



City of Orem
Fiscal Year 2026-2027
Tentative Budget



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EXHIBIT A

Budget Message

May 12, 2026

To the City of Orem Mayor, City Council, and Citizens:

Thank you for the opportunity to present the Fiscal Year (FY) 2026-2027 Tentative Budget to you. The State of Utah has established a two-step budget adoption process. Step one is the adoption of a Tentative Budget. This step will be completed at the Orem City Council meeting on May 12, 2026. The second step is to hold a public hearing to adopt the final FY 2026-2027 budget, which will occur on June 9, 2026 (unless a property tax increase is advanced, in which case it would be sometime in August 2026), in the City of Orem Council Chambers at 56 North State Street, Orem, UT. This document contains an overview of the FY 2026-2027 Budget. Additional details are available from Brandon C. Nelson, CPA, Chief Financial Officer, who oversees the preparation of this document.

The budget is the financial plan for the 2026-2027 fiscal year (July 1, 2026, through June 30, 2027). It represents the financial guidance necessary to prudently implement the goals and plans of the Mayor and City Council. The budget is built with a conservative mindset of underestimating revenues and overestimating expenses. Management and administrative controls monitor all revenue collections and expenditures throughout the year. Safeguards have been developed to monitor, authorize, and analyze expenditures. These processes and safeguards enable staff to quickly amend the budget, allowing the City to respond to any unanticipated changes or economic circumstances as they arise.

BUDGET GUIDING PRINCIPLES

The Mayor and City Council have directed staff to prepare budgets consistent with the following guiding principles:

- City Council - Incorporate the policies and vision of the Mayor and City Council.
- Self-Sustaining - Enterprise funds should be self-sustaining.
- One-Time Money - One-time revenues are used for one-time expenses.
- Ongoing Money - Utilize sustainable revenue streams to pay for ongoing expenses.
- Asset Management - Develop capital facility master plans for buildings, utilities, and other significant City resources. Master plans should include strategic operations, maintenance, and replacement guidelines with supporting financial plans. Financial plans should justify rate structures that support the implementation of a master plan. Adopt rate structures that support implementing a master plan over five years and then update them.
- Compensation - Develop and implement a market-driven compensation plan to attract and retain top-quality employees.
- Vehicle replacement - Fund an annual vehicle replacement plan that prioritizes the replacement of qualified vehicles.
- Revenue Sources - Regularly evaluate the health of revenue sources. The General Fund should be supported by diverse and stable revenue sources that collectively do not result in dramatic fluctuations over time.
- Reserves - Develop and maintain healthy enterprise fund reserves to sustain the impacts of emergencies. Manage healthy General Fund reserves consistent with state law.
- Planning - Plan with the big picture in mind. Provide a means for employees across departmental lines to consult with one another during planning processes. Seek community input through various means (for example, social media outlets, surveys, and open houses).
- Debt - Debt will be issued for projects not reasonably funded on a pay-as-you-go basis. For example, projects that provide services over multiple generations would target debt in order to share the financial burden more equitably for several decades. A pay-as-you-go scenario may only be accepted if doing so would require cutting services or increasing service fees to a level that is impractical.

MAYOR & CITY COUNCIL “AREAS OF FOCUS”

The Mayor and City Council govern in a manner consistent with the City's budget guiding principles and particular "Areas of Focus" reviewed annually. The current City Council's "Areas of Focus" were developed before the budget process, so City staff could consider these priorities in their FY 2026-2027 operational expansion requests and department goals. They include the following:

- Align the interests of the City Council, city employees, and the community with a focus on Family City USA - the benchmark for all Orem decision-making.
- Safe, Livable, Connected, and Engaged Neighborhoods
- Thriving and Balanced Business Environment
- Dependable Infrastructure
- Community-focused and Effective Government
- Skilled and Talented Workforce

ECONOMIC OVERVIEW

A sustainable budget provides for operations, human resources, and capital investment sufficient to meet the service-delivery needs and expectations of the citizens of Orem. This effort requires a stable mixed revenue stream that can weather the inevitable fluctuations of the economy without causing dramatic swings in service levels.

While the national economy shows signs of distress, the local economy remains resilient, and as such, the City expects sales tax and other revenue sources to remain stable, but with only small to moderate increases. The City is not immune to inflationary pressures, including the recent increase in fuel prices, and while the City continues to be cost conscious and find ways to take advantage of operational efficiencies, the inflationary pressures over the last five years or so are concerning in relation to the long-term outlook of city finances and the City's ability to continue to provide the same high quality levels of service our citizens currently enjoy and have come to expect.

New development projects include a Home Depot under construction at University Place, a Raising Cane's restaurant redevelopment project that was recently approved, the demolition and construction of a new Apollo Burger on the same site, and Bank of America.

REVENUE HIGHLIGHTS

Some service fee increases are requested to align various services more closely with their respective delivery costs. Each increase is highlighted in this document's Fees and Charges section (Exhibit "B").

For FY 2026-2027, the City has proposed in this Tentative Budget to separate its Public Safety services from the General Fund and into its own special revenue fund as well as dedicating ALL of its general operations property tax revenues to this new Public Safety special revenue fund. Thus, the General Fund would no longer receive any general operations property tax revenues.

In the General Fund, sales tax revenues for FY 2025-2026 are expected to grow minimally (3%) to \$33.7 million (FY 2024-2025 was \$32.7 million which was a 3.1% increase over the prior year). Sales tax revenues for FY 2026-2027 are anticipated to also grow by 3% to \$34.7 million. Given recent market conditions and economic forecasts, the City does not feel confident in budgeting a significant sales tax revenue increase and thus, has chosen to be rather conservative in its projection.

As mentioned, the City intends to separate Public Safety services into its own special revenue fund. Besides dedicating all of its general operations property tax revenues to this new fund, the City also desires to raise its general operations tax rate beyond the existing certified tax rate by going through the truth-in-taxation process. This Tentative Budget includes a \$450,000 increase to its budgeted property tax revenues within this Public Safety Fund due to this desired increase. Thus, this budget includes an estimated total property tax revenue increase of \$561,673 or 1.3%. Within this new Public Safety Fund, contracted fees for fire and EMS services have also been increased by approximately \$600,000 or 4.1% and ambulance service revenues by \$1,180,000 or 11.8%.

Due to high construction inflation and more stringent federal water quality standards, the City’s water, sewer, and storm water rates will need to increase to offset these costs.

- **Base Rates** - the proposed water base rates will increase by approximately 5.5% for all meter sizes and classifications, while the sewer base rate will need to increase by 14.6% in preparation for the Phase 1 capital facility improvements at the 67-year-old Orem Water Reclamation Facility. Many of the facility upgrades are the result of aging infrastructure and strict federally mandated wastewater nutrient standards.
- **Use Rates** - water use rates will increase for each tier, ranging from \$0.02 to \$0.04 per 1,000 gallons, or 2.2% to 3.5%. Sewer use rates will increase by 13.6%. Storm water equivalent service unit (ESU) fees are scheduled to increase to \$10.50 per ESU per month from the current fee of \$9.00. This is a 16.7% increase and is needed to address various canal abandonment concerns.
- **Water Source Fee** - the monthly fee covering contracted Jordanelle Reservoir water costs and Deer Creek Reservoir capital improvement costs will increase for a standard ¾” meter from \$3.77 to \$4.06. Rates for other meter sizes will follow the AWWA multiplier.
- **State Regulatory Fee** - this is a new fee now required by the State of Utah per Utah Code Title 19-4-116(1)(d) for the regulation of public water systems to ensure safe drinking water. The fee is proposed to be \$0.02 per 1,000 gallons of water used.

The following are rate increases related to cost increases for services provided by the City related to its solid waste, street lighting and recreation services.

- **Solid Waste Rates** - the proposed solid waste (garbage) rates will increase by 2.5% for all can types (first and second cans, recycling and green waste). The first can will increase to \$13.89 from \$13.55, second can to \$12.86 from \$12.55, recycling to \$4.97 from \$4.85 and green waste to \$7.28 from \$7.10. The combined rate for the first can and recycling will increase to \$18.86 from \$18.60.
- **Recreation Rates** - the most important proposed change to rates is with the daily admission rate to the fitness center which will increase for the first time in over three years. The new adult rates are proposed to increase to \$6.50 from \$6.00 with senior citizen and youth rates both increasing to \$5.50 from \$5.00. Annual membership prices remain unchanged.
- **Street Lighting Rates** - the proposed rate increase is to \$3.36 from \$3.28 which is a 2.4% increase over the prior year. For businesses, this entire annual fee of \$40.32 is assessed as part of their annual business license renewal or upon issuance of a new license.

EXPENDITURE HIGHLIGHTS

OPERATIONS

The operational portion of the budget has been adjusted in several areas, with all requests aligned with the Mayor and City Council’s “Areas of Focus.” Departments recognize where they can address these areas of focus within their departments and strive to request improvements that meet the Mayor and City Council’s desires as we move into the future. There are many needs to improve facilities and technology infrastructure, but many opportunities to obtain state and federal funding for various City projects.

The following table highlights the operational changes included in this fiscal year’s budget:

Item	Explanation	Cost
Podium & Website Software	Previously paid for with ARPA Grant.	\$19,300
City Youth Council	Increased funding for Youth Council programs	\$2,000

Police Department	Various Software and Supplier Increase	\$30,000
Police Department	North Utah Valley Animal Services (NUVAS) - Contract Increase	\$25,000
Fire Department	Fire Station furnishing replacements	\$55,000
EMPG Grant	FEMA continues to reduce the award for the Emergency Management Performance Grant (EMPG). The City will continue to provide these services that were previously covered by the grant.	\$10,000

PERSONNEL

To keep the City’s compensation program aligned with the current work environment, market adjustments are recommended to the wages of City employees, fall of 2026.

As in years past, recommended market compensation changes reflect adjustments made in comparable public and private organizations that perform similar work. The noted market changes are supported by an updated compensation and benefits study completed by the City’s Management Services Department.

In addition, funding for the City’s Hybrid Step Program and its merit-based compensation plan for the remainder of the organization’s workforce is also included in this fiscal year budget.

To meet increasing service demands, the following full-time benefited personnel additions have been included in this budget:

Position	Explanation	Cost
Civil Attorney	Additional personnel are required to meet the increased demand for Civil Attorney services (contract review, personnel matters, etc).	\$150,000
Public Works Technician – Urban Forestry	Additional personnel are required to meet the increased demand for services.	\$80,000
Legacy Code Software Product Engineers (2)	Additional personnel needed to update the city’s legacy software programs to a newer platform.	\$80,000

FLEET

This budget includes programmed fleet replacements of \$3,466,500 across all City funds and departments. Vehicles replaced are consistent with the City’s fleet program, prepared annually by the Fleet Division in the Public Works Department. Beyond vehicle replacement, the FY 2026-2027 Tentative Budget also includes accumulating funds over multiple years to eventually purchase larger,

more expensive equipment, including fire apparatuses, jet/vac trucks, street sweepers, backhoes, excavators, and other similar pieces of equipment.

INFRASTRUCTURE & OTHER CAPITAL ITEMS

A vital element of the Mayor and City Council's stewardship is the maintenance of infrastructure, including streets, parks, utilities, and other essential facilities. The City's capital program funding is generated from a mix of General Fund reserves and ongoing revenues from the City's enterprise funds. The funding sources also often include CARE Tax funding and grants from various federal, state, or private organizations. The capital replacement program reflects recommendations in each of the City's capital infrastructure replacement programs, including water, storm, and wastewater master plans. The General Fund portion of the capital program is generally adopted annually through a budget amendment in June. The Enterprise Funds portion of the capital program is included in this budget document.

The City's combined total Capital Budget for FY 2026-2027 amounts to \$34,498,862. Not every city has this level of capability or support for reinvesting in itself, and Orem is very fortunate to be able to prioritize a wide variety of capital needs.

Some of the highlights include various park improvements such as new playgrounds, sport courts, tennis courts, and a pump track at Community Park, totaling \$2,255,000. A complete review of the City's capital program can be found in the Capital Summary section of this document, which includes anticipated capital expenditures for fiscal years 2028-2030.

SUMMARY

Through adherence to sound financial principles and the efforts of the City's dedicated workforce, the City of Orem has navigated the current uncertain macroeconomic environment in a proactive and conservative manner. These sound financial principles will help the City persevere through the current economic challenges.

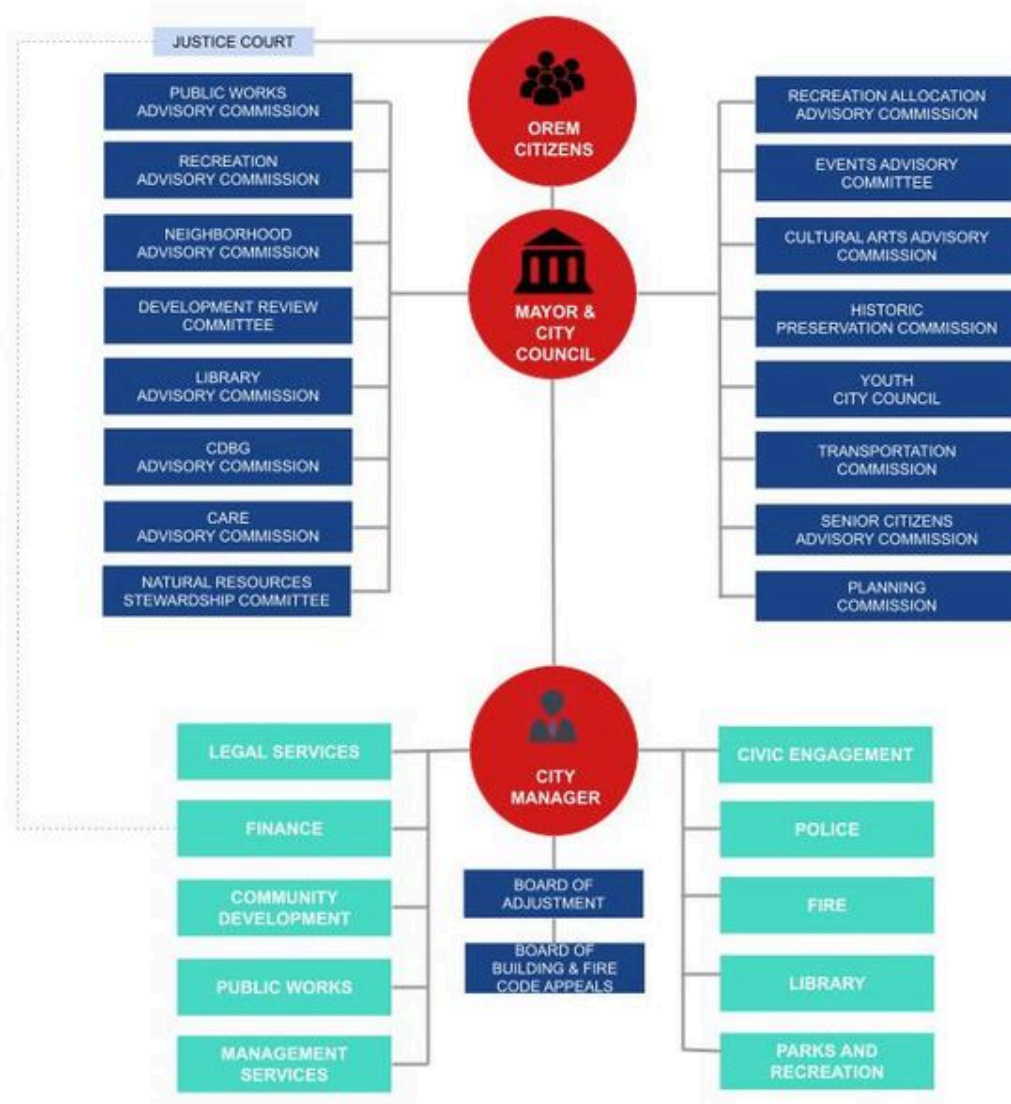
If you have questions about the City's Fiscal Year 2026-2027 Tentative Budget, I invite you to contact Brandon C. Nelson, CPA, Chief Financial Officer, or me at your convenience.

Respectfully Submitted,



Brenn Bybee

OVERVIEW



Budget Timeline

Overview of the Budget Process

The City of Orem's budget process is a structured, transparent, and policy-driven cycle designed to align financial resources with community priorities. Preparation for the FY 2026-2027 Budget involved a collaborative process among City departments, executive leadership, the Mayor and City Council, and the community. The process ensures that financial decisions are made thoughtfully, comply with Utah State law, and reflect the City's strategic goals.

The budget is developed annually in accordance with the Utah Uniform Fiscal Procedures Act (Utah Code Title 10, Chapter 6), which establishes requirements for the preparation, presentation, public notice, and adoption of municipal budgets.

Internal Budget Preparation Process

The internal budget process for FY 2026-2027 began in early January 2026 with the following key activities:

- **Base Budget Development:** Finance and IT staff populated the base budget, incorporating debt service obligations, internal service fund allocations, and initial cost allocation preparations.
- **Departmental Budget Entry:** Departmental staff were granted access to budget systems to update and adjust base operational funds.
- **Budget Kickoff Meeting:** Executive Staff and Division Managers convened to review budgetary expectations, fiscal constraints, and service level priorities.
- **Fee and Charge Review:** Departments submitted proposed fee changes by the end of January, which were reviewed by the Budget Sub-Committee.
- **Expansion Requests:** Departments submitted operations and capital expansion requests by March 1, 2026.
- **Compensation Analysis:** Human Resources provided a compensation package focused on maintaining the City's hybrid step system and targeted market adjustments.

Throughout February and March, internal meetings between departments, the Finance Department, and the Budget Sub-Committee were held to refine revenue projections, review operational requests, and align priorities with available resources.

Public Input and Transparency

The City of Orem encourages robust public participation in the budget process through several opportunities:

- **City Council Work Sessions:** Held on April 14, April 28, and May 5, 2026, these sessions focused on revenue projections, compensation strategies, operational changes, Fleet and IT reviews, and the Capital Improvement Plan (CIP).
- **Tentative Budget Adoption:** On May 12, 2026, the City Council were presented for consideration tentative budgets for the City, the Redevelopment Agency (RDA), and the Special Service Lighting District (SSLD).
- **Public Hearings:** Following the publication of notices, public hearings were scheduled in June 2026 to allow community members to provide input on these Tentative Budgets.
- **Utility Bill Notifications:** Notices of tentative budget presentations and final budget adoption public hearings were and will be included in City utility bills, further expanding public outreach.

- **October 1, 2025**
City-wide Fleet Analysis and Fleet Budget Prep
- **January 5, 2026**
Mayor and Council Retreat
- **January 21, 2026**
Budget Kickoff Meeting
- **February 24, 2026**
Budget Expansion Review Meetings
- **April 14, 2026**
Work Session - Revenue & Compensation
- **April 28, 2026**
Work Session - Operational Changes & IT
- **May 5, 2026**
Work Session - Fleet & CIP
- **May 12, 2026**
Adopt Tentative Budget
- **June 9, 2026**
Adopt Budgets and set property tax increase Truth-in-Taxation public hearing date.
- **August 2026**
Property tax increase Truth-in-Taxation public hearing.

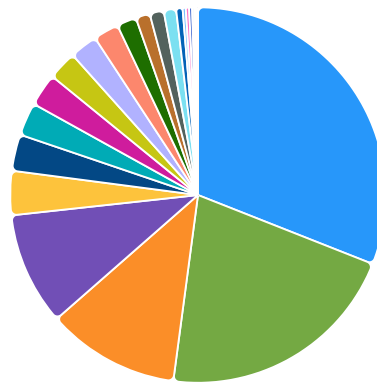
Conclusion

The City of Orem's budget process for FY 2026-2027 reflects a commitment to responsible stewardship, open communication, and legal compliance. Through a combination of internal collaboration, public engagement, and adherence to statutory requirements, the City ensures that the budget remains a transparent and strategic tool for achieving the community's long-term vision.

City-Wide Revenue Summary

Revenues by Fund

FY27 Revenues by Fund



General Fund	\$65,650,819	30.98%
Public Safety	\$44,748,443	21.12%
Water Fund	\$24,242,000	11.44%
Water Reclamation Fund	\$20,610,000	9.73%
Storm Water Fund	\$8,080,000	3.81%
Debt Service Fund	\$6,622,492	3.13%
Solid Waste Fund	\$6,045,000	2.85%
Transportation Sales Tax Fund	\$5,954,000	2.81%
Road Fund	\$5,303,000	2.50%
Information Technology Fund	\$5,050,000	2.38%
Recreation Fund	\$4,636,000	2.19%
CARE Tax Fund	\$3,574,000	1.69%
Self Insurance Fund	\$2,600,000	1.23%
Development Fees Fund	\$2,560,000	1.21%
Facilities Maintenance Fund	\$2,275,000	1.07%

Revenues totaling less than 1% are not shown in the graph above.

Revenues by Fund

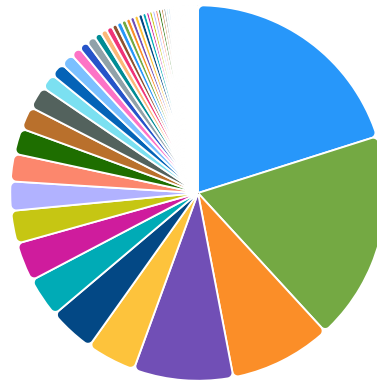
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY 2027 Tentative Budget
General Fund	\$87,324,663	\$78,064,817	\$78,003,933	\$65,650,819
Road Fund	\$4,117,604	\$4,931,989	\$4,350,000	\$5,303,000
CARE Tax Fund	\$3,308,866	\$3,386,989	\$3,350,000	\$3,574,000
Telecommunications Billing Fund	\$15,517	\$3,530	\$15,000	\$10,000
Transportation Sales Tax Fund	\$3,668,528	\$4,374,498	\$4,930,000	\$5,954,000
Major Crimes Task Force (MCTF) Fund	\$914,095	\$1,052,386	\$511,483	\$584,610
Debt Service Fund	\$6,326,740	\$7,131,260	\$6,536,510	\$6,622,492
Public Safety	-	-	-	\$44,748,443
CIP Fund - Fire Impact Fees	\$45,267	\$24,365	\$25,000	\$25,000
CIP Fund - Police Impact Fees	\$30,119	\$15,789	\$25,000	\$25,000
CIP Fund - Streets Impact Fees	\$250,367	\$206,634	\$200,000	\$200,000
CIP Fund - Parks Impact Fees	\$188,129	\$75,454	\$200,000	\$200,000
CIP Fund	\$6,116,427	\$5,733,977	\$380,000	\$385,000

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY 2027 Tentative Budget
Water Fund	\$22,302,228	\$29,452,784	\$22,658,359	\$24,242,000
Water Reclamation Fund	\$14,817,932	\$18,574,484	\$24,836,864	\$20,610,000
Storm Water Fund	\$6,806,644	\$7,368,276	\$7,038,893	\$8,080,000
Recreation Fund	\$3,833,773	\$4,394,177	\$4,569,937	\$4,636,000
Solid Waste Fund	\$5,297,136	\$5,632,784	\$5,470,000	\$6,045,000
Fleet Maintenance Fund	\$1,090,797	\$1,085,000	\$1,120,000	\$1,150,000
Purchasing & Warehousing Fund	\$450,000	\$470,000	\$530,000	\$555,000
Self Insurance Fund	\$2,424,946	\$2,613,738	\$2,565,000	\$2,600,000
Information Technology Fund	\$3,419,210	\$3,417,536	\$4,164,537	\$5,050,000
Facilities Maintenance Fund	\$2,250,000	\$2,088,164	\$2,200,000	\$2,275,000
Orem Community Foundation Fund	\$279,741	\$326,720	\$145,000	\$129,000
Development Fees Fund	\$1,375,211	\$1,296,418	\$2,620,789	\$2,560,000
Community & Neighborhood Services Fund	\$806,090	\$359,842	\$886,494	\$599,542
Senior Citizens Fund	\$123,001	\$147,290	\$79,850	\$79,850
Special Assessment Fund	\$21,000	\$16,956	\$2,000	\$2,000
Total Revenues	\$177,604,031	\$182,245,857	\$177,414,649	\$211,895,756

Most of the City’s funds are supported by taxes such as sales tax or property tax in the General Fund or utility charges such as water sales in the Water Fund. However, certain funds, such as the Debt Service, Fleet Maintenance, Self-Insurance, Information Technology, and Facilities Maintenance funds, receive all or a majority of their operating revenues through transfers from other funds. For the current fiscal year, the city-wide operating revenues total \$211,895,756.

City-Wide Major Revenue Sources

City-wide Major Revenue Sources



● Sales Taxes	\$42,619,100	20.11%
● Contributions from Other Funds	\$38,278,157	18.06%
● Sewer Service Charges	\$18,645,000	8.80%
● Water Sales	\$18,168,000	8.57%
● Franchise Taxes	\$9,100,000	4.29%
● Property Taxes - Current Year	\$8,434,663	3.98%
● Storm Water Fees	\$7,365,000	3.48%
● Interest Earnings	\$7,116,000	3.36%
● Solid Waste Fees	\$5,975,000	2.82%
● Fire Protection Service Fees	\$5,317,158	2.51%
● Charge to Departments - Information Technology	\$5,050,000	2.38%
● B&C Road Funds	\$4,680,000	2.21%
● Administrative Charges	\$4,187,266	1.98%
● Ambulance Fees	\$4,135,000	1.95%
● Charge to Departments - Purchasing/Warehousing	\$2,830,000	1.34%
● Annual Passes	\$2,607,000	1.23%
● Miscellaneous Revenues	\$2,399,346	1.13%

Revenues totaling less than 1% are not shown in the graph above.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY 2027 Budgeted
Property Taxes - Current Year	\$8,673,895	\$8,682,695	\$8,417,613	\$8,434,663
Property Taxes - Delinquent	\$521,818	\$577,542	\$525,000	\$570,000
Property Taxes - Vehicles	\$580,737	\$541,227	\$610,000	\$550,000
Property Taxes - Fee in Lieu	\$153,768	\$153,768	\$176,673	\$180,856
Sales Taxes	\$38,338,115	\$40,129,044	\$40,285,100	\$42,619,100
Franchise Taxes	\$8,794,879	\$8,766,170	\$9,000,000	\$9,100,000
Transient Room Taxes	\$258,986	\$304,142	\$220,000	\$300,000
Business Licenses & Permits	\$852,856	\$832,654	\$860,000	\$860,000
Landlord Licenses	\$193,596	\$186,062	\$190,000	\$190,000
Building Permits	\$1,124,389	\$1,123,011	\$1,175,000	\$1,188,000
Reviews	\$7,106	\$5,966	\$6,000	\$6,000
Donations	\$234,408	\$239,091	\$70,000	\$69,000
Engineering/Development Fees	\$114,330	\$117,021	\$110,000	\$110,000

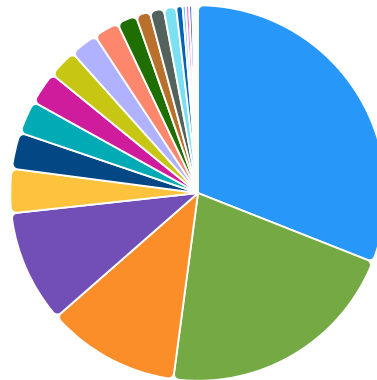
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY 2027 Budgeted
Grants	\$361,682	\$1,020,710	-	-
Grants - Federal Stimulus	\$11,406,117	\$7,446,092	-	-
Grants - Library	\$77,307	\$39,468	\$19,000	\$19,000
Grants - Public Safety	\$992,038	\$938,172	\$355,000	\$275,000
Grants - Federal	\$52,647	\$516,047	-	-
Grants - State / County	-	\$44,230	-	\$150,000
Senior Citizens	\$275	\$20	-	-
B&C Road Funds	\$3,830,153	\$4,435,093	\$4,150,000	\$4,680,000
Liquor Allotment	\$138,241	\$162,842	\$150,000	-
Administrative Charges	\$2,703,558	\$2,742,863	\$3,225,141	\$4,187,266
Fiber Optic Billing Fee	\$1,053	\$787	\$1,000	\$1,000
Noticing Fees	\$22,667	\$6,311	\$7,000	\$7,000
Planning Fees	\$196,654	\$167,096	\$125,000	\$150,000
Passport Acceptance Fees	\$203,703	\$212,093	\$187,000	\$205,000
Fees - Traffic Services	-	\$9,746	-	\$6,000
Utility Billing Charge	\$878,032	\$857,353	\$809,775	\$809,775
Road Maintenance Fee	\$309,840	\$325,620	\$324,600	\$362,700
URMMA Billings	\$8,136	\$7,458	-	-
Fingerprinting	\$18,044	\$16,377	\$20,000	\$20,000
Public Safety Reports	\$99,950	\$104,261	\$100,000	\$100,000
Traffic School Fees	\$96,697	\$123,641	\$110,000	\$95,000
Task Force Revenues	\$336,902	\$485,137	\$236,483	\$309,610
Fire Protection Service Fees	\$3,539,882	\$4,415,978	\$4,719,351	\$5,317,158
Ambulance Fees	\$2,893,071	\$3,135,826	\$2,955,500	\$4,135,000
Alpine School District Police Services	\$246,858	\$246,858	\$246,858	\$246,858
Public Safety Services	\$251,225	\$410,817	\$234,500	\$234,500
False Alarm Fines	\$6,572	\$9,311	\$10,000	\$10,000
Fire Inspection Fees	\$388,723	\$305,678	\$460,000	\$460,000
Special Events	-	\$52,331	\$76,100	\$107,000
Justice Court Fees	\$130,511	\$147,050	\$125,070	\$137,200
Daily Admissions	\$674,689	\$732,322	\$730,800	\$705,000
Annual Passes	\$2,247,097	\$2,363,808	\$2,626,000	\$2,607,000
Group Use	\$134,660	\$151,989	\$150,200	\$160,000
Classes	\$557,225	\$680,958	\$699,937	\$767,000
Miscellaneous Sales	\$133,877	\$212,505	\$191,921	\$204,000
Locker Rentals	\$1,298	\$630	-	-
Outdoor Programs	\$585,635	\$513,366	\$483,500	\$541,400
Sale of Cemetery Lots	\$728,019	\$762,515	\$700,000	\$780,000
Burial Fees - Interment	\$304,654	\$311,042	\$300,000	\$320,000
Utility Hook-up Fee	\$23,624	\$23,728	\$30,000	\$30,000
Other	-	-	-	\$545,000
Fines - Alcohol	-	-	\$100	\$100
Fines - District Court	\$56,891	\$52,069	\$40,000	\$40,000
Fines - Nuisance Abatement	\$3,500	\$3,813	\$5,000	\$5,000
Fines - Parking Tickets	\$71,783	\$59,061	\$60,000	\$60,000
Fines - Library	\$28,936	\$25,790	\$20,000	\$20,000
Fines - Justice Court	\$1,480,325	\$1,655,417	\$1,309,300	\$1,325,500
Interest Earnings	\$11,340,967	\$8,685,552	\$6,907,000	\$7,116,000
Investment Earnings	\$339,320	\$330,229	\$322,258	\$317,523
Rents and Royalties	\$425,093	\$631,469	\$696,502	\$778,002

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY 2027 Budgeted
CDBG RLF - Loan Payments	\$4,753	\$3,067	\$40,000	\$10,000
EDA RLF - Loan Payments	\$9,963	\$6,331	-	-
Sale of Fixed Assets	\$215,481	\$1,354,695	\$245,000	\$160,000
Miscellaneous Revenues - Library	\$19,409	\$30,190	\$22,000	\$41,000
Video Rentals - Library	\$28,892	\$27,703	\$25,000	\$20,000
Convenience Fees	\$146,286	\$152,714	\$150,000	\$150,000
Miscellaneous Revenues	\$2,408,299	\$4,536,314	\$9,414,839	\$2,399,346
Cash Over/Short	\$8,188	\$2,053	-	-
Library - Fees	\$11,527	\$13,100	\$13,000	\$14,000
Library - Cards	\$87,079	\$85,997	\$72,000	\$82,000
Late Fees	\$377,817	\$397,670	\$404,500	\$407,500
Library - Donations	\$45,502	\$236,269	-	-
Water Sales	\$15,587,374	\$17,075,683	\$17,367,500	\$18,168,000
Water Inspection Fees	\$49,302	\$15,814	\$20,000	\$1,865,000
Water Fees - Other	\$39,249	\$45,014	\$38,500	\$38,500
Contributed Lines	\$568,197	\$830,340	-	-
Water Connection Fees	\$31,429	\$20,117	\$25,000	\$155,000
Sewer Service Charges	\$12,829,880	\$14,484,339	\$17,311,000	\$18,645,000
Permit Violation Fee	\$153,685	\$141,751	\$150,000	\$150,000
Inspection Permit Fee	\$70,081	\$76,952	\$75,000	\$75,000
Impact Fees	\$659,719	\$480,233	\$1,080,000	\$950,000
Sewer Connection Fees	\$2,015	\$1,097	\$5,000	\$1,500
Solid Waste Fees	\$5,196,457	\$5,540,576	\$5,410,000	\$5,975,000
Storm Water Fees	\$5,702,844	\$5,973,321	\$6,300,000	\$7,365,000
Charge to Departments - Fleet	\$1,075,000	\$1,085,000	\$1,120,000	\$1,150,000
Charge to Departments - Purchasing/Warehousing	\$2,700,000	\$2,558,164	\$2,730,000	\$2,830,000
Charge to Departments - Insurance Premiums	\$839,696	\$898,738	\$860,000	\$940,000
Charge to Departments - Information Technology	\$3,410,000	\$3,410,000	\$3,914,537	\$5,050,000
Grant - Community Development	\$740,310	\$332,878	\$826,494	\$569,542
Charge to Departments - Insurance	\$1,585,000	\$1,715,000	\$1,655,000	\$1,660,000
Contributions from Other Funds	\$14,778,249	\$13,387,182	\$11,699,997	\$38,278,157
Appropriations from Surplus	-	-	\$800,000	\$1,712,000
Property Taxes - Tax Increase	-	-	-	\$450,000
Oremfest - Sponsorships / Donations	\$45,333	\$87,629	\$75,000	\$60,000
Total Revenues	\$177,604,031	\$182,245,857	\$177,414,649	\$211,895,756

City-Wide Expenditure Summary

Expenditures by Fund

FY27 City-Wide Expenditures by Fund



● General Fund	\$65,650,819	30.98%
● Public Safety	\$44,748,443	21.12%
● Water Fund	\$24,242,000	11.44%
● Water Reclamation Fund	\$20,610,000	9.73%
● Storm Water Fund	\$8,080,000	3.81%
● Debt Service Fund	\$6,622,492	3.13%
● Solid Waste Fund	\$6,045,000	2.85%
● Transportation Sales Tax Fund	\$5,954,000	2.81%
● Road Fund	\$5,303,000	2.50%
● Information Technology Fund	\$5,050,000	2.38%
● Recreation Fund	\$4,636,000	2.19%
● CARE Tax Fund	\$3,574,000	1.69%
● Self Insurance Fund	\$2,600,000	1.23%
● Development Fees Fund	\$2,560,000	1.21%
● Facilities Maintenance Fund	\$2,275,000	1.07%

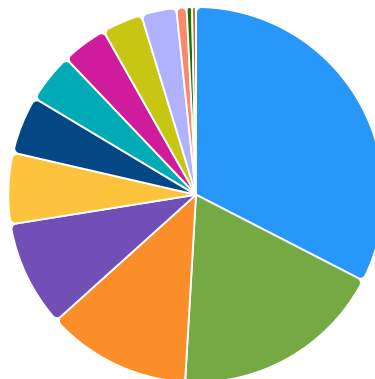
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
General Fund	\$89,341,197	\$75,297,179	\$78,003,933	\$65,650,819
Road Fund	\$4,218,453	\$4,618,577	\$4,350,000	\$5,303,000
CARE Tax Fund	\$5,074,695	\$1,932,157	\$3,350,000	\$3,574,000
Telecommunications Billing Fund	\$11,121	\$8,346	\$15,000	\$10,000
Transportation Sales Tax Fund	\$5,045,391	\$3,818,937	\$4,930,000	\$5,954,000
Major Crimes Task Force (MCTF) Fund	\$859,989	\$960,490	\$511,483	\$584,610
Debt Service Fund	\$6,326,738	\$7,124,270	\$6,536,510	\$6,622,492
Public Safety	-	-	-	\$44,748,443
CIP Fund - Fire Impact Fees	\$253,608	\$113	\$25,000	\$25,000
CIP Fund - Police Impact Fees	\$103,608	\$31,633	\$25,000	\$25,000
CIP Fund - Streets Impact Fees	\$44,308	\$595,925	\$200,000	\$200,000
CIP Fund - Parks Impact Fees	\$1,771,830	\$3,802	\$200,000	\$200,000
CIP Fund	\$10,393,216	\$19,316,399	\$380,000	\$385,000
Water Fund	\$37,065,096	\$26,504,692	\$22,658,359	\$24,242,000
Water Reclamation Fund	\$8,311,082	\$16,095,323	\$24,836,864	\$20,610,000

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Storm Water Fund	\$4,682,860	\$7,077,320	\$7,038,893	\$8,080,000
Recreation Fund	\$3,726,742	\$4,342,849	\$4,569,937	\$4,636,000
Solid Waste Fund	\$5,434,613	\$5,777,289	\$5,470,000	\$6,045,000
Fleet Maintenance Fund	\$1,157,990	\$1,181,666	\$1,120,000	\$1,150,000
Purchasing & Warehousing Fund	\$393,997	\$500,896	\$530,000	\$555,000
Self Insurance Fund	\$2,823,017	\$2,465,921	\$2,565,000	\$2,600,000
Information Technology Fund	\$3,408,115	\$3,889,779	\$4,164,537	\$5,050,000
Facilities Maintenance Fund	\$2,369,435	\$2,043,954	\$2,200,000	\$2,275,000
Orem Community Foundation Fund	\$255,908	\$307,435	\$145,000	\$129,000
Development Fees Fund	\$2,611,008	\$2,664,599	\$2,620,789	\$2,560,000
Community & Neighborhood Services Fund	\$790,071	\$554,126	\$886,494	\$599,542
Senior Citizens Fund	\$86,999	\$248,449	\$79,850	\$79,850
Special Assessment Fund	\$4,832	\$4,420	\$2,000	\$2,000
Total Expenditures	\$196,565,918	\$187,366,547	\$177,414,649	\$211,895,756

Expenditures by Department

FY27 Expenditures by Department



Public Works	\$68,982,118	32.55%
Non-Departmental	\$38,927,200	18.37%
Police Department	\$26,265,571	12.40%
Fire Department	\$19,391,505	9.15%
Recreation	\$12,983,613	6.13%
Finance Administration	\$10,559,129	4.98%
Management Services	\$9,092,821	4.29%
Community Development	\$8,337,465	3.93%
City Manager's Office	\$7,392,254	3.49%
Library Services	\$6,416,555	3.03%
Legal Services	\$1,831,650	0.86%
Mayor and Council	\$997,491	0.47%
Civic Engagement	\$716,384	0.34%
Special Assessments	\$2,000	0.00%

Expenditures by Department

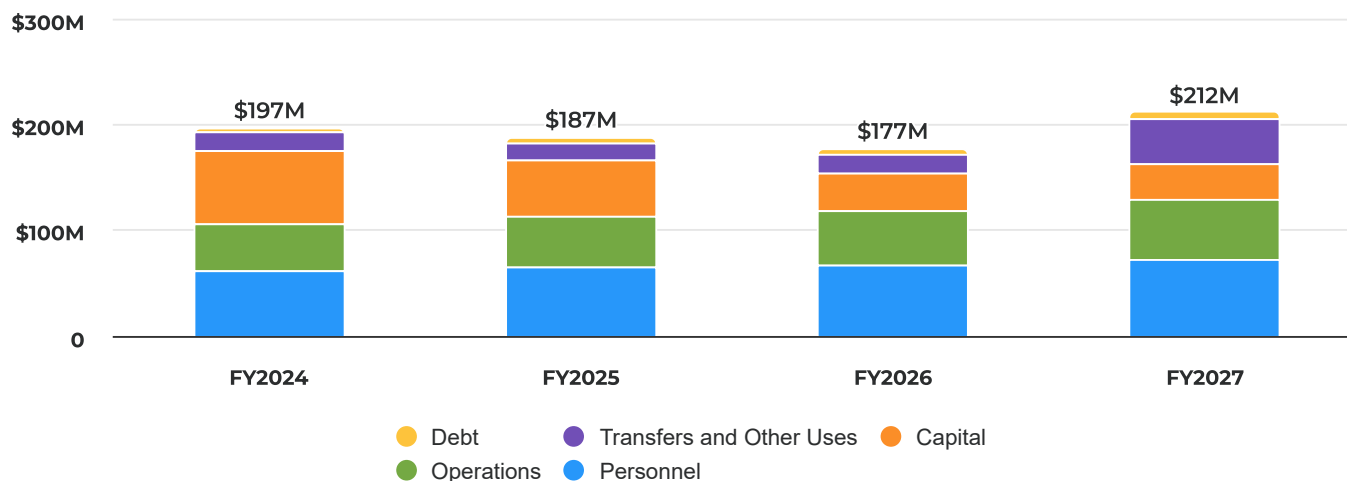
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Mayor and Council				

