will be shared by the cities of Vineyard and Lindon who have an interest in the facility.
- 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.
- Complete the renovation of the 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. As we continue to work through obtaining easement agreements, the project may extend into the 2027 fiscal year.
- 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, 2024. This was the thirty-seventh 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 Community Development ..... Gary A. McGinn

Director of Legal Services ..... Steven C. Earl

Director of Library Services ..... Bryce E. Merrill

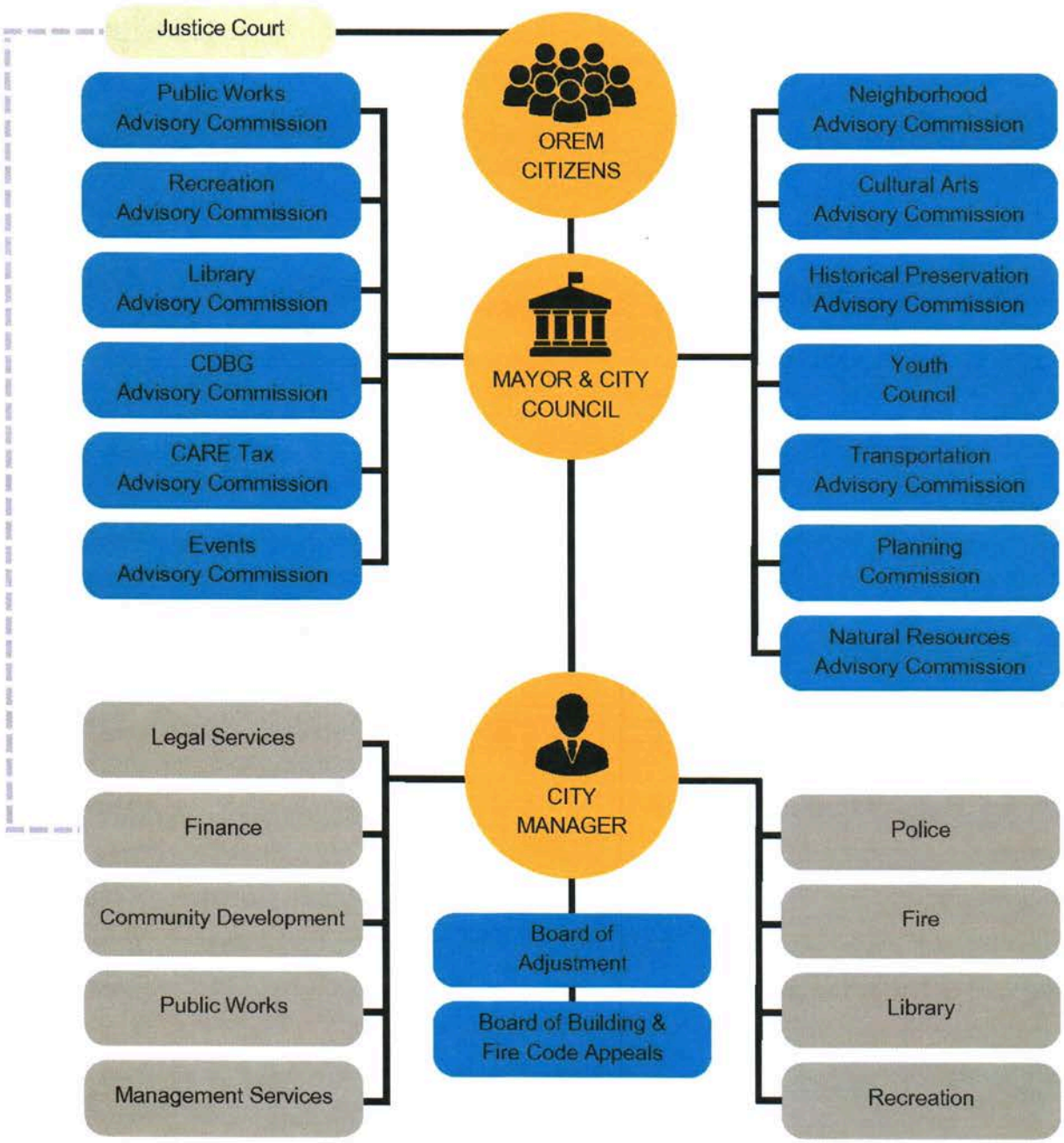
Fire Chief ..... Marc R. Sanderson

Police Chief ..... Bryan J. Robinson

Director of Public Works ..... Chris R. Tschirki

Director of Recreational Services ..... Bryce E. Merrill

CITY OF OREM
ORGANIZATIONAL STRUCTURE



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

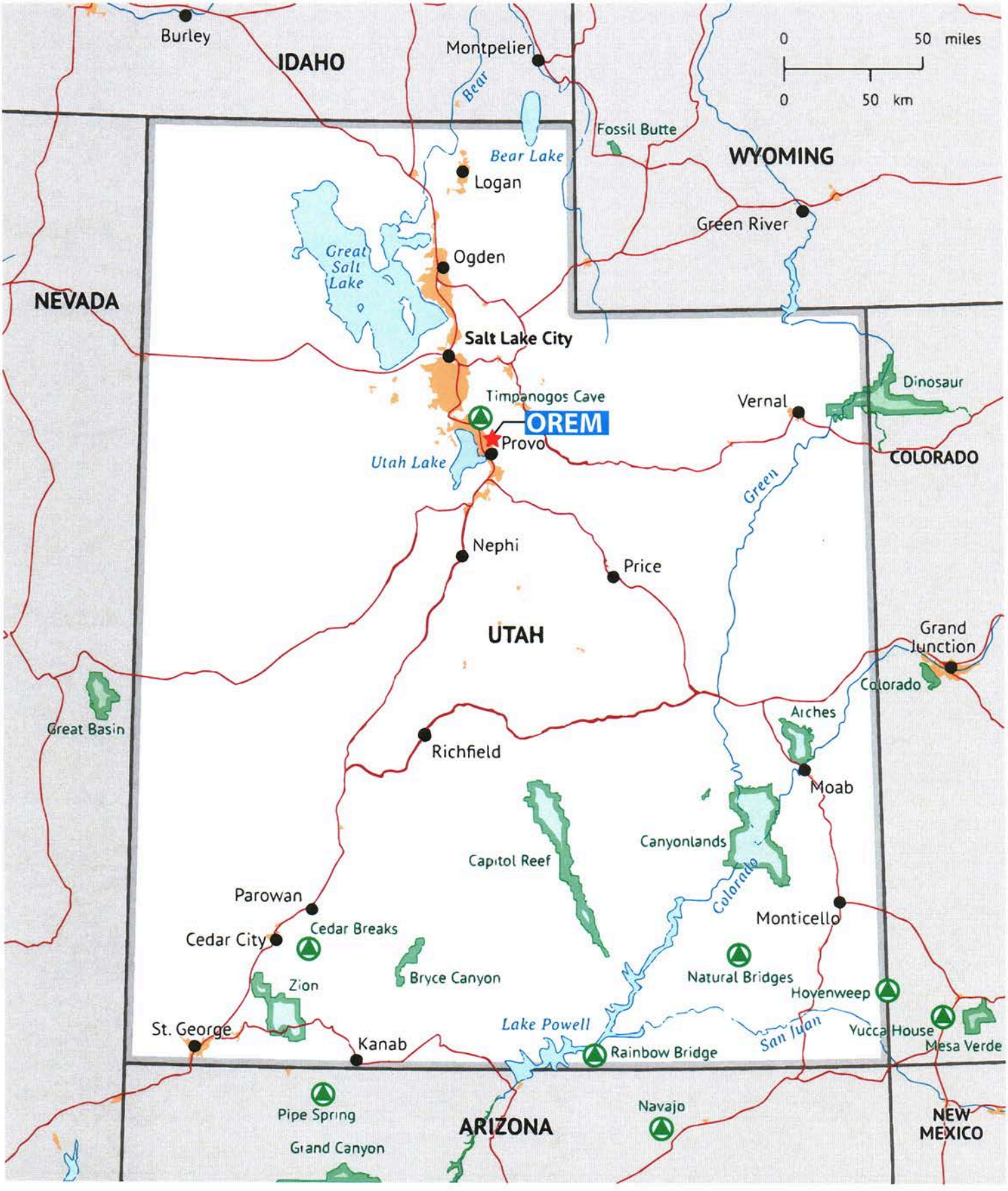
City of Orem
Utah

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO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Montpelier
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Fossil Butte
WYOMING
Bear Lake
Logan
Green River
Great Salt Lake
Ogden
NEVADA
Salt Lake City
Timpanogos Cave
OREM
Provo
Vernal
Dinosaur
COLORADO
Utah Lake
Green
Nephi
Price
UTAH
Grand Junction
Colorado
Great Basin
Arches
Richfield
Moab
Canyonlands
Capitol Reef
Parowan
Cedar Breaks
Cedar City
Monticello
Colorado
Bryce Canyon
Natural Bridges
Zion
Hovenweep
Lake Powell
San Juan
Yucca House
Mesa Verde
St. George
Kanab
Rainbow Bridge
Pipe Spring
Navajo
ARIZONA
NEW MEXICO
Grand Canyon

FINANCIAL SECTION

Larson
CERTIFIED PUBLIC ACCOUNTANTS

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 accompanying 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, 2025, 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, 2025, 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* (GAS), 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.

Responsibilities 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 and GAS 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 and GAS, 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 schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations, Part*

200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 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, schedule of capital assets used in the operation of governmental funds, and the schedule of expenditures of federal awards 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 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, schedule of capital assets used in the operation of governmental funds, and the schedule of expenditures of federal awards 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 21, 2025, 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 21, 2025

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MD & A

The City of Orem's management presents this overview and analysis of its financial activities for the fiscal year ended June 30, 2025. 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 $81,904,609. Of this amount, $26,562,945 (32.43%) is available for spending at the City's discretion (unassigned fund balance). Total fund balance decreased by $4,827,376 compared to the prior year's decrease of $12,172,398. 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 $24,350,069 compared to the prior year's increase of $16,380,508. The changes to fund balance are discussed in greater detail later in this overview and analysis.
- In July of 2024, the City sold $9.2 million in sales tax revenue bonds to fund the construction of a new fire training facility and remodeling the City's existing public safety building as well as various other public safety projects. During FY 2025, the City spent just over $5.3 million on these bond projects.
- The City has almost completed construction on a new city center facility located adjacent to the existing facility. The estimated cost of construction, FF&E, IT infrastructure and other items is over $37 million and is entirely cash funded. The new facility and improvements are expected to be completed by November 2025.
- General Fund sales tax revenues received in FY 2025 were $32,730,138 which was 3.1% higher than the previous fiscal year. This was a welcome increase after having a decrease in the prior fiscal year for the first time since FY 2010.

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.

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 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.

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 $523,551,323 at June 30, 2025.

By far the largest portion of the City's net position (65.27%) 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	
	2025	2024	2025	2024	2025	2024
Current Assets	$ 115,490,825	$ 119,531,617	$ 110,046,362	$ 105,653,872	$ 225,537,187	$ 225,185,489
Noncurrent Assets:						
Capital Assets	255,264,337	230,651,248	160,915,251	141,914,546	416,179,588	372,565,794
Other	9,993,644	9,160,137	-	-	9,993,644	9,160,137
Total Assets	380,748,806	359,343,002	270,961,613	247,568,418	651,710,419	606,911,420
Deferred Outflows of Resources	12,236,143	10,908,027	906,102	2,142,024	13,142,245	13,050,051
Total Assets & Deferred Outflows of Resources	$ 392,984,949	$ 370,251,029	$ 271,867,715	$ 249,710,442	$ 664,852,664	$ 619,961,471
Long-term Liabilities Outstanding	$ 57,105,971	$ 44,505,989	$ 44,313,788	$ 47,887,223	$ 101,419,759	$ 92,393,212
Other Liabilities	18,153,893	17,483,341	8,023,889	6,627,075	26,177,782	24,110,416
Total Liabilities	75,259,864	61,989,330	52,337,677	54,514,298	127,597,541	116,503,628
Deferred Inflows of Resources	13,693,620	12,713,884	10,180	26,355	13,703,800	12,740,239
Net Position:						
Net Investment in Capital Assets	216,059,501	197,064,165	116,098,941	101,469,244	332,158,442	298,533,409
Restricted	36,137,531	35,532,628	8,134,207	13,724,615	44,271,738	49,257,243
Unrestricted	51,834,433	62,951,022	95,286,710	79,975,930	147,121,143	142,926,952
Total Net Position	304,031,465	295,547,815	219,519,858	195,169,789	523,551,323	490,717,604
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 392,984,949	$ 370,251,029	$ 271,867,715	$ 249,710,442	$ 664,852,664	$ 619,961,471

A portion of the City of Orem's net position (8.46%) represent resources that are subject to external restrictions on how they may be used. The amount listed as unrestricted net position ($147,121,143) may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Community Development & Rehabilitation special revenue fund and the Facilities Maintenance internal service fund have a deficit in unrestricted net position. 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 $32,833,719 (6.69%). Total revenues increased by $6,515,311 (4.06%), primarily due to increases in charges for services of $9,190,705 (13.20%) and in spite of a decrease in capital grants and contributions (which includes ARPA grant funds) of $3,516,219 (19.08%). Total expenses increased $13,115,807 (10.84%).

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:

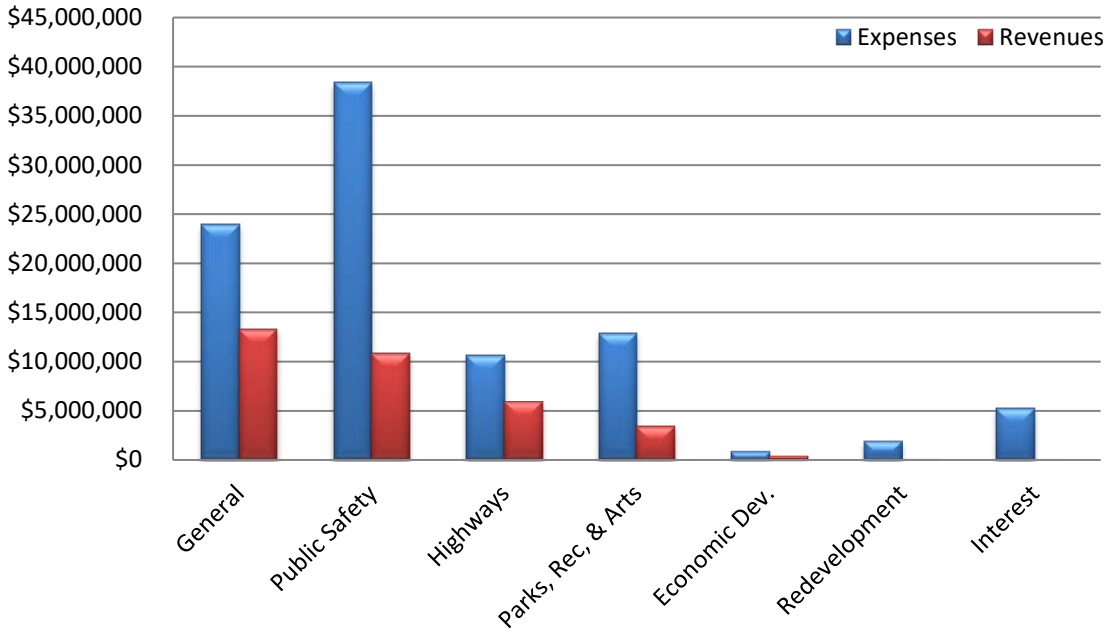
City of Orem's Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program Revenues:						
Charges for Services	$ 25,758,106	$ 22,668,242	$ 53,045,717	$ 46,944,876	$ 78,803,823	$ 69,613,118
Operating Grants and Contributions	1,517,257	1,923,056	-	-	1,517,257	1,923,056
Capital Grants and Contributions	6,656,506	15,724,784	8,254,715	2,702,656	14,911,221	18,427,440
General Revenues:						
Sales Taxes	40,129,043	38,338,115	-	-	40,129,043	38,338,115
Property Taxes	11,285,308	10,651,601	-	-	11,285,308	10,651,601
Other Taxes	9,743,667	9,684,112	-	-	9,743,667	9,684,112
Other	5,630,260	6,351,625	4,972,013	5,488,214	10,602,273	11,839,839
Total Revenues	100,720,147	105,341,535	66,272,445	55,135,746	166,992,592	160,477,281
Expenses						
General Government	23,956,702	20,714,117	-	-	23,956,702	20,714,117
Public Safety	38,423,209	33,918,124	-	-	38,423,209	33,918,124
Highways and Public Improvements	10,605,918	8,413,806	-	-	10,605,918	8,413,806
Parks, Recreation & Arts	12,900,222	13,793,147	-	-	12,900,222	13,793,147
Economic and Physical Development	836,328	1,205,616	-	-	836,328	1,205,616
Redevelopment	1,955,393	1,343,686	-	-	1,955,393	1,343,686
Interest on Long-Term Debt	5,220,064	4,618,149	-	-	5,220,064	4,618,149
Water	-	-	16,611,558	15,527,158	16,611,558	15,527,158
Water Reclamation	-	-	9,146,878	8,440,081	9,146,878	8,440,081
Storm Water	-	-	3,976,982	3,847,271	3,976,982	3,847,271
Recreation	-	-	4,206,308	3,658,261	4,206,308	3,658,261
Solid Waste	-	-	5,506,689	5,027,552	5,506,689	5,027,552
Street Lighting	-	-	812,622	536,098	812,622	536,098
Total Expenses	93,897,836	84,006,645	40,261,037	37,036,421	134,158,873	121,043,066
Change in Net Position before Transfers	6,822,311	21,334,890	26,011,408	18,099,325	32,833,719	39,434,215
Transfers In (Out)	1,661,339	1,718,817	(1,661,339)	(1,718,817)	-	-
Change in Net Position	8,483,650	23,053,707	24,350,069	16,380,508	32,833,719	39,434,215
Net Position - Beginning	295,547,815	272,494,108	195,169,789	178,789,281	490,717,604	451,283,389
Net Position - Ending	$ 304,031,465	$ 295,547,815	$ 219,519,858	$ 195,169,789	$ 523,551,323	$ 490,717,604

Governmental activities. Governmental activities increased the City of Orem's net position by $8,483,650 (2.87%). This is a decrease of $14,570,057 from the prior year. Total revenues decreased $4,621,388 (4.39%). Charges for services revenue increased $3,089,864 (13.63%) while capital grants and contributions decreased $9,068,278 (57.67%). Total expenses increased $9,891,191 (11.77%).

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 $66,788,278 because these revenues are not specific to a particular department.

Program Expenses & Revenues - Governmental Activities
For Fiscal Year Ending June 30, 2025



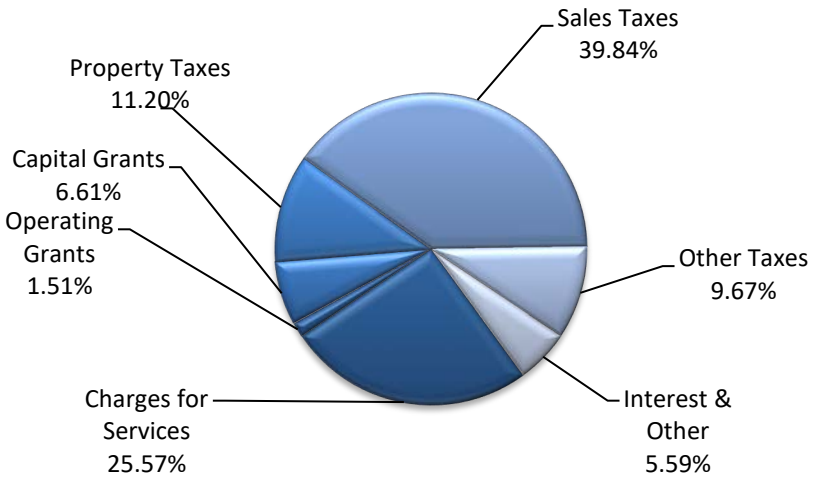
Key elements affecting the change in governmental activities net position are as follows:

- Total revenues decreased $4,621,388 (4.39%).
- Charges for services revenue increased $3,089,864 (13.63%). The increase is due primarily to Vineyard & Lindon city fire and EMS service contracts which increased due to additional staffing in those cities.
- Capital grants and contributions decreased $9,068,278 (57.67%). The decrease occurred due to spending almost all of the ARPA grant funds on eligible projects in the prior fiscal year ($11.4 million vs. $0.5 million) and thus, less grant revenue was available to be recognized as earned in the current fiscal year.

- Total expenses increased by $9,891,191 (11.77%).
- Wages and benefits (excluding compensated absences and pension expenses) increased by approximately $3.1 million over the prior year due to general department wage increases.
- Compensated absence costs increased by almost $1.6 million due primarily to incorporating GASB 101 liability accruals for sick leave and short-term medical leave.
- Pension expenses increased city-wide by over $2.7 million compared to the prior fiscal year as the City's pension liability increased.
- Interest on long-term debt increased by $601,915 over the prior fiscal year due to issuing the 2024 Sales Tax Revenue Bonds in July 2024. Interest paid and or accrued on this debt was the primary cause of the increase in this interest cost.
- Redevelopment costs increased by $611,707 due to additional tax increment received for the University Place CDA. The existing contractual arrangement with University Place requires that 90% of the tax increment received be remitted back to them.

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.

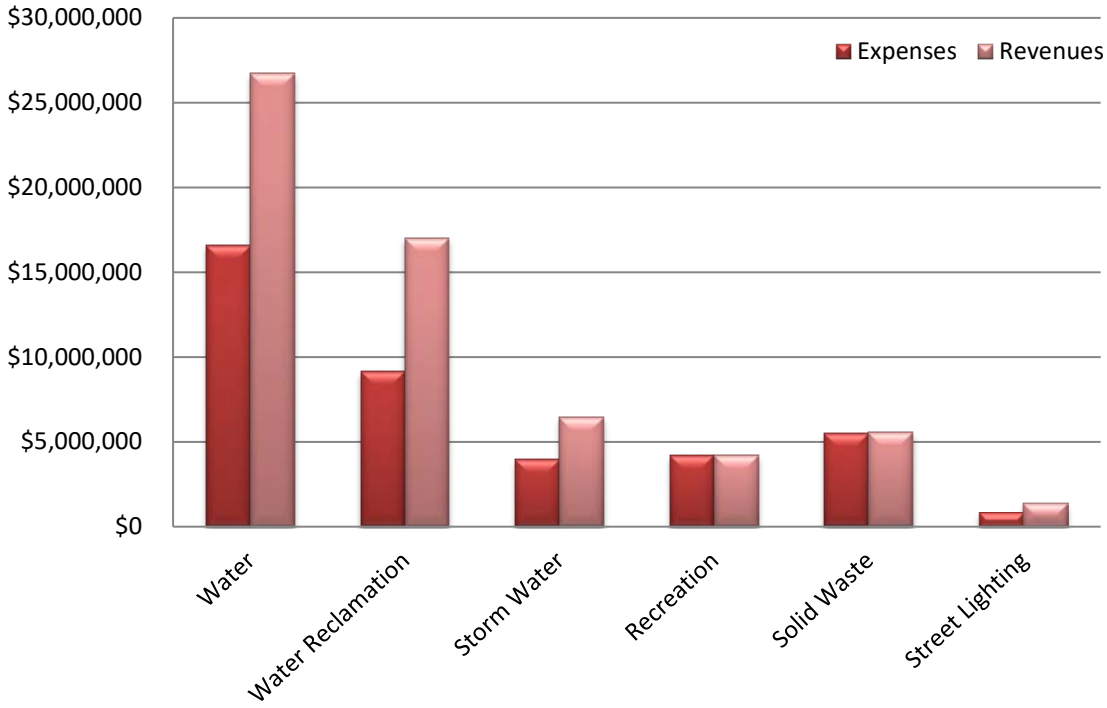
Revenues by Source - Governmental Activities
For Fiscal Year Ending June 30, 2025



Business-type activities. Business-type activities increased the City's net position by $24,350,069. The increase in net position represents a 48.65% increase for the current year. Total revenues increased $11,136,699 (20.20%) and total expenses increased $3,224,616 (8.71%). As of the end of the current fiscal year, all of the City's business-type activities reported a positive net position.

The following graph displays the business-type activities for enterprise funds reflected in the table "City of Orem's Change in Net Position".

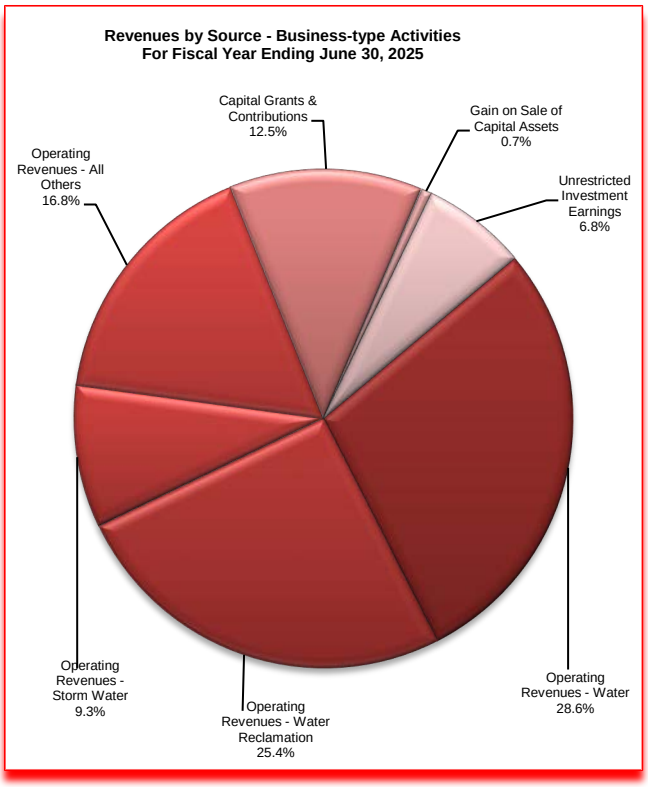
Program Expenses & Revenues - Business-type Activities
For Fiscal Year Ending June 30, 2025



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 $11,136,699 (20.20%). Total revenues increased or decreased as follows:

- Water fund total revenues increased by $7,012,033 or 32.86%. Charges for services revenues increased $1,485,300 or 8.98%. The City raised the base rate by 3.52% ($20.45 to $21.17 on a ¾" meter) and the usagee rate for Tier 1 by $0.03 or 3.53% as well as increases in Tiers 2-4. Usage also increased by 11.4%. Other revenues decreased by $226,648 due to not receiving a distribution from Metropolitan Water District of Orem (MWDO) whereas the City received $250,000 in the prior year. The decrease in the distribution is due to lower impact fees received by them. Capital grants and donations revenues increased pretty significantly due to receiving a grant of $7,000,000 from Utah County (ARPA funds) for the City's tertiary water reuse project. No such funding occurred in the prior fiscal year.



- Water Reclamation fund total revenues increased $3,744,077 or 25.65%. Charges for service revenues increased $1,651,253 due to a 36.06% increase in the sewer base rate ($12.48 to $16.98) and a 3.47% increase in the sewer volume charge ($2.59 to $2.68). However, usage decreased by 7.6%.
- Storm Water fund total revenues increased $475,414 or 7.26%. The increase was due to a $0.29 rate increase in the "equivalent service units (ESU)" rate. The rate went from $8.20/month/ESU to $8.49/month/ESU (3.54% 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 an increase in total expenses from the prior year of $3,224,616 (8.71%). Total expenses increased or decreased as follows:

- Wages and benefits (excluding compensated absences and pension expenses) increased by approximately $904,000 over the prior year due to general department wage increases.
- Compensated absence costs increased by approximately $550,000 due primarily to incorporating GASB 101 liability accruals for sick leave and short-term medical leave.
- Pension expenses increased by over $182,000 compared to the prior fiscal year as the City's pension liability increased.
- Contracted services increased $1,280,158 (11.38%) due, in large part, to increases in solid waste hauling fees, holiday lighting fees for the City's Lights On Celebration, and Central Utah Water Conservancy District (CUWCD) water treatment fees.

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 $81,904,609. Of this total amount, $26,562,945 (32.43%) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. Unassigned fund balance decreased from the prior year by $197,190. The remaining fund balance of $55,341,664 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 $26,562,945 and total fund balance increased to $49,402,820. 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 35.08% (prior year was 30.41%) of total General Fund expenditures, while total fund balance represents 65.24% (prior year was 54.08%) of total General Fund expenditures.

General Fund - Total fund balance increased $1,817,302 in the current fiscal year (the prior year had a decrease of $3,282,908). Thus, there was a positive variance from the prior year of $5,100,210.

The following elements were key factors contributing to the total fund balance increase:

- Total revenues of the fund decreased $8,580,575 (9.39%). Intergovernmental revenues decreased $10,391,213 (63.08%) and charges for services increased $1,344,591 (12.90%). Details about these variances are as follows:
    - Intergovernmental revenues decreased due to less ARPA grant funds available to spend on eligible projects and thus, less grant revenue recognized as earned (decrease over prior year of $10,960,025). All ARPA grant funds that had been received were spent by fiscal year end.
    - Charges for services increased primarily due to an increase in the Vineyard and Lindon City fire and EMS contracts of $876,096 as well as increased ambulance revenues of $240,480.

- Total expenditures decreased $12,275,186 (13.95%). 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:
    - Public Safety expenditures increased by $3,050,229 (8.97%) due primarily to higher personnel costs related to wage and benefit increases of $2,174,263 (7.87%). Police department wages and benefits increased $913,542 (5.51%) and fire department wages and benefits increased $1,260,721 (11.40%). The fire increase is due, in part, to continuing to add personnel in preparation of opening a new station in the neighboring city of Vineyard under a contracted arrangement. The remaining increase is primarily due to increased materials and supplies costs.
    - Capital outlay expenditures decreased by $16,208,171 (300.76%) due to construction costs tied to the fund for the new city center facility and the new Hillcrest Park being mostly completed in the prior fiscal year.

Debt Service Fund - Total fund balance is $1,198,865, 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 $6,990. Revenues and expenditures both had actual results almost exactly as expected.

Capital Projects Fund - Total fund balance is $14,276,271, 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 $8,343,038 (36.88%). The decrease was primarily due to spending $14.9 million on the new city center building and $4.6 million on a new fire training facility in the current fiscal year. However, a new sales tax revenue bond was issued which increased fund balance by $9.2 million.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in greater detail.

Water Fund - Unrestricted net position at the end of the year is $39,876,118, an increase of $4,989,595 (14.30%). Total net position increased by $11,716,125 (12.98%) during the current fiscal year (prior fiscal year had an increase of $5,844,603 or 6.92%). Items affecting the change in total net position of the fund are as follows:

- Operating revenues increased $1,258,652 (7.12%). Charges for services increased by 8.98% due to an 11.04% increase in usage, a 3.53% increase in the Tier 1 usage rate, and a 3.52% 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 increased $1,225,941 (8.53%) in comparison with the prior year. The increase was not caused by any one particular cost but rather a combination of personnel cost increases, higher material and supplies costs, higher costs for water treatment, and a higher administrative allocation as projects were reevaluated.
- Investment earnings decreased $1,206,702 (36.12%) due to decreasing interest rates compared to the prior fiscal year. Rates of return in the prior year averaged 5.34% while they averaged 4.75% in the current fiscal year.
- Donations and grants increased substantially by $6,679,865 (2050.01%) due to a $7 million grant received in the current fiscal year from Utah County for the City's water reuse project which did not occur in the prior fiscal year.

Water Reclamation Fund - Unrestricted net position at the end of the year is $37,200,840, an increase of $9,958,169 (36.55%). Total net position increased $9,150,438 (14.47%) during the current fiscal year (prior fiscal year had an increase of $7,277,414 or 13.00%). Items affecting the change in total net position of the fund are as follows:

- Operating revenues increased $3,563,602 (26.82%). Charges for services increased 12.86% due to a 36.06% increase in the base rate and a 3.47% increase in the sewer volume charge while there was a 7.6% decrease in actual usage. Other revenues, which are part of total operating revenues, increased due to revenues from Vineyard and Lindon City for their share of the tertiary water reuse project costs.
- Operating expenses increased $700,897 (8.53%) in comparison with the prior fiscal year. Personnel services increased $370,583 (14.93%) due to regular wage and benefit increases as well as additional sick and short-term medical leave costs that began to be accrued in the current year. The remaining increase was due to higher materials and supplies costs, a higher administrative allocation as projects were reevaluated, higher utility costs, and higher depreciation expense.
- Investment earnings increased $184,760 (15.09%) despite average rates of return decreasing from 5.34% in the prior year to 4.75% in the current fiscal year. However, the fund had significantly higher cash balances available to invest due, in large part, to higher revenues from rate increases.

- Contributions from developers decreased $1,161,198 (93.44%) due to several development projects turning over their sewer infrastructure to the City upon completion of the project in the prior year while no such development projects had yet been completed in the current fiscal year.

Storm Water Fund - Unrestricted net position at the end of the year is $14,156,041, an increase of $61,513 (0.44%). Total net position increased $3,099,699 (9.36%) during the current fiscal year (prior fiscal year had an increase of $2,674,355 or 8.78%). Items affecting the change in total net position of the fund are as follows:

- Operating revenues increased $235,662 (3.99%), due to a $0.29 increase (3.54%) in the "equivalent service units (ESU)" rate which went from $8.20/month/ESU to $8.49/month/ESU.
- Operating expenses increased $136,963 (3.64%) in comparison with the prior year. Personnel services increased $221,292 (16.54%) due to regular wage and benefit increases as well as additional sick and short-term medical leave costs that began to be accrued in the current year. Contract services decreased $64,970 (11.26%) due to master plan and personnel efficiency studies and a West Union Canal Company agreement being completed in the prior fiscal year but no such studies or agreements took place in the current fiscal year.
- Gain on Sale of Capital Assets increased $115,078 (100.00%) due primarily to the sale of a Caterpillar backhoe in the current fiscal year while the fund had no such sale of an asset in the prior 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 $78,451,009 to a final budget of $94,796,581, an increase of $16,345,572 (20.84%). The changes to the General Fund budget are briefly summarized as follows:

- Various public safety grants and donations received during the year totaled $418,982 and various fines and forfeitures related to the drug task force increased by $188,000.
- The library received several grants during the year totaling $22,440.
- 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 $7,692,442.
- 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 $542,093.
- 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 $3,156,872.
- The City transferred $3,200,000 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 $446,092.

Several General Fund revenue and expenditure categories were significantly higher or lower than their final budgeted amounts. These variances are briefly summarized as follows:

- Intergovernmental – Revenues – Actual amount was higher than the budgeted amount by $1,107,392 (22.27%). Actual revenues were higher than budgeted revenues due to the City recognizing $446,092 of 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 as well as state B&C Road revenues exceeding their budgeted amount by $635,093.
- Charges for Services – Revenues – Actual amount was higher than the budgeted amount by $1,276,951 (12.18%). The increase was primarily due to an increase of $482,057 (27.25%) in the Vineyard City Fire/EMS contract fee which was not budgeted and increased ambulance fees received over budget of $333,551 (11.91%).
- Fines and Forfeitures – Revenues – Actual amount was higher than the budgeted amount by $467,050 (30.77%). Actual revenues were higher than budgeted revenues due to higher Justice Court revenues which was primarily caused by a higher case load.
- General Government – Expenditures – Actual amounts were lower than budgeted by $1,688,803 (7.73%). The following narrative provides details about this variance from budget:
    - Wages and employee benefit costs were lower than budget by $804,007. The variance is primarily due to vacant positions that occur naturally throughout the fiscal year.
    - Professional and technical services accounts were lower than budget by $521,025 as expected service costs were either delayed or determined to not be necessary. Various studies and surveys are currently in process.
- Public Safety – Expenditures – Actual amounts were lower than budgeted by $7,503,645 (16.24%).
    - Various vehicle, equipment, and improvement costs totaling $1,514,409 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 $4,356,452 at the end of the current fiscal year.
    - Wages and employee benefit costs were lower than budget by $31,703. 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 $433,852.

- Highways and Public Improvements – Expenditures – Actual amounts were lower than budgeted by $2,854,917 (29.01%).
    - Various street overlay/reconstruction projects, slurry seal projects, micro-surfacing, and street striping and signal projects totaling $2,426,627 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 $1,229,583 (11.28%).
    - Various vehicle and equipment costs totaling $456,539 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 $334,005. 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, 2025, amounts to $341,706,010 (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 twenty-three new vehicles totaling $1,313,123, a new fire brush truck for $221,347, and a new command post trailer for $31,346. They also purchased a mobile storage system for $39,151, remodeled the gun range for $89,604, purchased new evidence lockers for $46,119, replaced the chiller at the public safety building for $106,622, replaced two furnaces at the City's fire stations for $30,673, and purchased new fire extrication equipment for $66,111.
- Using funds from the sales tax revenue bonds issued in July 2024, public safety also made some improvements to Fire Station #2 for $80,988, constructed burn structures and a classroom at the City's new fire training facility totaling $4,591,733, and had remodeling and improvement costs at the existing public safety building of $468,794.
- The parks division purchased six new vehicles for $161,540, six new riding mowers for $229,302, a new utility vehicle for $19,371, and a deep tine aerator for $57,616. They completed the cement work for the mini-train route through City Center Park and other sidewalk improvements for $258,044, the Northridge Park tennis/pickleball courts and other improvements for $679,860, the bike park trails project for $247,000, and the rebuild and improvements at Hillcrest Park for $54,257. They also began work on the Windsor Park playground, pickleball courts, and multi-sport court totaling $189,841 for the fiscal year.

- The streets division purchased four vehicles totaling $241,285, purchased a concrete clean-out trailer for $21,685, and purchased two new backhoes for $303,800.
- Various road, street light, and landscaping projects completed or added to construction in process were approximately $6,875,000.
- Recreation made some splash pad improvements totaling $20,450 and replaced the fitness center swim area scoreboard for $40,130.
- The library redesigned the lighting at Library Hall for $60,000 and purchased several pieces of equipment totaling $22,255.
- The new Orem City Center continued construction and costs for the fiscal year totaled $16,198,787.
- Several other facility projects took place in the current fiscal year at the public works building, city center, and library. These projects totaled $400,478.
- The water reclamation division continued construction on a new water reuse facility which added $3,622,874 to construction in process. They completed the work on a lift station with costs totaling $37,434. They purchased a new utility vehicle for $24,121, a new tilt trailer for $17,690, a new backhoe for $154,900, began work on a remodeling the biosolids building for $519,366, replaced the solids handling tank blower for $221,069, and various other treatment plant equipment totaling approximately $600,000. Various sewer line improvements were completed or were in process totaling $3,247,759.
- The water division had several waterline projects completed or added to construction in process totaling approximately $2,174,000. They purchased two new vehicles for $96,256, three new backhoes for $446,700, continued construction of a new 10 million gallon culinary water storage tank with costs totaling $2,699,604, continued work on a new well with costs totaling $117,491, and continued work on a water reuse project with costs totaling $5,998,936.
- The storm water division had several storm water line projects completed or added to construction in process totaling approximately $2,911,000. New vehicle purchases include one new vehicle for $128,492, a new vac truck for $429,079, a new backhoe for $148,900, and a riding mower for $19,328.
- The street lighting division purchased a new vehicle for $53,420.

City of Orem's Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 75,577,971	$ 74,011,854	$ 6,496,507	$ 6,496,507	$ 82,074,478	$ 80,508,361
Buildings and Systems	38,848,183	41,060,145	460,778	509,932	39,308,961	41,570,077
Improvements other than Buildings	34,237,850	17,395,239	2,882,045	2,964,015	37,119,895	20,359,254
Machinery and Equipment	11,589,884	11,113,299	5,833,421	4,967,334	17,423,305	16,080,633
Infrastructure	52,079,984	50,798,401	88,057,726	83,058,863	140,137,710	133,857,264
Construction in Progress	42,841,917	36,183,762	55,785,084	42,518,205	98,627,001	78,701,967
Intangibles	88,548	88,548	1,399,690	1,399,690	1,488,238	1,488,238
Total Captial Assets	$ 255,264,337	$ 230,651,248	$ 160,915,251	$ 141,914,546	$ 416,179,588	$ 372,565,794

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 $70,020,000. Of this amount, $24,500,000 comprises debt backed by the full faith and credit of the government and $45,520,000 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 Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
General Obligation Bonds	$ 24,500,000	$ 25,580,000	$ -	$ -	$ 24,500,000	$ 25,580,000
Revenue Bonds	8,800,000	-	36,720,000	39,617,000	45,520,000	39,617,000
Total Bonds	$ 33,300,000	$ 25,580,000	$ 36,720,000	$ 39,617,000	$ 70,020,000	$ 65,197,000

The City's total bonded debt increased by $4,823,000 (7.40%) during the current fiscal year. The City issued $9.2 million in sales tax revenue bonds in July of 2024 to build a new fire training facility and to remodel and make improvements to its existing public safety building along with other public safety improvements.

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 $633,094,678, 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 $660,221,596. The City currently has no outstanding general obligation debt for these types of projects. Thus, the resulting total debt limit is 8% of total taxable value or $1,293,316,274. 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 80-87.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the City of Orem at June 30, 2025 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

	2021	2022	2023	2024	2025
City	3.0%	2.3%	2.8%	3.9%	3.9%
County	2.8%	2.3%	2.8%	4.0%	3.9%
State	3.1%	2.4%	2.4%	3.0%	3.2%
Nation	5.9%	3.6%	3.6%	4.1%	4.1%

- The General Fund budget for the fiscal year ending June 30, 2026 reflects an increase of $142,639 or 0.17% in revenues, excluding appropriations of surplus, compared to the final actual revenues for the fiscal year ended June 30, 2025. The primary reasons for the increase in budgeted revenues are identified as follows:
  - A decrease in intergovernmental revenues (primarily grants) of $562,776 as the city does not budget for grants until they have actually been awarded and/or earned.
  - An increase in taxes and special assessments of $660,022 primarily due to an increase in expected sales tax revenues.
- The General Fund budget for the fiscal year ending June 30, 2026 reflects an increase of $1,959,941 or 2.35% in expenditures compared to the final actual expenditures for the fiscal year ended June 30, 2025. The primary reasons for the increases in budgeted expenditures are identified as follows:
  - Budgeted expenditures related to wage and benefit increases (primarily health insurance) caused the FY 2026 budget to increase compared to the FY 2025 actual expenditures.
  - Actual capital outlay expenditures have exceeded budgeted capital outlay expenditures in the past few years due to the ARPA and CARES grants received in those prior years. However, those grants did not have a significant effect on FY 2025 actual capital outlay expenditures (they were basically all spent at the end of FY 2024) and thus, the FY 2026 budgeted capital outlay expenditures are much closer to the actual capital outlay expenditures of FY 2025.

- 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 not seen the large increases seen in years past, the City saw a reasonable increase in FY 2025 (3.1%) and expects to see a similar increase in these revenues in FY 2026. 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 adopted budget for the 2025-2026 fiscal year (July 1, 2025 to June 30, 2026).

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, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 39,158,392	$ 95,076,742	$ 134,235,134
Investments	17,290,118	-	17,290,118
Receivables (Net of Allowance for Uncollectibles)	1,340,239	5,288,303	6,628,542
Property and Other Taxes Receivable	15,068,239	-	15,068,239
Special Assessments Receivable	34,842	-	34,842
Intergovernmental Receivables	194,253	-	194,253
Notes Receivable	312,396	-	312,396
Leases Receivable	2,478,377	-	2,478,377
Prepaid Expenses	239,450	-	239,450
Inventory	354,859	-	354,859
Restricted Assets:			
Cash and Cash Equivalents:			
Debt Service	1,039,491	3,661,788	4,701,279
Capital Improvements	19,668,133	6,019,529	25,687,662
Other Purposes	8,175,291	-	8,175,291
Receivables:			
Debt Service	1,617,613	-	1,617,613
Capital Improvement Projects	2,923,215	-	2,923,215
Other Purposes	1,547,507	-	1,547,507
Investments:			
Debt Service	2,725,454	-	2,725,454
Capital Improvement Projects	4,039,411	-	4,039,411
Pension Assets	7,277,189	-	7,277,189
Capital Assets:			
Non-depreciable Capital Assets	118,508,436	63,681,281	182,189,717
Depreciable Capital Assets (net)	136,755,901	97,233,970	233,989,871
Total Assets	380,748,806	270,961,613	651,710,419
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Loss on Debt Refundings	(0)	122,720	122,720
Pensions	12,236,143	783,382	13,019,525
Total Deferred Outflows of Resources	12,236,143	906,102	13,142,245
Total Assets & Deferred Outflows of Resources	$ 392,984,949	$ 271,867,715	$ 664,852,664
LIABILITIES			
Accounts Payable	$ 7,572,628	$ 4,280,746	$ 11,853,374
Customer Deposits	2,752,283	139,241	2,891,524
Accrued Liabilities	3,463,930	1,888,906	5,352,836
Unearned Revenues	2,216,555	1,108,405	3,324,960
Accrued Interest Payable	362,218	606,591	968,809
Liabilities Payable from Restricted Assets	1,786,278	-	1,786,278
Noncurrent Liabilities:			
Due within One Year	5,766,961	3,837,938	9,604,899
Due in more than One Year	51,339,010	40,475,850	91,814,860
Total Liabilities	75,259,864	52,337,677	127,597,541
DEFERRED INFLOWS OF RESOURCES			
Deferred Revenues - Property Taxes	10,467,613	-	10,467,613
Leases	2,478,377	-	2,478,377
Pensions	747,630	10,180	757,810
Total Deferred Inflows of Resources	13,693,620	10,180	13,703,800
NET POSITION			
Net Investment in Capital Assets	216,059,501	116,098,941	332,158,442
Restricted for:			
Debt Service	3,764,945	3,661,788	7,426,733
Capital Improvements	11,215,668	2,268,654	13,484,322
Capital Improvements - Impact Fees	1,353,888	2,203,765	3,557,653
Pensions	7,277,189	-	7,277,189
Community Development	12,525,841	-	12,525,841
Unrestricted	51,834,433	95,286,710	147,121,143
Total Net Position	304,031,465	219,519,858	523,551,323
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 392,984,949	$ 271,867,715	$ 664,852,664

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, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	$ 23,956,702	$ 13,160,520	$ -	$ 150,350
Public Safety	38,423,209	9,686,425	1,160,244	15,661
Highways and Public Improvements	10,605,918	335,366	-	5,587,949
Parks, Recreation and Arts	12,900,222	2,550,604	39,488	833,419
Economic and Physical Development	836,328	25,191	263,751	69,127
Redevelopment	1,955,393	-	53,774	-
Interest on Long-term Debt	5,220,064	-	-	-
Total Governmental Activities	93,897,836	25,758,106	1,517,257	6,656,506
Business-type Activities:				
Water	16,611,558	18,930,416	-	7,777,842
Water Reclamation	9,146,878	16,850,011	-	165,526
Storm Water	3,976,982	6,142,304	-	311,347
Recreation	4,206,308	4,193,034	-	-
Solid Waste	5,506,689	5,554,117	-	-
Street Lighting	812,622	1,375,835	-	-
Total Business-type Activities	40,261,037	53,045,717	-	8,254,715
Total Primary Government	$ 134,158,873	$ 78,803,823	$ 1,517,257	$ 14,911,221

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
$ (10,645,832)	$ -	$ (10,645,832)
(27,560,879)	-	(27,560,879)
(4,682,603)	-	(4,682,603)
(9,476,711)	-	(9,476,711)
(478,259)	-	(478,259)
(1,901,619)	-	(1,901,619)
(5,220,064)	-	(5,220,064)
(59,965,967)	-	(59,965,967)
-	10,096,700	10,096,700
-	7,868,659	7,868,659
-	2,476,669	2,476,669
-	(13,274)	(13,274)
-	47,428	47,428
-	563,213	563,213
-	21,039,395	21,039,395
(59,965,967)	21,039,395	(38,926,572)
40,129,043	-	40,129,043
11,285,308	-	11,285,308
8,766,170	-	8,766,170
541,227	-	541,227
436,270	-	436,270
4,820,001	4,494,127	9,314,128
810,259	477,886	1,288,145
1,661,339	(1,661,339)	-
68,449,617	3,310,674	71,760,291
8,483,650	24,350,069	32,833,719
295,547,815	195,169,789	490,717,604
$ 304,031,465	$ 219,519,858	$ 523,551,323

City of Orem
Balance Sheet
Governmental Funds
June 30, 2025

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents	$ 21,592,971	$ 1,065,845	$ 11,282,451	$ 363,327	$ 34,304,594
Investments	17,290,118	-	-	-	17,290,118
Receivables (Net of Allowance for Uncollectibles)	1,336,936	-	3,303	-	1,340,239
Property Taxes Receivable	6,800,000	-	-	-	6,800,000
Other Taxes Receivable	8,268,239	-	-	-	8,268,239
Special Assessments Receivable	34,842	-	-	-	34,842
Intergovernmental Receivables	105,510	-	-	88,743	194,253
Due from Other Funds	311,443	-	-	-	311,443
Notes Receivable	-	-	-	312,396	312,396
Leases Receivable	-	-	2,478,377	-	2,478,377
Prepaids	56,805	-	-	-	56,805
Restricted Cash and Cash Equivalents:					
Debt Service	906,471	133,020	-	-	1,039,491
Capital Improvement Projects	2,172,940	-	6,493,253	11,001,940	19,668,133
Other Purposes	2,719,873	-	-	5,455,418	8,175,291
Restricted Receivables:					
Debt Service	-	1,617,613	-	-	1,617,613
Capital Improvement Projects	873,215	-	-	2,050,000	2,923,215
Other Purposes	194,997	-	-	1,352,510	1,547,507
Restricted Investments:					
Debt Service	2,725,454	-	-	-	2,725,454
Capital Improvement Projects	4,039,411	-	-	-	4,039,411
Total Assets	$ 69,429,225	$ 2,816,478	$ 20,257,384	$ 20,624,334	$ 113,127,421
LIABILITIES					
Accounts Payable	$ 4,553,810	$ -	$ 1,574,074	$ 1,169,197	$ 7,297,081
Customer Deposits	2,752,283	-	-	-	2,752,283
Accrued Liabilities	1,611,689	-	1,628,717	96,130	3,336,536
Due to Other Funds	-	-	-	78,000	78,000
Unearned Revenues	1,911,952	-	299,945	4,658	2,216,555
Liabilities Payable from Restricted Assets	1,786,278	-	-	-	1,786,278
Total Liabilities	12,616,012	-	3,502,736	1,347,985	17,466,733
DEFERRED INFLOWS OF RESOURCES					
Deferred Revenues - Property Taxes	6,800,000	1,617,613	-	2,050,000	10,467,613
Deferred Revenues - Receivables	610,393	-	-	199,696	810,089
Leases	-	-	2,478,377	-	2,478,377
Total Deferred Inflows of Resources	7,410,393	1,617,613	2,478,377	2,249,696	13,756,079
FUND BALANCES					
Nonspendable	56,805	-	-	-	56,805
Restricted	13,069,883	133,020	-	16,654,274	29,857,177
Assigned	9,713,187	1,065,845	14,276,271	372,379	25,427,682
Unassigned	26,562,945	-	-	-	26,562,945
Total Fund Balances	49,402,820	1,198,865	14,276,271	17,026,653	81,904,609
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 69,429,225	$ 2,816,478	$ 20,257,384	$ 20,624,334	$ 113,127,421

Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental funds are not financial resources.	255,264,337
Total Pension Assets and Deferred Outflows of Resources are not available financial resources and are not reported in the governmental funds.	19,513,332
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.	810,089
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.	3,972,612
Long-term liabilities, including bonds payable, compensated absences, and pensions, are not due and payable in the current period.	(56,323,666)
Interest payable on long-term obligations do not require current financial resources and are not reported in the governmental funds.	(362,218)
Deferred Inflows of Resources related to pensions do not require current financial resources and are not reported in the governmental funds.	(747,630)
Net Position of Governmental Activities	$ 304,031,465

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, 2025

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes and Special Assessments	$ 49,476,751	$ 2,278,941	$ -	$ 9,423,966	$ 61,179,658
Licenses and Permits	1,764,670	-	-	-	1,764,670
Intergovernmental	6,080,917	-	1,516,047	332,878	7,929,842
Charges for Services	11,765,119	-	-	104,895	11,870,014
Fines and Forfeitures	1,984,818	-	-	-	1,984,818
Charges for Services - Other Funds	5,630,481	-	-	-	5,630,481
Impact Fees	-	-	-	243,921	243,921
Investment Earnings	3,733,044	10,711	372,729	701,254	4,817,738
Miscellaneous Revenue	2,404,883	-	544,037	1,098,605	4,047,525
Total Revenues	82,840,683	2,289,652	2,432,813	11,905,519	99,468,667
EXPENDITURES					
Current:					
General Government	19,985,426	-	-	-	19,985,426
Public Safety	37,052,691	-	-	-	37,052,691
Highways and Public Improvements	4,087,107	-	-	162,687	4,249,794
Parks, Recreation and Arts	8,988,418	-	-	1,269,547	10,257,965
Economic and Physical Development	218,488	-	128,722	317,013	664,223
Redevelopment	-	-	-	1,856,563	1,856,563
Debt Service:					
Principal Retirement	-	1,480,000	-	95,000	1,575,000
Interest and Fiscal Charges	-	5,089,206	-	4,005	5,093,211
Bond Issuance Costs	-	-	168,845	-	168,845
Leases - Principal	-	485,000	-	-	485,000
Leases - Interest	-	70,064	-	-	70,064
Capital Outlay	5,389,051	-	24,393,418	5,937,006	35,719,475
Total Expenditures	75,721,181	7,124,270	24,690,985	9,641,821	117,178,257
Excess (Deficiency) of Revenues over (under) Expenditures	7,119,502	(4,834,618)	(22,258,172)	2,263,698	(17,709,590)
OTHER FINANCING SOURCES (USES)					
Proceeds from Asset Disposals	475,632	-	401,100	-	876,732
Issuance of Bonds	-	-	9,200,000	-	9,200,000
Bond Issuance Premium	-	-	977,015	-	977,015
Transfers In	2,029,251	4,841,608	3,337,019	36,517	10,244,395
Transfers Out	(7,807,083)	-	-	(608,845)	(8,415,928)
Total Other Financing Sources (Uses)	(5,302,200)	4,841,608	13,915,134	(572,328)	12,882,214
Net Change in Fund Balances	1,817,302	6,990	(8,343,038)	1,691,370	(4,827,376)
Fund Balance - Beginning	47,585,518	1,191,875	22,619,309	15,335,283	86,731,985
Fund Balance - Ending	$ 49,402,820	$ 1,198,865	$ 14,276,271	$ 17,026,653	$ 81,904,609

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, 2025

Amounts reported for Governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances - Total Governmental Funds		$ (4,827,376)
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	$ 33,808,495	
Depreciation Expense	(9,152,064)	24,656,431
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.		
Issuance of Long-term Debt recorded as a long-term liability	$ (9,200,000)	
Principal Payments recorded as a reduction of the long-term liability	2,060,000	(7,140,000)
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.		
Bond (Premiums) Discounts	$ (977,015)	
Amortization of Bond Refundings - Loss on Defeasance	(5,948)	
Amortization of Bond Premiums (Discounts)	207,729	(775,234)
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	$ (1,595,091)	
Interest Expense	(89,725)	
Pension Expense	(1,837,722)	
Other Post Employment Benefits (OPEB) Expense	-	(3,522,538)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Special Assessment Revenues	$ (19,377)	
Charges for Services Revenues	(30,794)	
Gain (Loss) on Sale of Capital Assets	(66,473)	
Pension Revenues - Nonemployer Contributions	491,392	374,748
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.		(282,381)
Change in Net Position of Governmental Activities		$ 8,483,650

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and Special Assessments	$ 49,008,868	$ 49,008,868	$ 49,476,751	$ 467,883
Licenses and Permits	1,775,000	1,775,000	1,764,670	(10,330)
Intergovernmental	4,534,500	4,973,525	6,080,917	1,107,392
Charges for Services	10,346,789	10,488,168	11,765,119	1,276,951
Fines and Forfeitures	1,329,100	1,517,768	1,984,818	467,050
Charges for Services - Other Funds	5,630,481	5,630,481	5,630,481	-
Investment Earnings	3,905,000	3,905,000	3,733,044	(171,956)
Miscellaneous Revenues	1,636,271	2,021,102	2,404,883	383,781
Total Revenues	78,166,009	79,319,912	82,840,683	3,520,771
EXPENDITURES				
General Government:				
Legislative	658,848	500,658	494,415	6,243
Executive	1,112,970	1,331,871	1,031,576	300,295
Management Services	4,346,958	4,610,594	4,434,429	176,165
Finance	4,660,267	4,619,979	4,373,649	246,330
Legal Services	2,002,429	1,896,234	1,808,636	87,598
Community Development	6,719,270	6,647,318	6,488,123	159,195
Other - Unclassified	3,183,910	2,235,780	1,522,803	712,977
Total General Government	22,684,652	21,842,434	20,153,631	1,688,803
Public Safety:				
Police	21,271,948	24,869,771	23,440,454	1,429,317
Fire	15,897,121	21,322,647	15,248,319	6,074,328
Total Public Safety	37,169,069	46,192,418	38,688,773	7,503,645
Highways and Public Improvements:				
Administration	624,605	698,624	681,817	16,807
Traffic and Streets	5,667,916	9,141,234	6,303,124	2,838,110
Total Highways and Public Improvements	6,292,521	9,839,858	6,984,941	2,854,917
Parks, Recreation and Arts	9,541,441	10,904,931	9,675,348	1,229,583
Economic and Physical Development	159,484	250,334	218,488	31,846
Total Expenditures	75,847,167	89,029,975	75,721,181	13,276,948
Excess of Revenues over Expenditures	2,318,842	(9,710,063)	7,119,502	16,829,565
OTHER FINANCING SOURCES (USES)				
Proceeds from Asset Disposals	285,000	310,200	475,632	165,432
Leases	-	-	-	-
Transfers In	3,276,962	3,444,140	2,029,251	(1,414,889)
Transfers Out	(5,880,804)	(9,210,746)	(7,807,083)	1,403,663
Total Other Financing Sources (Uses)	(2,318,842)	(5,456,406)	(5,302,200)	154,206
Net Change in Fund Balance	-	(15,166,469)	1,817,302	16,983,771
Fund Balance - Beginning	47,585,518	47,585,518	47,585,518	-
Fund Balance - Ending	$ 47,585,518	$ 32,419,049	$ 49,402,820	$ 16,983,771

The notes to the financial statements are an integral part of this statement

City of Orem
Statement of Net Position
Proprietary Funds
June 30, 2025

	Business-type Activities - Enterprise Funds					
	Water Fund Current Year	Water Fund Prior Year	Water Reclamation Fund Current Year	Water Reclamation Fund Prior Year	Storm Water Fund Current Year	Storm Water Fund Prior Year
ASSETS						
Current Assets:						
Cash and Cash Equivalents	$ 39,863,345	$ 35,852,689	$ 36,289,076	$ 26,239,071	$ 13,981,156	$ 13,709,997
Accounts Receivable (Net of Allowance for Doubtful Accounts)	2,250,082	2,190,361	1,699,293	1,654,224	609,207	599,794
Inventories	-	-	-	-	-	-
Prepaids	-	-	-	-	-	-
Restricted Cash & Cash Equivalents:						
Debt Service	3,066,788	3,189,103	595,000	595,000	-	-
Capital Improvements	1,706,305	3,547,814	3,584,260	11,941,730	728,964	671,076
Total Current Assets	46,886,520	44,779,967	42,167,629	40,430,025	15,319,327	14,980,867
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	685,529	679,293
Improvements other than Buildings	9,379,416	9,292,177	2,467,288	2,157,761	173,446	115,667
Machinery and Equipment	3,908,761	3,862,531	8,385,008	8,083,841	3,795,930	2,900,022
Infrastructure	75,256,910	70,213,722	58,632,662	58,414,242	27,792,202	24,411,548
Construction in Progress	41,890,617	35,683,155	11,765,548	4,208,275	2,125,427	2,453,409
Intangibles	997,276	997,276	195,900	195,900	206,514	206,514
Less Accumulated Depreciation	(46,091,998)	(43,881,930)	(42,084,147)	(40,386,902)	(13,890,003)	(12,911,471)
Total Capital Assets (Net of Accumulated Depreciation)	88,851,824	79,677,773	43,030,353	36,341,211	24,167,765	21,133,702
Total Noncurrent Assets	88,851,824	79,677,773	43,030,353	36,341,211	24,167,765	21,133,702
Total Assets	135,738,344	124,457,740	85,197,982	76,771,236	39,487,092	36,114,569
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Loss on Debt Refundings	121,578	215,149	-	-	1,142	28,544
Pensions	242,332	581,417	293,860	739,092	202,863	542,496
Total Deferred Outflows of Resources	363,910	796,566	293,860	739,092	204,005	571,040
Total Assets & Deferred Outflows of Resources	$ 136,102,254	$ 125,254,306	$ 85,491,842	$ 77,510,328	$ 39,691,097	$ 36,685,609
LIABILITIES						
Current Liabilities:						
Accounts Payable	$ 2,908,301	$ 2,123,826	$ 272,977	$ 288,708	$ 574,709	$ 18,310
Customer Deposits	139,241	127,804	-	-	-	-
Accrued Liabilities	1,670,921	1,322,098	85,132	163,063	26,187	24,897
Due to Other Funds	-	-	-	-	-	-
Compensated Absences	171,377	128,008	160,879	132,298	122,346	94,583
Claims and Judgments	-	-	-	-	-	-
Unearned Revenue	200,191	206,948	-	-	-	-
Accrued Interest Payable	448,803	473,336	123,888	127,783	33,900	39,214
Leases Payable - Current Portion	-	-	-	-	-	-
Bonds Payable - Current Portion	1,967,896	1,919,951	835,329	825,329	522,175	507,120
Total Current Liabilities	7,506,730	6,301,971	1,478,205	1,537,181	1,279,317	684,124
Noncurrent Liabilities:						
Compensated Absences	184,176	6,738	111,019	6,963	133,416	4,978
Claims and Judgments	-	-	-	-	-	-
Leases Payable - Long-term Portion	-	-	-	-	-	-
Bonds Payable - Long-term Portion	26,068,230	28,036,126	11,089,093	11,924,422	1,770,596	2,292,771
Pension Liabilities	331,459	609,014	401,939	774,173	277,474	568,246
Total Noncurrent Liabilities	26,583,865	28,651,878	11,602,051	12,705,558	2,181,486	2,865,995
Total Liabilities	34,090,595	34,953,849	13,080,256	14,242,739	3,460,803	3,550,119
DEFERRED INFLOWS OF RESOURCES						
Pensions	3,149	8,072	3,819	10,260	2,636	7,531
Total Deferred Inflows of Resources	3,149	8,072	3,819	10,260	2,636	7,531
NET POSITION						
Net Investment in Capital Assets	58,842,581	52,045,593	31,091,495	26,272,939	21,342,653	18,410,804
Restricted for Debt Service	3,066,788	3,189,103	595,000	595,000	-	-
Restricted for Capital Improvements	-	103,474	2,268,654	8,038,266	-	-
Restricted for Capital Improvements - Impact Fees	223,023	67,692	1,251,778	1,108,453	728,964	622,627
Unrestricted	39,876,118	34,886,523	37,200,840	27,242,671	14,156,041	14,094,528
Total Net Position	102,008,510	90,292,385	72,407,767	63,257,329	36,227,658	33,127,959
Total Liabilities, Deferred Inflows of Resources, & Net Position	$ 136,102,254	$ 125,254,306	$ 85,491,842	$ 77,510,328	$ 39,691,097	$ 36,685,609

The notes to the financial statements are an integral part of this statement

Other Enterprise Funds Current Year	Other Enterprise Funds Prior Year	Total Current Year	Total Prior Year	Governmental Activities Internal Service Funds Current Year
$ 4,943,165	$ 4,762,155	$ 95,076,742	$ 80,563,912	$ 4,853,798
729,721	700,858	5,288,303	5,145,237	-
-	-	-	-	354,859
-	-	-	-	182,645
-	-	3,661,788	3,784,103	-
-	-	6,019,529	16,160,620	-
5,672,886	5,463,013	110,046,362	105,653,872	5,391,302
39,822	39,822	6,496,507	6,496,507	-
1,509,500	1,509,500	6,196,000	6,189,764	150,000
544,376	544,376	12,564,526	12,109,981	61,199
568,979	485,166	16,658,678	15,331,560	941,078
5,254,540	4,875,431	166,936,314	157,914,943	-
3,492	173,366	55,785,084	42,518,205	114,594
-	-	1,399,690	1,399,690	88,548
(3,055,400)	(2,865,801)	(105,121,548)	(100,046,104)	(723,125)
4,865,309	4,761,860	160,915,251	141,914,546	632,294
4,865,309	4,761,860	160,915,251	141,914,546	632,294
10,538,195	10,224,873	270,961,613	247,568,418	6,023,596
-	-	122,720	243,693	-
44,327	35,326	783,382	1,898,331	354,937
44,327	35,326	906,102	2,142,024	354,937
$ 10,582,522	$ 10,260,199	$ 271,867,715	$ 249,710,442	$ 6,378,533
$ 524,759	$ 733,255	$ 4,280,746	$ 3,164,099	$ 275,547
-	-	139,241	127,804	-
106,666	115,931	1,888,906	1,625,989	127,394
-	-	-	-	233,443
57,936	18,525	512,538	373,414	209,577
-	-	-	-	555,539
908,214	861,902	1,108,405	1,068,850	-
-	-	606,591	640,333	-
-	-	-	-	17,190
-	-	3,325,400	3,252,400	-
1,597,575	1,729,613	11,861,827	10,252,889	1,418,690
47,816	975	476,427	19,654	283,732
-	-	-	-	1,330,903
-	-	-	-	17,974
-	-	38,927,919	42,253,319	-
60,632	37,003	1,071,504	1,988,436	485,478
108,448	37,978	40,475,850	44,261,409	2,118,087
1,706,023	1,767,591	52,337,677	54,514,298	3,536,777
576	492	10,180	26,355	4,614
576	492	10,180	26,355	4,614
4,822,212	4,739,908	116,098,941	101,469,244	553,887
-	-	3,661,788	3,784,103	-
-	-	2,268,654	8,141,740	-
-	-	2,203,765	1,798,772	-
4,053,711	3,752,208	95,286,710	79,975,930	2,283,255
8,875,923	8,492,116	219,519,858	195,169,789	2,837,142
$ 10,582,522	$ 10,260,199	$ 271,867,715	$ 249,710,442	$ 6,378,533

City of Orem
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For The Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds				
	Water Fund Current Year	Water Fund Prior Year	Water Reclamation Fund Current Year	Water Reclamation Fund Prior Year	Storm Water Fund Current Year
OPERATING REVENUES					
Charges for Services	$ 18,016,875	$ 16,531,575	$ 14,491,455	$ 12,840,202	$ 6,110,768
Other Revenues	913,541	1,140,189	2,358,556	446,207	31,536
Total Operating Revenues	18,930,416	17,671,764	16,850,011	13,286,409	6,142,304
OPERATING EXPENSES					
Personnel Services	3,087,863	2,863,496	2,853,137	2,482,554	1,559,249
Supplies and Maintenance	1,319,418	1,099,567	1,028,809	915,672	302,475
Administrative Fee	1,419,327	1,288,160	837,213	766,561	376,176
Utilities	603,645	538,302	959,266	899,290	8,203
Contract Services	5,848,465	5,289,858	889,388	901,771	511,951
Equipment Lease and Rentals	37,005	47,859	4,055	367	90
Insurance	150,368	149,062	291,821	280,686	64,263
Charges in Lieu of Property Tax	71,787	71,787	52,665	52,665	29,316
Depreciation Expense	2,883,715	2,885,364	1,846,634	1,775,220	966,628
Miscellaneous	180,938	143,135	157,206	144,511	77,480
Total Operating Expenses	15,602,531	14,376,590	8,920,194	8,219,297	3,895,831
Operating Income (Loss)	3,327,885	3,295,174	7,929,817	5,067,112	2,246,473
NONOPERATING REVENUES AND EXPENSES					
Investment Earnings	2,134,283	3,340,985	1,409,170	1,224,410	768,993
Gain (Loss) on Sale of Capital Assets	282,246	2,028	80,562	84,847	115,078
Impact Fee Expenditures	(198,882)	(289,469)	(16,358)	(1,970)	(6,304)
Interest Expense	(810,145)	(861,099)	(210,326)	(218,814)	(74,847)
Total Nonoperating Revenues & Expenses	1,407,502	2,192,445	1,263,048	1,088,473	802,920
Income (Loss) before Transfers and Contributions	4,735,387	5,487,619	9,192,865	6,155,585	3,049,393
Capital Donations/Grants	7,005,710	325,845	-	-	-
Contributions - Impact Fees	288,182	451,871	84,046	72,912	46,437
Contributions - Developers	483,950	383,227	81,480	1,242,678	264,910
Transfers In	230,144	215,963	-	-	-
Transfers Out	(1,027,248)	(1,019,922)	(207,953)	(193,761)	(261,041)
Change in Net Position	11,716,125	5,844,603	9,150,438	7,277,414	3,099,699
Total Net Position - Beginning	90,292,385	84,447,782	63,257,329	55,979,915	33,127,959
Total Net Position - Ending	$ 102,008,510	$ 90,292,385	$ 72,407,767	$ 63,257,329	$ 36,227,658

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
$ 5,841,286	$ 10,952,805	$ 9,965,547	$ 49,571,903	$ 45,178,610	$ 9,666,902
65,356	170,181	114,514	3,473,814	1,766,266	7,457
5,906,642	11,122,986	10,080,061	53,045,717	46,944,876	9,674,359
1,337,957	2,966,815	2,117,931	10,467,064	8,801,938	4,785,928
320,410	838,512	1,293,671	3,489,214	3,629,320	4,329,685
352,403	427,105	339,585	3,059,821	2,746,709	-
8,657	510,503	581,572	2,081,617	2,027,821	550,437
576,921	5,275,840	4,476,936	12,525,644	11,245,486	-
4,091	-	-	41,150	52,317	23,487
69,927	143,171	137,796	649,623	637,471	-
29,316	-	-	153,768	153,768	-
987,659	189,599	155,381	5,886,576	5,803,624	98,611
71,527	174,074	119,039	589,698	478,212	-
3,758,868	10,525,619	9,221,911	38,944,175	35,576,666	9,788,148
2,147,774	597,367	858,150	14,101,542	11,368,210	(113,789)
644,319	181,681	191,594	4,494,127	5,401,308	-
-	-	31	477,886	86,906	78
(1,970)	-	-	(221,544)	(293,409)	-
(86,433)	-	-	(1,095,318)	(1,166,346)	(1,542)
555,916	181,681	191,625	3,655,151	4,028,459	(1,464)
2,703,690	779,048	1,049,775	17,756,693	15,396,669	(115,253)
-	-	-	7,005,710	325,845	-
47,518	-	-	418,665	572,301	-
178,605	-	-	830,340	1,804,510	-
-	134,000	-	364,144	215,963	-
(255,458)	(529,241)	(465,639)	(2,025,483)	(1,934,780)	(167,128)
2,674,355	383,807	584,136	24,350,069	16,380,508	(282,381)
30,453,604	8,492,116	7,907,980	195,169,789	178,789,281	3,119,523
$ 33,127,959	$ 8,875,923	$ 8,492,116	$ 219,519,858	$ 195,169,789	$ 2,837,142

City of Orem
Statement of Cash Flows
Proprietary Funds
For The Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds			
	Water Fund Current Year	Water Fund Prior Year	Water Reclamation Fund Current Year	Water Reclamation Fund Prior Year
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Customers and Users	$ 18,863,938	$ 17,533,820	$ 16,804,942	$ 13,138,383
Receipts from Interfund Services Provided	-	-	-	-
Payments to Suppliers	(9,384,695)	(8,680,214)	(3,457,205)	(3,271,591)
Payments for Personnel	(4,070,621)	(1,580,008)	(2,751,874)	(2,599,210)
Payments for Interfund Services Used	(1,419,327)	(1,288,160)	(837,213)	(766,561)
Net Cash Provided (Used) by Operating Activities	3,989,295	5,985,438	9,758,650	6,501,021
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	230,144	215,963	-	-
Transfers Out	(1,027,248)	(1,019,922)	(207,953)	(193,761)
Net Cash Provided (Used) by Noncapital Activities	(797,104)	(803,959)	(207,953)	(193,761)
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(8,083,771)	(22,144,996)	(8,418,016)	(1,704,526)
Proceeds from Sales of Capital Assets	364,426	194,561	122,546	143,740
Receipts from Impact Fees Collected	288,182	451,871	84,046	72,912
Payments to Developers - Impact Fees	(198,882)	(289,469)	(16,358)	(1,970)
Donations / Grants	7,005,710	325,845	-	-
Principal paid on Outstanding Debt	(1,651,882)	(1,606,268)	(765,000)	(760,000)
Interest paid on Outstanding Debt	(1,003,425)	(1,053,596)	(274,550)	(282,925)
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,279,642)	(24,122,052)	(9,267,332)	(2,532,769)
CASH FLOW FROM INVESTING ACTIVITIES				
Investment Earnings	2,134,283	3,340,985	1,409,170	1,224,410
Net Cash Provided (Used) by Investing Activities	2,134,283	3,340,985	1,409,170	1,224,410
Net Increase (Decrease) in Cash and Cash Equivalents	2,046,832	(15,599,588)	1,692,535	4,998,901
Cash and Cash Equivalents - Beginning of Year	42,589,606	58,189,194	38,775,801	33,776,900
Cash and Cash Equivalents - End of Year	$ 44,636,438	$ 42,589,606	$ 40,468,336	$ 38,775,801
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	$ 3,327,885	$ 3,295,174	$ 7,929,817	$ 5,067,112
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	$ 2,883,715	$ 2,885,364	$ 1,846,634	$ 1,775,220
(Increase) Decrease in Receivables	(59,721)	(117,090)	(45,069)	(148,026)
(Increase) Decrease in Inventory	-	-	-	-
(Increase) Decrease in Pension Assets	339,085	(430,119)	445,232	(565,437)
Increase (Decrease) in Accounts Payable	(1,184,506)	(1,353,407)	(73,995)	(76,629)
Increase (Decrease) in Customer Deposits	11,437	12,763	-	-
Increase (Decrease) in Accrued Liabilities	(1,260,172)	1,267,363	(97,931)	(129,082)
Increase (Decrease) in Unearned Revenue	(6,757)	(20,854)	-	-
Increase (Decrease) in Accrued Vacation/PTO Leave	220,807	1,499	132,637	(8,764)
Increase (Decrease) in Pension Liabilities	(282,478)	444,745	(378,675)	586,627
Increase (Decrease) in Claims and Judgments	-	-	-	-
Total Adjustments	661,410	2,690,264	1,828,833	1,433,909
Net Cash Provided (Used) by Operating Activities	$ 3,989,295	$ 5,985,438	$ 9,758,650	$ 6,501,021
Noncash Investing, Capital, and Financing Activities:				
Contributions of Capital Assets from Developers	$ 483,950	$ 383,227	$ 81,480	$ 1,242,678
Retainage & Payables Related to Capital Asset Acquisitions	3,577,976	1,267,901	78,264	113,532

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
$ 6,132,891	$ 5,853,201	$ 11,140,435	$ 10,047,820	$ 52,942,206	$ 46,573,224	$ -
-	-	-	-	-	-	9,674,359
(998,265)	(1,474,121)	(7,194,939)	(6,523,572)	(21,035,104)	(19,949,498)	(5,129,458)
(1,357,792)	(1,343,328)	(2,873,870)	(2,083,648)	(11,054,157)	(7,606,194)	(4,444,110)
(376,176)	(352,403)	(427,105)	(339,585)	(3,059,821)	(2,746,709)	-
3,400,658	2,683,349	644,521	1,101,015	17,793,124	16,270,823	100,791
-	-	134,000	-	364,144	215,963	-
(261,041)	(255,458)	(529,241)	(465,639)	(2,025,483)	(1,934,780)	(167,128)
(261,041)	(255,458)	(395,241)	(465,639)	(1,661,339)	(1,718,817)	(167,128)
(3,210,383)	(1,506,957)	(249,951)	(598,970)	(19,962,121)	(25,955,449)	(78,499)
150,566	9,551	-	31	637,538	347,883	78
46,437	47,518	-	-	418,665	572,301	-
(6,304)	(1,970)	-	-	(221,544)	(293,409)	-
-	-	-	-	7,005,710	325,845	-
(480,118)	(470,732)	-	-	(2,897,000)	(2,837,000)	(38,292)
(79,761)	(91,253)	-	-	(1,357,736)	(1,427,774)	(1,542)
(3,579,563)	(2,013,843)	(249,951)	(598,939)	(16,376,488)	(29,267,603)	(118,255)
768,993	644,319	181,681	191,594	4,494,127	5,401,308	-
768,993	644,319	181,681	191,594	4,494,127	5,401,308	-
329,047	1,058,367	181,010	228,031	4,249,424	(9,314,289)	(184,592)
14,381,073	13,322,706	4,762,155	4,534,124	100,508,635	109,822,924	5,038,390
$ 14,710,120	$ 14,381,073	$ 4,943,165	$ 4,762,155	$ 104,758,059	$ 100,508,635	$ 4,853,798
$ 2,246,473	$ 2,147,774	$ 597,367	$ 858,150	$ 14,101,542	$ 11,368,210	$ (113,789)
$ 966,628	$ 987,659	$ 189,599	$ 155,381	$ 5,886,576	$ 5,803,624	$ 98,611
(9,413)	(53,441)	(28,863)	(17,660)	(143,066)	(336,217)	-
-	-	-	-	-	-	10,601
339,633	(380,234)	(9,001)	(29,289)	1,114,949	(1,405,079)	770,913
(4,487)	(393,272)	(251,593)	86,688	(1,514,581)	(1,736,620)	80,062
-	-	-	-	11,437	12,763	-
1,290	644	(9,265)	26,928	(1,366,078)	1,165,853	35,767
-	-	46,312	(14,581)	39,555	(35,435)	-
156,201	(16,728)	86,252	4,780	595,897	(19,213)	275,729
(295,667)	390,947	23,713	30,618	(933,107)	1,452,937	(704,824)
-	-	-	-	-	-	(189,051)
1,154,185	535,575	47,154	242,865	3,691,582	4,902,613	214,580
$ 3,400,658	$ 2,683,349	$ 644,521	$ 1,101,015	$ 17,793,124	$ 16,270,823	$ 100,791
$ 264,910	$ 178,605	$ -	$ -	$ 830,340	$ 1,804,510	$ -
560,886	-	43,097	21,592	4,260,223	1,403,025	43,243

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NOTES TO THE FINANCIAL STATEMENTS

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 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.

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

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 or other tax revenues when such debt exists.

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.

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.

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 non-cancellable period of the lease. Lease receipts included in the measurement of the lease receivable are 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.

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.

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, paid time off (PTO), sick leave, and short-term medical leave (STML) are not expected to be liquidated with expendable available financial resources and are 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, PTO, sick leave, and STML 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 while vested and/or accumulated sick leave and STML use estimates to determine if the

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)

leave is more likely than not to be used or otherwise paid or settled. Thus, all governmental and proprietary funds record all compensated absences as a liability in the Statement of Net Position and as an expense in the Statement of Activities.

Employees are limited as to how much they can accumulate in vacation leave and PTO. Traditional vacation employees earn sick leave and PTO plan employees earn short-term medical leave (STML). Both the sick leave and STML plans may accumulate hours without limitation.

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. However, they are not material and thus, no "right to use liabilities" have been recorded in the City's financial statements.

If they were material, the City would recognize 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 would be reduced by the principal portion of any 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 would be 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.

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 non-cancellable 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.

If lease assets that are material exist, they are reported with other capital assets and if lease liabilities that are material exist, they 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.

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.

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	$ 430,525,670
Accumulated Depreciation	(175,261,333)
Net adjustment to increase *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$ 255,264,337

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, 2025 were as follows:

Long-term Liability Type	
General Obligation Bonds	$ 24,500,000
Revenue Bonds	8,800,000
Leases	3,172,164
Less: Internal Service Funds - Current Portion	(17,190)
Notes Payable	99,930
Bond Premiums Deferred	3,825,783
Compensated Absences	5,050,858
Less: Internal Service Funds - Current Portion	(209,577)
Net Pension Liability	9,770,795
Other Long-term Liabilities (inc. Claims & Judgments)	1,886,442
Less: Internal Service Funds - Current Portion	(555,539)
Net adjustment to reduce *fund balance - total governmental funds* to arrive at *net position - governmental activities*	$ 56,323,666

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	$ 1,080,000
Revenue Bonds	400,000
Leases	485,000
Notes Payable	95,000
Subtotal	2,060,000
Net adjustment to increase *net changes in fund balance* - total governmental funds to arrive at *changes in net position of governmental activities*	$ 2,060,000

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.

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.

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	$	55,848
Cash on Deposit - Checking		17,185,497
Cash on Deposit - Payroll		50,000
Total Cash on Hand & On Deposit	$	17,291,345

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, 2025, $18,029,659 of the City's bank balance of $18,381,440 is exposed to custodial credit risk as uninsured and uncollateralized. The carrying amount of the deposits at June 30, 2025, is $17,291,345.

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

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:

		Fair Value Measurements Using		
Investments by Fair Value Level	Fair Value	Level 1	Level 2	Level 3
Debt Securities:				
Utah Public Treasurer's Investment Fund	$ 153,430,032	$ -	$ 153,430,032	$ -
Zions Bank Inst. Liquidity Management Fund	12,260,887	12,260,887	-	-
Moreton Asset Management Fund	13,876,485	13,876,485	-	-
Total Debt Securities	179,567,404	26,137,372	153,430,032	-
Total Investments by Fair Value Level	$ 179,567,404	$ 26,137,372	$ 153,430,032	$ -
Total Investments Measured at Fair Value	$ 179,567,404			

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, 2025, 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, 2025, are presented below:

		Investment Maturities (in years)			
Investment Type	Fair Value	Less Than 1	1 - 5	6 - 10	More Than 10
Debt Securities:					
Utah Public Treasurer's Investment Fund	$ 153,430,032	$ 153,430,032	$ -	$ -	$ -
Zions Bank Inst. Liquidity Management Fund	12,260,887	1,312,986	10,947,901	-	-
Moreton Asset Management Fund	13,876,485	3,805,178	10,071,307	-	-
Total Debt Securities	$ 179,567,404	$ 158,548,196	$ 21,019,208	$ -	$ -

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, 2025, are presented below:

		Quality Ratings			
Investment Type	Fair Value	AAA	AA	A	Unrated
Debt Securities:					
Utah Public Treasurer's Investment Fund	$ 153,430,032	$ -	$ -	$ -	$ 153,430,032
Zions Bank Inst. Liquidity Management Fund	12,260,887	-	5,866,302	6,331,677	62,908
Moreton Asset Management Fund	13,876,485	265,040	3,005,009	3,171,551	7,434,885
Total Debt Securities	$ 179,567,404	$ 265,040	$ 8,871,311	$ 9,503,228	$ 160,927,825

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, 2025, 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 $13,876,485 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.

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, 2025, 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.

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, 2025) and then compare those values to come up with an agreed upon fair value of the securities.

As of June 30, 2025, the City had $153,126,013 invested in the PTIF which had a fair value of $153,430,032 for an unrealized gain of $304,019.

The following table shows statistical information about this investment pool:

Investment Type	Investment Percentage
Corporate Bonds and Notes	6.75 %
Money Market Accounts and Certificates of Deposit	4.92 %
U.S. Government Securities	88.33 %
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.

4. Detailed Notes for all Funds (continued)

B. External Investment Pools and Managed Investment Funds (continued)

Managed Investment Funds (continued)

As of June 30, 2025, the City had $12,283,588 invested in the ILM which had a fair value of $12,260,887 for an unrealized loss of $22,701.

The following table shows statistical information about this fund:

Investment Type	Investment Percentage
Corporate Bonds and Notes	71.84 %
Money Market Accounts and Certificates of Deposit	0.51 %
U.S. Government Securities	27.65 %
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, 2025, the City had $13,846,551 invested in the Moreton Asset Management Fund which had a fair value of $13,876,485 for an unrealized gain of $29,934.

The following table shows statistical information about this fund:

Investment Type	Investment Percentage
Corporate Bonds and Notes	26.12 %
Money Market Accounts and Certificates of Deposit	67.70 %
U.S. Government Securities	6.18 %
Total	100.00 %

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, 2025, as summarized below, has been shown in the government-wide Statement of Net Position as follows:

Housing Rehabilitation Loans	$ 186,524
Business Development Loans	13,172
Total	$ 199,696

E. Receivables

All receivables are expected to be collected within one year except for $2,434,459 of leases receivable in the Capital Projects Fund and $281,996 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, 2025, the various components of *deferred* and *unearned revenues* reported in the governmental funds were as follows:

	Unavailable	Unearned
Property Taxes Receivable	$ 10,467,613	$ 10,467,613
Accounts, Notes & Leases Receivable	3,010,010	2,434,459
Donations and Other Funds to be Used for Specific Programs	-	2,216,555
Grant & Other Money Used in Revolving Loan Programs	199,696	-
Special Assessments not yet Due	34,842	-
Total Deferred & Unearned Revenues for Governmental Funds	$ 13,712,161	$ 15,118,627

Receivables as of June 30, 2025, 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:

4. Detailed Notes for all Funds (continued)

E. Receivables (continued)

	Receivables	Allowance for Uncollectibles	Net Total Receivables
Governmental Activities			
General:			
Property Taxes	$ 6,800,000	$ -	$ 6,800,000
Other Taxes	8,268,239	-	8,268,239
Special Assessments	34,842	-	34,842
Intergovernmental	1,173,722	-	1,173,722
Accounts	1,339,459	(2,523)	1,336,936
	17,616,262	(2,523)	17,613,739
Debt Service:			
Property Taxes	1,617,613	-	1,617,613
Notes Receivable	53,819,273	(53,819,273)	-
	55,436,886	(53,819,273)	1,617,613
Capital Projects:			
Leases Receivable	2,478,377	-	2,478,377
Accounts	3,303	-	3,303
	2,481,680	-	2,481,680
Nonmajor Funds:			
Property Taxes	2,050,000	-	2,050,000
Other Taxes	1,352,510	-	1,352,510
Intergovernmental	88,743	-	88,743
Notes Receivable	448,479	(136,083)	312,396
	3,939,732	(136,083)	3,803,649
Subtotal - Governmental Activities	79,474,560	(53,957,879)	25,516,681
Business-type Activities			
Water:			
Accounts	2,271,487	(21,406)	2,250,081
Water Reclamation:			
Accounts	1,713,368	(14,075)	1,699,293
Storm Water:			
Accounts	615,196	(5,989)	609,207
Nonmajor Funds:			
Accounts	736,906	(7,184)	729,722
Subtotal - Business-type Activities	5,336,957	(48,654)	5,288,303
Totals	$ 84,811,517	$ (54,006,533)	$ 30,804,984

Leases Receivable

The City leases certain properties to third parties. As of June 30, 2025, 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

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 August 31, 2023, the City of Orem, as lessor, entered into a cell tower lease agreement with Verizon Wireless, the lessee, for property located at 233 East Center Street. The lease, including extensions, will end on September 14, 2047. The lease payment is due annually and the city received $25,950 for the fiscal year ended June 30, 2025.

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 $59,736 for the fiscal year ended June 30, 2025.

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 $60,445 for the fiscal year ended June 30, 2025.

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 $34,601 for the fiscal year ended June 30, 2025.

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 $29,577 for the fiscal year ended June 30, 2025.

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 $34,599 for the fiscal year ended June 30, 2025.

F. Capital Assets

Governmental activities capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, not being depreciated:				
Land	$ 74,011,854	$ 1,566,117	$ -	$ 75,577,971
Intangibles	88,548	-	-	88,548
Construction in Progress	36,183,762	25,730,271	(19,072,116)	42,841,917
Total Capital Assets, not being depreciated	110,284,164	27,296,388	(19,072,116)	118,508,436
Capital Assets, being depreciated:				
Buildings and Systems	71,162,975	6,236	(50,140)	71,119,071
Improvements other than Buildings	48,149,541	18,258,297	(504,693)	65,903,145
Machinery and Equipment	31,553,038	3,073,798	(1,655,009)	32,971,827
Infrastructure	137,655,557	4,367,634	-	142,023,191
Total Capital Assets, being depreciated	288,521,111	25,705,965	(2,209,842)	312,017,234
Less Accumulated Depreciation for:				
Buildings and Systems	(30,102,830)	(2,218,198)	50,140	(32,270,888)
Improvements other than Buildings	(30,754,302)	(1,446,217)	535,224	(31,665,295)
Machinery and Equipment	(20,439,739)	(2,500,209)	1,558,005	(21,381,943)
Infrastructure	(86,857,156)	(3,086,051)	-	(89,943,207)
Total Accumulated Depreciation	(168,154,027)	(9,250,675)	2,143,369	(175,261,333)
Total Capital Assets, being depreciated, net	120,367,084	16,455,290	(66,473)	136,755,901
Governmental Activities Capital Assets, net	$ 230,651,248	$ 43,751,678	$ (19,138,589)	$ 255,264,337

4. Detailed Notes for all Funds (continued)

F. Capital Assets (continued)

Business-type activities capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital Assets, not being depreciated:				
Land	$ 6,496,507	$ -	$ -	$ 6,496,507
Intangibles	1,399,690	-	-	1,399,690
Construction in Progress	42,518,205	22,326,972	(9,060,093)	55,785,084
Total Capital Assets, not being depreciated	50,414,402	22,326,972	(9,060,093)	63,681,281
Capital Assets, being depreciated:				
Buildings and Systems	6,189,764	6,236	-	6,196,000
Improvements other than Buildings	12,109,981	454,545	-	12,564,526
Machinery and Equipment	15,331,560	2,144,523	(817,405)	16,658,678
Infrastructure	157,914,943	9,286,223	(264,852)	166,936,314
Total Capital Assets, being depreciated	191,546,248	11,891,527	(1,082,257)	202,355,518
Less Accumulated Depreciation for:				
Buildings and Systems	(5,679,833)	(55,389)	-	(5,735,222)
Improvements other than Buildings	(9,145,968)	(536,513)	-	(9,682,481)
Machinery and Equipment	(10,364,222)	(1,007,315)	546,280	(10,825,257)
Infrastructure	(74,856,081)	(4,287,359)	264,852	(78,878,588)
Total Accumulated Depreciation	(100,046,104)	(5,886,576)	811,132	(105,121,548)
Total Capital Assets, being depreciated, net	91,500,144	6,004,951	(271,125)	97,233,970
Business-type Activities Capital Assets, net	$ 141,914,546	$ 28,331,923	$ (9,331,218)	$ 160,915,251

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
Governmental Activities	
General Government	$ 360,698
Public Safety	1,689,990
Highway and Streets	4,377,350
Parks, Recreation and Arts	2,518,246
Redevelopment	98,830
Economic and Physical Development	106,950
Capital assets held by the government's internal service funds are charged to various functions based on their usage of the assets	98,611
Subtotal - Governmental Activities	9,250,675
Business-type Activities	
Water	2,883,715
Water Reclamation	1,846,634
Storm Water	966,628
Recreation	38,187
Solid Waste	126
Street Lighting	151,286
Subtotal - Business-type Activities	5,886,576
Total Depreciation Expense	$ 15,137,251

Construction Commitments

The City has active construction projects as of June 30, 2025. 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:

Project	Spent-to-Date	Remaining Commitment
Water Systems Improvements	$ 27,768,058	$ 18,548,159
Street Construction and Improvements	5,962,063	5,308,575
Public Facility Construction & Improvements	24,541,598	4,544,058
Park and Recreation Improvements	1,710,108	2,449,000
Water Reclamation Improvements	10,352,000	12,148,212
Storm Water Improvements	2,568,563	6,547,590
Total	$ 72,902,390	$ 49,545,594

4. Detailed Notes for all Funds (continued)

G. Interfund Receivables, Payables and Transfers

The composition of interfund balances as of June 30, 2025, 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 In						
Transfers Out	General Fund	Debt Service Fund	Capital Projects Fund	Water Fund	Recreation Fund	Senior Citizens Fund	Total
Major Funds:							
General	$ -	$ 4,552,974	$ 3,254,109	$ -	$ -	$ -	$ 7,807,083
Water	1,027,248	-	-	-	-	-	1,027,248
Water Reclmtn	59,425	-	-	148,528	-	-	207,953
Storm Water	179,425	-	-	81,616	-	-	261,041
Nonmajor Governmental Funds:							
CARE Tax	41,104	-	-	-	-	-	41,104
Redevelopment	151,254	-	-	-	-	-	151,254
Orem Comm. Fd	90,526	-	82,910	-	134,000	-	307,436
Community Dev.	82,051	-	-	-	-	-	82,051
Sr Citizens Fund	27,000	-	-	-	-	-	27,000
Nonmajor Enterprise Funds:							
Recreation	88,450	-	-	-	-	-	88,450
Solid Waste	50,528	-	-	-	-	-	50,528
Sreet Lighting	101,629	288,634	-	-	-	-	390,263
Internal Service Funds:							
Fleet Maint.	67,611	-	-	-	-	-	67,611
Self-Insurance	63,000	-	-	-	-	36,517	99,517
Total	$ 2,029,251	$ 4,841,608	$ 3,337,019	$ 230,144	$ 134,000	$ 36,517	$ 10,608,539

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

4. Detailed Notes for all Funds (continued)

H. Jointly Governed Organizations (continued)

with URMA. During the year ended June 30, 2025, the City paid premiums of approximately $296,000 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, 2025, the City paid solid waste tipping fees of approximately $1,245,000 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, 2025, the City paid participation fees of approximately $222,000 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, 2025, the City paid UTOPIA approximately $54,000 in customer service fees. The City also paid $3,560,710 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

4. Detailed Notes for all Funds (continued)

H. Jointly Governed Organizations (continued)

June 30, 2025, the City forwarded Contract Utility Enhancement (CUE) agreement receipts of approximately $31,000 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, 2025:

Year ending June 30,	Governmental Activities
2026	$ 572,332
2027	556,765
2028	557,380
2029	557,616
2030	558,626
2031-2035	563,758
2036-2040	6,524
Total minimuim lease payments	3,373,001
Less: Amount representing interest	(200,837)
Present value of net minimum lease payments	$ 3,172,164

Equipment and related accumulated depreciation under leases is as follows:

	Governmental Activities
Cost of Equipment	$ 6,331,185
Accumulated Depreciation	(1,856,379)
Difference	$ 4,474,806

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 $24,500,000.

4. Detailed Notes for all Funds (continued)

J. Long-term Debt (continued)

General Obligation Bonds (continued)

General obligation bonds are direct obligations and pledge the full faith and credit of the government.

General obligation bonds outstanding at June 30, 2025, are as follows:

Purpose	Interest Rates	Amount
Governmental activities:		
2019 Public Facilities Construction	3.625% to 5.00%	$ 24,500,000
Total		$ 24,500,000

Annual debt service requirements to maturity for the above reflected general obligation debt is as follows:

Year Ended June 30,	Governmental Activities		
	Principal	Interest	Totals
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
2030	605,000	1,075,763	1,680,763
2031-2035	3,765,000	4,903,938	8,668,938
2036-2040	5,330,000	3,779,312	9,109,312
2041-2045	7,375,000	2,201,438	9,576,438
2046-2050	5,420,000	345,656	5,765,656
Totals	$ 24,500,000	$ 16,868,433	$ 41,368,433

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, 2025:

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, 2025, is $172,000.

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, 2025, is $1,343,000.

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, 2025, is $3,780,000.

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, 2025, is $27,260,000.

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, 2025, is $4,165,000.

Sales Tax Revenue Bonds – Series 2024

In July of 2024, the City issued revenue bonds of $9,200,000 through a public offering for the construction of a new fire training facility and to remodel the current public safety building. The terms of the bond contract require principal payable annually commencing in April 2025 and interest payable semi-annually in April and October through April 2044. The interest rate is fixed at 5.00%. Outstanding principal at June 30, 2025, is $8,800,000.

Revenue bonds currently outstanding at June 30, 2025, are as follows:

Purpose	Interest Rates	Amount
Governmental Activities:		
Public Safety	5.00%	$ 8,800,000
		8,800,000
Business-type Activities:		
Water	1.48%-5.00%	$ 24,074,827
Wastewater Treatment	0.00%-5.00%	10,655,000
Storm Water	1.48%-5.00%	1,990,173
		36,720,000
Total		$ 45,520,000

Annual debt service requirements to maturity for the above reflected revenue bond debt is as follows:

4. Detailed Notes for all Funds (continued)

J. Long-term Debt (continued)

Revenue Bonds (continued)

Year Ended June 30,	Governmental Activities		Business-type Activities		
	Principal	Interest	Principal	Interest	Totals
2026	$ 290,000	$ 440,000	$ 2,970,000	$ 1,285,284	$ 4,985,284
2027	300,000	425,500	2,875,000	1,205,475	4,805,975
2028	315,000	410,500	3,140,000	1,108,850	4,974,350
2029	335,000	394,750	1,930,000	1,021,650	3,681,400
2030	350,000	378,000	1,500,000	966,825	3,194,825
2031-2035	2,030,000	1,609,000	6,430,000	4,137,050	14,206,050
2036-2040	2,595,000	1,048,000	6,425,000	2,953,300	13,021,300
2041-2045	2,585,000	331,000	7,850,000	1,530,400	12,296,400
2046-2050	-	-	3,600,000	145,400	3,745,400
Totals	$ 8,800,000	$ 5,036,750	$ 36,720,000	$ 14,354,234	$ 64,910,984

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, 2025, is $99,930.

Notes payable currently outstanding at June 30, 2025, are as follows:

Purpose	Interest Rates	Amount
Governmental Activities:		
HUD Section 108 Loan - Economic Development	Variable	$ 99,930
Total		$ 99,930

Annual debt service requirements to maturity for the above reflected notes payable is as follows:

4. Detailed Notes for all Funds (continued)

J. Long-term Debt (continued)

Changes in Long-term Liabilities (continued)

Year Ended June 30,	Governmental Activities Principal	Interest	Totals
2026	$ 99,930	$ 1,369	$ 101,299
Totals	$ 99,930	$ 1,369	$ 101,299

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, 2025, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Bonds Payable:					
General Obligation Bonds	$ 25,580,000	$ -	$ (1,080,000)	$ 24,500,000	$ 440,000
Revenue Bonds	-	9,200,000	(400,000)	8,800,000	290,000
Plus Issuance Premiums	3,056,498	977,015	(207,730)	3,825,783	180,481
Total Bonds Payable	28,636,498	10,177,015	(1,687,730)	37,125,783	910,481
Notes Payable	194,930	-	(95,000)	99,930	99,930
Lease Purchase Financing	3,695,456	-	(523,292)	3,172,164	507,190
Compensated Absences	3,180,036	1,870,821	-	5,050,857	3,693,821
Pension Liabilities	6,724,477	3,046,318	-	9,770,795	-
Other Long-term Liabilites	2,075,492	251,934	(440,984)	1,886,442	555,539
Governmental Activities Long-term Liabilities	$ 44,506,889	$ 15,346,088	$ (2,747,006)	$ 57,105,971	$ 5,766,961
Business-type Activities					
Bonds Payable:					
Revenue Bonds	$ 39,617,000	$ -	$ (2,897,000)	$ 36,720,000	$ 2,970,000
Plus Issuance Premiums	5,888,719	-	(355,400)	5,533,319	355,400
Total Bonds Payable	45,505,719	-	(3,252,400)	42,253,319	3,325,400
Compensated Absences	393,068	595,897	-	988,965	512,538
Pension Liabilities	1,988,436	-	(916,932)	1,071,504	-
Business-type Activities Long-term Liabilities	$ 47,887,223	$ 595,897	$ (4,169,332)	$ 44,313,788	$ 3,837,938

4. Detailed Notes for all Funds (continued)

J. Long-term Debt (continued)

Compensated Absences

The City operates two compensated absence plans. A traditional vacation plan and a 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 the maximum number of hours of earned vacation as shown in the table below. 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 employees' years of service. Employees, upon termination, may be paid up to the maximum number of hours of earned PTO as shown in the table below. Employees in this plan also accumulate hours in a short-term medical leave (STML) bank but these hours are not paid out upon termination.

Plan Type	Regular Maximum Accumulated Hours	Executive Staff Maximum Accumulated Hours	Fire Maximum Accumulated Hours
Vacation Plan:			
0-5 Years of Service	240	364	336
6-10 Years of Service	288	364	404
11+ Years of Service	336	364	470
PTO Plan	480	686	672
Sick Leave Plan	Unlimited	Unlimited	Unlimited
STML Plan	Unlimited	Unlimited	Unlimited

The City has implemented GASB 101 for compensated absences. Amounts for vested vacation and PTO hours earned and not yet paid have been accrued as a liability at June 30, 2025. Sick and STML hours accumulated but not paid have also been accrued as a liability at June 30, 2025, using estimates to determine if the leave is more likely than not to be used or otherwise paid or settled. Any salary-related payments related to Medicare taxes (the City does not participate in Social Security) and pensions were included as part of total liability calculations.

The impact of implementing GASB 101 was not material to the financial statements as a whole or to any one individual fund and thus, prior year fund balances or net position balances were not restated. All changes due to this

4. Detailed Notes for all Funds (continued)

J. Long-term Debt (continued)

Compensated Absences (continued)
implementation were accounted for as part of the compensated absences liability and as personnel expenditures in the current fiscal year in the respective fund Statements of Position, Statement of Activities, Balance Sheets, and Statement of Revenues, Expenditures, and Changes in Fund Balances/Net Position.

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 governments, or (b) are imposed by law through constitutional provisions or enabling legislation.

4. Detailed Notes for all Funds (continued)

K. Equity Classification (continued)

Governmental Fund Financial Statements (continued)

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, 2025.