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$529,332	\$327,747	\$336,554	\$352,941
Operations	\$439,965	\$509,411	\$560,600	\$644,550
Capital	-	-	\$10,000	-
Total Mayor and Council	\$969,297	\$837,158	\$907,154	\$997,491
City Manager's Office				
Personnel	\$423,831	\$450,600	\$676,092	\$800,144
Operations	\$5,616,992	\$5,895,004	\$5,270,006	\$6,157,887
Capital	\$471,004	\$319,602	\$784,083	\$242,732
Debt	\$101,516	\$99,005	\$101,369	-
Transfers and Other Uses	\$143,033	\$141,497	\$133,678	\$191,491
Total City Manager's Office	\$6,756,375	\$6,905,707	\$6,965,228	\$7,392,254
Management Services				
Personnel	\$3,512,824	\$4,309,372	\$4,537,981	\$4,805,785
Operations	\$3,594,507	\$3,610,961	\$4,011,330	\$4,127,704
Capital	\$56,654	\$202,895	\$80,000	\$91,000
Debt	\$3,085	\$1,542	-	-
Transfers and Other Uses	\$143,600	\$99,517	\$1,890	\$68,332
Total Management Services	\$7,310,670	\$8,224,287	\$8,631,201	\$9,092,821
Finance Administration				
Personnel	\$2,529,581	\$2,613,793	\$2,629,971	\$2,781,622
Operations	\$1,462,287	\$1,519,144	\$1,702,779	\$1,710,680
Capital	\$118,728	\$39,718	-	-
Debt	\$2,281,913	\$3,008,496	\$2,349,613	\$2,362,263
Transfers and Other Uses	\$3,490,892	\$3,560,710	\$3,631,925	\$3,704,564
Total Finance Administration	\$9,883,401	\$10,741,861	\$10,314,288	\$10,559,129
Legal Services				
Personnel	\$1,400,336	\$1,602,069	\$1,727,272	\$1,752,450
Operations	\$52,380	\$42,109	\$79,200	\$79,200
Total Legal Services	\$1,452,716	\$1,644,178	\$1,806,472	\$1,831,650
Civic Engagement				
Personnel	-	-	-	\$512,694
Operations	-	-	-	\$203,690
Total Civic Engagement	-	-	-	\$716,384
Community Development				
Personnel	\$5,453,093	\$5,153,739	\$5,256,577	\$5,464,566
Operations	\$1,625,706	\$1,863,491	\$2,010,868	\$2,129,783
Capital	\$10,375,057	\$19,300,022	\$375,794	\$401,050
Transfers and Other Uses	\$403,294	\$368,540	\$470,496	\$342,066
Total Community Development	\$17,857,150	\$26,685,792	\$8,113,735	\$8,337,465
Police Department				
Personnel	\$16,685,188	\$17,603,248	\$17,093,741	\$18,633,811
Operations	\$4,516,541	\$5,287,582	\$4,566,346	\$6,597,260
Capital	\$809,657	\$1,049,866	\$40,000	\$1,034,500
Total Police Department	\$22,011,386	\$23,940,696	\$21,700,087	\$26,265,571
Fire Department				
Personnel	\$11,057,624	\$12,363,255	\$13,107,926	\$14,149,195
Operations	\$1,913,408	\$2,299,627	\$2,160,792	\$3,771,510
Capital	\$2,701,917	\$617,736	\$153,500	\$183,500
Transfers and Other Uses	-	-	\$1,268,750	\$1,287,300

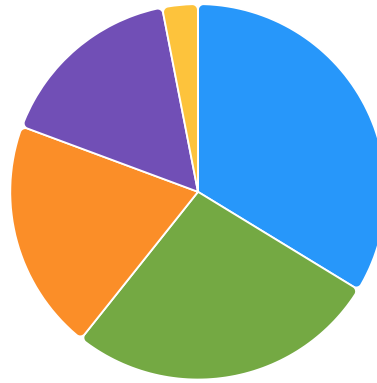
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Total Fire Department	\$15,672,949	\$15,280,617	\$16,690,968	\$19,391,505
Public Works				
Personnel	\$12,708,674	\$14,065,324	\$13,993,734	\$10,992,047
Operations	\$15,800,217	\$16,898,254	\$18,811,302	\$18,374,746
Capital	\$36,987,679	\$31,695,728	\$32,230,003	\$31,765,580
Debt	\$1,521,747	\$1,450,718	\$4,305,669	\$4,123,901
Transfers and Other Uses	\$2,711,784	\$2,891,040	\$3,629,211	\$3,725,844
Total Public Works	\$69,730,100	\$67,001,064	\$72,969,919	\$68,982,118
Recreation				
Personnel	\$3,127,283	\$4,046,862	\$4,072,303	\$7,410,773
Operations	\$2,872,719	\$1,711,239	\$3,877,408	\$5,275,058
Capital	\$3,892,668	\$952,347	\$145,000	\$177,000
Transfers and Other Uses	\$34,121	\$115,450	\$155,929	\$120,782
Total Recreation	\$9,926,792	\$6,825,898	\$8,250,640	\$12,983,613
Library Services				
Personnel	\$2,914,209	\$2,925,477	\$3,101,416	\$3,506,300
Operations	\$1,564,709	\$1,728,731	\$2,384,395	\$2,681,945
Capital	\$253,474	\$116,755	\$73,000	\$49,000
Transfers and Other Uses	\$294,500	\$348,539	\$192,250	\$179,310
Total Library Services	\$5,026,892	\$5,119,502	\$5,751,061	\$6,416,555
Special Assessments				
Operations	\$4,832	\$4,420	\$2,000	\$2,000
Total Special Assessments	\$4,832	\$4,420	\$2,000	\$2,000
Non-Departmental				
Personnel	\$161,849	\$12,851	\$200,000	\$280,000
Operations	\$5,135,182	\$5,207,967	\$5,757,311	\$5,415,264
Capital	\$14,370,212	\$38,464	\$1,632,350	\$554,500
Transfers and Other Uses	\$10,296,114	\$8,896,083	\$7,722,234	\$32,677,436
Total Non-Departmental	\$29,963,357	\$14,155,365	\$15,311,895	\$38,927,200
Total Expenditures	\$196,565,918	\$187,366,547	\$177,414,649	\$211,895,756

Expenditures by Category

Historical and Budgeted Expenditures by Category



FY27 Expenditures by Category



● Personnel	\$71,442,328	33.72%
● Operations	\$57,171,277	26.98%
● Transfers and Other Uses	\$42,297,125	19.96%
● Capital	\$34,498,862	16.28%
● Debt	\$6,486,164	3.06%

Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$60,503,824	\$65,474,337	\$66,733,567	\$71,442,328
Operations	\$44,599,446	\$46,577,941	\$51,194,338	\$57,171,277
Capital	\$70,037,051	\$54,333,133	\$35,523,730	\$34,498,862
Debt	\$3,908,260	\$4,559,761	\$6,756,651	\$6,486,164
Transfers and Other Uses	\$17,517,339	\$16,421,376	\$17,206,363	\$42,297,125
Total Expenditures	\$196,565,918	\$187,366,547	\$177,414,649	\$211,895,756

City-wide Staffing List By Department

<u>DEPARTMENT</u>	<u>FULL-TIME</u>	<u>PART-TIME</u>	<u>PART-TIME NON-BENEFITTED (FTE*)</u>	<u>TOTAL</u>	<u>PERCENT</u>
Mayor and City Council **	-	7	-	7	1.0%
City Manager	3	-	-	3	0.4%
Management Services	37	-	7	44	6.4%
Civic Engagement	3	-	5	8	1.2%
Finance	26	-	2	28	4.1%
Legal Services	10	-	3	13	1.9%
Community Development	35	-	15	50	7.3%
Police Department	122	-	18	140	20.3%
Fire Department	107	-	2	109	15.8%
Public Works	126	-	38	164	23.8%
Recreation	24	-	47	71	10.3%
Library	28	-	24	52	7.5%
CITY TOTALS	521	7	161	689	100.0%
CITY PERCENTS	75.6%	1.0%	23.4%	100.0%	

* FTE (full-time equivalent) is a measurement of how many part-time, non-benefitted employees are required to equal one staff person working a full-time work schedule for one year.

** The Mayor and City Council members are included as part-time employees for informational purposes only.

Statement of Indebtedness

<u>TYPE & NAME OF INDEBTEDNESS</u>	<u>INTEREST RATES</u>	<u>FISCAL YEAR OF COMPLETION</u>	<u>TOTAL AMOUNT ISSUED</u>	<u>EXPECTED PRINCIPAL BALANCE JUNE 30, 2026</u>	<u>FISCAL YEAR 2026-2027 PAYMENTS</u>
<u>General Obligation Bonds</u>					
General Obligation Bonds, Series 2019	3.625% to 5.0%	2047-2048	24,500,000	24,060,000	1,634,112
			<u>24,500,000</u>	<u>24,060,000</u>	<u>1,634,112</u>
<u>Revenue Bonds</u>					
Water & S. Sewer Rev Refunding Bonds, Series 2016	2.00% to 4.50%	2028-2029	4,380,000	3,680,000	1,604,850
Water, Sewer & S.S. Revenue Bonds, Series 2021A	3.00% to 5.00%	2046-2047	29,320,000	26,500,000	1,880,625
Water, Sewer & S.S. Revenue Bonds, Series 2021B	0.00%	2031-2032	11,889,000	3,570,000	595,000
Sales Tax Bonds, Series 2024	5.00%	2043-2044	9,200,000	8,510,000	725,500
			<u>54,789,000</u>	<u>42,260,000</u>	<u>4,805,975</u>
<u>Lease / Purchase Obligations</u>					
Energy Improvements Lease - City Facilities - 2016	2.06%	2030-2031	6,739,000	2,642,000	555,665
Fire Engine Lease Financing	4.02%	2032-2033	1,129,000	1,129,000	160,000
			<u>7,868,000</u>	<u>3,771,000</u>	<u>715,665</u>
Grant Total - All Indebtedness			\$ 87,157,000	\$ 70,091,000	\$ 7,155,752

TYPE & NAME OF INDEBTEDNESS **PURPOSE OF INDEBTEDNESS**

General Obligation Bonds

General Obligation Bonds, Series 2019 Construction of Library Hall and Reconstruction of Fitness Center

Revenue Bonds

Water Revenue Bonds, Series 2005B Water line projects.
 Water & Storm Sewer Rev Refunding Bonds, Series 2013 Partially refunded the 2005A Water & Storm Sewer Revenue Bonds.
 Water & Storm Sewer Rev Refunding Bonds, Series 2016 Partially refunded the 2008 Water & Storm Sewer Revenue Bonds.
 Water, Sewer and S.S. Revenue Bonds, Series 2021A Water Tank and various master plan projects.
 Water, Sewer and S.S. Revenue Bonds, Series 2021B Treatment plant expansion.
 Sales Tax Bonds, Series 2024 New Fire Training Facility & for Public Safety Building improvements.

Lease / Purchase Obligations

Energy Improvements Lease - City Facilities - 2016 Energy improvements for street lighting system and various city facilities.
 Fire Engine Lease Financing Purchase new fire engine.

Utility and Tax Rate Comparison

The following two pages contain a series of comparisons between the City of Orem and other Utah County cities and cities similar to the City throughout the state.

The purpose of these comparisons is to show how the City ranks against other cities for utility rates and tax levies. Although many cities calculate their utility fees and charges differently from the City of Orem, we have endeavored, as much as possible, to make a reasonable comparison.

For example, to compare water and sewer rates, we have calculated the comparison using the water and sewer usage of an average City of Orem residential customer. The average City resident has a $\frac{3}{4}$ inch water meter, uses 28,000 gallons of water per month, and has an average sewer consumption of 9,000 gallons per month.

We calculated property tax levies based on the average City of Orem home value assessments. The average home value assessment is \$513,000.

The numbers used to generate the figures for other cities were derived from contacting the cities in the survey or by accessing information from the appropriate websites.

The City of Orem amounts/rates INCLUDE any proposed fee or tax increases, while the amounts/rates listed for other cities are shown at what they currently charge.

UTILITY FEES AND TAX RATE COMPARISONS – SELECTED UTAH CITIES

AVERAGE MONTHLY UTILITY FEES

<u>WATER *</u>		<u>SEWER **</u>		<u>STORM WATER</u>	
West Jordan	\$122.26	Saratoga Springs	\$77.76	Pleasant Grove	\$23.71
South Jordan ¹	\$118.44	Eagle Mountain	\$76.97	Spanish Fork	\$12.62
Ogden ¹	\$101.68	Provo	\$73.49	Lindon	\$11.91
Pleasant Grove ¹	\$98.38	Pleasant Grove	\$72.99	Provo	\$10.75
Sandy	\$96.52	Vineyard	\$72.03	American Fork	\$10.50
West Valley	\$95.69	Payson	\$68.98	OREM	\$10.50
American Fork ¹	\$92.52	American Fork	\$64.91	Ogden	\$10.22
Lindon	\$86.26	Spanish Fork	\$64.13	South Jordan	\$9.29
Vineyard	\$81.54	Lindon	\$63.05	AVERAGE CITY	\$8.94
AVERAGE CITY	\$81.45	AVERAGE CITY	\$57.09	Eagle Mountain	\$8.25
Payson ¹	\$79.25	Lehi	\$57.06	Springville	\$8.00
Provo	\$72.75	OREM	\$52.90	Sandy	\$7.67
Saratoga Springs ¹	\$70.87	West Jordan	\$50.28	Layton	\$7.60
Eagle Mountain	\$69.79	West Valley	\$48.00	Payson	\$7.36
Lehi ¹	\$60.38	Layton	\$47.72	West Jordan	\$7.02
Layton ¹	\$58.85	Springville	\$42.65	Vineyard	\$6.50
OREM	57.74	Ogden	\$41.03	Saratoga Springs	\$6.00
Spanish Fork ¹	\$56.09	South Jordan	\$33.00	West Valley	\$6.00
Springville ¹	\$48.74	Sandy	\$20.64	Lehi	\$6.00

AVERAGE MONTHLY UTILITY FEES/AVERAGE TAX RATES

<u>GARBAGE & RECYCLING</u>		<u>PROPERTY TAX</u>		<u>FRANCHISE TAX ***</u>	
Springville	\$26.99	Vineyard	0.38%	American Fork	6.00%
Provo	\$26.85	West Valley	0.26%	Eagle Mountain	6.00%
Ogden	\$26.14	Ogden	0.22%	Layton	6.00%
Payson	\$23.90	Provo	0.17%	Lehi	6.00%
Vineyard	\$23.75	American Fork	0.15%	Lindon	6.00%
West Jordan	\$23.43	AVERAGE CITY	0.14%	Ogden	6.00%
Pleasant Grove	\$22.12	West Jordan	0.13%	OREM	6.00%
Spanish Fork	\$21.50	South Jordan	0.13%	Payson	6.00%
Layton	\$21.15	Payson	0.13%	Pleasant Grove	6.00%
AVERAGE CITY	\$20.72	Pleasant Grove	0.12%	Provo	6.00%
American Fork	\$19.85	Lehi	0.12%	Sandy	6.00%
OREM	\$18.86	Layton	0.11%	Saratoga Springs	6.00%
Sandy	\$18.26	Springville	0.11%	South Jordan	6.00%
South Jordan	\$18.05	Sandy	0.10%	Spanish Fork	6.00%
Lindon	\$17.68	Spanish Fork	0.10%	Springville	6.00%
West Valley	\$17.50	Saratoga Springs	0.10%	Vineyard	6.00%
Saratoga Springs	\$16.45	OREM	0.08%	West Jordan	6.00%
Lehi	\$15.94	Lindon	0.08%	West Valley	6.00%
Eagle Mountain	\$14.50	Eagle Mountain	0.05%	AVERAGE CITY	6.00%

* Water is based on the City of Orem average residential use of 28,000 gallons per month with a 3/4 inch meter. For cities who do not provide 3/4 inch meters, data for the smallest available meter was used. For cities that charge varying secondary rates based on lot size, an average lot size of .33 acre was assumed.

** Sewer is based on the City of Orem average residential use of 9,000 gallons per month.

*** The cable television franchise tax rate is set at 5% by Federal Statute and the Utah Municipal Telecommunications License Tax is set at 3.5% by State Statute. Neither rate is included in this comparison table since tax laws render them meaningless.

1. This city has pressurized irrigation (secondary) water for some or all of its residents. For these cities, a mix of 12,000 gallons of culinary water to 16,000 gallons of pressurized irrigation (secondary) water was assumed. Average rates were determined based on the percentage of residents with access to pressurized irrigation (secondary) water.

2. The City of Orem includes two free transfer station passes.

UTILITY FEES AND TAX RATE COMPARISONS – SELECTED UTAH CITIES

ESTIMATED FEE & TAX IMPACT ON AVERAGE HOME

**FY26 Rates for all Cities Except Orem*

CITY	AVERAGE WATER*	AVERAGE SEWER*	AVERAGE STORM WATER	AVERAGE GARBAGE & RECYCLING	TOTAL UTILITIES	ESTIMATED TOTAL UTILITIES (Assuming Historical 4.9% Avg Utility Impact Increase)
Vineyard	\$95.50	\$63.15	\$23.05	\$21.43	\$203.13	\$213.08
Pleasant Grove ¹	\$118.21	\$48.55	\$6.78	\$22.21	\$195.75	\$205.34
West Jordan	\$92.52	\$64.91	\$10.50	\$19.85	\$187.78	\$196.98
Ogden ¹	\$81.45	\$72.03	\$6.50	\$23.75	\$183.73	\$192.73
West Valley	\$65.42	\$73.49	\$10.75	\$26.85	\$176.51	\$185.16
American Fork ¹	\$76.92	\$66.98	\$7.15	\$23.21	\$174.26	\$182.80
Provo	\$85.90	\$58.05	\$11.45	\$17.68	\$173.08	\$181.55
Payson ¹	\$113.07	\$33.00	\$9.02	\$16.89	\$171.98	\$180.41
South Jordan ¹	\$95.82	\$40.17	\$10.01	\$25.53	\$171.53	\$179.94
Lindon ¹	\$93.81	\$47.38	\$6.00	\$17.50	\$164.69	\$172.76
Saratoga Springs ¹	\$70.87	\$71.10	\$6.00	\$16.05	\$164.02	\$172.05
Eagle Mountain ¹	\$64.14	\$75.31	\$8.25	\$14.50	\$162.20	\$170.15
Spanish Fork ¹	\$52.11	\$59.55	\$12.62	\$21.50	\$145.78	\$152.92
Sandy	\$96.52	\$20.64	\$6.00	\$18.26	\$141.42	\$148.35
Lehi ¹	\$59.12	\$49.60	\$5.75	\$14.94	\$129.41	\$135.75
Layton ¹	\$47.41	\$41.39	\$7.76	\$26.20	\$122.76	\$128.77
OREM (FY27 Proposed)²	\$54.80	\$46.39	\$9.00	\$18.40	\$128.59	\$128.59
Springville ¹	\$58.85	\$31.86	\$7.60	\$21.15	\$119.46	\$125.32

* Water is based on the City of Orem average residential use of 28,000 gallons per month with a 3/4 inch meter. For cities who do not provide 3/4 inch meters, data for the smallest available meter was used. For cities that charge varying secondary rates in the summer and winter, a distribution of 19,000 gallons in the summer and 9,000 gallons in the winter was assumed. For cities that charge varying secondary rates based on lot size, a average lot size of .33 acre was assumed.

** Sewer is based on the City of Orem average residential use of 9,000 gallons per month.

*** Property tax assumes \$513,000 home taxed at 55.0% of market value.

1. This city has pressurized irrigation (secondary) water for some or all of its residents. For these cities, a mix of 12,000 gallons of culinary water to 16,000 gallons of pressurized irrigation (secondary) water was assumed. Average rates were determined based on the percentage of residents with access to pressurized irrigation (secondary) water.

2. The City of Orem includes two free transfer station passes.

PROPOSED PROPERTY TAX IMPACT SCHEDULE

The City of Orem is considering an increase to its property tax rate from 0.000603 to 0.000645 (estimated) in order to generate an additional \$450,000 of property tax revenue which is proposed to be dedicated to the City's new Public Safety Special Revenue Fund.

The following information is intended to provide an explanation of how the City's Public Safety Special Revenue Fund operations would be affected if the proposed property tax increase is adopted:

City of Orem Current Certified Property Tax Rate	0.000603		
City of Orem Current Budgeted Property Tax Revenue	\$6,414,258		
(Proposed to be dedicated to the City's new Public Safety Special Revenue Fund)			
Proposed revenue with tax change	\$6,864,258		
New Property Tax Revenue to the City of Orem Public Safety	\$450,000		
Estimated % Increase to City of Orem Public Safety Property Tax Revenue	7.02%		
(Proposed to be dedicated to the City's new Public Safety Special Revenue Fund)			
Estimated Annual Increase to a Primary Residence valued at \$513,000	\$11.85		
Estimated Annual % Increase to a Primary Residence valued at \$513,000	6.97%		
Estimated Annual Increase to a Business valued at \$513,000	\$27.57		
Estimated Annual % Increase to a Business valued at \$513,000	8.91%		
Affected Department	FY2026-2027 Proposed Department	FY2026-2027 Budget (No Tax Change)	FY2026-2027 Budget Change
Police	\$25,976,548	\$25,526,548	\$450,000
Impact of Tax Increase for FY 2026-2027:			
The Police Department will hire two (2) new officers and purchase all related equipment.			

GENERAL FUND

Funds Summary Overview

The General Fund is classified as a governmental fund and serves as the primary operating fund of the City of Orem. Governmental funds are used to account for activities primarily supported by taxes, grants, and other general revenue sources. The General Fund accounts for the core services that are not required to be reported in another fund type.

Fund Purpose

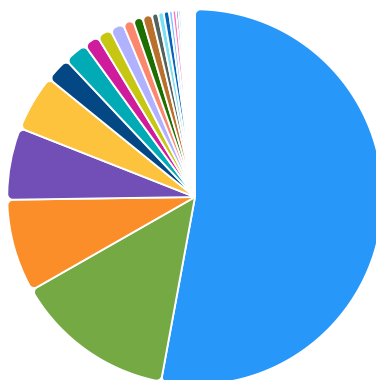
The General Fund represents the largest portion of the City's budget. It is used to account for all financial resources not otherwise accounted for in special-purpose funds. The General Fund supports a wide array of essential services that are vital to the day-to-day operations of the City and to the quality of life for residents.

These services include, but are not limited to: Public Works Operations, Parks and Recreation, General Government Administration, Community Development, Financial Management and Oversight, and Public Information.

General Fund Revenue Summary

Revenues by Revenue Source

FY27 Major Revenues



● Sales Taxes	\$34,725,100	52.89%
● Franchise Taxes	\$9,100,000	13.86%
● Contributions from Other Funds	\$5,263,335	8.02%
● Administrative Charges	\$4,068,882	6.20%
● Interest Earnings	\$3,206,000	4.88%
● Miscellaneous Revenues	\$1,394,425	2.12%
● Fines - Justice Court	\$1,325,500	2.02%
● Business Licenses & Permits	\$860,000	1.31%
● Utility Billing Charge	\$809,775	1.23%
● Sale of Cemetery Lots	\$780,000	1.19%

Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Property Taxes - Current Year	\$6,394,698	\$6,403,754	\$6,800,000	-
Property Taxes - Delinquent	\$521,818	\$577,542	\$525,000	-
Property Taxes - Vehicles	\$580,737	\$541,227	\$610,000	-
Property Taxes - Fee in Lieu	\$153,768	\$153,768	\$176,673	-
Sales Taxes	\$31,753,347	\$32,730,149	\$32,805,100	\$34,725,100
Franchise Taxes	\$8,794,879	\$8,766,170	\$9,000,000	\$9,100,000
Transient Room Taxes	\$258,986	\$304,142	\$220,000	\$300,000
Business Licenses & Permits	\$852,856	\$832,654	\$860,000	\$860,000
Landlord Licenses	\$193,596	\$186,062	\$190,000	\$190,000
Engineering/Development Fees	\$114,330	\$117,021	\$110,000	\$110,000
Grants	\$28,000	\$15,000	-	-
Grants - Federal Stimulus	\$11,406,117	\$446,092	-	-
Grants - Library	\$77,307	\$39,468	\$19,000	\$19,000
Grants - Public Safety	\$414,845	\$379,124	\$80,000	-
Grants - State / County	-	\$44,230	-	-
Senior Citizens	\$275	\$20	-	-
Liquor Allotment	\$138,241	\$162,842	\$150,000	-
Administrative Charges	\$2,703,558	\$2,742,863	\$3,225,141	\$4,068,882
Passport Acceptance Fees	\$203,703	\$212,093	\$187,000	\$205,000
Fees - Traffic Services	-	\$9,746	-	\$6,000

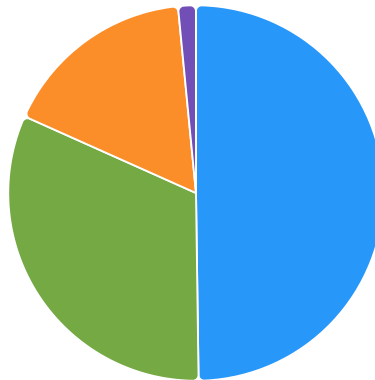
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Utility Billing Charge	\$878,032	\$857,353	\$809,775	\$809,775
Road Maintenance Fee	\$309,840	\$325,620	\$324,600	\$362,700
Fingerprinting	\$18,044	\$16,377	\$20,000	\$20,000
Public Safety Reports	\$99,950	\$104,261	\$100,000	-
Traffice School Fees	\$96,697	\$123,641	\$110,000	\$95,000
Fire Protection Service Fees	\$3,539,882	\$4,415,978	\$4,719,351	-
Ambulance Fees	\$2,893,071	\$3,135,826	\$2,955,500	-
Alpine School District Police Services	\$246,858	\$246,858	\$246,858	-
Public Safety Services	\$251,225	\$410,817	\$234,500	\$85,000
False Alarm Fines	\$6,572	\$9,311	\$10,000	-
Fire Inspection Fees	\$388,723	\$305,678	\$460,000	-
Special Events	-	\$52,331	\$76,100	\$107,000
Justice Court Fees	\$130,511	\$147,050	\$125,070	\$137,200
Miscellaneous Sales	\$45,678	\$90,550	\$79,921	\$85,000
Outdoor Programs	\$585,635	\$512,666	\$483,500	\$541,400
Sale of Cemetery Lots	\$728,019	\$762,515	\$700,000	\$780,000
Burial Fees - Interment	\$304,654	\$311,042	\$300,000	\$320,000
Utility Hook-up Fee	\$23,624	\$23,728	\$30,000	\$30,000
Other	-	-	-	\$545,000
Fines - Alcohol	-	-	\$100	-
Fines - District Court	\$56,891	\$52,069	\$40,000	\$40,000
Fines - Nuisance Abatement	\$3,500	\$3,813	\$5,000	-
Fines - Parking Tickets	\$71,783	\$59,061	\$60,000	-
Fines - Library	\$28,936	\$25,790	\$20,000	\$20,000
Fines - Justice Court	\$1,480,325	\$1,655,417	\$1,309,300	\$1,325,500
Interest Earnings	\$5,133,393	\$3,506,118	\$3,552,000	\$3,206,000
Investment Earnings	-\$16,079	-\$25,170	-	-
Rents and Royalties	\$312,399	\$475,960	\$532,502	\$592,002
Sale of Fixed Assets	\$111,704	\$222,632	\$245,000	\$125,000
Miscellaneous Revenues - Library	\$19,409	\$30,190	\$22,000	\$41,000
Video Rentals - Library	\$28,892	\$27,703	\$25,000	\$20,000
Convenience Fees	\$19,098	\$27,718	\$20,000	\$20,000
Miscellaneous Revenues	\$1,020,845	\$1,450,449	\$1,266,454	\$1,394,425
Cash Over/Short	\$8,188	\$2,054	-	-
Library - Fees	\$11,527	\$13,100	\$13,000	\$14,000
Library - Cards	\$87,079	\$85,997	\$72,000	\$82,000
Late Fees	\$5,238	\$6,139	\$4,500	\$7,500
Library - Donations	\$45,502	\$196,269	-	-
Contributions from Other Funds	\$3,778,959	\$3,750,895	\$4,075,988	\$5,263,335
Total Revenues	\$87,345,663	\$78,081,773	\$78,005,933	\$65,652,819

*Beginning in FY2027, all Police and Fire-related fees have been reclassified to the Public Safety Special Revenue Fund.

General Fund Expenditures

Expenditures by Category

Expenditures by Category

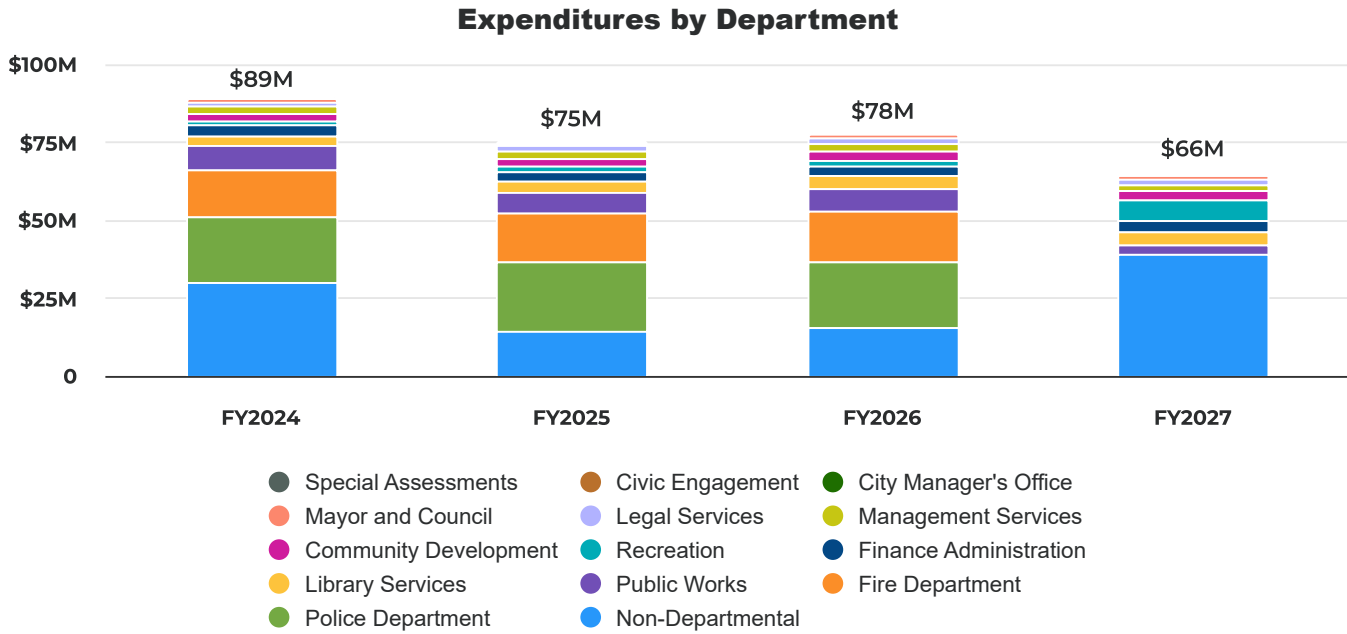


● Transfers and Other Uses	\$32,677,436	49.77%
● Personnel	\$20,956,426	31.92%
● Operations	\$11,010,757	16.77%
● Capital	\$1,008,200	1.54%

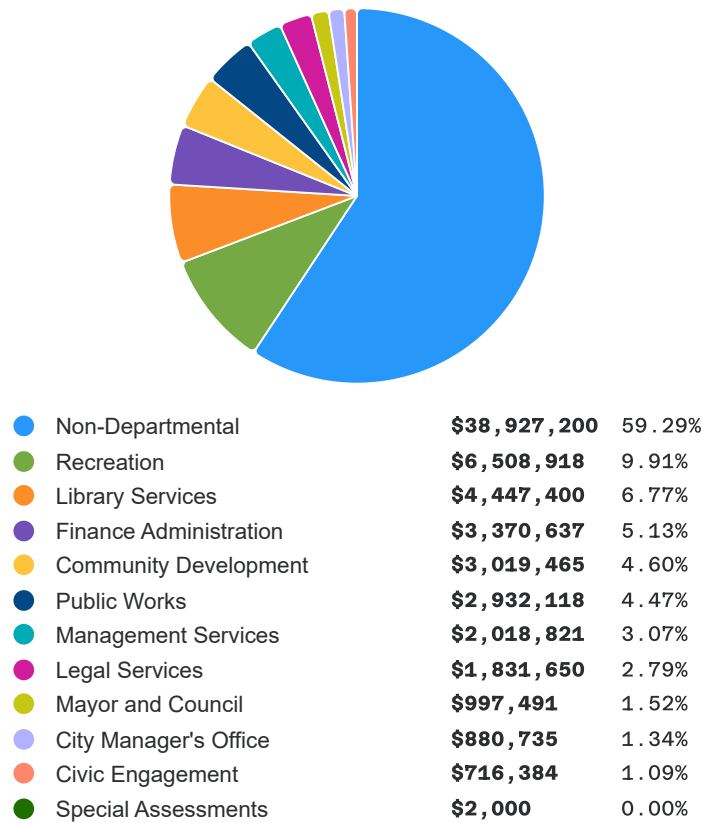
Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$44,606,005	\$47,011,924	\$49,171,699	\$20,956,426
Operations	\$15,888,006	\$16,582,429	\$17,617,800	\$11,010,757
Capital	\$18,555,904	\$2,811,163	\$2,225,450	\$1,008,200
Transfers and Other Uses	\$10,296,114	\$8,896,083	\$8,990,984	\$32,677,436
Total Expenditures	\$89,346,029	\$75,301,600	\$78,005,933	\$65,652,819

Expenditures by Department



Expenditures by Department



Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Mayor and Council	\$969,297	\$837,158	\$907,154	\$997,491

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
City Manager's Office	\$646,706	\$685,305	\$757,486	\$880,735
Management Services	\$2,079,059	\$2,296,383	\$2,536,664	\$2,018,821
Finance Administration	\$3,150,185	\$3,108,199	\$3,231,778	\$3,370,637
Legal Services	\$1,452,716	\$1,644,178	\$1,806,472	\$1,831,650
Civic Engagement	-	-	-	\$716,384
Community Development	\$2,466,067	\$2,619,221	\$2,784,946	\$3,019,465
Police Department	\$20,851,970	\$22,475,001	\$20,879,852	-
Fire Department	\$15,443,042	\$15,248,320	\$16,655,968	-
Public Works	\$7,293,376	\$6,992,427	\$7,299,803	\$2,932,118
Recreation	\$1,477,807	\$1,624,459	\$1,902,478	\$6,508,918
Library Services	\$3,555,451	\$3,611,163	\$3,929,436	\$4,447,400
Special Assessments	\$4,832	\$4,420	\$2,000	\$2,000
Non-Departmental	\$29,955,520	\$14,155,365	\$15,311,895	\$38,927,200
Total Expenditures	\$89,346,029	\$75,301,600	\$78,005,933	\$65,652,819

Mayor and City Council

The Mayor presides at all council meetings and serves as Chairperson. The Mayor executes all bonds, notes, contracts, and written obligations of the City, as required by law. The Mayor represents the City in its external affairs and acts as the City's chief ceremonial officer. The Mayor makes appointments to advisory boards, commissions, and committees. The Mayor has all of the same powers, duties, and privileges as other City Council members.

City Council members determine City policy directives by passing, modifying, or repealing ordinances and/or resolutions. They appropriate funds for City operations and authorize the issuance of bonds and other debt instruments. They are to hold regular meetings in accordance with Utah State law. They appoint, evaluate, and remove, if necessary, the City Manager.

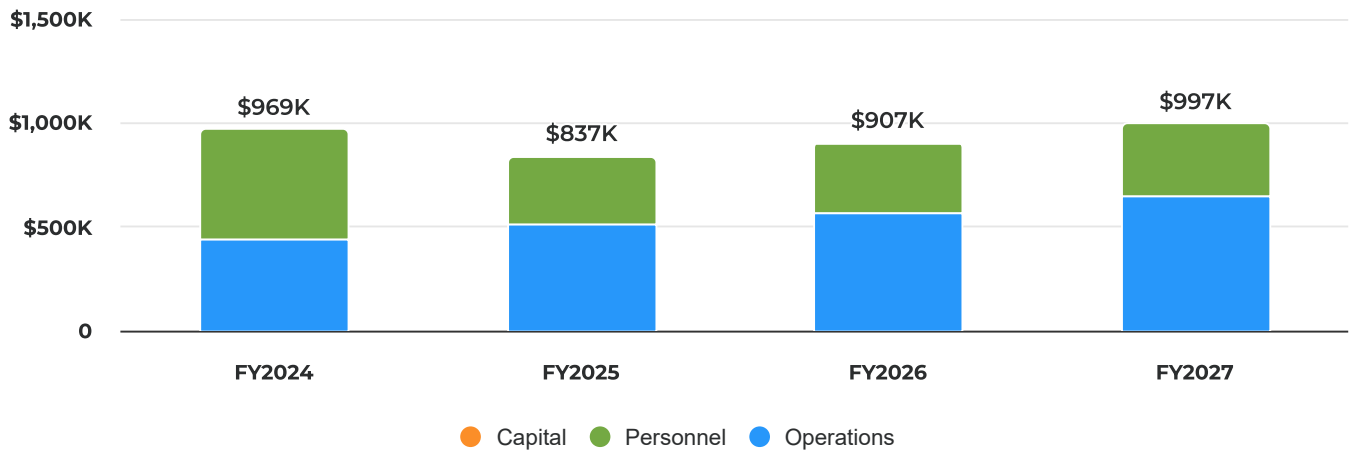
The Mayor and City Council department includes the following divisions:

- Mayor and City Council
- Community Promotion
- Advisory Boards and Commissions

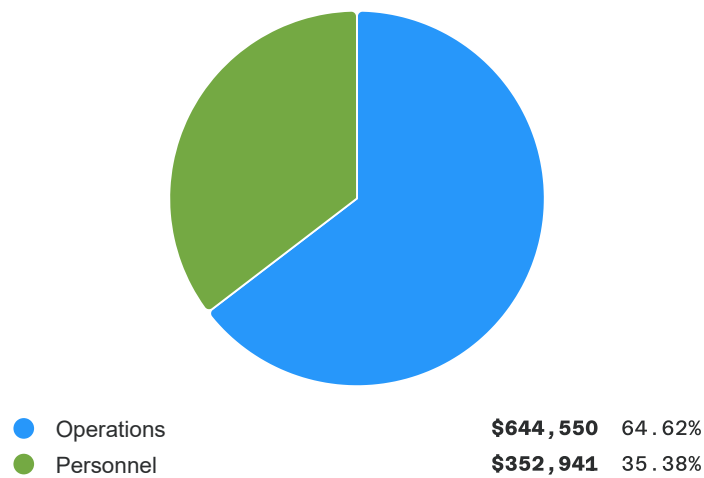
The Mayor and City Council members participate in various commissions, committees, and councils. They include, but are not limited to, the following: Board of Adjustment, Board of Building & Fire Code Appeals, CARE Tax Advisory Commission, Cultural Arts Advisory Commission (Arts Council), Community Development Block Grant, Advisory Commission (CDBG), Development Review Committee (DRC), Events Advisory Commission, Historic Preservation Advisory Commission, Library Advisory Commission, Natural Resources Advisory Commission, Neighborhood Advisory Commission, Orem Youth City Council, Planning Commission, Public Works Advisory Commissions, Recreation Advisory Commission, and the Transportation Advisory Commission.

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category

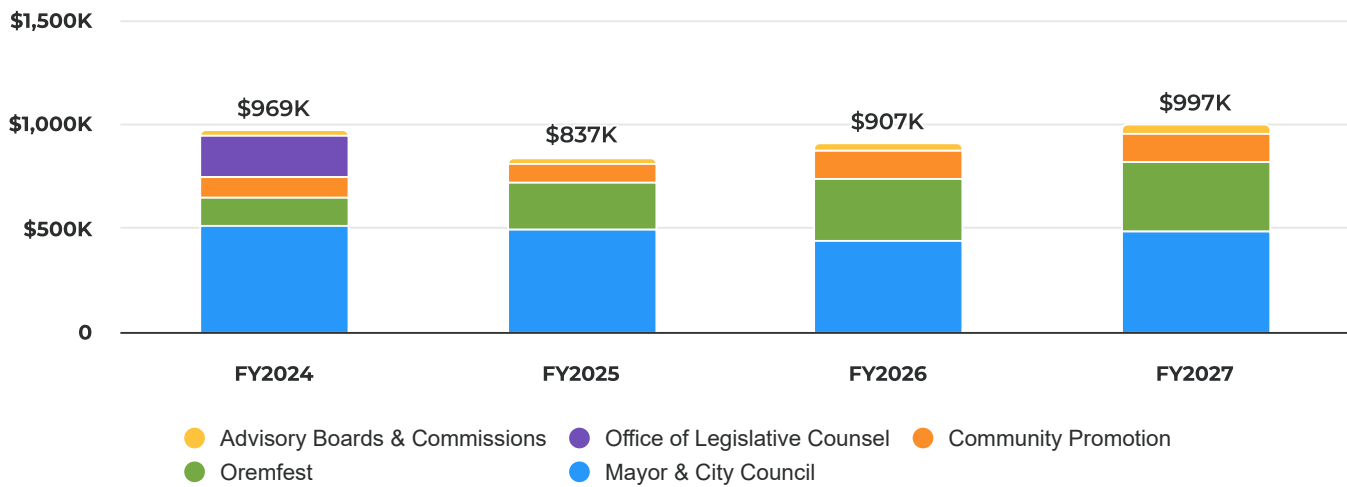


Expenditures by Category

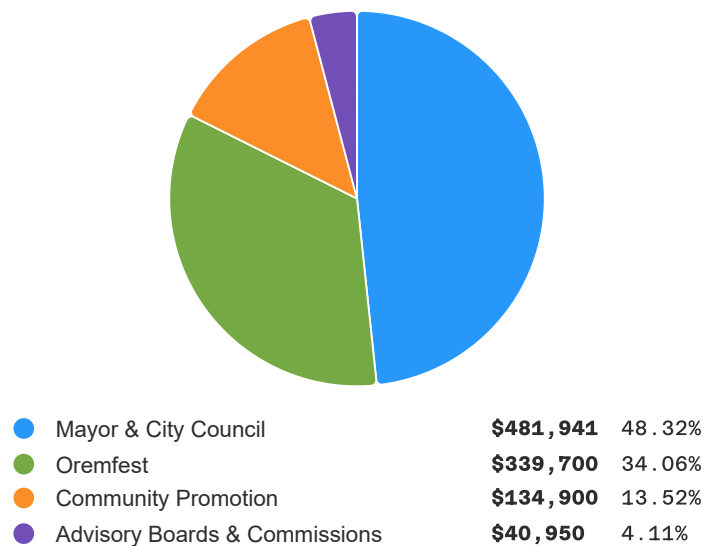
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$529,332	\$327,747	\$336,554	\$352,941
Operations	\$439,965	\$509,411	\$560,600	\$644,550
Capital	-	-	\$10,000	-
Total Expenditures	\$969,297	\$837,158	\$907,154	\$997,491

Expenditures by Division

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Mayor & City Council				
Personnel	\$332,024	\$327,747	\$336,554	\$352,941
Operations	\$178,677	\$163,149	\$103,500	\$129,000
Total Mayor & City Council	\$510,702	\$490,897	\$440,054	\$481,941
Community Promotion				
Operations	\$103,901	\$92,872	\$134,900	\$134,900
Total Community Promotion	\$103,901	\$92,872	\$134,900	\$134,900
Oremfest				
Operations	\$135,201	\$223,080	\$283,250	\$339,700
Capital	-	-	\$10,000	-
Total Oremfest	\$135,201	\$223,080	\$293,250	\$339,700
Advisory Boards & Commissions				

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$21,607	\$30,309	\$38,950	\$40,950
Total Advisory Boards & Commissions	\$21,607	\$30,309	\$38,950	\$40,950
Office of Legislative Counsel				
Personnel	\$197,308	-	-	-
Operations	\$579	-	-	-
Total Office of Legislative Counsel	\$197,887	-	-	-
Total Expenditures	\$969,297	\$837,158	\$907,154	\$997,491

City Manager

The City Manager's Office serves as the central administrative hub of the City of Orem's government and plays a vital role in implementing the Mayor and City Council's policies, priorities, and vision. Operating under the Council-Manager form of government, the City Manager functions as the city's Chief Executive Officer, responsible for the day-to-day administration of municipal operations and the coordination of all departments.

The City Manager is appointed by the City Council and is charged with executing City policy, preparing and overseeing the annual budget, and leading Orem's professional staff. The office works to ensure that municipal services are delivered efficiently, effectively, and in alignment with both short-term community needs and long-term strategic goals.

Among its core responsibilities, the City Manager's Office provides oversight of all operating departments, ensuring high levels of performance, compliance with City ordinances and state law, and alignment with established performance standards. The office acts as a liaison between elected officials and administrative staff, facilitating clear communication, coordinated planning, and effective implementation of Council directives.

The City Manager's Office also plays a key role in:

- Preparing and presenting the annual budget and capital improvement plan to the City Council
- Producing regular administrative and financial reports, including performance metrics and operational updates
- Supporting policy development, strategic planning, and long-range initiatives
- Promoting transparency, accountability, and responsiveness across all City functions

Additionally, the office coordinates interdepartmental efforts and provides direction on complex projects that cross organizational boundaries. The City Manager and supporting executive staff are often involved in community engagement, intergovernmental relations, and regional collaboration with neighboring cities, agencies, and stakeholders.

The City Manager's Office also works closely with department directors to:

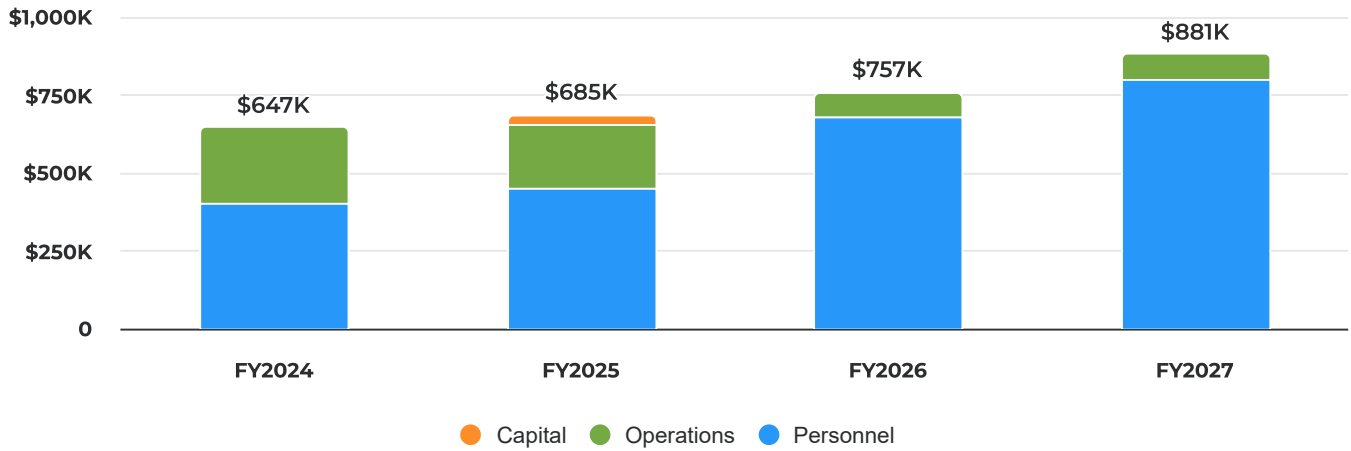
- Foster a culture of professionalism, customer service, and innovation
- Promote workforce development and internal leadership capacity
- Identify cost-saving opportunities, efficiencies, and process improvements

The City Manager's Office prepares a variety of special reports and presentations for the Mayor and City Council, providing context, analysis, and recommendations on emerging issues and major initiatives. In addition, the City Manager's Office plays a pivotal role during emergencies or critical incidents, ensuring coordinated response efforts and continuity of government.

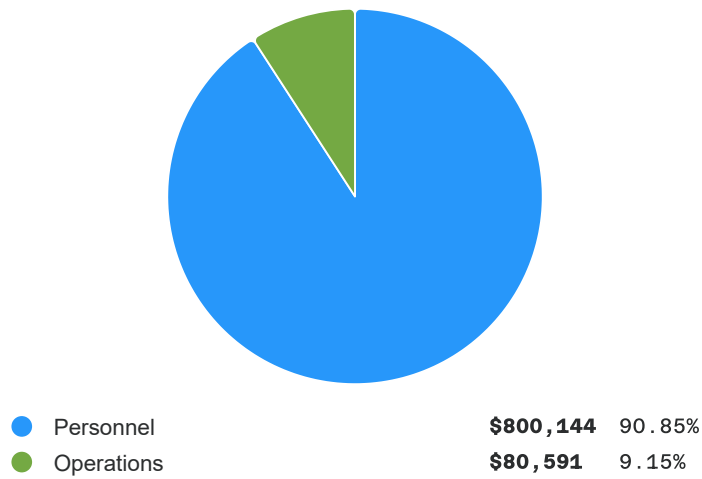
Ultimately, the City Manager's Office serves as the operational backbone of City government, providing trusted leadership, professional management, and strategic guidance to advance the community's well-being and maintain Orem's high standard of service delivery.

Expenditures by Category

Historical Expenditures by Category



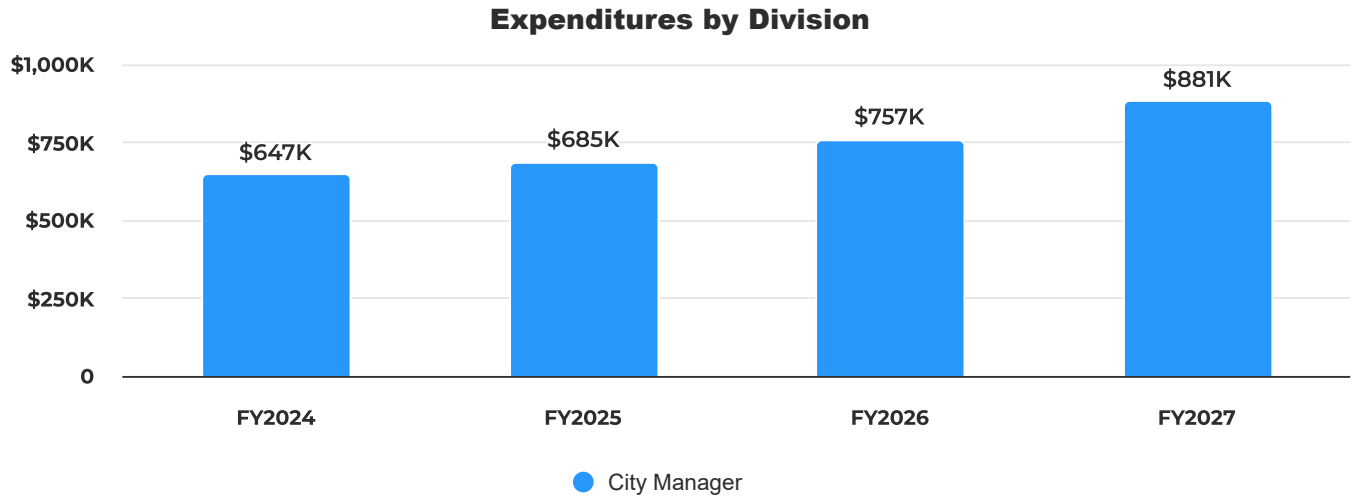
FY27 Expenditures by Category



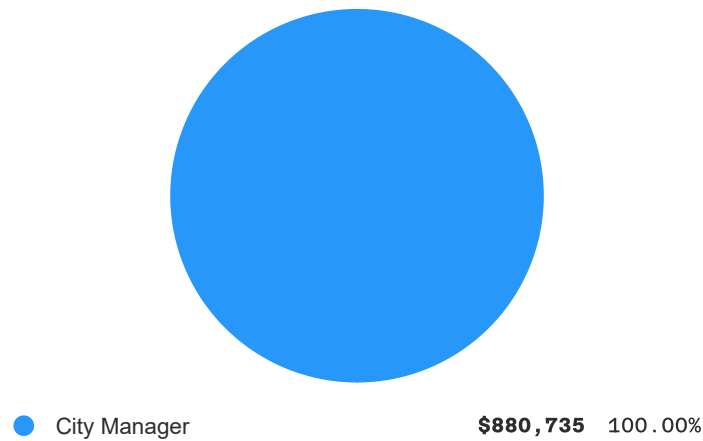
Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$398,376	\$447,944	\$676,092	\$800,144
Operations	\$248,329	\$203,829	\$81,394	\$80,591
Capital	-	\$33,533	-	-
Total Expenditures	\$646,706	\$685,305	\$757,486	\$880,735

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
City Manager				
Personnel	\$398,376	\$447,944	\$676,092	\$800,144
Operations	\$248,329	\$203,829	\$81,394	\$80,591
Capital	-	\$33,533	-	-
Total City Manager	\$646,706	\$685,305	\$757,486	\$880,735
Total Expenditures	\$646,706	\$685,305	\$757,486	\$880,735

Management Services

The Management Services department provides Human Resources, Risk Management, and IT services to all departments of the City along with the administration of the City Recorder's Office.

The Management Services department includes the following divisions:

- Management Services Administration
- City Recorder
- Information Technology (Information Technology Fund)
- Human Resources
- Strategy & Innovations
- Risk Management (Self-Insurance Fund)
- Orem Community Foundation

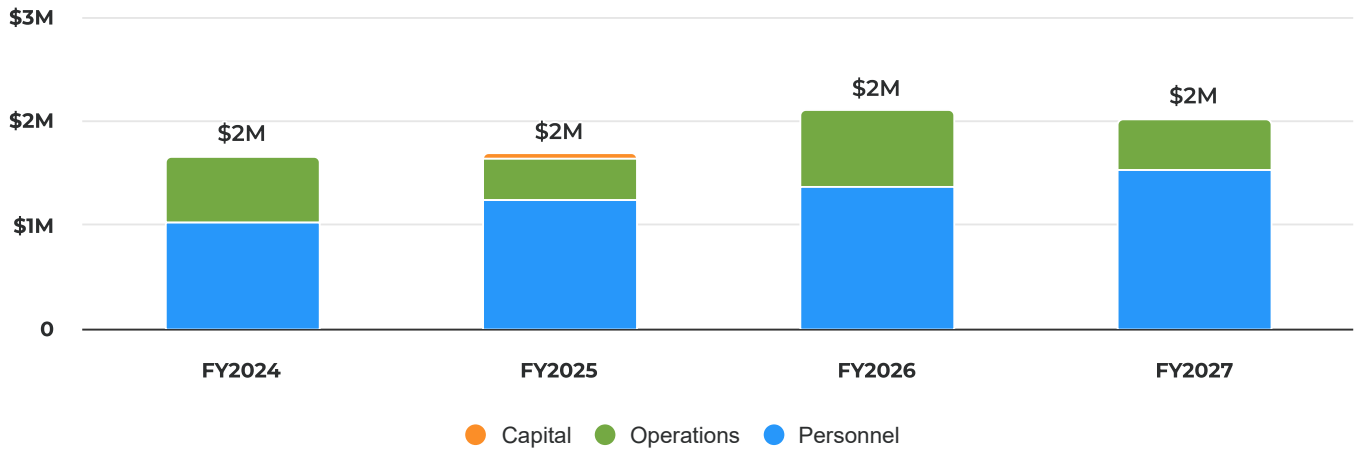
The Management Services Department serves as a support hub for the City of Orem, ensuring that the foundational functions of governance, communication, innovation, and internal service delivery operate efficiently. Through its wide range of divisions, the department provides essential administrative and strategic services that support every other department in the organization.

From overseeing City records and managing personnel systems, to delivering reliable information technology infrastructure and guiding innovation initiatives, Management Services plays a key role in both day-to-day operations and long-term planning. The department also administers risk mitigation programs through the Self-Insurance Fund, and coordinates charitable giving and community support through the Orem Community Foundation.

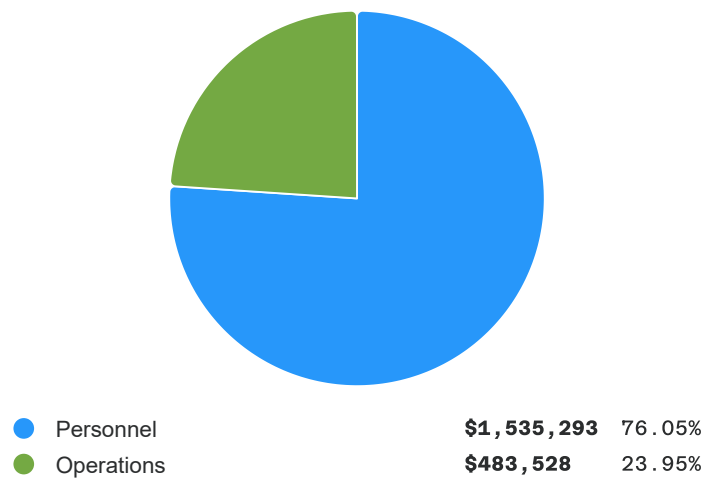
With a focus on transparency, efficiency, and service excellence, Management Services helps ensure that the City's workforce is empowered, its systems are secure, and its public-facing efforts are consistent and community-focused.

Expenditures by Category

Historical Expenditures by Category



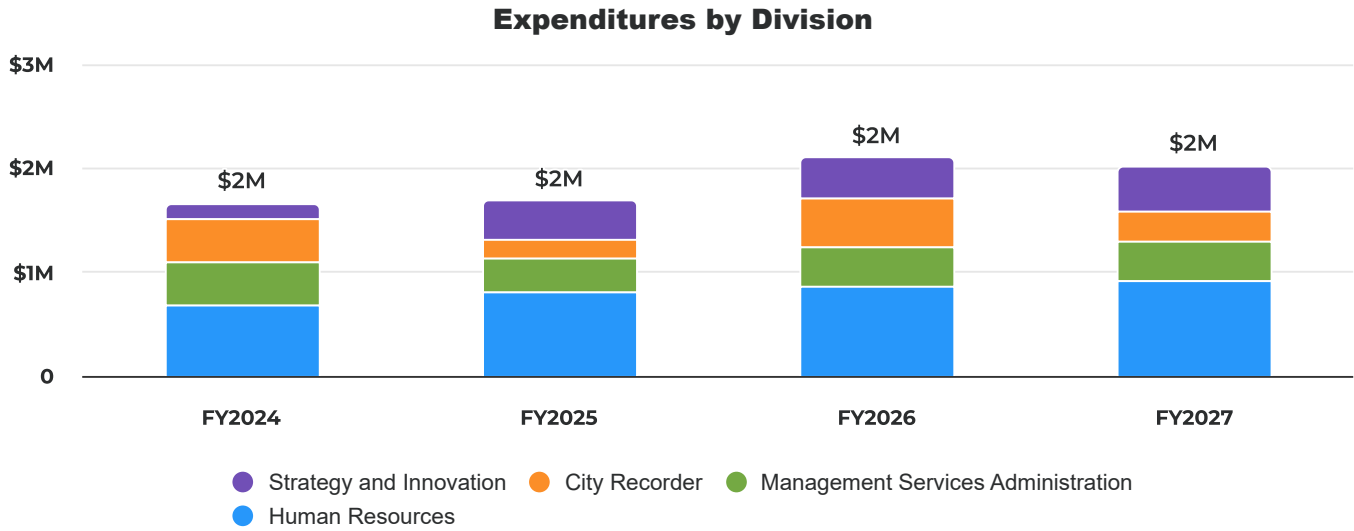
FY27 Expenditures by Category



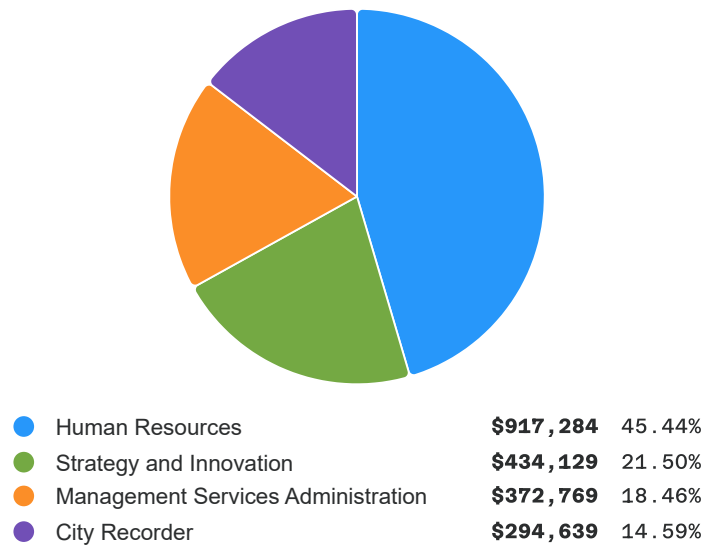
Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$1,025,361	\$1,230,389	\$1,357,211	\$1,535,293
Operations	\$621,241	\$410,277	\$741,004	\$483,528
Capital	\$7,534	\$42,846	-	-
Total Expenditures	\$1,654,135	\$1,683,513	\$2,098,215	\$2,018,821

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Human Resources				
Personnel	\$407,192	\$461,720	\$476,347	\$536,084
Operations	\$269,972	\$343,433	\$381,200	\$381,200
Capital	-	\$5,160	-	-
Total Human Resources	\$677,164	\$810,314	\$857,547	\$917,284
City Recorder				
Personnel	\$148,665	\$158,196	\$154,572	\$230,899
Operations	\$263,845	\$31,551	\$319,740	\$63,740
Total City Recorder	\$412,510	\$189,746	\$474,312	\$294,639
Management Services Administration				
Personnel	\$319,492	\$254,788	\$356,860	\$351,601

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$86,465	\$18,683	\$22,644	\$21,168
Capital	\$7,534	\$37,686	-	-
Total Management Services Administration	\$413,491	\$311,157	\$379,504	\$372,769
Strategy and Innovation				
Personnel	\$150,012	\$355,685	\$369,432	\$416,709
Operations	\$958	\$16,610	\$17,420	\$17,420
Total Strategy and Innovation	\$150,970	\$372,296	\$386,852	\$434,129
Total Expenditures	\$1,654,135	\$1,683,513	\$2,098,215	\$2,018,821

Civic Engagement

The Civic Engagement Department fosters meaningful connections between the City and its residents by promoting transparent communication, encouraging public participation, and advancing community-focused initiatives. The department oversees efforts that strengthen trust, elevate community voice, and support sustainable growth and neighborhood vitality.

The Civic Engagement Department includes the following divisions:

- Civic Engagement
- Communications
- Sustainability

The Civic Engagement Department serves as a bridge between the City of Orem and the community it serves, ensuring that residents are informed, involved, and empowered. Through coordinated outreach, strategic messaging, and inclusive engagement efforts, the department enhances public awareness and participation in City programs, services, and decision-making processes.

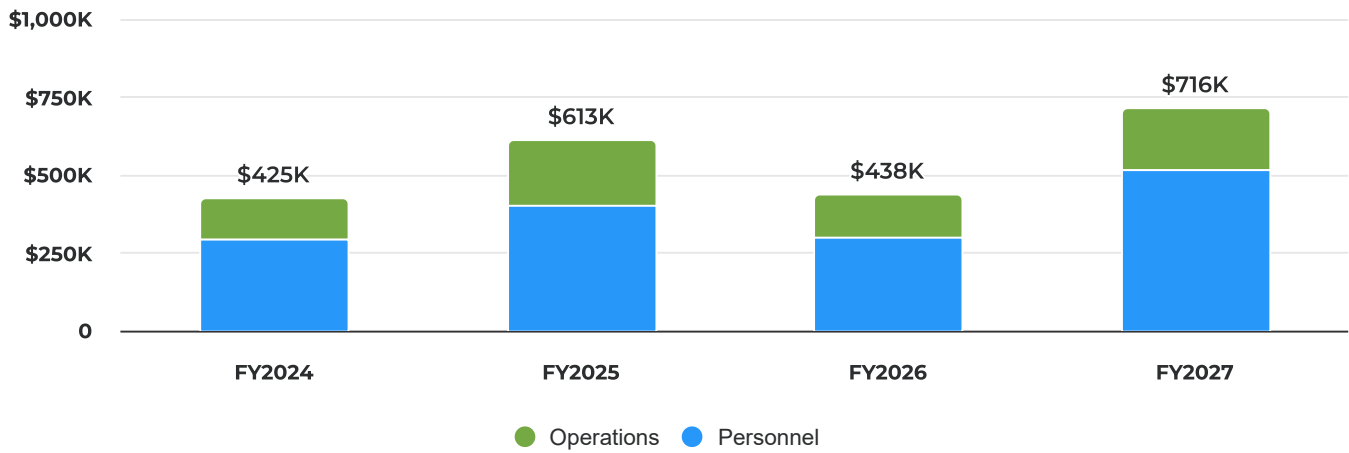
The Communications Division leads the City's messaging and public information efforts, providing timely, accurate, and consistent communication across multiple platforms. The Civic Engagement Division focuses on building relationships with residents, facilitating community involvement, and creating opportunities for meaningful dialogue and feedback.

The Sustainability Division advances initiatives that promote long-term community well-being and responsible resource use. This includes administration of federal programs such as the Community Development Block Grant (CDBG) and local initiatives like MyHometown, which support neighborhood improvement, housing stability, and community development.

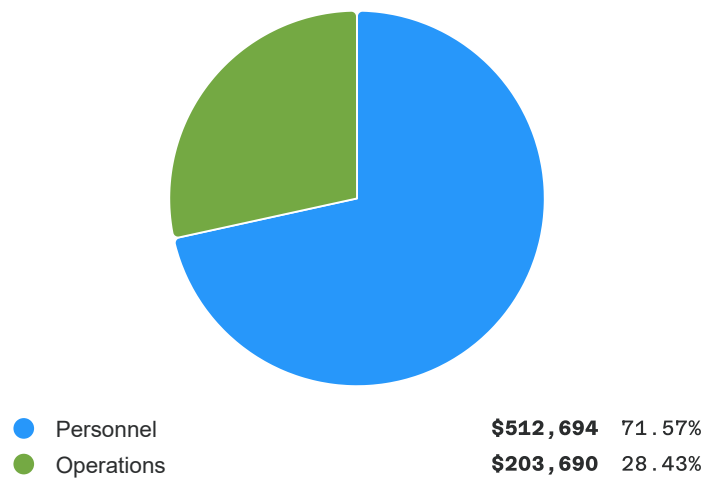
With a commitment to transparency, collaboration, and innovation, the Civic Engagement Department plays a vital role in strengthening community trust, enhancing quality of life, and ensuring that the voices of Orem residents are reflected in City priorities and actions.

Expenditures by Category

Historical Expenditures by Category



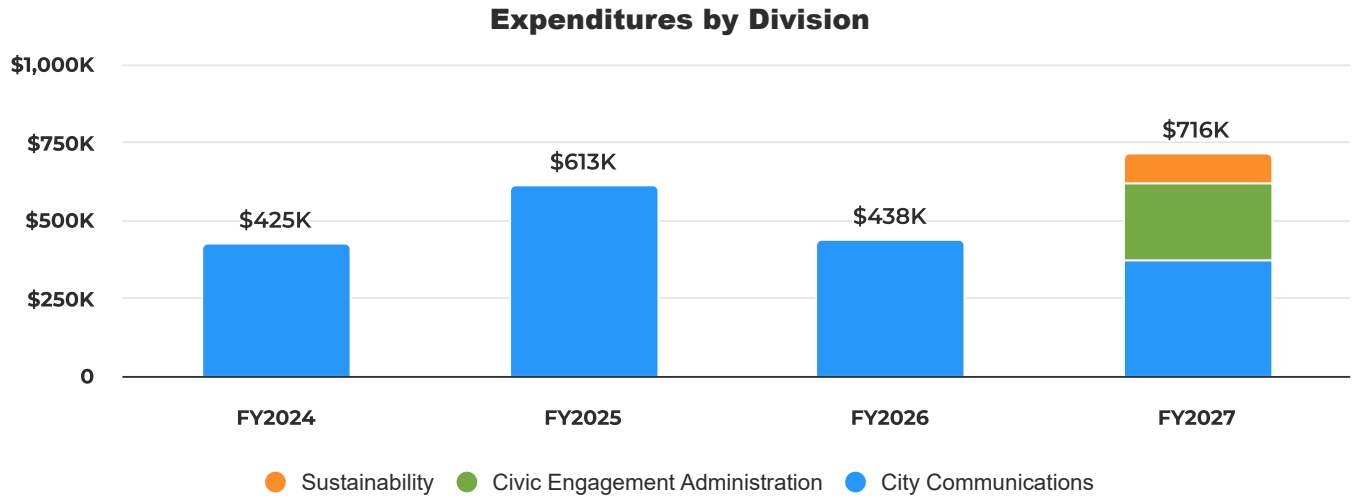
FY27 Expenditures by Category



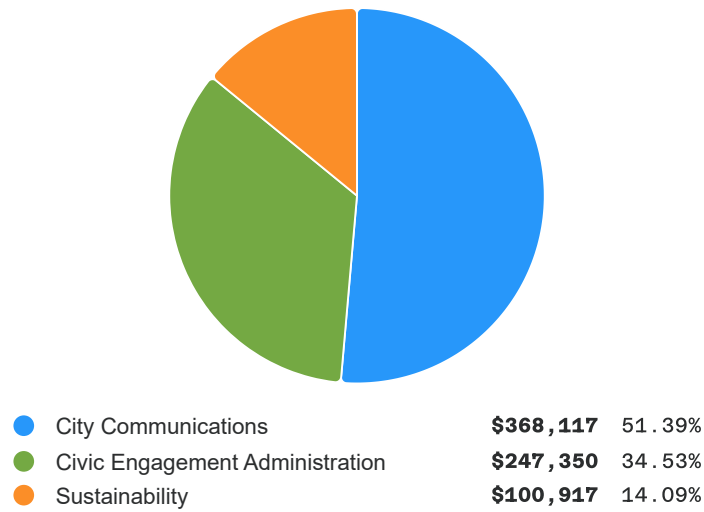
Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$294,837	\$398,320	\$296,409	\$512,694
Operations	\$130,087	\$214,550	\$142,040	\$203,690
Total Expenditures	\$424,924	\$612,870	\$438,449	\$716,384

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
City Communications				
Personnel	\$294,837	\$398,320	\$296,409	\$215,967
Operations	\$130,087	\$214,550	\$142,040	\$152,150
Total City Communications	\$424,924	\$612,870	\$438,449	\$368,117
Civic Engagement Administration				
Personnel	-	-	-	\$202,110
Operations	-	-	-	\$45,240
Total Civic Engagement Administration	-	-	-	\$247,350
Sustainability				
Personnel	-	-	-	\$94,617
Operations	-	-	-	\$6,300
Total Sustainability	-	-	-	\$100,917
Total Expenditures	\$424,924	\$612,870	\$438,449	\$716,384

Finance Administration

The Finance department provides treasury, accounting, budgeting, payroll, utility billing, accounts receivable, procurement, and warehousing services to all City departments, as well as the administration of the Justice Court.

The Finance department includes the following divisions:

- Finance Department Administration
- City Treasurer
- Debt Service (Debt Service Fund)
- 311 Services / Utility Billing
- Accounting & Budget
- Accounts Receivable
- Purchasing (Purchasing & Warehousing Fund)
- Liaison to the Justice Court

The Finance Department is at the core of the City's financial integrity and operational accountability. By providing financial management services, the department ensures that public resources are safeguarded, fiscal decisions are well-informed, and daily transactions are processed efficiently and accurately.

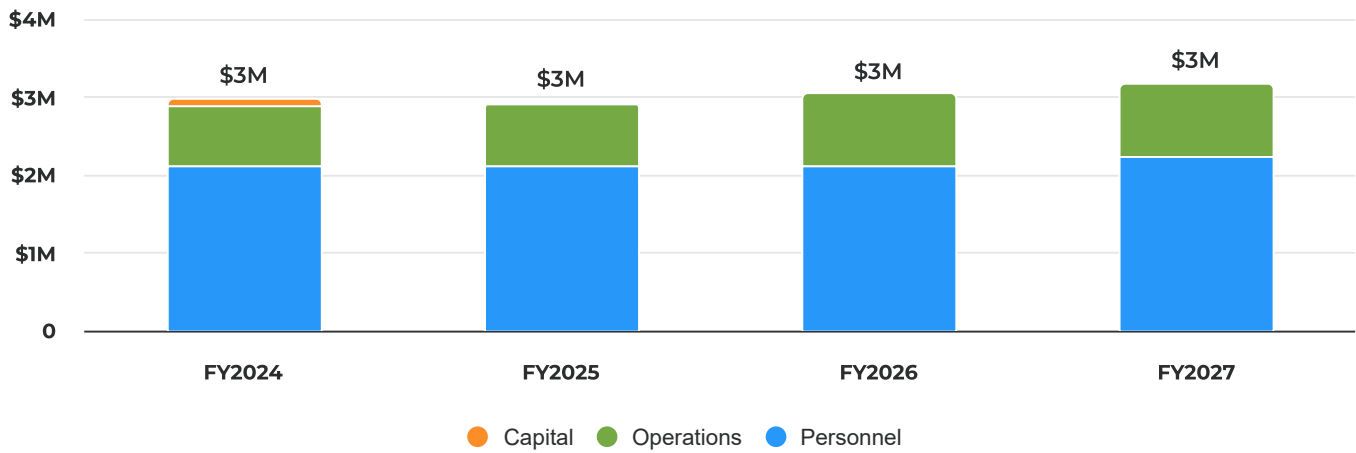
Finance oversees routine operations, such as payroll, utility billing, and accounts receivable, as well as strategic planning functions like budgeting, debt management, and long-term financial forecasting. The department also supports City departments through procurement, warehousing, and contract administration to maintain responsible purchasing practices.

In addition, Finance plays a key role in supporting residents through the 311 Services team and serves as a liaison to the Orem Justice Court, ensuring coordination and support for court-related financial processes.

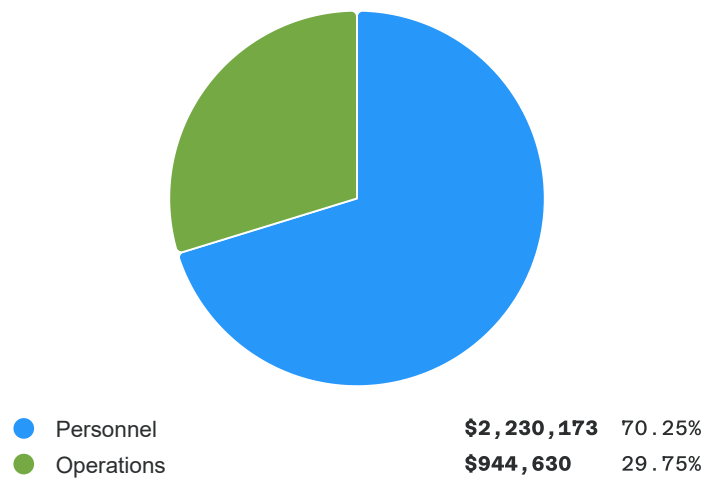
With a strong emphasis on transparency, compliance, and customer service, the Finance Department upholds the City's fiscal health while enabling high-quality services across the organization.

Expenditures by Category

Historical Expenditures by Category



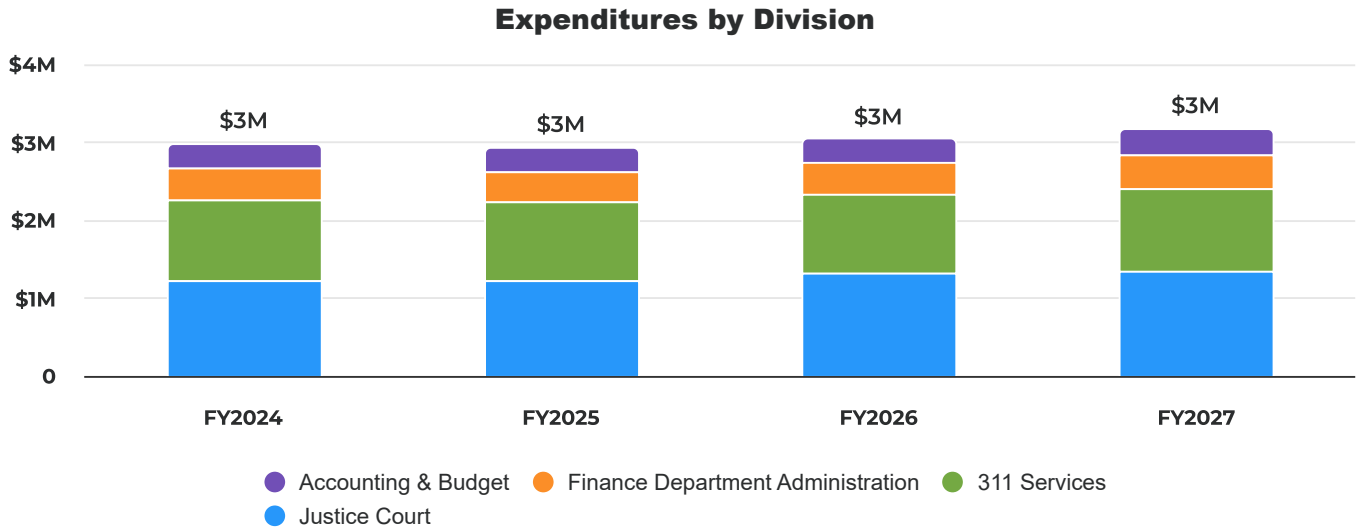
FY27 Expenditures by Category



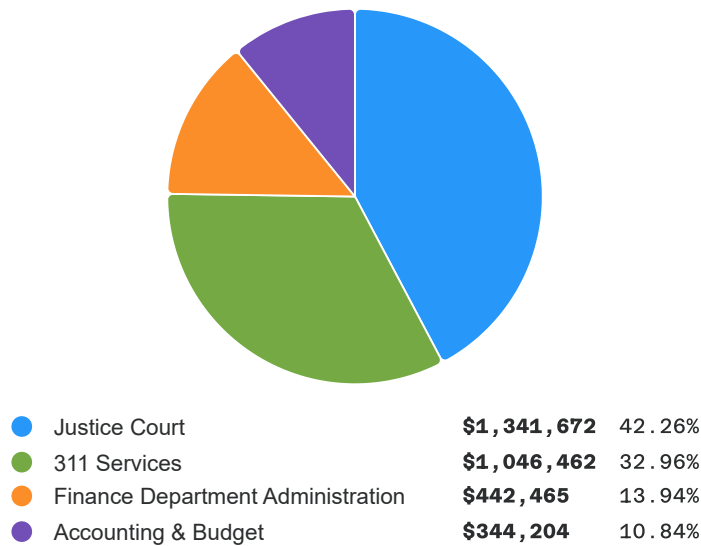
Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$2,117,965	\$2,112,310	\$2,105,039	\$2,230,173
Operations	\$750,931	\$788,266	\$937,954	\$944,630
Capital	\$118,728	\$27,654	-	-
Total Expenditures	\$2,987,625	\$2,928,231	\$3,042,993	\$3,174,803

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Finance Department Administration				
Personnel	\$234,939	\$244,528	\$235,375	\$268,280
Operations	\$138,088	\$126,880	\$167,509	\$174,185
Capital	\$39,496	-	-	-
Total Finance Department Administration	\$412,523	\$371,408	\$402,884	\$442,465
311 Services				
Personnel	\$761,259	\$744,874	\$732,277	\$754,622
Operations	\$272,571	\$254,090	\$291,840	\$291,840
Capital	-	\$11,117	-	-
Total 311 Services	\$1,033,830	\$1,010,080	\$1,024,117	\$1,046,462

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Accounting & Budget				
Personnel	\$267,894	\$231,995	\$219,743	\$252,354
Operations	\$47,201	\$92,139	\$91,850	\$91,850
Total Accounting & Budget	\$315,095	\$324,133	\$311,593	\$344,204
Justice Court				
Personnel	\$853,874	\$890,914	\$917,644	\$954,917
Operations	\$293,071	\$315,158	\$386,755	\$386,755
Capital	\$79,232	\$16,538	-	-
Total Justice Court	\$1,226,177	\$1,222,610	\$1,304,399	\$1,341,672
Total Expenditures	\$2,987,625	\$2,928,231	\$3,042,993	\$3,174,803

Legal Services

The Legal Services department provides legal counsel and support to the Mayor and City Council, City Boards, Commissions, and Agencies, the City Manager, and all City departments. They attend all meetings of the City Council, Planning Commission, and Board of Adjustment.

The department prosecutes all misdemeanor crimes committed in Orem. These crimes include domestic violence, DUI, assaults, disorderly conduct, drug and alcohol violations, lewdness, shoplifting and other thefts, nuisances, and animal violations. They also prosecute all traffic violations such as driving without insurance or on a suspended license, reckless driving, and moving violations such as speeding.