The governmental fund balance classifications and categories at the end of the current fiscal year are as follows:

4. Detailed Notes for all Funds (continued)

K. Equity Classification (continued)

Governmental Fund Financial Statements (continued)

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds [1]	Total Governmental Funds
Fund Balances:					
Nonspendable:					
Prepaids	$ 56,805	$ -	$ -	$ -	$ 56,805
	56,805	-	-	-	56,805
Restricted:					
Class "C" Roads	6,588,420	-	-	-	6,588,420
Utopia DSR Pledge	3,631,925	-	-	-	3,631,925
Task Force	2,824,538	-	-	-	2,824,538
Parks, Rec., & Arts	-	-	-	3,651,697	3,651,697
Fitness Center/Scera Pool	-	-	-	144,785	144,785
HeArt of Downtown Prjct	-	-	-	500,000	500,000
Hillcrest/Lakeside Parks	-	-	-	118,270	118,270
Windsor/Library Parks	-	-	-	1,200,000	1,200,000
Street Improvements	-	-	-	4,495,313	4,495,313
Capital Improvements	-	-	-	232,167	232,167
Public Safety	25,000	-	-	526,886	551,886
Debt Service	-	133,020	-	-	133,020
Redevelopment	-	-	-	5,443,088	5,443,088
Community Dev.	-	-	-	342,068	342,068
	13,069,883	133,020	-	16,654,274	29,857,177
Assigned:					
Vehicles	890,288	-	-	-	890,288
Public Safety Equip.	1,610,775	-	3,654	-	1,614,429
Public Safety Oper.	463,752	-	-	-	463,752
Public Safety Bldg Remode	-	-	2,180,840	-	2,180,840
Fire - Vineyard Station	4,356,452	-	-	-	4,356,452
Fire Training Facility	-	-	2,991,761	-	2,991,761
Library Equipment	742,891	-	406,750	-	1,149,641
Library Operations	140,819	-	-	-	140,819
Economic Dev. Funds	223,303	-	-	-	223,303
City Manager Oper.	60,360	-	-	-	60,360
Finance Operations	69,448	-	-	-	69,448
Recreation Operations	10,408	-	-	-	10,408
Public Works Equip.	4,411	-	-	-	4,411
Public Works Oper.	149,839	-	-	-	149,839
Facility Improvements	-	-	640,283	-	640,283
Street/Street Light Imp.	-	-	2,467,206	-	2,467,206
Park Improvements	-	-	2,170,174	-	2,170,174
Fitness Center & Equip.	-	-	588,483	-	588,483
City Center Facility	-	-	2,629,870	-	2,629,870
Debt Service	-	1,065,845	-	-	1,065,845
Community Programs	82,845	-	-	43,486	126,331
Murdock Canal	47,572	-	-	-	47,572
Capital Improvements	804,811	-	197,250	57,614	1,059,675
Senior Citizen Programs	-	-	-	271,279	271,279
Employee Programs	55,213	-	-	-	55,213
	9,713,187	1,065,845	14,276,271	372,379	25,427,682
Unassigned	26,562,945	-	-	-	26,562,945
Total Fund Balances	$ 49,402,820	$ 1,198,865	$ 14,276,271	$ 17,026,653	$ 81,904,609

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, 2025, the outstanding recapture program liability is $1,569,995. 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, 2025, the estimated reserves liability is $330,740. 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, 2024 and 2025 is as follows:

Year ended June 30,	2024	2025
Claim liability, beginning of year	$ 386,048	$ 332,321
Claims incurred during the year	-	-
Changes in estimates of claims of prior periods	93,588	11,808
Payments on claims during the year	(147,315)	(13,389)
Claim liability, end of year	$ 332,321	$ 330,740

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.

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 $3,560,710. 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 $62,401,717.

The City does receive an annual "dividend" from earnings which the City uses to offset a portion of the pledge amount paid. For Fiscal Year 2025, the amount received totaled $1,027,959.

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.

5. Other Information (continued)

B. Contingent Liabilities (continued)

Utah Infrastructure Agency (UIA) (continued)

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.

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.

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 2025.

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.

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.

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.

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, 2025 are as follows:

Retirement System	Employee Paid	Employer Paid for Employee	Employer Contribution Rates	Employer Rate for 401(k) Plan
Noncontributory System				
Local Governmental - Tier 1	N/A	N/A	16.97%	N/A
Local Governmental - Tier 2	N/A	N/A	15.89%	N/A
Contributory System				
Local Governmental - Tier 1	6.00%	N/A	12.96%	N/A
Local Governmental - Tier 2	N/A	N/A	17.65%	N/A
Public Safety System				
Noncontributory - Tier 1	N/A	N/A	36.97%	N/A
Contributory (122) - Tier 2	N/A	4.73%	28.02%	N/A
Firefighters System				
Division B - Tier 1	N/A	16.71%	4.34%	N/A
Division B - Tier 2	N/A	4.73%	14.08%	N/A
Tier 2 DC Only				
Local Governmental - Noncontrib.	N/A	N/A	5.19%	10.00%
Local Governmental - Contributory	N/A	N/A	6.95%	10.00%
Public Safety	N/A	N/A	14.02%	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.

5. Other Information (continued)

C. Pension Plans (continued)

Contributions (continued)
For the fiscal year ended June 30, 2025, the employer and employee contributions to the Systems were as follows:

Retirement System	Employer Contributions	Employee Contributions
Noncontributory System	$ 1,465,938	-
Contributory System	40,412	18,709
Public Safety System	1,463,102	-
Firefighters System	154,752	595,837
Tier 2 Public Employees System	1,436,544	68,780
Tier 2 Public Safety and Firefighter System	1,780,688	381,006
Tier 2 DC Public Employees Plan	115,606	-
Tier 2 DC Public Safety & Firefighter System	27,209	-
Total Contributions	$ 6,484,251	$ 1,064,332

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, 2025, the City had a total pension asset of $7,277,189 and a total pension liability of $10,842,296.

Retirement System	Proportionate Share	Pension Asset	Pension Liability
Noncontributory System	1.0617355%	$ -	$ 3,366,887
Contributory System	2.5475607%	-	319,275
Public Safety System	7.5856182%	-	5,471,569
Firefighters System	4.2763391%	7,277,189	-
Tier 2 Public Employees System	0.3120147%	-	930,549
Tier 2 Public Safety and Firefighter System	1.6671111%	-	754,016
Total Pension Asset / Liability		$ 7,277,189	$ 10,842,296

The pension assets and liabilities were measured as of December 31, 2024, and the total pension liability used to calculate the total pension asset and liability was determined by an actuarial valuation as of January 1, 2024, and rolled forward using generally accepted actuarial procedures. The proportion of the

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, 2025, the City had pension expenses of $8,117,996. The following table details this total pension expense by retirement system:

Retirement System	Pension Expense
Noncontributory System	$ 3,064,845
Contributory System	60,584
Public Safety System	3,634,347
Firefighters System	(747,085)
Tier 2 Public Employees System	1,015,156
Tier 2 Public Safety & Firefighter System	1,090,149
Total	$ 8,117,996

At June 30, 2025, 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	$ 2,006,180	$ -
Contributory System	-	-
Public Safety System	1,574,077	-
Firefighters System	981,576	-
Tier 2 Public Employees System	402,283	6,411
Tier 2 Public Safety & Firefighter System	456,493	39,617
	5,420,609	46,028
Changes in assumptions:		
Noncontributory System	278,504	-
Contributory System	-	-
Public Safety System	188,552	-
Firefighters System	2,858	-
Tier 2 Public Employees System	310,792	96
Tier 2 Public Safety & Firefighter System	422,865	11,840
	1,203,571	11,936

(table continues on next page)

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	1,014,160	-
Contributory System	171,421	-
Public Safety System	754,901	-
Firefighters System	812,232	-
Tier 2 Public Employees System	59,476	-
Tier 2 Public Safety & Firefighter System	48,873	-
	2,861,063	-
Changes in proportion and difference between contributions and proportionate share of contributions:		
Noncontributory System	1,748	19,881
Contributory System	-	-
Public Safety System	24,777	-
Firefighters System	-	654,793
Tier 2 Public Employees System	136,136	10,477
Tier 2 Public Safety & Firefighter System	75,639	14,694
	238,300	699,845
Contributions subsequent to the measurement date:		
Noncontributory System	719,856	-
Contributory System	20,165	-
Public Safety System	739,421	-
Firefighters System	76,901	-
Tier 2 Public Employees System	823,358	-
Tier 2 Public Safety & Firefighter System	916,280	-
	3,295,981	-
Total Deferred Outflows / Inflows of Resources:		
Noncontributory System	4,020,448	19,881
Contributory System	191,586	-
Public Safety System	3,281,728	-
Firefighters System	1,873,567	654,793
Tier 2 Public Employees System	1,732,045	16,984
Tier 2 Public Safety & Firefighter System	1,920,150	66,151
	$ 13,019,524	$ 757,809

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, 2024, are reported as deferred outflows of resources related to pensions in the amount of $3,295,981 (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
2025	$ 4,018,485
2026	4,915,040
2027	(986,895)
2028	(45,980)
2029	368,883
Thereafter	696,201

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
2025	$ 1,917,950	$ (1,428)	$ 1,679,039	$ 230,661	$ 106,101	$ 86,163
2026	1,849,420	244,539	1,220,152	1,303,188	164,494	133,247
2027	(411,513)	(61,499)	(302,621)	(331,082)	70,160	49,660
2028	(75,146)	(10,191)	(54,263)	(60,895)	86,338	68,177
2029	-	-	-	-	206,718	162,165
Thereafter	-	-	-	-	257,894	438,307

Actuarial Assumptions
The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement period:

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%	7.01%	2.45%
Debt Securities	20%	2.54%	0.51%
Real Assets	18%	5.45%	0.98%
Private Equity	12%	10.05%	1.21%
Absolute Return	15%	4.36%	0.65%
Cash and Cash Equivalents	0%	0.49%	0.00%
Totals	100%		5.80%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.30%

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:

Retirement System	1.00% Decrease (5.85%)	Discount Rate (6.85%)	1.00% Increase (7.85%)
Noncontributory System	$ 14,239,167	$ 3,366,887	$ (5,751,438)
Contributory System	1,356,164	319,275	(567,142)
Public Safety System	14,927,237	5,471,569	(2,267,554)
Firefighters System	350,998	(7,277,189)	(13,559,756)
Tier 2 Public Employees System	2,779,325	930,549	(507,616)
Tier 2 Public Safety & Firefighter System	2,571,123	754,016	(698,790)
Total	$ 36,224,014	$ 3,565,107	$ (23,352,296)

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

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, 2025, was $46,100,978. The City's expense for this plan for the year ended June 30, 2025, was approximately $599,000 or 1.30% 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	2025	2024	2023
Employer Contributions	$ 346,121	$ 279,222	$ 288,413
Employee Contributions	$ -	$ -	$ -

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, 2025, was $46,100,978. The City's expense for this plan for the year ended June 30, 2025, was approximately $2,259,000 or 3.70% 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	2025	2024	2023
Employer Contributions	$ 175,608	$ 167,230	$ 154,633
Employee Contributions	$ 190,943	$ 177,458	$ 186,081

E. 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.

5. Other Information (continued)

F. 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, 2025, 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 CDA: University Place	$ 2,025,071	$ 257,830
Total	$ 2,025,071	$ 257,830

During the year ending June 30, 2025, the RDA expended monies in the categories below as follows:

Economic Development	$ 1,856,563
Capital Outlay	-
Total	$ 1,856,563

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
2025	$ 1,822,564
2024	1,217,065
2023	1,188,797
2022	1,119,739
2021	1,034,885

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
Noncontributory System					
As of December 31, 2024	1.0617355%	$ 3,366,887	$ 9,240,089	36.4%	96.0%
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%
Contributory System					
As of December 31, 2024	2.5475607%	$ 319,275	$ 315,749	101.1%	97.3%
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%
Public Safety System					
As of December 31, 2024	7.5856182%	$ 5,471,569	$ 3,975,033	137.6%	91.8%
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%

(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
Firefighters System					
As of December 31, 2024	4.2763391%	$ (7,277,189)	$ 3,846,145	-189.2%	112.7%
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%
Tier 2 Public Employees System					
As of December 31, 2024	0.3120147%	$ 930,549	$ 9,244,715	10.1%	87.4%
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	0.2959559%	$ 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%
Tier 2 Public Safety and Firefighters System					
As of December 31, 2024	1.6671111%	$ 754,016	$ 7,609,885	9.9%	90.1%
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%
Total - As of December 31, 2024		$ 3,565,107	$ 34,231,616	10.4%	
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%	

REQUIRED
SUPPLEMENTARY INFORMATION

City of Orem
Schedule of Contributions
Utah Retirement Systems (URS)
Last Ten Fiscal Years

System	Contractually Required Contribution	Contributions in relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll [1]
Noncontributory System					
As of June 30, 2025	$ 1,465,938	$ 1,465,938	$ -	$ 8,968,949	16.34%
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%
Contributory System					
As of June 30, 2025	$ 40,412	$ 40,412	$ -	$ 311,822	12.96%
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%
Public Safety System					
As of June 30, 2025	$ 1,463,102	$ 1,463,102	$ -	$ 3,985,854	36.71%
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%
Firefighters System					
As of June 30, 2025	$ 154,753	$ 154,753	$ -	$ 3,865,262	4.00%
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%
Tier 2 Public Employees System *					
As of June 30, 2025	$ 1,436,544	$ 1,436,544	$ -	$ 9,798,710	14.66%
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%

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REQUIRED
SUPPLEMENTARY INFORMATION

City of Orem
Schedule of Contributions
Utah Retirement Systems (URS)
Last Ten Fiscal Years

System	Contractually Required Contribution	Contributions in relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll [1]
Tier 2 Public Safety & Firefighters System *					
As of June 30, 2025	$ 1,780,688	$ 1,780,688	$ -	$ 8,056,422	22.10%
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%
Tier 2 Public Employees DC Only System *					
As of June 30, 2025	$ 115,606	$ 115,606	$ -	$ 2,227,480	5.19%
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%
Tier 2 Public Safety & Firefighter DC Only System *					
As of June 30, 2025	$ 27,209	$ 27,209	$ -	$ 401,678	6.77%
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%
Total - As of June 30, 2025	$ 6,484,252	$ 6,484,252	$ -	$ 37,616,177	17.24%
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%

* 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..

Utah Retirement Systems Pensions

Accumulated Assets

There are no assets accummulated 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

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

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 Community Foundation Fund – This fund is used to account for the financial transactions of the Orem Community Foundation, 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, 2025

	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	$ -	$ -	$ -	$ 45,333	$ -
Intergovernmental Receivables	-	-	-	-	-
Notes Receivable	-	-	-	112,700	-
Restricted Cash and Cash Equivalents:					
Capital Improvement Projects	1,353,888	1,353,888	2,202,698	-	2,002,266
Other Purposes	-	-	3,234,880	-	1,832,041
Restricted Receivables:					
Capital Improvement Projects	-	-	-	-	-
Other Purposes	-	-	607,520	-	744,990
Total Assets	$ 1,353,888	$ 1,353,888	$ 6,045,098	$ 158,033	$ 4,579,297
LIABILITIES					
Accounts Payable	$ -	$ -	$ 198,179	$ 95,761	$ 835,245
Accrued Liabilities	-	-	-	-	75,741
Unearned Revenues	-	-	-	4,658	-
Due to Other Funds	-	-	-	-	-
Total Liabilities	-	-	198,179	100,419	910,986
DEFERRED INFLOWS OF RESOURCES					
Deferred Revenues - Property Taxes	-	-	-	-	-
Deferred Revenues - Receivables	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
FUND BALANCES					
Restricted:					
Parks, Recreation, & Arts	-	-	3,651,697	-	-
Fitness Center Improvements	-	-	30,038	-	-
Scera Pool Improvements	-	-	114,747	-	-
Hillcrest & Lakeside Park Improvements	-	-	118,270	-	-
HeArt of Downtown Project	-	-	500,000	-	-
Library Park Project	-	-	850,000	-	-
Windsor Park Project	-	-	350,000	-	-
Public Safety Improvements	526,886	526,886	-	-	-
Traffic Signals	77,406	77,406	-	-	-
Round-a-bouts	84,086	84,086	-	-	-
Street Improvements	665,510	665,510	-	-	3,668,311
Capital Improvements	-	-	232,167	-	-
Redevelopment	-	-	-	-	-
Community Development	-	-	-	-	-
Assigned:					
Community Programs	-	-	-	-	-
Capital Improvements	-	-	-	57,614	-
Senior Citizen Programs	-	-	-	-	-
Total Fund Balances	1,353,888	1,353,888	5,846,919	57,614	3,668,311
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,353,888	$ 1,353,888	$ 6,045,098	$ 158,033	$ 4,579,297

Special Revenue Funds						
Redevelopment Agency Fund	Community Development & Rehabilitation Fund	Orem Community Foundation Fund	Senior Citizens Fund	Total	Total Nonmajor Governmental Funds
$ -	$ -	$ 43,486	$ 274,508	$ 363,327	$ 363,327
-	88,743	-	-	88,743	88,743
-	199,696	-	-	312,396	312,396
5,443,088	-	-	-	9,648,052	11,001,940
-	388,497	-	-	5,455,418	5,455,418
2,050,000	-	-	-	2,050,000	2,050,000
-	-	-	-	1,352,510	1,352,510
$ 7,493,088	$ 676,936	$ 43,486	$ 274,508	$ 19,270,446	$ 20,624,334
$ -	$ 36,783	$ -	$ 3,229	$ 1,169,197	$ 1,169,197
-	20,389	-	-	96,130	96,130
-	-	-	-	4,658	4,658
-	78,000	-	-	78,000	78,000
-	135,172	-	3,229	1,347,985	1,347,985
2,050,000	-	-	-	2,050,000	2,050,000
-	199,696	-	-	199,696	199,696
2,050,000	199,696	-	-	2,249,696	2,249,696
-	-	-	-	3,651,697	3,651,697
-	-	-	-	30,038	30,038
-	-	-	-	114,747	114,747
-	-	-	-	118,270	118,270
-	-	-	-	500,000	500,000
-	-	-	-	850,000	850,000
-	-	-	-	350,000	350,000
-	-	-	-	-	526,886
-	-	-	-	-	77,406
-	-	-	-	-	84,086
-	-	-	-	3,668,311	4,333,821
-	-	-	-	232,167	232,167
5,443,088	-	-	-	5,443,088	5,443,088
-	342,068	-	-	342,068	342,068
-	-	43,486	-	43,486	43,486
-	-	-	-	57,614	57,614
-	-	-	271,279	271,279	271,279
5,443,088	342,068	43,486	271,279	15,672,765	17,026,653
$ 7,493,088	$ 676,936	$ 43,486	$ 274,508	$ 19,270,446	$ 20,624,334

City of Orem
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended June 30, 2025

	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	-	-	3,193,092	-	4,205,803
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Impact Fees	243,921	243,921	-	-	-
Investment Earnings	78,321	78,321	193,897	2,743	168,695
Miscellaneous Revenues	-	-	-	787	741,927
Total Revenues	322,242	322,242	3,386,989	3,530	5,116,425
EXPENDITURES					
Current:					
Highways and Public Improvements	-	-	-	-	162,687
Parks, Recreation and Arts	-	-	1,188,550	-	-
Economic and Physical Development	4,724	4,724	-	8,346	-
Redevelopment	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Capital Outlay	626,747	626,747	702,503	-	4,398,177
Total Expenditures	631,471	631,471	1,891,053	8,346	4,560,864
Excess (Deficiency) of Revenues over (under) Expenditures	(309,229)	(309,229)	1,495,936	(4,816)	555,561
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(41,104)	-	-
Total Other Financing Sources and (Uses)	-	-	(41,104)	-	-
Net Change in Fund Balances	(309,229)	(309,229)	1,454,832	(4,816)	555,561
Fund Balances - Beginning	1,663,117	1,663,117	4,392,087	62,430	3,112,750
Fund Balances - Ending	$ 1,353,888	$ 1,353,888	$ 5,846,919	$ 57,614	$ 3,668,311

Special Revenue Funds					
Redevelopment Agency Fund	Community Development & Rehabilitation Fund	Orem Community Foundation Fund	Senior Citizens Fund	Total	Total Nonmajor Governmental Funds
$ 2,025,071	$ -	$ -	$ -	$ 2,025,071	$ 2,025,071
-	-	-	-	7,398,895	7,398,895
-	332,878	-	-	332,878	332,878
-	25,191	-	79,704	104,895	104,895
-	-	-	-	-	243,921
239,626	1,773	-	16,199	622,933	701,254
14,300	-	326,721	14,870	1,098,605	1,098,605
2,278,997	359,842	326,721	110,773	11,583,277	11,905,519
-	-	-	-	162,687	162,687
-	-	-	80,997	1,269,547	1,269,547
-	303,943	-	-	312,289	317,013
1,856,563	-	-	-	1,856,563	1,856,563
-	95,000	-	-	95,000	95,000
-	4,005	-	-	4,005	4,005
-	69,127	-	140,452	5,310,259	5,937,006
1,856,563	472,075	-	221,449	9,010,350	9,641,821
422,434	(112,233)	326,721	(110,676)	2,572,927	2,263,698
-	-	-	36,517	36,517	36,517
(151,254)	(82,051)	(307,436)	(27,000)	(608,845)	(608,845)
(151,254)	(82,051)	(307,436)	9,517	(572,328)	(572,328)
271,180	(194,284)	19,285	(101,159)	2,000,599	1,691,370
5,171,908	536,352	24,201	372,438	13,672,166	15,335,283
$ 5,443,088	$ 342,068	$ 43,486	$ 271,279	$ 15,672,765	$ 17,026,653

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Property Taxes	$ 2,282,663	$ 2,282,663	$ 2,278,941	$ (3,722)
Investment Earnings	-	-	10,711	10,711
Total Revenues	2,282,663	2,282,663	2,289,652	6,989
EXPENDITURES				
Debt Service:				
Principal Retirement	1,080,000	1,480,000	1,480,000	-
Interest and Fiscal Charges	5,415,373	5,091,206	5,089,206	2,000
Leases - Principal	485,000	485,000	485,000	-
Leases - Interest	70,065	70,065	70,064	1
Total Expenditures	7,050,438	7,126,271	7,124,270	2,001
Excess (Deficiency) of Revenues over (under) Expenditures	(4,767,775)	(4,843,608)	(4,834,618)	8,990
OTHER FINANCING SOURCES (USES)				
Transfers In	4,767,775	4,843,608	4,841,608	(2,000)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	4,767,775	4,843,608	4,841,608	(2,000)
Net Change in Fund Balance	-	-	6,990	6,990
Fund Balance - Beginning	1,191,875	1,191,875	1,191,875	-
Fund Balance - Ending	$ 1,191,875	$ 1,191,875	$ 1,198,865	$ 6,990

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ -	$ 2,291,293	$ 1,516,047	$ (775,246)
Investment Earnings	-	305,947	372,729	66,782
Miscellaneous Revenues	370,000	450,450	544,037	93,587
Total Revenues	370,000	3,047,690	2,432,813	(614,877)
EXPENDITURES				
Current:				
Economic and Physical Development	15,000	967,297	128,722	838,575
Capital Outlay	405,000	38,044,891	24,393,418	13,651,473
Bond Issuance Costs	-	168,845	168,845	-
Total Expenditures	420,000	39,181,033	24,690,985	14,490,048
Excess (Deficiency) of Revenues over (under) Expenditures	(50,000)	(36,133,343)	(22,258,172)	13,875,171
OTHER FINANCING SOURCES (USES)				
Issuance of Bonds	-	9,200,000	9,200,000	-
Proceeds from Asset Disposals	-	-	401,100	401,100
Bond Issuance Premium	-	977,015	977,015	-
Transfers In	50,000	3,337,019	3,337,019	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	50,000	13,514,034	13,915,134	401,100
Net Change in Fund Balance	-	(22,619,309)	(8,343,038)	14,276,271
Fund Balance - Beginning	22,619,309	22,619,309	22,619,309	-
Fund Balance - Ending	$ 22,619,309	$ -	$ 14,276,271	$ 14,276,271

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Impact Fees	$ 450,000	$ 450,000	$ 243,921	(206,079)
Investment Earnings	-	-	78,321	78,321
Total Revenues	450,000	450,000	322,242	(127,758)
EXPENDITURES				
Current:				
Economic and Physical Development	-	7,884	4,724	3,160
Capital Outlay	450,000	1,331,848	626,747	705,101
Total Expenditures	450,000	1,339,732	631,471	708,261
Excess (Deficiency) of Revenues over (under) Expenditures	-	(889,732)	(309,229)	580,503
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	(889,732)	(309,229)	580,503
Fund Balance - Beginning	1,663,117	1,663,117	1,663,117	-
Fund Balance - Ending	$ 1,663,117	$ 773,385	$ 1,353,888	$ 580,503

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Sales Taxes	$ 3,150,000	$ 3,150,000	$ 3,193,092	$ 43,092
Investment Earnings	150,000	150,000	193,897	43,897
Total Revenues	3,300,000	3,300,000	3,386,989	86,989
EXPENDITURES				
Current:				
Arts and Recreation Development	3,252,750	1,392,548	1,188,550	203,998
Capital Outlay	-	2,905,201	702,503	2,202,698
Total Expenditures	3,252,750	4,297,749	1,891,053	2,406,696
Excess (Deficiency) of Revenues over (under) Expenditures	47,250	(997,749)	1,495,936	2,493,685
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(47,250)	(41,104)	(41,104)	-
Total Other Financing Sources (Uses)	(47,250)	(41,104)	(41,104)	-
Net Change in Fund Balance	-	(1,038,853)	1,454,832	2,493,685
Fund Balance - Beginning	4,392,087	4,392,087	4,392,087	-
Fund Balance - Ending	$ 4,392,087	$ 3,353,234	$ 5,846,919	$ 2,493,685

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Investment Earnings	$ 14,000	$ 14,000	$ 2,743	$ (11,257)
Miscellaneous Revenues	1,000	1,000	787	(213)
Total Revenues	15,000	15,000	3,530	(11,470)
EXPENDITURES				
Current:				
Miscellaneous Expenditures	15,000	15,000	8,346	6,654
Total Expenditures	15,000	15,000	8,346	6,654
Excess (Deficiency) of Revenues over (under) Expenditures	-	-	(4,816)	(4,816)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	-	(4,816)	(4,816)
Fund Balance - Beginning	62,430	62,430	62,430	-
Fund Balance - Ending	$ 62,430	$ 62,430	$ 57,614	$ (4,816)

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Sales Taxes	$ 4,275,000	$ 4,275,000	$ 4,205,803	$ (69,197)
Investment Earnings	150,000	150,000	168,695	18,695
Miscellaneous Revenues	-	-	741,927	741,927
Total Revenues	4,425,000	4,425,000	5,116,425	691,425
EXPENDITURES				
Current:				
Highways & Public Improvements	216,861	162,961	162,687	274
Capital Outlay	4,208,139	5,658,516	4,398,177	1,260,339
Total Expenditures	4,425,000	5,821,477	4,560,864	1,260,613
Excess (Deficiency) of Revenues over (under) Expenditures	-	(1,396,477)	555,561	1,952,038
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	-	(1,396,477)	555,561	1,952,038
Fund Balance - Beginning	3,112,750	3,112,750	3,112,750	-
Fund Balance - Ending	$ 3,112,750	$ 1,716,273	$ 3,668,311	$ 1,952,038

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Property Taxes	$ 1,325,000	$ 2,025,071	$ 2,025,071	$ -
Investment Earnings	-	15,000	239,626	224,626
Miscellaneous Revenues	-	-	14,300	14,300
Total Revenues	1,325,000	2,040,071	2,278,997	238,926
EXPENDITURES				
Current:				
Redevelopment	1,273,750	1,871,563	1,856,563	15,000
Capital Outlay	-	4,917,908	-	4,917,908
Total Expenditures	1,273,750	6,789,471	1,856,563	4,932,908
Excess (Deficiency) of Revenues over (under) Expenditures	51,250	(4,749,400)	422,434	5,171,834
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(116,250)	(151,254)	(151,254)	-
Total Other Financing Sources (Uses)	(116,250)	(151,254)	(151,254)	-
Net Change in Fund Balance	(65,000)	(4,900,654)	271,180	5,171,834
Fund Balance - Beginning	5,171,908	5,171,908	5,171,908	-
Fund Balance - Ending	$ 5,106,908	$ 271,254	$ 5,443,088	$ 5,171,834

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ 632,646	$ 616,207	$ 332,878	$ (283,329)
Charges for Services	110,000	110,000	25,191	(84,809)
Investment Earnings	-	-	1,773	1,773
Total Revenues	742,646	726,207	359,842	(366,365)
EXPENDITURES				
Current:				
Economic and Physical Development	494,434	441,512	303,943	137,569
Capital Outlay	72,528	199,003	69,127	129,876
Debt Service:				
Principal Retirement	95,000	95,000	95,000	-
Interest and Fiscal Charges	4,006	4,006	4,005	1
Total Expenditures	665,968	739,521	472,075	267,446
Excess (Deficiency) of Revenues over (under) Expenditures	76,678	(13,314)	(112,233)	(98,919)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(76,678)	(83,048)	(82,051)	997
Total Other Financing Sources (Uses)	(76,678)	(83,048)	(82,051)	997
Net Change in Fund Balance	-	(96,362)	(194,284)	(97,922)
Fund Balance - Beginning	536,352	536,352	536,352	-
Fund Balance - Ending	$ 536,352	$ 439,990	$ 342,068	$ (97,922)

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Miscellaneous Revenues	$ 156,951	$ 319,147	$ 326,721	$ 7,574
Total Revenues	156,951	319,147	326,721	7,574
EXPENDITURES				
Current:				
City Programs	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over (under) Expenditures	156,951	319,147	326,721	7,574
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(156,951)	(319,664)	(307,436)	12,228
Total Other Financing Sources (Uses)	(156,951)	(319,664)	(307,436)	12,228
Net Change in Fund Balance	-	(517)	19,285	19,802
Fund Balance - Beginning	24,201	24,201	24,201	-
Fund Balance - Ending	$ 24,201	$ 23,684	$ 43,486	$ 19,802

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, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Charges for Services	$ 56,000	$ 247,122	$ 79,704	$ (167,418)
Investment Earnings	6,000	6,000	16,199	10,199
Miscellaneous Revenues	17,850	18,063	14,870	(3,193)
Total Revenues	79,850	271,185	110,773	(160,412)
EXPENDITURES				
Current:				
Dances	500	500	-	500
Tours	15,650	15,650	15,132	518
Miscellaneous Expenditures	36,700	33,700	65,865	(32,165)
Capital Outlay	-	194,335	140,452	53,883
Total Expenditures	52,850	244,185	221,449	22,736
Excess (Deficiency) of Revenues over (under) Expenditures	27,000	27,000	(110,676)	(137,676)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	36,517	36,517	-
Transfers Out	(27,000)	(27,000)	(27,000)	-
Total Other Financing Sources (Uses)	(27,000)	9,517	9,517	-
Net Change in Fund Balance	-	36,517	(101,159)	(137,676)
Fund Balance - Beginning	372,438	372,438	372,438	-
Fund Balance - Ending	$ 372,438	$ 408,955	$ 271,279	$ (137,676)

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, 2025

	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	$ 1,882,425	$ 1,597,570	$ 1,913,835	$ 2,013,474
Accounts Receivable (Net of Allowance for Doubtful Accounts)	8,050	25,581	597,349	555,619
Total Current Assets	1,890,475	1,623,151	2,511,184	2,569,093
Noncurrent Assets:				
Capital Assets:				
Land	39,822	39,822	-	-
Buildings and Systems	1,509,500	1,509,500	-	-
Improvements other than Buildings	544,376	544,376	-	-
Machinery and Equipment	138,767	125,965	10,603	-
Infrastructure	-	-	-	-
Construction in Progress	-	-	-	-
Less Accumulated Depreciation	(1,844,057)	(1,805,870)	(126)	-
Total Capital Assets (Net of Accumulated Depreciation)	388,408	413,793	10,477	-
Total Noncurrent Assets	388,408	413,793	10,477	-
Total Assets	2,278,883	2,036,944	2,521,661	2,569,093
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	39,974	27,118	-	-
Total Deferred Outflows of Resources	39,974	27,118	-	-
Total Assets & Deferred Outflows of Resources	$ 2,318,857	$ 2,064,062	$ 2,521,661	$ 2,569,093
LIABILITIES				
Current Liabilites:				
Accounts Payable	$ 50,468	$ 54,609	$ 402,030	$ 521,772
Accrued Liabilities	101,558	91,881	-	-
Compensated Absences	51,866	13,346	-	-
Unearned Revenues	908,214	861,902	-	-
Total Current Liabilites	1,112,106	1,021,738	402,030	521,772
Noncurrent Liabilities:				
Compensated Absences	39,296	702	-	-
Pension Liabilities	54,677	28,405	-	-
Total Noncurrent Liabilities	93,973	29,107	-	-
Total Liabilities	1,206,079	1,050,845	402,030	521,772
DEFERRED INFLOWS OF RESOURCES				
Pensions	519	377	-	-
Total Deferred Inflows of Resources	519	377	-	-
NET POSITION				
Net Investment in Capital Assets	388,408	413,793	10,477	-
Unrestricted	723,851	599,047	2,109,154	2,047,321
Total Net Position	1,112,259	1,012,840	2,119,631	2,047,321
Total Liabilities, Deferred Inflows of Resources, & Net Position	$ 2,318,857	$ 2,064,062	$ 2,521,661	$ 2,569,093

Street Lighting Fund Current Year	Street Lighting Fund Prior Year	Total Nonmajor Proprietary Funds Current Year	Total Nonmajor Proprietary Funds Prior Year
$ 1,146,905	$ 1,151,111	$ 4,943,165	$ 4,762,155
124,322	119,658	729,721	700,858
1,271,227	1,270,769	5,672,886	5,463,013
-	-	39,822	39,822
-	-	1,509,500	1,509,500
-	-	544,376	544,376
419,609	359,201	568,979	485,166
5,254,540	4,875,431	5,254,540	4,875,431
3,492	173,366	3,492	173,366
(1,211,217)	(1,059,931)	(3,055,400)	(2,865,801)
4,466,424	4,348,067	4,865,309	4,761,860
4,466,424	4,348,067	4,865,309	4,761,860
5,737,651	5,618,836	10,538,195	10,224,873
4,353	8,208	44,327	35,326
4,353	8,208	44,327	35,326
$ 5,742,004	$ 5,627,044	$ 10,582,522	$ 10,260,199
$ 72,261	$ 156,874	$ 524,759	$ 733,255
5,108	24,050	106,666	115,931
6,070	5,179	57,936	18,525
-	-	908,214	861,902
83,439	186,103	1,597,575	1,729,613
8,520	273	47,816	975
5,955	8,598	60,632	37,003
14,475	8,871	108,448	37,978
97,914	194,974	1,706,023	1,767,591
57	115	576	492
57	115	576	492
4,423,327	4,326,115	4,822,212	4,739,908
1,220,706	1,105,840	4,053,711	3,752,208
5,644,033	5,431,955	8,875,923	8,492,116
$ 5,742,004	$ 5,627,044	$ 10,582,522	$ 10,260,199

City of Orem
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Proprietary Funds
For The Year Ended June 30, 2025

	Recreation Fund Current Year	Recreation Fund Prior Year	Solid Waste Fund Current Year
OPERATING REVENUES			
Charges for Services	$ 4,068,795	$ 3,686,484	$ 5,537,319
Other Revenues	124,239	88,200	16,798
Total Operating Revenues	4,193,034	3,774,684	5,554,117
OPERATING EXPENSES			
Personnel Services	2,810,541	1,973,844	-
Supplies and Maintenance	518,432	839,168	224,782
Administrative Fee	210,080	136,893	121,567
Utilities	410,197	480,642	-
Contract Services	31,735	24,641	5,034,149
Insurance	142,562	137,338	-
Depreciation	38,187	33,672	126
Miscellaneous	44,574	32,063	126,065
Total Operating Expenses	4,206,308	3,658,261	5,506,689
Operating Income (Loss)	(13,274)	116,423	47,428
NONOPERATING REVENUES AND EXPENSES			
Investment Earnings	67,143	59,058	75,410
Gain (Loss) on Sale of Capital Assets	-	31	-
Total Nonoperating Revenues & Expenses	67,143	59,089	75,410
Income (Loss) before Transfers	53,869	175,512	122,838
Transfers In	134,000	-	-
Transfers Out	(88,450)	(34,121)	(50,528)
Change in Net Position	99,419	141,391	72,310
Total Net Position - Beginning	1,012,840	871,449	2,047,321
Total Net Position - Ending	$ 1,112,259	$ 1,012,840	$ 2,119,631

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
$ 5,194,132	$ 1,346,691	$ 1,084,931	$ 10,952,805	$ 9,965,547
18,898	29,144	7,416	170,181	114,514
5,213,030	1,375,835	1,092,347	11,122,986	10,080,061
-	156,274	144,087	2,966,815	2,117,931
385,268	95,298	69,235	838,512	1,293,671
115,573	95,458	87,119	427,105	339,585
-	100,306	100,930	510,503	581,572
4,441,911	209,956	10,384	5,275,840	4,476,936
-	609	458	143,171	137,796
-	151,286	121,709	189,599	155,381
84,800	3,435	2,176	174,074	119,039
5,027,552	812,622	536,098	10,525,619	9,221,911
185,478	563,213	556,249	597,367	858,150
81,782	39,128	50,754	181,681	191,594
-	-	-	-	31
81,782	39,128	50,754	181,681	191,625
267,260	602,341	607,003	779,048	1,049,775
-	-	-	134,000	-
(47,330)	(390,263)	(384,188)	(529,241)	(465,639)
219,930	212,078	222,815	383,807	584,136
1,827,391	5,431,955	5,209,140	8,492,116	7,907,980
$ 2,047,321	$ 5,644,033	$ 5,431,955	$ 8,875,923	$ 8,492,116

City of Orem
Combining Statement of Cash Flows
Nonmajor Propretary Funds
For The Year Ended June 30, 2025

	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	$ 4,256,877	$ 3,796,864	$ 5,512,387	$ 5,181,992
Payments to Suppliers	(1,152,887)	(1,510,773)	(5,504,738)	(4,729,076)
Payments for Personnel	(2,708,946)	(1,949,735)	-	-
Payments for Interfund Services Used	(210,080)	(136,893)	(121,567)	(115,573)
Net Cash Provided (Used) by Operating Activities	184,964	199,463	(113,918)	337,343
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers In	134,000	-	-	-
Transfers Out	(88,450)	(34,121)	(50,528)	(47,330)
Net Cash Provided (Used) by Noncapital Activities	45,550	(34,121)	(50,528)	(47,330)
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(12,802)	(68,035)	(10,603)	-
Proceeds from Sales of Capital Assets	-	31	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(12,802)	(68,004)	(10,603)	-
CASH FLOW FROM INVESTING ACTIVITIES				
Investment Earnings	67,143	59,058	75,410	81,782
Net Cash Provided (Used) by Investing Activities	67,143	59,058	75,410	81,782
Net Increase (Decrease) in Cash and Cash Equivalents	284,855	156,396	(99,639)	371,795
Cash and Cash Equivalents - Beginning of Year	1,597,570	1,441,174	2,013,474	1,641,679
Cash and Cash Equivalents - End of Year	$ 1,882,425	$ 1,597,570	$ 1,913,835	$ 2,013,474
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	$ (13,274)	$ 116,423	$ 47,428	$ 185,478
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	$ 38,187	$ 33,672	$ 126	$ -
(Increase) Decrease in Receivables	17,531	36,761	(41,730)	(31,038)
(Increase) Decrease in Pension Assets	(12,856)	(22,404)	-	-
Increase (Decrease) in Accounts Payable	(4,141)	4,325	(119,742)	182,903
Increase (Decrease) in Accrued Liabilities	9,677	18,007	-	-
Increase (Decrease) in Unearned Revenue	46,312	(14,581)	-	-
Increase (Decrease) in Accrued Vacation Leave	77,114	3,848	-	-
Increase (Decrease) in Pension Liabilities	26,414	23,412	-	-
Total Adjustments	198,238	83,040	(161,346)	151,865
Net Cash Provided (Used) by Operating Activities	$ 184,964	$ 199,463	$ (113,918)	$ 337,343
Noncash Investing, Capital, and Financing Activities:				
Retainage & Payables Related to Capital Asset Acquisitions	$ -	$ -	$ -	$ -

Street Lighting Fund Current Year	Street Lighting Fund Prior Year	Total Nonmajor Proprietary Funds Current Year	Total Nonmajor Proprietary Funds Prior Year
$ 1,371,171	$ 1,068,964	$ 11,140,435	$ 10,047,820
(537,314)	(283,723)	(7,194,939)	(6,523,572)
(164,924)	(133,913)	(2,873,870)	(2,083,648)
(95,458)	(87,119)	(427,105)	(339,585)
573,475	564,209	644,521	1,101,015
-	-	134,000	-
(390,263)	(384,188)	(529,241)	(465,639)
(390,263)	(384,188)	(395,241)	(465,639)
(226,546)	(530,935)	(249,951)	(598,970)
-	-	-	31
(226,546)	(530,935)	(249,951)	(598,939)
39,128	50,754	181,681	191,594
39,128	50,754	181,681	191,594
(4,206)	(300,160)	181,010	228,031
1,151,111	1,451,271	4,762,155	4,534,124
$ 1,146,905	$ 1,151,111	$ 4,943,165	$ 4,762,155
$ 563,213	$ 556,249	597,367	858,150
$ 151,286	$ 121,709	189,599	155,381
(4,664)	(23,383)	(28,863)	(17,660)
3,855	(6,885)	(9,001)	(29,289)
(127,710)	(100,540)	(251,593)	86,688
(18,942)	8,921	(9,265)	26,928
-	-	46,312	(14,581)
9,138	932	86,252	4,780
(2,701)	7,206	23,713	30,618
10,262	7,960	47,154	242,865
$ 573,475	$ 564,209	$ 644,521	$ 1,101,015
$ 43,097	$ 21,592	$ 43,097	$ 21,592

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, 2025

	Fleet Maintenance	Purchasing / Warehousing	Self-Insurance	Information Technology	Facilities Maintenance	Total
ASSETS						
Current Assets:						
Cash and Cash Equivalents	$ 365,663	$ 144,195	$ 2,842,886	$ 1,501,054	$ -	$ 4,853,798
Inventories	-	354,859	-	-	-	354,859
Prepaids	-	-	8,750	173,895	-	182,645
Total Current Assets	365,663	499,054	2,851,636	1,674,949	-	5,391,302
Noncurrent Assets:						
Capital Assets:						
Buildings	-	150,000	-	-	-	150,000
Improvements other than Buildings	-	-	-	-	61,199	61,199
Machinery and Equipment	338,078	53,474	-	445,637	103,889	941,078
Construction in Progress	31,864	12,064	-	70,666	-	114,594
Intangibles	-	-	-	88,548	-	88,548
Less Accumulated Depreciation	(207,223)	(130,605)	-	(308,727)	(76,570)	(723,125)
Total Capital Assets (Net of Accumulated Depreciation)	162,719	84,933	-	296,124	88,518	632,294
Total Noncurrent Assets	162,719	84,933	-	296,124	88,518	632,294
Total Assets	528,382	583,987	2,851,636	1,971,073	88,518	6,023,596
DEFERRED OUTFLOWS OF RESOURCES						
Pensions	87,403	21,666	-	228,124	17,744	354,937
Total Deferred Outflows of Resources	87,403	21,666	-	228,124	17,744	354,937
Total Assets & Deferred Outflows of Resources	$ 615,785	$ 605,653	$ 2,851,636	$ 2,199,197	$ 106,262	$ 6,378,533
LIABILITIES						
Current Liabilities:						
Accounts Payable	$ 31,113	$ 10,828	$ 14,293	$ 199,130	$ 20,183	$ 275,547
Accrued Liabilities	15,316	17,035	14,349	59,089	21,605	127,394
Due to Other Funds	-	-	-	-	233,443	233,443
Compensated Absences	51,676	18,623	-	108,812	30,466	209,577
Claims and Judgments	-	-	555,539	-	-	555,539
Lease Payable - Current	1,000	-	-	16,190	-	17,190
Total Current Liabilities	99,105	46,486	584,181	383,221	305,697	1,418,690
Noncurrent Liabilities:						
Compensated Absences	81,066	7,023	-	184,011	11,632	283,732
Claims and Judgments	-	-	1,330,903	-	-	1,330,903
Lease Payable - Long-term	17,974	-	-	-	-	17,974
Pension Liabilities	119,549	29,634	-	312,025	24,270	485,478
Total Noncurrent Liabilities	218,589	36,657	1,330,903	496,036	35,902	2,118,087
Total Liabilities	317,694	83,143	1,915,084	879,257	341,599	3,536,777
DEFERRED INFLOWS OF RESOURCES						
Pensions	1,136	282	-	2,965	231	4,614
Total Deferred Inflows of Resources	1,136	282	-	2,965	231	4,614
NET POSITION						
Net Investment in Capital Assets	117,173	78,161	-	270,035	88,518	553,887
Unrestricted	179,782	444,067	936,552	1,046,940	(324,086)	2,283,255
Total Net Position	296,955	522,228	936,552	1,316,975	(235,568)	2,837,142
Total Liabilities, Deferred Inflows of Resources, & Net Position	$ 615,785	$ 605,653	$ 2,851,636	$ 2,199,197	$ 106,262	$ 6,378,533

City of Orem
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Net Position
For The Year Ended June 30, 2025

	Fleet Maintenance	Purchasing / Warehousing	Self-Insurance	Information Technology	Facilities Maintenance	Total
OPERATING REVENUES:						
Charges for Services to Other Funds	$ 1,085,000	$ 470,000	$ 2,613,738	$ 3,410,000	$ 2,088,164	$ 9,666,902
Other Revenues	-	-	-	7,457	-	7,457
Total Operating Revenues	1,085,000	470,000	2,613,738	3,417,457	2,088,164	9,674,359
OPERATING EXPENSES:						
Personnel Services	794,400	327,596	255,011	2,425,649	983,272	4,785,928
Supplies, Maintenance and Claims	278,975	161,237	2,111,393	1,279,050	499,030	4,329,685
Utilities	-	-	-	-	550,437	550,437
Equipment Lease & Rentals	-	-	-	23,487	-	23,487
Depreciation Expense	23,488	10,990	-	49,197	14,936	98,611
Total Operating Expenses	1,096,863	499,823	2,366,404	3,777,383	2,047,675	9,788,148
Operating Income (Loss)	(11,863)	(29,823)	247,334	(359,926)	40,489	(113,789)
NONOPERATING REVENUES (EXPENSES):						
Gain (Loss) on Sales of Fixed Assets	-	-	-	78	-	78
Interest Expense and Fiscal Charges	-	-	-	(1,542)	-	(1,542)
Total Nonoperating Revenues (Expenses)	-	-	-	(1,464)	-	(1,464)
Income (Loss) before Operating Transfers	(11,863)	(29,823)	247,334	(361,390)	40,489	(115,253)
Transfers In	-	-	-	-	-	-
Transfers Out	(67,611)	-	(99,517)	-	-	(167,128)
Change in Net Position	(79,474)	(29,823)	147,817	(361,390)	40,489	(282,381)
Total Net Position - Beginning	376,429	552,051	788,735	1,678,365	(276,057)	3,119,523
Total Net Position - Ending	$ 296,955	$ 522,228	$ 936,552	$ 1,316,975	$ (235,568)	$ 2,837,142

City of Orem
Internal Service Funds
Combining Statement of Cash Flows
For The Year Ended June 30, 2025

	Fleet Maintenance	Purchasing / Warehousing	Self-Insurance	Information Technology	Facilities Maintenance	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Interfund Services Provided	$ 1,085,000	$ 470,000	$ 2,613,738	$ 3,417,457	$ 2,088,164	$ 9,674,359
Payments to Suppliers	(274,995)	(136,051)	(2,279,106)	(1,332,621)	(1,106,685)	(5,129,458)
Payments for Personnel	(692,531)	(317,528)	(268,178)	(2,184,394)	(981,479)	(4,444,110)
Net Cash Provided (Used) by Operating Activities	117,474	16,421	66,454	(99,558)	-	100,791
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Transfers Out	(67,611)	-	(99,517)	-	-	(167,128)
Net Cash Provided (Used) by Noncapital Financing Activities	(67,611)	-	(99,517)	-	-	(167,128)
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES:						
Acquisition of Capital Assets	(12,440)	(5,292)	-	(60,767)	-	(78,499)
Proceeds from the Sale of Capital Assets	-	-	-	78	-	78
Principal paid on Outstanding Debt	(570)	-	-	(37,722)	-	(38,292)
Interest paid on Outstanding Debt	-	-	-	(1,542)	-	(1,542)
Net Cash Provided (Used) in Capital Financing Activities	(13,010)	(5,292)	-	(99,953)	-	(118,255)
CASH FLOW FROM INVESTING ACTIVITIES						
Investment Earnings	-	-	-	-	-	-
Net Cash Provided (Used) by Investing Activities	-	-	-	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	36,853	11,129	(33,063)	(199,511)	-	(184,592)
Cash and Cash Equivalents - Beginning of Year	328,810	133,066	2,875,949	1,700,565	-	5,038,390
Cash and Cash Equivalents - End of Year	$ 365,663	$ 144,195	$ 2,842,886	$ 1,501,054	$ -	$ 4,853,798
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	$ (11,863)	$ (29,823)	$ 247,334	$ (359,926)	$ 40,489	$ (113,789)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation Expense	23,488	10,990	-	49,197	14,936	98,611
(Increase) Decrease in Accounts Receivable	-	-	-	-	-	-
(Increase) Decrease in Inventory	-	10,601	-	-	-	10,601
(Increase) Decrease in Prepaids	-	-	-	(163,228)	-	(163,228)
(Increase) Decrease in Pension Assets	105,995	22,882	61,234	440,009	140,793	770,913
Increase (Decrease) in Accounts Payable	1,287	3,348	11,113	113,778	(49,464)	80,062
Increase (Decrease) in Accrued Liabilities	2,693	11,237	10,225	19,366	(7,754)	35,767
Increase (Decrease) in Compensated Abesences	80,452	4,550	(9,411)	195,376	4,762	275,729
Increase (Decrease) in Pension Liabilities	(84,578)	(17,364)	(64,990)	(394,130)	(143,762)	(704,824)
Increase (Decrease) in Claims and Judgments	-	-	(189,051)	-	-	(189,051)
Total Adjustments	129,337	46,244	(180,880)	260,368	(40,489)	214,580
Net Cash Provided (Used) by Operating Activities	$ 117,474	$ 16,421	$ 66,454	$ (99,558)	$ -	$ 100,791
Noncash Investing, Capital, and Financing Activities:						
Retainage & Payables Related to Capital Asset Acquisitions	$ 26,572	$ 6,772	$ -	$ 9,899	$ -	$ 43,243

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 - Comparative[1]
June 30, 2025 and 2024

	2025	2024
Governmental Funds Capital Assets:		
Land	$ 75,577,972	$ 74,011,854
Buildings	70,969,071	71,012,975
Improvements other than Buildings	65,841,945	48,088,342
Machinery and Equipment	32,030,750	30,606,276
Infrastructure	142,023,191	137,655,557
Construction in Progress	42,727,323	36,183,762
Total Governmental Funds Capital Assets	$ 429,170,252	$ 397,558,766
Investments in Governmental Funds Capital Assets by Source:		
General Fund	$ 291,138,549	$ 283,883,462
Capital Projects Fund	93,137,798	73,607,639
Federal Grants	615,669	615,669
Road Funds	35,058,776	30,121,739
Redevelopment	4,329,828	4,329,828
Community Development	4,889,632	5,000,429
Total Governmental Funds Capital Assets	$ 429,170,252	$ 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.