The Legal Services department consists of the following divisions:

- Administration
- Prosecution
- Civil

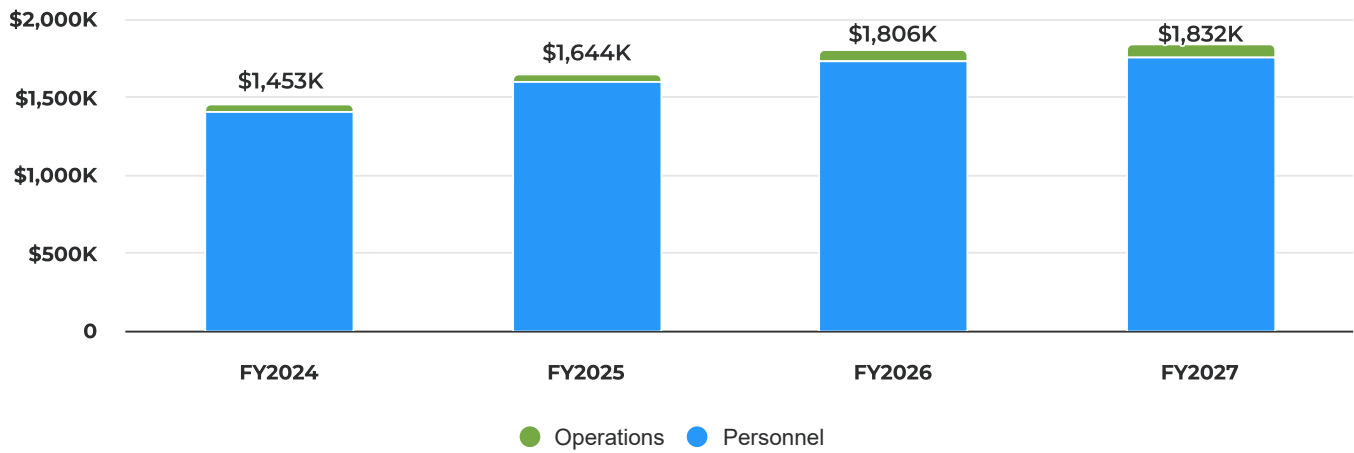
The Legal Services Department safeguards the legal and ethical foundation of City governance and operations. By providing expert legal counsel and representation, the department ensures that the actions of the Mayor, City Council, boards, commissions, and departments are consistent with local, state, and federal law.

Its civil division supports policy development, drafts ordinances and contracts, reviews agreements, and advises on legal risks and compliance. The prosecution division upholds public safety and community standards by prosecuting misdemeanor offenses, handling a broad range of criminal and traffic cases in the Orem Justice Court.

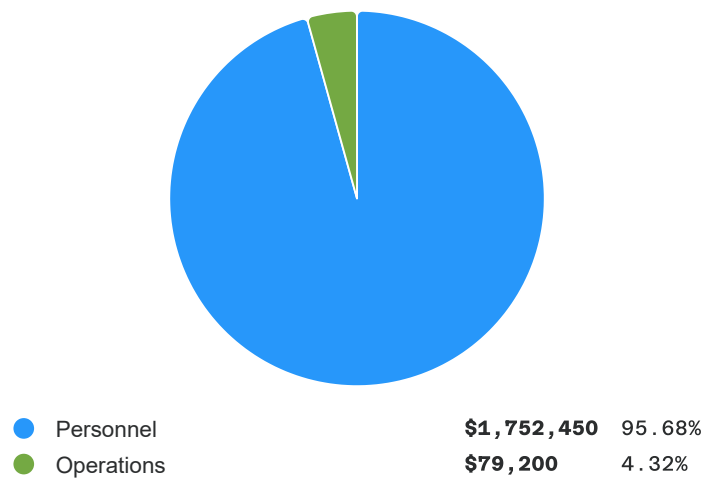
The department also provides legal representation in administrative proceedings and ensures procedural integrity during public meetings and hearings. Legal Services contributes to the City's ability to govern effectively, manage risk, and serve residents with fairness and transparency.

Expenditures by Category

Historical Expenditures by Category



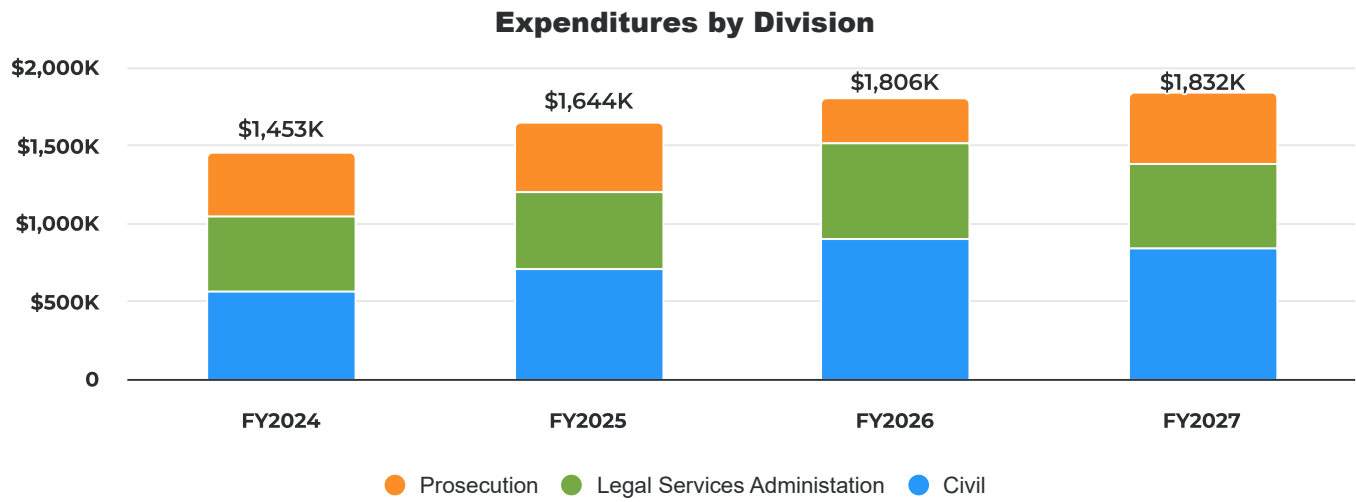
FY27 Expenditures by Category



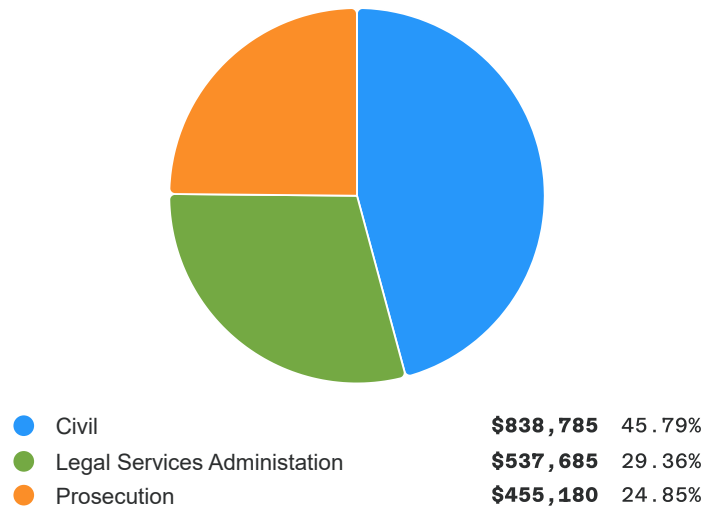
Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$1,400,336	\$1,602,069	\$1,727,272	\$1,752,450
Operations	\$52,380	\$42,109	\$79,200	\$79,200
Total Expenditures	\$1,452,716	\$1,644,178	\$1,806,472	\$1,831,650

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Legal Services Administration				
Personnel	\$440,803	\$468,347	\$557,389	\$477,985
Operations	\$40,995	\$32,103	\$59,700	\$59,700
Total Legal Services Administration	\$481,798	\$500,449	\$617,089	\$537,685
Prosecution				
Personnel	\$408,760	\$435,023	\$287,323	\$444,930
Operations	\$6,544	\$5,730	\$10,250	\$10,250
Total Prosecution	\$415,304	\$440,753	\$297,573	\$455,180
Civil				
Personnel	\$550,773	\$698,699	\$882,560	\$829,535
Operations	\$4,841	\$4,276	\$9,250	\$9,250
Total Civil	\$555,614	\$702,975	\$891,810	\$838,785
Total Expenditures	\$1,452,716	\$1,644,178	\$1,806,472	\$1,831,650

Community Development

The Community Development department guides Orem's growth in a planned and coordinated manner. The department provides support staff for the Planning Commission, Historical Preservation Commission, Board of Adjustment, Transportation Advisory Commission, and Board of Appeals.

The department is responsible for enforcing adopted building codes and standards in order to protect the lives and property of those who work, live, and visit the city. They review and approve residential and commercial plans for structural integrity and code compliance, issue permits, and perform progress inspections for all new construction.

The department also designs, inspects, and/or manages all new public or private development of water, sewer, storm drain, fiber optic, concrete, and asphalt construction in the city. They also plan, coordinate, and improve intersections and roads, often through transportation studies that involve a multitude of government agencies and the general public.

The Development Review Committee (DRC) consists of key personnel from Community Development and other city departments to ensure compliance with all applicable city codes. The DRC reviews all requests and makes recommendations to the Planning Commission on items such as preliminary and final plats, site plans, conditional use permits, rezones, general plan amendments, annexations, and city boundary adjustments.

The Community Development department includes the following divisions:

- Community Development Administration
- Planning and Zoning (Development Fees Fund)
- Engineering
- Building Safety (Development Fees Fund)
- Facilities Maintenance (Facilities Maintenance Fund)
- Capital Projects (Capital Improvement Projects Fund)
- Capital Projects Management
- Economic Development

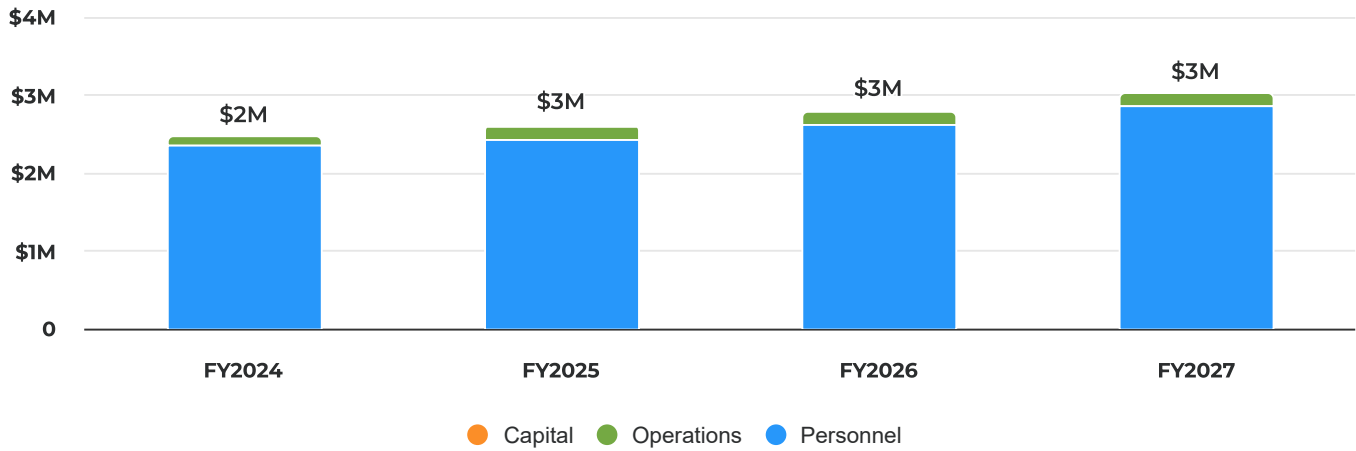
The Community Development Department shapes the physical environment and future growth of the City of Orem. Through its broad portfolio of planning, engineering, building safety, and capital project management functions, the department ensures that growth is both sustainable and aligned with community goals.

Community Development is responsible for guiding development from concept through construction, coordinating land use decisions, ensuring compliance with zoning and building codes, and overseeing public infrastructure improvements. The department collaborates closely with residents, developers, elected officials, and regional partners to balance economic development with quality of life, environmental stewardship, and long-term infrastructure planning.

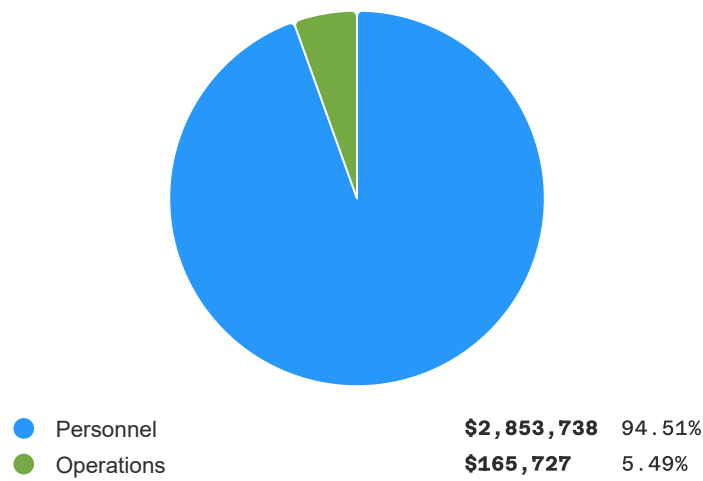
In addition, the department supports key commissions and advisory bodies, provides professional staff support for public hearings and development reviews, and serves as a key point of contact for both new development and long-range planning. With a strong emphasis on coordination, compliance, and community engagement, Community Development helps build a city that is safe, functional, and thoughtfully designed for current and future generations.

Expenditures by Category

Historical Expenditures by Category



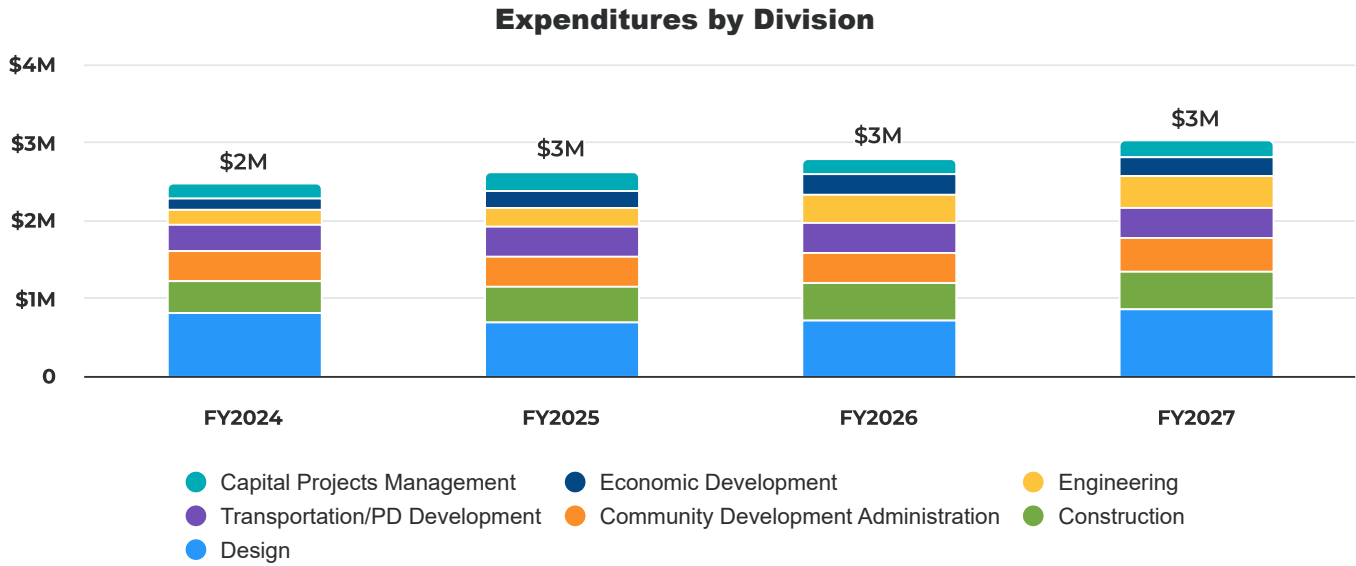
FY27 Expenditures by Category



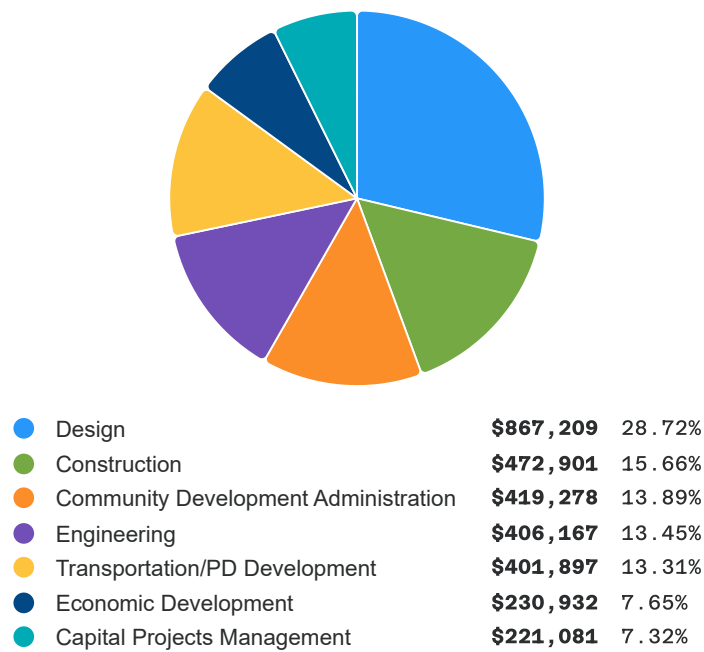
Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$2,347,389	\$2,429,577	\$2,622,654	\$2,853,738
Operations	\$118,678	\$152,741	\$162,292	\$165,727
Capital	-	\$36,904	-	-
Total Expenditures	\$2,466,067	\$2,619,221	\$2,784,946	\$3,019,465

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Economic Development				
Personnel	\$127,241	\$192,492	\$225,427	\$204,932
Operations	\$20,017	\$25,996	\$26,000	\$26,000
Total Economic Development	\$147,259	\$218,488	\$251,427	\$230,932
Community Development Administration				
Personnel	\$370,601	\$368,487	\$369,865	\$398,000
Operations	\$12,377	\$16,414	\$21,278	\$21,278

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Total Community Development Administration	\$382,978	\$384,901	\$391,143	\$419,278
Engineering				
Personnel	\$147,370	\$190,092	\$314,463	\$349,017
Operations	\$48,035	\$71,815	\$55,127	\$57,150
Total Engineering	\$195,406	\$261,907	\$369,590	\$406,167
Construction				
Personnel	\$416,307	\$443,289	\$456,915	\$456,629
Operations	\$11,188	\$13,396	\$14,478	\$16,272
Total Construction	\$427,495	\$456,685	\$471,393	\$472,901
Design				
Personnel	\$780,957	\$672,412	\$682,617	\$837,674
Operations	\$17,479	\$16,512	\$29,535	\$29,535
Total Design	\$798,435	\$688,924	\$712,152	\$867,209
Transportation/PD Development				
Personnel	\$317,012	\$368,359	\$379,879	\$392,022
Operations	\$6,988	\$6,089	\$9,875	\$9,875
Total Transportation/PD Development	\$324,000	\$374,448	\$389,754	\$401,897
Capital Projects Management				
Personnel	\$187,902	\$194,446	\$193,488	\$215,464
Operations	\$2,594	\$2,518	\$5,999	\$5,617
Capital	-	\$36,904	-	-
Total Capital Projects Management	\$190,495	\$233,868	\$199,487	\$221,081
Total Expenditures	\$2,466,067	\$2,619,221	\$2,784,946	\$3,019,465

Public Works

The Public Works department is responsible for the maintenance of streets, sidewalks, parks, cemetery, street signs, street striping, fiber optics, fleet services, and the operation of water, sewer, storm water, and street lighting utilities.

The Public Works department includes the following divisions (some are not operated within the General Fund):

- Public Works Administration
- Intelligent Transportation Systems (ITS), Traffic and Street Signs, Signals, and Markings
- Street Lighting (Street Lighting Special Service District)
- Fleet Maintenance Services (Fleet Fund)
- Streets and State Road Fund (Road Fund)
- Geographic Information Systems (GIS Services)
- Transportation Systems (Transportation Sales Tax Fund)
- Storm Water Collection, Detention, and Management (Storm Water Fund)
- Water Administration, Supply, Distribution, and Meter Reading (Water Fund)
- Wastewater Administration, Collection, and Treatment (Water Reclamation Fund)

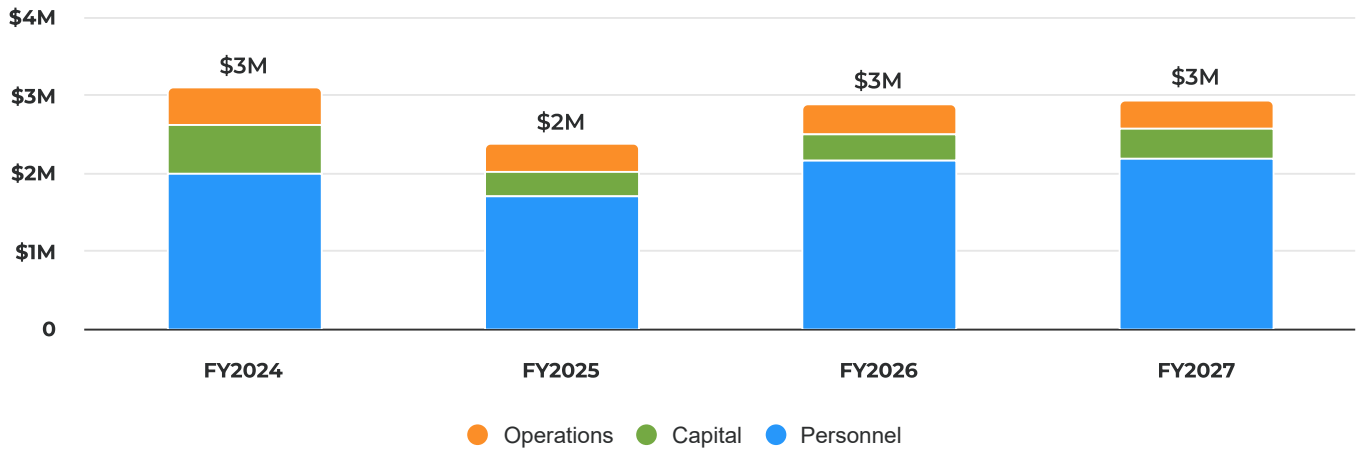
Within the General Fund, the Public Works Department manages a variety of critical infrastructure and maintenance responsibilities that directly impact the daily quality of life in Orem. These services include the upkeep of City streets, sidewalks, traffic signals, signs, and roadway markings, ensuring that transportation systems remain safe, accessible, and well-maintained.

Additionally, Geographic Information Systems (GIS) staff within Public Works provide critical mapping and data support across departments, enabling informed decision-making and efficient asset management.

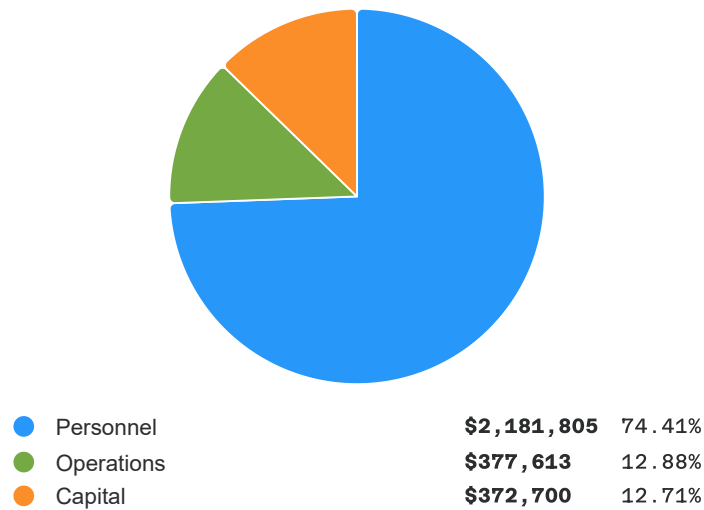
These General Fund activities are foundational to sustaining safe streets and responsive City services, and they represent a core component of Orem's commitment to maintaining high standards in public infrastructure.

Expenditures by Category

Historical Expenditures by Category



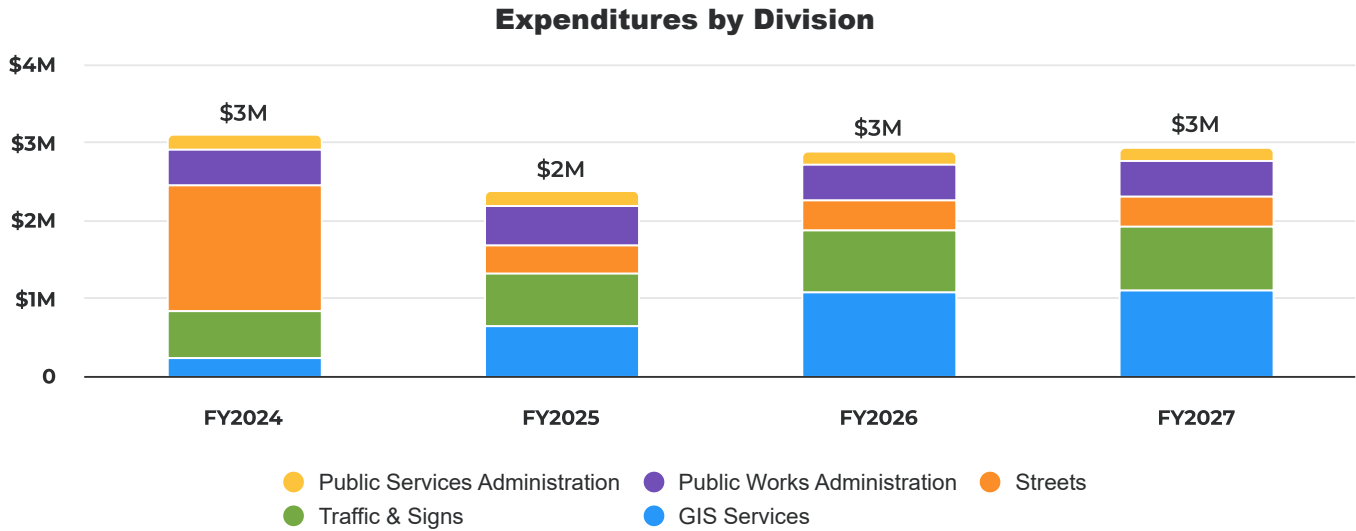
FY27 Expenditures by Category



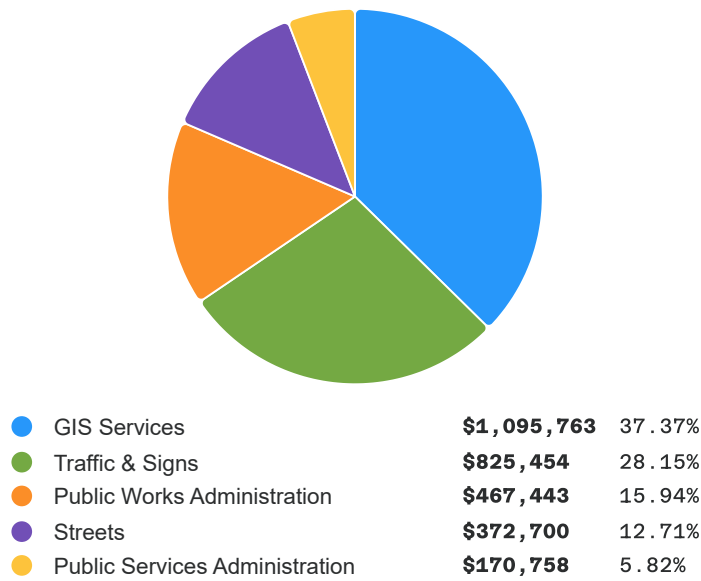
Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$1,986,481	\$1,698,026	\$2,155,275	\$2,181,805
Operations	\$466,024	\$348,381	\$391,901	\$377,613
Capital	\$636,514	\$319,948	\$334,600	\$372,700
Total Expenditures	\$3,089,019	\$2,366,355	\$2,881,776	\$2,932,118

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Public Works Administration				
Personnel	\$425,902	\$449,757	\$434,782	\$441,476
Operations	\$33,811	\$46,977	\$25,566	\$25,967
Capital	-	\$6,123	-	-
Total Public Works Administration	\$459,713	\$502,856	\$460,348	\$467,443
Traffic & Signs				
Personnel	\$486,947	\$548,322	\$651,787	\$675,154
Operations	\$129,379	\$126,471	\$134,665	\$150,300
Capital	\$43	\$553	-	-
Total Traffic & Signs	\$616,369	\$675,347	\$786,452	\$825,454
Public Services Administration				

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$169,391	\$174,146	\$171,303	\$164,938
Operations	\$4,973	\$4,806	\$5,820	\$5,820
Total Public Services Administration	\$174,364	\$178,952	\$177,123	\$170,758
Streets				
Personnel	\$686,491	-	-	-
Operations	\$294,499	\$51,307	\$51,000	-
Capital	\$636,471	\$313,272	\$334,600	\$372,700
Total Streets	\$1,617,461	\$364,579	\$385,600	\$372,700
GIS Services				
Personnel	\$217,750	\$525,801	\$897,403	\$900,237
Operations	\$3,363	\$118,820	\$174,850	\$195,526
Total GIS Services	\$221,113	\$644,621	\$1,072,253	\$1,095,763
Total Expenditures	\$3,089,019	\$2,366,355	\$2,881,776	\$2,932,118

Parks and Recreation

The Recreation department operates out of both the General Fund and the Recreation Fund. The General Fund is responsible for the overall administration of the department and provides funding for the Senior Citizens and Programs divisions.

The Senior Citizens division plans, administers, and supervises comprehensive senior programs and activities primarily located in the City of Orem Senior Friendship Center.

The Programs division plans, administers, and supervises comprehensive youth and adult sports programs, special events, and park youth activities.

The Recreation Fund is responsible for all Fitness Center and Scera Park Pool operations and maintenance. It plans, administers, and supervises a full range of programs and services associated with a full-scale fitness center and swimming pools.

The Recreation department includes the following divisions:

- Recreation Administration
- Senior Citizens Activities and Programs
- Programs Division
- City Events
- Fitness Center & Scera Park Pools Administration (Recreation Fund)
- Fitness Center Operations (Recreation Fund)
- Scera Park Pools Facilities & Operations (Recreation Fund)
- Parks
- Cemetery
- Urban Forestry & Horticulture
- Sports Facilities

The General Fund portion of the Recreation Department plays a role in the planning and coordination of community-wide recreation services. Through its Administration, Programs, and Senior Citizens divisions, the department delivers inclusive, accessible activities that enhance the quality of life for residents of all ages.

The Senior Citizens division, based at the Orem Senior Friendship Center, offers social, educational, recreational, and wellness programming tailored to the needs of older adults, creating a strong sense of community and promoting active aging.

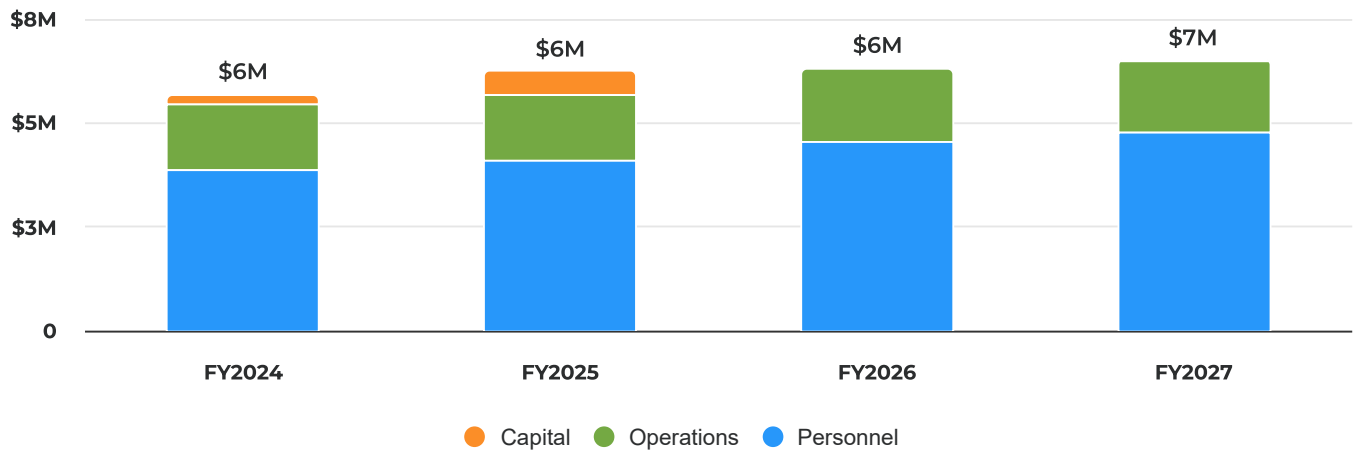
The Programs division oversees youth and adult sports leagues, arts and culture programming, summer park activities, and community-based special events. These programs provide affordable, enriching experiences that encourage health, engagement, and lifelong participation in recreation.

The department also oversees Parks, Cemetery, and Urban Forestry, which includes the care of hundreds of acres of public green space, tree maintenance, and the operation of the Orem City Cemetery. These teams coordinate closely with community volunteers, local organizations, and City crews to enhance public spaces and maintain the community's visual appeal.

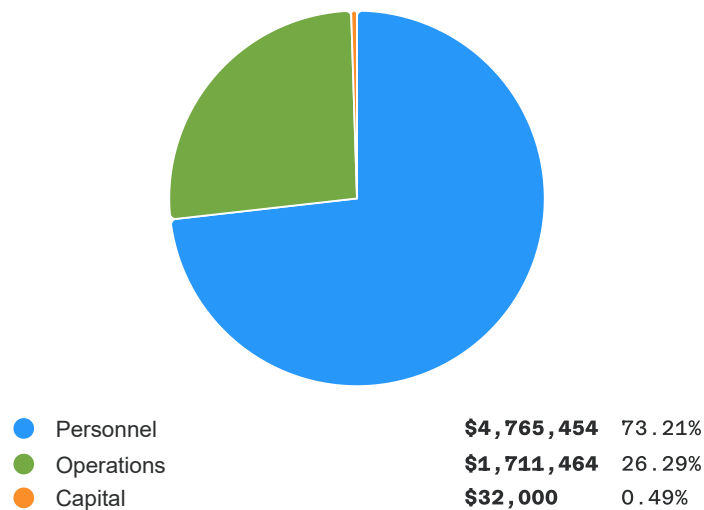
General Fund support ensures that these vital services remain accessible to the broader community and enables the department to partner with local organizations, schools, and volunteers to deliver meaningful events and programs throughout the year.

Expenditures by Category

Historical Expenditures by Category



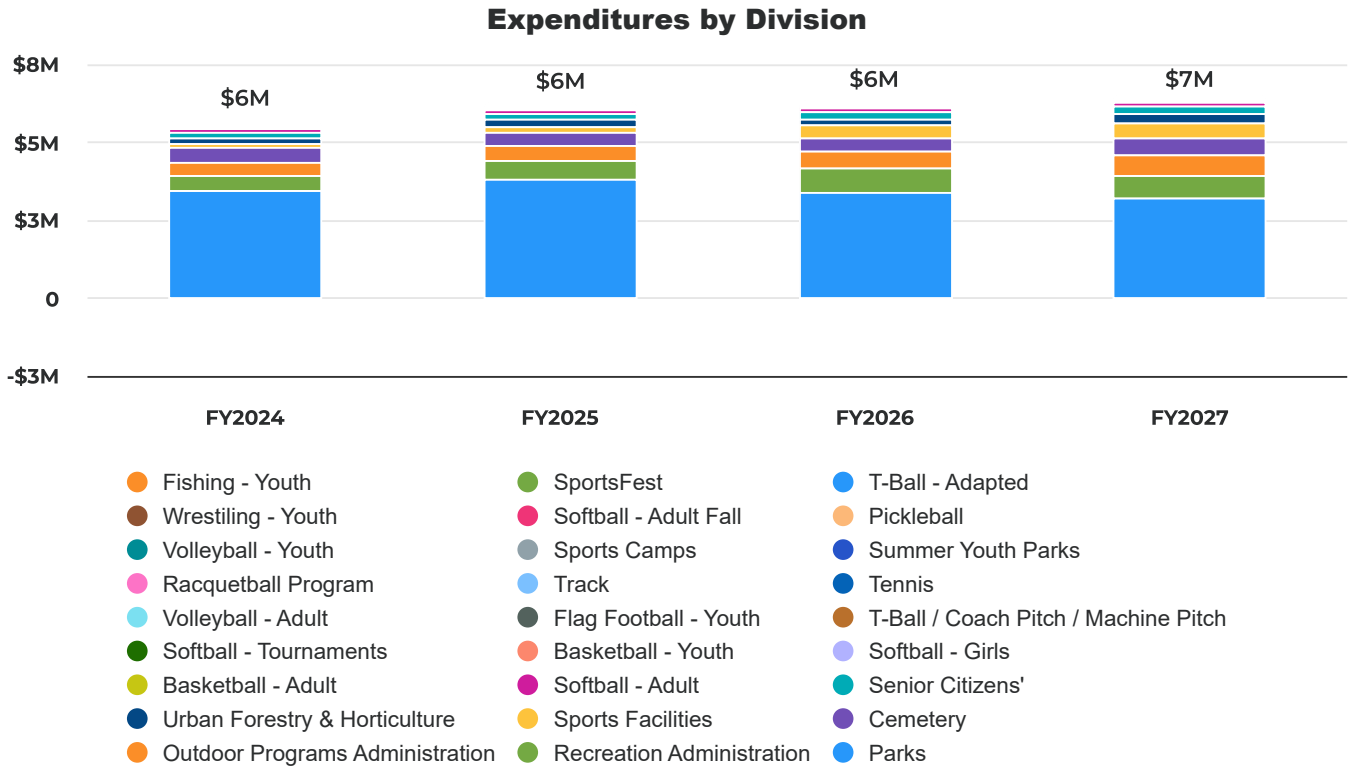
FY27 Expenditures by Category



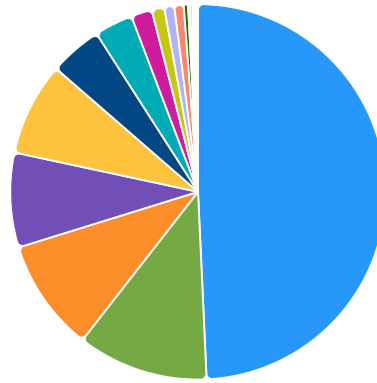
Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$3,878,575	\$4,082,814	\$4,520,969	\$4,765,454
Operations	\$1,585,351	\$1,574,240	\$1,767,536	\$1,711,464
Capital	\$218,238	\$593,477	\$32,000	\$32,000
Total Expenditures	\$5,682,164	\$6,250,531	\$6,320,505	\$6,508,918

Expenditures by Division



FY27 Expenditures by Division



● Parks	\$3,206,816	49.27%
● Recreation Administration	\$733,151	11.26%
● Outdoor Programs Administration	\$630,715	9.69%
● Cemetery	\$530,103	8.14%
● Sports Facilities	\$521,612	8.01%
● Urban Forestry & Horticulture	\$295,276	4.54%
● Senior Citizens'	\$216,283	3.32%
● Softball - Adult	\$116,250	1.79%
● Basketball - Adult	\$70,650	1.09%
● Softball - Girls	\$56,450	0.87%
● Basketball - Youth	\$52,700	0.81%
● Softball - Tournaments	\$23,100	0.35%
● Volleyball - Adult	\$12,180	0.19%
● T-Ball / Coach Pitch / Machine Pitch	\$11,870	0.18%
● Flag Football - Youth	\$10,800	0.17%
● Tennis	\$6,935	0.11%
● Track	\$6,010	0.09%
● Volleyball - Youth	\$2,360	0.04%
● Racquetball Program	\$2,300	0.04%
● Wrestling - Youth	\$2,300	0.04%
● T-Ball - Adapted	\$882	0.01%
● Fishing - Youth	\$175	0.00%

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Parks				
Personnel	\$2,122,461	\$2,303,535	\$2,314,364	\$2,161,814
Operations	\$1,166,497	\$1,011,085	\$1,017,411	\$1,015,002
Capital	\$136,456	\$482,896	\$30,000	\$30,000
Total Parks	\$3,425,414	\$3,797,515	\$3,361,775	\$3,206,816
Cemetery				
Personnel	\$377,321	\$346,740	\$372,806	\$435,525
Operations	\$73,842	\$89,740	\$91,984	\$92,578
Capital	\$24,829	\$7,206	\$2,000	\$2,000
Total Cemetery	\$475,992	\$443,686	\$466,790	\$530,103
Urban Forestry & Horticulture				
Personnel	\$156,352	\$144,669	\$150,282	\$228,064
Operations	\$57,919	\$55,616	\$60,433	\$67,212

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Capital	\$965	-	-	-
Total Urban Forestry & Horticulture	\$215,236	\$200,285	\$210,715	\$295,276
Recreation Administration				
Personnel	\$424,345	\$492,751	\$664,447	\$693,146
Operations	\$16,781	\$68,758	\$140,510	\$40,005
Capital	\$55,987	\$57,616	-	-
Total Recreation Administration	\$497,114	\$619,125	\$804,957	\$733,151
Senior Citizens'				
Personnel	\$191,311	\$189,030	\$197,107	\$198,584
Operations	\$8,058	\$8,513	\$14,431	\$17,699
Total Senior Citizens'	\$199,369	\$197,542	\$211,538	\$216,283
Outdoor Programs Administration				
Personnel	\$393,194	\$419,822	\$461,864	\$542,274
Operations	\$32,603	\$46,809	\$42,157	\$88,441
Total Outdoor Programs Administration	\$425,797	\$466,631	\$504,021	\$630,715
Softball - Adult				
Personnel	\$16,957	\$17,869	\$21,250	\$19,250
Operations	\$91,665	\$81,198	\$108,500	\$97,000
Total Softball - Adult	\$108,622	\$99,067	\$129,750	\$116,250
Softball - Tournaments				
Operations	\$27,372	\$20,736	\$24,800	\$23,100
Total Softball - Tournaments	\$27,372	\$20,736	\$24,800	\$23,100
Softball - Girls				
Personnel	\$12,467	\$10,595	\$13,750	\$12,250
Operations	\$32,753	\$41,859	\$40,500	\$44,200
Total Softball - Girls	\$45,220	\$52,454	\$54,250	\$56,450
Volleyball - Youth				
Personnel	\$596	\$1,175	\$860	\$860
Operations	\$498	\$676	\$1,500	\$1,500
Total Volleyball - Youth	\$1,093	\$1,850	\$2,360	\$2,360
T-Ball - Adapted				
Personnel	\$139	\$129	\$207	\$207
Operations	\$577	\$646	\$650	\$675
Total T-Ball - Adapted	\$716	\$775	\$857	\$882
Tennis				
Personnel	\$6,730	\$4,888	\$6,885	\$5,785
Operations	\$620	\$1,037	\$1,200	\$1,150
Total Tennis	\$7,350	\$5,925	\$8,085	\$6,935
Summer Youth Parks				
Personnel	\$11,142	-\$73	-	-
Operations	\$620	-	-	-
Total Summer Youth Parks	\$11,762	-\$73	-	-
T-Ball / Coach Pitch / Machine Pitch				
Personnel	\$960	\$568	\$1,270	\$870
Operations	\$10,300	\$9,686	\$12,000	\$11,000
Total T-Ball / Coach Pitch / Machine Pitch	\$11,260	\$10,254	\$13,270	\$11,870
Track				

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$3,086	\$2,790	\$3,210	\$3,210
Operations	\$1,407	\$1,643	\$2,800	\$2,800
Total Track	\$4,494	\$4,433	\$6,010	\$6,010
Flag Football - Youth				
Personnel	\$5,571	\$5,733	\$6,300	\$5,800
Operations	\$4,479	\$5,445	\$5,500	\$5,000
Total Flag Football - Youth	\$10,050	\$11,178	\$11,800	\$10,800
Wrestling - Youth				
Operations	\$738	\$1,332	\$1,800	\$2,300
Total Wrestling - Youth	\$738	\$1,332	\$1,800	\$2,300
Softball - Adult Fall				
Personnel	\$6,214	-	-	-
Total Softball - Adult Fall	\$6,214	-	-	-
Volleyball - Adult				
Personnel	\$8,154	\$7,580	\$8,380	\$7,880
Operations	\$1,069	\$3,759	\$1,800	\$4,300
Total Volleyball - Adult	\$9,224	\$11,339	\$10,180	\$12,180
Basketball - Youth				
Personnel	\$20,197	\$26,196	\$23,200	\$26,200
Operations	\$20,029	\$24,959	\$26,500	\$26,500
Total Basketball - Youth	\$40,227	\$51,155	\$49,700	\$52,700
Sports Camps				
Personnel	\$5,354	-\$66	-	-
Operations	\$5,405	-	-	-
Total Sports Camps	\$10,759	-\$66	-	-
Basketball - Adult				
Personnel	\$39,691	\$53,653	\$52,150	\$56,150
Operations	\$9,038	\$12,168	\$14,500	\$14,500
Total Basketball - Adult	\$48,729	\$65,821	\$66,650	\$70,650
Pickleball				
Personnel	\$3,847	\$428	-	-
Operations	\$2,205	-	-	-
Total Pickleball	\$6,052	\$428	-	-
Racquetball Program				
Personnel	\$3,483	\$3,254	\$2,100	\$2,100
Operations	\$1,332	\$1,104	\$200	\$200
Total Racquetball Program	\$4,815	\$4,358	\$2,300	\$2,300
Fishing - Youth				
Operations	\$139	\$175	\$150	\$175
Total Fishing - Youth	\$139	\$175	\$150	\$175
Sports Facilities				
Personnel	\$69,002	\$51,549	\$220,537	\$365,485
Operations	\$18,714	\$87,277	\$158,210	\$156,127
Capital	-	\$45,760	-	-
Total Sports Facilities	\$87,716	\$184,586	\$378,747	\$521,612
SportsFest				
Operations	\$693	\$19	-	-
Total SportsFest	\$693	\$19	-	-
Total Expenditures	\$5,682,164	\$6,250,531	\$6,320,505	\$6,508,918

Library Services

The Orem Public Library is a full-service, single branch library supporting community members of all ages in their lifelong learning efforts through its extensive collection of materials, reference and advisory services, computer and printing access, a makerspace creative lab, cultural programs for patrons and touring art exhibits.