City of Orem
Schedules of Capital Assets Used in The Operations of Governmental Funds
Schedule By Function and Activity[1]
June 30, 2025

Function and Activity	Land	Buildings	Improvements Other Than Buildings
General Government:			
Executive	$ -	$ 2,075	$ 133,759
Management Services	-	-	-
Finance	-	-	105,495
Legal	-	-	-
Community Development	-	-	-
General Government	1,710,203	3,644,977	5,061,682
Engineering	-	-	-
Redevelopment	1,870,418	-	85,080
Community Development	-	90,544	2,562,323
Total General Government	3,580,621	3,737,596	7,948,339
Public Safety:			
Administration	-	5,377,906	270,802
Police Protection	-	-	243,321
Fire Protection	1,613,645	2,632,030	1,031,056
Emergency Services	-	1,580	-
Total Public Safety	1,613,645	8,011,516	1,545,179
Highways and Streets:			
Administration & Engineering	33,550	7,874,114	349,523
Street System	54,092,857	6,307,684	10,766,332
Street Lighting	-	-	1,421,854
Total Highways and Streets	54,126,407	14,181,798	12,537,709
Parks and Recreation	16,034,954	35,354,711	42,078,214
Library	222,345	9,683,450	1,732,504
Total Governmental Funds Capital Assets	$ 75,577,972	$ 70,969,071	$ 65,841,945

[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
$ 733,616	$ -	$ -	$ 869,450
50,380	-	-	50,380
349,331	-	-	454,826
10,908	-	-	10,908
265,774	-	-	265,774
176,997	291,428	7,553,114	18,438,401
348,070	-	-	348,070
-	2,374,330	-	4,329,828
-	2,234,831	1,933	4,889,631
1,935,076	4,900,589	7,555,047	29,657,268
1,621,323	-	240,860	7,510,891
6,459,156	-	464,467	7,166,944
10,128,167	253,496	5,054,930	20,713,324
38,487	-	-	40,067
18,247,133	253,496	5,760,257	35,431,226
318,825	-	-	8,576,012
6,686,657	134,939,805	28,949,983	241,743,318
-	1,136,156	-	2,558,010
7,005,482	136,075,961	28,949,983	252,877,340
3,923,483	793,145	462,036	98,646,543
919,576	-	-	12,557,875
$ 32,030,750	$ 142,023,191	$ 42,727,323	$ 429,170,252

City of Orem
Schedules of Capital Assets Used in The Operations of Governmental Funds
Schedule of Changes By Function and Activity[1]
For The Year Ended June 30, 2025

Function and Activity	Governmental Funds Capital Assets June 30, 2024	Additions	Deductions	Governmental Funds Capital Assets June 30, 2025
General Government:				
Executive	$ 865,474	$ 33,533	$ (29,557)	$ 869,450
Management Services	15,547	42,846	(8,013)	50,380
Finance	450,283	27,654	(23,111)	454,826
Legal	21,498	-	(10,590)	10,908
Community Development	255,964	36,904	(27,094)	265,774
General Government	18,634,815	27,267	(223,681)	18,438,401
Engineering	393,070	-	(45,000)	348,070
Redevelopment	4,329,828	-	-	4,329,828
Community Development	5,000,429	27,750	(138,548)	4,889,631
Total General Government	29,966,908	195,954	(505,594)	29,657,268
Public Safety:				
Administration	7,016,704	507,945	(13,758)	7,510,891
Police Protection	6,836,342	991,625	(661,023)	7,166,944
Fire Protection	15,745,954	5,416,710	(449,340)	20,713,324
Emergency Services	40,067	-	-	40,067
Total Public Safety	29,639,067	6,916,280	(1,124,121)	35,431,226
Highways and Streets:				
Administration & Engineering	8,576,049	6,122	(6,159)	8,576,012
Street System	216,931,032	25,309,234	(496,948)	241,743,318
Street Lighting	2,558,010	-	-	2,558,010
Total Highways and Streets	228,065,091	25,315,356	(503,107)	252,877,340
Parks and Recreation	97,446,581	1,586,385	(386,423)	98,646,543
Library	12,441,119	116,756	-	12,557,875
Total Governmental Funds Capital Assets	$ 397,558,766	$ 34,130,731	$ (2,519,245)	$ 429,170,252

[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.

Contents	Page
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			
	2016	2017	2018	2019
Governmental Activities:				
Net Investment in Capital Assets	$ 126,818,760	$ 131,968,221	$ 133,402,160	$ 134,356,643
Restricted:				
Debt Service	3,276,616	3,124,343	3,344,100	5,845,268
Capital Improvements	14,968,717	12,172,402	12,037,092	15,739,000
Pensions	18,819	11,876	871,227	-
Community Development	1,966,450	2,465,412	3,609,728	3,832,719
Subtotal - Restricted	20,230,602	17,774,033	19,862,147	25,416,987
Unrestricted	22,000,259	23,803,593	27,529,253	29,921,317
Total Governmental Activities Net Position	169,049,621	173,545,847	180,793,560	189,694,947
Business-type Activities:				
Net Investment in Capital Assets	56,904,569	59,715,600	63,143,175	69,151,941
Restricted:				
Debt Service	2,448,592	1,860,333	1,995,491	2,121,261
Capital Improvements	88,000	110,000	194,727	983,589
Pensions	145	-	-	-
Subtotal - Restricted	2,536,737	1,970,333	2,190,218	3,104,850
Unrestricted	20,298,964	27,455,917	37,657,454	47,291,346
Total Business-type Activities Net Position	79,740,270	89,141,850	102,990,847	119,548,137
Primary Government:				
Net Investment in Capital Assets	183,723,329	191,683,821	196,545,335	203,508,584
Restricted:				
Debt Service	5,725,208	4,984,676	5,339,591	7,966,529
Capital Improvements	15,056,717	12,282,402	12,231,819	16,722,589
Pensions	18,964	11,876	871,227	-
Community Development	1,966,450	2,465,412	3,609,728	3,832,719
Subtotal - Restricted	22,767,339	19,744,366	22,052,365	28,521,837
Unrestricted	42,299,223	51,259,510	65,186,707	77,212,663
Total Primary Government Net Position	$ 248,789,891	$ 262,687,697	$ 283,784,407	$ 309,243,084

Fiscal Year						
2020	2021	2022	2023	2024	2025
$ 138,676,061	$ 154,447,536	$ 155,974,028	$ 164,329,351	$ 197,064,165	$ 216,059,501
4,928,893	4,171,302	3,465,584	3,490,893	3,560,710	3,764,945
18,992,324	10,967,133	13,950,399	16,247,508	12,676,246	12,569,556
2,426,403	5,693,222	20,096,352	4,552,561	6,613,313	7,277,189
4,048,008	10,406,252	12,693,720	12,178,785	12,682,359	12,525,841
30,395,628	31,237,909	50,206,055	36,469,747	35,532,628	36,137,531
36,678,544	45,425,272	45,819,720	71,695,010	62,951,022	51,834,433
205,750,233	231,110,717	251,999,803	272,494,108	295,547,815	304,031,465
74,134,249	77,095,912	81,282,909	90,131,576	101,469,244	116,098,941
2,157,258	2,218,876	3,592,614	3,734,117	3,784,103	3,661,788
1,057,806	19,006,176	19,269,762	19,932,152	9,940,512	4,472,419
-	111,544	2,079,804	-	-	-
3,215,064	21,336,596	24,942,180	23,666,269	13,724,615	8,134,207
61,047,974	54,700,557	58,419,253	64,991,436	79,975,930	95,286,710
138,397,287	153,133,065	164,644,342	178,789,281	195,169,789	219,519,858
212,810,310	231,543,448	237,256,937	254,460,927	298,533,409	332,158,442
7,086,151	6,390,178	7,058,198	7,225,010	7,344,813	7,426,733
20,050,130	29,973,309	33,220,161	36,179,660	22,616,758	17,041,975
2,426,403	5,804,766	22,176,156	4,552,561	6,613,313	7,277,189
4,048,008	10,406,252	12,693,720	12,178,785	12,682,359	12,525,841
33,610,692	52,574,505	75,148,235	60,136,016	49,257,243	44,271,738
97,726,518	100,125,829	104,238,973	136,686,446	142,926,952	147,121,143
$ 344,147,520	$ 384,243,782	$ 416,644,145	$ 451,283,389	$ 490,717,604	$ 523,551,323

City of Orem
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year					
	2016	2017	2018	2019	2020	2021
Expenses						
Governmental Activities:						
General Government	$ 11,148,210	$ 13,160,153	$ 13,153,262	$ 15,017,456	$ 15,221,971	$ 16,072,497
Public Safety	21,750,059	23,578,262	23,214,380	25,463,111	26,294,148	26,234,854
Highways and Public Improvements	7,426,758	7,085,621	7,012,058	7,688,525	7,573,688	7,296,421
Parks, Recreation and Arts	8,704,800	9,471,883	10,561,367	9,613,483	8,734,158	4,444,646
Economic and Physical Development	867,172	950,630	1,504,742	887,655	709,334	1,068,973
Redevelopment	187,497	1,286,498	756,175	1,004,364	1,258,821	1,151,383
Interest on Long-term Debt	3,624,749	3,596,868	3,505,369	4,122,763	4,732,568	4,571,442
Total Governmental Activities Expenses	53,709,245	59,129,915	59,707,353	63,797,357	64,524,688	60,840,216
Business-type Activities:						
Water	10,335,616	11,021,079	12,570,988	13,361,446	13,039,211	14,956,163
Water Reclamation	6,716,546	6,723,394	7,117,138	7,517,084	7,540,672	7,918,906
Storm Water	2,460,540	2,371,647	2,567,634	2,837,289	3,119,773	3,016,483
Recreation	2,023,758	1,962,995	1,993,090	2,041,021	1,258,441	2,311,074
Solid Waste	3,174,442	3,283,310	3,617,304	3,764,859	4,277,997	4,227,392
Street Lighting	1,396,770	1,174,100	981,777	474,442	481,587	469,325
Total Business-type Activities Expenses	26,107,672	26,536,525	28,847,931	29,996,141	29,717,681	32,899,343
Total Primary Government Expenses	79,816,917	85,666,440	88,555,284	93,793,498	94,242,369	93,739,559
Program Revenues						
Governmental Activities:						
Charges for Services:						
General Government	10,018,102	9,718,116	10,147,593	11,286,060	10,198,818	10,747,410
Public Safety	5,904,235	5,768,195	6,006,638	6,405,407	7,804,339	7,568,475
Parks, Recreation and Arts	936,415	2,008,377	1,495,408	1,506,624	240,568	2,318,692
All Others	117,234	186,321	332,034	350,681	1,467,081	397,409
Operating Grants and Contributions	1,333,496	1,195,663	1,537,093	1,392,846	6,228,568	3,753,790
Capital Grants and Contributions	2,789,074	3,171,938	3,876,983	5,246,807	4,513,950	6,270,294
Total Governmental Activities Program Revenues	21,098,556	22,048,610	23,395,749	26,188,425	30,453,324	31,056,070
Business-type Activities:						
Charges for Services:						
Water	13,336,792	15,547,544	18,355,800	18,934,096	20,821,417	20,341,587
Water Reclamation	7,281,870	8,619,099	9,678,758	11,519,137	13,070,784	12,591,825
Storm Water	3,451,551	4,001,972	4,350,123	4,775,819	5,050,924	5,300,968
Recreation	1,583,477	1,617,273	1,669,921	1,609,329	746,080	1,159,731
Solid Waste	3,515,859	3,571,929	3,692,573	3,845,141	4,098,072	4,370,759
Street Lighting	988,481	995,480	1,023,366	1,214,710	914,292	1,055,657
Capital Grants and Contributions	510,138	1,383,925	3,973,808	4,196,701	3,179,941	3,754,528
Total Business-type Activities Program Revenues	30,668,168	35,737,222	42,744,349	46,094,933	47,881,510	48,575,055
Total Primary Government Program Revenues	51,766,724	57,785,832	66,140,098	72,283,358	78,334,834	79,631,125
Net (Expense) Revenue						
Governmental Activities	(32,610,689)	(37,081,305)	(36,311,604)	(37,608,932)	(34,071,364)	(29,784,146)
Business-type Activities	4,560,496	9,200,697	13,896,418	16,098,792	18,163,829	15,675,712
Total Primary Government Net (Expense) Revenue	$ (28,050,193)	$ (27,880,608)	$ (22,415,186)	$ (21,510,140)	$ (15,907,535)	$ (14,108,434)
General Revenues and Other Changes in Net Position						
Governmental Activities:						
Taxes:						
Sales Taxes	21,405,733	22,750,706	24,361,704	24,944,421	28,151,590	33,250,164
Property Taxes	9,229,764	9,141,823	8,669,177	9,701,393	10,432,989	10,598,204
Franchise Taxes	7,853,723	7,894,110	7,961,936	7,887,332	7,865,944	7,923,070
Vehicle and Other Taxes	1,022,038	881,179	1,031,833	886,489	965,636	846,548
Unrestricted Investment Earnings	688,384	603,500	778,978	2,289,679	2,060,562	432,708
Gain on Sale of Capital Assets	19,127	103,983	39,699	163,730	323,466	594,136
Transfers	403,187	202,230	715,990	637,275	326,463	1,499,800
Total Governmental Activities	40,621,956	41,577,531	43,559,317	46,510,319	50,126,650	55,144,630
Business-type Activities:						
Unrestricted Investment Earnings	175,933	285,761	588,795	1,088,658	1,037,245	527,587
Gain (Loss) on Sale of Capital Assets	67,279	117,352	79,774	7,115	(25,461)	32,279
Transfers	(403,187)	(202,230)	(715,990)	(637,275)	(326,463)	(1,499,800)
Total Business-type Activities	(159,975)	200,883	(47,421)	458,498	685,321	(939,934)
Total Primary Government	40,461,981	41,778,414	43,511,896	46,968,817	50,811,971	54,204,696
Change in Net Position						
Governmental Activities	8,011,267	4,496,226	7,247,713	8,901,387	16,055,286	25,360,484
Business-type Activities	4,400,521	9,401,580	13,848,997	16,557,290	18,849,150	14,735,778
Total Primary Government	$ 12,411,788	$ 13,897,806	$ 21,096,710	$ 25,458,677	$ 34,904,436	$ 40,096,262

Fiscal Year			
2022	2023	2024	2025
$ 15,691,209	$ 17,353,662	$ 20,714,117	$ 23,956,702
27,353,214	31,972,307	33,918,124	38,423,209
8,187,834	10,011,076	8,413,806	10,605,918
8,910,111	11,506,408	13,793,147	12,900,222
1,204,626	977,831	1,205,616	836,328
1,334,386	1,379,413	1,343,686	1,955,393
4,589,160	4,609,304	4,618,149	5,220,064
67,270,540	77,810,001	84,006,645	93,897,836
15,541,478	15,840,176	15,527,158	16,611,558
8,309,770	9,883,718	8,440,081	9,146,878
3,261,027	3,822,402	3,847,271	3,976,982
2,725,743	3,441,292	3,658,261	4,206,308
4,241,603	4,503,974	5,027,552	5,506,689
522,488	539,513	536,098	812,622
34,602,109	38,031,075	37,036,421	40,261,037
101,872,649	115,841,076	121,043,066	134,158,873
11,824,143	11,344,837	11,693,109	13,160,520
8,211,979	9,116,192	8,404,189	9,686,425
1,877,951	1,757,350	2,205,209	2,550,604
348,703	301,159	365,735	360,557
1,930,767	1,978,824	1,923,056	1,517,257
5,725,996	8,586,537	15,724,784	6,656,506
29,919,539	33,084,899	40,316,082	33,931,869
17,818,803	17,850,697	17,671,764	18,930,416
12,986,274	13,534,149	13,286,409	16,850,011
5,515,349	5,680,634	5,906,642	6,142,304
3,142,844	3,501,688	3,774,684	4,193,034
4,624,294	4,958,142	5,213,030	5,554,117
1,069,000	991,843	1,092,347	1,375,835
2,212,406	3,372,652	2,702,656	8,254,715
47,368,970	49,889,805	49,647,532	61,300,432
77,288,509	82,974,704	89,963,614	95,232,301
(37,351,001)	(44,725,102)	(43,690,563)	(59,965,967)
12,766,861	11,858,730	12,611,111	21,039,395
$ (24,584,140)	$ (32,866,372)	$ (31,079,452)	$ (38,926,572)
37,803,119	38,097,180	38,338,115	40,129,043
10,258,353	10,593,899	10,651,601	11,285,308
8,088,605	8,864,571	8,794,879	8,766,170
961,419	1,005,039	889,233	977,497
(929,890)	4,804,033	6,235,572	4,820,001
253,679	157,676	116,253	810,259
1,804,802	1,697,009	1,718,817	1,661,339
58,240,087	65,219,407	66,744,470	68,449,617
134,781	3,939,237	5,401,308	4,494,127
414,437	43,981	86,906	477,886
(1,804,802)	(1,697,009)	(1,718,817)	(1,661,339)
(1,255,584)	2,286,209	3,769,397	3,310,674
56,984,503	67,505,616	70,513,867	71,760,291
20,889,086	20,494,305	23,053,907	8,483,650
11,511,277	14,144,939	16,380,508	24,350,069
$ 32,400,363	$ 34,639,244	$ 39,434,415	$ 32,833,719

City of Orem
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2016	2017	2018	2019
General Fund				
Nonspendable	$ 57,122	$ 51,517	$ 42,132	$ 36,328
Restricted	6,484,410	7,292,911	8,333,431	8,673,237
Assigned	3,562,553	2,844,275	3,559,271	4,836,744
Unassigned	11,474,137	12,829,323	13,449,103	13,948,108
Total General Fund	21,578,222	23,018,026	25,383,937	27,494,417
All Other Governmental Funds				
Nonspendable	-	1,000	-	-
Restricted	13,653,867	10,416,729	10,615,357	42,158,789
Assigned	11,071,273	12,327,020	13,678,638	17,592,552
Total All Other Governmental Funds	30,105,263	22,744,749	24,293,995	59,751,341
Total Governmental Funds				
Nonspendable	57,122	52,517	42,132	36,328
Restricted	20,138,277	17,709,640	18,948,788	50,832,026
Committed	5,380,123	-	-	-
Assigned	14,633,826	15,171,295	17,237,909	22,429,296
Unassigned	11,474,137	12,829,323	13,449,103	13,948,108
Total Governmental Funds	$ 51,683,485	$ 45,762,775	$ 49,677,932	$ 87,245,758

Fiscal Year					
2020	2021	2022	2023	2024	2025
$ 49,995	$ 413,604	$ 47,512	$ 34,497	$ 102,567	$ 56,805
8,722,475	10,183,252	12,133,985	12,310,124	12,854,970	13,069,883
10,203,415	11,110,974	10,888,833	11,063,811	7,867,846	9,713,187
12,376,113	18,424,509	22,036,611	27,459,994	26,760,135	26,562,945
31,351,998	40,132,339	45,106,941	50,868,426	47,585,518	49,402,820
-	-	-	-	-	-
30,145,964	14,860,840	17,897,547	19,553,148	14,876,214	16,787,294
19,204,402	21,354,261	26,491,996	28,482,809	24,270,253	15,714,495
49,350,366	36,215,101	44,389,543	48,035,957	39,146,467	32,501,789
49,995	413,604	47,512	34,497	102,567	56,805
38,868,439	25,044,092	30,031,532	31,863,272	27,731,184	29,857,177
-	-	-	-	-	-
29,407,817	32,465,235	37,380,829	39,546,620	32,138,099	25,427,682
12,376,113	18,424,509	22,036,611	27,459,994	26,760,135	26,562,945
$ 80,702,364	$ 76,347,440	$ 89,496,484	$ 98,904,383	$ 86,731,985	$ 81,904,609

City of Orem
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year				
	2016	2017	2018	2019	2020
Revenues					
Taxes and Special Assessments	$ 39,473,431	$ 40,804,822	$ 41,982,483	$ 43,735,686	$ 47,401,515
Licenses and Permits	1,745,483	1,815,943	1,813,030	2,564,527	1,661,515
Intergovernmental	4,122,570	4,367,601	5,326,785	4,827,536	9,989,011
Charges for Services	7,671,801	7,944,803	8,049,206	8,912,692	8,702,243
Fines and Forfeitures	1,588,994	1,699,609	1,839,251	1,736,445	1,386,474
Charges for Services - Other Funds	3,666,672	3,739,141	4,283,205	4,813,925	5,039,118
Impact Fees	-	-	87,291	1,812,117	753,507
Investment Earnings	691,037	602,736	776,059	2,286,635	2,061,462
Miscellaneous Revenue	1,670,552	2,254,504	1,887,641	1,362,254	1,816,174
Total Revenues	60,630,540	63,229,159	66,044,951	72,051,817	78,811,019
Expenditures					
General Government	12,143,760	12,810,872	13,245,295	14,378,024	14,730,287
Public Safety	21,144,586	21,752,711	22,539,915	23,577,274	24,553,748
Highways and Public Improvements	2,922,708	3,029,415	3,053,824	3,195,426	3,226,153
Parks, Recreation and Arts	7,512,284	7,593,094	7,465,177	7,889,131	7,940,137
Economic and Physical Development	788,526	862,478	1,056,219	792,306	601,842
Redevelopment	99,182	1,195,421	761,151	911,069	913,706
Debt Service:					
Principal Retirement	4,369,370	3,515,873	3,095,833	1,820,799	1,527,961
Interest and Fiscal Charges	3,802,678	3,554,590	3,473,151	3,694,732	4,935,277
Leases - Principal	114,173	109,494	546,506	426,000	435,000
Leases - Interest	7,037	4,540	311,092	126,221	117,353
Capital Outlay	6,044,338	15,109,224	7,426,441	6,743,546	27,476,266
Total Expenditures	58,948,642	69,537,712	62,974,604	63,554,528	86,457,730
Excess of Revenues over (under) Expenditures	1,681,898	(6,308,553)	3,070,347	8,497,289	(7,646,711)
Other Financing Sources (Uses)					
Issuance of Bonds & Other Debt	-	2,898,000	-	28,209,763	-
Payment to Bond Refunding Agent	-	(2,861,199)	-	-	-
Proceeds from Asset Disposals	19,127	103,983	77,614	155,055	704,035
Proceeds from Lease Relinquishments	-	-	-	-	-
Leases	6,739,000	-	-	-	-
Transfers In	12,998,035	11,857,495	13,220,391	14,702,520	12,071,658
Transfers Out	(12,644,039)	(11,610,436)	(12,453,195)	(13,996,801)	(11,672,376)
Total Other Financing Sources (Uses)	7,112,123	387,843	844,810	29,070,537	1,103,317
Net Change in Fund Balances	$ 8,794,021	$ (5,920,710)	$ 3,915,157	$ 37,567,826	$ (6,543,394)
Debt Service as a percentage of Noncapital Expenditures	15.3%	12.8%	12.8%	10.0%	11.6%

Fiscal Year				
2021	2022	2023	2024	2025
$ 52,702,373	$ 57,116,443	$ 58,544,226	$ 58,778,086	$ 61,179,658
2,047,433	2,293,007	1,654,707	1,755,827	1,764,670
9,006,531	6,026,663	10,195,381	17,272,923	7,929,842
9,727,927	10,359,796	10,553,550	10,565,020	11,870,014
1,219,631	1,386,493	1,537,815	1,774,086	1,984,818
4,761,991	5,200,482	5,523,217	5,482,280	5,630,481
1,017,553	1,630,100	369,980	374,917	243,921
430,893	(929,526)	4,800,457	6,240,737	4,817,738
2,692,884	2,312,314	2,337,375	2,598,706	4,047,525
83,607,216	85,395,772	95,516,708	104,842,582	99,468,667
15,264,157	15,579,725	16,987,348	19,626,734	19,985,426
25,742,327	28,681,857	31,432,204	34,002,462	37,052,691
3,214,068	3,220,509	3,803,027	4,214,360	4,249,794
8,155,277	8,864,969	9,046,919	9,920,985	10,257,965
837,027	1,070,331	724,944	971,120	664,223
1,051,628	1,229,620	1,190,792	1,243,665	1,856,563
1,432,255	1,358,000	1,328,000	1,145,000	1,575,000
4,639,423	4,666,394	4,698,223	4,729,321	5,262,056
444,000	455,000	465,000	474,000	485,000
108,284	99,043	89,589	79,933	70,064
29,124,011	9,275,938	17,994,498	42,830,269	35,719,475
90,012,457	74,501,386	87,760,544	119,237,849	117,178,257
(6,405,241)	10,894,386	7,756,164	(14,395,267)	(17,709,590)
-	-	-	-	10,177,015
-	-	-	-	-
594,136	372,664	183,936	296,704	876,732
-	-	-	-	-
-	-	-	-	-
14,840,756	12,610,080	12,073,370	11,914,438	10,244,395
(13,384,575)	(10,728,086)	(10,527,348)	(9,988,273)	(8,415,928)
2,050,317	2,254,658	1,729,958	2,222,869	12,882,214
$ (4,354,924)	$ 13,149,044	$ 9,486,122	$ (12,172,398)	$ (4,827,376)
11.3%	9.8%	9.1%	8.2%	8.7%

City of Orem
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Calendar Years
(Unaudited)

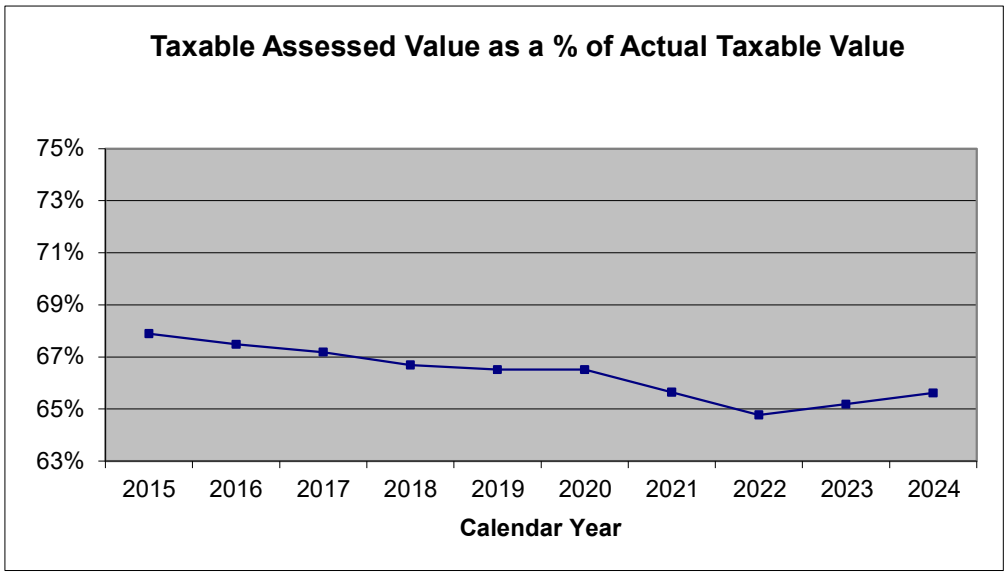
Calendar Year[1]	Taxable Assessed Value				
	Primary Residential Property	Other Residential Property	Commercial & Industrial Property	Agricultural Property	Unimproved Real Property
2015	$ 2,843,531,994	$ 8,234,684	$ 1,591,591,049	$ 496,907	$ 145,565,291
2016	3,107,389,501	11,331,034	1,666,181,801	936,304	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
2024	6,815,582,473	120,877,900	3,155,147,566	1,878,537	207,352,930

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.

Personal Property	Fee in Lieu Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
$ 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%
491,884,712	37,530,019	10,830,254,137	0.000870	16,505,539,897	65.62%



City of Orem
Direct and Overlapping Property Tax Rates
Last Ten Calendar Years
(Unaudited)

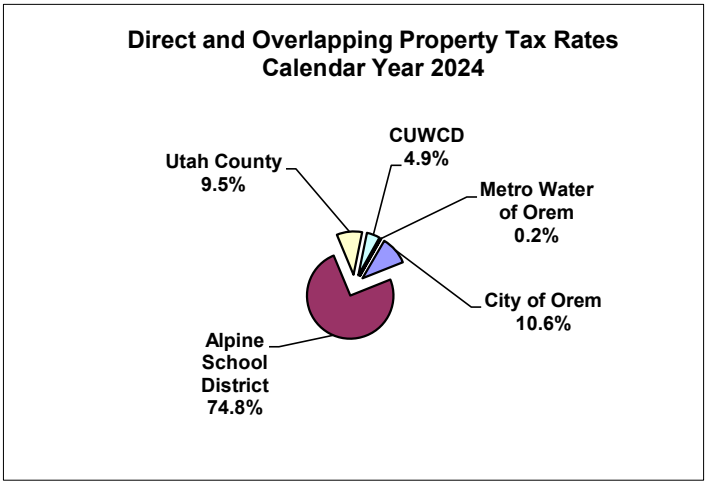
	City of Orem Direct Rates			Overlapping Rates [1]				
Calendar Year[2]	General Fund	Debt Service Fund	Total Direct Rate	Alpine School District	Utah County	Central Utah Water Conservancy District	Metropolitan Water District of Orem	Total
2015	0.001188	0.000464	0.001652	0.008177	0.001098	0.000405	0.000035	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
2024	0.000641	0.000229	0.000870	0.006115	0.000776	0.000400	0.000017	0.008178

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)

	Calendar Year 2024			Calendar Year 2015		
Taxpayer	**Taxable Assessed Value[1]**	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value[1]**	**Rank**	**Percentage of Total Taxable Assessed Value**
University Place	$ 312,158,700	1	2.88%	$ 126,385,600	1	2.56%
Woodtusk LLC	208,906,400	2	1.93%	----		----
Midtown360 LLC	91,793,300	3	0.85%	----		----
TCU Properties	79,236,500	4	0.73%	57,268,400	2	1.16%
Pacificorp	61,163,037	5	0.56%	48,767,025	3	0.99%
Timpanogos Regional Hospital	57,862,000	6	0.53%	41,697,700	4	0.85%
Parkway Lofts LLC	53,721,300	7	0.50%	----		----
Enbridge (Dominion Energy)	50,383,221	8	0.47%	28,175,918	5	0.57%
Pinnacle Apartments	45,529,600	9	0.42%	25,571,600	6	0.52%
Wolverine Crossing LLC	38,522,400	10	0.36%	21,025,200	9	0.43%
Carillon Square LLC	37,835,100	11	0.35%	21,505,000	8	0.44%
University Crossing Shopping Ctr	37,391,700	12	0.35%	22,515,900	7	0.46%
Retail Trust III (Walmart)	----		----	17,523,500	10	0.36%
Village Park Apartments	----		----	17,399,000	11	0.35%
Boyer Lake Point Shopping Ctr	----		----	17,303,900	12	0.35%
Total	$ 1,074,503,258		9.92%	$ 445,138,743		9.02%

[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
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%	492,112	7,159,693
2021	8,448,992	7,789,321	92.19%	552,717	8,342,038
2022	9,365,797	8,775,062	93.69%	455,151	9,230,213
2023	9,544,688	8,948,309	93.75%	545,746	9,494,055
2024	9,566,009	9,001,845	94.10%	485,719	9,487,564

[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
98.93%	$ 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%
98.11%	138,066	1.89%
98.73%	106,954	1.27%
98.55%	135,584	1.45%
99.47%	50,633	0.53%
99.18%	78,445	0.82%

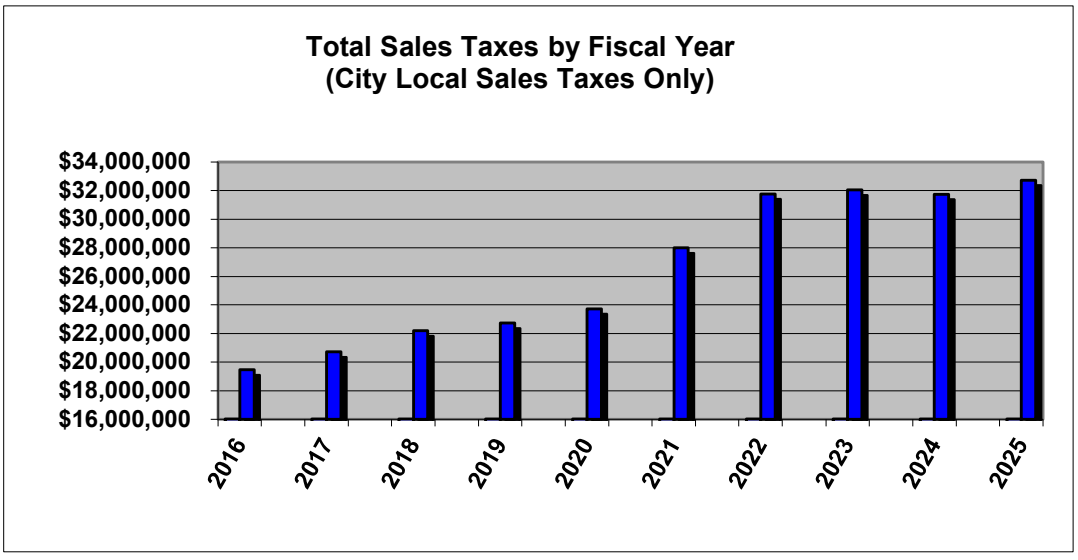
City of Orem
Sales Taxes by Category
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year			
	2016	2017	2018	2019
General Merchandise and Groceries	$ 5,333,279	$ 5,637,951	$ 5,934,245	$ 6,105,107
Building Materials, Hardware, and Tools	1,952,417	2,299,711	2,585,913	3,028,016
Auto Dealers, Supplies, and Accessories	2,979,991	3,151,370	3,410,522	3,694,537
Home Furnishings, Appliances, & Electronics	1,822,364	1,964,207	2,101,318	2,082,860
Eating and Drinking Establishments	1,314,508	1,499,483	1,749,330	1,809,424
Clothing, Apparel, and Accessories	1,573,936	1,552,018	1,582,714	1,299,340
Professional Equipment and Supplies	1,526,283	1,554,830	1,596,802	1,602,008
Arts, Crafts, and Specialty Items	382,199	377,497	387,574	358,450
Amusement and Recreation	656,716	674,845	683,181	726,998
All Other Categories	1,921,222	2,002,205	2,166,357	2,027,097
Subtotal - City Local Sales Tax	19,462,915	20,714,117	22,197,956	22,733,837
Cultural Arts & Recreation Enhancement (CARE)	1,934,153	2,028,528	2,163,259	2,208,004
Transportation Infrastructure	-	-	-	-
Public Transit	-	-	-	-
Mass Transit - Additional	8,665	8,062	489	2,580
Total City Sales Taxes	$ 21,405,733	$ 22,750,707	$ 24,361,704	$ 24,944,421
Total City Sales Tax Rate [1]	1.10%	1.10%	1.10%	1.10%
% Increase (Decrease) from prior year, All	3.27%	6.28%	7.08%	2.39%
% Increase (Decrease) from prior year, City Local Sales Tax Only	3.36%	6.43%	7.16%	2.41%

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					
2020	2021	2022	2023	2024	2025
$ 6,578,582	$ 7,702,422	$ 8,537,418	$ 9,127,774	$ 9,278,458	$ 9,635,940
3,479,383	4,340,120	5,847,938	5,429,978	5,323,831	5,149,094
3,802,737	4,575,230	5,065,673	4,855,945	4,891,843	5,067,540
1,807,145	2,189,728	2,320,240	2,112,631	1,907,411	1,835,764
1,664,412	1,859,596	2,164,765	2,304,527	2,437,921	2,499,496
1,129,901	1,260,997	1,322,187	1,324,718	1,382,569	1,589,480
1,893,016	2,198,583	2,440,416	2,505,776	2,795,122	2,962,081
367,346	476,918	563,281	555,672	545,599	560,526
743,740	870,486	967,075	987,592	991,910	1,047,598
2,270,648	2,529,869	2,559,786	2,856,234	2,198,671	2,382,619
23,736,910	28,003,949	31,788,779	32,060,847	31,753,335	32,730,138
2,284,064	2,741,633	3,152,288	3,143,029	3,098,053	3,193,092
2,129,802	2,503,967	2,861,927	2,893,782	2,851,227	2,921,858
-	-	-	-	635,489	1,283,945
814	617	124	(479)	11	10
$ 28,151,590	$ 33,250,166	$ 37,803,118	$ 38,097,179	$ 38,338,115	$ 40,129,043
1.10%	1.20%	1.20%	1.20%	1.20%	1.25%
12.86%	18.11%	13.69%	0.78%	0.63%	4.67%
4.41%	17.98%	13.52%	0.86%	-0.96%	3.08%



City of Orem
Other Sales Tax Revenue Information by Category
Current Year and Nine Years Ago
(Unaudited)

	Fiscal Year 2025			
	Number of Filers	Percentage of Total	Local Sales Tax Revenue	Percentage of Total
General Merchandise and Groceries	2,189	21.12%	$ 9,635,940	29.44%
Building Materials, Hardware, and Tools	580	5.59%	$ 5,149,094	15.73%
Auto Dealers, Supplies, and Accessories	541	5.22%	$ 5,067,540	15.48%
Home Furnishings, Appliances, & Electronics	377	3.64%	$ 1,835,764	5.61%
Eating and Drinking Establishments	402	3.88%	$ 2,499,496	7.64%
Clothing, Apparel, and Accessories	769	7.42%	$ 1,589,480	4.86%
Professional Equipment and Supplies	1,778	17.15%	$ 2,962,081	9.05%
Arts, Crafts, and Specialty Items	591	5.70%	$ 560,526	1.71%
Amusement and Recreation	563	5.43%	$ 1,047,598	3.20%
All Other Categories	2,577	24.86%	$ 2,382,619	7.28%
Total	10,367	100.00%	$ 32,730,138	100.00%

	Fiscal Year 2016			
	Number of Filers	Percentage of Total	Local Sales Tax Revenue	Percentage of Total
General Merchandise and Groceries	801	14.13%	$ 5,333,279	27.40%
Building Materials, Hardware, and Tools	354	6.25%	$ 1,952,417	10.03%
Auto Dealers, Supplies, and Accessories	347	6.12%	$ 2,979,991	15.31%
Home Furnishings, Appliances, & Electronics	265	4.68%	$ 1,822,364	9.36%
Eating and Drinking Establishments	227	4.00%	$ 1,314,508	6.75%
Clothing, Apparel, and Accessories	217	3.83%	$ 1,573,936	8.09%
Professional Equipment and Supplies	1,149	20.27%	$ 1,526,283	7.84%
Arts, Crafts, and Specialty Items	268	4.73%	$ 382,199	1.96%
Amusement and Recreation	218	3.85%	$ 656,716	3.37%
All Other Categories	1,822	32.15%	$ 1,921,222	9.87%
Total	5,668	100.00%	$ 19,462,915	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)

	Fiscal Year 2025			Fiscal Year 2016		
Taxpayer	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
Orem/Brent Brown Toyota	N/A	4	N/A	N/A	3	N/A
Mountainland Supply Company	N/A	5	N/A	----		----
Winco Foods	N/A	6	N/A	N/A	7	N/A
Target	N/A	7	N/A	N/A	4	N/A
Ken Garff Honda of Orem	N/A	8	N/A	N/A	8	N/A
Pacificorp (Utah Power & Light)	N/A	9	N/A	N/A	6	N/A
RC Willey Home Furnishings	N/A	10	N/A	N/A	5	N/A
Trader Joe's	N/A	11	N/A	----		----
Smith's Food & Drug	N/A	12	N/A	----		----
Ken Garff Nissan of Orem	----		----	N/A	9	N/A
Harmons	----		----	N/A	10	N/A
Lowes Home Centers LLC	----		----	N/A	11	N/A
Best Buy Stores LP	----		----	N/A	12	N/A
Total	$ 9,848,578		30.09%	$ 5,798,871		29.79%

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
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
2025	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]
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
2025	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 Principal	Debt Service Interest	Coverage
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
2025	24,127,643	15,648,019	8,479,624	1,582,000	204,186	4.75

	Water, Sewer & Storm Sewer Revenue Bonds					
Fiscal Year	Utility Service Charges	Less: Operating Expenses [1]	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
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
2025	38,619,098	22,721,579	15,897,519	1,315,000	1,153,550	6.44

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
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
2025	24,500,000	3,825,783	-	-	-	-	99,930

	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
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
2025	-	5,295,000	31,425,000	5,533,319	42,253,319

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

Governmental Activities	
Leases	Total Governmental Activities
$ 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
3,172,164	31,597,877

Total Primary Government		
Total Primary Government	Percentage of Personal Income	Direct City Debt Per Capita
$ 53,107,537	2.71%	$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
73,851,196	2.28	761

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
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
2025	97,048	10,830,254,137	28,325,783	1,198,865	27,126,918	0.25	280

[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 lease financings.

City of Orem
Direct and Overlapping Governmental Activities Debt
June 30, 2025
(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	$ 31,597,877	100.0000%	$ 31,597,877
Ovcrlapping Debt:			
Alpine School District	354,725,496	12.2972%	43,621,205
Utah County	-	12.6438%	-
Central Utah Water Conservancy District	105,507,820	3.5671%	3,763,612
Total Overlapping Debt	460,233,316		47,384,817
Total Direct and Overlapping Debt	$ 491,831,193		$ 78,982,694
Total Direct and Overlapping Debt Per Capita			$ 814

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			
	2016	2017	2018	2019
General Purposes (4%)				
Debt Limit	$ 290,709,109	$ 313,847,899	$ 341,392,514	$ 372,228,481
Total Net Debt Applicable to Limit	(7,964,651)	(7,964,651)	(6,845,998)	(30,859,318)
Legal Debt Margin	$ 282,744,458	$ 305,883,248	$ 334,546,516	$ 341,369,163
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	2.74%	2.54%	2.01%	8.29%
Water, Sewer, & Lighting (4%)				
Debt Limit	$ 290,709,109	$ 313,847,899	$ 341,392,514	$ 372,228,481
Total Net Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	$ 290,709,109	$ 313,847,899	$ 341,392,514	$ 372,228,481
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%
Total (8%)				
Debt Limit	$ 581,418,218	$ 627,695,798	$ 682,785,028	$ 744,456,962
Total Net Debt Applicable to Limit	(7,964,651)	(7,964,651)	(6,845,998)	(30,859,318)
Legal Debt Margin	$ 573,453,567	$ 619,731,147	$ 675,939,030	$ 713,597,644
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	1.37%	1.27%	1.00%	4.15%

[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 availabe 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						
2020	2021	2022	2023	2024	2025
$ 408,651,401	$ 440,092,724	$ 479,529,626	$ 615,621,038	$ 641,837,466	$ 660,221,596
(30,776,601)	(30,392,111)	(29,964,965)	(28,693,335)	(27,444,623)	(27,126,918)
$ 377,874,800	$ 409,700,613	$ 449,564,661	$ 586,927,703	$ 614,392,843	$ 633,094,678
7.53%	6.91%	6.25%	4.66%	4.28%	4.11%
$ 408,651,401	$ 440,092,724	$ 479,529,626	$ 615,621,038	$ 641,837,466	$ 660,221,596
-	-	-	-	-	-
$ 408,651,401	$ 440,092,724	$ 479,529,626	$ 615,621,038	$ 641,837,466	$ 660,221,596
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
$ 817,302,802	$ 880,185,448	$ 959,059,252	$ 1,231,242,076	$ 1,283,674,932	$ 1,320,443,192
(30,776,601)	(30,392,111)	(29,964,965)	(28,693,335)	(27,444,623)	(27,126,918)
$ 786,526,201	$ 849,793,337	$ 929,094,287	$ 1,202,548,741	$ 1,256,230,309	$ 1,293,316,274
3.77%	3.45%	3.12%	2.33%	2.14%	2.05%

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Valuations:		
Taxable Value		$ 10,830,254,137
Estimated Market Value		$ 16,505,539,897
Legal Debt Margin:		
Debt Limitation - 8% of Estimated Market Value [1]		$ 1,320,443,192
Debt Applicable to Limitation:		
Total General Obligation Bonded Debt	$ (28,325,783)	
Less:		
Assets in Debt Service Funds Available for payment of Principal [2]	1,198,865	
Total Debt Applicable to Limitation		(27,126,918)
Legal Debt Margin		$ 1,293,316,274

City of Orem
Long-term Bonded Indebtedness Paid By Primary Government
Schedule of Bonded Indebtedness
June 30, 2025
(Unaudited)

	Interest Rate	Issue Date	Term of Bonds	Annual Terms of Serial Bonds
Governmental Activities:				
General Obligation Bonds:				
Series 2019 Bonds	3.625% - 5.00%	02/26/19	2019-2048	Various
Total General Obligation Bonds				
Revenue Bonds:				
Series 2024 Sales Tax Revenue Bonds	5.00%	07/31/24	2024-2044	Various
Total Revenue 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 Balance 06/30/25	Principal Retired Year Ended 06/30/25	Interest Expense Year Ended 06/30/25	Interest Payable In Future Years
$ 24,500,000	24,500,000	-	1,188,112	16,868,434
	24,500,000	-	1,188,112	16,868,434
$ 9,200,000	8,800,000	400,000	325,833	5,036,750
	8,800,000	400,000	325,833	5,036,750
	33,300,000	400,000	1,513,945	21,905,184
$ 3,000,000	172,000	169,000	5,047	2,546
$ 12,801,000	1,343,000	1,313,000	43,589	13,419
$ 4,380,000	3,780,000	100,000	155,550	337,625
$ 29,320,000	27,260,000	720,000	1,153,550	13,999,425
$ 6,543,000	4,165,000	595,000	-	-
	36,720,000	2,897,000	1,357,736	14,353,015
	36,720,000	2,897,000	1,357,736	14,353,015
	$ 70,020,000	$ 3,297,000	$ 2,871,681	$ 36,258,199

City of Orem
Other Long-term Liabilities Paid by Primary Government
Last Three Fiscal Years
(Unaudited)

	Fiscal Year		
	2023	2024	2025
Governmental Activities:			
Compensated Absences	$ 2,769,798	$ 3,180,036	$ 5,050,857
Total Pension Liabilities	5,579,775	6,724,476	9,770,795
Claims and Judgments	1,698,563	2,075,492	1,886,442
Other Post-employment Benefits (OPEB)	61,720	-	-
Total Governmental Activities	10,109,856	11,980,004	16,708,094
Business-type Activities:			
Compensated Absences	412,281	393,068	988,965
Total Pension Liabilities	544,740	1,988,436	1,071,504
Total Business-type Activities	957,021	2,381,504	2,060,469
Primary Government:			
Compensated Absences	3,182,079	3,573,104	6,039,822
Total Pension Liabilities	6,124,515	8,712,912	10,842,299
Claims and Judgments	1,698,563	2,075,492	1,886,442
Other Post-employment Benefits (OPEB)	61,720	-	-
Total Primary Government	$ 11,066,877	$ 14,361,508	$ 18,768,563

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
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
2025	97,048	32,843	3,241,403,200	33,400	98,694

Fiscal Year	Median Age	City Unemployment Rate	K-12 Student Population [3]	UVU FTE Student Population [4]
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
2025	27.3	3.90	13,993	30,426

[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 available.