Collection

The Library has a collection of nearly 600,000 offerings in four distinct collections: Adult/Teen, Children, Media, and E-materials. The Adults/Teen collection includes a large reference section, current and classical fiction, large print items, periodicals and a variety of pamphlets and maps. The Children's collection is one of the largest in the State of Utah, featuring; board books, picture books, read-alongs, and both fiction and non-fiction titles in intermediate and junior areas. The Media collection includes contemporary films, old-time favorites, silent and foreign films, and television series media. A wide array of music and books on CD are also available. The E-materials collection includes: e-books, e-audiobooks, e-magazines, and streaming video.

Programming

The Orem Public Library is known for its robust programming schedule offering many options for families and age-specific programs like laptime, storytime, tween scene, and many different activities for teens. While the majority of in-person programming was on hiatus during the pandemic, staff offered virtual programming including storytimes, summer reading segments, an online series for Orem Reads, and a variety of Christmas concerts. In-person highlights during the pandemic included outdoor movies, concerts, and car parades.

Library Hall

In March of 2021, the City of Orem opened a new cultural arts facility known as Library Hall on the City Center campus. The Hall offers three main spaces for programming: a 500-seat auditorium, a classroom/meeting space, and a spacious lobby that functions as both an event space and an art gallery.

Makerspace

The Library's Makerspace functions as a creative lab for many different interests and features programs, equipment, and tools for project creation. Some of the items available for use or checkout include: 3-D printers, Mac computers with graphic design and editing software, a sound booth, keyboards, editing programs for music, GoPro cameras, film cameras, sewing equipment, and much more..

Environment

The Library offers several study-space areas as well as seven study rooms. The Library also has a Kid Zone area for our youngest patrons which features a puppet theater and stage, sensory/activity panels, a book nook, and kid-friendly shelving and seating.

Technology

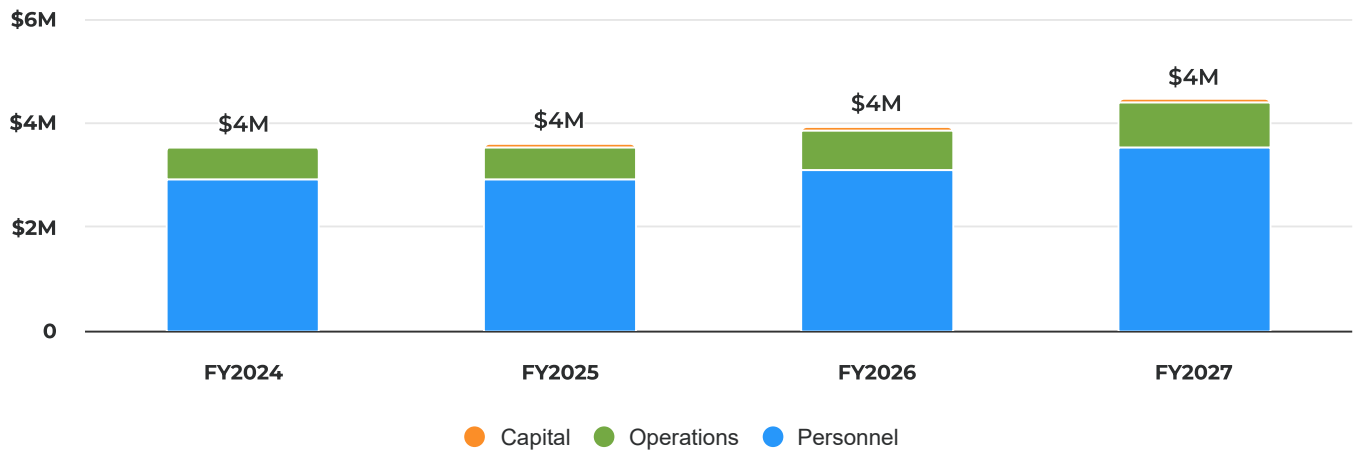
Over the course of the last year, the Library has replaced the Radio Frequency Identification (RFID) gates at both the main and south entrances as well as upgrading several self-checkout stations. To improve patron services during the pandemic, the Library increased the ability for patrons to put items on hold for grab-and-go service.

The Library department includes the following divisions:

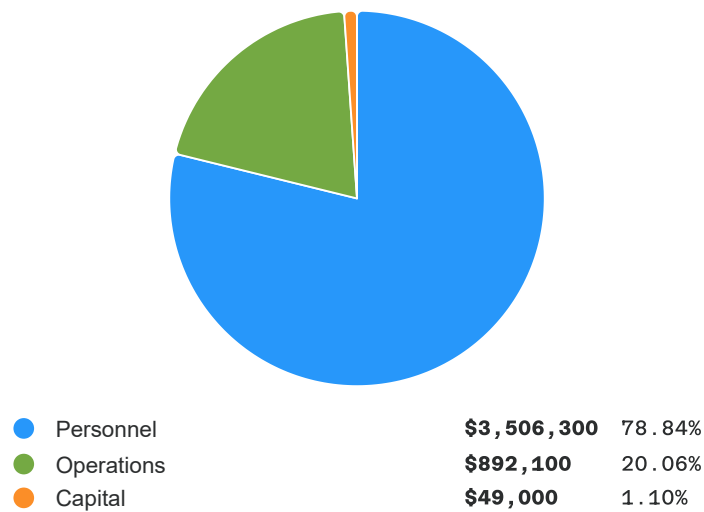
- Library Administration
- Access Services
- Reference Collection
- Library Hall

Expenditures by Category

Historical Expenditures by Category



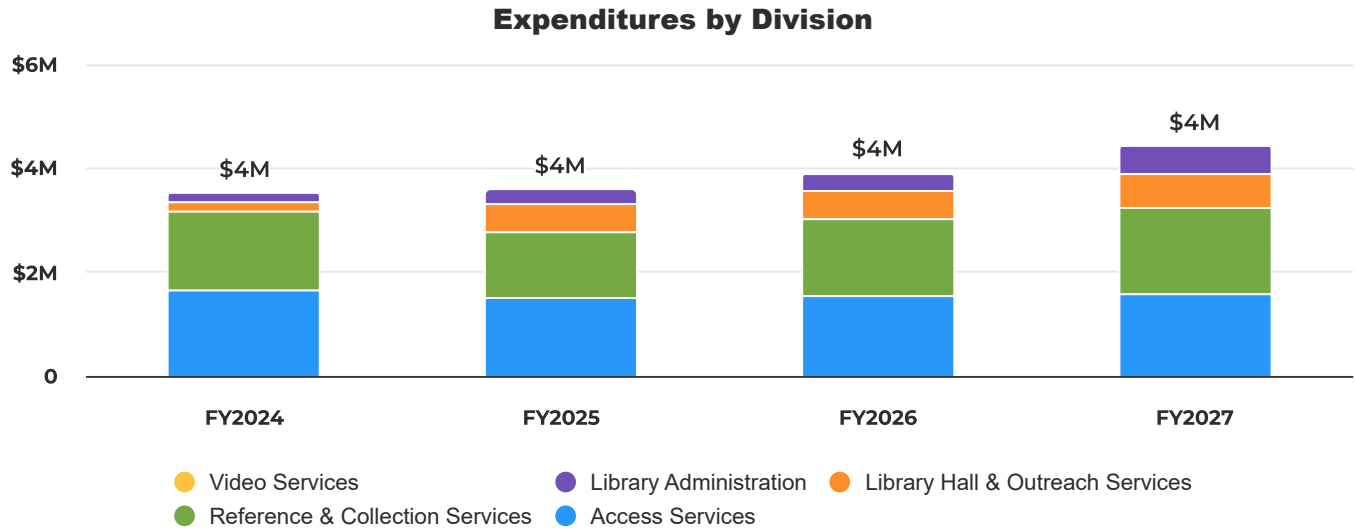
FY27 Expenditures by Category



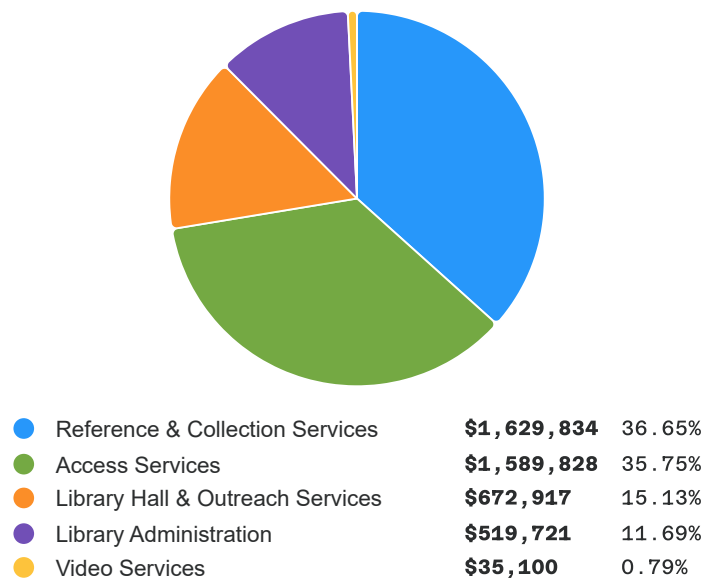
Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$2,914,209	\$2,925,477	\$3,101,416	\$3,506,300
Operations	\$598,138	\$603,431	\$755,020	\$892,100
Capital	\$43,105	\$82,255	\$73,000	\$49,000
Total Expenditures	\$3,555,451	\$3,611,163	\$3,929,436	\$4,447,400

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Library Administration				
Personnel	\$102,880	\$108,506	\$124,657	\$304,671
Operations	\$70,711	\$100,188	\$149,750	\$166,050
Capital	-	\$82,255	\$73,000	\$49,000
Total Library Administration	\$173,591	\$290,950	\$347,407	\$519,721
Access Services				
Personnel	\$1,150,894	\$1,069,101	\$1,019,801	\$1,031,728
Operations	\$446,637	\$418,565	\$505,370	\$558,100
Capital	\$34,886	-	-	-
Total Access Services	\$1,632,417	\$1,487,666	\$1,525,171	\$1,589,828
Reference & Collection Services				

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$1,471,316	\$1,222,686	\$1,447,254	\$1,580,684
Operations	\$43,387	\$38,374	\$50,900	\$49,150
Capital	\$8,218	-	-	-
Total Reference & Collection Services	\$1,522,921	\$1,261,060	\$1,498,154	\$1,629,834
Video Services				
Operations	\$37,312	\$25,773	\$34,000	\$35,100
Total Video Services	\$37,312	\$25,773	\$34,000	\$35,100
Library Hall & Outreach Services				
Personnel	\$189,119	\$525,183	\$509,704	\$589,217
Operations	\$90	\$20,532	\$15,000	\$83,700
Total Library Hall & Outreach Services	\$189,209	\$545,715	\$524,704	\$672,917
Total Expenditures	\$3,555,451	\$3,611,163	\$3,929,436	\$4,447,400

Non-Departmental

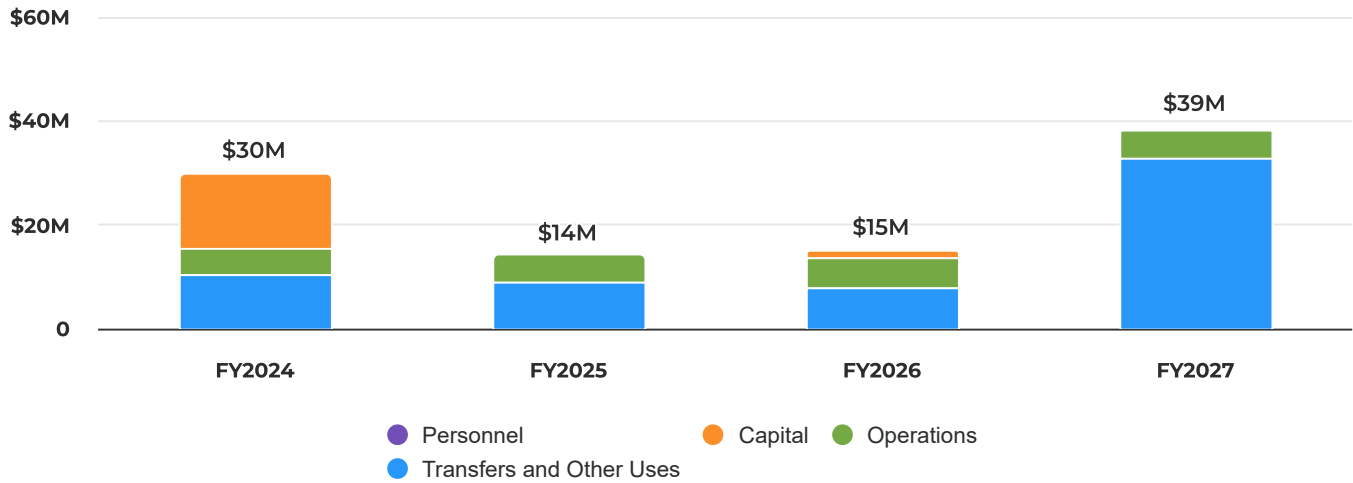
The Non-Departmental division accounts for City-wide financial obligations that are not tied to a specific operating department. These General Fund accounts are used for expenditures that are not easily assigned to any operating department (e.g., retiree benefits, inter-fund charges for insurance and information technology services), inter-fund transfers, and the Mayor/City Council's and City Manager's contingency funds.

One of the key responsibilities managed in this division is the City's pledge to UTOPIA Fiber, a regional, open-access fiber-optic network that enhances high-speed internet access for Orem residents and businesses. The City's annual financial pledge supports the debt service associated with UTOPIA's infrastructure expansion, reflecting Orem's long-term commitment to digital connectivity and economic competitiveness.

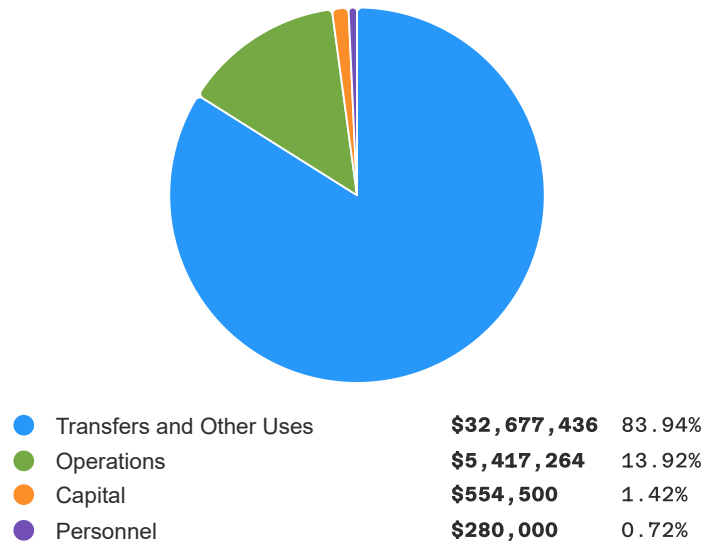
Additionally, the Non-Departmental division served as the primary holding account for one-time federal COVID-19 relief funds, including American Rescue Plan Act (ARPA) allocations during FY 2024. These funds were used for strategic, nonrecurring investments in infrastructure, public health response, and community support. As these federal relief programs have concluded, all future year's budgets will not include ARPA or COVID-related revenues or expenditures, resulting in a return to baseline funding levels within this division. This shift underscores the importance of long-term financial sustainability as temporary funding sources expire.

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category

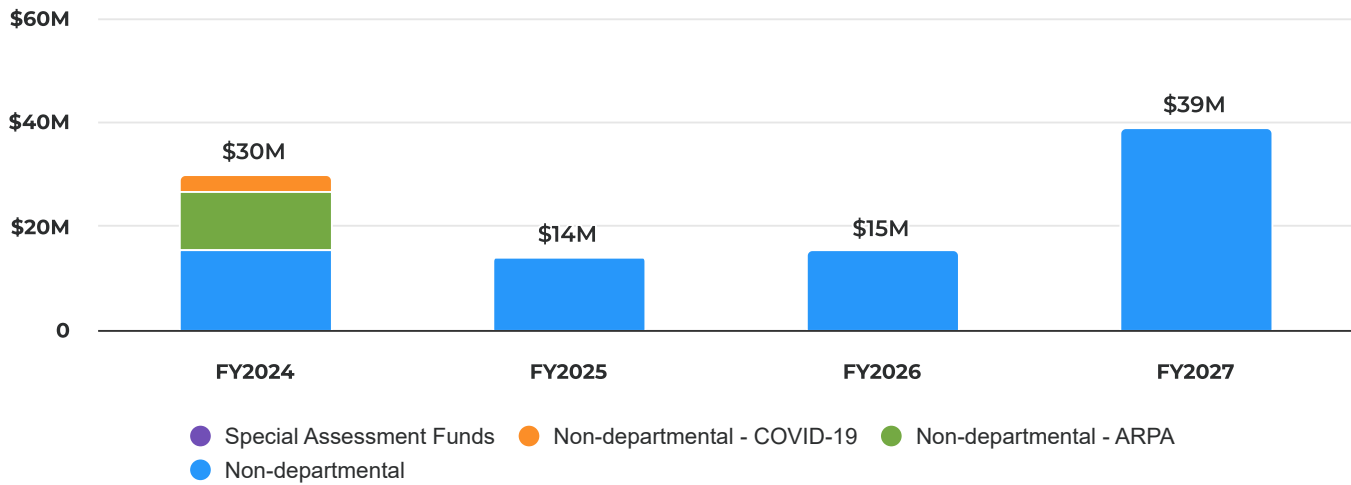


Expenditures by Category

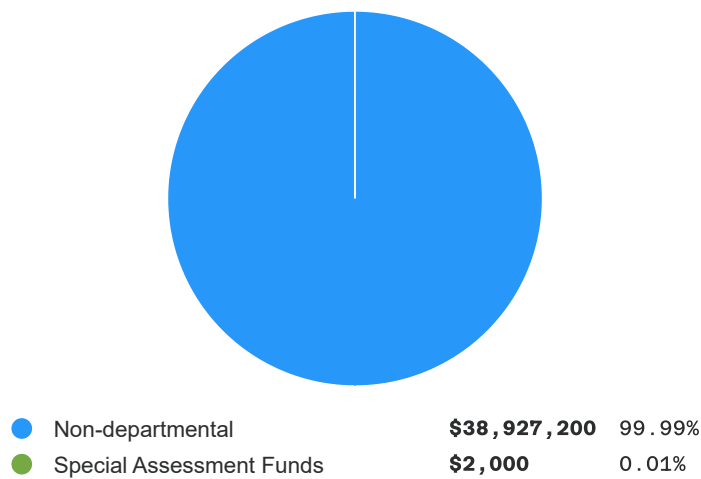
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$161,849	\$12,851	\$200,000	\$280,000
Operations	\$5,132,178	\$5,212,387	\$5,759,311	\$5,417,264
Capital	\$14,370,212	\$38,464	\$1,632,350	\$554,500
Transfers and Other Uses	\$10,296,114	\$8,896,083	\$7,722,234	\$32,677,436
Total Expenditures	\$29,960,353	\$14,159,786	\$15,313,895	\$38,929,200

Expenditures by Division

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Special Assessment Funds				
Operations	\$4,832	\$4,420	\$2,000	\$2,000
Total Special Assessment Funds	\$4,832	\$4,420	\$2,000	\$2,000
Non-departmental				
Personnel	\$161,849	\$12,851	\$200,000	\$280,000
Operations	\$4,879,766	\$5,010,931	\$5,757,311	\$5,415,264
Capital	-	-	\$1,632,350	\$554,500
Transfers and Other Uses	\$10,296,114	\$8,896,083	\$7,722,234	\$32,677,436
Total Non-departmental	\$15,337,729	\$13,919,865	\$15,311,895	\$38,927,200
Non-departmental - COVID-19				
Capital	\$3,211,674	\$27,267	-	-
Total Non-departmental - COVID-19	\$3,211,674	\$27,267	-	-
Non-departmental - ARPA				
Operations	\$247,579	\$197,036	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Capital	\$11,158,538	\$11,197	-	-
Total Non-departmental - ARPA	\$11,406,117	\$208,233	-	-
Total Expenditures	\$29,960,353	\$14,159,786	\$15,313,895	\$38,929,200

ROAD FUND

Road Fund

Fund Classification

The Road Fund is classified as a governmental fund, specifically as a special revenue fund. Special revenue funds are used to account for revenues that are legally restricted or committed to specific purposes. In this case, the Road Fund is used to account for state-distributed roadway funds that are legally restricted to street maintenance and transportation-related expenditures under Utah State Code.

Purpose of the Fund

The Road Fund accounts for the City of Orem's share of Class B & C Road Funds, which are generated through state fuel taxes and administered by the Utah Department of Transportation (UDOT). These funds may only be used on certain street and highway expenditures, including construction, reconstruction, and maintenance.

Orem has established a local policy to use these funds exclusively for major street maintenance rather than bonding for road projects. This approach prioritizes sustainable reinvestment into the City's existing roadway infrastructure and aims to preserve street conditions citywide.

Common maintenance activities supported by this fund include:

- Crack sealing
- Slurry sealing
- Micro surfacing
- Asphalt overlays

These techniques represent cost-effective strategies for extending pavement life and minimizing the need for major reconstruction.

Pavement Management Program

The City utilizes a Pavement Management Program (PMP) to guide funding decisions. This system includes:

- Routine inspections of all City streets at least once every three years
- Condition assessments using an Overall Condition Index (OCI)
- Data analysis and prioritization using pavement management software

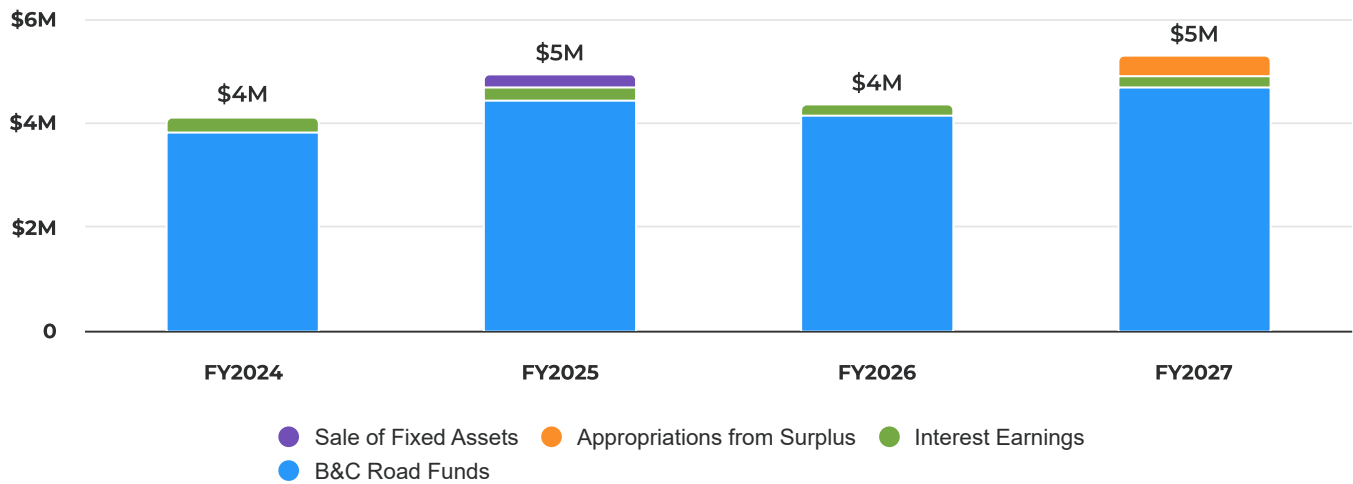
This program helps ensure that resources are applied where they will yield the highest long-term benefit for Orem's road system.

Budgetary Treatment

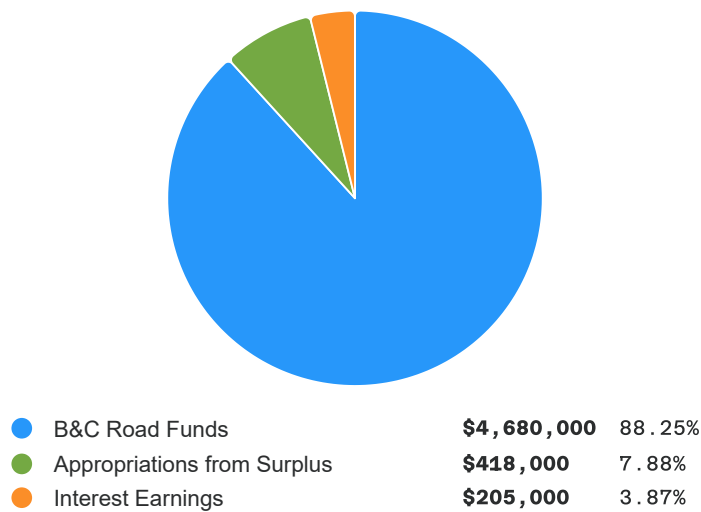
The Road Fund is presented as a distinct budgetary fund for planning and control purposes. However, for financial reporting purposes in the Annual Comprehensive Financial Report (ACFR), the Road Fund is combined with the General Fund, in accordance with applicable accounting standards. This setup provides transparency in budgeting while preserving alignment with formal reporting requirements.

Revenue Source

Historical and Budgeted Revenue by Revenue Source



FY27 Revenues by Revenue Source

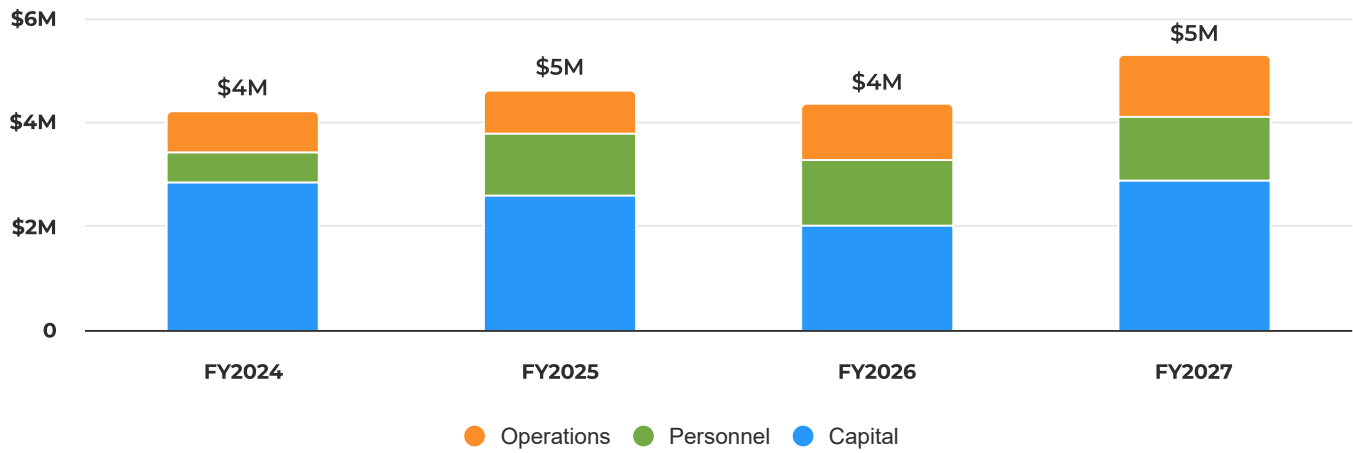


Revenues by Revenue Source

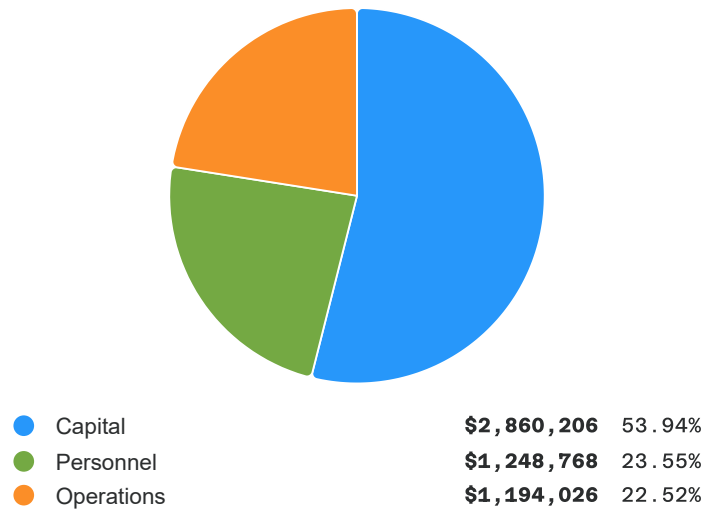
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
B&C Road Funds	\$3,830,153	\$4,435,093	\$4,150,000	\$4,680,000
Interest Earnings	\$287,451	\$252,096	\$200,000	\$205,000
Sale of Fixed Assets	-	\$244,800	-	-
Appropriations from Surplus	-	-	-	\$418,000
Total Revenues	\$4,117,604	\$4,931,989	\$4,350,000	\$5,303,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$596,694	\$1,198,243	\$1,291,025	\$1,248,768
Operations	\$796,590	\$842,449	\$1,068,033	\$1,194,026
Capital	\$2,825,169	\$2,577,886	\$1,990,942	\$2,860,206
Total Expenditures	\$4,218,453	\$4,618,577	\$4,350,000	\$5,303,000

CARE TAX FUND

CARE Tax Fund

Fund Classification

The CARE Tax Fund is classified as a governmental fund, and more specifically, as a special revenue fund. Special revenue funds are used to account for revenue sources that are legally restricted or committed to specific purposes. In this case, the CARE Tax Fund is restricted by state law and voter authorization for cultural and recreational purposes.

Purpose of the Fund

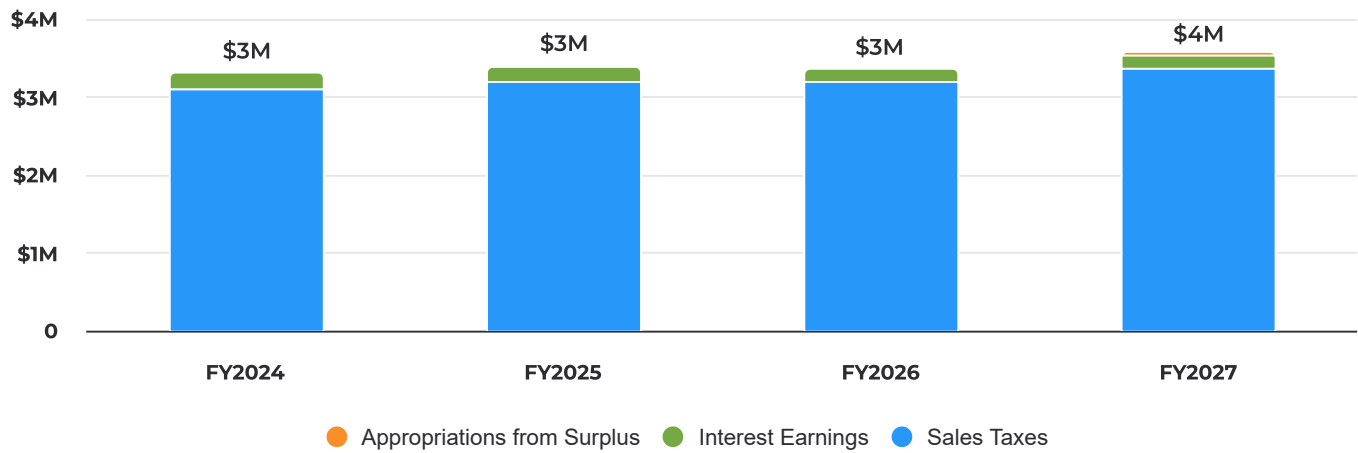
The CARE (Cultural Arts and Recreation Enrichment) Tax Fund accounts for revenues generated from a 0.1% local option sales and use tax approved by Orem voters. The tax is authorized under Utah Code §59-12-1402 and must be renewed by voters every 10 years. The revenue is dedicated to enhancing the community's quality of life by supporting:

- Local arts organizations, cultural programming, and nonprofit groups
- Recreational facilities and programs, including parks, events, and equipment
- Capital improvements related to cultural and recreational infrastructure
- Operational support for eligible arts and recreation entities

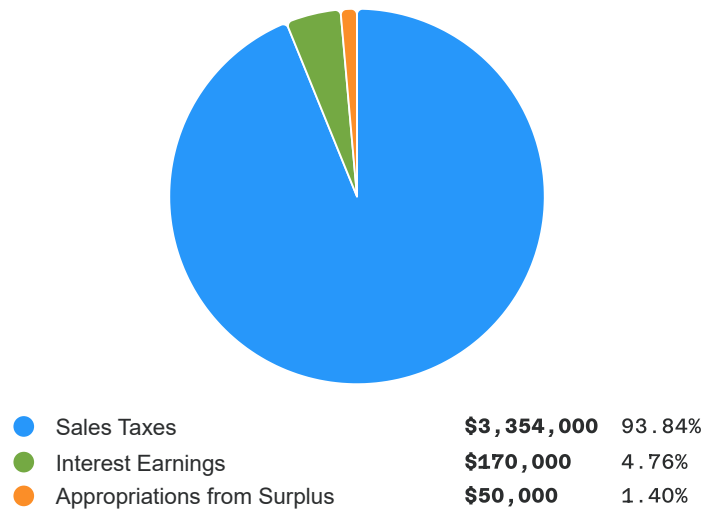
The fund is allocated through a structured application and review process, including recommendations by a citizen advisory commission and final approval by the City Council.

Revenue Source

Historical and Budgeted Revenue by Revenue Source



FY27 Revenues by Revenue Source

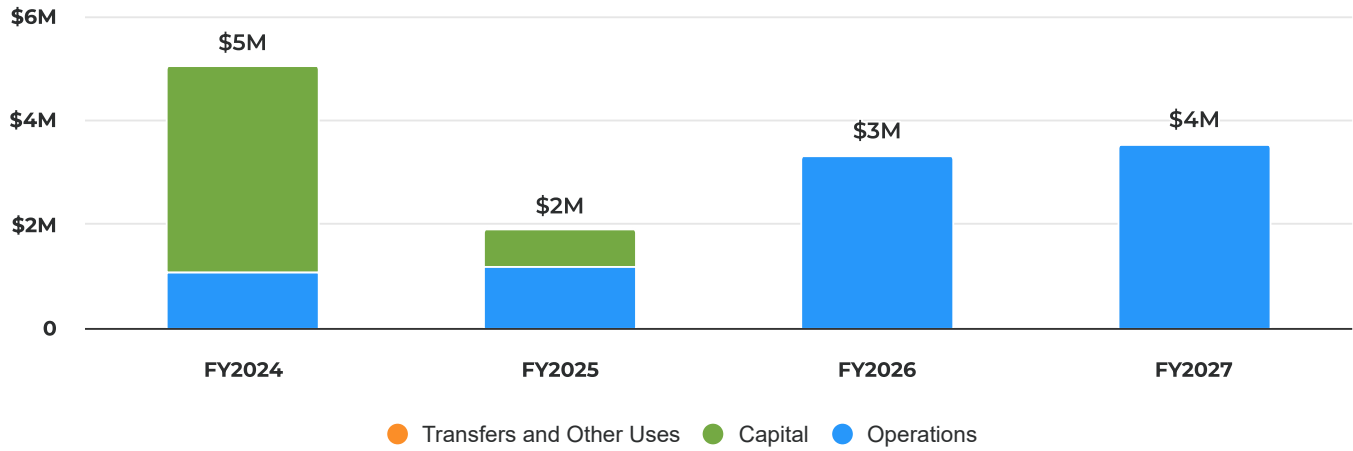


Revenues by Revenue Source

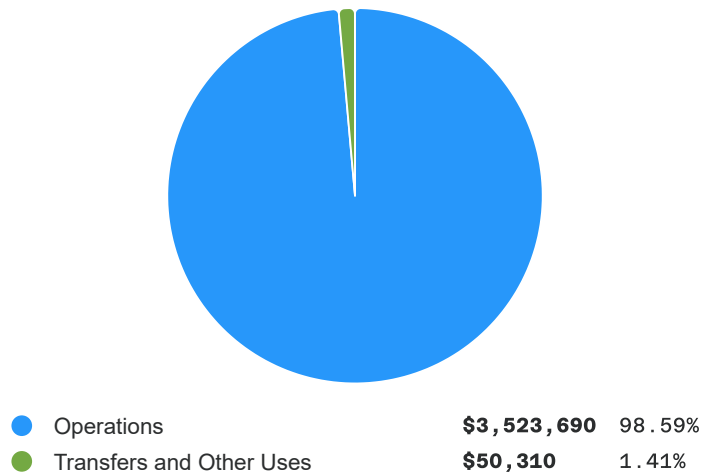
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Sales Taxes	\$3,098,053	\$3,193,092	\$3,200,000	\$3,354,000
Interest Earnings	\$210,814	\$193,897	\$150,000	\$170,000
Appropriations from Surplus	-	-	-	\$50,000
Total Revenues	\$3,308,866	\$3,386,989	\$3,350,000	\$3,574,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$1,057,085	\$1,188,550	\$3,302,750	\$3,523,690
Capital	\$3,979,017	\$702,503	-	-
Transfers and Other Uses	\$38,593	\$41,104	\$47,250	\$50,310
Total Expenditures	\$5,074,695	\$1,932,157	\$3,350,000	\$3,574,000

TELECOMMUNICATIONS BILLING FUND

Telecommunications Billing Fund

Fund Classification

The Telecommunications Billing Fund is classified as a special revenue fund. This fund is used to account for activities that provide services to other parts of the organization or facilitate specific administrative processes, typically on a cost-reimbursement basis.

Purpose of the Fund

The Telecommunications Billing Fund accounts for the billing and collection activities associated with Contracted Utility Enhancement (CUE) Agreements, which enable the installation of fiber-optic infrastructure to individual homes within the City of Orem.

This fund ensures accurate and timely administration of long-term contractual obligations tied to enhanced utility infrastructure, helping to expand access to high-speed internet services for participating residents. The services provided through this fund are administered by the Finance Department, specifically within the Accounting Division.

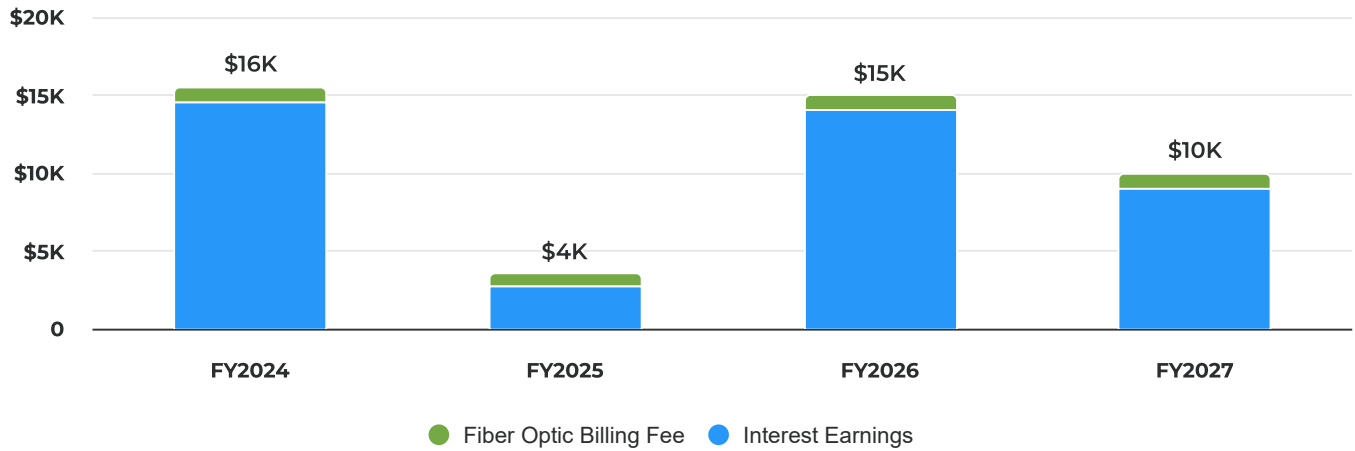
Key functions of the fund include:

- Monthly billing and payment processing for active CUE contracts
- Account maintenance and reconciliation
- Customer support related to CUE billing inquiries
- Coordination with service providers and developers

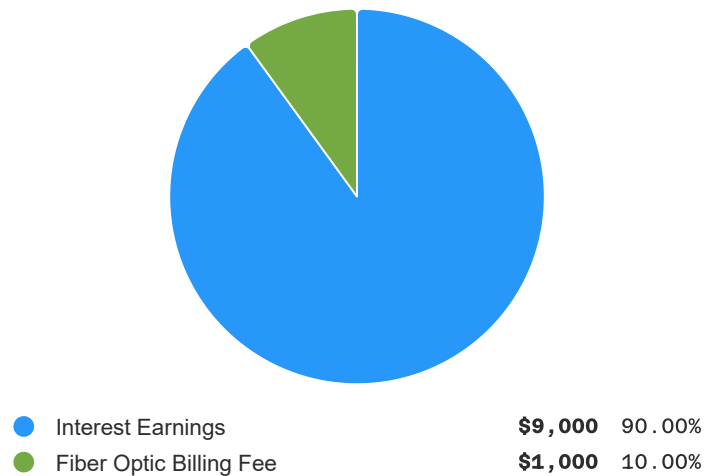
Since the program's inception in July 2012, the fund has managed billing for over 300 agreements and currently serves more than 60 active accounts.

Revenue Source

Historical and Budgeted Revenue by Revenue Source



FY27 Revenues by Revenue Source

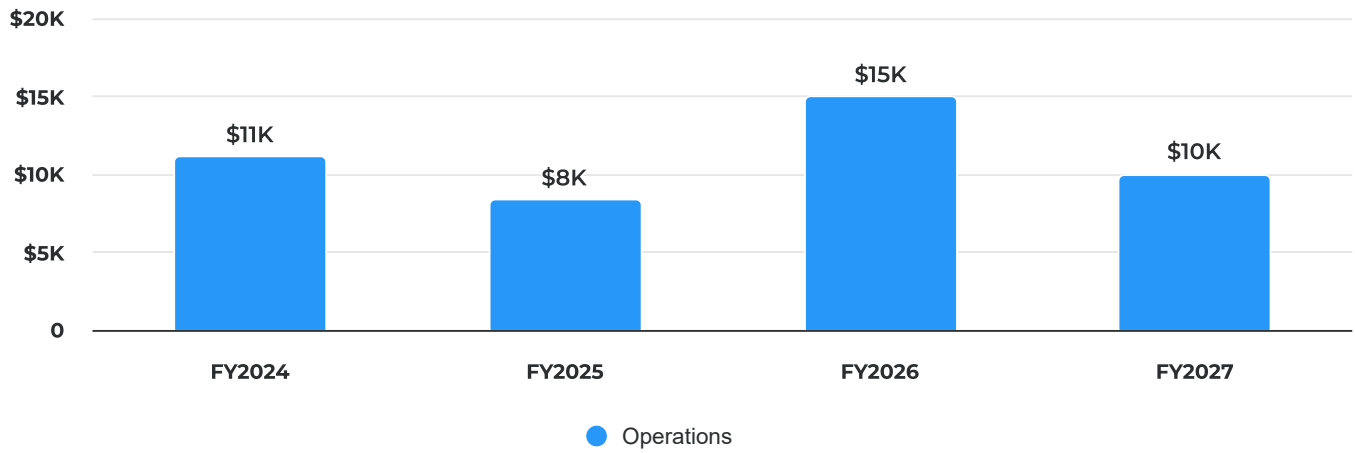


Revenues by Revenue Source

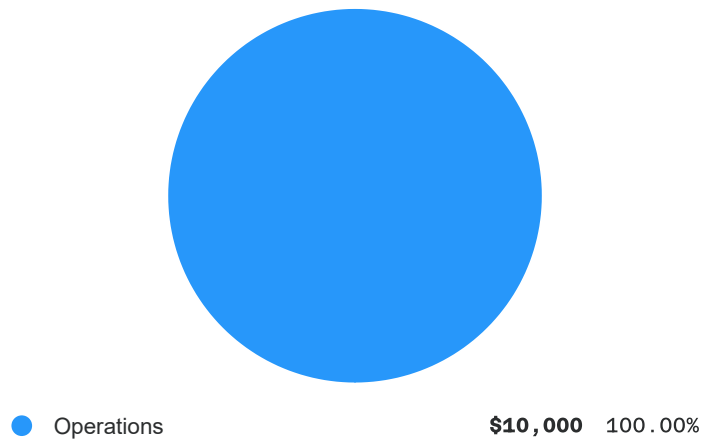
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Fiber Optic Billing Fee	\$1,053	\$787	\$1,000	\$1,000
Interest Earnings	\$14,463	\$2,743	\$14,000	\$9,000
Total Revenues	\$15,517	\$3,530	\$15,000	\$10,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$11,121	\$8,346	\$15,000	\$10,000
Total Expenditures	\$11,121	\$8,346	\$15,000	\$10,000

TRANSPORTATION SALES TAX

Transportation Sales Tax

Fund Classification

The Transportation Sales Tax Fund is classified as a governmental fund, specifically a special revenue fund. Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for designated purposes. In this case, the fund is restricted to transportation-related uses as outlined in the Utah State Code.

Purpose of the Fund

The Transportation Sales Tax Fund accounts for revenues and expenditures related to local option transportation sales taxes collected on the sale of goods and certain services within the City of Orem. These revenues are authorized by state legislation and are distributed to the City for use on qualified transportation infrastructure projects.

Legislative Background

- Senate Bill 136 (2018) authorized counties to impose a 0.25% local option transportation sales tax, which is distributed as follows:
 - 0.10% to the City of Orem
 - 0.05% to Utah County
 - 0.10% to the Utah Transit Authority (UTA)
- Senate Bill 260 (2023) authorized an additional 0.20% "public transit" sales tax, allocated as follows:
 - 0.05% to the City of Orem
 - 0.05% to Utah County
 - 0.10% to the Utah Transit Authority (UTA)

All funds are administered by the Utah State Tax Commission and must be used in accordance with Utah Code §§59-12-2219.13 and 59-12-2212.2, which define eligible transportation expenditures.

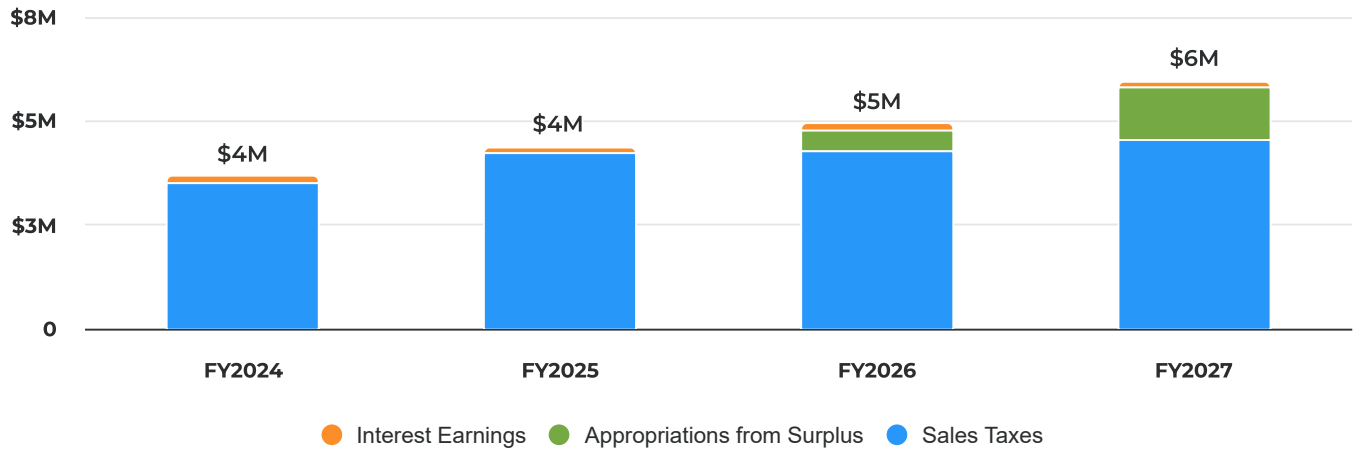
Eligible Uses

Permissible uses of these funds include:

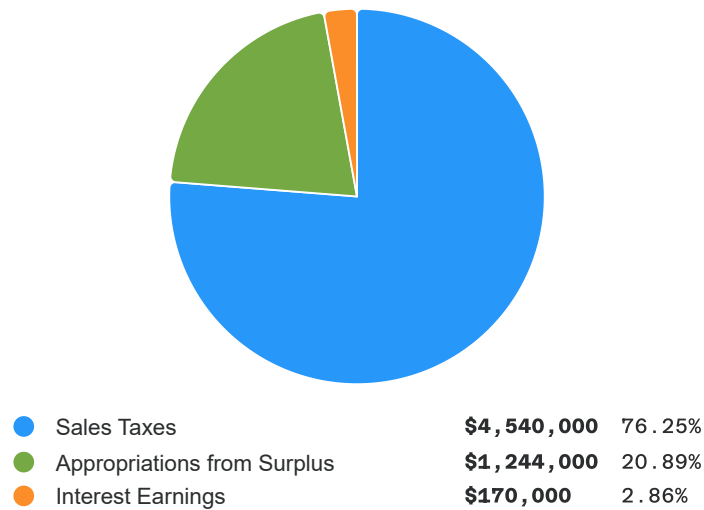
- Roadway and street improvements
- Sidewalks, curb and gutter enhancements
- Traffic signals and safety features
- Street lighting
- Multi-use trails and pedestrian infrastructure
- Transportation infrastructure that connects an origin and destination for non-motorized vehicles

Revenue Source

Historical and Budgeted Revenue by Revenue Source



FY27 Revenues by Revenue Source

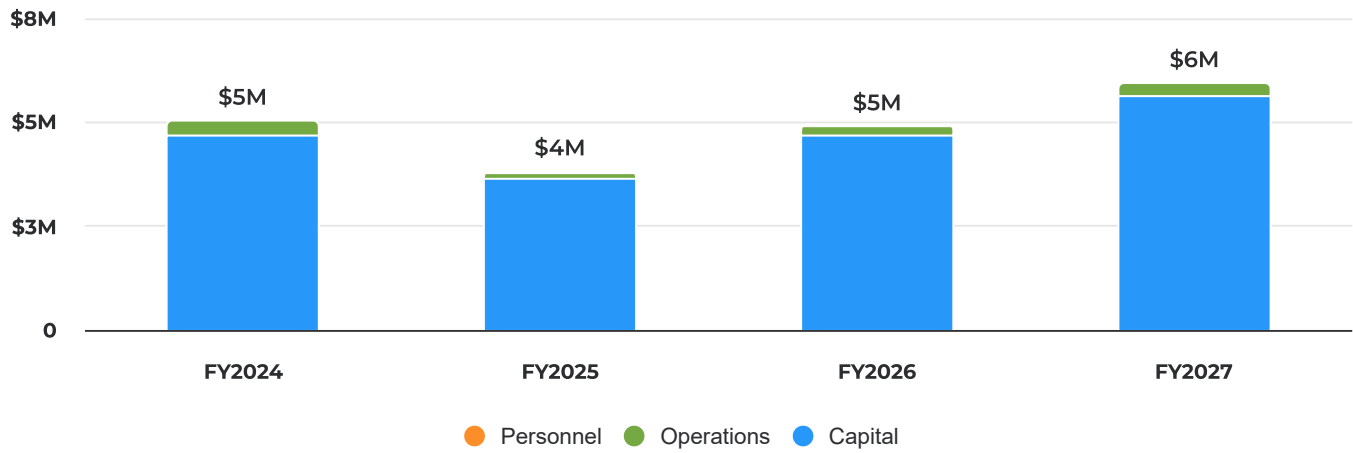


Revenues by Revenue Source

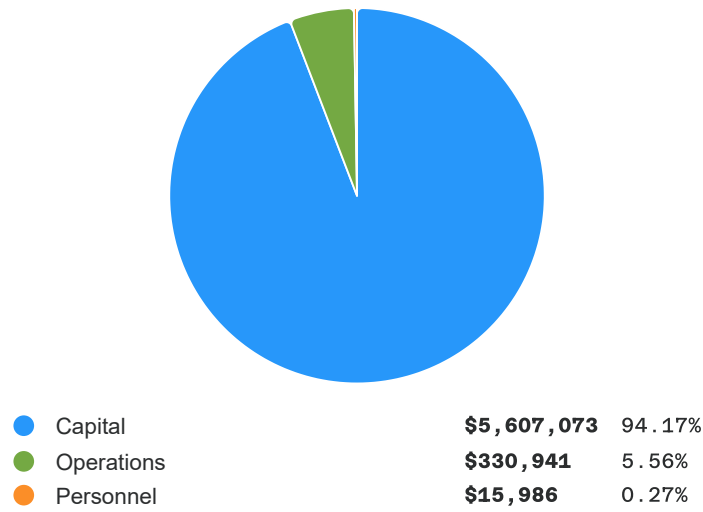
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Sales Taxes	\$3,486,716	\$4,205,803	\$4,280,000	\$4,540,000
Interest Earnings	\$181,812	\$168,695	\$150,000	\$170,000
Appropriations from Surplus	-	-	\$500,000	\$1,244,000
Total Revenues	\$3,668,528	\$4,374,498	\$4,930,000	\$5,954,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$27,023	\$27,913	\$15,986	\$15,986
Operations	\$341,547	\$134,775	\$255,016	\$330,941
Capital	\$4,676,820	\$3,656,250	\$4,658,998	\$5,607,073
Total Expenditures	\$5,045,391	\$3,818,937	\$4,930,000	\$5,954,000

DEVELOPMENT FEES FUND

Development Fees Fund

Fund Classification

The Development Fees Fund is classified as a governmental fund, and more specifically as a special revenue fund. Special revenue funds are used to account for revenues that are legally restricted or committed to specific purposes. In this case, the fund is used to track development-related revenues and associated regulatory costs to ensure compliance with Utah State law.

Purpose of the Fund

The Development Fees Fund was established in FY 2023–2024 in response to updated Utah State Auditor reporting requirements. Its purpose is to provide transparency and budgetary control over fees collected for development-related activities, such as building permits, plan reviews, and inspections, and to ensure that those fees do not exceed the City’s reasonable costs of regulation, in accordance with:

- Utah Code §10-9a-510 (Municipalities)
- Utah Code §17-27a-509 (Counties)

These statutes limit the amount a governmental entity may charge in development fees to only what is necessary to cover the actual cost of providing regulatory services. This includes plan review, inspections, permit processing, and other related administrative efforts.

By creating a dedicated budgetary fund, the City of Orem ensures:

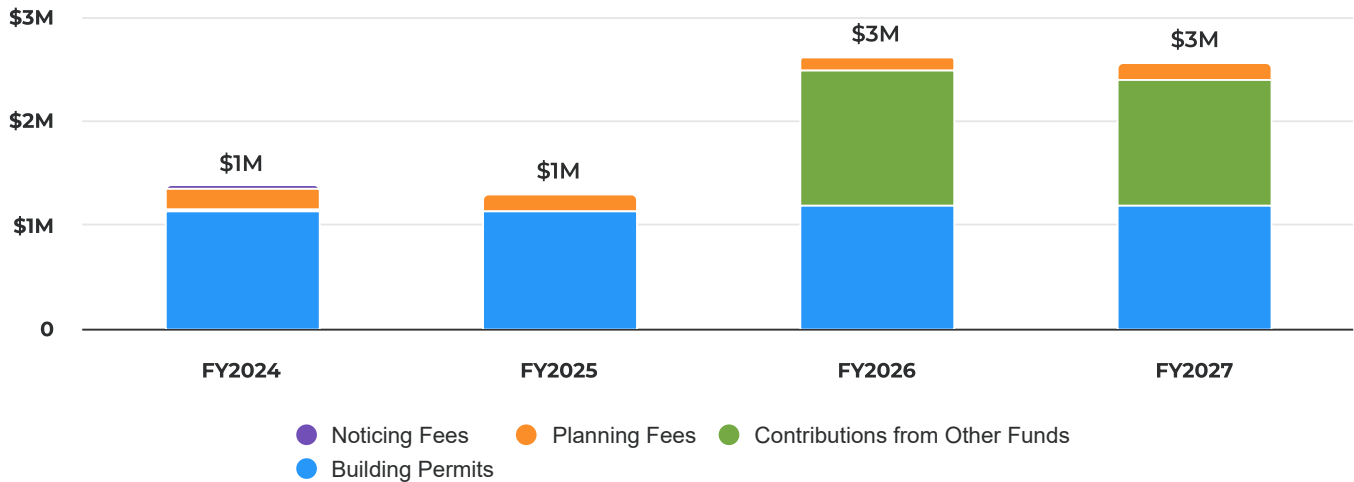
- Transparent tracking of fee-based revenues and associated expenditures
- Budgetary accountability for departments involved in the development review process
- Compliance with state-mandated cost-recovery requirements

Budgetary Treatment

Although presented as a separate fund for budgetary control and compliance monitoring, the Development Fees Fund is integrated with the General Fund for purposes of financial reporting in the City’s Annual Comprehensive Financial Report (ACFR). This structure balances detailed internal oversight with streamlined external reporting.

Revenue Source

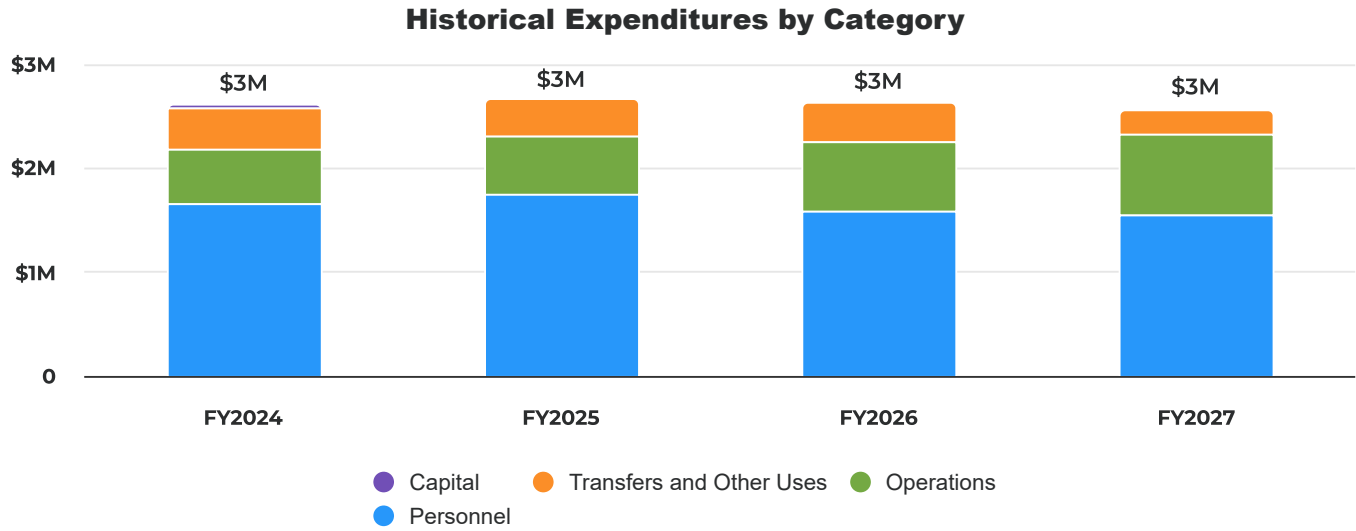
Historical and Budgeted Revenue by Revenue Source



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Building Permits				
Building Permits	\$709,376	\$745,954	\$800,000	\$800,000
Plan Check Fees	\$391,268	\$351,892	\$350,000	\$360,000
Building Reinspection Fees	\$13,270	\$16,669	\$15,000	\$15,000
Building Permits - Fast Track	\$4,445	\$4,155	\$5,000	\$7,000
Building Permits - SWPPP	\$6,030	\$4,341	\$5,000	\$6,000
Total Building Permits	\$1,124,389	\$1,123,011	\$1,175,000	\$1,188,000
Noticing Fees				
Fees - Legal Notices	\$4,154	\$3,006	\$3,000	\$3,000
Fees - Notices - Mailing Fees	\$5,117	\$1,674	\$2,000	\$2,000
Fees - Notices - Sign Replacement	\$13,396	\$1,631	\$2,000	\$2,000
Total Noticing Fees	\$22,667	\$6,311	\$7,000	\$7,000
Planning Fees				
Fees - Planning	\$196,654	\$167,096	\$125,000	\$150,000
Total Planning Fees	\$196,654	\$167,096	\$125,000	\$150,000
Contributions from Other Funds				
Cont From - Fund 10 - Dev Fees	-	-	\$1,313,789	\$1,215,000
Cont From - Fund 63 - Wrecked Vehicles	\$31,500	-	-	-
Total Contributions from Other Funds	\$31,500	-	\$1,313,789	\$1,215,000
Total Revenues	\$1,375,211	\$1,296,418	\$2,620,789	\$2,560,000

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$1,647,528	\$1,740,890	\$1,589,511	\$1,544,244
Operations	\$529,036	\$555,169	\$660,782	\$773,690
Capital	\$31,149	-	-	-
Transfers and Other Uses	\$403,294	\$368,540	\$370,496	\$242,066
Total Expenditures	\$2,611,008	\$2,664,599	\$2,620,789	\$2,560,000

PUBLIC SAFETY FUND

Public Safety Fund

The Public Safety Fund supports the critical services provided by the City's Police and Fire Departments, ensuring the protection of life, property, and community well-being. By consolidating these essential functions into a dedicated special revenue fund, the City enhances transparency, accountability, and long-term financial planning for public safety operations.

The Public Safety Fund includes the following departments:

- Police Department
- Fire Department

The Public Safety Fund serves as the financial framework for delivering comprehensive emergency response, law enforcement, and fire protection services to the residents of Orem. This structure allows for clearer alignment of resources with service demands while maintaining a strong focus on operational readiness and community safety.

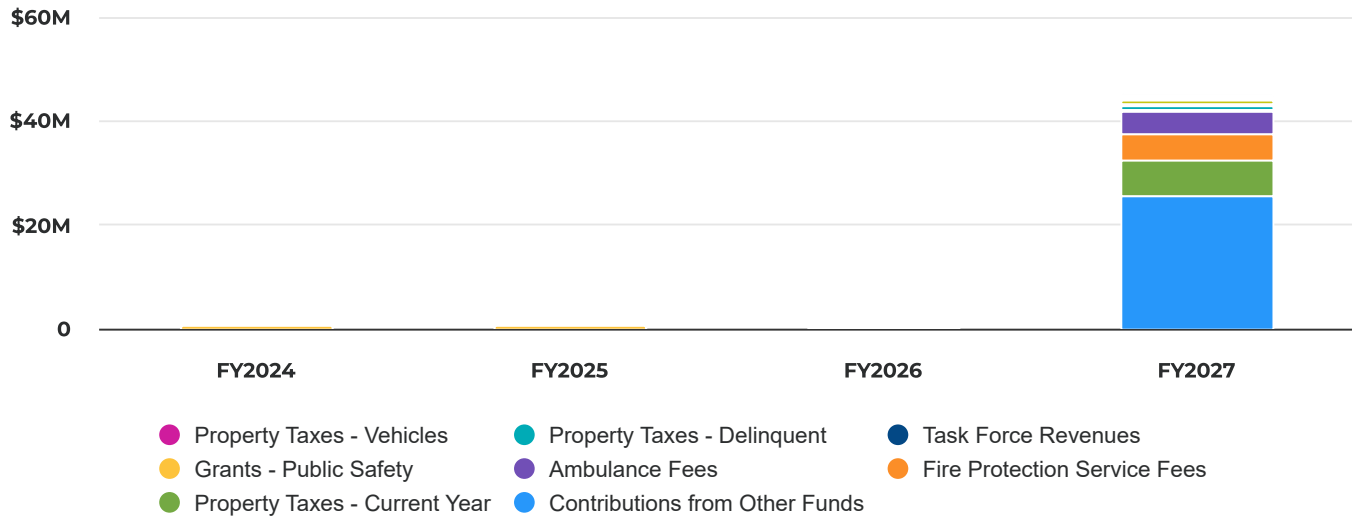
The Police Department is responsible for law enforcement, crime prevention, and community policing efforts. Through proactive engagement, investigative services, and patrol operations, the department works to maintain public order and build trust within the community.

The Fire Department provides fire suppression, emergency medical services, rescue operations, and fire prevention programs. With a focus on rapid response and professional service delivery, the department plays a vital role in safeguarding lives and minimizing property loss.

By establishing the Public Safety Fund, the City reinforces its commitment to prioritizing public safety services while ensuring fiscal sustainability and transparency. This approach supports ongoing investment in personnel, equipment, and training necessary to meet the evolving needs of the community.

Revenue Source

Historical and Budgeted Revenue by Revenue Source

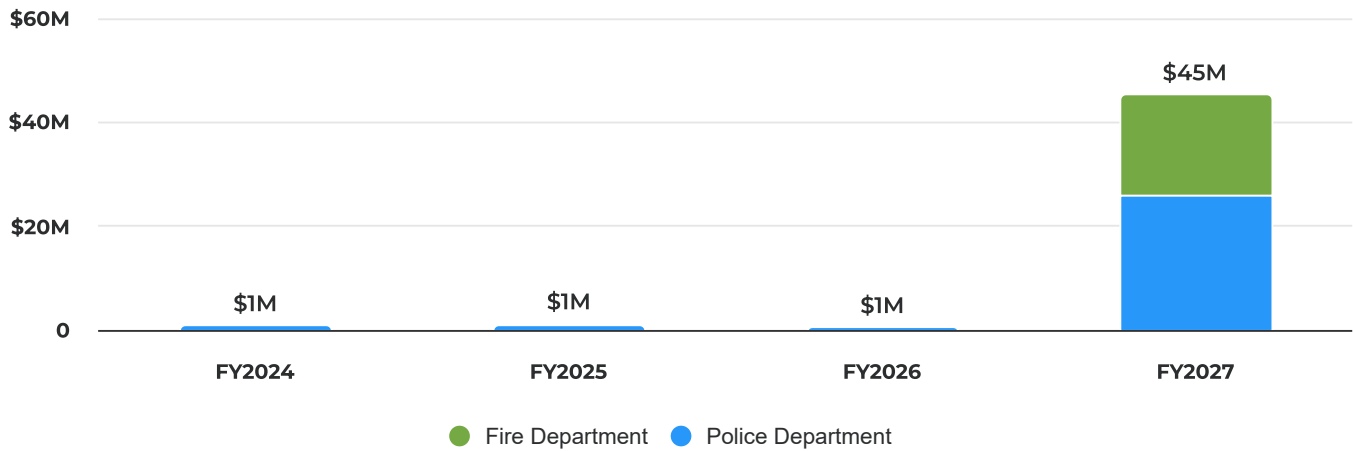


Revenues by Revenue Source

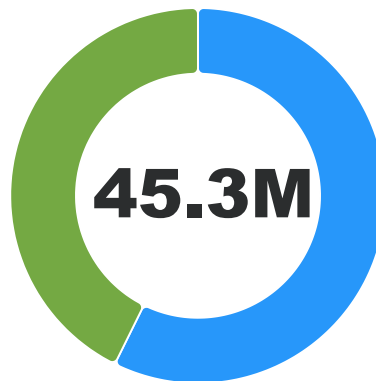
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY 2027 Tentative Budget
Property Taxes - Current Year	-	-	-	\$6,800,000
Property Taxes - Delinquent	-	-	-	\$570,000
Property Taxes - Vehicles	-	-	-	\$550,000
Property Taxes - Fee in Lieu	-	-	-	\$180,856
Grants - Public Safety	\$577,193	\$559,048	\$275,000	\$275,000
Grants - State / County	-	-	-	\$150,000
Administrative Charges	-	-	-	\$118,384
Public Safety Reports	-	-	-	\$100,000
Task Force Revenues	\$336,902	\$485,137	\$236,483	\$309,610
Fire Protection Service Fees	-	-	-	\$5,317,158
Ambulance Fees	-	-	-	\$4,135,000
Alpine School District Police Services	-	-	-	\$246,858
Public Safety Services	-	-	-	\$149,500
False Alarm Fines	-	-	-	\$10,000
Fire Inspection Fees	-	-	-	\$460,000
Fines - Alcohol	-	-	-	\$100
Fines - Nuisance Abatement	-	-	-	\$5,000
Fines - Parking Tickets	-	-	-	\$60,000
Sale of Fixed Assets	-	\$8,200	-	\$35,000
Contributions from Other Funds	-	-	-	\$25,410,587
Property Taxes - Tax Increase	-	-	-	\$450,000
Total Revenues	\$914,095	\$1,052,386	\$511,483	\$45,333,053

Expenditures by Function

Historical Expenditures by Function



FY27 Expenditures by Function



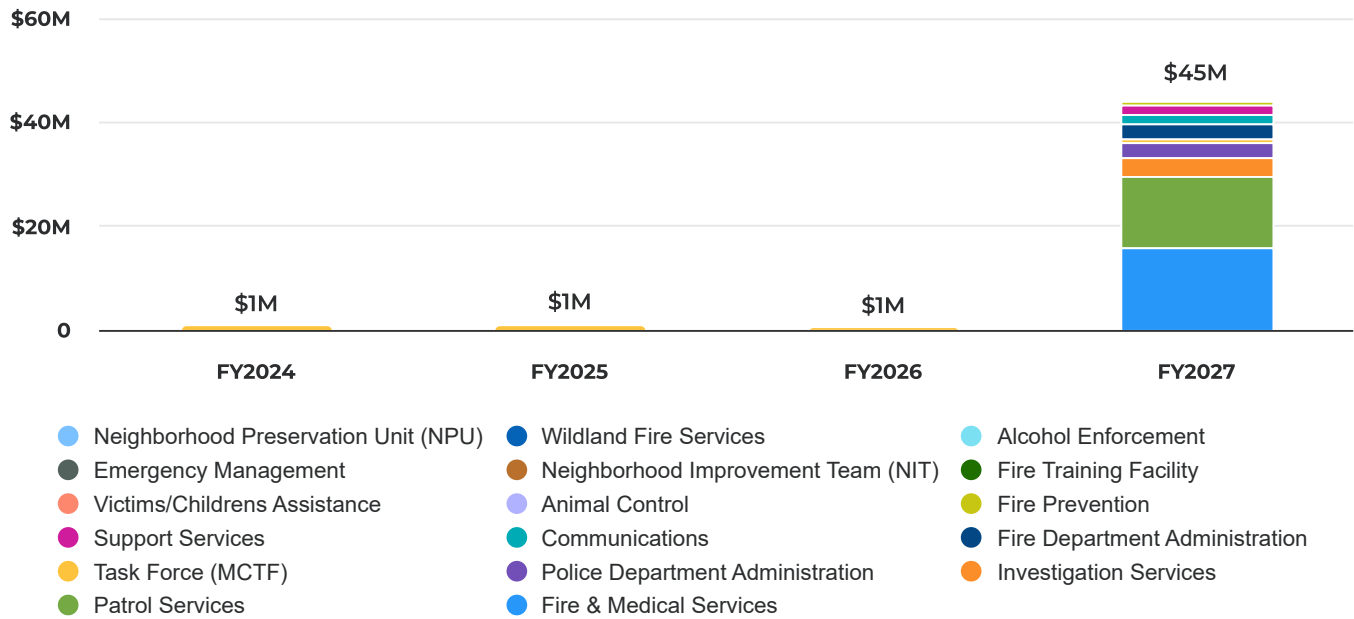
● Police Department	\$25,976,548	57.30%
● Fire Department	\$19,356,505	42.70%

Expenditures by Function

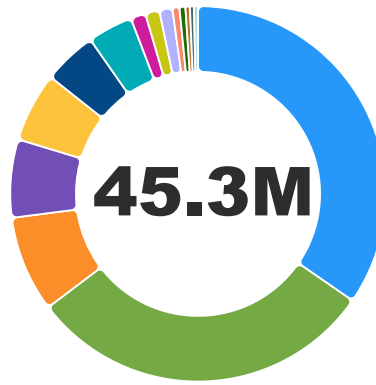
Category	FY 2026 Adopted Budget	FY 2027 Budgeted	FY 2026 Adopted Budget vs. FY 2027 Budgeted (% Change)
Police Department	\$511,483.00	\$25,976,547.95	4,978.67%
Fire Department	-	\$19,356,505.00	-
Total Expenditures	\$511,483.00	\$45,333,052.95	8,763.06%

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



● Fire & Medical Services	\$15,695,804	34.62%
● Patrol Services	\$13,623,583	30.05%
● Investigation Services	\$3,754,918	8.28%
● Police Department Administration	\$3,048,053	6.72%
● Fire Department Administration	\$2,714,715	5.99%
● Communications	\$2,100,000	4.63%
● Support Services	\$1,761,998	3.89%
● Task Force (MCTF)	\$584,610	1.29%
● Fire Prevention	\$548,278	1.21%
● Animal Control	\$511,122	1.13%
● Victims/Childrens Assistance	\$269,824	0.60%
● Fire Training Facility	\$230,726	0.51%
● Neighborhood Improvement Team (NIT)	\$178,053	0.39%
● Emergency Management	\$156,482	0.35%
● Alcohol Enforcement	\$141,687	0.31%
● Wildland Fire Services	\$10,500	0.02%
● Neighborhood Preservation Unit (NPU)	\$2,700	0.01%

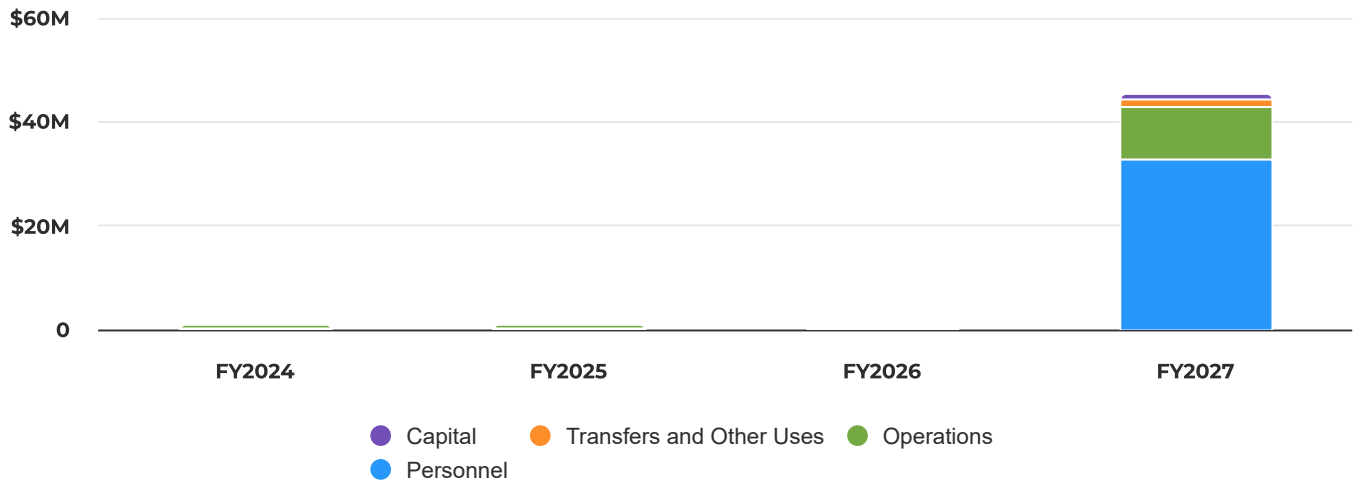
Expenditures by Department

Category	FY 2026 Adopted Budget	FY 2027 Budgeted	FY 2026 Adopted Budget vs. FY 2027 Budgeted (% Change)
Neighborhood Improvement Team (NIT)	-	\$178,053.00	-
Police Department Administration	-	\$3,048,053.00	-
Patrol Services	-	\$13,623,583.00	-
Alcohol Enforcement	-	\$141,687.00	-
Investigation Services	-	\$3,754,918.00	-
Task Force (MCTF)	\$511,483.00	\$584,610.00	14.30%
Victims/Childrens Assistance	-	\$269,824.00	-
Neighborhood Preservation Unit (NPU)	-	\$2,700.00	-
Support Services	-	\$1,761,997.95	-
Communications	-	\$2,100,000.00	-
Animal Control	-	\$511,122.00	-
Fire Department Administration	-	\$2,714,715.00	-
Fire & Medical Services	-	\$15,695,804.00	-
Fire Prevention	-	\$548,278.00	-
Wildland Fire Services	-	\$10,500.00	-

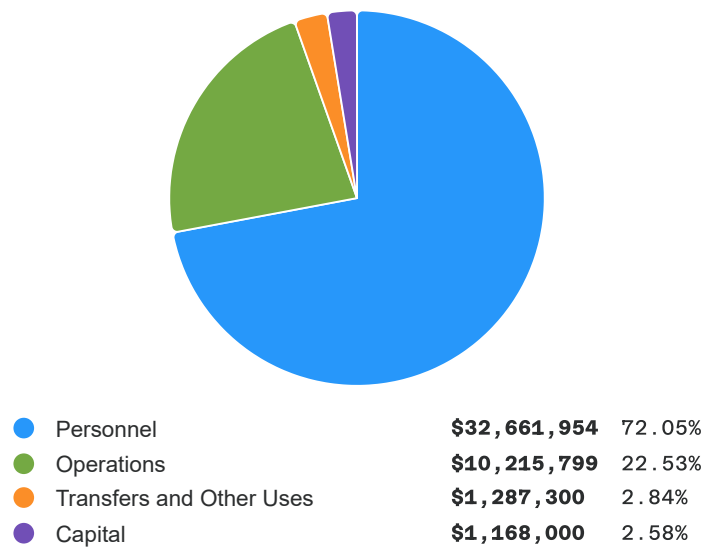
Category	FY 2026 Adopted Budget	FY 2027 Budgeted	FY 2026 Adopted Budget vs. FY 2027 Budgeted (% Change)
Emergency Management	-	\$156,482.00	-
Fire Training Facility	-	\$230,726.00	-
Total Expenditures	\$511,483.00	\$45,333,052.95	8,763.06%

Expenditures by Category

Historical and Budgeted Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$245,855	\$288,349	\$200,249	\$32,661,954
Operations	\$614,134	\$672,141	\$311,234	\$10,215,799
Capital	-	-	-	\$1,168,000
Transfers and Other Uses	-	-	-	\$1,287,300

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Total Expenditures	\$859,989	\$960,490	\$511,483	\$45,333,053

Police Department

The Police department pro-actively serves and protects the community 24 hours a day, 7 days a week in order to make Orem a safe place to live, work, and play. The department provides police, investigation, and support services in partnership with the community to produce this safe environment and high quality of life for the citizens of Orem.