[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]

	Total		Male		Female	
Age	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 2025			Fiscal Year 2016		
Taxpayer	Number of Employees	Rank	Percentage of Total City Employment	Number of Employees	Rank	Percentage of Total City Employment
Utah Valley University	3,299	1	6.47%	2,689	1	7.66%
Alpine School District	1,144	2	2.24%	1,343	2	3.83%
City of Orem	599	3	1.17%	519	6	1.48%
Timpanogos Regional Hospital	507	4	0.99%	475	7	1.35%
Any Hour, LLC	485	5	0.95%	----		----
Wal-Mart	398	6	0.78%	----		----
United Parcel Service, Inc.	360	7	0.71%	----		----
Costco Wholesale Corporation	363	8	0.71%	----		----
U.S. Synthetic Corporation	355	9	0.70%	590	5	1.68%
Target Stores	320	10	0.63%	----		----
Vivint Solar Developer	----		----	882	3	2.51%
Blue Host Inc.	----		----	590	4	1.68%
Wayfair	----		----	445	8	1.27%
Clearlink Technologies, LLC	----		----	414	9	1.18%
Convergys Corporation	----		----	372	10	1.06%
Total	7,830		15.35%	8,319		23.70%

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			
	2016	2017	2018	2019
General Government	88	96	98	102
Public Safety:				
Police Protection	135	137	134	134
Fire Protection	67	68	67	68
Highways and Public Improvements	25	26	26	27
Parks, Recreation and Arts:				
Parks and Recreation	47	48	48	47
Library	44	46	46	44
Cemetery	5	5	4	5
Economic and Physical Development	3	3	3	2
Water	26	24	29	30
Water Reclamation	27	30	30	29
Storm Water	11	11	12	12
Recreation	39	39	39	35
Street Lighting	2	2	2	3
Total	519	535	538	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					
2020	2021	2022	2023	2024	2025
103	106	104	111	114	116
139	144	139	127	131	131
67	71	72	82	85	92
27	28	28	29	30	37
48	47	44	46	51	50
45	47	48	49	47	45
5	5	5	5	5	6
3	3	3	2	1	2
30	31	29	29	28	26
29	27	26	26	25	26
12	13	12	12	12	12
17	29	48	48	51	54
3	3	3	3	2	2
528	554	561	569	582	599

City of Orem
Operating Indicators by Function / Program
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year				
	2016	2017	2018	2019	2020
General Government:					
Building Permits Issued	1,429	1,518	1,473	1,190	1,423
Public Safety:					
Police Protection:					
Physical Arrests	3,842	4,145	4,277	3,539	3,604
Traffic Citations	12,064	12,022	15,616	12,174	8,768
Fire Protection:					
Emergency Responses	10,442	10,471	6,726	6,680	6,361
Ambulance Transports	2,963	2,949	3,099	2,972	2,813
Highways and Public Improvements:					
Asphalt Used - Streets (Tons)	4,060	3,633	3,771	3,077	3,613
Concrete Used - Sidewalks (Yards)	750	575	818	551	670
Parks and Recreation:					
Recreation Programs Participants	12,702	13,974	12,915	12,559	6,818
Library - Volumes in Collection (approx.)	374,190	368,754	390,030	407,744	472,283
Cemetery - Interments	333	344	352	323	319
Economic and Physical Development:					
Public Service Organizations Assisted	22	16	16	17	10
Housing Rehab/RLF Loans/Grants Added	2	5	2	2	8
Major Project Improvements Completed	0	0	2	0	2
Water:					
Number of Consumers	22,771	22,902	23,103	23,517	23,811
Average Daily Consumption (MGD)	24.5	25.1	25.0	23.1	25.0
Water Reclamation:					
Number of Service Connections	23,923	24,422	24,647	24,970	25,065
Average Daily Treated (MGD)	8.2	8.6	8.6	8.5	8.3
Storm Water:					
Number of Sumps Added (Removed)	1	2	31	(7)	(16)
New Infrastructure (Feet)	450	0	3,168	3,167	6,600
Recreation:					
Fitness Center Admissions	326,726	361,575	370,350	345,929	200,733
Fitness Center Class Participants	2,596	2,822	3,573	3,421	2,957
Scera Park Pool Admissions	42,434	40,517	51,051	40,444	63,060
Scera Park Pool Class Participants	1,360	1,481	1,559	1,255	1,176
Solid Waste:					
Annual Waste Tonnage	29,008	28,986	28,942	27,409	28,258
Street Lighting:					
Number of Street Lights Added	36	409	10	412	39

Source: Various city departments

Fiscal Year				
2021	2022	2023	2024	2025
1,508	1,541	1,501	1,437	2,697
2,766	2,799	2,827	3,094	2,792
8,673	10,245	8,151	8,960	11,987
6,893	6,494	7,380	7,426	7,775
3,055	3,472	3,046	2,784	2,921
3,378	3,858	2,818	2,948	3,671
579	671	556	759	774
9,927	11,442	10,204	12,238	13,539
481,130	479,616	480,643	478,961	488,290
386	434	354	368	361
16	18	8	8	8
10	5	4	4	2
2	0	1	0	2
24,177	24,363	24,398	24,418	24,449
24.7	19.7	17.4	17.2	20.4
25,137	25,225	25,266	25,286	25,369
8.0	8.0	8.1	8.3	8.5
87	40	6	17	17
370	7,950	7,181	4,858	5,945
153,502	448,288	443,505	463,391	515,199
3,584	6,389	10,866	12,550	13,852
62,730	61,242	61,004	31,908	33,401
1,401	1,773	1,630	1,247	895
29,390	30,093	31,704	32,341	31,950
197	12	42	159	45

City of Orem
Capital Asset Statistics by Function / Program
Last Ten Fiscal Years
(Unaudited)

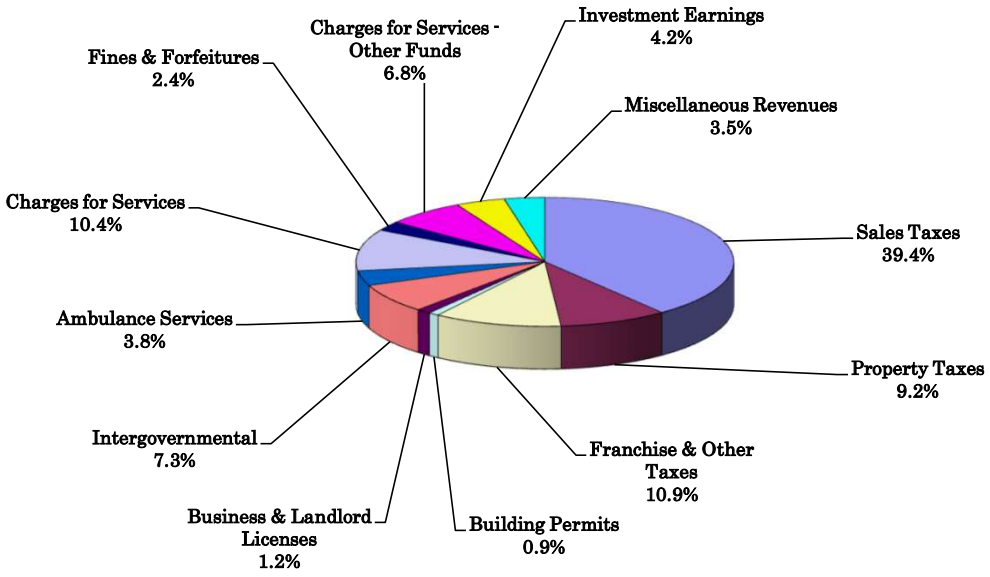
	Fiscal Year				
	2016	2017	2018	2019	2020
General Government:					
Vehicles	168	168	159	167	169
Public Safety:					
Police Protection:					
Stations	1	1	1	1	1
Vehicles	125	127	122	121	125
Fire Protection:					
Stations	4	4	4	4	4
Vehicles	28	29	29	30	27
Highways and Public Improvements:					
Streets (miles)	243	243	243	244	244
Traffic Signals	34	36	36	36	36
Parks and Recreation:					
Parks	26	27	27	29	30
Parks Acreage	385	388	388	392	392
Playgrounds	19	20	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)	354	354	354	356	356
Water Service Lines (miles)	103	103	103	104	104
Wells	9	9	9	9	9
Storage Capacity (thousands of gallons)	21,990	21,950	21,950	21,950	21,950
Water Reclamation:					
Sewer Lines (miles)	294	298	302	305	305
Treatment Capacity (MGD)	13.5	13.5	13.5	13.5	13.5
Storm Water:					
Storm Water Lines (miles)	88.5	88.5	90.1	90.7	92.0
Sumps	1,746	1,748	1,779	1,772	1,756
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	6,123

Source: Various city departments

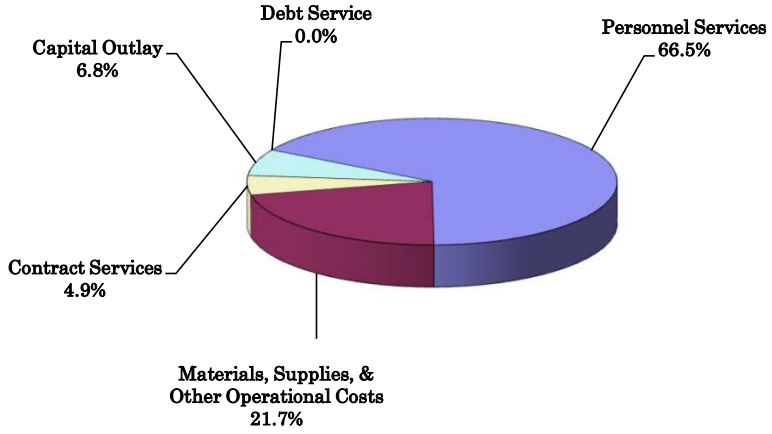
Fiscal Year				
2021	2022	2023	2024	2025
175	169	164	188	189
1	1	1	1	1
125	128	136	138	139
4	4	4	4	4
27	25	30	31	36
239	240	240	240	246
36	36	37	38	39
30	30	30	30	30
392	392	392	396	396
20	20	20	20	20
40.8	40.8	40.8	40.8	40.8
1	1	1	1	1
1	1	1	1	1
357	357	358	361	358
104	105	105	105	105
9	9	9	9	9
21,950	21,950	21,950	21,950	21,950
306	307	308	311	308
13.5	13.5	13.5	13.5	13.5
92.0	92.0	92.0	94.3	95.2
1,843	1,827	1,833	1,850	1,867
1	1	1	1	1
2	2	2	2	2
18	18	18	18	18
22	22	21	21	21
6,320	6,332	6,374	6,533	6,578

City of Orem
General Fund - Revenues and Expenditures
For The Year Ended June 30, 2025
(Unaudited)

GENERAL FUND - REVENUES



GENERAL FUND - EXPENDITURES



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City of Orem

SUPPLEMENTAL REPORTS

For the Year Ended June 30, 2025

Larson
CERTIFIED PUBLIC ACCOUNTANTS

CITY OF OREM
Supplemental Reports
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For the Year Ended June 30, 2025

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Larson
CERTIFIED PUBLIC ACCOUNTANTS

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, 2025, 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 21, 2025.

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 City of Orem's financial statements will not be prevented or detected, 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 City of Orem'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 City of Orem's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Larson & Company, PC

Spanish Fork, Utah
November 21, 2025

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, 2025. 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, 2025.

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, 2025, 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 21, 2025, 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 21, 2025

CITY OF OREM
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Expenditures to Subrecipients
Department of Housing and Urban Development				
CDBG Entitlement Grant Cluster				
Direct Program:				
* Community Development Block Grant	14.218	B-24-MC-49-0002	438,029	36,990
Total Entitlement Grant Cluster			438,029	36,990
Total Department of Housing and Urban Development			438,029	36,990
Department of the Interior				
Passed through Bureau of Reclamation:				
WaterSMART (Sustain and Manage America's Resources for Tomorrow)	15.507	R20AP00098	5,710	
Passed through National Park Service:				
Outdoor Recreation Acquisition, Development & Planning	15.916	49-00397	311,923	
Total Department of the Interior			317,633	
Department of Justice				
Passed through Commission on Criminal and Juvenile Justice:				
Bulletproof Vest Partnership Program Grant	16.607	6B06	17,415	
Equitable Sharing Program Grant	16.922	UT0250300	188,668	
Direct Program:				
Public Safety Partnership & Community Policing Grants (COPS)	16.710	15JCOPS-21-GG-03565-UHPX	210,507	
Public Safety Partnership & Community Policing Grants (COPS)	16.710	15JCOPS-23-GG-01771-PPSE	111,847	
Total Department of Justice			528,437	
Department of Transportation				
Passed through Utah Department of Public Safety:				
State and Community Highway Safety Grant	20.600	DD190805	3,813	
Total Department of Transportation			3,813	
Department of the Treasury				
Direct Program:				
COVID-19 Coronavirus State & Local Fiscal Recovery Funds	21.027	07-298-8710	446,092	
Total Department of the Treasury			446,092	
National Endowment for the Arts & Humanities				
Passed through Western States Arts Federation:				
Promotion of the Arts Partnership Agreement	45.025	TW20240174	3,250	
Total National Endowment for the Arts & Humanities			3,250	
Environmental Protection Agency				
Direct Program:				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	96896201	53,774	
Total Environmental Protection Agency			53,774	
Department of Energy				
Direct Program:				
COVID-19 Energy Efficiency & Conservation Block Grant (EECBG)	81.128	SE0000258	150,350	
Total Department of Energy			150,350	
Executive Office of the President				
Direct Program:				
High Intensity Drug Trafficking Areas (HIDTA) Program	95.001	G-24-RM0030A	138,383	
High Intensity Drug Trafficking Areas (HIDTA) Program	95.001	G-25-RM0030A	145,666	
Total Executive Office of the President			284,049	
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-2024-DEM-013	15,000	
Total Department of Homeland Security			15,000	
Total Federal Financial Assistance			$ 2,240,427	$ 36,990

See notes to the Supplementary Schedule of Expenditures of Federal Awards.

** Indicates major program tested*

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, 2025. 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

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:

   Community Development Block Grant CFDA# 14.218

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.

SUMMARY OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS

FINANCIAL STATEMENT/UTAH COMPLIANCE FINDINGS

2025-001 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). In the amended and subsequent budget there is no appropriation to retire at least 5% of the deficit fund balance.

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 equal to or greater than 5% of the fund's deficit balance while preparing the current year budget.

View of responsible officials: The City budgeted $115,000 in a “holding/contingency” account that will NOT be used. By adding this account and funds to the City’s FY 2025-2026 adopted budget, the amount of contributions (which are based on all budgeted expenditures) to the internal service fund from other funds should exceed actual expenditures by at least this amount, if not more. This will cut the current deficit in about half with the remaining deficit amount being relieved when we complete our FY 2026-2027 budget.

2025-002 Deposit and Investment Report was incomplete
Criteria: *Utah State Code 51-7-17* states that the public treasurer shall ensure that all public funds invested in deposit instruments are invested with qualified depositories within Utah.

Condition and context: Orem City listed improper accounts and did not list all accounts in their Deposit and Investment Report.

Cause and effect: This appears to have been an oversight by governance and management due to a lack of review when reviewing the Deposit and Investment Report.

Recommendation: We recommend that management reviews and stays up to date on the accounts in their Deposit and Investment Report.

View of responsible officials: The City Treasurer is aware of the issue and has identified how the error occurred and has made adjustments to the process so that this issue does not occur again.

2025-003 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 ($26,559,579), assigned ($9,713,187), and committed ($0) fund balance in the general fund totaled $47,593,378. Maximum fund balance based on 35% of total revenue for the general fund would be $30,563,646. The city exceeded the maximum fund balance by $4,072,195.

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 funds as needed according to budgeted appropriations.

View of responsible officials: The City is aware of exceeding the maximum fund balance and will be including a budget amendment in FY 2026 to transfer enough funds out of the General Fund and into the Capital Projects Fund to alleviate this issue.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings noted during current audit

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

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.

Status of finding: Finding was substantially repeated in the current period. See finding 2025-001.

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.

Status of finding: Finding was substantially repeated in the current period. See finding 2025-003.

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: Orem city had total expenditures in funds 63, 65, and 76 that exceeded the amounts in the final adopted budget.

Status of finding: Finding appears to be corrected in the current period.

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, 2025

State compliance requirements were tested for the year ended June 30, 2025 in the following areas:

Budgetary Compliance	Fund Balance
Justice Court	Restricted Taxes and Related Revenues
Fraud Risk Assessment	Governmental Fees
Cash Management	Impact Fees
Utah Retirement Systems	Public Treasurer's Bond
Open and Public Meetings Act	Enterprise Fund Transfers, Reimbursements, Loans, and Services

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, 2025.

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 21, 2025

Legislative	City Council December 9th, 2025	**Johnson Farms Rezone**
	PUBLIC HEARING – ZONING MAP AMENDMENT Proposed Ordinance #2025-0017, amending Article 22-5-3(A) and the Zoning Map of the City of Orem by changing the zone of the property located generally at 1738 South Geneva Road from OS5, Open Space to C2, Community Commercial, approximately 4.43 acres	**Prepared By:** Rebecca Gourley **Applicant:** Washburn Associates

Notices:

Posted in 2 public places

Posted on City Webpage and City hotline

Posted at Utah.gov/pmn

156 notices sent to property owners within a 1,000-foot radius

Site Information:

General Plan Designation: **Community Commercial**

Current Zone: **OS5**

Acreage: **4.43**

Neighborhood: **Lakeview**

Action:

The Council is the land use authority for this requested amendment, and may:

Approve the proposed change of zoning.

Deny the proposed change of zoning.

Continue the hearing to a future date to allow for further review, additional information, or public comment as may be needed to make a decision.

REQUEST: The applicant requests the Planning Commission forward a recommendation to the City Council to amend Section 22-5-3(A) and the zoning map of the City of Orem by changing the zone approximately 4.43 acres from the OS5, Open Space zone to the C2, Community Commercial zone located generally at 1738 South Geneva Road.

BACKGROUND: The applicant is requesting approval to rezone the property at approximately 1738 South Geneva Road from OS5, Open Space to C2, Community Commercial with the intent to develop the property commercially. The application to rezone includes a concept plan for a "Flex Retail" project.

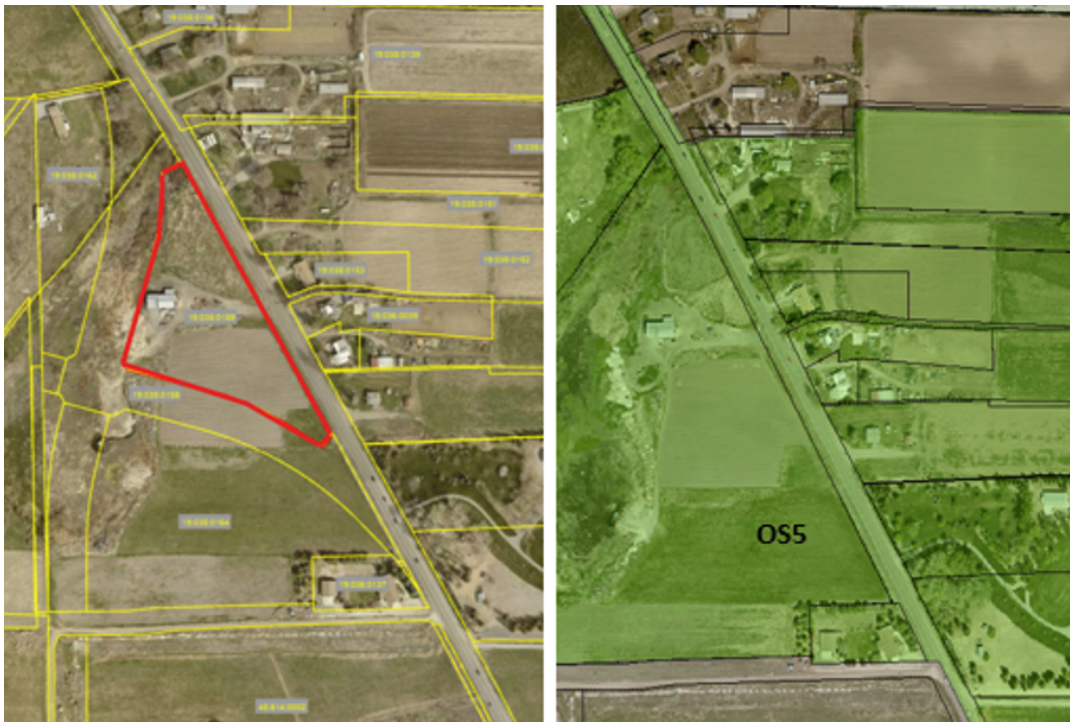


Figure 1: Subject Property aerial and zoning map

PLANNING COMMISSION ACTION:

The Planning Commission reviewed the proposed change of zoning at a public hearing on November 6th, 2025. The Commission voted to recommend APPROVAL of the proposed zoning map amendment to the City Council with five votes in favor and none opposed.

REVIEW & ANALYSIS:

General Plan – The property is designated "Community Commercial" on the Future Land Use Map. The requested zoning (C2, Commercial) is listed as one of the preferred zones for this land use designation.

Current Zoning – This property is currently zoned as OS5. OS5 allows for low density residential development at a rate of one home per five acres, some cultural and educational public uses (such as churches, primary schools, museums and libraries), and uses related to agriculture.

Proposed Zoning – A C2 rezone would permit a wide variety of commercial and retail uses at this property, including but not limited to automobile dealerships, restaurants, retail shopping centers, and other similar uses.

Concept Plan – The retail project is proposed to include six buildings, designed to resemble farm-like structures. Each structure is designed to be divided into smaller units, ranging from 1,000 ft^2 to 6,000 ft^2.

The concept includes units for both sale and lease. A total of 135 parking spots are included in the concept site plan.

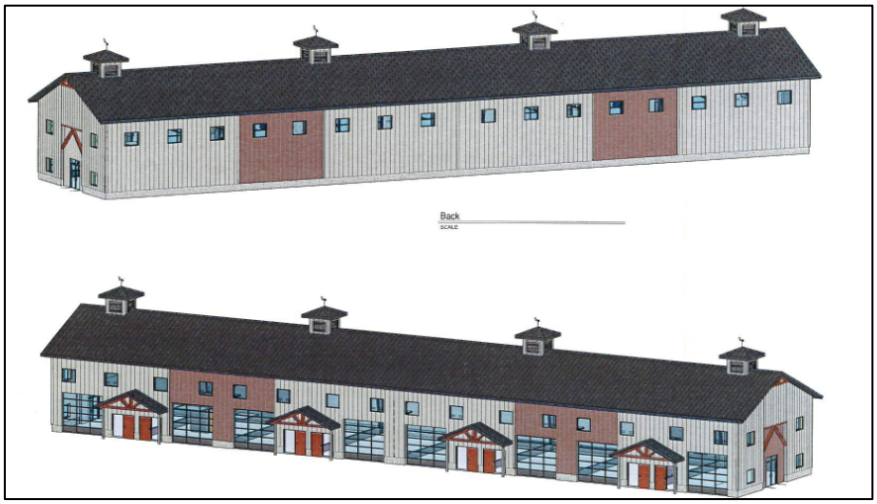


Figure 2: Concept Elevations of potential flex retail buildings

NOTE: Concept plans are required as part of a rezone application but are not considered binding documents. Any structure, plans, or uses that meet C2 requirements will be allowed in this location if a C2 rezone is passed.

Road Realignments – Several roadway projects in this area will have potential impacts to the future development of the subject property. Brief descriptions of the planned realignments are included here for review.

- **Geneva Road Widening at Orem Temple**
  The Utah Department of Transportation (UDOT) is widening the road near 1493 South Geneva Road. Roadway improvements are anticipated to impact traffic near the Johnson Farms location and are designed to eventually tie into a planned intersection at 1738 South Geneva.

- **UDOT Intersection at 1738 South Geneva**
  UDOT has plans to construct an intersection at the Johnson Farms location. Property has already been deeded for the future project. The property owners and UDOT deeded the property for future development in February 2025. There is currently no listed start date.

- **Lakeview Parkway Road Development**
  Orem City is acquiring property to build a Lakeview Parkway connection from Provo through Southwest Orem. This road will be partially connected to the 1738 South Geneva intersection at the Johnson Farms location.

- **Lakeview Place Project**
  A property directly south of the Johnson Farms project was rezoned from OS5 to M1 in 2020 and was approved for a new warehousing project. Project start date is dependent upon the Lakeview Parkway road development.

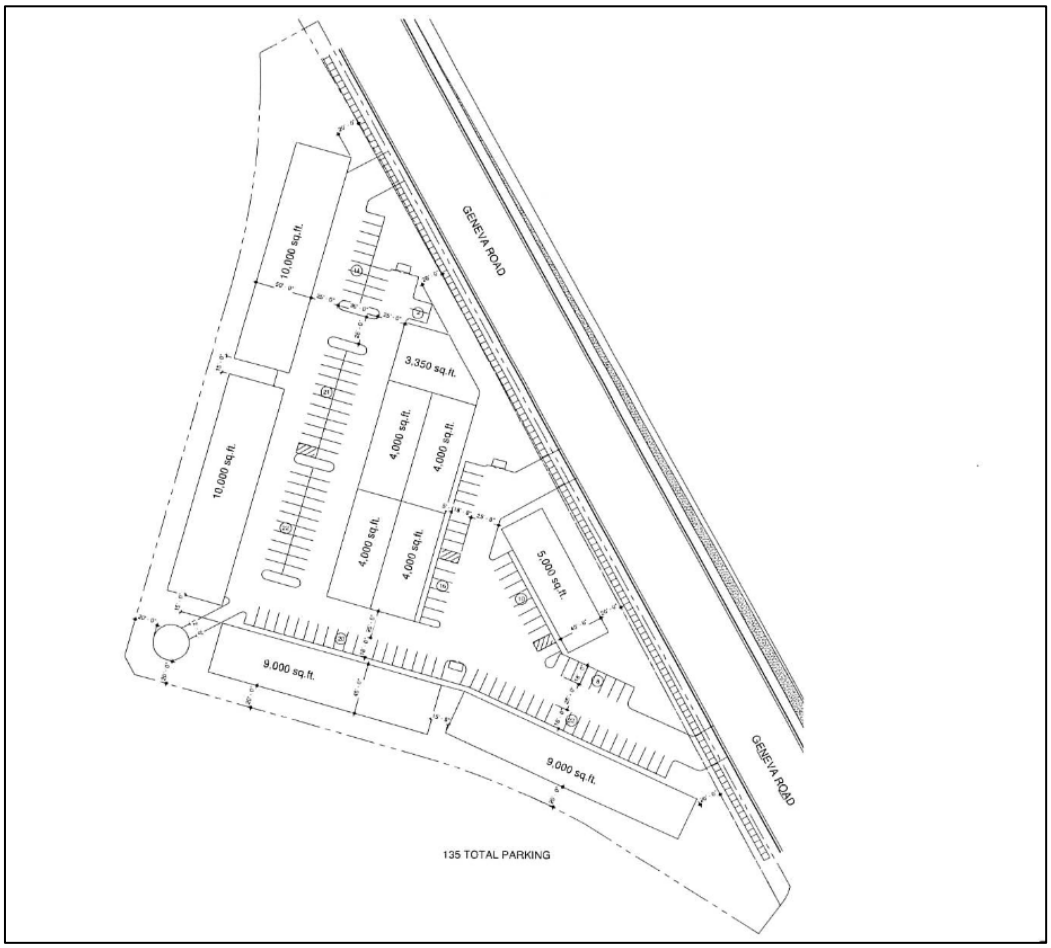


Figure 3: Concept Site Plan

Neighborhood Meeting: A neighborhood meeting is required for all zone map amendment applications. The applicants held the required meeting at Washburn and Associates, located at 825 North 900 West Orem, Utah, on September 11, 2025, at 6:00 PM. Neighbors within a 1,000-foot radius of the project were notified. A total of nine individuals attended. Minutes, a copy of materials discussed, and a copy of the notices mailed by Washburn Associates are attached to the agenda packet for review.

STATE REQUIRED PROCESS FOR LAND USE AMENDMENTS:
For land use amendments like the requested zone change, Utah State Code states that 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, as the Land Use Authority for changes to the Zoning Ordinance and/or Map the City Council may:

Approve or Deny the requested amendment to the zoning map.

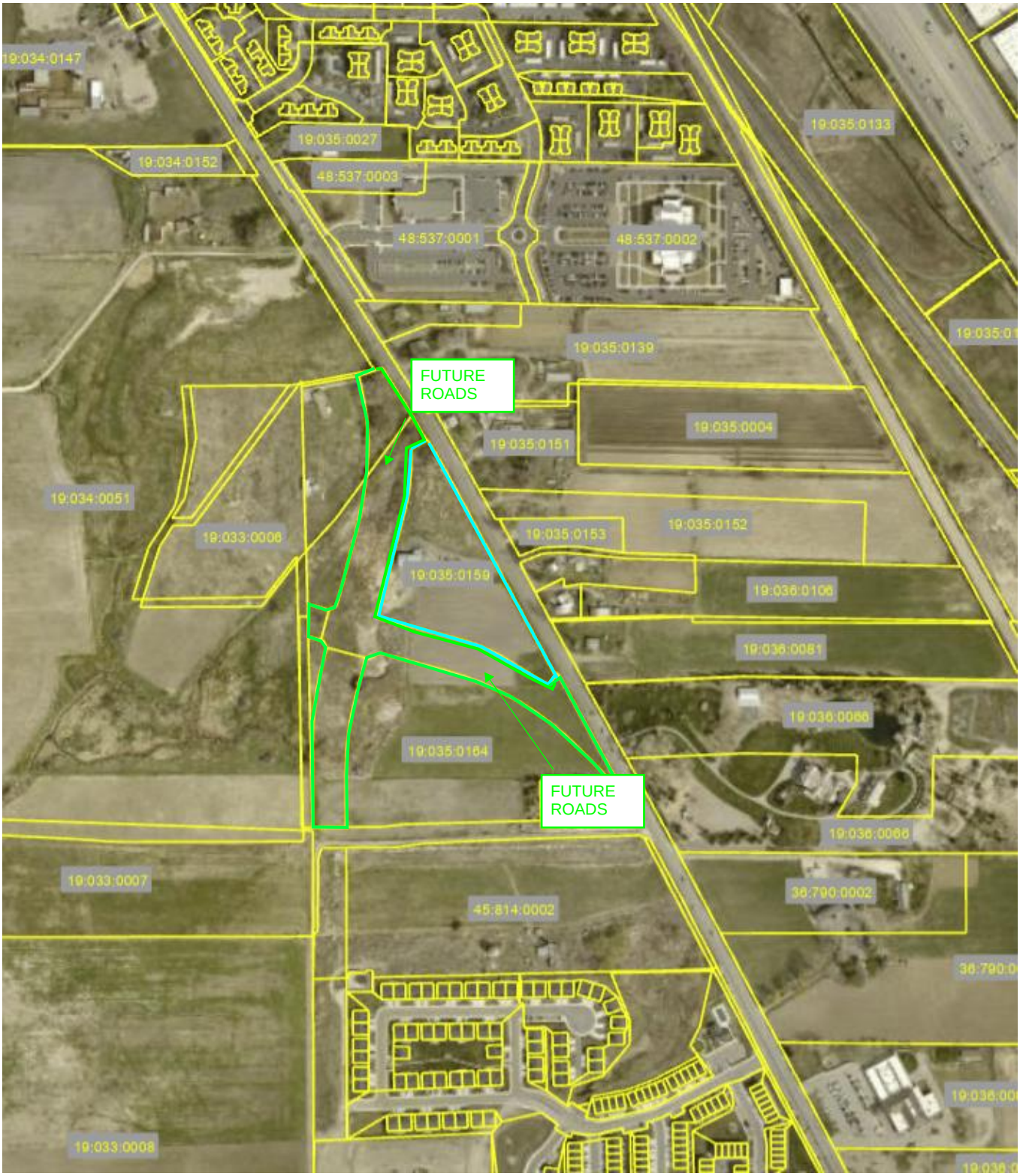
Continue the Request to a future date for further review, additional information, or public comment.

ALTERNATIVE MOTIONS:

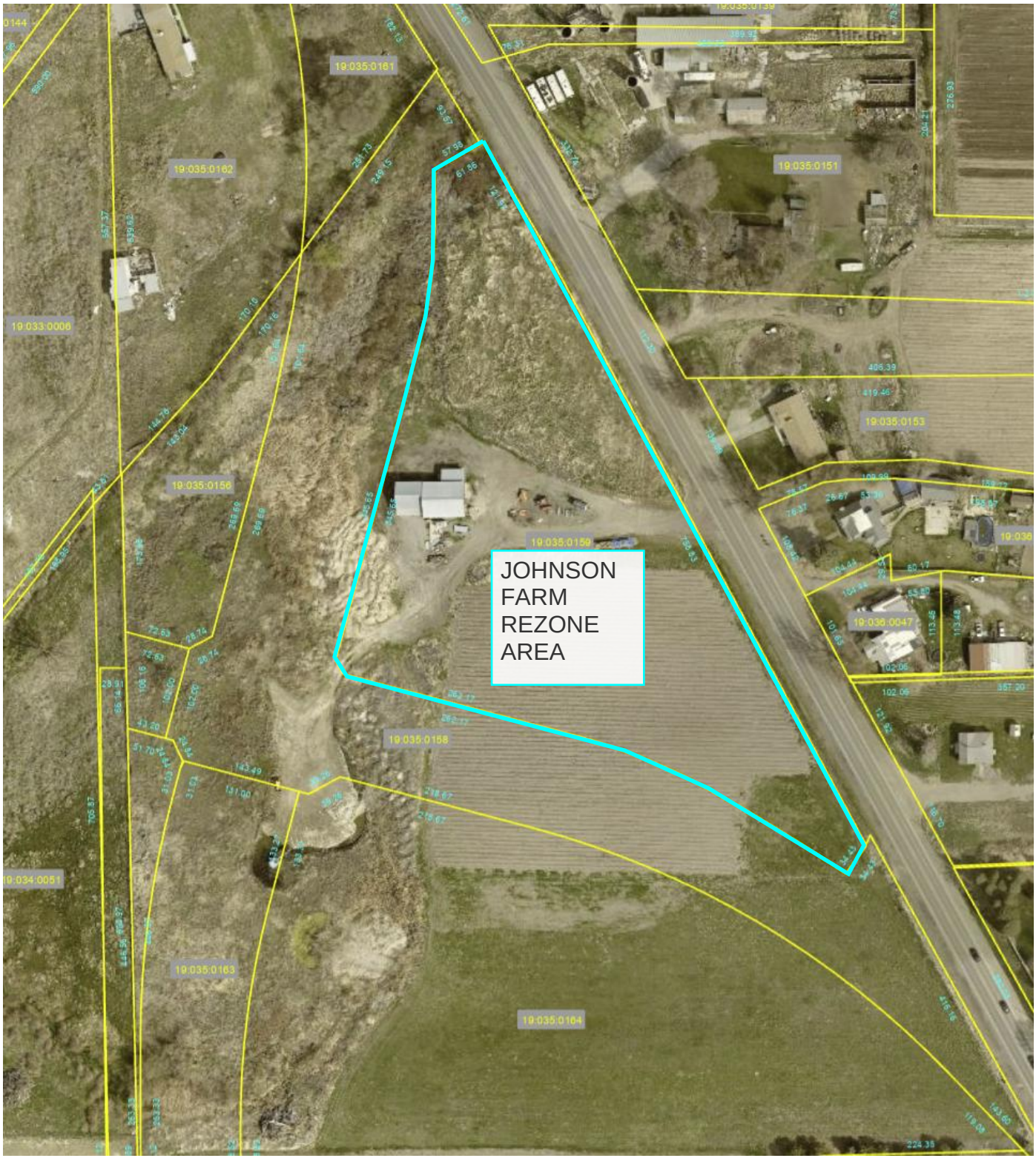
Motion to Approve or Deny
"I move that the Orem City Council **[choose APPROVE** or **DENY]** proposed Ordinance #2025-0017 amending Article 22-5-3(A) and the Zoning Map of the City of Orem by changing the zone of the property located generally at 1738 South Geneva Road from OS5, Open Space to C2, Community Commercial, approximately 4.43 acres

Motion to Continue the Request
"I move that the Orem City Council continue this request for further consideration to (choose another date as appropriate)."

Johnson Farms Rezone – Approximately 1738 S Geneva Road

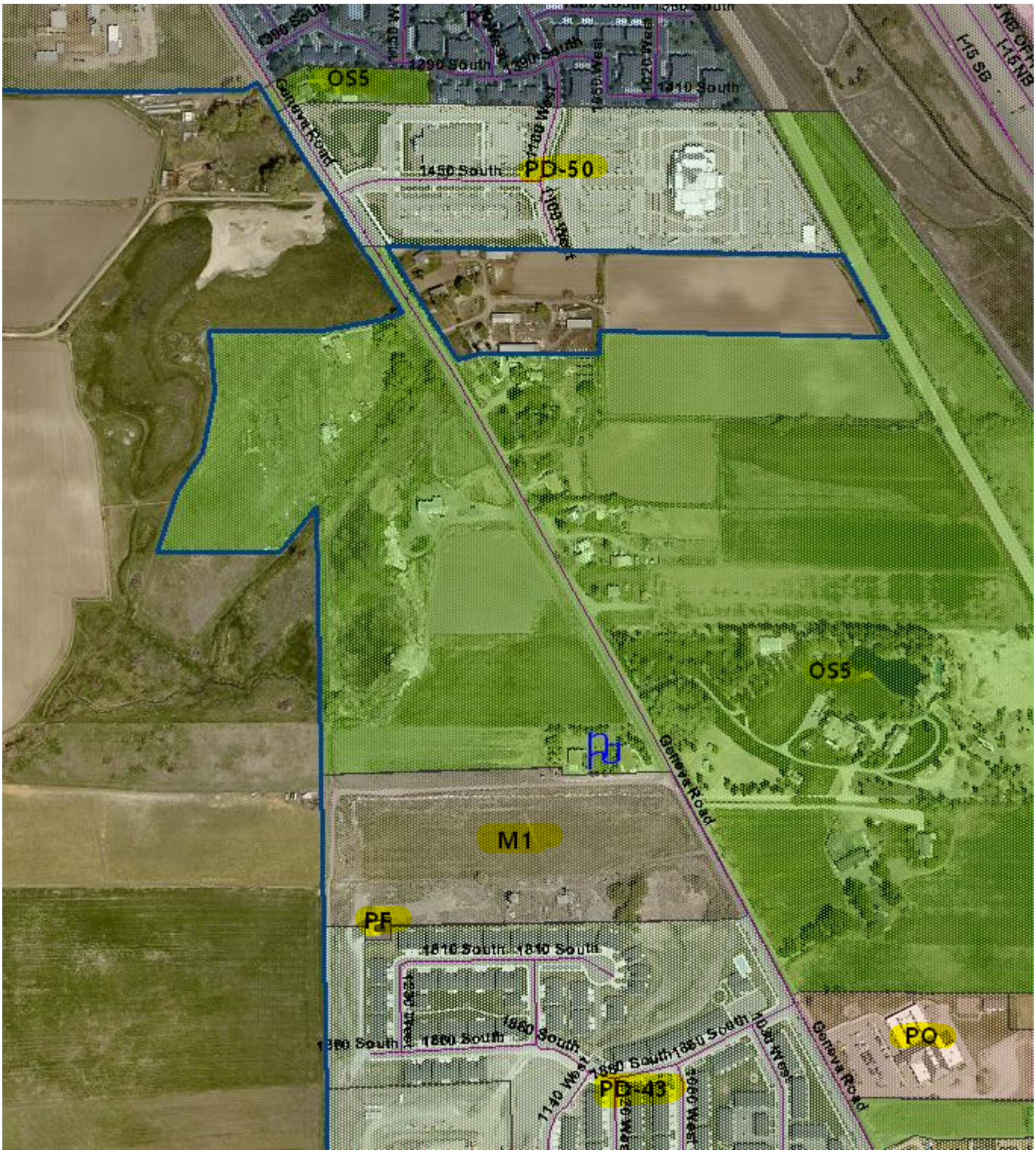


Vicinity Map
Zone: OS5
Acres: 4.43 acres



Vicinity Map
Zone: OS5
Acres: 4.43 acres

Johnson Farms Rezone – Approximately 1738 S Geneva Road

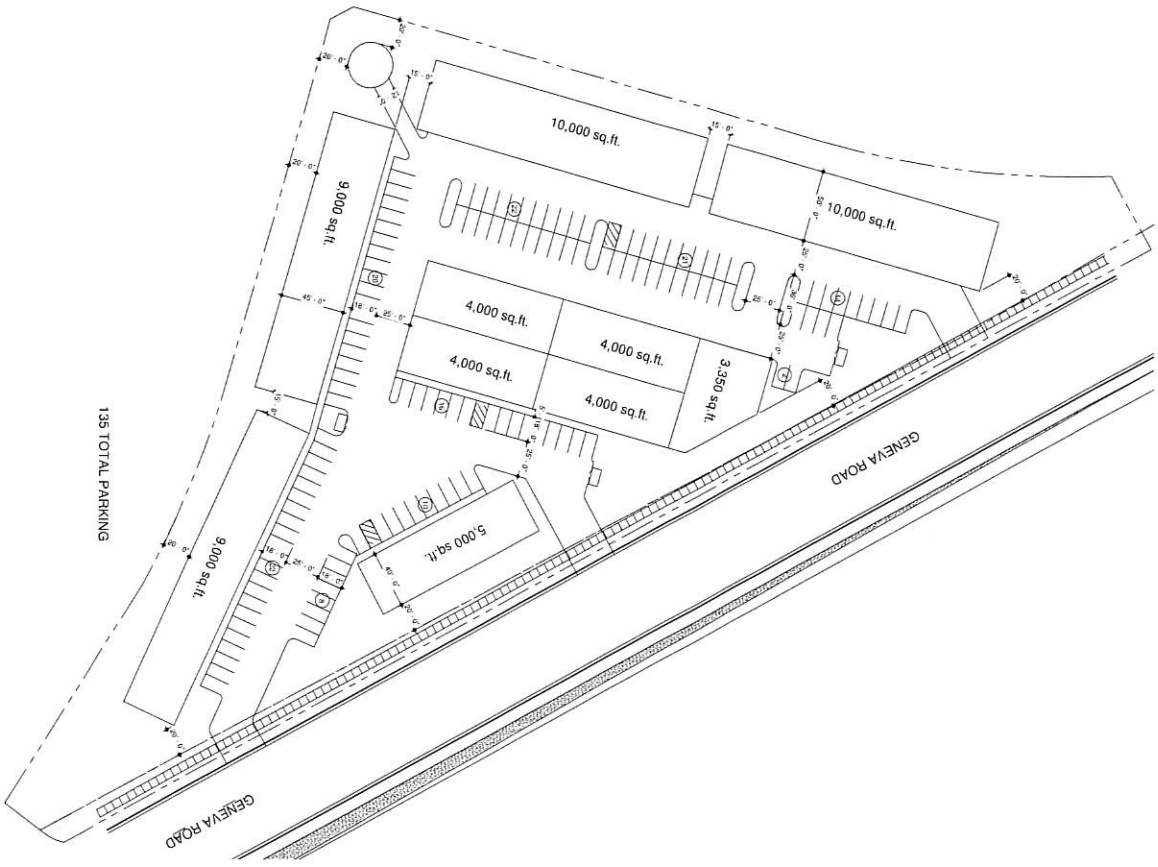


Vicinity Map
Zone: OS5
Acres: 4.43 acres

8/26/2025 12:48:44 PM K:\Drawings 2025\2025-0 Johnson Farms\Wasnburn med slope.rvt

ARCHITECTURAL SITE PLAN

SCALE 1" = 40'-0"



SITE TABULATION TABLE		
	SQ.FT.	PERCENTAGE
BUILDING	53,350	27
LANDSCAPE	79,255	41
HARDSCAPE	61,794	32
TOTAL SITE	194,050	100

Johnson Farms

New Flex Buildings

Geneva Road, Wheaton

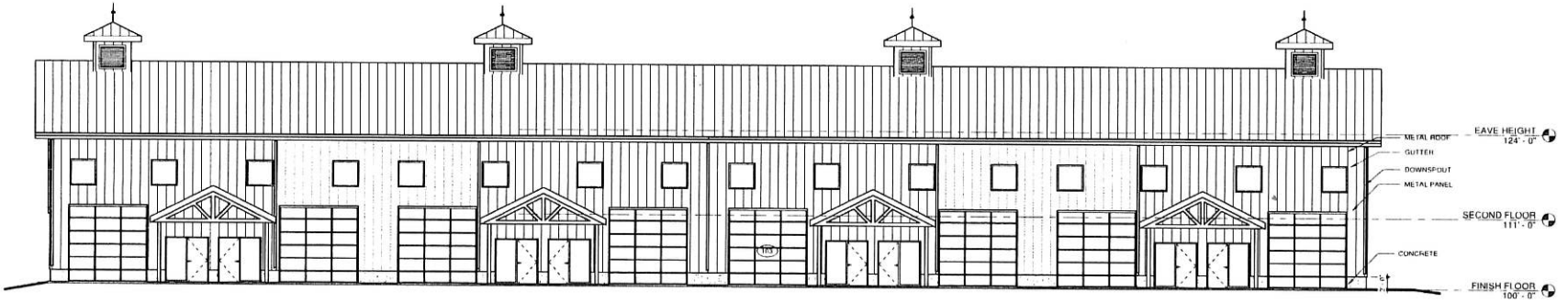
A-0.7

PRELIMINARY NOT FOR CONSTRUCTION

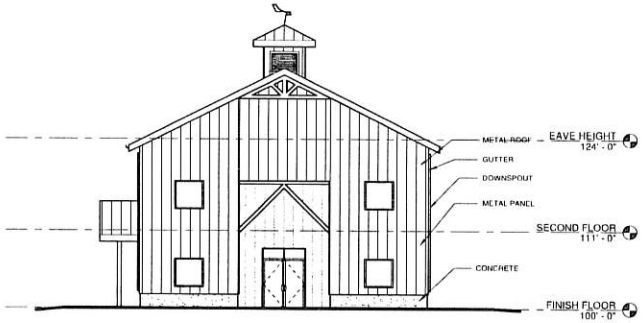
ARCHITECTURAL COALITION

Back
SCALE

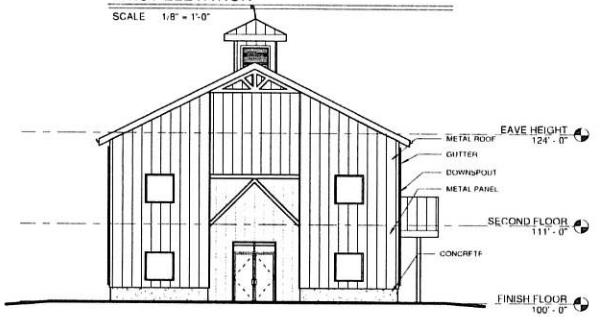
Front
SCALE



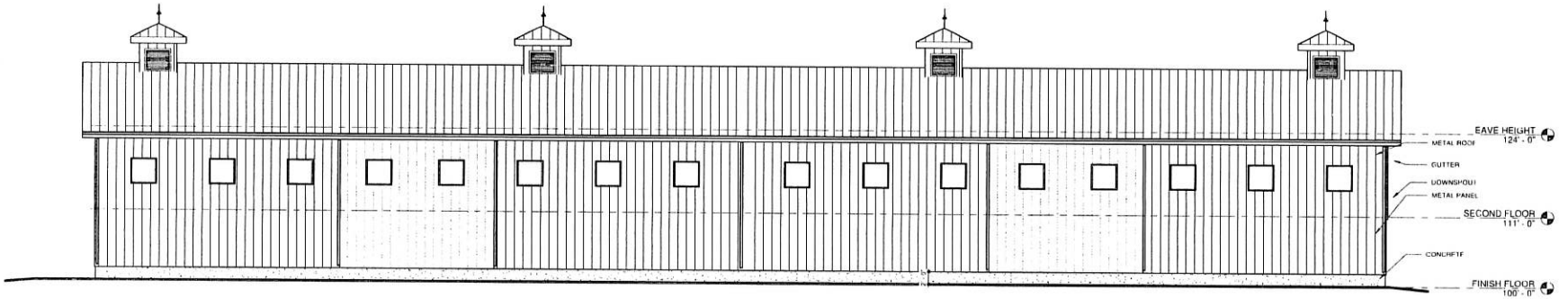
WEST ELEVATION
SCALE 1/8" = 1'-0"



SOUTH ELEVATION
SCALE 1/8" = 1'-0"



NORTH ELEVATION
SCALE 1/8" = 1'-0"



EAST ELEVATION
SCALE 1/8" = 1'-0"

ARCHITECTURAL CONCEPTS

PRELIMINARY NOT FOR CONSTRUCTION

© Copyright 2020

Johnson Farms
New Flex Buildings

A-2.1

Neighborhood Meeting Minutes

A neighborhood meeting was held the evening of September 11th, to discuss a commercial development to be located at approximately 1750 S Geneva Rd.

The meeting began at 6:00 PM and nine people were in attendance.

The representative of the developer, Paul Washburn, explained the scope of the project, project's timing and the process for which the project had to be approved through the City.

Residents expressed the following concerns:

Two residents felt like no development should occur on Geneva Rd. until the completion of the Lakeview Parkway.

One resident expressed concern over the noticing process that being notified by mail was too unpredictable.

Another expressed that they would like to see the area remain rural.

A lot of discussion took place on the timing for improvements on Lakeview Parkway with conflicting accounts of UDOT's construction schedule.

Two attendees expressed that they liked the concept of the project.

The meeting concluded at approximately 6:45.

Roll 9/11/25

Wallace Johnson
Alice Johnson
Ammon Johnson
Jerry Crismon
RON MORTIMER
Russell Yoad
Elaine Schofield
LaMont Schofield
LaVae Millett

WASHBURN & ASSOCIATES

Developers & Consultants



Notice
Neighborhood Meeting

A Neighborhood Meeting will be held the evening of Thursday September 11th, 2025, to discuss and receive neighborhood input for a retail/flex project to be located at1700 South Geneva Road, Orem, Utah.

The property is currently zoned "R-5" and Master-planned General Commercial. The applicant wishes to change the zoning to C-2 Commercial.

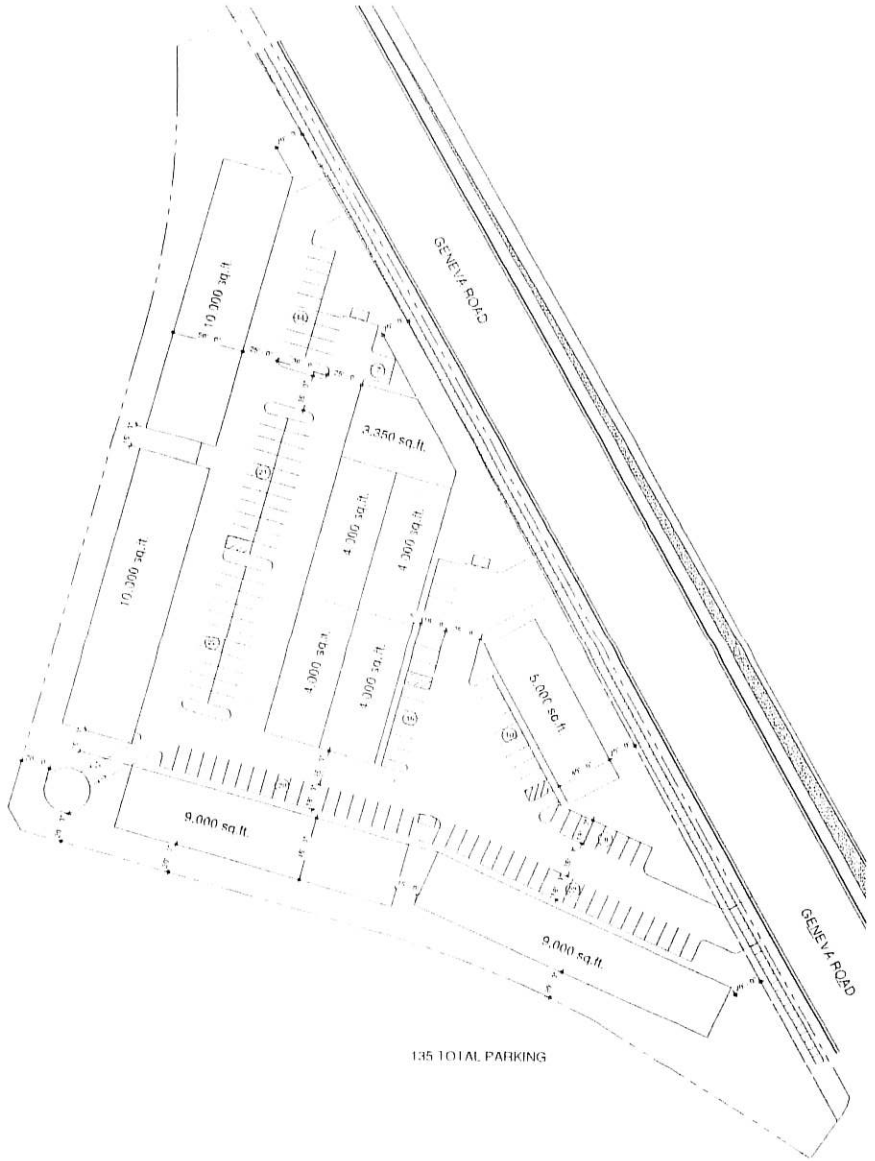
The meeting will be held at the office of Washburn and Associates, located at 825 North 900 West, Orem, Utah (approximately 100 feet east of Winco). The meeting will begin at 6 PM. All known neighbors within 1,000 feet have been notified, however if you know of someone who may not have been notified, please inform them. We are anxious to get neighborhood feedback on the development.

"Pursuant to Orem City Code Section 22-1-5(G) this meeting is being held to discuss the project with you. This is an opportunity for you to review 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."

We will look forward to hearing from you at the meeting, should you not be able to attend, or have questions prior to the meeting, please contact Paul Washburn (owners' representative) at 801-368-4700 to answer any questions.

Best wishes,

Paul Washburn

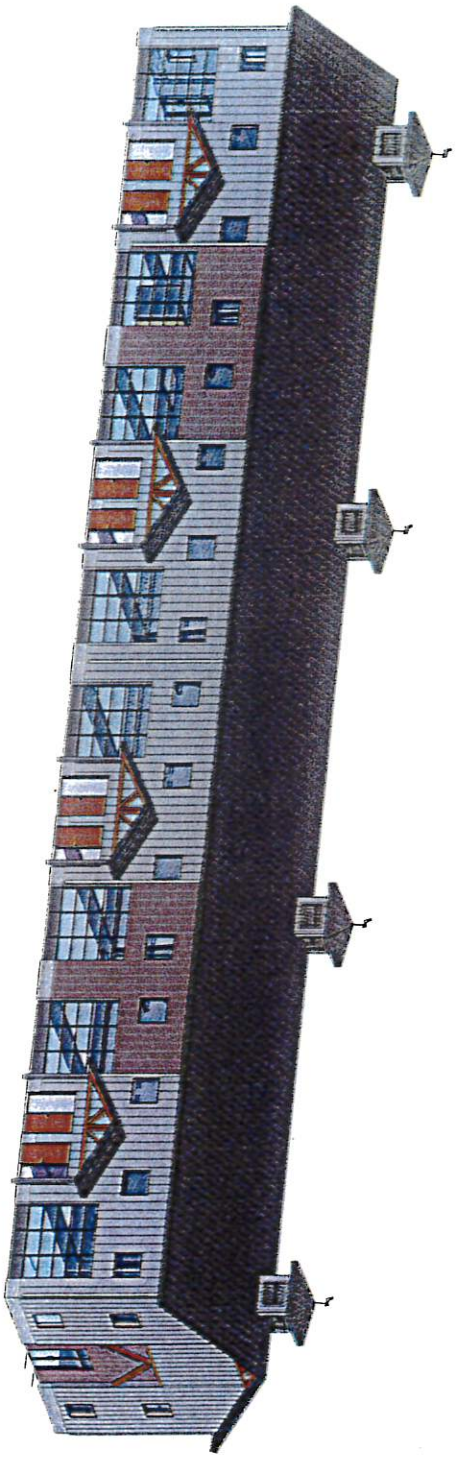


ARCHITECTURAL SITE PLAN

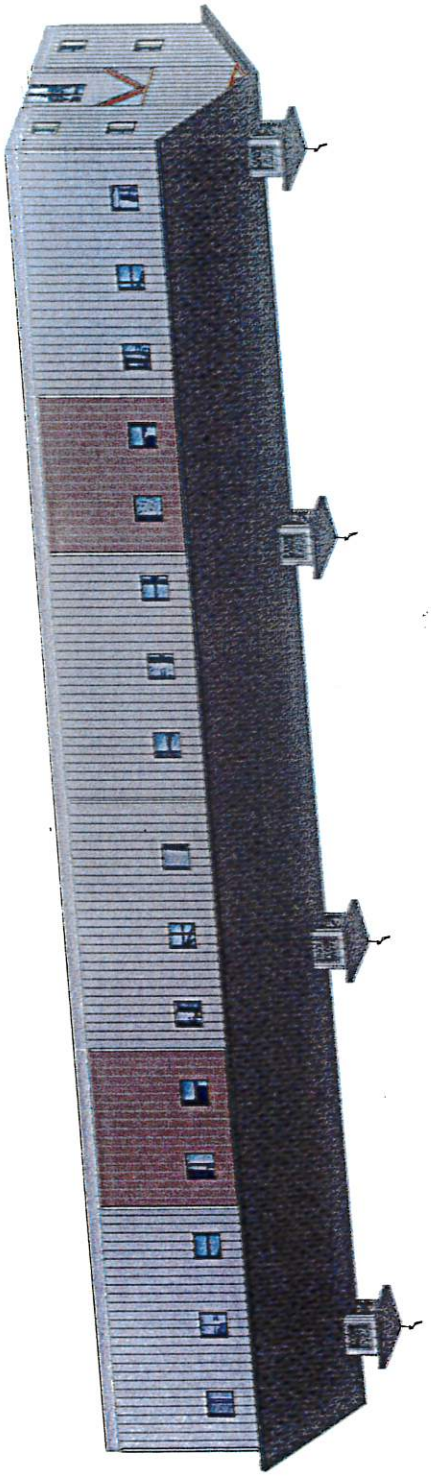
SCALE 1" = 40'-0"

SITE TABULATION TABLE		
	AREA	PERCENTAGE
BUILDING	50,000	27
LANDSCAPE	78,255	41
HARDSCAPE	62,745	32
TOTAL SITE	191,000	100

A-0.1



Front
SCALE



Back
SCALE

Johnson Farms
New Flex Buildings

A-2.2

PRELIMINARY
NOT FOR
CONSTRUCTION

ARCHITECTURAL DRAWING

ORDINANCE NO. _____

AN ORDINANCE BY THE OREM CITY COUNCIL AMENDING ARTICLE 22-5-3 (A) AND THE ZONING MAP OF THE CITY OF OREM BY REZONING THE PROPERTY LOCATED GENERALLY AT 1738 SOUTH GENEVA ROAD FROM THE OPEN SPACE (OS5) ZONE TO THE COMMUNITY COMMERCIAL (C2) ZONE (APPROXIMATELY 4.43 ACRES).

WHEREAS on September 15, 2025, Washburn Associates filed an application with the City of Orem to amend Article 22-5-3 (A) and the zoning map of the City of Orem by rezoning the property located generally at 1738 South Geneva Road from the Open Space (OS5) Zone to the Community Commercial (C2) zone (approximately 4.43 acres); and

WHEREAS public hearings considering the subject application were held by the Planning Commission on November 6, 2025, and the Planning Commission recommended that the City Council approve the request; and

WHEREAS a public meeting to consider the subject application was held by the City Council on December 9, 2025; and

WHEREAS 156 notices were mailed to property owners within a 1,000-foot radius of the property; 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; the orderly development of land in the City; the effect upon surrounding neighborhoods; 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. The City Council finds this request to be in the best interest and general welfare of the City.
2. The City Council hereby amends Article 22-5-3 (A) and the zoning map of the City of Orem by rezoning the properties located generally at 1738 South Geneva Road from the Open Space (OS-5) Zone to the Community Commercial (C2) Zone (approximately 4.43 acres) as shown in Exhibit “A” which is attached hereto and incorporated herein by this reference.
3. If any part of this ordinance shall be declared invalid, such decision shall not affect the validity of the remainder of this ordinance.

4. This ordinance shall take effect immediately upon passage and publication in a newspaper of general circulation in the City of Orem.
5. All other ordinances and policies in conflict herewith, either in whole or part, are hereby repealed.

PASSED, APPROVED and ORDERED PUBLISHED this **9th day** of **December, 2025**.

David A. Young, Mayor

ATTEST:

Teresa McKitrick, City Recorder

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

EXHIBIT A



Subject property, 1738 South Geneva Road (approximately4.43 acres)

Legislative	City Council December 9th, 2025	**Padel Den** **Text Amendment**
	PUBLIC HEARING – TEXT AMENDMENT Request to add SLU Code 7425 "Gymnasium and Athletic Clubs" to the list of approved uses in the PD-36 Zone, located generally at 1440 North 1380 West, by amending Article 22-11-49(C).	**Prepared By:** Rebecca Gourley **Applicant:** Parker and Kyle Quinlan

Notices

Posted in 2 public places

Posted on City Webpage and City hotline

Posted at Utah.gov/pmn

Site Information:

General Plan Designation: **Regional Commercial**

Current Zone: **PD-36**

Acreage: **1.99**

Neighborhood: **Timpview**

Action

The Council may:

Approve the proposed text amendment.

Deny the proposed text amendment.

Continue the hearing to a future date to allow for further review, additional information, or public comment as may be needed to make a decision.

REQUEST: The applicant requests the Planning Commission forward a recommendation to the City Council to add SLU code "Gymnasium and Athletic Clubs" to the list of approved uses in the PD-36 zone by amending Article 22-11-49(C).

BACKGROUND: The PD-36 Zone was established in 2013 to allow "the development of a light industrial business or technology park that will accommodate a variety of commercial and light industrial uses" (22-11-49(A)). The PD-36 Zone was designed to be applied only to the parcels located north of 1200 North Street, south of 1600 North Street, west of Interstate 15, and east of Geneva Road.

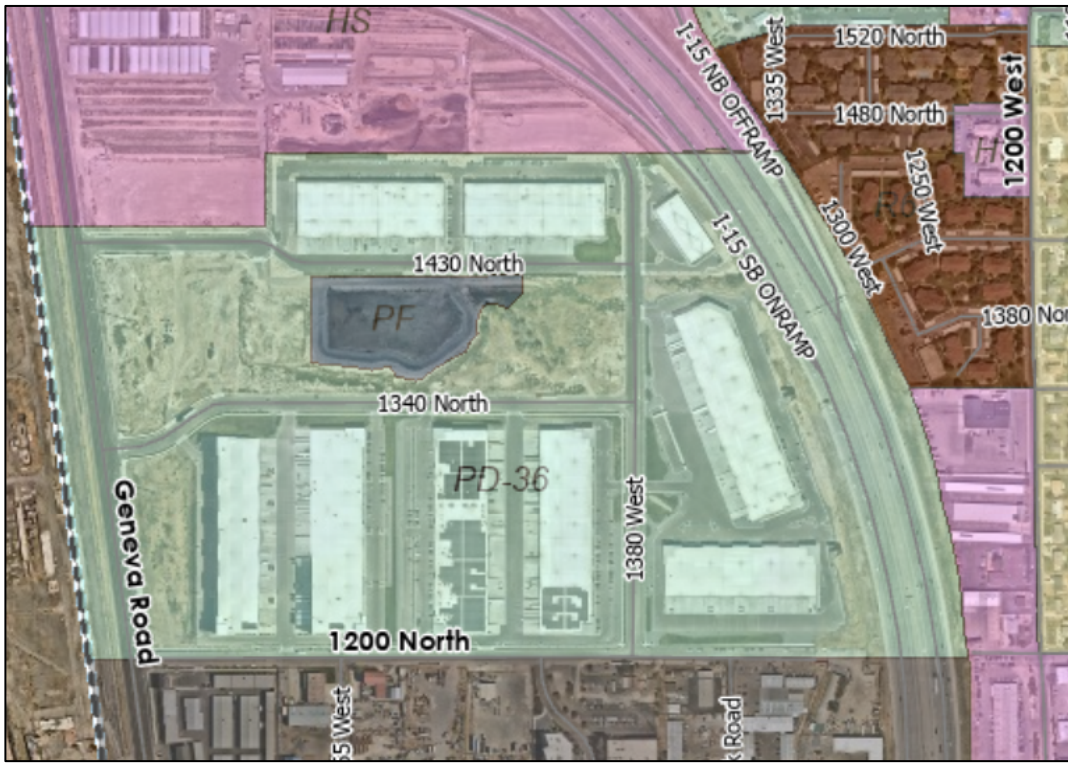


Figure 1: Location of the PD-36 Zone

The list of approved uses was most recently amended in 2023 to include SLU 7322, indoor Go-Cart Tracks.

The applicant requests to allow gymnasiums and athletic clubs (SLU 7425) in the PD-36 zone so that they may establish their padel ball business "Padel Den" to this location. "Padel" is a racket sport played combining elements of tennis and squash, played on an indoor enclosed court. While the applicant's intended business features Padel, the gymnasiums and athletic clubs use code could be applied to allow tennis courts, basketball, and other gym sports as well.

PLANNING COMMISSION ACTION:

The Planning Commission reviewed the proposed text amendment at a public hearing on November 5th, 2025. The Commission voted recommend APPROVAL of the proposed text amendment to the City Council with five votes in favor and none opposed.

REVIEW & ANALYSIS:

Although they are often brought by planning or other staff, requests to amend the text of the ordinance may be brought by any applicant or property owner. Much like reviewing requests to change the zoning of a property, the effect of any change to the text of the zoning ordinance should be considered for all properties it can potentially impact, and not only for the property that may have brought about the requested change.

Current Zoning – The area is zoned PD-36, and is surrounded by M2, Manufacturing to the south, HS, Highway Services to the north, and a combination of R6 condominiums, HS, and PD-28 to the east. A list of the currently permitted uses in the PD-36 has been attached to the end of the report.

General Plan – The PD-36 Zone is located in an area designated as Regional Commercial (RC) on the General Plan's land use map. The Regional Commercial classification is intended to "provide locations... for commercial and service uses to serve the needs of people living in an entire region" (Orem City General Plan, pg. 22).

STATE REQUIRED PROCESS FOR LAND USE AMENDMENTS:

For land use amendments like the requested text amendments in this application, Utah State Code states that 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, as the Land Use Authority for changes to the Zoning Ordinance and/or Map the City Council may:

Approve or Deny the requested amendment to the zoning map.

Continue the Request to a future date for further review, additional information, or public comment.

ALTERNATIVE MOTIONS:

Motion to Approve or Deny
"I move that the Orem City Council **[choose APPROVE** or **DENY]** proposed Ordinance #2025-0016, amending Article 22-11-49(C) by adding SLU Code 7425 "Gymnasium and Athletic Clubs" to the list of approved uses in the PD-36 Zone, located generally at 1440 North 1380 West."

Motion to Continue the Request
"I move that the Orem City Council continue this request for further consideration to (choose another date as appropriate)."

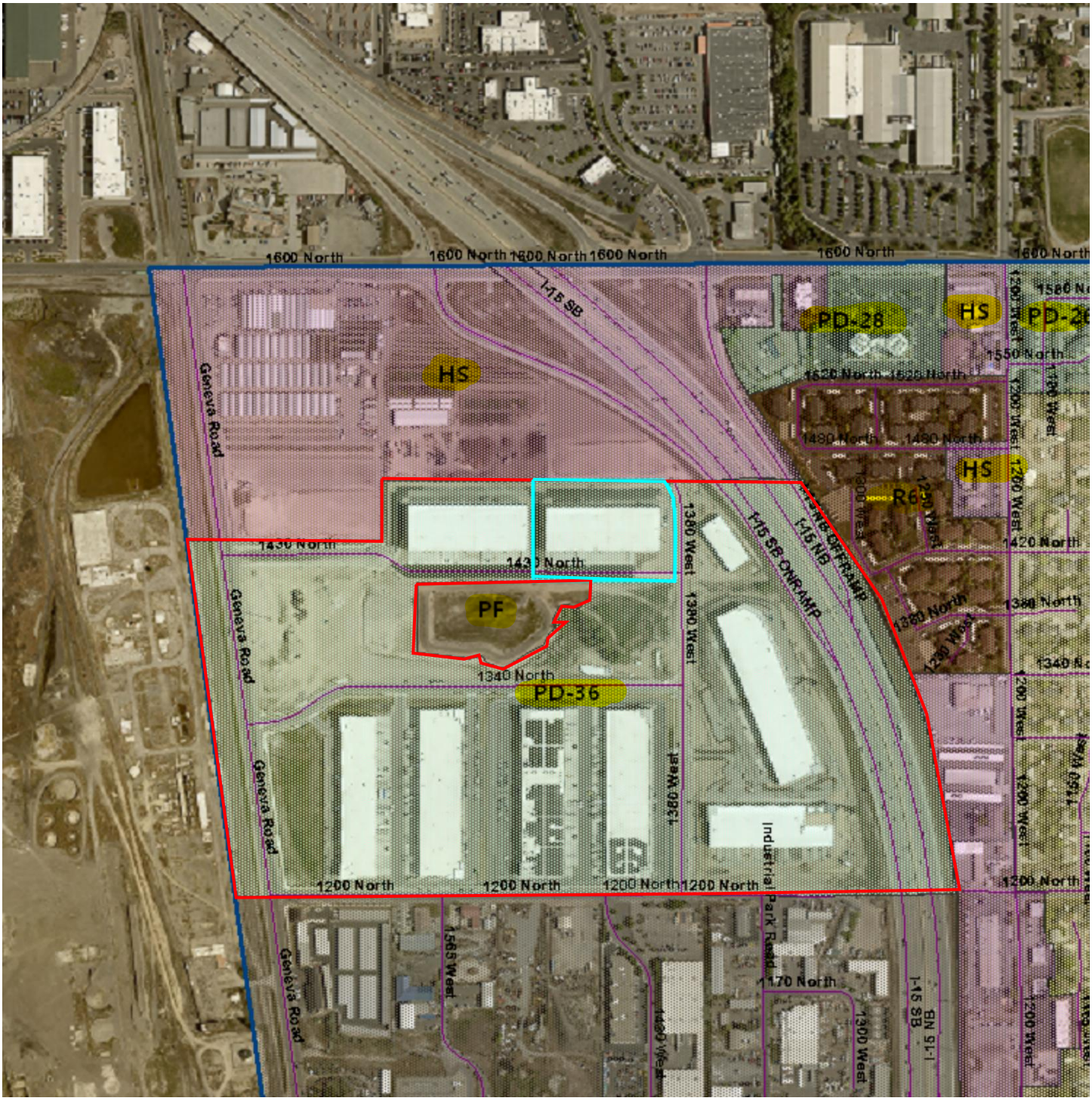
CURRENT USES IN THE PD-36 (Appendix A)

2120	Meat & Dairy
2130	General Food Manufacturing
2140	Grain Mill Products-Manufacturing
2160	Candy & Other Confectionery Products
2180	Liquor & Spirits
2181	Other Beverage Manufacturing
2200	All Textile Mill Products, NEC
2300	All General Apparel, NEC
2400	All Lumber and Wood Products, NEC
2820	Plastics, Materials and Synthetic Resins, Synthetic Rubber, Synthetic and Other Man Made Fibers (Except Glass) – Manufacturing
2830	Drug-Manufacturing
2840	Soap, Detergent & Cleaning Preparations, Perfumes, Cosmetics and Other Toilet Preparations-Manufacturing
3200	All Stone, Clay, Glass & Associated Products, NEC (all manufacturing activities must be indoors but outdoor storage is allowed if obscured by a fence in accordance with Orem City Code Section 22-9-9(C))
3350	Rolling, Drawing and Extruding of NonFerrous Metals
3410	All Fabricated Metal Products, Indoor Only
3420	Machinery (Except Electrical)-Manufacturing
3430	Electrical Machinery, Equipment and Supplies-Manufacturing
3440	Transportation Equipment-Manufacturing
3500	All Professional, Scientific, Photographic, Optical Instruments & Associated Equipment, NEC
4222	Motor Freight Garaging & Equipment Maintenance
4290	Motor Vehicle Transportation
4710	Telephone Communications
4711	Telephone Exchange Stations
4741	Television Broadcasting Studios
4742	Television Transmitting Stations & Relay Tower
4751	Radio & Television Broadcasting Studios, Only (Combo Systems)
4920	Transportation Services and Arrangements
4921	Freight Forwarding Services
4922	Packing & Crating Services
4990	Other Transportation, Communications, and Utilities, NEC
51xx	(all uses in Appendix A from 5111 to 5198 inclusive are permitted)
5211	Lumber Yards
5220	Building Materials, Equipment Supplies & Hardware (Indoor Only)
5251	Farm Equipment
5261	Home Improvement Centers
5310	Department Stores
5390	Other Retail Trade-General Merchandise
5391	Dry Goods & General Merchandise
5393	Arts, Crafts & Hobbies

5511	Motor Vehicles (new & used)
5512	Motor Vehicles (used)
5520	Tires, Batteries and Accessories
5590	Retail Trade-Automotive, Marine Crafts, Aircraft, and Accessories, NEC
5591	Marine Craft & Accessories
5592	Aircraft & Accessories
5600	Clothing, Apparel, & Accessories
5710	Furniture & Home Furnishings
5810	Restaurants
5811	Fast Food
5820	Drinking Places-Bars & Taverns shall be at least 500 feet from any church, school, sexually oriented business, or other alcoholic drinking place
5910	Drug & Related Drug Dispensing
5931	Antiques
5933	Secondhand Merchants
5935	Jewelry
5941	Books
5942	Stationery
5951	Sporting Goods
5952	Bicycles
5953	Toys
5960	Farm and Garden Supplies
6110	Banking and Credit Services
6120	Security & Commodity Brokers, Dealers, Exchanges
6130	Insurance Agents, Brokers, & Related Services
6150	Real Estate Agents, Brokers and Related Services
6160	Holding and Investment Services
6211	Laundering, Dry Cleaning, & Dyeing Services (Except Rugs)
6231	Beauty and Barber Shops
6251	Apparel Repair, Alterations, Laundry/Dry Cleaning Services (pick-up only)
63xx	(all uses in Appendix A from 6310 to 6398 inclusive are permitted except for SLU 6378 (Stockyard) which is not permitted)
6413	Automobile Repair
6400	All Automobile & Repair Services, NEC
65xx	(all uses in Appendix A from 6510 to 6599 inclusive are permitted except for SLU 6517 (Kennel) which is not permitted)
6610	General Contractor, Office Only
6615	Building construction-General contractor, Office & Storage
6620	Landscaping Services, Office Only
6625	Landscaping Services, Office & Storage
6700	Government Services, NEC
6710	City of Orem Governmental Services, Executive, Legislative, and Judicial Functions
6711	Non-City of Orem Governmental Services, Executive, Legislative, and Judicial Functions

68xx	**(all uses in Appendix A from 6812 to 6837 inclusive are permitted)**
7322	**Go-Cart Tracks (Indoor Only)**
7425	**Gymnasiums and Athletic Clubs**

Padel Den Text Amendment – 1440 N 1380 West



Vicinity & Zoning Map

Zone: PD - 36

Padel Den Text Amendment

Article 22-11-49. PD-36 Zone - C.

C. Permitted Uses. The following shall be permitted uses within the PD-36 zone:

Permitted Uses - PD-36 zone

Standard Land Use Code Category

2120 Meat & Dairy

2130 General Food Manufacturing

2140 Grain Mill Products-Manufacturing

2160 Candy & Other Confectionery Products

2180 Liquor & Spirits

2181 Other Beverage Manufacturing

2200 All Textile Mill Products, NEC

2300 All General Apparel, NEC

2400 All Lumber and Wood Products, NEC

2820 Plastics, Materials and Synthetic Resins, Synthetic Rubber, Synthetic and Other Man Made Fibers (Except Glass) – Manufacturing

2830 Drug-Manufacturing

2840 Soap, Detergent & Cleaning Preparations, Perfumes, Cosmetics and Other Toilet Preparations-Manufacturing

3200 All Stone, Clay, Glass & Associated Products, NEC (all manufacturing activities must be indoors but outdoor storage is allowed if obscured by a fence in accordance with Orem City Code Section 22-9-9(C))

3350 Rolling, Drawing and Extruding of NonFerrous Metals

3410 All Fabricated Metal Products, Indoor Only

3420 Machinery (Except Electrical)-Manufacturing

3430 Electrical Machinery, Equipment and Supplies-Manufacturing

3440 Transportation Equipment-Manufacturing

3500 All Professional, Scientific, Photographic, Optical Instruments & Associated Equipment, NEC

4222 Motor Freight Garaging & Equipment Maintenance

4290 Motor Vehicle Transportation

4710 Telephone Communications

4711 Telephone Exchange Stations

4741 Television Broadcasting Studios

4742 Television Transmitting Stations & Relay Tower

4751 Radio & Television Broadcasting Studios, Only (Combo Systems)

4920 Transportation Services and Arrangements

4921 Freight Forwarding Services

4922 Packing & Crating Services

4990 Other Transportation, Communications, and Utilities, NEC

51xx (all uses in Appendix A from 5111 to 5198 inclusive are permitted)

5211 Lumber Yards

5220 Building Materials, Equipment Supplies & Hardware (Indoor Only)

5251 Farm Equipment

5261 Home Improvement Centers

5310 Department Stores

5390 Other Retail Trade-General Merchandise

5391 Dry Goods & General Merchandise

5393 Arts, Crafts & Hobbies

5511 Motor Vehicles (new & used)

5512 Motor Vehicles (used)

5520 Tires, Batteries and Accessories

5590 Retail Trade-Automotive, Marine Crafts, Aircraft, and Accessories, NEC

5591 Marine Craft & Accessories

5592 Aircraft & Accessories

5600 Clothing, Apparel, & Accessories

5710 Furniture & Home Furnishings

5810 Restaurants

5811 Fast Food

5820 Drinking Places-Bars & Taverns shall be at least 500 feet from any church, school, sexually oriented business, or other alcoholic drinking place

5910 Drug & Related Drug Dispensing

5931 Antiques

5933 Secondhand Merchants

5935 Jewelry

5941 Books

5942 Stationery

5951 Sporting Goods

5952 Bicycles

5953 Toys

5960 Farm and Garden Supplies

6110 Banking and Credit Services

6120 Security & Commodity Brokers, Dealers, Exchanges

6130 Insurance Agents, Brokers, & Related Services

6150 Real Estate Agents, Brokers and Related Services

6160 Holding and Investment Services

6211 Laundering, Dry Cleaning, & Dyeing Services (Except Rugs)

6231 Beauty and Barber Shops

6251 Apparel Repair, Alterations, Laundry/Dry Cleaning Services (pick-up only)

63xx (all uses in Appendix A from 6310 to 6398 inclusive are permitted except for SLU 6378 (Stockyard) which is not permitted)

6413 Automobile Repair

6400 All Automobile & Repair Services, NEC

65xx (all uses in Appendix A from 6510 to 6599 inclusive are permitted except for SLU 6517 (Kennel) which is not permitted)

6610 General Contractor, Office Only

6615 Building construction-General contractor, Office & Storage

6620 Landscaping Services, Office Only

6625 Landscaping Services, Office & Storage

6700 Government Services, NEC

6710 City of Orem Governmental Services, Executive, Legislative, and Judicial Functions

6711 Non-City of Orem Governmental Services, Executive, Legislative, and Judicial Functions

68xx (all uses in Appendix A from 6812 to 6837 inclusive are permitted)

7322 Go-Cart Tracks (Indoor Only)

7425 Gymnasiums and Athletic Clubs

ORDINANCE NO. _____

AN ORDINANCE BY THE OREM CITY COUNCIL AMENDING ARTICLE 22-11-49 (C) OF THE ZONING ORDINANCE OF THE CITY OF OREM BY ADDING SLU CODE 7425, "GYMNASIUM AND ATHLETIC CLUBS" TO THE LIST OF APPROVED USES IN THE PD-36 ZONE, LOCATED GENERALLY AT 1440 NORTH 1380 WEST.

WHEREAS on October 9, 2025, Parker Quinlan and Kyle Quinlan filed an application with the City of Orem to amend Article 22-11-49 (C) of the zoning ordinance of the City of Orem by adding SLU Code 7425, "Gymnasium and Athletic Clubs" to the list of approved uses in the PD-36 Zone, located generally at 1440 North 1380 West; and

WHEREAS public hearings considering the subject application were held by the Planning Commission on November 5, 2025, and the Planning Commission voted unanimously to forward a recommendation of approval to the City Council for the request; and

WHEREAS a public meeting to consider the subject application was held by the City Council on December 9, 2025; 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; the orderly development of land in the City; the effect upon surrounding neighborhoods; 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. The City Council finds this request to be in the best interest and general welfare of the City.
2. The City Council hereby amends Article 22-11-49 (C) of the zoning ordinance of the City of Orem by adding SLU 7425, "Gymnasium and Athletic Clubs" to the PD-36 Zone located generally at 1440 North 1380 West, and as shown in Exhibit "A" which is attached hereto and incorporated herein by this reference.
3. If any part of this ordinance shall be declared invalid, such decision shall not affect the validity of the remainder of this ordinance.
4. This ordinance shall take effect immediately upon passage and publication in a newspaper of general circulation in the City of Orem.
5. All other ordinances and policies in conflict herewith, either in whole or part, are hereby repealed.

PASSED, APPROVED and ORDERED PUBLISHED this **9th day** of **December, 2025**.

David A. Young, Mayor

ATTEST:

Teresa McKitrick, City Recorder

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

EXHIBIT A

CURRENT USES IN THE PD-36 (Appendix A)

2120	**Meat & Dairy**
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2140	**Grain Mill Products-Manufacturing**
2160	**Candy & Other Confectionery Products**
2180	**Liquor & Spirits**
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7322	**Go-Cart Tracks (Indoor Only)**
7425	**Gymnasiums and Athletic Clubs**

Legislative	City Council December 9th, 2025	Home Depot Rezone
	PUBLIC HEARING – ZONING MAP AMENDMENT Proposed Ordinance #2025-0018, amending Article 22-5-3(A) and the Zoning Map of the City of Orem by changing the zone of the property located generally at 575 East 1000 South from R8, Residential to PD-34, University Place, approximately .31 acres	**Prepared By:** Jared Hall **Applicant:** Home Depot

Notices:

Posted in 2 public places

Posted on City Webpage and City hotline.

Posted at Utah.gov/pmn

265 Notices sent to property owners within a 1,000-foot radius.

Site Information:

General Plan Designation: **Low Density Residential**

Current Zone: **R8**

Proposed Zone: **PD-34**

Acreage: **.31 acres**

Neighborhood: **Hillcrest**

Action:

The Council is the land use authority for this requested amendment, and may:

Approve the proposed change of zoning.

Deny the proposed change of zoning.

Continue the hearing to a future date to allow for further review, additional information, or public comment as may be needed to make a decision.

REQUEST: The applicant requests the City Council approve a proposed change of zoning from R8, Residential to PD-34, University Place for the .31-acre property located at 575 East 1000 South.

BACKGROUND: The application to rezone this property is connected to a proposal to construct and develop a new Home Depot store on 9.27 acres of property located adjacent to the south and east of the subject property. The larger property is located within the PD-34 Zone, and the Home Depot would be developed under those regulations.



Figure 1: Subject Property, aerial photo.

PLANNING COMMISSION ACTION:

The Planning Commission reviewed the proposed change of zoning at a public hearing on December 3rd, 2025. The Commission voted three (3) to two (2) on a motion to recommend approval to the City Council. The split vote in this case means that the Commission effectively sent no recommendation for or against the requested zone change.

REVIEW & ANALYSIS:

Existing Conditions - The subject property is a developed, single-family residential home located adjacent to the PD-34 Zone, which is used in the University Place mall and surrounding shopping center area, including Costco, located directly to the northeast.

Process - The application for rezone applies to a single lot which the applicant intends to include in the development of a new Home Depot store. The majority of the property to be developed is already in the PD-34 Zone. If the application for rezone is successful, development of the planned Home Depot will still require a subdivision (to combine properties and adjust lot lines) and a Site Plan application to the Planning Commission.

Current Zoning - This property is currently zoned R8. The R8 Zone allows single-family residential development on 8,000 ft² or larger lots. The R8 Zone also allows public and quasi-public nonresidential uses such as churches, schools, museums, libraries, and utilities.

Proposed Zoning - The proposed PD-34 Zone was created to allow the development of a regional shopping center in a mixed-use environment. As a mixed use, planned development zone, the list of permitted uses is extensive, and includes both residential uses such as townhomes and apartments as well as commercial uses, primarily retail and service. Additionally, certain uses are limited to specific areas of the zone.

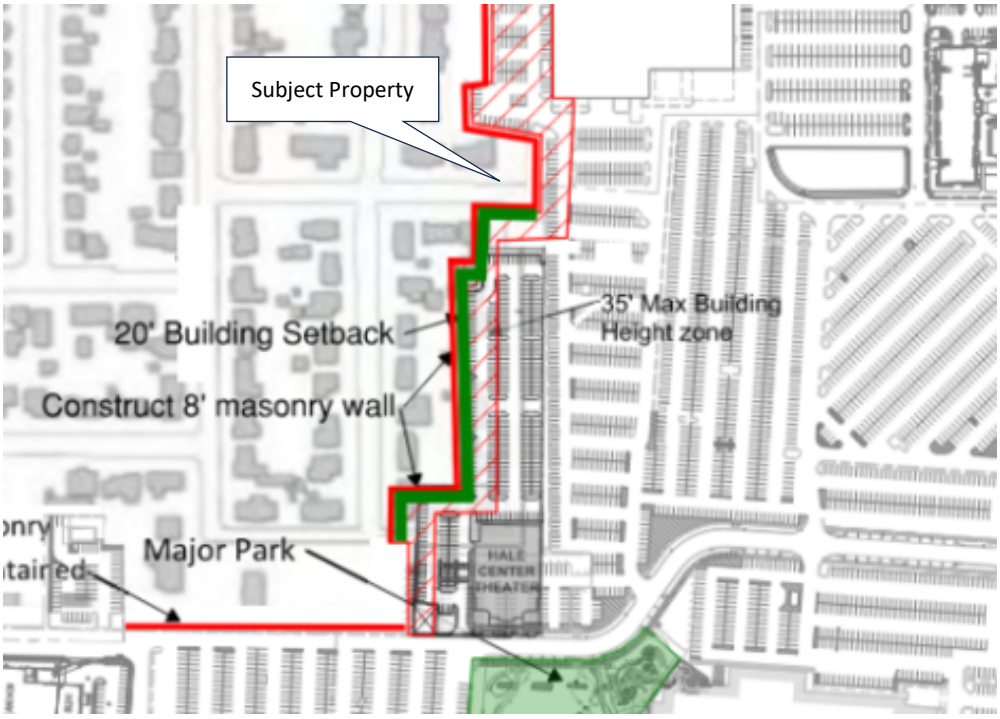


Figure 2: The west boundary of the PD-34 Zone near the subject property, taken from Appendix BB

Development Standards, PD-34 Zone - In addition to allowed uses, the PD-34 Zone includes restrictions for landscaping, buffering, setbacks, and height for different areas of the zone. These development standards are contained within the language

of the zone and in an exhibit that was prepared and adopted as Appendix BB to the Orem City Code when the zone was created. The requirements specific to the PD-34 in the area of the subject property are reviewed in the following:

- Setbacks: Building setbacks from the west boundary of the PD-34 Zone are a minimum of 20' from all residentially zoned adjacent property.

- Buffer: An eight-foot (8') masonry wall is required along the west boundary of the zone where it is adjacent to existing residential development. If the subject property is re-zoned and included in the PD-34 Zone a masonry wall will have to be constructed to match the existing wall extending north and south.

- Landscaping: An eight-foot (8') landscaping strip is required. Like the wall, an extension of the landscaping from the north and south of the subject property will be required if the property is rezoned.

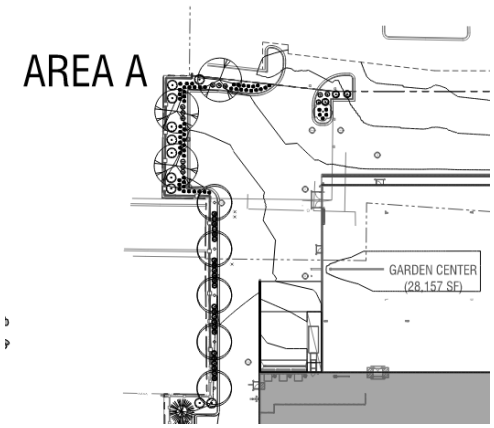


Figure 3: Subject Property as included in landscaping and site plans.



Figure 4: Subject Property, existing conditions

- Height: Within the "Limited Area" identified by the PD-34 Zone south of 900 South (see figure 2), building heights are limited to thirty-five feet (35').

- Lighting:_Lighting plans are required for all developments in the PD-34 Zone. Lighting plans must demonstrate no direct glare from parking lot lights onto adjacent properties and further that spillover light from the project onto adjacent residential properties is no more than one (1) foot candle.

- Access: Access to commercial projects and developments in the PD-34 Zone is not allowed from the residential area adjacent to the subject property.

- Parking, Traffic: Because of limited access from the west to the site, surrounding neighborhoods should not be impacted in this regard. The applicants have submitted parking and traffic analyses with their site plan application materials. It does not appear that the inclusion or exclusion of the subject property in the PD-34 Zone would have an impact on traffic or parking conditions in the project or surrounding area.

General Plan: The property is designated “Low-Density Residential” on the Future Land Use Map of the General Plan. The requested zoning (PD-34) is a “Planned Development” Zone. Planned Development zones are listed with the “preferred categories” of zoning for the Low-Density Residential designation.

Neighborhood Meeting: A neighborhood meeting is required for all zone map amendment applications, and for subdivisions and site plan applications that are located near single-family residential areas. The applicants held a neighborhood meeting on February 12, 2025, regarding the development, including the change of zoning for the .31-acre lot. Ten people attended. Comments included concerns about noise from the loading areas, the height of buildings, light pollution across property lines, and the existing masonry wall.

STATE REQUIRED PROCESS FOR LAND USE AMENDMENTS:
For land use amendments like the requested zone change, Utah State Code states that 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, as the Land Use Authority for changes to the Zoning Ordinance and/or Map the City Council may:

Approve or Deny the requested amendment to the zoning map.

Continue the Request to a future date for further review, additional information, or public comment.

ALTERNATIVE MOTIONS:

Motion to Approve or Deny
“I move that the Orem City Council **[choose APPROVE** or **DENY]** proposed Ordinance #2025-0018 amending Article 22-5-3(A) and the Zoning Map of the City of Orem by changing the zone of the property located generally at 575 East 1000 South from R8, Residential to PD-34, University Place (approximately .31 acres).”

Motion to Continue the Request
“I move that the Orem City Council continue this request for further consideration to (choose another date as appropriate).”

Home Depot Rezone – 575 East 1000 South



Vicinity Map
Zone: R8
Acres: .31

Home Depot Rezone – 575 East 1000 South



Legend

- C2
- R6.5
- R8
- PD34
- R5

Rezone Area

Current Zone: R8

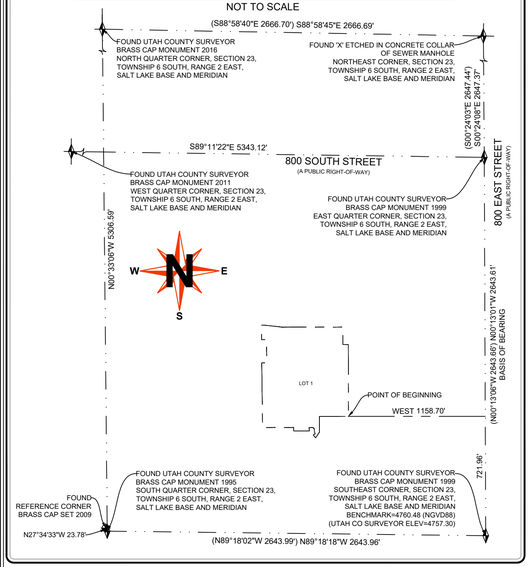
Acres: .31

Neighborhood

Hillcrest

SECTION CONTROL DETAIL

NOT TO SCALE



CURVE/LINE TABLE

Curve Table					
Curve #	Length	Radius	Delta	Chord Bearing	Chord Distance
C1	30.76'	66.00'	26°42'04"	N12° 57' 29"W	30.48'
C2	23.63'	15.00'	90°14'51"	N44° 43' 53"W	21.26'

Parcel Line Table		
Line #	Bearing	Distance
L1	S34°56'25"W	47.03'
L2	N37°05'25"W	26.30'
L4	S88°33'33"W	20.30'
L5	S0°00'00"E	23.49'
L6	N90°00'00"W	108.00'
L7	N0°00'00"E	24.00'
L8	N90°00'00"W	218.12'
L9	N0°40'01"W	451.78'
L10	S89°18'18"E	34.97'
L11	N0°35'36"W	112.16'
L12	N0°41'57"E	49.87'

Parcel Line Table		
Line #	Bearing	Distance
L13	N89°16'54"W	36.06'
L14	N0°41'57"E	101.00'
L15	S89°12'03"E	27.40'
L16	S83°29'52"E	112.89'
L17	S89°57'37"E	427.32'
L18	S0°00'25"E	121.99'
L19	S89°11'01"E	38.19'
L20	S0°00'00"E	500.79'
L21	N90°00'00"W	201.82'
L22	S0°00'00"E	111.86'

GENERAL NOTES

1. IT IS UNLAWFUL TO OCCUPY ANY BUILDING LOCATED WITHIN THIS SUBDIVISION WITHOUT HAVING FIRST OBTAINED A CERTIFICATE OF OCCUPANCY ISSUED BY THE CITY OF OREM.
2. A TEN FOOT (10') PUBLIC UTILITY EASEMENT (P.U.E.) IS ALONG ALL SIDES OF THE LOT.

LEGEND

- Section Monument
- Witness Monument
- Property Corner
- Break Line
- Property Line
- Section Line
- Center Line
- Easement Line

BASIS OF BEARINGS

THE BASIS OF BEARING FOR THIS SURVEY WAS ESTABLISHED USING FOUND UTAH COUNTY SURVEYOR BRASS CAP MONUMENTS LOCATED AT THE SOUTHEAST CORNER AND THE EAST QUARTER CORNER, SECTION 23, TOWNSHIP 6 SOUTH, RANGE 2 EAST, SALT LAKE BASE AND MERIDIAN AS SHOWN ON THIS SURVEY PLAT.

UTAH LAND SURVEYING, LLC

A PROFESSIONAL LICENSED LAND SURVEYING COMPANY

1359 FAIRWAY CIR
FARMINGTON, UT 84025

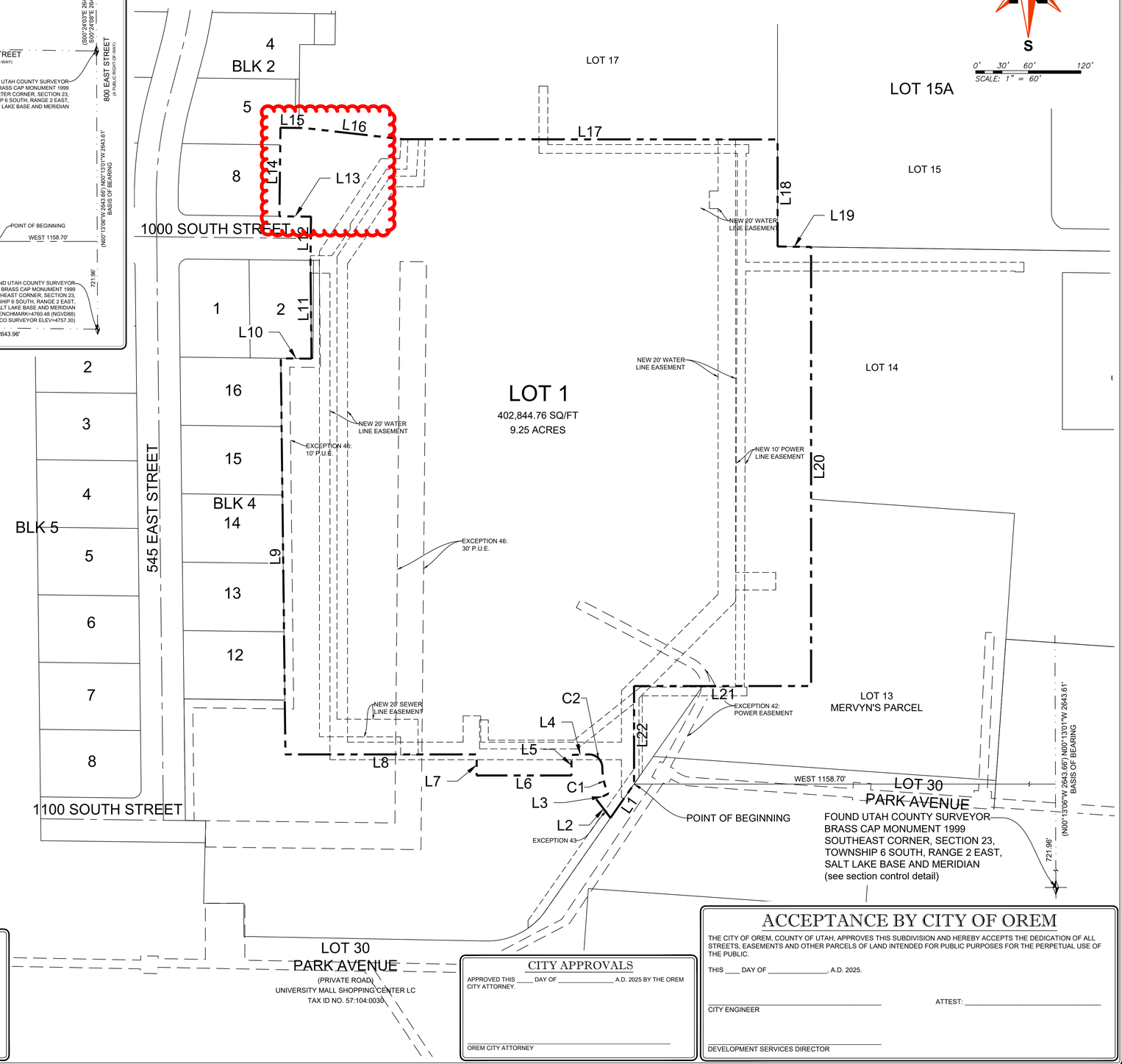
PHONE 801.725.8395
mikew@utahlandsurveying.com

www.utahlandsurveying.com

OREM HOME DEPOT SUBDIVISION

VACATING AND AMENDING LOTS 1-8, BLOCK 3, AND LOTS 3-11, BLOCK 4, PLAT A, LA MESA SUBDIVISION, AND LOT 1, JIM PROCTOR ADDITION PLAT A SUBDIVISION, AND LOT 17, UNIVERSITY MALL SUBDIVISION PLAT A, AND LOTS 14, 31 & 32, UNIVERSITY PLACE SUBDIVISION PLAT B

LOCATED IN THE SOUTHEAST QUARTER OF SECTION 23, TOWNSHIP 6 SOUTH, RANGE 2 EAST, SALT LAKE BASE AND MERIDIAN CITY OF OREM, COUNTY OF UTAH, STATE OF UTAH



CITY APPROVALS

APPROVED THIS ____ DAY OF _____, A.D. 2025 BY THE OREM CITY ATTORNEY.

OREM CITY ATTORNEY

ACCEPTANCE BY CITY OF OREM

THE CITY OF OREM, COUNTY OF UTAH, APPROVES THIS SUBDIVISION AND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS, EASEMENTS AND OTHER PARCELS OF LAND INTENDED FOR PUBLIC PURPOSES FOR THE PERPETUAL USE OF THE PUBLIC.

THIS ___ DAY OF _____, A.D. 2025.

CITY ENGINEER

ATTEST: _____

DEVELOPMENT SERVICES DIRECTOR

SURVEYOR'S CERTIFICATE

I, MICHAEL L. WANGEMANN, A PROFESSIONAL LAND SURVEYOR HOLDING LICENSE NUMBER 6431156 IN ACCORDANCE WITH TITLE 58, CHAPTER 22 OF THE PROFESSIONAL ENGINEERS AND LAND SURVEYOR'S ACT; I FURTHER CERTIFY THAT BY AUTHORITY OF THE OWNERS, I HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED ON THIS SUBDIVISION PLAT IN ACCORDANCE WITH SECTION 17-23-17 AND HAVE VERIFIED ALL MEASUREMENTS; THAT THE REFERENCE MONUMENTS SHOWN ON THIS PLAT ARE LOCATED AS INDICATED AND ARE SUFFICIENT TO ACCURATELY ESTABLISH THE LATERAL BOUNDARIES OF THE HEREIN DESCRIBED TRACT OF REAL PROPERTY; AND HAS BEEN DRAWN CORRECTLY TO THE DESIGNATED SCALE AND IS TRUE AND CORRECT REPRESENTATION OF THE HEREIN DESCRIBED LANDS INCLUDED IN SAID SUBDIVISION, BASED UPON DATA COMPILED FROM RECORDS OF THE COUNTY RECORDER'S OFFICE. I FURTHER CERTIFY THAT ALL LOTS MEET FRONTAGE WIDTH AND AREA REQUIREMENTS OF THE APPLICABLE ZONING ORDINANCES.

PROFESSIONAL LAND SURVEYOR
MICHAEL L WANGEMANN
No. 6431156
STATE OF UTAH

Michael L. Wangemann, PLS

Date of Plat or Map: September 23, 2025

PLS# 6431156-2201

LEGAL DESCRIPTION

VACATING AND AMENDING LOTS 1-8, BLOCK 3, AND LOTS 3-11, BLOCK 4, PLAT A, LA MESA SUBDIVISION, AND LOT 1, JIM PROCTOR ADDITION PLAT A SUBDIVISION, AND LOT 17, UNIVERSITY MALL SUBDIVISION PLAT A, AND LOTS 14, 31 & 32, UNIVERSITY PLACE SUBDIVISION PLAT B, ACCORDING TO THE OFFICIAL PLATS IN THE UTAH COUNTY RECORDER'S OFFICE, SAID TRACT OF LAND BEING LOCATED IN THE SOUTHEAST QUARTER, SECTION 23, TOWNSHIP 6 SOUTH, RANGE 2 EAST, SALT LAKE BASE AND MERIDIAN, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE WEST LINE OF LOT 30, UNIVERSITY PLACE SUBDIVISION PLAT 'B' (WHICH IS ALSO PARK AVENUE - A PRIVATE ROAD), SAID POINT THAT IS NORTH 00°13'01" WEST 721.96 FEET AND WEST 1158.70 FEET FROM THE SOUTHEAST CORNER, SECTION 23, TOWNSHIP 6, SOUTH, RANGE 2 EAST, SALT LAKE BASE AND MERIDIAN; AND RUNNING THENCE SOUTH 34°56'25" WEST 47.03 FEET; THENCE NORTH 37°05'25" WEST 26.30 FEET TO A POINT ON A 66.00 FOOT RADIUS CURVE; THENCE NORTHWESTERLY 30.76 FEET ALONG THE ARC OF SAID CURVE TO THE RIGHT THROUGH A CENTRAL ANGLE OF 26°42'04" (WHICH LONG CHORD BEARS NORTH 12°57'29" WEST 30.48 FEET) TO A POINT ON A 15.00 FOOT RADIUS REVERSE CURVE; THENCE NORTHWESTERLY 23.63 FEET ALONG THE ARC OF SAID REVERSE CURVE TO THE LEFT THROUGH A CENTRAL ANGLE 90°14'51" (WHICH LONG CHORD BEARS NORTH 44°43'53" WEST 21.26 FEET; THENCE SOUTH 88°33'33" WEST 20.30 FEET; THENCE SOUTH 23.49 FEET; THENCE WEST 108.00 FEET; THENCE NORTH 24.00 FEET; THENCE WEST 218.12 FEET; THENCE NORTH 00°40'01" WEST 451.78 FEET; THENCE SOUTH 89°18'18" EAST 34.97 FEET; THENCE NORTH 00°35'36" WEST 112.16 FEET; THENCE NORTH 00°41'57" EAST 49.87 FEET; THENCE NORTH 89°16'54" WEST 36.06 FEET; THENCE NORTH 00°41'57" EAST 101.00 FEET; THENCE SOUTH 89°12'03" EAST 27.40 FEET; THENCE SOUTH 83°29'52" EAST 112.89 FEET; THENCE SOUTH 89°57'37" EAST 427.32 FEET; THENCE SOUTH 00°00'25" EAST 121.99 FEET; THENCE SOUTH 89°11'01" EAST 38.19 FEET; THENCE SOUTH 500.79 FEET; THENCE WEST 201.82 FEET; THENCE SOUTH 111.86 FEET TO THE POINT OF BEGINNING.

CONTAINS 402,844.76 SQ/FT OR 9.25 ACRES

OWNERS DEDCIATION

KNOW ALL MEN BY THESE PRESENTS THAT I / WE, THE UNDERSIGNED OWNER(S) OF THE ABOVE DESCRIBED TRACT OF LAND, HAVING CAUSED SAME TO BE SUBDIVIDED, HEREAFTER KNOWN AS THE

OREM HOME DEPOT SUBDIVISION,

DO HEREBY DEDICATE THE STREETS, EASEMENTS AND OTHER PUBLIC AREAS AS INDICATED HEREON FOR THE PERPETUAL USE OF THE PUBLIC.

IN WITNESS WHEREOF I HAVE HEREUNTO SET MY HAND THIS _____ DAY OF _____, 2025.