The existing sworn officers deal with a variety of issues including traffic accidents, missing children, burglaries, medical emergencies, assaults, homicides, drug investigations, computer crimes, white collar crime, crimes against children, gang enforcement, and nuisance ordinance violations. Two animal control officers enforce animal violations throughout the City.

The City's 911 Dispatch Center was consolidated with Provo City's Dispatch Center on January 1, 2023. The consolidation has the potential to increase service levels, enhance training, reduce overhead, and improve efficiencies. The consolidated dispatch center budget is split based on population and the average number of calls.

The Police Department includes the following divisions:

- Police Administration
- Patrol Services
- Alcohol Enforcement
- Traffic Enforcement
- Mental Health Unit
- Investigation Services
- Major Crimes Task Force (Multi-jurisdictional)
- Metro SWAT Team
- Support Services
- Victims and Children's Assistance
- Animal Control
- Neighborhood Improvement Team

The Orem Police Department is committed to providing professional, proactive, and community-centered law enforcement services to ensure the safety, security, and well-being of all who live, work, and visit the City of Orem. With a broad range of specialized units and dedicated officers, the department responds to many public safety challenges, ranging from day-to-day traffic enforcement and patrol operations to complex investigations and emergency response.

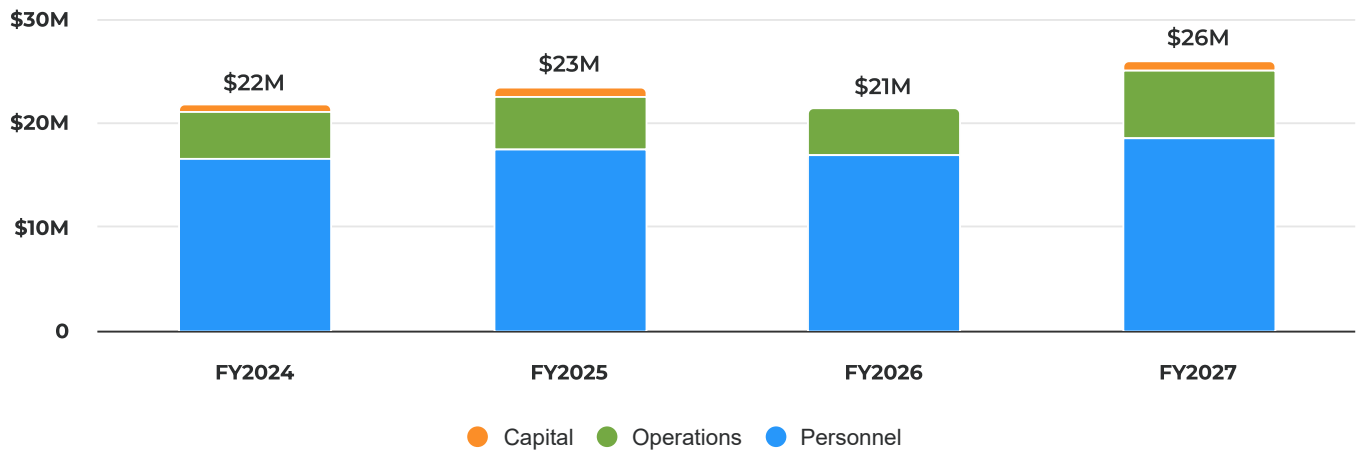
Officers are trained not only in traditional policing but also in areas such as mental health response, victim advocacy, and crime prevention, ensuring a compassionate and well-rounded approach to community safety.

The department values innovation, inter-agency collaboration, and transparency, as demonstrated by its participation in regional task forces such as Major Crimes and Metro SWAT, and through the recent consolidation of 911 dispatch services with Provo City. This partnership is expected to enhance call response times, reduce operational costs, and improve training and service levels for both cities.

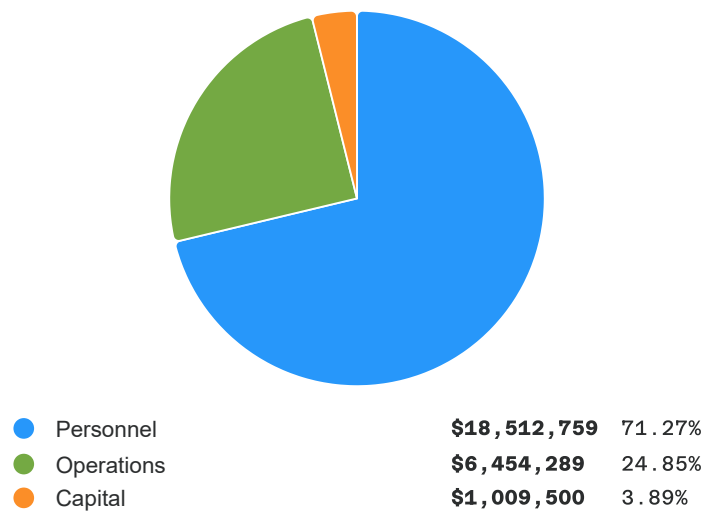
As public expectations and policing needs evolve, the Orem Police Department remains focused on building trust, strengthening neighborhoods, and upholding the high quality of life that residents expect.

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category

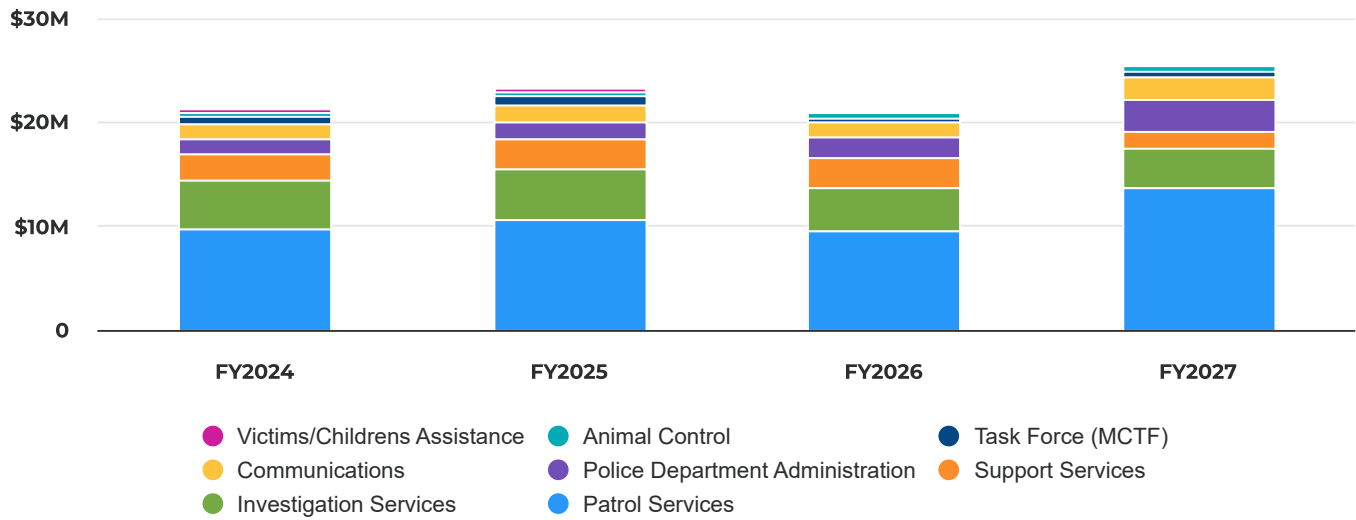


Expenditures by Category

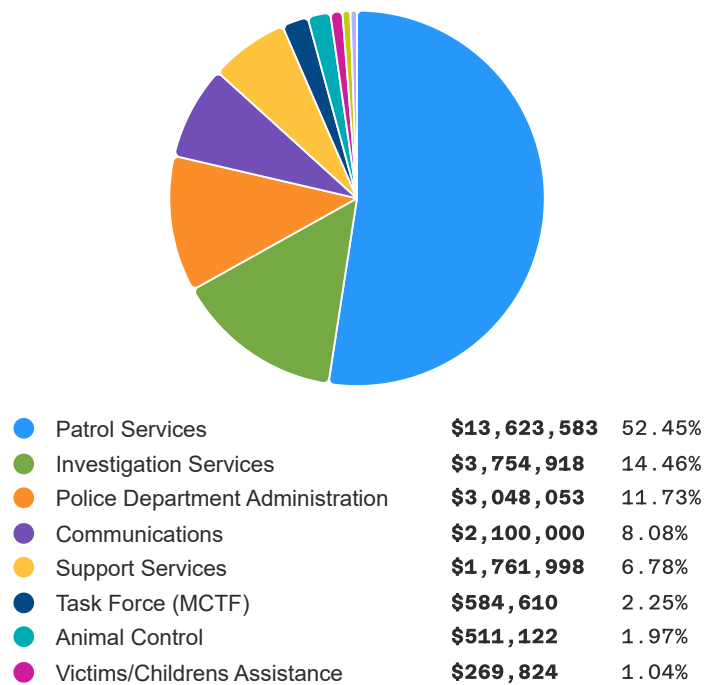
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$16,582,086	\$17,495,607	\$16,986,746	\$18,512,759
Operations	\$4,420,217	\$4,921,539	\$4,389,589	\$6,454,289
Capital	\$709,657	\$1,018,345	\$15,000	\$1,009,500
Total Expenditures	\$21,711,959	\$23,435,491	\$21,391,335	\$25,976,548

Expenditures by Division

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Neighborhood Improvement Team (NIT)				
Personnel	\$142,609	\$148,416	\$148,913	\$155,058
Operations	\$13,063	\$12,012	\$20,570	\$22,995
Capital	\$6,850	\$6,388	-	-
Total Neighborhood Improvement Team (NIT)	\$162,522	\$166,816	\$169,483	\$178,053

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Police Department Administration				
Personnel	\$462,354	\$671,793	\$695,144	\$706,410
Operations	\$887,638	\$1,020,841	\$1,107,706	\$2,316,643
Capital	\$37,667	\$46,856	\$15,000	\$25,000
Total Police Department Administration	\$1,387,659	\$1,739,490	\$1,817,850	\$3,048,053
Patrol Services				
Personnel	\$8,331,731	\$8,948,782	\$8,625,901	\$12,079,150
Operations	\$736,481	\$933,507	\$785,324	\$883,933
Capital	\$608,824	\$776,019	-	\$660,500
Total Patrol Services	\$9,677,037	\$10,658,309	\$9,411,225	\$13,623,583
Alcohol Enforcement				
Personnel	\$126,604	\$2,035	\$121,027	\$133,100
Operations	\$6,683	\$5,675	\$13,082	\$8,587
Capital	-	\$48,362	-	-
Total Alcohol Enforcement	\$133,287	\$56,072	\$134,109	\$141,687
Investigation Services				
Personnel	\$4,278,320	\$4,360,293	\$4,066,238	\$3,405,463
Operations	\$308,425	\$313,584	\$238,227	\$267,955
Capital	\$23,019	\$140,721	-	\$81,500
Total Investigation Services	\$4,609,765	\$4,814,598	\$4,304,465	\$3,754,918
Task Force (MCTF)				
Personnel	\$245,855	\$288,349	\$200,249	\$228,842
Operations	\$614,134	\$672,141	\$311,234	\$355,768
Total Task Force (MCTF)	\$859,989	\$960,490	\$511,483	\$584,610
Victims/Childrens Assistance				
Personnel	\$269,231	\$278,870	\$230,180	\$250,554
Operations	\$24,192	\$6,686	\$19,270	\$19,270
Total Victims/Childrens Assistance	\$293,423	\$285,556	\$249,450	\$269,824
Neighborhood Preservation Unit (NPU)				
Personnel	\$129,645	-	-	-
Operations	\$20	-	\$3,200	\$2,700
Total Neighborhood Preservation Unit (NPU)	\$129,665	-	\$3,200	\$2,700
Support Services				
Personnel	\$2,386,121	\$2,617,251	\$2,706,806	\$1,355,993
Operations	\$197,041	\$225,714	\$201,001	\$226,505
Capital	\$33,298	-	-	\$179,500
Total Support Services	\$2,616,460	\$2,842,965	\$2,907,807	\$1,761,998
Communications				
Operations	\$1,427,754	\$1,502,087	\$1,462,500	\$2,100,000
Total Communications	\$1,427,754	\$1,502,087	\$1,462,500	\$2,100,000
Animal Control				
Personnel	\$177,097	\$179,818	\$192,288	\$198,189
Operations	\$196,967	\$229,291	\$227,475	\$249,933
Capital	-	-	-	\$63,000
Total Animal Control	\$374,064	\$409,109	\$419,763	\$511,122
Community Services				
Personnel	\$32,518	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$7,819	-	-	-
Total Community Services	\$40,336	-	-	-
Total Expenditures	\$21,711,959	\$23,435,491	\$21,391,335	\$25,976,548

Fire Department

The Fire Department provides fire suppression, emergency medical (EMS), special rescue, fire prevention, and emergency management services. The department has three fire stations located within Orem City and operates a fourth station through a contract with Lindon City. The department also provides contracted fire and medical services to Vineyard City.

The department responds to over 7,000 calls for service annually. It also conducts over 1,750 business and construction fire inspections and over 650 plan reviews annually.

The Fire Department also hosts an annual fire prevention open house to educate the community about various safety topics. The department also participates regularly in fire and EMS education events when requested by community, religious, and special interest groups.

The Fire Department includes the following divisions:

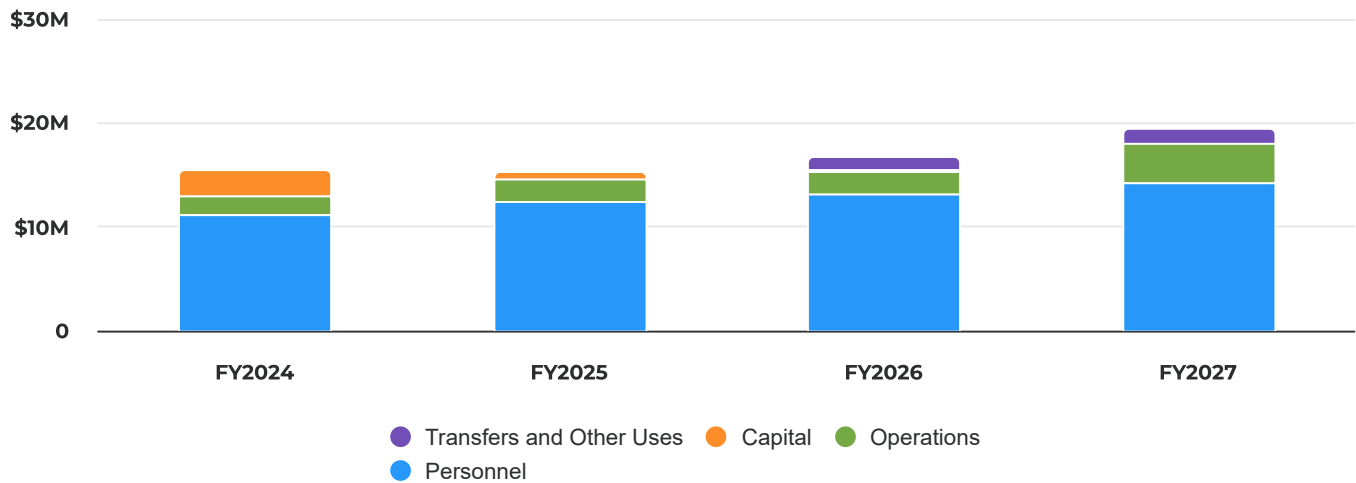
- Administration
- Operations – Fire / EMS / Special Response Rescue
- Fire Prevention – Investigations / Commercial & New Construction Inspections / Public Education
- Wildland Prevention
- Emergency Management
- Fire Training Facility Division

In addition to its core emergency response responsibilities, the Orem Fire Department continues to elevate the level of medical care it provides through its Critical Care Paramedic (CCP) program. This advanced training initiative equips select paramedics with the specialized skills and certifications needed to provide high-acuity pre-hospital care, including advanced airway management, cardiac support, and pharmacological interventions typically only available in hospital or helicopter emergency medical settings. The program enhances patient outcomes and ensures that Orem remains a leader in EMS excellence across the region.

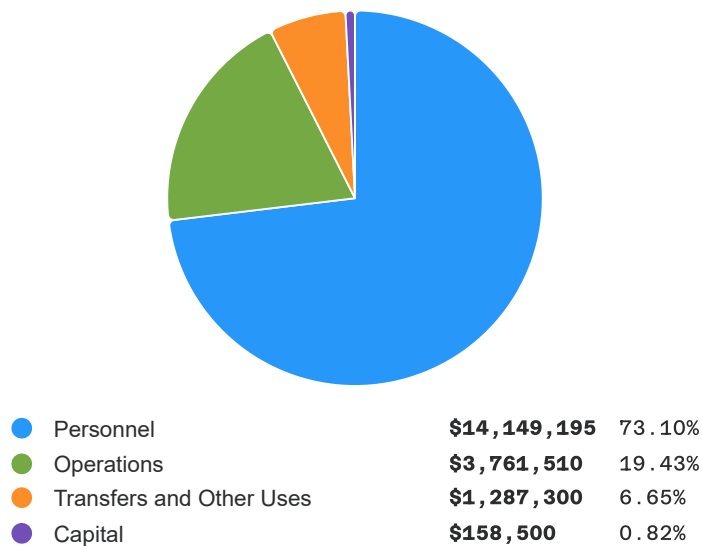
The department is also a proud participant in state and national wildland firefighting efforts, deploying trained personnel and equipment to assist in managing large-scale fire incidents throughout the western United States. These deployments not only contribute to national emergency response capacity but also bring valuable training and federal reimbursement resources back to the City.

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category

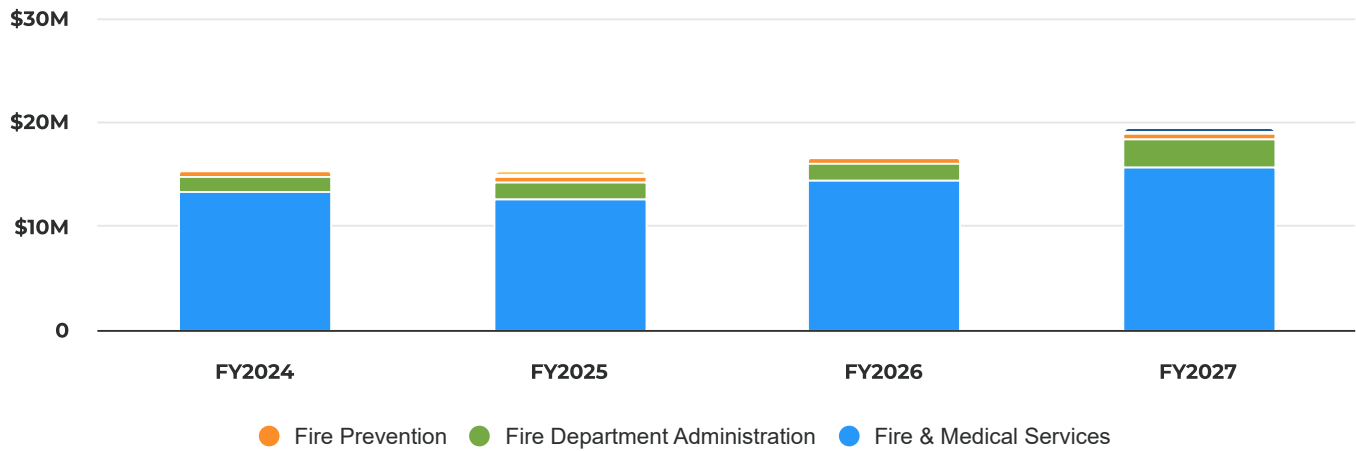


Expenditures by Category

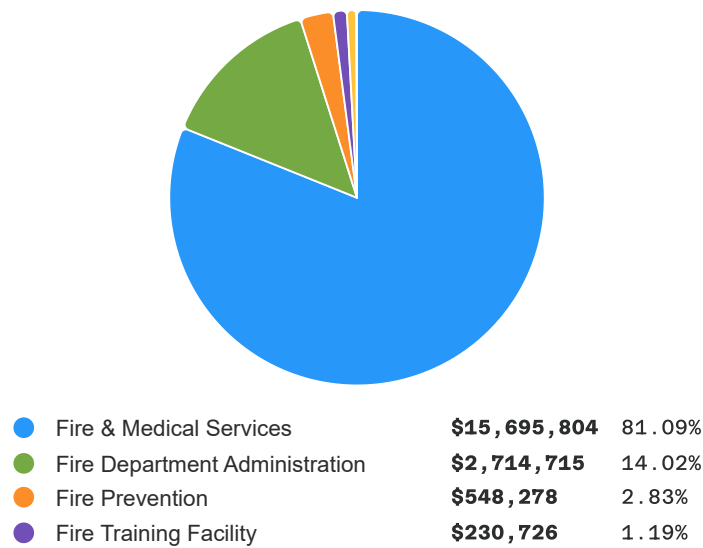
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$11,057,624	\$12,363,255	\$13,107,926	\$14,149,195
Operations	\$1,933,501	\$2,265,367	\$2,150,792	\$3,761,510
Capital	\$2,437,917	\$617,736	\$128,500	\$158,500
Transfers and Other Uses	-	-	\$1,268,750	\$1,287,300
Total Expenditures	\$15,429,042	\$15,246,357	\$16,655,968	\$19,356,505

Expenditures by Division

Expenditures by Division



FY27 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Fire Department Administration				
Personnel	\$1,349,233	\$1,450,989	\$1,449,086	\$1,403,660
Operations	\$151,530	\$221,100	\$138,938	\$1,271,055
Capital	\$28,401	\$115,198	\$10,000	\$40,000
Total Fire Department Administration	\$1,529,164	\$1,787,287	\$1,598,024	\$2,714,715
Fire & Medical Services				
Personnel	\$9,200,627	\$10,357,925	\$11,100,700	\$12,016,302
Operations	\$1,602,007	\$1,854,126	\$1,829,167	\$2,283,702
Capital	\$2,409,516	\$273,162	\$108,500	\$108,500
Transfers and Other Uses	-	-	\$1,268,750	\$1,287,300
Total Fire & Medical Services	\$13,212,150	\$12,485,213	\$14,307,117	\$15,695,804
Fire Prevention				

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$385,156	\$377,166	\$427,839	\$430,225
Operations	\$106,639	\$148,595	\$142,487	\$108,053
Capital	-	\$8,029	\$10,000	\$10,000
Total Fire Prevention	\$491,795	\$533,790	\$580,326	\$548,278
Wildland Fire Services				
Personnel	-	\$44,890	\$10,500	\$5,500
Operations	\$45,978	\$5,610	-	\$5,000
Capital	-	\$221,347	-	-
Total Wildland Fire Services	\$45,978	\$271,847	\$10,500	\$10,500
Emergency Management				
Personnel	\$122,608	\$132,285	\$119,801	\$116,282
Operations	\$27,346	\$35,935	\$40,200	\$40,200
Total Emergency Management	\$149,954	\$168,221	\$160,001	\$156,482
Fire Training Facility				
Personnel	-	-	-	\$177,226
Operations	-	-	-	\$53,500
Total Fire Training Facility	-	-	-	\$230,726
Total Expenditures	\$15,429,042	\$15,246,357	\$16,655,968	\$19,356,505

DEBT SERVICE FUND

Debt Service Fund

Fund Classification

The Debt Service Fund is classified as a governmental fund, specifically a debt service fund. Debt service funds are used to account for the accumulation of resources and the payment of principal and interest on general long-term debt that is not serviced by proprietary or internal service funds.

Purpose of the Fund

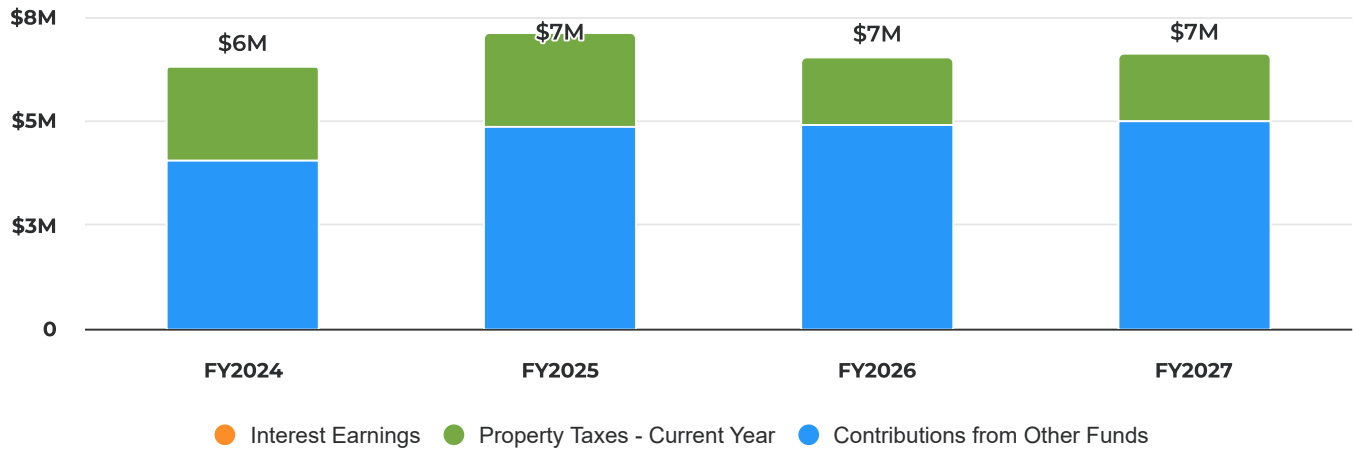
The Debt Service Fund is used to account for the repayment of long-term obligations issued by the City of Orem for various capital projects, including municipal buildings, recreation facilities, infrastructure improvements, and other public assets. This fund ensures that debt repayments are made accurately, timely, and in accordance with bond covenants and legal requirements.

Key responsibilities of the fund include:

- Payment of principal and interest on general obligation bonds, lease revenue bonds, and other tax-supported debt
- Tracking of debt service schedules, reserve requirements, and amortization plans
- Compliance with all applicable disclosure and reporting requirements related to municipal debt

Revenue Source

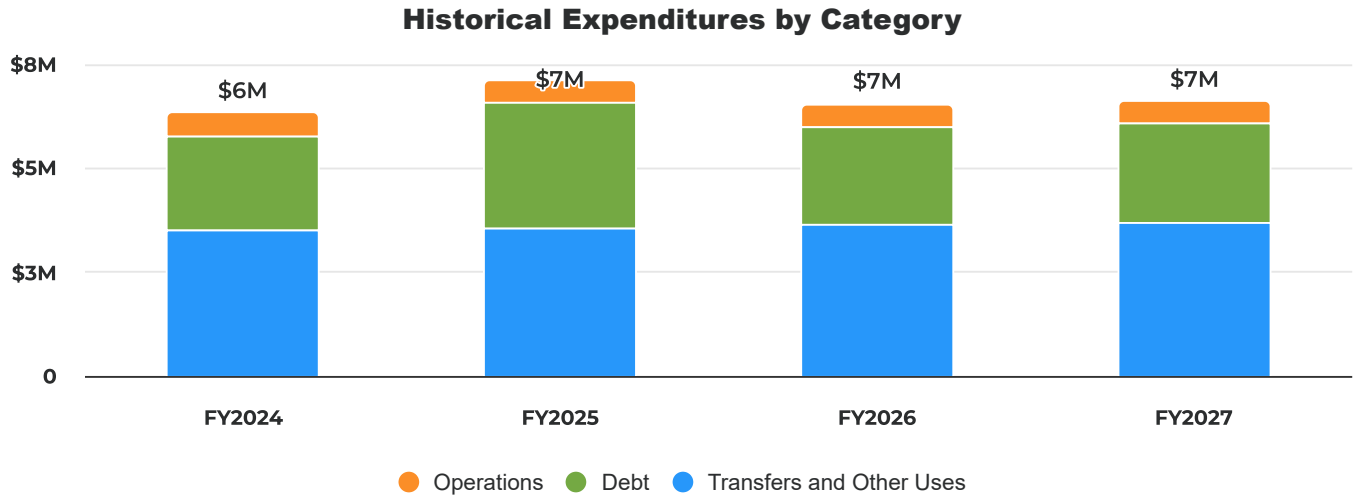
Historical and Budgeted Revenue by Revenue Source



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Property Taxes - Current Year				
Property Tax - 2014 G.O. Road Bond - '05 & '06	\$1,093,300	\$1,093,500	-	-
Property Tax - 2019 G.O. Bonds	\$1,185,897	\$1,185,441	\$1,617,613	\$1,634,663
Total Property Taxes - Current Year	\$2,279,197	\$2,278,941	\$1,617,613	\$1,634,663
Interest Earnings				
Interest Earnings - G.O. Bonds	\$2,716	\$2,671	-	-
Interest Earnings - 2024 Sls Tax Rev Bonds	-	\$8,039	-	-
Total Interest Earnings	\$2,716	\$10,711	-	-
Contributions from Other Funds				
Cont From - Fund 10 - Sales Tax Rev Bonds	-	\$725,833	\$732,000	\$727,600
Cont From - Fund 10 & 58 - Energy Lease	\$553,934	\$555,065	\$554,972	\$555,665
Cont From - Fund 10 - UTOPIA	\$3,490,893	\$3,560,710	\$3,631,925	\$3,704,564
Total Contributions from Other Funds	\$4,044,827	\$4,841,608	\$4,918,897	\$4,987,829
Total Revenues	\$6,326,740	\$7,131,260	\$6,536,510	\$6,622,492

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$553,933	\$555,064	\$554,972	\$555,665
Debt	\$2,281,913	\$3,008,496	\$2,349,613	\$2,362,263
Transfers and Other Uses	\$3,490,892	\$3,560,710	\$3,631,925	\$3,704,564
Total Expenditures	\$6,326,738	\$7,124,270	\$6,536,510	\$6,622,492

DEBT SERVICE FUND

<u>TYPE & NAME OF INDEBTEDNESS</u>	<u>INTEREST RATES</u>	<u>FISCAL YEAR OF COMPLETION</u>	<u>TOTAL AMOUNT ISSUED</u>	<u>EXPECTED PRINCIPAL BALANCE JUNE 30, 2026</u>	<u>FISCAL YEAR 2026-2027 PAYMENTS</u>
<u>General Obligations Bonds</u>					
General Obligation Bonds, Series 2019	3.625% to 5.0%	2047-2048	24,500,000	24,060,000	1,634,112
			24,500,000	24,060,000	1,634,112
<u>Revenue Bonds</u>					
Sales Tax Bonds, Series 2024	5.00%	2043-2044	9,200,000	8,510,000	725,500
			9,200,000	8,510,000	725,500
<u>Lease / Purchase Obligations</u>					
Energy Improvements Lease - City Facilities - 2016	2.06%	2030-2031	6,739,000	2,642,000	555,665
Fire Engine Lease Financing	4.02%	2032-2033	1,129,000	1,129,000	160,000
			7,868,000	3,771,000	715,665
Grand Total - Debt Service Fund Indebtedness			\$ 41,568,000	\$ 36,341,000	\$ 3,075,277

<u>TYPE & NAME OF INDEBTEDNESS</u>	<u>PURPOSE OF INDEBTEDNESS</u>
<u>General Obligations Bonds</u>	
General Obligation Bonds, Series 2019	Construction of Library Hall and Reconstruction of Fitness Center.
<u>Revenue Bonds</u>	
Sales Tax Bonds, Series 2024	New Fire Training Facility & for Public Safety Building improvements.
<u>Lease / Purchase Obligations</u>	
Energy Imp. Lease - City Facilities - 2016	Energy improvements for street lighting and various city facilities.
Fire Engine Lease Financing	Purchase new fire engine.

Note: Additional debt obligations not paid for through the Debt Service Fund are listed in the Overview section.

IMPACT FEES - POLICE, FIRE, PARKS, AND STREETS

POLICE IMPACT FEES

Police Impact Fees

Fund Classification

The CIP Fund – Police Impact Fees is classified as a governmental fund, specifically a capital projects fund. Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and infrastructure improvements.

Purpose of the Fund

The Police Impact Fees Fund accounts for the collection and use of police-related development impact fees, which are one-time charges imposed on new development activity to offset the impact that growth places on public safety infrastructure. These fees are collected at the time of development approval and are governed by the Utah Impact Fees Act (Utah Code Title 11, Chapter 36a).

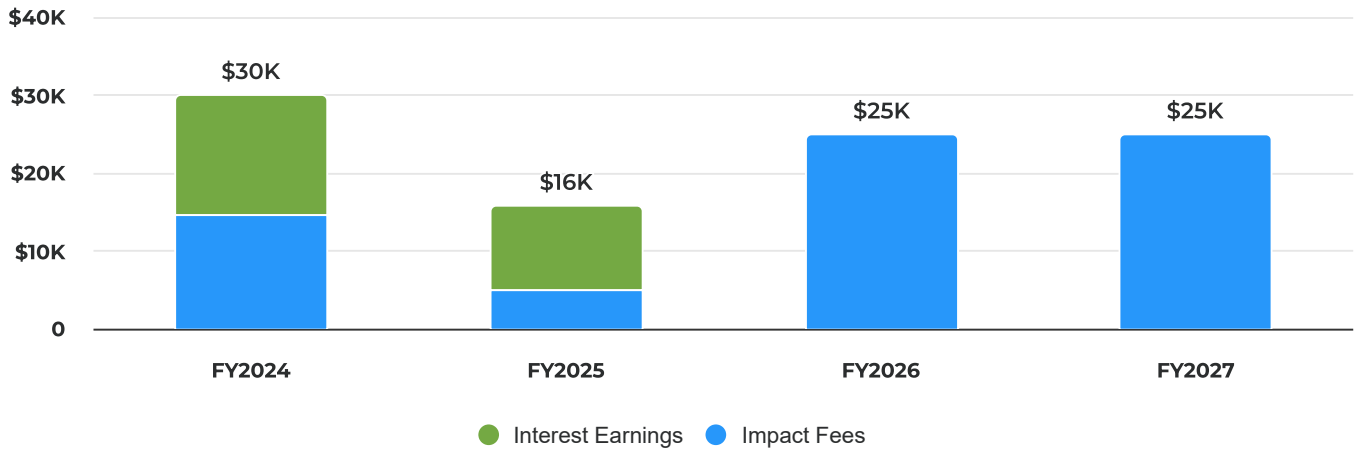
The purpose of the fund is to ensure that:

- New development pays a fair and proportionate share of the capital costs required to maintain effective police services.
- The burden of growth-related capital needs is not shifted to existing residents and taxpayers.
- The City can maintain or improve police response capacity, service coverage, and facility readiness in step with population and economic growth.

Police impact fees may only be used for eligible capital expenditures outlined in the City's Police Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis (IFA). These typically include the construction of new police facilities, the expansion of existing facilities, and the purchase of eligible equipment or vehicles that directly support police operations.

Revenue Source

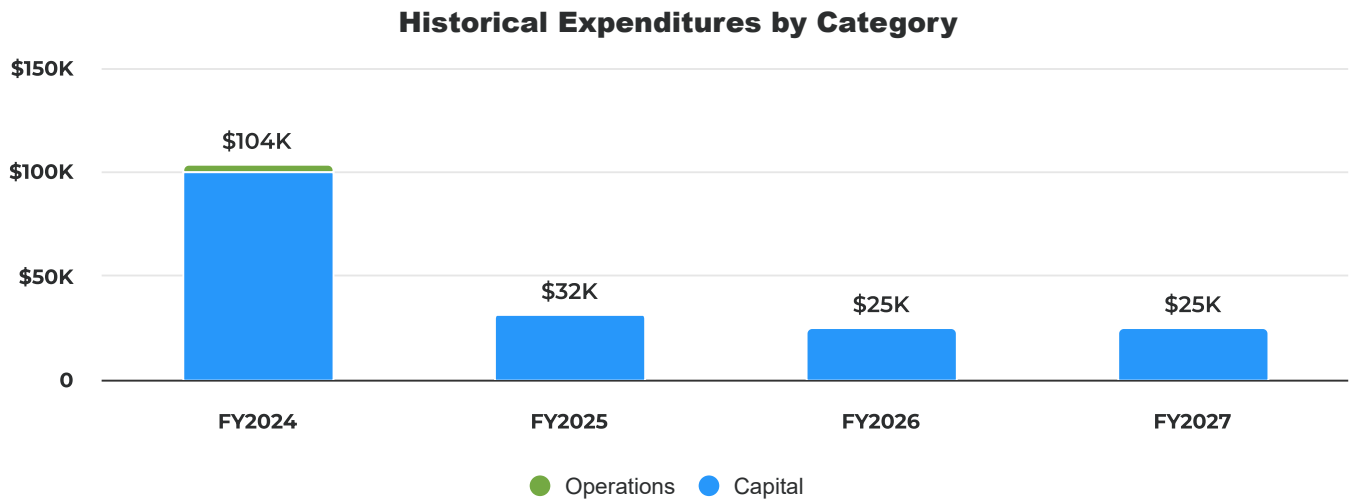
Historical and Budgeted Revenue by Revenue Source



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Interest Earnings				
Interest Earnings - Impact Fees	\$15,582	\$10,889	-	-
Total Interest Earnings	\$15,582	\$10,889	-	-
Impact Fees				
Impact Fees - Police	\$14,537	\$4,900	\$25,000	\$25,000
Total Impact Fees	\$14,537	\$4,900	\$25,000	\$25,000
Total Revenues	\$30,119	\$15,789	\$25,000	\$25,000

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$3,608	\$112	-	-
Capital	\$100,000	\$31,521	\$25,000	\$25,000
Total Expenditures	\$103,608	\$31,633	\$25,000	\$25,000

FIRE IMPACT FEES

Fire Impact Fees

Fund Classification

The CIP Fund – Fire Impact Fees is classified as a governmental fund, specifically as a capital projects fund. Capital projects funds are used to account for financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of major capital facilities and infrastructure.

Purpose of the Fund

The Fire Impact Fees Fund accounts for the collection and use of fire-related development impact fees. These are one-time charges imposed on new development activity at the time of building permit issuance, as authorized by the Utah Impact Fees Act (Utah Code Title 11, Chapter 36a).