BY: _____

COMPANY: _____

ITS: _____

ACKNOWLEDGEMENT

COUNTY OF _____)
§
STATE OF _____)

ON THE _____ DAY OF _____, 2025, PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, IN AND FOR SAID COUNTY OF _____, IN SAID STATE OF _____, WHO AFTER BEING DULY SWORN, ACKNOWLEDGED TO ME THAT HE/SHE IS THE _____, OF _____, A LIMITED LIABILITY COMPANY AND THAT HE/SHE SIGNED THE OWNER'S DEDICATION FREELY AND VOLUNTARILY FOR AND IN BEHALF OF SAID COMPANY FOR THE PURPOSES THEREIN MENTIONED AND ACKNOWLEDGED TO ME THAT SAID COMPANY EXECUTED THE SAME.

NOTARY PUBLIC: _____

MY COMMISSION EXPIRES: _____

PLAT VACATION NOTICE

THE CITY OF OREM IS SATISFIED THAT NEITHER THE PUBLIC NOR ANY PERSON WILL BE MATERIALLY INJURED BY PROPOSED VACATION OF LOTS 1-8, BLOCK 3, AND LOTS 3-11, BLOCK 4, PLAT A, LA MESA SUBDIVISION, AND LOT 1, JIM PROCTOR ADDITION PLAT A SUBDIVISION, AND LOT 17, UNIVERSITY MALL SUBDIVISION PLAT A, AND LOTS 14, 31 & 32, UNIVERSITY PLACE SUBDIVISION PLAT B, AND THAT THERE IS GOOD CAUSE FOR SAID VACATION. LOTS 1-8, BLOCK 3, AND LOTS 3-11, BLOCK 4, PLAT A, LA MESA SUBDIVISION, AND LOT 1, JIM PROCTOR ADDITION PLAT A SUBDIVISION, AND LOT 17, UNIVERSITY MALL SUBDIVISION PLAT A, AND LOTS 14, 31 & 32, UNIVERSITY PLACE SUBDIVISION PLAT B, ARE HEREBY VACATED.

PLAT 'A'

OREM HOME DEPOT SUBDIVISION

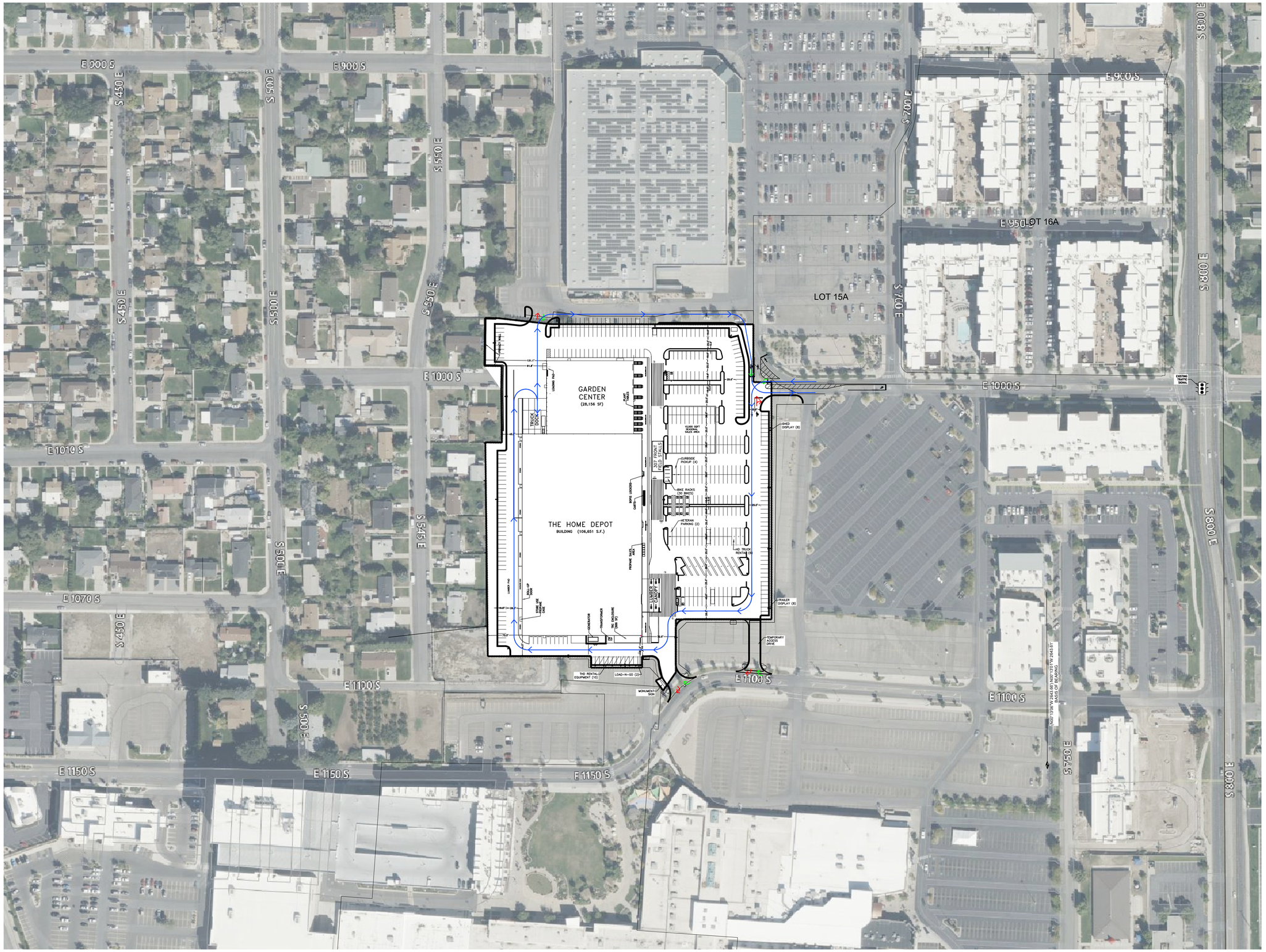
VACATING AND AMENDING LOTS 1-8, BLOCK 3, AND LOTS 3-11, BLOCK 4, PLAT A, LA MESA SUBDIVISION, AND LOT 1, JIM PROCTOR ADDITION PLAT A SUBDIVISION, AND LOT 17, UNIVERSITY MALL SUBDIVISION PLAT A, AND LOTS 14, 31 & 32, UNIVERSITY PLACE SUBDIVISION PLAT B

LOCATED IN THE SOUTHEAST QUARTER OF SECTION 23, TOWNSHIP 6 SOUTH, RANGE 2 EAST, SALT LAKE BASE AND MERIDIAN CITY OF OREM, COUNTY OF UTAH, STATE OF UTAH

SURVEYOR'S SEAL	NOTARY PUBLIC SEAL	CITY OF OREM ENGINEER'S SEAL	CITY OF OREM CLERK-RECORDER

NON-PROTOTYPICAL MODIFICATIONS

- BUILDING SETBACKS < 60'
- BIKE RACKS



TRAFFIC FLOW LEGEND

- THD TRAFFIC FLOW IN
- THD TRAFFIC FLOW OUT
- THD GOODS TRAFFIC FLOW

NOTES
1. PLAN BOUNDARY IS BASED OFF AVAILABLE APN MAPS; AN ALTA SHOULD BE COMPLETED FOR ACCURACY.

LARS ANDERSEN & ASSOCIATES, INC.
EST. 1941
CIVIL ENGINEERS, LAND SURVEYORS, PLANNERS

LA PROJECT NO: 22129.00



LOCATION MAP (NTS)

SITE AREA

THE HOME DEPOT PARCEL	9.05 AC	394,097 SF

BUILDING AREA

THE HOME DEPOT	106,651 SF
SUBTOTAL	106,651 SF
GARDEN CENTER	28,156 SF
TOTAL THD AREA	134,807 SF
TOTAL BUILDING AREA	134,807 SF

PARKING REQUIRED

HOME DEPOT	3.5/1,000 GLA	376 STALLS
GARDEN CENTER	3.5/1,000 GLA	98 STALLS
TOTAL PARKING REQUIRED		474 STALLS

PARKING PROVIDED

FRONT FIELD	307 STALLS
SIDE FIELD / REAR	91 STALLS
TOTAL THD PARKING (USABLE)	398 STALLS

INCLUDED IN PARKING PROVIDED

ACCESSIBLE STALLS (2%)	10 STALLS
SEASONAL SALES AREA	10,000 SF

NOT INCLUDED IN PARKING PROVIDED

LOAD-N-GO	2 STALLS
THD TRUCK RENTAL	6 STALLS
TRAILER DISPLAY	8 STALLS
SHED DISPLAY	8 STALLS
THD EQUIPMENT RENTAL	10 STALLS
CART CORRALS	9 STALLS
ACCESSORY PARKING NOT INCLUDED	43 STALLS
TOTAL THD PARKING	441 STALLS

OFF SITE PARKING	41 STALLS
TOTAL PARKING PROVIDED	482 STALLS

ZONING CLASSIFICATION

JURISDICTION	CITY OF OREM
ZONING CLASSIFICATION	PLANNED DEVELOPMENT UNIVERSITY PLACE (PD-34)
THD USE PERMITTED BY RIGHT	YES
OTHER	XXX

BULK REGULATIONS

	REQUIRED	PROVIDED
RES. SETBACK (BLDG.)	20' (BOC)	20'
PUBLIC ROW SETBACK (PRKG.)	12' (BOC)	12

THE HOME DEPOT OREM, UT

UNIVERSITY PLACE

DRAWING ISSUE DATE	8/28/2025
HD SITE SELECTION NUMBER	SS-02905.2001

SCALE: 1"=80'-0"

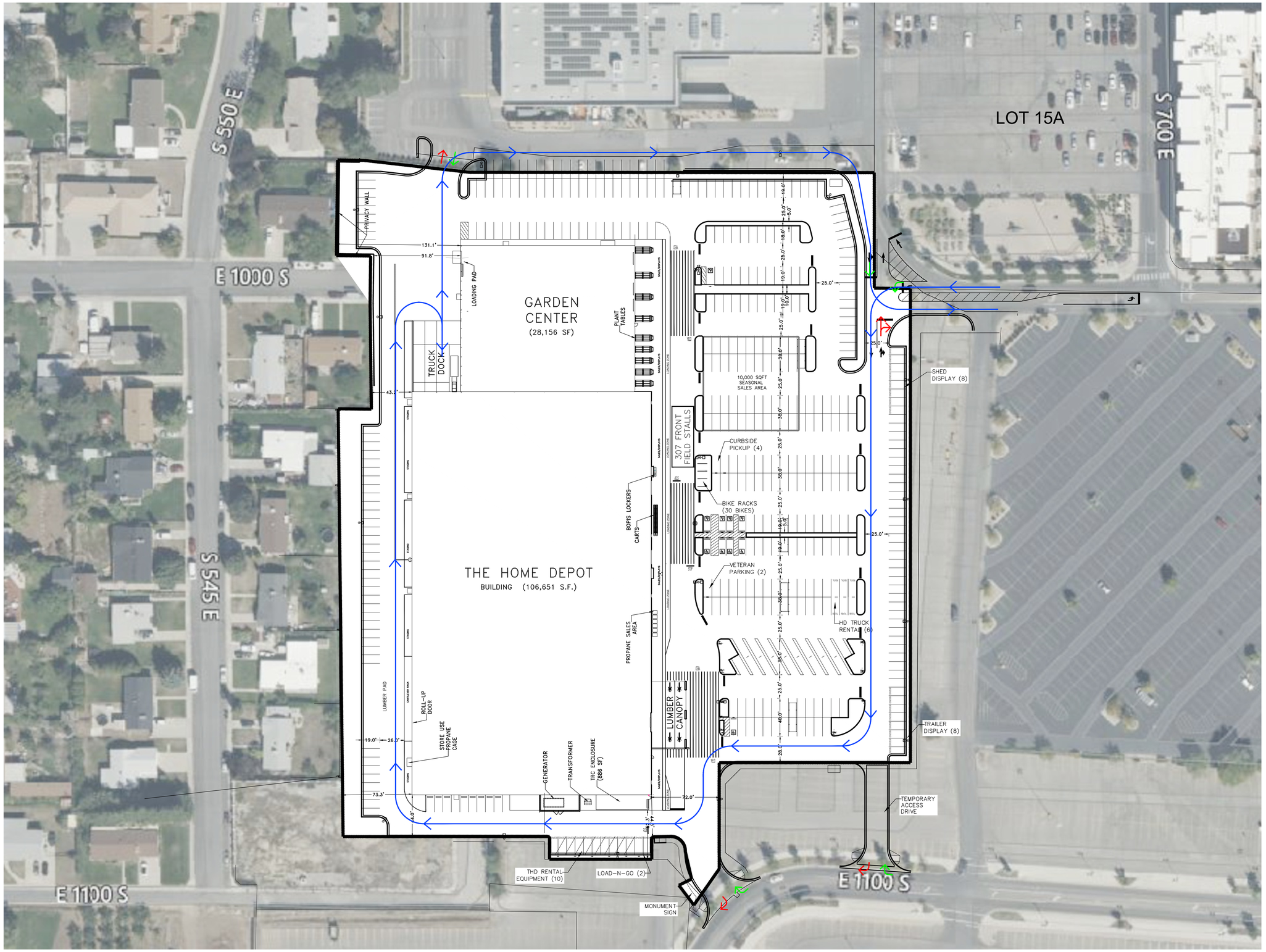
30 0 30 60 120 180 240

UT - SITE PLAN 6

SHEET 1 OF 2

NON-PROTOTYPICAL MODIFICATIONS

- BUILDING SETBACKS < 60'
- BIKE RACKS



TRAFFIC FLOW LEGEND

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- THD TRAFFIC FLOW OUT
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LARS ANDERSEN & ASSOCIATES, INC.
EST. 1941
CIVIL ENGINEERS, LAND SURVEYORS, PLANNERS

LA PROJECT NO: 22129.00



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OTHER	XXX

BULK REGULATIONS

	REQUIRED	PROVIDED
RES. SETBACK (BLDG.)	20' (BOC)	20'
PUBLIC ROW SETBACK (PRKG.)	12' (BOC)	12

THE HOME DEPOT OREM, UT
UNIVERSITY PLACE

DRAWING ISSUE DATE 8/28/2025
HD SITE SELECTION NUMBER SS-02905.2001

SCALE: 1"=40'-0"
20 0 20 40 80 120 160

UT - SITE PLAN 6
SHEET 2 OF 2

LARS ANDERSEN & ASSOCIATES, INC.
EST. 1941
CIVIL ENGINEERS,
LAND SURVEYORS,
PLANNERS

SCOTT A. MOMMER, PE, QSD
PRESIDENT

DANIEL J. ZOLDAK, PE, CASp, LEED AP, QSD, QSP
VICE PRESIDENT

DEREK FINNEGAN, PE
Senior Project Manager

March 6, 2025

FIBERNET BUSINESS PARK LLC
--OR CURRENT RESIDENT--
800 E 1200 SOUTH UNIT#A3
OREM, UT 84097

To whom it may concern,

To facilitate a prerequisite for the Home Depot project we are hosting a Community Meeting. The proposed Home Depot is located approximately at 655 E Park Ave, Orem, UT 84097 at the intersections of East Park Ave and S 800 E Street. The project involves construction of an approximate 107,519 square foot Home Depot with an associated Garden Center that is an approximate 28,113 square feet and a parking lot.

Pursuant to Orem City Code Section 22-1-5(G), 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.

Meeting Location

We are planning on hosting a Community Meeting at the Mall Management Offices located at 575 East University Parkway, Suite N-260, Orem, Utah 84097 on the date of March 27th 2025 at 6PM local Time.

Thank you for your time in advance,
LARS ANDERSEN & ASSOCIATES, INC

Edwin Figueroa

Edwin Figueroa

LARS ANDERSEN & ASSOCIATES, INC.
EST. 1941
CIVIL ENGINEERS,
LAND SURVEYORS,
PLANNERS

SCOTT A. MOMMER, PE, QSD
PRESIDENT

DANIEL J. ZOLDAK, PE, CASp, LEED AP, QSD, QSP
VICE PRESIDENT

DEREK FINNEGAN, PE
Senior Project Manager



Neighborhood Meeting Checklist

(Form to be filled out by the applicant
and submitted with the application)

☐ Project name: Home Depot - Orem, UT

☐ Project applicant: Lars Andersen & Associates, Inc.

☐ Information only meeting was held on: 2.12.25

☐ Regular meeting was held on : 2.12.25

☐ I David J Zobbel (signature) confirm the following information outlined below concerning the neighborhood meeting was followed and accurate details have been submitted with the application. (Failure to provide complete and accurate information may result in holding an additional meeting.)

When a neighborhood meeting is required the following steps or requirements must be completed. (See Orem City Code Sections 22-1-5(G) and 22-14-20(I))

☐ The neighborhood meeting shall be held on any weeknight after 6:00 p.m. or Saturday after 9:00 a.m. to provide the best opportunity for the neighbors to attend.

☐ The meeting shall not be held on a holiday or the day before or after a holiday. **The meeting shall not be held on the same night as a City Council meeting.**

☐ The meeting must be held within City of Orem boundaries.

☐ The applicant shall send written notice of the place, date, and time of the neighborhood meeting to all property owners, as listed in the records of the Utah County Recorder, located within one thousand feet (1000') of the site. (Development Services can help provide the mailing address information)

- ☐ The notice shall be written on letterhead which includes the contact information of the applicant, including but not limited to a name, address, phone number and an e-mail address. Phone calls or informal door-to-door contacts are not considered neighborhood meetings.
- ☐ All required notices shall be provided at least two weeks prior to the date of the meeting.
- ☐ The notice must include the existing zoning classification of the subject property and the zoning classification that the applicant is requesting for the property.

☐ The notice must also obtain a brief explanation of what is being requested or proposed.

☐ The notice must also include the following language:

"Pursuant to Orem City Code Section 22-1-5(G), 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."

OR;

"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."

☐ The applicant shall keep detailed minutes of the content of the neighborhood meeting. These minutes will be provided to the Planning Commission and City Council as part of the record. The minutes submitted should provide accurate and complete information.

☐ The applicant shall include a list of all individuals who were notified of the meeting, a roster of attendees at the meeting, and a copy of the minutes from the meeting.

☐ A second neighborhood meeting will be required if the first meeting is held as an information gathering meeting to obtain input from surrounding property owners and/or a proposed site plan is not provided for review or the site plan changes after the neighborhood meeting is held.

At a neighborhood meeting the applicant or representative shall discuss at a minimum the following items with those in attendance:

1. What is the purpose of the neighborhood meeting?
2. What is proposed and why an application to the City is necessary.
3. Why the proposed application cannot be done using existing ordinances.
4. What can be built under current ordinances?
5. Details of any project should be shared with those in attendance. (If a detailed concept is not shown or if the project changes significantly after the neighborhood meeting is held an additional meeting will be required.)

NAME	Phone	Email
LARRY SMALLEY	801-404-6200	larry.smalley@rcwilley
Connie Kawala		
Nathan Baker	801-372-0934	el.tigre.201@gmail.com
Ralph Olsen	801-643-9938	rboabo@gmail.com
Annette Olsen	801-404-6221	" " " "
Mark Gessel	253-247-0596	markgessel3@gmail.com
Jessica Ballard	801-368-0655	jessmarieballard23@gmail.com
Jerry Crismon	801-226-6534	jerry.crismon@gmail.com
LaNae Millett		elaine.crismon@gmail.com
Elaine Crismon	801-328-0471	~~elaine.crismon~~ >

Notes from community meeting

- Concern about noise in Loading area
- Concern about noise truck route
- Concerns about Lighting in rear
- Concern existing traffic pattern in existing subdivision due COSCTO and what seemed be to be incorrect google mapping of streets
- One comment about property value
- A comment about the site plan was incorrect and the homeowner would never sell
- Question about the height of the building. How did that compare to the existing Costco?
- Concerns regarding noise form the loading dock and truck delivery path.
- Concerns regrading lights on all night.
- Concerns about light crossing the property line in the evenings.
- Existing wall to separate retail and residential was supposedly planned to be 8', but based on settlement / slope is only about 6.5' above grade in some locations per neighbors.
- Need more signage through neighborhood of – No mall access. Existing signage not adequate to deter traffic attempts to pass through neighborhood.
- Questions about the lumber pad vs. the loading docks.

MOUNTAIN AMERICA CREDIT UNION
%ACCOUNTING
PO BOX 2331
SANDY, UT 84091

FIRST SECURITY BANK OF UTAH
PO BOX 42121
PORTLAND, OR 97242

ZIONS FIRST NATIONAL BANK
%LOCATION: 7474
PO BOX 54288
LEXINGTON, KY 40555

BLACKBURN, SCOTT & MELISSA
PO BOX 970307
OREM, UT 84097

FARR, ERIC J & DAWN
PO BOX 970933
OREM, UT 84097

FIBERNET BUSINESS PARK LLC
%LIVINGSTON, J LEE
PO BOX 970955
OREM, UT 84097

CHRIS KILLPACK
15 N 920 E
OREM, UT 84097

GLACIER BANK
33 E MAIN ST
AMERICAN FORK, UT 84003

CORP OF PRES BISHOP CHURCH OF JESUS CHRIST OF LDS
50 E NORTH TEMPLE FL 22
SALT LAKE CITY, UT 84150

JAMES HAWKES
55 WEST 500 SOUTH
OREM, UT 84058

OREM CITY OF
56 S STATE
OREM, UT 84057

COMMON AREA
100 E CENTER
PROVO, UT 84604

COMMON AREA
100 E CENTER
PROVO, UT 84606

CARTER, KEITH N
111 S 400 E
LINDON, UT 84042

SCOTT, FLOYD W & ANETTE W
119 MONOWOOD DR
FOLSOM, CA 95630

JEFF LAMBSON
156 E 1060 N
OREM, UT 84057

DAVE YOUNG
173 S COUNTRYSIDE LANE
OREM, UT 84058

MAVERIK COUNTRY STORES INC
%REAL ESTATE
185 S STATE ST STE 800
SALT LAKE CITY, UT 84111

GLAZIER PROPERTIES LLC
248 N OREM BLVD
OREM, UT 84057

LANAE MILLETT
288 W 1500 N
OREM, UT 84057

ARMSTRONG, FRANK PHILIP & REBECCA MC RAE BENNION
371 S PALISADE DR
OREM, UT 84097

COMES OUT BIRD, VICTORIA (ET AL)
414 E 750 S
OREM, UT 84097

BRITTON RUNOLFSON
426 EAST 1730 NORTH
OREM, UT 84097

JOHNSON, BREVYN D & ANGELA
--OR CURRENT RESIDENT--
435 E 1070 SOUTH
OREM, UT 84097

JKC LLC
--OR CURRENT RESIDENT--
435 E 1150 SOUTH
OREM, UT 84097

ROWLEY, BETTY LOU
436 E 1010 S
OREM, UT 84097

UNIVERSITY PLACE SPE LLC
--OR CURRENT RESIDENT--
440 E 1150 SOUTH
OREM, UT 84097

STEVER, CLAUDIA A
445 E 1010 S
OREM, UT 84097

HUGHES, SPENCER R & KRISTINE (ET AL)
448 E 1010 S
OREM, UT 84097

ELISON, DAVID SAMUEL & LINDA R (ET AL)
451 E 1070 S
OREM, UT 84097

UNIVERSITY MALL SHOPPING CENTER LC
--OR CURRENT RESIDENT--
451 E PARK AVE
OREM, UT 84097

UNIVERSITY MALL SHOPPING CENTER LLC
--OR CURRENT RESIDENT--
460 E 1070 SOUTH
OREM, UT 84097

ARVIZU-CARRANZA, JUAN CARLOS
468 E 1010 S
OREM, UT 84097

UNIVERSITY MALL SHOPPING CENTER L C
--OR CURRENT RESIDENT--
478 E 1070 SOUTH
OREM, UT 84097

ESTRADA, BENJAMIN
490 E 1070 S
OREM, UT 84097

CUNNINGHAM, BRETTON
510 E 900 S
OREM, UT 84097

ADAMS, JERRY LEE
525 E 900 S
OREM, UT 84097

RANSOM, CHERYL OLSEN (ET AL)
--OR CURRENT RESIDENT--
533 E 1100 SOUTH
OREM, UT 84097

UNIVERSITY PLACE PARKING PHASE 1 LLC
--OR CURRENT RESIDENT--
550 E PARK AVE
OREM, UT 84097

JOHNSON, BREVYN D & ANGELA
564 W 530 S
OREM, UT 84058

UNIVERSITY PLACE SPE LLC
--OR CURRENT RESIDENT--
456 E 1150 SOUTH
OREM, UT 84097

DAUGHETEE, JOSHUA
463 E 1070 S
OREM, UT 84097

WALKER, MARK J & CHRISTINA J
--OR CURRENT RESIDENT--
475 E 1010 SOUTH
OREM, UT 84097

PADBURY, CARSON & BAYLEY
483 E 900 S
OREM, UT 84097

GLEDHILL, GABRIEL D & SARAH A
495 E 1010 S
OREM, UT 84097

REID, JUNE W
512 S 900 W
PROVO, UT 84601

CAMPBELL, RACHEL
526 E 900 S
OREM, UT 84097

CARTER, KEITH N
--OR CURRENT RESIDENT--
534 E 1000 SOUTH
OREM, UT 84097

MILLER, NATHAN
557 E 1000 S
OREM, UT 84097

WIEST, KEVIN B & CYNTHIA
565 E 900 S
OREM, UT 84097

AHLBORN, ERNEST S & DOROTHY N
458 E 1010 S
OREM, UT 84097

MAULDIN, R KYLE & AMANDA
--OR CURRENT RESIDENT--
466 E 1010 SOUTH
OREM, UT 84097

BARRON, VERDALEE
475 E 1070 S
OREM, UT 84097

THOMAS MACDONALD
489 NORTH PALISADES DR
OREM, UT 84097

UP TOWER LLC
--OR CURRENT RESIDENT--
500 E PARK AVE
OREM, UT 84097

WAGSTAFF, AMANDA & ALEJANDRA (ET AL)
515 E 1100 S
OREM, UT 84097

GESSEL, MARK H
533 E 1000 S
OREM, UT 84097

US ALPHA INC
--OR CURRENT RESIDENT--
543 E UNIVERSITY PKWY
OREM, UT 84097

WOODTUSK III LLC
--OR CURRENT RESIDENT--
560 E 1150 SOUTH
OREM, UT 84097

UNIVERSITY MALL SHOPPING CENTER LC
--OR CURRENT RESIDENT--
565 E PARK AVE
OREM, UT 84097

MURPHY, BRAYDEN JERRY & KALI LYN
570 E 900 S
OREM, UT 84097

LLOYD, NATALIE (ET AL)
575 1000 S
OREM, UT 84097

UNIVERSITY PLACE SPE LLC
--OR CURRENT RESIDENT--
575 E UNIVERSITY PKWY
OREM, UT 84097

LOLOMA LLC
575 E UNIVERSITY PKWY # N-260
OREM, UT 84097

UNIVERSITY MALL SHOPPING CENTER LLC
575 E UNIVERSITY PKY STE N260
OREM, UT 84097

BIGELOW, RANSOM & KATIE
577 E 900 S
OREM, UT 84097

OLSEN, ANNETTE (ET AL)
578 E 1000 S
OREM, UT 84097

AZNAR HOLDINGS LLC
--OR CURRENT RESIDENT--
594 E 800 SOUTH UNIT#101
OREM, UT 84097

BMC PARTNERS LLC
--OR CURRENT RESIDENT--
594 E 800 SOUTH UNIT#201
OREM, UT 84097

AZNAR HOLDINGS LLC
597 E 800 S STE A
OREM, UT 84097

MUHLESTEIN, LAURA & KYLE
612 S 300 W
OREM, UT 84058

UNIVERSITY MALL SHOPPING CENTER LC
--OR CURRENT RESIDENT--
625 E PARK AVE
OREM, UT 84097

UNIVERSITY MALL SHOPPING CENTER LC
--OR CURRENT RESIDENT--
648 E 800 SOUTH
OREM, UT 84097

UNIVERSITY MALL SHOPPING CENTER LC
--OR CURRENT RESIDENT--
650 E PARK AVE
OREM, UT 84097

MADELINE KOMEN
653 W. 1360 NORTH
OREM, UT 84057

UNIVERSITY MALL SHOPPING CENTER LC
--OR CURRENT RESIDENT--
655 E PARK AVE
OREM, UT 84097

BMC PARTNERS LLC
658 N BELLA VISTA DR
OREM, UT 84097

FAE HOLDINGS 421336R LLC
--OR CURRENT RESIDENT--
693 E UNIVERSITY PKWY
OREM, UT 84097

UNIVERSITY PLACE SPE LLC
--OR CURRENT RESIDENT--
703 E UNIVERSITY PKWY
OREM, UT 84097

ROD ERICKSON
706 EAST 150 NORTH
OREM, UT 84097

UNIVERSITY PLACE SPE LLC
--OR CURRENT RESIDENT--
720 E 1000 SOUTH
OREM, UT 84097

WOODTUSK L L C
--OR CURRENT RESIDENT--
730 E 950 SOUTH
OREM, UT 84097

UNIVERSITY PLACE SPE LLC
--OR CURRENT RESIDENT--
730 E 1100 SOUTH
OREM, UT 84097

UNIVERSITY MALL SHOPPING CENTER LC
--OR CURRENT RESIDENT--
750 E PARK AVE
OREM, UT 84097

LOLOMA LLC
--OR CURRENT RESIDENT--
760 E 1100 SOUTH
OREM, UT 84097

KCP RE LLC
--OR CURRENT RESIDENT--
765 E 1200 SOUTH
OREM, UT 84097

UNIVERSITY PLACE SPE LLC
--OR CURRENT RESIDENT--
775 E UNIVERSITY PKWY
OREM, UT 84097

FIBERNET BUSINESS PARK LLC
--OR CURRENT RESIDENT--
800 E 1200 SOUTH UNIT#A1
OREM, UT 84097

FIBERNET BUSINESS PARK LLC
--OR CURRENT RESIDENT--
800 E 1200 SOUTH UNIT#A2
OREM, UT 84097

FIBERNET BUSINESS PARK LLC
--OR CURRENT RESIDENT--
800 E 1200 SOUTH UNIT#A3
OREM, UT 84097

FIBERNET BUSINESS PARK LLC
--OR CURRENT RESIDENT--
800 E 1200 SOUTH UNIT#A4
OREM, UT 84097

FIBERNET BUSINESS PARK LLC
--OR CURRENT RESIDENT--
800 E 1200 SOUTH UNIT#A5
OREM, UT 84097

FIBERNET BUSINESS PARK LLC
--OR CURRENT RESIDENT--
800 E 1200 SOUTH UNIT#A6
OREM, UT 84097

CAMPBELL, RAYMOND J & DEBRA K (ET AL)
823 E 900 S
OREM, UT 84097

WOODTUSK II LLC
--OR CURRENT RESIDENT--
825 S 700 EAST
OREM, UT 84097

GAKS ENTERPRISES LLC
--OR CURRENT RESIDENT--
835 S 700 EAST
OREM, UT 84097

KING, CHRIS & MOANA
839 E 900 S
OREM, UT 84097

MEYERS, STEVEN O & RACHEL M
840 E 900 S
OREM, UT 84097

CUSICK, DEBRA N (ET AL)
842 E 950 S
OREM, UT 84097

PETERSON, REGINALD N & SHARON M
845 E 950 S
OREM, UT 84097

CARTER, CHANDLER & JUSTINE
845 E 1000 S
OREM, UT 84097

FLORES, OSCAR A & LOURDES L
845 S 550 E
OREM, UT 84097

GRIFFITHS, KATHRYN DISTEFANO
846 E 950 S
OREM, UT 84097

CARTER, THOMAS LAUGHLIN & MARY BIGGS (ET AL)
849 E 1000 S
OREM, UT 84097

WHITTLE, NATALIE LYNN
850 S 550 E
OREM, UT 84097

SAWYER, GEORGE THOMAS & MARCINE
855 E 1000 S
OREM, UT 84097

CARVER, AARON ALAN
855 S 550 E
OREM, UT 84097

DEUCHER, ROBERT & JULIE
856 E 900 S
OREM, UT 84097

MUHLESTEIN, LAURA & KYLE
--OR CURRENT RESIDENT--
857 S 800 EAST
OREM, UT 84097

VALIMAKI, MIKKO T & MONICA M
863 E 1000 S
OREM, UT 84097

HEMENWAY, DALE E & JOAN N (ET AL)
863 S 550 E
OREM, UT 84097

MARTELL, SANDRA K
864 E 1000 S
OREM, UT 84097

WILDER, RUTH H
864 S 550 E
OREM, UT 84097

WILLIAMS, SEANNA S
865 S 500 E
OREM, UT 84097

HILL, DWIGHT C & ALANA M
866 E 950 S
OREM, UT 84097

PIMSAKUL, SANYA & SARAS G
866 S 830 E
OREM, UT 84097

STACEY, DARRELL R & LORETTA R
867 E 1000 S
OREM, UT 84097

CHARLTON, BERKLEY
--OR CURRENT RESIDENT--
868 E 1000 SOUTH
OREM, UT 84097

BLACKBURN, SCOTT & MELISSA
--OR CURRENT RESIDENT--
873 S 550 EAST
OREM, UT 84097

PACE, CHARLES BRYON & HELEN LOUISE
875 S 500 E
OREM, UT 84097

WOODTUSK DEVON LLC
--OR CURRENT RESIDENT--
875 S 700 EAST
OREM, UT 84097

CADJAN, ARTHUR G & NANCY A
876 S 550 E
OREM, UT 84097

OREM CITY OF
876 S 800 E
OREM, UT 84097

NORDMEYER, FRANCIS RAYMOND & JERRY LOU
--OR CURRENT RESIDENT--
878 S 850 EAST
OREM, UT 84097

NORDMEYER, FRANCIS RAYMOND & JERRY LOU
879 S 800 E
OREM, UT 84097

COMES OUT BIRD, VICTORIA (ET AL)
--OR CURRENT RESIDENT--
881 S 830 EAST
OREM, UT 84097

FARLEY, DAVID RICHARD & SHELLY KIM
885 S 500 E
OREM, UT 84097

RANDS, SPENCER MARK & JANA BETH
890 E 1100 S
OREM, UT 84097

EBRON, DIANA SAMALAULU & HENRY SYLVESTER III
890 S 500 E
OREM, UT 84097

AVANS, GULAVADEE GULATI (ET AL)
891 S 800 E
OREM, UT 84097

SCOTT, FLOYD W & ANETTE W
--OR CURRENT RESIDENT--
892 S 550 EAST
OREM, UT 84097

SKOWRON, PAUL L & CHRISTINE
893 S 830 E
OREM, UT 84097

GLOVER, KAELA & JACOB
895 S 500 E
OREM, UT 84097

CHRISTIANSEN, JUSTIN D & EMILY JEAN
895 S 550 E
OREM, UT 84097

DAVID SPENCER
899 NORTH 550 EAST
OREM, UT 84097

LATTA, EUGENE M & JANET F
905 S 800 E
OREM, UT 84097

FISHER, JARED DALE & DANIELE MADELYN
909 S 550 E
OREM, UT 84097

BROWN, CHAD & KATIE (ET AL)
910 S 500 E
OREM, UT 84097

GOODMAN, KELLY & STEPHANIE
910 S 550 E
OREM, UT 84097

LINDSAY, ROSS ALEXANDER & TERESA DOUGLAS (ET AL)
910 S 830 E
OREM, UT 84097

THOMPSON, TODD & CHAD
915 S 450 E
OREM, UT 84097

WILLIAMS, ROBERT FOREST & MARLEEN SUE
915 S 830 E
OREM, UT 84097

COOLEY, LYNN & MARY
917 S 800 E
OREM, UT 84097

CLARKE, TYSON (ET AL)
924 S 550 E
OREM, UT 84097

SMITH, JESSE H & REBECCA E
924 S 830 E
OREM, UT 84097

THOMAS, JAY CHARLES (ET AL)
925 S 500 E
OREM, UT 84097

COLLINGS, TIMOTHY C (ET AL)
925 S 550 E
OREM, UT 84097

JOHNSON, ERIC LEE & STACEY BOSWELL (ET AL)
--OR CURRENT RESIDENT--
927 S 450 EAST
OREM, UT 84097

VOSS, LAVAL S & CHARISE S (ET AL)
--OR CURRENT RESIDENT--
929 S 830 EAST
OREM, UT 84097

ANDELIN, HENRY
930 S 500 E
OREM, UT 84097

PETERSON, EMILY LAURA
931 S 800 E
OREM, UT 84097

CARLTON, JOHN S & LINDA L
934 S 870 E
OREM, UT 84097

GATENBY, MARGARET E & MARGARET E (ET AL)
935 S 450 E
OREM, UT 84097

MESSICK, LINDA JULEEN
935 S 500 E
OREM, UT 84097

HARDING, JOHN WARREN (ET AL)
938 S 830 E
OREM, UT 84097

RUIZ, LINDSAY
941 S 450 E
OREM, UT 84097

BURGON, JIM & JANELL (ET AL)
941 S 830 E
OREM, UT 84097

JLJ REAL ESTATE LLC
--OR CURRENT RESIDENT--
943 S 550 EAST
OREM, UT 84097

ARCHIBALD, MORGAN & SUNNI
944 S 550 E
OREM, UT 84097

KAWALA, JERZY Z & CONNIE
945 S 500 E
OREM, UT 84097

MITCHELL, WILLIAM ROBERT
945 S 800 E
OREM, UT 84097

JOHNSON, DEBBIE
946 S 500 E
OREM, UT 84097

WALDRON, CYNTHIA L & CHRISTOPHER M (ET AL)
947 S 450 E
OREM, UT 84097

CRAWLEY, ADAM & EMILY
951 S 450 E
OREM, UT 84097

ASTON, RENAE & BLAIR
952 S 830 E
OREM, UT 84097

ROYLANCE, JOHN PATRICK & JOHN A
955 S 450 E
OREM, UT 84097

SCOFIELD, MARK N & JORAE S
--OR CURRENT RESIDENT--
955 S 830 EAST
OREM, UT 84097

OLD AS DIRT LLC
--OR CURRENT RESIDENT--
956 S 450 EAST
OREM, UT 84097

SHAW, DAVID O
956 S 500 E
OREM, UT 84097

FOX, SAMANTHA ROSE (ET AL)
957 S 500 E
OREM, UT 84097

ELLIS, RUTH CLEGG & DOUGLAS WILLIAM (ET AL)
957 S 550 E
OREM, UT 84097

WEBB, HOWARD L & KATHERYN H
960 S 550 E
OREM, UT 84097

UNIVERSITY MALL SHOPPING CENTER LC
--OR CURRENT RESIDENT--
960 S 700 EAST
OREM, UT 84097

BRIATHWAITE (SIC), BENJAMIN
962 S 450 E
OREM, UT 84097

JACKMAN, WILLIAM D & BARBARA EVELYN
962 S 830 E
OREM, UT 84097

GOMEZ, GILBERTO (ET AL)
963 S 450 E
OREM, UT 84097

BELLISTON, RICHARD & CANDICE L
963 S 830 E
OREM, UT 84097

LAI, MUN KIN
965 S 500 E
OREM, UT 84097

CERV, ANDREW & AMBER
966 S 500 E
OREM, UT 84097

NELSON, JAN (ET AL)
970 S 450 E
OREM, UT 84097

HARRISON, JASMINE MARYANN
971 S 450 E
OREM, UT 84097

BURGI, DARLENE F
971 S 550 E
OREM, UT 84097

BASTIAN, KARMAN C & JOYCE
972 S 500 E
OREM, UT 84097

GREENHALGH, MARK (ET AL)
--OR CURRENT RESIDENT--
972 S 550 EAST
OREM, UT 84097

SUTTON, AUSTIN
978 S 450 E
OREM, UT 84097

WRIGHT, KARA & GEORGE
979 S 450 E
OREM, UT 84097

CARTER, THOMAS LAUGHLIN & MARY BIGGS (ET AL)
--OR CURRENT RESIDENT--
983 S 800 EAST
OREM, UT 84097

FORD, MICHAEL R & CATHY V
985 S 500 E
OREM, UT 84097

ARMSTRONG, FRANK PHILIP & REBECCA MC RAE BENNION
--OR CURRENT RESIDENT--
986 S 450 EAST
OREM, UT 84097

LEANY, TRAVIS & AMIE
986 S 500 E
OREM, UT 84097

WAGSTAFF, CHAD
987 S 450 E
OREM, UT 84097

BOYNTON, RODNEY B & VICKI G (ET AL)
992 S 500 E
OREM, UT 84097

BARLOW, SYNTHIA (ET AL)
995 S 500 E
OREM, UT 84097

CARD, DAVID WAYNE & VALLIE DAWN (ET AL)
1000 S 450 E
OREM, UT 84097

CLARK, CRAIG M & LORI B
--OR CURRENT RESIDENT--
1001 S 450 EAST
OREM, UT 84097

FREE, W DAVID & KRISTINE K (ET AL)
--OR CURRENT RESIDENT--
1002 S 500 EAST
OREM, UT 84097

WOOD, BRYTON
1009 S 450 E
OREM, UT 84097

UNIVERSITY PLACE SPE LLC
--OR CURRENT RESIDENT--
1010 S 800 EAST
OREM, UT 84097

OWEN, REYBURN EUGENE & MARIE ANNE
1013 S 545 E
OREM, UT 84097

WALTON, TALMAGE KALEB (ET AL)
1015 S 500 E
OREM, UT 84097

FENTON, ANNA K
1024 S 545 E
OREM, UT 84097

JACOBS, JOEL D & HOLLY
1026 S COVENTRY CIR
OREM, UT 84058

WALTON, JOHN T & NIKKI M
--OR CURRENT RESIDENT--
1027 S 545 EAST
OREM, UT 84097

BLACKHURST, GAYLEN J & SHERYOL C
1034 S 500 E
OREM, UT 84097

YOUNG, MIKIKO
1035 COVENTRY CIR
OREM, UT 84097

BAKER, NATHAN J
1035 S 500 E
OREM, UT 84097

CORP OF PRES BISHOP CHURCH OF JESUS CHRIST OF LDS
--OR CURRENT RESIDENT--
1035 S 800 EAST
OREM, UT 84097

SCHRAMM, MATTHEW C & SONGMI
1036 S 545 E
OREM, UT 84097

BRAMMER, RICHARD D & JEAN H (ET AL)
1038 S COVENTRY CIR
OREM, UT 84097

MILLETT, RON S & MELANIE A
1041 S 545 E
OREM, UT 84097

HARRIS, JOAQUIN W & MARISSA
1043 S 500 E
OREM, UT 84097

HOWLETT, MADELINE & JOHN
1048 S 545 E
OREM, UT 84097

HARRIS, JOAQUIN W & MARISSA
1051 S 500 E
OREM, UT 84097

UNIVERSITY PLACE SPE LLC
--OR CURRENT RESIDENT--
1051 S 750 EAST
OREM, UT 84097

LAMB, MICHAEL L & DEBRA L
1054 S 500 E
OREM, UT 84097

RAMIREZ, JOSE (ET AL)
1055 S 545 E
OREM, UT 84097

MAULDIN, R KYLE & AMANDA
1060 E 800 S
OREM, UT 84097

BALLARD, MCKAY & JESSICA
1060 S 545 E
OREM, UT 84097

VATRUM DEVELOPMENT LC
--OR CURRENT RESIDENT--
1061 S 800 EAST
OREM, UT 84097

FINLINSON, LYNN J & JANET
GEORGE (ET AL)
1062 S 890 E
OREM, UT 84097

JOHNSON, CHERYL L & CHERYL L
1063 S 500 E
OREM, UT 84097

GERALD CRISMON
1069 S. 545 EAST
OREM, UT 84097

NAVAS, JORGE ALBERTO (ET AL)
1072 S 545 E
OREM, UT 84097

REDFORD, MICHELE A & MICHELE A
1074 S 890 E
OREM, UT 84097

FARR, ERIC J & DAWN
--OR CURRENT RESIDENT--
1075 S 500 EAST
OREM, UT 84097

UNIVERSITY MALL SHOPPING
CENTER LC
--OR CURRENT RESIDENT--
1080 S 450 EAST
OREM, UT 84097

UNIVERSITY PLACE SPE LLC
--OR CURRENT RESIDENT--
1080 S 750 EAST
OREM, UT 84097

REID, JUNE W
--OR CURRENT RESIDENT--
1083 S 545 EAST
OREM, UT 84097

HUFF, JOHN E & ILA MAY
1084 S 545 E
OREM, UT 84097

MARKS, VERNON ALBERT & LINDA
ALLEN
1086 S 890 E
OREM, UT 84097

UNIVERSITY PLACE SPE LLC
--OR CURRENT RESIDENT--
1087 S 750 EAST
OREM, UT 84097

NS EQUIPMENT AND LIVESTOCK LLC
--OR CURRENT RESIDENT--
1095 S 800 EAST
OREM, UT 84097

HINKSON, KENT & MELONY
1098 S 890 E
OREM, UT 84097

JPMORGAN CHASE BANK
1111 POLARIS PKWY STE 1E
COLUMBUS, OH 43240

CORDNER, COLLEEN F (ET AL)
1112 S 500 E
OREM, UT 84097

CORDNER, COLLEEN F (ET AL)
--OR CURRENT RESIDENT--
1115 S 500 EAST
OREM, UT 84097

BANK ONE
1115 S 800 E
OREM, UT 84097

JENN GALE
1144 E 920 N
OREM, UT 84097

FIBERNET BUSINESS PARK LLC
--OR CURRENT RESIDENT--
1155 S 800 EAST
OREM, UT 84097

CLARK, CRAIG M & LORI B
1165 OLD CHASE AVE
EL CAJON, CA 92020

GAKS ENTERPRISES LLC
1168 N 1000 E
OREM, UT 84097

GLAZIER PROPERTIES LLC
--OR CURRENT RESIDENT--
1180 S 800 EAST
OREM, UT 84097

FIBERNET BUSINESS PARK LLC
--OR CURRENT RESIDENT--
1193 S 800 EAST
OREM, UT 84097

HAYSAM SAKAR
1194 E. 1090 NORTH
OREM, UT 84097

UNITED STATES POSTAL SERVICE
THE
--OR CURRENT RESIDENT--
1200 S 800 EAST
OREM, UT 84059

OLD AS DIRT LLC
1215 GRAND AVE
PROVO, UT 84604

MOUNTAIN AMERICA CREDIT UNION
--OR CURRENT RESIDENT--
1219 S 800 EAST
OREM, UT 84097

ZIONS FIRST NATIONAL BANK
--OR CURRENT RESIDENT--
1220 S 800 EAST
OREM, UT 84097

JOHNSON, ERIC LEE & STACEY
BOSWELL (ET AL)
1278 PACIFIC ST
MONTEREY, CA 93940

RYAN CLARK
1405 N. 1430 WEST
PLEASANT GROVE, UT 84062

FREE, W DAVID & KRISTINE K (ET
AL)
1424 E MCLELLAN RD
MESA, AZ 85203

MIKE CARPENTER
1734 NORTH 350 WEST
OREM, UT 84057

GARY MCGINN
1888 NORTH 1350 WEST
PROVO, UT 84604

VOSS, LAVAL S & CHARISE S (ET AL)
1971 E 2710 S CIR
SAINT GEORGE, UT 84790

GREENHALGH, MARK (ET AL)
2285 EL RANCHO VISTA
FULLERTON, CA 92833

FAE HOLDINGS 421336R LLC
%R C WILLEY
2301 S 300 W
SALT LAKE CITY, UT 84115

WOODTUSK 8&8 LLC
2733 E PARLEYS WAY STE 300
SALT LAKE CITY, UT 84109

JKC LLC
2843 E WATER VISTA WY
SANDY, UT 84093

UNIVERSITY MALL SHOPPING
CENTER LC
%JOHNSON, STEPHEN
3098 S DOVE DR
MAPLETON, UT 84664

US ALPHA INC
4501 N BEACH ST
FORT WORTH, TX 76137

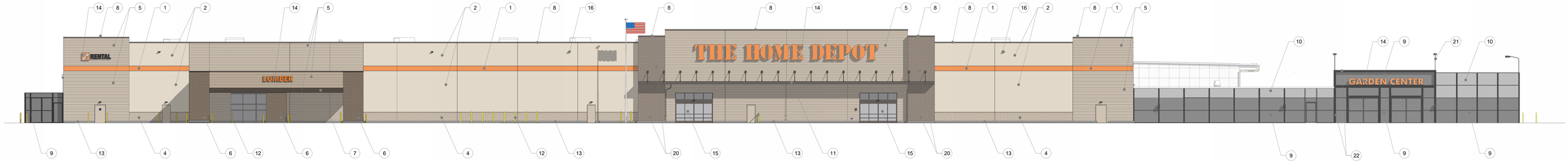
KCP RE LLC
%SCHWARTZ KALES
ACCOUNTANCY CORP
6310 SAN VICENTE BLVD STE 250
LOS ANGELES, CA 90048

UNITED STATES POSTAL SERVICE
THE
8055 E TUFTS AV
DENVER, CO 80237

NS EQUIPMENT AND LIVESTOCK LLC
12076 S HIGHWAY 198
PAYSON, UT 84651

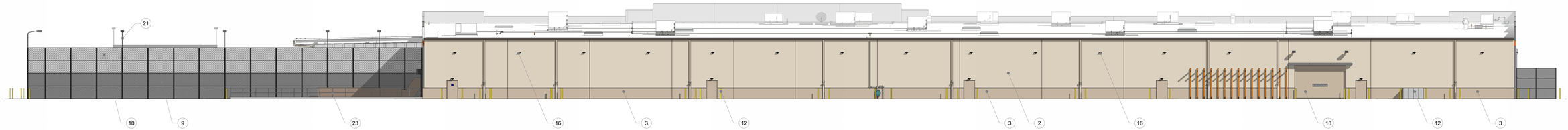
JLJ REAL ESTATE LLC
13403 BAYBERRY CIR
ALPINE, UT 84004

WALKER, MARK J & CHRISTINA J
23926 N DUVALL RD
WOODINVILLE, WA 98077



exterior elevation - front

SCALE | 1/16" = 1'-0"

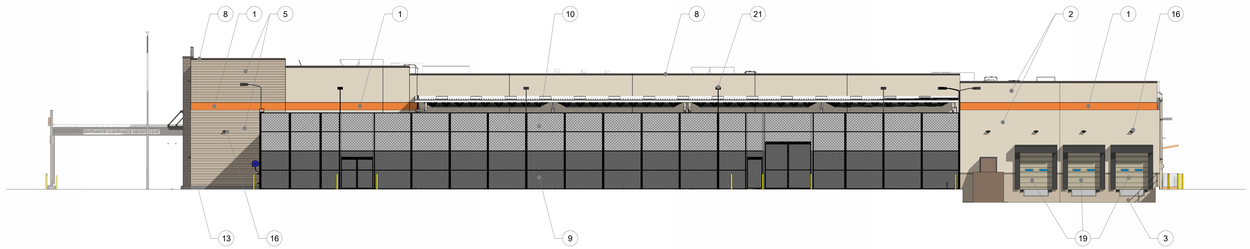


exterior elevation - rear

SCALE | 1/16" = 1'-0"

exterior elevation - trc

SCALE | 1/16" = 1'-0"



exterior elevation - garden center

SCALE | 1/16" = 1'-0"

exterior material legend

#	ITEM	MATERIAL	FINISH	COLOR	NOTES
1	ACCENT BAND	CONCRETE	PRE-FINISHED	THD HOMER BUCKET ORANGE	CUSTOM PPG
2	PRECAST PANEL SMOOTH	CONCRETE	PAINT	THD BEIGE	CUSTOM PPG
3	PRECAST PANEL SMOOTH	CONCRETE	PAINT	THD SUEDE	CUSTOM PPG
4	PRECAST PANEL CMU FORMLINER	CONCRETE	PAINT	THD SUEDE	CUSTOM PPG
5	PRECAST PANEL SIDING FORMLINER	CONCRETE	PAINT	THD SUEDE	CUSTOM PPG
6	PRECAST PANEL CMU FORMLINER	CONCRETE	PAINT	WICKER BASKET	PPG
7	ACCENT BAND	METAL	PRE-FINISHED	THD BRONZE	CUSTOM PPG
8	PARAPET CAP	METAL	PRE-FINISHED	DARK GREY	STANDARD
9	EXPANDED METAL MESH FENCE	METAL	PRE-FINISHED OR PAINTED	BLACK	STANDARD
10	CHAIN LINK FENCE	ALUMINUM	PRE-COATED	BLACK	STANDARD
11	CANOPY	METAL	PRE-FINISHED	BRONZE	STANDARD
12	PIPE BOLLARD	METAL	PAINTED	SAFETY YELLOW	STANDARD
13	CONCRETE CURB	CONCRETE	TROWEL	NATURAL	STANDARD
14	SIGNAGE	METAL	PRE-FINISHED	ORANGE	CUSTOM
15	STOREFRONT	ALUMINUM	PRE-FINISHED	BRONZE ANODIZED	STANDARD
16	LIGHTING	METAL	PRE-FINISHED	BRONZE	STANDARD
17	EQUIPMENT	STEEL	PRE-FINISHED	GRAY	STANDARD
18	OVERHEAD COILING DOOR	STEEL	PRE-FINISHED	BEIGE/TAN	STANDARD
19	SECTIONAL DOCK DOOR	STEEL	PRE-FINISHED	BEIGE/TAN	STANDARD
20	CMU PILASTERS	CONCRETE	PAINT	WICKER BASKET	PPG
21	GARDEN CENTER LIGHTING	METAL	PAINTED	BLACK	PPG
22	GARDEN CENTER ENTRY FRAMING AND POSTS	STEEL	PAINT	BLACK	PPG
23	PIPE GUARDRAIL	STEEL	PRE-FINISHED GALVANIZED		

paint finish schedule

MARK	PITT COLOR NAME AND NO.
P-1	HOMER BUCKET ORANGE
P-2	THD BEIGE*
P-3	THD SUEDE*
P-4	"WICKER BASKET" PPG1020-6
P-5	THD BRONZE*
P-6	CLOUDY SLATE PPG0996-4
P-7	SAFETY YELLOW
P-8	SAFETY RED
P-9	PACKAGED WHITE (NO TINT)
P-10	STARLESS SKY PPG0995-7

*PITT DOES NOT IDENTIFY CUSTOM COLORS WITH A PAINT NUMBER OR COLOR CODE

ORDINANCE NO. _____

AN ORDINANCE BY THE OREM CITY COUNCIL AMENDING ARTICLE 22-5-3 (A) AND THE ZONING MAP OF THE CITY OF OREM BY REZONING THE PROPERTY LOCATED GENERALLY AT 575 EAST 1000 SOUTH FROM THE RESIDENTIAL SINGLE-FAMIY (R8) ZONE TO THE UNIVERSITY PLACE (PD-34) ZONE (APPROXIMATELY .31 ACRES).

WHEREAS on October 20, 2025, Dan Zoldak filed an application with the City of Orem to amend Article 22-5-3 (A) and the zoning map of the City of Orem by rezoning the property located generally at 575 East 1000 South from the Residential Single-Family (RS8) Zone to the University Place (PD-34) zone (approximately .31 acres); and

WHEREAS public hearings considering the subject application were held by the Planning Commission on December 3, 2025, and the Planning Commission was unable to provide a recommendation to the City Council for the request; and

WHEREAS a public meeting to consider the subject application was held by the City Council on December 9, 2025; and

WHEREAS 265 notices were mailed to property owners within a 1,000-foot radius of the property; 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; the orderly development of land in the City; the effect upon surrounding neighborhoods; 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. The City Council finds this request to be in the best interest and general welfare of the City.
2. The City Council hereby amends Article 22-5-3 (A) and the zoning map of the City of Orem by rezoning the properties located generally at 575 East 1000 South from the Residential Single-Family (R8) Zone to the University Place (PD-34) Zone (approximately .31 acres) as shown in Exhibit “A” which is attached hereto and incorporated herein by this reference.
3. If any part of this ordinance shall be declared invalid, such decision shall not affect the validity of the remainder of this ordinance.

4. This ordinance shall take effect immediately upon passage and publication in a newspaper of general circulation in the City of Orem.
5. All other ordinances and policies in conflict herewith, either in whole or part, are hereby repealed.

PASSED, APPROVED and ORDERED PUBLISHED this **9th day** of **December, 2025**.

_____
David A. Young, Mayor

ATTEST:

_____
Teresa McKitrick, City Recorder

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

EXHIBIT A



Subject property, 575 East 1000 South (approximately .31 acres)

Legislative	City Council December 9th, 2025	General Plan, Water Use & Conservation
	PUBLIC HEARING – GENERAL PLAN AMENDMENT Proposed Ordinance #2025-0015, amending the Orem City General Plan, adding Chapter 9 – "Water Use and Conservation" as required by State statute.	**Prepared By:** Matt Taylor **Applicant:** Planning Division

Notices

Posted in 2 public places

Posted on City Webpage and City hotline

Posted at Utah.gov/pmn

Action

The Council may:

Approve the proposed amendment.

Deny the proposed amendment.

Continue the hearing to a future date to allow for further review, additional information, or public comment as may be needed to make a decision.

REQUEST: Planning Division Staff requests an amendment to the Orem City General Plan by adding proposed Chapter 9, "Water Use & Conservation" as required by State statute.

BACKGROUND: In 2022, the Utah State Legislature adopted Senate Bill 110, titled "Water as Part of the General Plan". This bill requires that municipalities and counties amend their general plans to include an element considering how land use planning affects water use. Adoption is required by December 31, 2025.

Key Requirements: The element must address several critical aspects of water use and planning, including:

- The impact of new development on water demand and infrastructure.
- Methods to reduce water demand and per-capita consumption for both new and existing developments.
- Opportunities for the local government to modify its own operations to eliminate water waste.
- Shift in Planning: the bill encourages a shift from assuming an adequate water supply for future development to actively evaluating and planning for water use and demand. This can involve considering factors like sustainable landscaping, water budgets, and incentive programs.

PLANNING COMMISSION ACTION:

The Planning Commission reviewed the proposed general plan amendment at a public hearing on August 20th, 2025. The Commission voted to recommend APPROVAL of the proposed general plan amendment to the City Council with four votes in favor and one opposed.

REVIEW:

In drafting a water use and preservation element, the plan must consider applicable regional water conservation goals recommended by the Division of Water Resources and the municipality's own water conservation plan. The plan must also include recommendations for water conservation policies and landscaping options for public street park strips that do not require the use of lawn or turf.

The municipality must review the land use ordinances and recommend changes to any ordinance that promotes inefficient water use. The plan must also consider the principles of sustainable landscaping.

Additionally, the plan must coordinate the public water system to understand how the plan's implementation may affect water supply and distribution planning. The plan may also include recommendations for other water demand reduction strategies, such as creating water budgets, adopting new landscaping standards to reduce water demand for single-family homes and providing incentives for existing developments to modify landscaping and irrigation systems.

Finally, the plan must include a recommendation for low-water-use landscaping standards for new commercial, industrial, institutional, common interest community, or multi-family housing projects. Orem City adopted low-water-use landscaping standards several years ago that apply to new projects throughout the city.

STATE REQUIRED PROCESS FOR GENERAL PLAN AMENDMENTS:
For general plan amendments Utah State Code states that the municipal legislative body, such as the Orem City Council, may adopt or amend a general plan. Before doing so, the Council must submit the proposed amendment to the Planning Commission for a recommendation. The Planning Commission is required to hold a public hearing and provide a recommendation to the Council within a reasonable timeframe. Th Council then holds a public hearing before it can adopt the amendment by ordinance. See Utah Code 10-9a-402.

ALTERNATIVE ACTIONS:
After review and consideration of the application, the City Council may:

Approve or Deny the requested amendment to the zoning map.

Continue the Request to a future date for further review, additional information, or public comment.

ALTERNATIVE MOTIONS:

Motion to Approve or Deny
"I move that the Orem City Council **[choose APPROVE** or **DENY]** proposed Ordinance #2025-0015, amending the Orem City General Plan by adopting proposed Chapter 9, Water Use and Conservation."

Motion to Continue the Request
"I move that the Orem City Council continue this request for further consideration to (choose another date as appropriate)."

ORDINANCE NO. _____

AN ORDINANCE OF THE OREM CITY COUNCIL ADOPTING CHAPTER 9 (WATER USE AND PRESERVATION) OF THE OREM GENERAL PLAN PURSUANT TO THE 2022 UTAH SENATE BILL 110, "WATER AS PART OF GENERAL PLAN."

WHEREAS on February 1, 2025, the Community Development Department filed an application with the City of Orem requesting the City Council to adopt Chapter 9 (Water Use and Preservation) of the Orem General Plan pursuant to the 2022 Utah Senate Bill 110, "Water as Part of General Plan"; and

WHEREAS a public hearing considering the subject application was held by the Planning Commission on August 20, 2025, and the Planning Commission recommended approval of the request; and

WHEREAS a public hearing considering the subject application was held by the City Council on December 9, 2025; and

WHEREAS the agenda of the City Council meeting at which the request was heard was posted on the Orem City webpage, at the City Offices at 56 North State Street and at utah.gov/pmn; 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; the orderly development of land in the City; the effect upon the surrounding neighborhoods; and the special conditions applicable to the request.

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

1. The City Council finds that this request is in the best interest of the City because it will help fulfill the requirements of state law and plan for City water use and preservation.
2. The City Council hereby adopts Chapter 9 (Water Use and Preservation) of the Orem General Plan pursuant to the 2022 Utah Senate Bill 110, "Water as Part of General Plan".
3. If any part of this resolution shall be declared invalid, such decision shall not affect the validity of the remainder of this resolution. All other resolutions and policies in conflict herewith, either in whole or part, are hereby repealed.
4. This resolution shall take effect immediately upon passage.

PASSED and APPROVED this 9th day of December, 2025.

_____
David A. Young, Mayor

ATTEST:

_____
Teresa McKitrick, City Recorder

COUNCILMEMBER

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

Chapter 9 - Water Use and Preservation

REGIONAL WATER CONSERVATION GOALS

The planning commission shall consider applicable regional water conservation goals recommended by the Utah Division of Water Resources.[1]

The regional goals for the Provo River Region, which includes Orem, were set in a 2019 statewide plan. These goals aim to decrease water use from the 2015 baseline:

- A 20% decrease by 2030.
- A 27% decrease by 2040.
- A 32% decrease by 2065.[2]

Due to its limited undeveloped land and lack of a secondary water system, Orem's water conservation plan adopts a goal that aligns with the Salt Lake Region's targets. The city has already made significant progress in conservation, with per capita water consumption declining and annual demand remaining flat despite a growing population.[3]

OREM WATER CONSERVATION PLAN

The planning commission shall consider the municipality's water conservation plan.[4]

The policies, goals, and analyses contained within this General Plan element are founded upon the technical data and long-term planning strategies established in two adopted documents: the Orem City Water Master Plan (April 2021, amended April 2024) and the Orem

[1] Utah Code Ann. §10-9a-403(2)(f)(i)(A) (2025).

[2] Orem City Water Conservation Plan, October 2022, p. 9.

[3] Orem Water Master Plan, April 2021, amended April 2024, pp. 8, 27-28.

[4] Utah Code Ann. §10-9a-403(2)(f)(i)(B) (2025).

City Water Conservation Plan (October 2022). This element serves to integrate the findings of these technical plans into the city's land use planning framework, as required by SB110.

Integrating Water and Land Use Planning

The Water Master Plan reflects that the repeal of the State Street District Zones directly led to reductions in projected population growth and consequential changes in demand. The city currently has sufficient water resources to meet the current General Plan Land Use Map goals, provided these are combined with the city's mandated water conservation goals. Land use decisions must continue to be influenced by water availability, ensuring alignment with water conservation efforts.

Effects of Development

While growth has led to changes in land development, the average per capita water demand over the same footprint may actually decrease with these developments. The plan specifically addresses the demands of large users, noting "Utah Valley University is a large water user," and incorporates new development areas, such as the 264 acres annexed in the Southwest area, to update future growth projections and infrastructure needs.

Regional Water Goals & Consumption

Orem's official Water Conservation Plan adopts the regional goal for the Provo River Region to decrease water use by 32% by 2065. The city aligns with this aggressive target because, having limited undeveloped land, most future growth will occur through redevelopment. This conservation focus is already evident, as the city has achieved a 30% reduction in per capita consumption since 2012 (a consistent drop of about 6.5 gallons per capita per day, or gpcd). Consequently, the Water Master Plan reflects that future demand projections through 2065 have been significantly reduced.

Addressing Inefficient Water Use

To systematically address inefficient water use, Orem has updated its landscaping ordinances. The most significant change was the 2020 modification of the xeriscaping ordinance, which decreased the required green cover on a property from 75% to 50%. Furthermore, the city adjusted the definition of "Landscaping" in its site plan requirements to include various ground plantings and credit the canopy of shrubs and trees, effectively eliminating the specific requirement for turf grass.

Sustainable Landscaping

The Parks Division is demonstrating leadership in sustainable landscaping by replacing old, inefficient irrigation heads and galvanized systems with new PVC, and have upgraded to state-of-the-art smart controllers that use soil moisture and weather data for real-time adjustments. The city further ensures efficiency by performing water audits on every park.

WATER CONSERVATION POLICIES

The Planning Commission shall include a recommendation for water conservation policies to be determined by the municipality.[5]

To ensure compliance with state statute, this Water and Preservation General Plan Element formally incorporates the objectives of the City Council-adopted Orem City Water Conservation Plan (WCP) dated October, 2022. While the WCP's programs (including the aspirational ***goals*** for future water reduction and the specific ***measures*** like AMI meter replacement and water reuse projects) already guide the City's water utility operations, they are explicitly recommended here to become the overarching legislative policies for the entire municipality. This translation ensures that our long-range General Plan officially adopts these commitments as foundational Water Conservation Policies that will direct future land use, zoning, and development decisions.

The following table translates the objectives and programs from the adopted Orem City Water Conservation Plan into the recommended policies for the General Plan, distinguishing between the desired Goals and the required Measures (Implementation).

[5] Utah Code Ann. § 10-9a-403(2)(f)(ii)(A) (2025).

Policy Area	Overarching Policy Statement (The Directive)	Supporting Goal (The Desired Outcome)	Specific Measure/Action (The Implementation)
I. Regional & Target Reduction	**Policy 1.0:** Achieve Regional Water Conservation Goals. The City shall align its water use with the regional targets recommended by the Division of Water Resources.	**GOAL #1:** Reduce the City's water use to reflect the Regional Water Conservation Goals for 2030.	* The City commits to the regional goal of decreasing per capita water consumption by 20% to 209.1 gpcd by 2030, saving over 7.3 billion gallons of water.
II. Pricing and Financial	**Policy 2.0:** Maintain Conservation-Oriented Water Pricing. The City shall maintain a water pricing structure that encourages reduction and ensures financial sustainability.	**GOAL #2:** Maintain an effective conservation-oriented water pricing structure each year.	* A **four-tier water rate structure** will be recommended to the City Council for approval during the annual budgeting process.

III. Infrastructure & Technology	**Policy 3.0:** Invest in Water-Efficient Infrastructure. The City shall prioritize projects that minimize water loss and maximize measurement accuracy.	**GOAL #3: Complete the meter replacement project** by the end of 2024. AMI technology will provide consumers with daily information about their use, alerts for potential leaks, and offer water conservation tips	* Completed in 2024.
IV. Water Reuse	**Policy 4.0:** Implement Water Reuse for Select Non-Potable Applications. The City shall utilize its sewer effluent re-use rights to reduce culinary water demand for irrigation.	**GOAL #4: Construct a tertiary treatment process** at the Water Reclamation Facility to produce Type 1 reuse water for irrigation by 2025.	* The new treatment process will immediately supply water for landscape irrigation at The Links at Sleepy Ridge, Lakeside Sports Park, Springwater Park, and the Orem Water Reclamation Facility (OWRF) site.

V. Public Education	**Policy 5.0:** Sustain Continuous Water Conservation Education. The City shall conduct regular, broad-based education efforts to promote wise water use. Policy 5.1: Promote responsible and proper use of herbicides, pesticides, and fertilizers to protect water sources.	**GOAL #5: Continue education efforts to the public** regarding water quality, conservation and wise water use across all ages.	* Use various methods, including social media, newsletters, utility bill inserts, visiting schools, and teaming with organizations like CUWCD. * Information on efficient outdoor and indoor water use will be made available through the City website, Library, and flyers.
VI. City Operations	**Policy 6.0:** Ensure Water Efficiency in Municipal Landscaping. The City shall utilize current technology and best practices for the irrigation of its parks and open spaces.	**GOAL #6: Upgrade City-owned properties** to newer, EPA WaterSense approved technology.	*** Replace automatic sprinkler controllers** on all City-owned properties to newer technology by 2025. * The Parks Section will conduct water audits on every park and replace old, inefficient irrigation components.
	Policy 6.1: Water Main and Service Line Integrity. The City shall coordinate infrastructure projects to minimize water loss and maximize efficiency.	**GOAL #6.1 (implied): Minimize water loss** and improve system integrity.	* The Water Section and the Streets Section will work together to coordinate water main, service line, and street resurfacing projects.

VII. Land Use & Regulation	**Policy 7.0:** Promote Water-Efficient Landscaping through Ordinance. The City shall amend its municipal code to minimize inefficient water use in development.	**GOAL #7 (implied): Reduce overall outdoor water demand through regulation.** The City commits to reviewing and updating plumbing codes to encourage the use of low-flow plumbing fixtures.	* The City previously modified its xeriscaping ordinance in 2020 to decrease the required amount of green cover on a property from 75% to 50%.
	Policy 7.1: Development Consultation. The City shall ensure water supply is considered in all land-use decisions.	**GOAL #7 (implied):***:* **Ensure alignment of land use decisions** with water conservation efforts.	* The WCP recommends policy leaders support necessary land use changes (e.g., reducing overall lot sizes and the amount of turf grass allowed). * Water suppliers should be consulted in land-use decisions to ensure alignment with water conservation efforts.

VIII. Water Shortage Management	**Policy 8.0:** Execute Water Shortage Management. The City shall maintain and implement a plan to manage water shortages and emergencies.	**GOAL #8 (implied):***:* ***Protect water supply during shortage.***	* The Water Shortage Management Plan includes a phased approach (Advisory, Mild, Moderate, Severe, Critical) to implement conservation measures during shortages.

The Planning Commission shall include a recommendation for landscaping options within a public street for current and future development that do not require the use of lawn or turf in a parkstrip.[6]

Landscaping Definition

Orem City Code explicitly defines "Landscaping" broadly to include "some combination of grass, shrubs, trees, flowers, vines, or other living plants, bark chips, mulches, peat moss, rocks, boulders, gravel, synthetic turf, fountains, pools, statues, retaining walls, and benches."[7] This comprehensive definition already allows for multiple combinations of materials that facilitate the state's intent to reduce turf use. Further supporting this, the City modified its xeriscaping ordinance in 2020, decreasing the required amount of green cover on a property from 75% to 50%.[8]

Residential Zone Parkstrips

While residential zones require that "the entire front yard and side yard adjacent to a street (excluding driveways and sidewalks) of developed lots... shall be landscaped", the code's definition of "Landscaping" ensures that the parkstrip does not need turf, allowing low-water alternatives, including artificial turf.[9]

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[6] Utah Code Ann. § 10-9a-403(2)(f)(ii)(B) (2025).
[7] Orem City Code § 22-2-1, “Landscaping”.
[8] Orem City Water Conservation Plan, October 2022, p. 22.
[9] Orem City Code § 22-14-13(B).

Incentive Programs and Regional Partnerships

As of 2025, the Central Utah Water Conservancy District (CUWCD), through the Utah Water Savers program, offers specific landscape incentives for residential properties in designated "Central Utah Rural" areas. These incentives are designed to encourage replacing high-water-use turf with water-efficient landscaping. The program details include:

- **Turf Replacement:** An incentive of $1.50 per square foot is available for replacing existing, living lawn. This requires a minimum project size of 200 square feet, a pre-project site visit, and submission of a landscape design.
- **Switch to Drip:** An incentive of $0.50 per square foot is offered for converting existing overhead spray irrigation in planting beds to a drip irrigation system. This also has a 200-square-foot minimum.
- **Treebate:** A rebate of $50 per tree is available, but it cannot be a stand-alone project; it must be done in conjunction with either a turf replacement or drip conversion project.

All projects must be pre-approved before any work begins, and specific requirements apply, such as minimum plant coverage and irrigation standards.

Non-Residential Zone Parkstrips

The codified design standards for parkstrips in non-residential zones require a specific, structured format, mandating trees spaced at a maximum of 40 feet on center and placed midway between the curb and sidewalk.[10]

This existing requirement directly aligns with the state's broader principles of sustainable landscaping, specifically the "preservation and use of healthy trees that have a reasonable water requirement or are resistant to dry soil conditions."[11] Research supports that trees enhance water conservation by improving infiltration and reducing stormwater runoff, and reduce the urban heat island effect.[12]

Utah H.B. 11, "Water Efficient Landscaping Requirements" (2024)

To comply with state law and promote efficient water use, the City will align its municipal code and public works standards with the requirements of Utah's H.B. 11 (2024). This includes prohibiting the installation and use of overhead spray irrigation (pop-up sprinklers) on all city-owned property in park strips or any landscaped area less than eight feet wide, requiring drip

[10] Orem City Code § 22-14-13(C)(1),(4)).
[11] Utah Code Ann. § 10-9a-403(2)(f)(iv)(C).
[12] Benefits of Trees and Vegetation | US EPA, October 3, 2025. (Online: https://www.epa.gov/heatislands/benefits-trees-and-vegetation Resource).

irrigation or other high-efficiency methods in these areas.

Related City Code Provisions

Codified requirements for water conservation extend beyond landscaping to include engineering solutions for stormwater. Many developments are required to have Storm Water Runoff Plans and on-site detention systems.

Furthermore, Low Impact Developments (LIDs) (systems that mimic natural processes) are encouraged to manage runoff. These requirements are a critical conservation strategy, as they ensure rainwater is captured for reuse or infiltrated back into the ground. This process recharges local groundwater aquifers that supply municipal drinking water and reduces the overall demand on the city's water systems.

LAND USE ORDINANCES AND PRINCIPLES OF SUSTAINABLE LANDSCAPING

The Planning Commission shall review the municipality's land use ordinances and include a recommendation for changes to any ordinance that promotes the inefficient use of water.[13]

Limiting Water-Intensive (Live) Turf

The City has already made legislative strides by modifying its xeriscaping ordinance in 2020, decreasing the required amount of living ground cover from 75% to 50%. However, the current city land use ordinance merely encourages the use of drought-tolerant plants (xeriscape) and water-saving non-living materials like mulch and gravel, rather than mandating them for a significant portion of the landscape area.

Potential Ordinance Amendment

Low Water Use Standards: The City may consider further changes to its landscaping and development ordinances that would encourage water conservation.

Promotion of site-specific landscape design that decreases stormwater runoff or runoff of water used for irrigation.

The City's current ordinances promote efficient water management primarily by mandating the installation of permanent underground sprinkling systems for all landscaped areas in major developments, such as Planned Residential Developments (PRDs) and Affordable Senior

[13] Utah Code Ann. § 10-9a-403(2)(f)(iii) (2025).

Housing (ASH) overlay zones. Extensive regulations govern surface water by requiring detailed Storm Water Runoff Plans and detention systems designed for significant storm events. The design requirements currently support water retention by explicitly defining and permitting Low-Impact Development (LIDs) methods, such as the use of low-profile curbs in commercial and mixed-use areas, which are intended to promote the infiltration and evapotranspiration of stormwater.

Preservation and use of healthy trees that have a reasonable water requirement or are resistant to dry soil conditions.

The City Code supports the preservation and use of water-wise trees by establishing resource conservation and the reduction of heat, noise, and glare as key objectives for all landscaping requirements. To meet these objectives, the regulations explicitly encourage the use of native, low maintenance, drought-tolerant plants (xeriscape), guiding selection through a published, non-exhaustive list of drought-tolerant trees located in Appendix "VV" of the Land Use Ordinance.

Elimination or regulation of ponds, pools, and other features that promote unnecessary water evaporation.

The City of Orem's current zoning code permits and often encourages pools, ponds, and fountains, classifying them as acceptable amenities and components of required "open space" in various developments. While the code aims for resource conservation, it lacks direct regulations on the surface area or operation of these water features. Noncommercial pools are permitted as accessory uses, and elaborate water features are encouraged in high-density zones, demonstrating a historical prioritization of amenity over strict evaporative conservation.

Potential Ordinance Amendment

Regulation of Evaporative Water Features: The City may initiate an ordinance amendment to introduce specific regulations on the size and operation of permitted evaporative water features (e.g., ponds, pools) in all zones. This amendment is necessary to eliminate conditions that promote unnecessary water evaporation.

Reduction of yard waste.

Using yard waste, such as mulching grass clippings, is a landscaping practice that directly supports water conservation. It drastically reduces soil water evaporation, while composting and incorporating it into the soil boosts water retention, directly reducing the need for supplementary irrigation. Educational programs may be implemented to encourage these practices.

Current Code Alignment and Gap

The City's Zoning Code lacks specific ordinances mandating yard waste reduction. While existing xeriscape principles encourage using drought-tolerant plants with non-living materials (like mulch or decorative gravel) for moisture retention.

Potential Ordinance Amendment

The City may consider adopting a new ordinance mandating the use of yard waste on-site as mulch or its incorporation into the soil in landscaped areas to directly increase soil water retention, thereby reducing the need for supplementary irrigation.

Use of an irrigation system, including drip irrigation, best adapted to provide the optimal amount of water to the plants being irrigated.

Shifting from inefficient overhead watering toward site-specific design, which minimizes waste by mandating efficient technologies is a water-saving method. The current ordinances already promote efficient water delivery by requiring permanent underground sprinkling systems and automatic control in all major developments, and they also mandate drip irrigation for non-turf areas and require comprehensive landscaping plans.

LAND USE AND WATER PRESERVATION

The Planning Commission shall consult with the public water system or systems serving the municipality with drinking water regarding how implementation of the land use element and water use and preservation element may affect water supply planning and water distribution planning.[14]

Water Supply Planning

This element focuses on ensuring adequate drinking water sources and storage capacity.

Source Capacity

Plans assess current and future sources (springs, wells, treated surface water) against demand. The analysis concludes the city will have sufficient annual supply, provided conservation goals are met and planned wells (Heritage Park and 1600 North) are completed to boost peak day capacity.

[14] Utah Code Ann. § 10-9a-403(2)(f)(i)

Water Distribution Planning

This focuses on how land use and growth affect the physical infrastructure needed to deliver water.

Infrastructure Improvements

Consultation resulted in a detailed Water Master Plan update that incorporates land use changes and growth projections (e.g., the Southwest Annexation Area). The plan identifies conveyance improvements to pipelines essential for addressing pressure deficiencies and delivering water throughout the city.

Impact on Capital Plan

New development is directly linked to the need for capital improvements. The Water Reclamation Facility (WRF) Reuse project, for instance, is deemed "essential to the long-term conveyance plan" because satisfying peak irrigation demands with secondary water in the southwest allows the City to postpone other expensive conveyance projects.[15]

Regional Conservation and Land Use Impacts

The Planning Commission shall consult with the Division of Water Resources for information and technical resources regarding regional water conservation goals, including how implementation of the land use element and the water use and preservation element may affect the Great Salt Lake.[16]

The DWR established the Regional Water Conservation Goals (32% decrease by 2065 in the Provo River region) as the primary conservation target. These goals are inextricably linked to the Great Salt Lake (GSL), as the Provo River system is definitively part of the larger GSL watershed. The DWR's Great Salt Lake Basin Integrated Plan confirms that Orem's water consumption, which is driven by land use, reduces GSL inflow, making the city's local conservation and efficient return flows essential to the DWR’s official strategy for protecting the lake.[17]

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[15] Orem Water Master Plan, April 2021, p. 8.

[16] Utah Code Ann. § 10-9a-403(2)(f)(vi) (2025).

[17] Utah Division of Water Resources, Utah's Regional M&I Water Conservation Goals Report, 2019, https://conservewater.utah.gov/wp-content/uploads/2021/05/Regional-Water-Conservation-Goals-Report-Final.pdf
Utah Division of Water Resources, "Utah's Regional Water Conservation Goals - Dashboard," ArcGIS Hub, https://www.arcgis.com/apps/dashboards/1eee737fc5094b06a5c71ac3f1716055
Utah Division of Water Resources, "Water Reports," https://water.utah.gov/water-reports/.
Utah Division of Water Resources, "Great Salt Lake Basin Integrated Plan," https://water.utah.gov/gsl-basin-integrated-plan/

CITY OF OREM
BUDGET REPORT FOR THE MONTH ENDED OCTOBER 2025

Percent of Year Expired: 33%

Fund	Current Appropriation	Monthly Total	Year-To-Date Total	Encumbrances	Balance	% To Date FY 2026	% To Date FY 2025	Notes
10 GENERAL FUND								
Revenues	74,458,024	5,178,331	17,346,677			23%	23%	
Appr. Surplus - Prior Year	9,979,651		9,979,651			100%		
Std. Interfund Transactions	6,970,956		6,970,956			100%		
Total Resources	91,408,631	5,178,331	34,297,284		57,111,347	38%	36%	
Expenditures	91,408,631	7,863,669	32,831,130	3,107,135	55,470,366	39%	37%	
20 ROAD FUND								
Revenues	4,350,000	22,444	735,075			17%	21%	
Appr. Surplus - Prior Year	2,629,699		2,629,699			100%		
Total Resources	6,979,699	22,444	3,364,774		3,614,925	48%	56%	
Expenditures	6,979,699	368,454	1,204,772	1,311,707	4,463,220	36%	34%	
21 CARE TAX FUND								
Revenues	3,350,000	297,584	583,738			17%	18%	
Appr. Surplus - Prior Year	2,447,243		2,447,243			100%		
Total Resources	5,797,243	297,584	3,030,981		2,766,262	52%	37%	1
Expenditures	5,797,243	81,245	1,142,274	854,626	3,800,343	34%	28%	
24 TRANSPORTATION SALES TAX FUND								
Revenues	4,430,000	408,490	774,207			17%	16%	
Appr. Surplus - Current	500,000		500,000			100%		
Appr. Surplus - Prior Year	2,011,516		2,011,516			100%		
Total Resources	6,941,516	408,490	3,285,723		3,655,793	47%	33%	2
Expenditures	6,941,516	3,900	771,920	856,249	5,313,347	23%	16%	
30 DEBT SERVICE FUND								
Revenues	6,536,510	223,011	1,687,816			26%	20%	
Total Resources	6,536,510	223,011	1,687,816		4,848,694	26%	20%	
Expenditures	6,536,510	266,174	407,118		6,129,392	6%	3%	
45 CIP FUND								
Revenues	380,073	6,191	72,522			19%	36%	
Appr. Surplus - Prior Year	9,911,411		9,911,411			100%		
Total Resources	10,291,484	6,191	9,983,933		307,551	97%	97%	
Expenditures	10,291,484	1,390,271	1,615,156	2,298,512	6,377,816	38%	52%	3
51 WATER FUND								
Revenues	22,658,359	1,957,810	10,873,399			48%	52%	
Appr. Surplus - Prior Year	21,275,208		21,275,208			100%		
Total Resources	43,933,567	1,957,810	32,148,607		11,784,960	73%	80%	
Expenditures	43,933,567	2,044,130	8,985,680	16,743,616	18,204,271	59%	41%	4
52 WATER RECLAMATION FUND								
Revenues	24,836,864	1,478,485	6,114,428			25%	44%	
Appr. Surplus - Prior Year	27,933,226		27,933,226			100%		
Total Resources	52,770,090	1,478,485	34,047,654		18,722,436	65%	80%	5
Expenditures	52,770,090	1,326,968	5,554,548	4,072,894	43,142,648	18%	28%	
55 STORM WATER FUND								
Revenues	7,038,893	599,312	2,433,605			35%	36%	
Appr. Surplus - Prior Year	9,052,217		9,052,217			100%		
Total Resources	16,091,110	599,312	11,485,822		4,605,288	71%	74%	
Expenditures	16,091,110	208,657	2,897,004	1,278,714	11,915,392	26%	30%	
56 RECREATION FUND								
Revenues	4,797,946	205,258	1,291,189			27%	30%	
Appr. Surplus - Prior Year	663,687		663,687			100%		
Total Resources	5,461,633	205,258	1,954,876		3,506,757	36%	35%	
Expenditures	5,461,633	369,963	2,218,531	529,811	2,713,291	50%	40%	

CITY OF OREM
BUDGET REPORT FOR THE MONTH ENDED OCTOBER 2025

Percent of Year Expired: 33%

Fund	Current Appropriation	Monthly Total	Year-To-Date Total	Encumbrances	Balance	% To Date FY 2026	% To Date FY 2025	Notes
57 SOLID WASTE FUND								
Revenues	5,470,000	474,669	1,896,415			35%	34%	
Appr. Surplus - Prior Year	240,964		240,964			100%		
Total Resources	5,710,964	474,669	2,137,379		3,573,585	37%	35%	
Expenditures	5,710,964	458,799	1,992,547	1,132	3,717,285	35%	35%	
58 STREET LIGHTING FUND								
Revenues	1,416,000	133,122	493,254			35%	36%	
Appr. Surplus - Prior Year	214,535		214,535			100%		
Total Resources	1,630,535	133,122	707,789		922,746	43%	49%	
Expenditures	1,630,535	123,348	766,496	210,016	654,023	60%	57%	
61 FLEET MAINTENANCE FUND								
Appr. Surplus - Prior Year	81,388		81,388			100%		
Std. Interfund Transactions	1,120,000		1,120,000			100%		
Total Resources	1,201,388		1,201,388			100%	100%	
Expenditures	1,201,388	92,210	585,707	44,461	571,220	52%	47%	
62 PURCHASING/WAREHOUSING FUND								
Appr. Surplus - Prior Year	32,536		32,536			100%		
Std. Interfund Transactions	530,000		530,000			100%		
Total Resources	562,536		562,536			100%	100%	
Expenditures	562,536	40,811	303,963	574	257,999	54%	51%	
63 SELF INSURANCE FUND								
Revenues	860,000	108,568	326,335			38%	39%	
Appr. Surplus - Current Year	50,000		50,000			100%		
Appr. Surplus - Prior Year	5,500		5,500			100%		
Std. Interfund Transactions	1,655,000		1,655,000			100%		
Total Resources	2,570,500	108,568	2,036,835		533,665	79%	81%	
Expenditures	2,570,500	116,527	1,900,562	3,524	666,414	74%	73%	
64 INFORMATION TECH FUND								
Appr. Surplus - Current Year	250,000		250,000			100%		
Appr. Surplus - Prior Year	309,271		309,271			100%		
Std. Interfund Transactions	3,914,537		3,914,537			100%		
Total Resources	4,473,808		4,473,808			100%	100%	
Expenditures	4,473,808	408,274	1,636,798	214,694	2,622,316	41%	37%	
65 FACILITIES MAINTENANCE FUND								
Appr. Surplus - Prior Year	6,711		6,711			100%		
Std. Interfund Transactions	2,207,000	7,000	2,207,000			100%		
Total Resources	2,213,711	7,000	2,213,711			100%	100%	
Expenditures	2,213,711	193,913	820,021	524,632	869,058	61%	61%	
74 CDBG FUND								
Revenues	886,494	2,970	5,388			1%	1%	
Appr. Surplus - Prior Year	119,876		119,876			100%		
Total Resources	1,006,370	2,970	125,264			12%	12%	
Expenditures	1,006,370	35,005	213,911	14,512	777,947	23%	36%	
CITY TOTAL RESOURCES	265,581,295	11,103,245	148,746,180		115,954,009	56%	62%	
CITY TOTAL EXPENDITURES	265,581,295	15,392,318	65,848,138	32,066,809	167,666,348	37%	36%	

CITY OF OREM
BUDGET REPORT FOR THE MONTH ENDED OCTOBER 2025

Percent of Year Expired: 33%

Fund	Current Appropriation	Monthly Total	Year-To-Date Total	Encumbrances	Balance	% To Date FY 2026	% To Date FY 2025	Notes

NOTES TO THE BUDGET REPORT FOR THE MONTH ENDED OCTOBER 2025

1) The current year revenues are higher in comparison to the prior year due to the current year carryovers ($2,447,243) being significantly higher than in the prior fiscal year ($869,853). The majority of this change is due to the Library Park Gardens & Playground project and the HeArt of Downtown Project which did not exist in the prior fiscal year.

2) The current year revenues are higher in comparison to the prior year due to the current year carryovers ($2,011,516) being significantly higher than in the prior fiscal year ($1,109,162). The majority of this change is due to Slurry Seals and Micro-surfacing projects which did not have any funds carried over in the prior fiscal year.

3) The current year expenditures are lower in comparison to the prior year due to the current year encumbrances ($2,298,512) being significantly lower than in the prior fiscal year ($9,525,540) at this date in time. The majority of this change is due to a large amount of encumbrances for the new city center in the prior year while those encumbrances have been reduced significantly as the project nears completion in the current year.

4) The current year expenditures are higher in comparison to the prior year due to the current year encumbrances ($16,743,616) being significantly highr than in the prior fiscal year ($11,295,999) at this date in time. The majority of this change is due to a new culinary water booster pump project encumbrance in the current year while this project/encumbrance was in its beginning stages in the prior fiscal year.

5) The current year revenues are lower in comparison to the prior year due to the current year carryovers ($27,933,226) being lower than in the prior fiscal year ($28,943,098) as well as a payment ($1,325,194) from Lindon for tertiary treatment being received in July 2024 while not yet received in FY 2026.

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

CITY COUNCIL MEETING

DECEMBER 9, 2025

REQUEST:	**RESOLUTION-Approving a Third Amendment to the Participation Agreement with University Shopping Center, L.C.**
APPLICANT:	
NOTICES:	
SITE INFORMATION:	
PREPARED BY:	Ryan Clark

REQUEST:

To approve a third amendment to the Participation Agreement with University Shopping Center, L.C. for the University Place Community Development Project Area.

BACKGROUND:

In March of 2024 a second amendment to the Participation Agreement with University Shopping Center, L.C. was approved showing the location of a new retail building on the University Place site located to the south of Costco. On exhibit "D" the new building was shown with the front of it facing to the south. It also noted some landscaping and setback requirements.

Since that time, and during negotiations with the retail tenant, it was found that a different orientation of the building was needed to meet the retail tenant's requirements.

The third amendment to the Participation Agreement indicates on a new exhibit "D" the orientation of the front of the new building facing to the east instead of the south. Additionally, the landscaping and setback requirements have been modified.

RECOMMENDATION:

Motion to Approve or Deny

"I move that the Redevelopment Agency of the City of Orem [choose AUTHORIZES and APPROVES or DENIES] the Third Amendment to the Participation Agreement and [AUTHORIZES or DENIES] the Chair of the Governing Board of the Redevelopment Agency of the City of Orem to execute the Third Amendment to the Participation Agreement on behalf of the Agency.

Motion to Continue the Request

"I move that the Redevelopment Agency of the City of Orem continue this request for further consideration to (choose another date as appropriate)."

RESOLUTION NO. RDA_____

A RESOLUTION OF THE REDEVELOPMENT AGENCY OF THE CITY OF OREM , UTAH APPROVING A THIRD AMENDMENT TO THE PARTICIPATION AGREEMENT WITH UNIVERSITY SHOPPING CENTER, L.C.

WHEREAS the Redevelopment Agency of the City of Orem, Utah (the "Agency") and University Shopping Center, L.C. (hereinafter collectively referred to as the "Parties") entered into the Participation Agreement RDA-2015-0001 on or about April 14, 2015 (the "Agreement"); and

WHEREAS the Agreement sets forth the terms under which the Agency will assist the Developer in developing University Place Community Development Project Area (the "Project Area"); and

WHEREAS the Agreement established "benchmarks" of development in the Project Area that are required to make additional levels of Available Tax Increment available to the Developer; and

WHEREAS the Parties entered into an amendment to the Participation Agreement on or about April 19, 2021 (hereinafter the "First Amendment") to extend the period over which the Agency will receive Tax Increment revenue; and

WHEREAS the Parties executed a Second Amendment to the Participation Agreement on or about March 12, 2024 to allow the Developer to meet the requirements of Benchmark 3 by developing 100,000 additional square feet of retail space instead of 100,000 square feet of Class A office space; and

WHEREAS the Second Amendment to the Participation Agreement also included an Exhibit "D" that showed the location of the proposed new retail building that would be developed to meet the requirements of Benchmark 3 as well as the setbacks of the retail building from adjoining residential property and required landscaping; and

WHEREAS University Shopping Center and the future tenant of the new retail building desire to change the orientation of the new retail building to face east instead of south; and

WHEREAS the reorientation of the new retail building will also result in a modification of the setbacks from the adjoining residential properties; and

WHEREAS the parties desire to enter into a Third Amendment to the Participation Agreement to amend Exhibit "D" showing the reorientation of the new retail building and the modification of the setbacks and to make other minor changes to the Participation Agreement.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE REDEVELOPMENT AGENCY OF THE CITY OF OREM, UTAH, as follows:

1. The Agency hereby authorizes and approves the Third Amendment to the Participation Agreement which is attached hereto as Exhibit "A" and incorporated by reference herein.

2. The Agency hereby authorizes the Chair of the Governing Board of the Redevelopment Agency of the City of Orem to execute the Third Amendment to the Participation Agreement on behalf of the Agency.

3. This Resolution shall become effective immediately upon passage.

PASSED AND APPROVED this 9th day of December 2025.

_____
David A. Young, Chair

ATTEST:

_____
Teresa McKitrick, City Recorder

BOARD MEMBER	AYE	NAY	ABSTAIN
Chair David A. Young	□	□	□
Jeff Lambson	□	□	□
Jenn Gale	□	□	□
Tom Macdonald	□	□	□
LaNae Millett	□	□	□
Chris Killpack	□	□	□
David Spencer	□	□	□

THIRD AMENDMENT TO PARTICIPATION AGREEMENT
RDA-A-2015-0001

This Third Amendment to the Participation Agreement (University Place Community Development Project Area RDA-A-2015-0001 (the "Amendment") is executed by and between the Redevelopment Agency for the **City of Orem**, Utah a community development and renewal agency and political subdivision of the State of Utah, with its principal offices located at 56 North State Street, Orem, Utah 84057 (referred to herein as the "Agency"); and **University Mall Shopping Center, L.C., a Utah limited liability company**, with its principal office located at 2733 East Parleys Way, #300, Salt Lake City, Utah 84109 (hereinafter referred to as "Developer")(collectively the "Parties").

RECITALS

WHEREAS, the parties entered into the Participation Agreement RDA-A-2015-0001 on or about April 14, 2015, as amended by that certain Amendment to Participation Agreement RDA-A-2015-0001 executed by the Parties on or about April 19, 2021, as amended by that certain Second Amendment to Participation Agreement RDA-A-2015-0001 executed by the Parties on or about March 12, 2024 (collectively, the "Agreement"); and

WHEREAS, the Agreement sets forth the terms under which the Agency will assist the Developer in developing University Place Community Development Project Area; and

WHEREAS, the Agreement established "benchmarks" of development in the Project Area that are required to make additional levels of Available Tax Increment available to the Developer;

WHEREAS, Developer, in cooperation with a retail tenant, has revised the proposed site plan to meet the requirements of Benchmark 3; and

WHEREAS, the parties wish to amend the Agreement to provide for this change in circumstances.

COVENANTS

NOW, THEREFORE, in consideration of the mutual covenants of the parties as set forth herein and for other good and valuable consideration, the receipt of which is hereby acknowledged, the Agency and Developer mutually agree as follows:

1. **Subsection Replaced**. The first and third bullet points under subsection 5.2.1.2.2.1.2. **Development Standards for New Retail Development** are hereby stricken in their entirety and replaced, respectively, as follows:

- Maintain a separation of between approximately forty-three feet (43') and ninety-five feet (95') between the new retail building and the property boundary of any existing residential dwelling not owned by Developer (or a subsidiary or parent company of Developer) in

substantial compliance with the separation distances shown in Exhibit "D."

- Install and maintain trees and landscaping between the new retail building and the existing residential dwellings substantially as shown in Exhibit "D.'

2. **Exhibit "D" Replaced.** Exhibit "D" is hereby stricken and replaced as attached to this Amendment, which by reference is made a part of the Agreement.

3. **No Other Amendments.** Except as expressly amended herein, all other provisions of the Agreement shall remain in full force and effect and are not affected by this Amendment.

SIGNED and ENTERED INTO as set forth below.

REDEVELOPMENT AGENCY FOR THE CITY OF OREM, UTAH

_____

By:

Date:_____

ATTEST:

_____

UNIVERSITY MALL SHOPPING CENTER, L.C., a Utah limited liability company

By: WOODBURY MANAGEMENT COMPANY, L.C., a Utah limited liability company, Its Manager

By: WOODBURY CORPORATION, a Utah corporation, Its Mananger

_____

(Signed)

Date:_____

_____

(Signed)

Date:_____

[Acknowledgements Begin on Following Page]

STATE OF UTAH)
:ss
COUNTY OF _____)

On the _____ day of _____, 2025, before me personally appeared _____, to me personally known to be the _____ of Woodbury Corporation, a Utah corporation, Manager of Woodbury Management Company, L.C., a Utah limited liability company, the Manager of University Mall Shopping Center, L.C., a Utah limited liability company, the company that executed the within instrument, known to me to be the person who executed the within instrument on behalf of said company therein named, and acknowledged to me that such company executed the within instrument pursuant to its articles of organization.

_____
NOTARY PUBLIC

(Seal)
My commission expires:_____
Residing at:_____

STATE OF UTAH)
:ss
COUNTY OF _____)

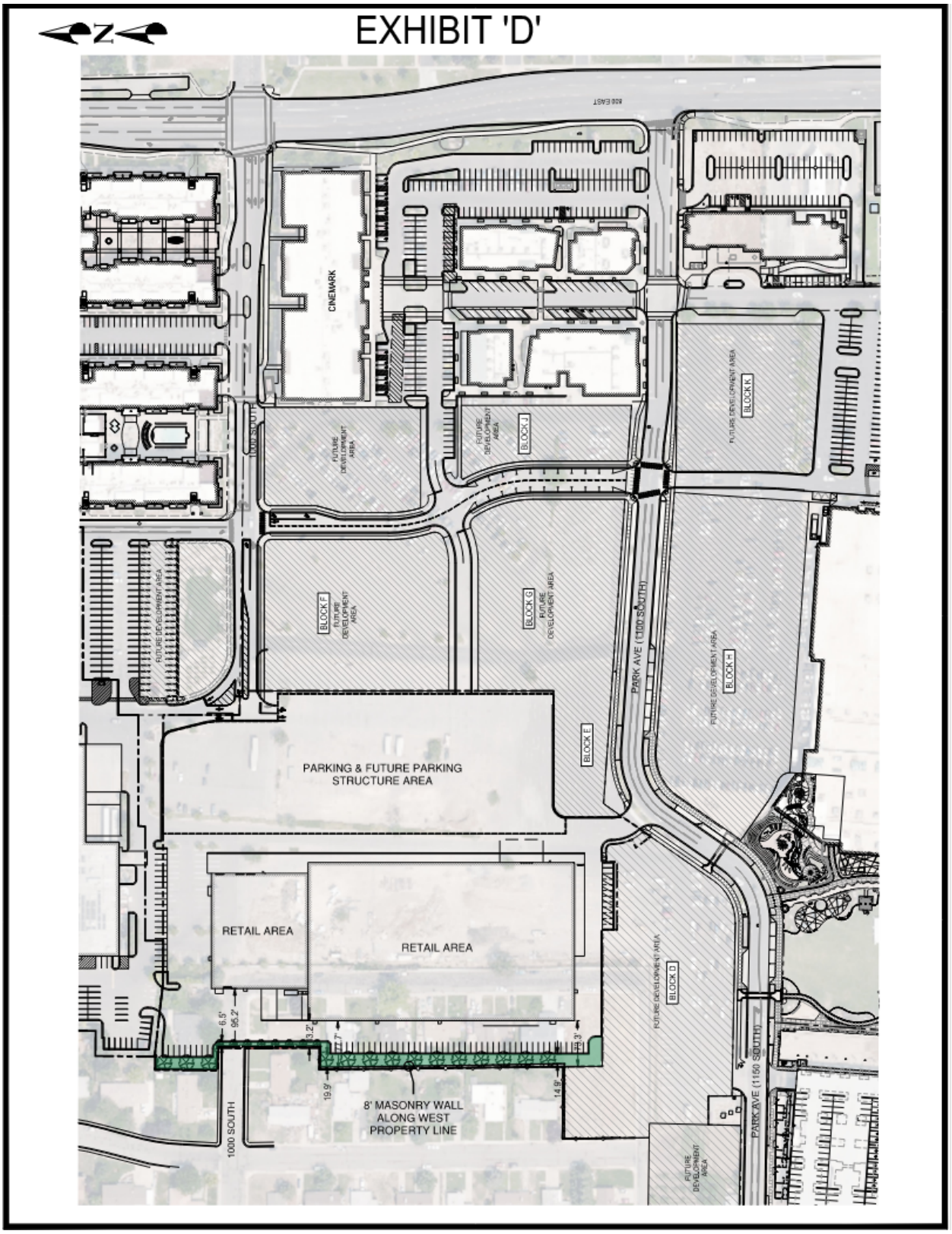
On the _____ day of _____, 2025, before me personally appeared _____, to me personally known to be the _____ of Woodbury Corporation, a Utah corporation, Manager of Woodbury Management Company, L.C., a Utah limited liability company, the Manager of University Mall Shopping Center, L.C., a Utah limited liability company, the company that executed the within instrument, known to me to be the person who executed the within instrument on behalf of said company therein named, and acknowledged to me that such company executed the within instrument pursuant to its articles of organization.

_____
NOTARY PUBLIC

(Seal)
My commission expires:_____
Residing at:_____

[Exhibit Begins on Following Page]

EXHIBIT "D"



[Exhibit "D" Detail Appears on Following Page]

Exhibit "D"
Detail