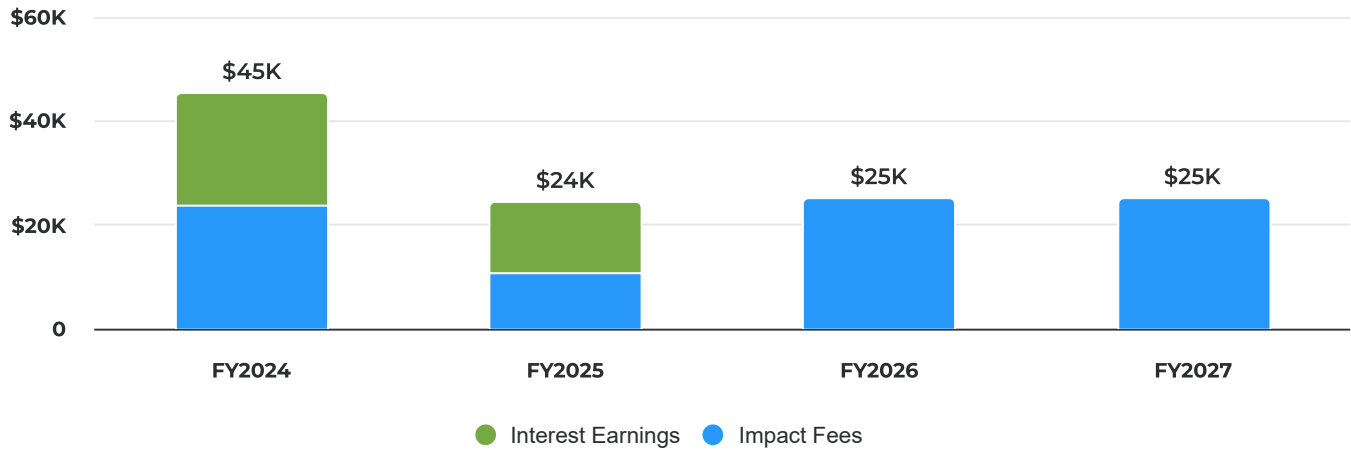
The purpose of fire impact fees is to mitigate the increased demand placed on public safety infrastructure, such as fire stations, vehicles, and equipment, caused by population and development growth. The fund ensures that:

- New development pays a proportionate share of infrastructure costs.
- Existing residents are not overburdened with funding growth-related capital needs.
- Fire facilities and resources are expanded or upgraded in a timely manner to maintain response times and service quality.

This fund supports capital improvement projects specifically related to fire protection services, and may only be used for eligible expenditures identified in the City's Fire Impact Fee Facilities Plan (IFFP) and Impact Fee Analysis (IFA).

Revenue Source

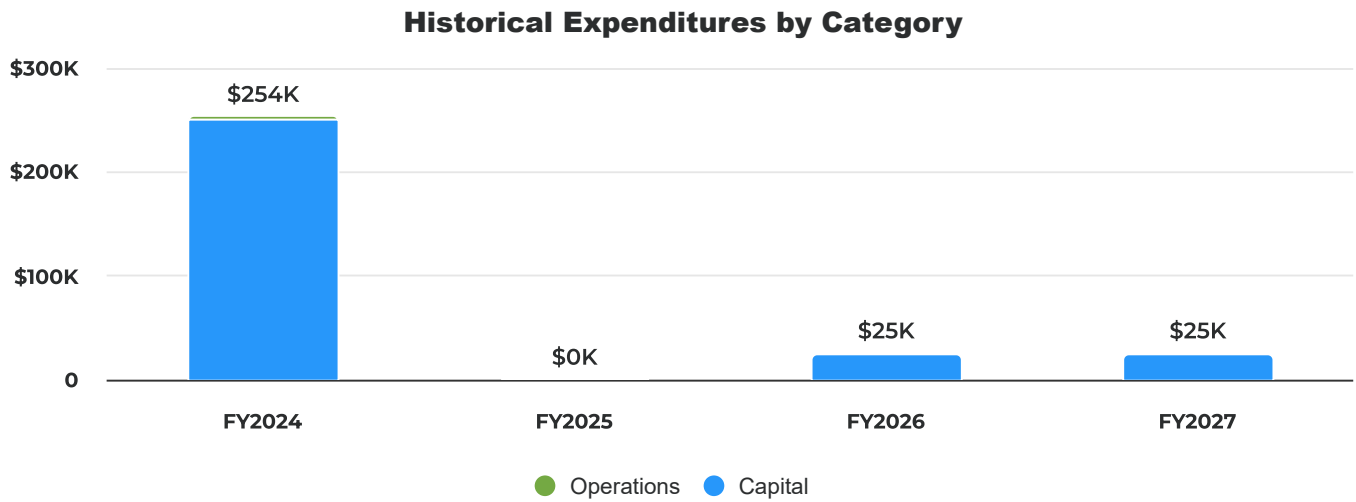
Historical and Budgeted Revenue by Revenue Source



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Interest Earnings				
Interest Earnings - Impact Fees	\$21,420	\$13,604	-	-
Total Interest Earnings	\$21,420	\$13,604	-	-
Impact Fees				
Impact Fees - Fire	\$23,847	\$10,761	\$25,000	\$25,000
Total Impact Fees	\$23,847	\$10,761	\$25,000	\$25,000
Total Revenues	\$45,267	\$24,365	\$25,000	\$25,000

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$3,608	\$113	-	-
Capital	\$250,000	-	\$25,000	\$25,000
Total Expenditures	\$253,608	\$113	\$25,000	\$25,000

PARKS IMPACT FEES

Parks Impact Fees

Fund Classification

The CIP Fund – Park Impact Fees is classified as a governmental fund, and more specifically as a capital projects fund. Capital projects funds are used to account for revenues that are legally restricted, committed, or assigned for the acquisition or construction of major capital assets, including public parks and open space facilities.

Purpose of the Fund

The Park Impact Fees Fund accounts for the collection and use of park-related impact fees, which are one-time charges imposed on new development activity. These fees are designed to ensure that new residential growth contributes proportionately to the capital cost of expanding the City's parks and recreational amenities. This fund operates under the authority of the Utah Impact Fees Act (Utah Code Title 11, Chapter 36a).

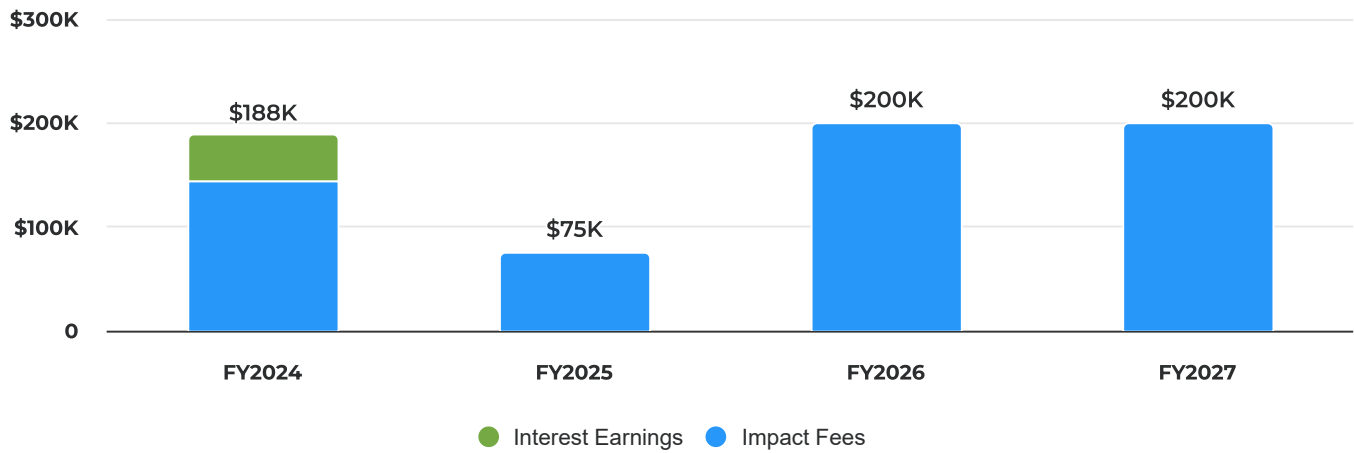
The intent of park impact fees is to:

- Mitigate the increased demand for parks, open space, and recreational facilities resulting from population growth
- Ensure that new residents receive access to high-quality parks and facilities consistent with existing service levels
- Avoid placing the cost of new park development on existing residents, who have already contributed through taxes and fees

Eligible uses of the fund include land acquisition, park development, and capital improvements identified in the City's Park and Recreation Master Plan, Impact Fee Facilities Plan (IFFP), and Impact Fee Analysis (IFA).

Revenue Source

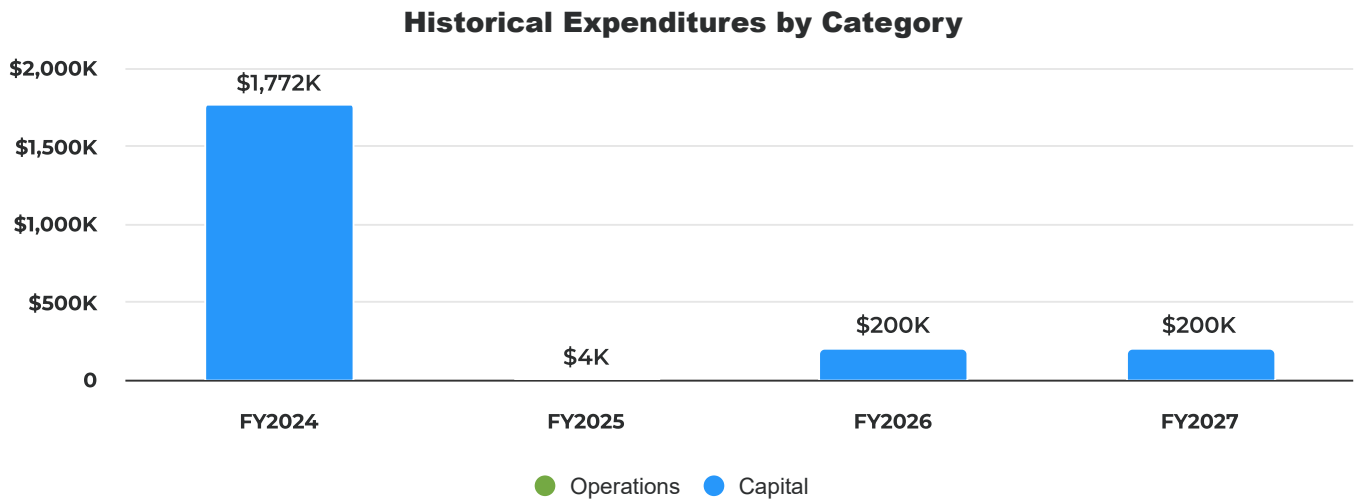
Historical and Budgeted Revenue by Revenue Source



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Interest Earnings				
Interest Earnings - Impact Fees	\$44,167	\$50	-	-
Total Interest Earnings	\$44,167	\$50	-	-
Impact Fees				
Impact Fees - Parks	\$143,962	\$75,404	\$200,000	\$200,000
Total Impact Fees	\$143,962	\$75,404	\$200,000	\$200,000
Total Revenues	\$188,129	\$75,454	\$200,000	\$200,000

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$7,770	-	-	-
Capital	\$1,764,060	\$3,802	\$200,000	\$200,000
Total Expenditures	\$1,771,830	\$3,802	\$200,000	\$200,000

STREETS IMPACT FEES

Streets Impact Fees

Fund Classification

The CIP Fund – Streets Impact Fees is classified as a governmental fund, and specifically as a capital projects fund. Capital projects funds are used to account for financial resources that are restricted, committed, or assigned to major infrastructure investments, including road construction and expansion.

Purpose of the Fund

The Streets Impact Fees Fund accounts for the collection and use of street-related impact fees, which are one-time charges imposed on new development activity to address the increased demand placed on the City's transportation infrastructure. These fees are authorized under the Utah Impact Fees Act (Utah Code Title 11, Chapter 36a) and must be used exclusively for eligible roadway capital improvements.

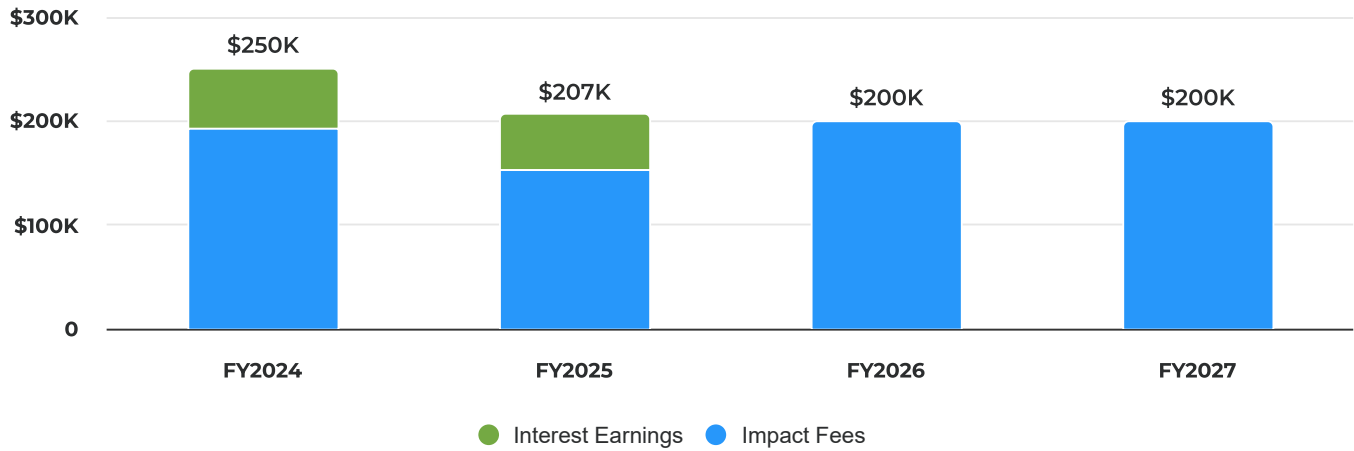
The purpose of this fund is to:

- Ensure new development contributes proportionately to the cost of expanding road capacity and improving traffic circulation.
- Prevent the shifting of growth-related roadway costs onto existing residents and businesses.
- Provide funding for road widening, intersection improvements, traffic control features, and new road segments identified in the City's Transportation Master Plan, Impact Fee Facilities Plan (IFFP), and Impact Fee Analysis (IFA).

Eligible projects funded by this account are those necessary to serve new growth, not to correct existing deficiencies. These may include arterial and collector roads, intersection upgrades, and non-motorized transportation facilities that are directly related to new development impacts.

Revenue Source

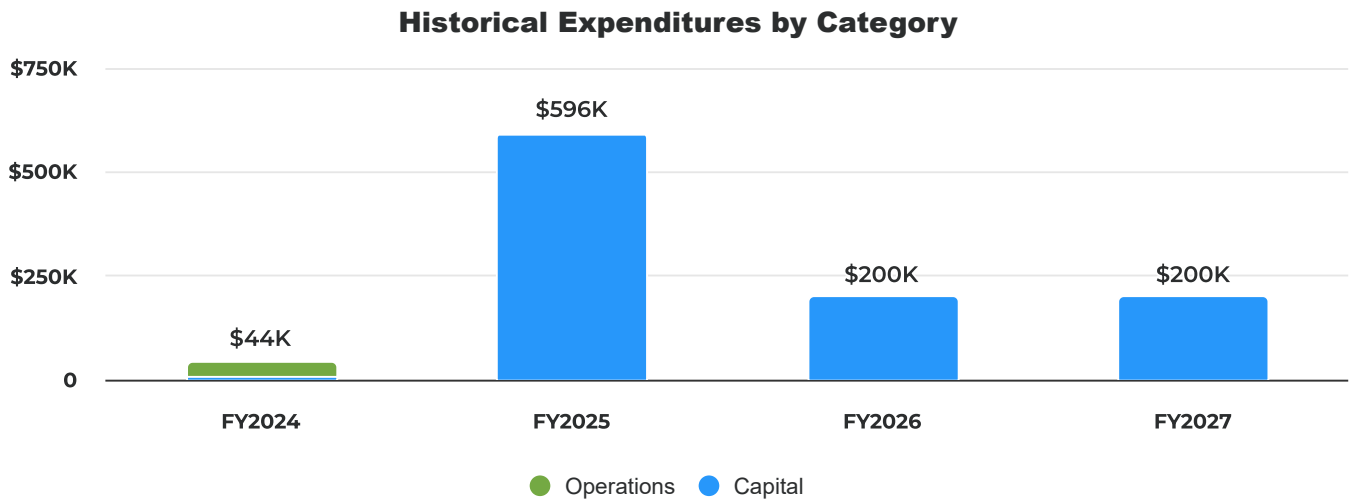
Historical and Budgeted Revenue by Revenue Source



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Interest Earnings				
Interest Earnings - Impact Fees	\$57,797	\$53,778	-	-
Total Interest Earnings	\$57,797	\$53,778	-	-
Impact Fees				
Impact Fees - Streets	\$192,570	\$152,856	\$200,000	\$200,000
Total Impact Fees	\$192,570	\$152,856	\$200,000	\$200,000
Total Revenues	\$250,367	\$206,634	\$200,000	\$200,000

Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$38,662	\$4,500	-	-
Capital	\$5,646	\$591,424	\$200,000	\$200,000
Total Expenditures	\$44,308	\$595,925	\$200,000	\$200,000

CAPITAL IMPROVEMENT PROJECTS FUND

Capital Improvement Projects Fund

Fund Classification

The Capital Improvement Projects (CIP) Fund is classified as a governmental fund, specifically as a capital projects fund. Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition, construction, or major repair of capital assets, particularly those that extend beyond a single fiscal year.

Purpose of the Fund

The CIP Fund is used to plan, track, and finance capital improvement projects that typically span multiple fiscal years or involve significant investment in infrastructure, public facilities, or large equipment purchases. Projects accounted for in the CIP Fund may include:

- Facility renovations or expansions
- Road and utility infrastructure improvements
- Parks and sports facility upgrades
- Vehicle equipment purchases

The General Fund is the primary source of transfers into the CIP Fund.

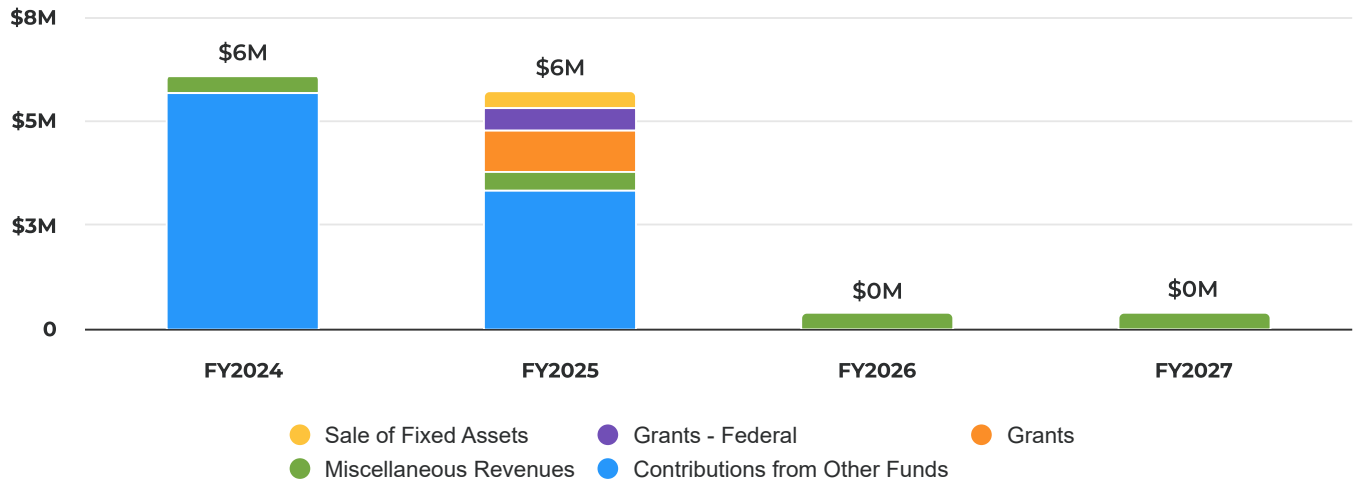
In addition to interfund transfers, the CIP Fund may also receive:

- Proceeds from long-term lease agreements, such as cellular tower leases on City property
- Grants, one-time state or federal funding allocations
- Dedicated revenues or one-time contributions assigned to specific capital initiatives

These funds are typically accumulated until sufficient resources are available to begin or complete designated capital projects.

Revenue Source

Historical and Budgeted Revenue by Revenue Source



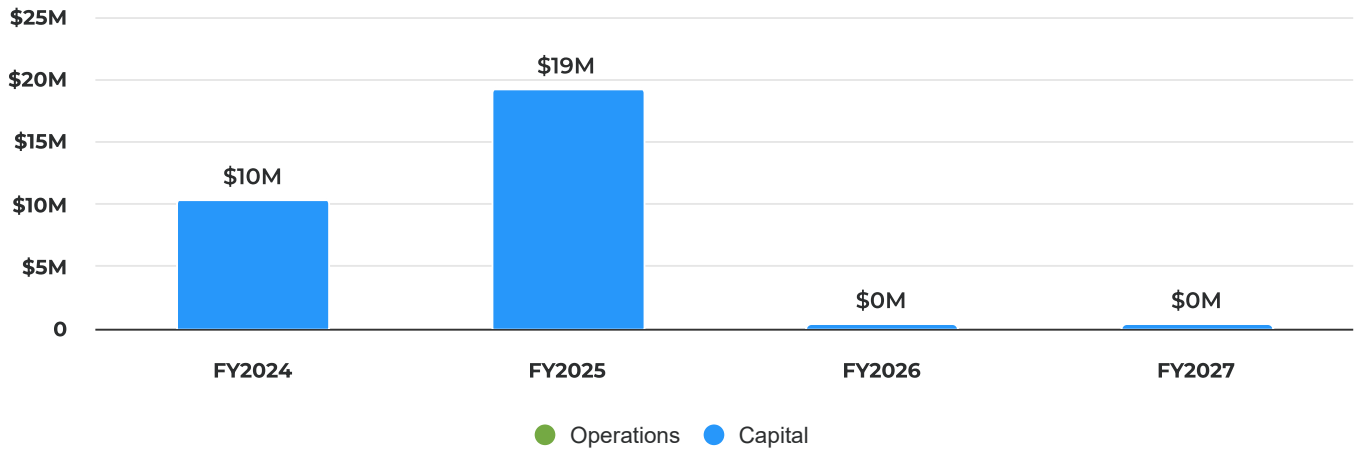
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Grants				
Grant - Highway Planning & Construction - UDOT	-	\$1,000,000	-	-
Total Grants	-	\$1,000,000	-	-
Grants - Federal				
Grant - EPA - Brownfield - Geneva Road	\$52,647	\$53,774	-	-
Grant - NPS/DNR - LWCF	-	\$311,923	-	-
Grant - DOE - EECBG - Solar Panels	-	\$150,350	-	-
Total Grants - Federal	\$52,647	\$516,047	-	-
Sale of Fixed Assets				
Sale Of Fixed Assets	-	\$401,100	-	-
Total Sale of Fixed Assets	-	\$401,100	-	-
Miscellaneous Revenues				
Miscellaneous Revenues	-	\$40,959	-	-
Lease Revenues - Cell Towers	\$393,315	\$369,328	\$360,000	\$360,000
Misc Revenues - Public Way Use - Small Cell Networks	\$67	\$531	-	-
Misc Revenues - Charging Stations	\$20,398	\$28,994	\$20,000	\$25,000
Total Miscellaneous Revenues	\$413,780	\$439,812	\$380,000	\$385,000
Library - Donations				
Donations - Windsor Park	-	\$40,000	-	-
Total Library - Donations	-	\$40,000	-	-
Contributions from Other Funds				
Cont From - Fund 10 - CIP	\$5,450,000	\$3,254,109	-	-
Cont From - Fund 73 - Orem Foundation	\$200,000	\$82,910	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Total Contributions from Other Funds	\$5,650,000	\$3,337,018	-	-
Total Revenues	\$6,116,427	\$5,733,977	\$380,000	\$385,000

Expenditures by Category

Historical Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$49,308	\$64,496	\$15,000	\$15,000
Capital	\$10,343,907	\$19,251,903	\$365,000	\$370,000
Total Expenditures	\$10,393,216	\$19,316,399	\$380,000	\$385,000

WATER FUND

Water Fund

Fund Classification

The Water Fund is classified as a proprietary fund, specifically an enterprise fund. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private businesses, where the costs of providing goods or services to the public are recovered primarily through user charges.

Purpose of the Fund

The Water Fund is responsible for the operation, maintenance, and capital improvement of the City of Orem's culinary water system. This includes water sourcing, treatment, distribution, meter reading, and customer service. The fund is self-sustaining, with revenues generated through monthly utility service charges, impact fees from new development, and occasional grant or intergovernmental funding.

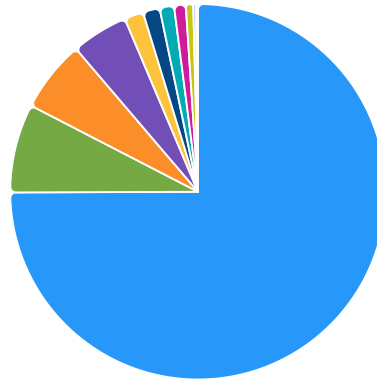
Core purposes of the Water Fund include:

- Delivering safe, high-quality drinking water to residents and businesses.
- Maintaining and upgrading water infrastructure such as reservoirs, wells, and pipelines.
- Supporting fire suppression infrastructure through system pressure and hydrant availability.
- Meeting state and federal regulatory requirements for water quality and conservation.

The fund also supports ongoing investments in system resilience, leak detection, drought preparedness, and water efficiency education.

Revenue Source

FY27 Revenues by Revenue Source



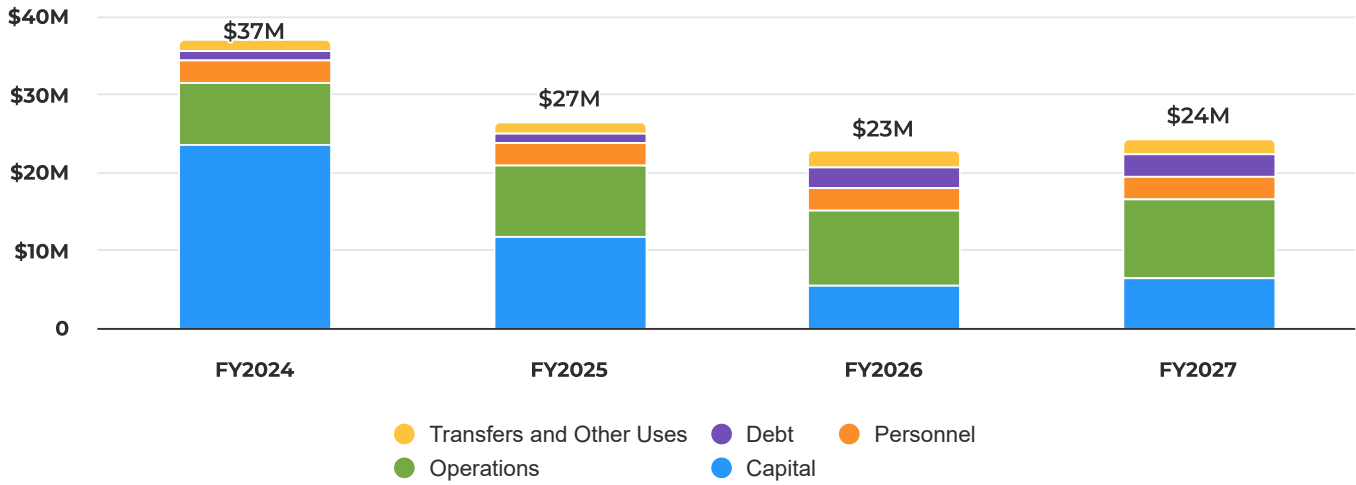
Water Sales	\$18,168,000	74.94%
Water Inspection Fees	\$1,850,000	7.63%
Interest Earnings	\$1,500,000	6.19%
Contributions from Other Funds	\$1,177,406	4.86%
Late Fees	\$400,000	1.65%
Miscellaneous Revenues	\$350,206	1.44%
Impact Fees	\$300,000	1.24%
Investment Earnings	\$242,888	1.00%

Revenues by Revenue Source

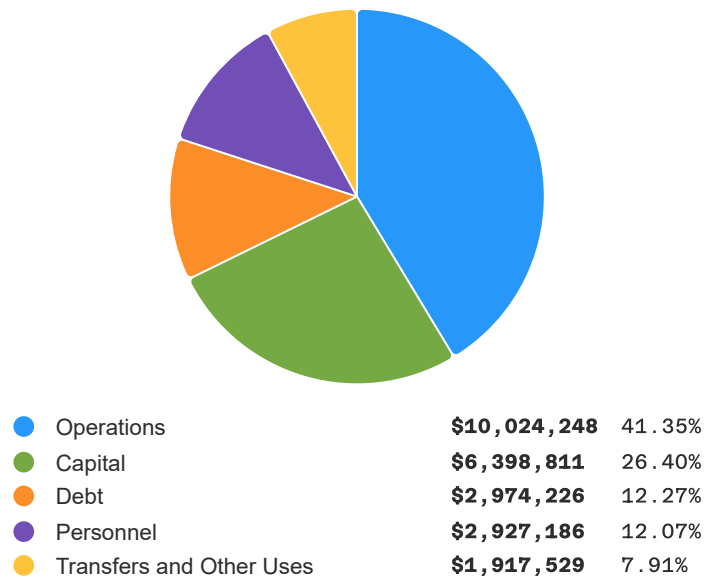
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Grants	\$325,846	\$5,710	-	-
Grants - Federal Stimulus	-	\$7,000,000	-	-
Interest Earnings	\$3,340,985	\$2,134,283	\$1,500,000	\$1,500,000
Investment Earnings	\$268,069	\$268,069	\$246,036	\$242,888
Sale of Fixed Assets	\$2,029	\$282,245	-	-
Convenience Fees	\$43,243	\$48,163	\$60,000	\$60,000
Miscellaneous Revenues	\$692,938	\$453,727	\$1,539,000	\$350,206
Late Fees	\$372,579	\$391,532	\$400,000	\$400,000
Water Sales	\$15,587,374	\$17,075,683	\$17,367,500	\$18,168,000
Water Inspection Fees	\$11,907	\$8,319	\$10,000	\$1,850,000
Water Fees - Other	\$39,249	\$45,014	\$38,500	\$38,500
Contributed Lines	\$306,246	\$483,950	-	-
Water Connection Fees	\$31,429	\$20,117	\$25,000	\$155,000
Impact Fees	\$164,372	\$105,828	\$305,000	\$300,000
Contributions from Other Funds	\$1,115,963	\$1,130,144	\$1,167,323	\$1,177,406
Total Revenues	\$22,302,228	\$29,452,784	\$22,658,359	\$24,242,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$2,863,496	\$3,087,863	\$2,886,050	\$2,927,186
Operations	\$8,145,118	\$9,092,590	\$9,720,536	\$10,024,248
Capital	\$23,415,858	\$11,661,747	\$5,341,747	\$6,398,811
Debt	\$1,129,168	\$1,078,214	\$2,700,622	\$2,974,226
Transfers and Other Uses	\$1,511,456	\$1,584,279	\$2,009,404	\$1,917,529
Total Expenditures	\$37,065,096	\$26,504,692	\$22,658,359	\$24,242,000

Debt Outstanding

WATER FUND

DEBT OUTSTANDING

<u>FISCAL YEAR</u>	<u>2016 WATER & STORM SEWER REFUNDING BONDS</u>	<u>2021A WATER, SEWER & STORM SEWER BONDS</u>	<u>TOTAL BOND PAYMENTS</u>
2026-2027	\$ 1,604,850	\$ 1,325,950	\$ 2,930,800
2027-2028	1,780,650	1,323,050	3,103,700
2028-2029	480,575	1,323,300	1,803,875
2029-2030	-	1,322,050	1,322,050
2030-2031	-	1,324,175	1,324,175
2031-2032	-	1,324,550	1,324,550
2032-2033	-	1,322,000	1,322,000
2033-2034	-	1,321,800	1,321,800
2034-2035	-	1,325,300	1,325,300
2035-2036	-	1,322,500	1,322,500
2036-2037	-	1,323,400	1,323,400
2037-2038	-	1,322,900	1,322,900
2038-2039	-	1,321,000	1,321,000
2039-2040	-	1,322,600	1,322,600
2040-2041	-	1,322,600	1,322,600
2041-2042	-	1,321,000	1,321,000
2042-2043	-	1,322,700	1,322,700
2043-2044	-	1,322,600	1,322,600
2044-2045	-	1,325,600	1,325,600
2045-2046	-	1,321,700	1,321,700
2046-2047	-	1,320,900	1,320,900
GRAND TOTALS	\$ 3,866,075	\$ 27,781,675	\$ 31,647,750
Principal	\$ 3,680,000	\$ 18,695,000	\$ 22,375,000
Interest	186,075	9,086,675	9,272,750
GRAND TOTALS	\$ 3,866,075	\$ 27,781,675	\$ 31,647,750
Interest Rate	2.00% - 4.50%	3.00% - 5.00%	

WATER RECLAMATION FUND

Water Reclamation Fund

Fund Classification

The Water Reclamation Fund is classified as a proprietary fund, and more specifically, as an enterprise fund. Enterprise funds account for operations that are financed and managed in a business-like manner, where costs of providing services to customers are primarily recovered through user charges.

Purpose of the Fund

The Water Reclamation Fund supports the operation, maintenance, and capital investment of the City of Orem's wastewater collection and treatment systems. This includes a comprehensive network of sewer pipelines, pump stations, and the wastewater treatment facility that serves residential, commercial, and institutional users.

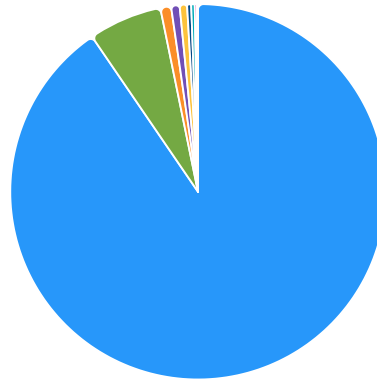
Key responsibilities of the fund include:

- Collecting and safely treating wastewater to meet or exceed environmental and regulatory standards.
- Operating and maintaining sewer infrastructure across the community.
- Supporting capacity planning and rehabilitation of aging infrastructure.
- Monitoring compliance with state and federal water quality regulations, including discharge permits.
- Promoting long-term sustainability through efficient treatment practices and reclaimed water use.

Revenue for the Water Reclamation Fund is generated through monthly utility service fees and, in some cases, impact fees for new development. These revenues are dedicated solely to supporting wastewater-related services and infrastructure.

Revenue Source

FY27 Revenues by Revenue Source



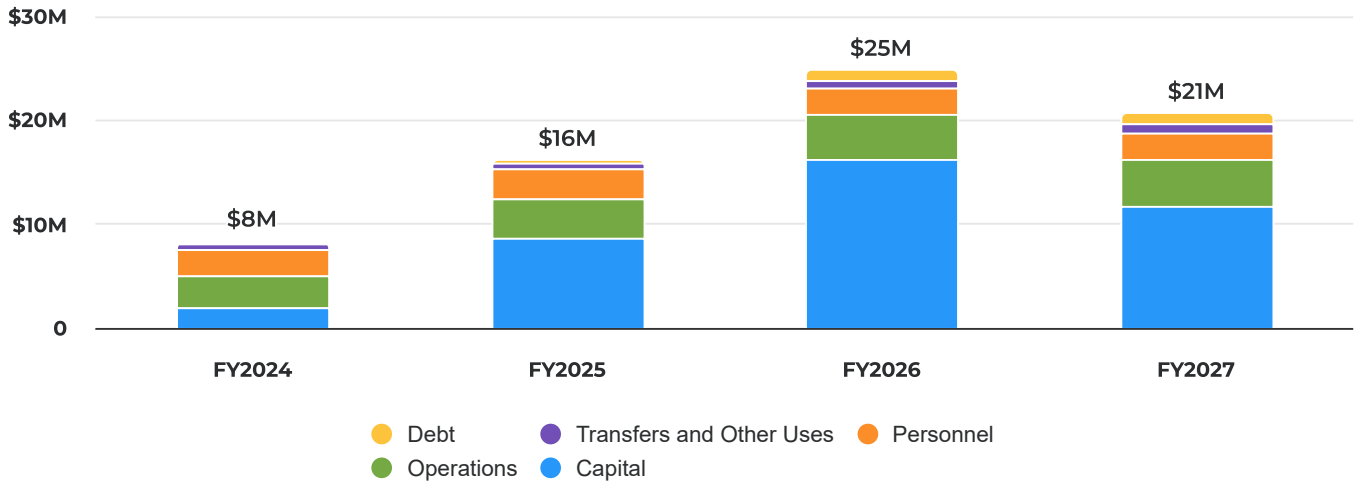
● Sewer Service Charges	\$18,645,000	90.47%
● Interest Earnings	\$1,300,000	6.31%

Revenues by Revenue Source

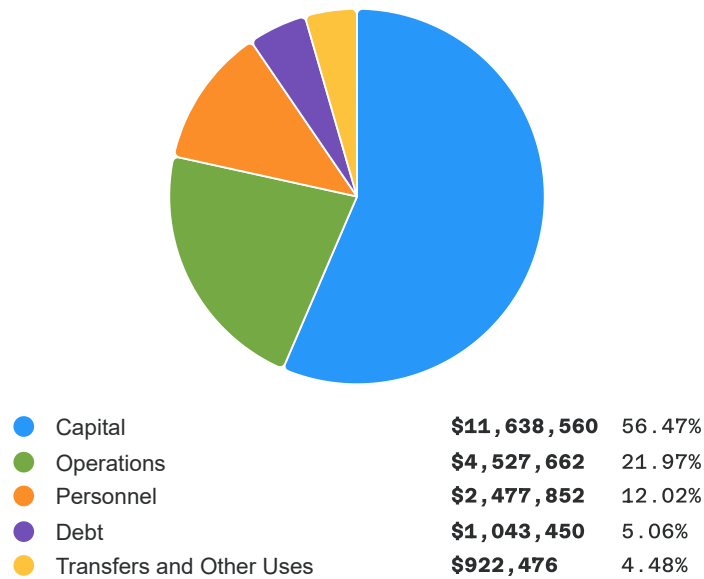
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Interest Earnings	\$1,224,410	\$1,409,170	\$800,000	\$1,300,000
Investment Earnings	\$60,329	\$60,329	\$60,329	\$60,329
Sale of Fixed Assets	\$84,847	\$80,562	-	-
Convenience Fees	\$44,192	\$41,960	\$40,000	\$40,000
Miscellaneous Revenues	\$176,235	\$2,096,797	\$6,154,535	\$192,171
Contributed Lines	\$83,346	\$81,480	-	-
Sewer Service Charges	\$12,829,880	\$14,484,339	\$17,311,000	\$18,645,000
Permit Violation Fee	\$153,685	\$141,751	\$150,000	\$150,000
Inspection Permit Fee	\$70,081	\$76,952	\$75,000	\$75,000
Impact Fees	\$72,912	\$84,046	\$225,000	\$130,000
Sewer Connection Fees	\$2,015	\$1,097	\$5,000	\$1,500
Contributions from Other Funds	\$16,000	\$16,000	\$16,000	\$16,000
Total Revenues	\$14,817,932	\$18,574,484	\$24,836,864	\$20,610,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$2,482,553	\$2,853,138	\$2,568,478	\$2,477,852
Operations	\$3,156,480	\$3,815,854	\$4,198,887	\$4,527,662
Capital	\$1,829,196	\$8,532,763	\$16,237,742	\$11,638,560
Debt	\$279,143	\$270,655	\$1,040,800	\$1,043,450
Transfers and Other Uses	\$563,709	\$622,914	\$790,957	\$922,476
Total Expenditures	\$8,311,082	\$16,095,323	\$24,836,864	\$20,610,000

Debt Outstanding

WATER RECLAMATION FUND

DEBT OUTSTANDING

<u>FISCAL YEAR</u>	<u>2021A WATER, SEWER & STORM SEWER BONDS</u>	<u>2021B WATER, SEWER & STORM SEWER BONDS</u>	<u>TOTAL BOND PAYMENTS</u>
2026-2027	\$ 448,450	\$ 595,000	\$ 1,043,450
2027-2028	445,725	595,000	1,040,725
2028-2029	445,725	595,000	1,040,725
2029-2030	445,225	595,000	1,040,225
2030-2031	444,225	595,000	1,039,225
2031-2032	447,600	595,000	1,042,600
2032-2033	446,600	-	446,600
2033-2034	446,400	-	446,400
2034-2035	445,800	-	445,800
2035-2036	444,800	-	444,800
2036-2037	448,300	-	448,300
2037-2038	446,300	-	446,300
2038-2039	448,800	-	448,800
2039-2040	445,800	-	445,800
2040-2041	447,300	-	447,300
2041-2042	448,200	-	448,200
2042-2043	448,500	-	448,500
2043-2044	448,200	-	448,200
2044-2045	447,300	-	447,300
2045-2046	445,800	-	445,800
2046-2047	443,700	-	443,700
GRAND TOTALS	\$ 9,378,750	\$ 3,570,000	\$ 12,948,750
Principal	\$ 6,310,000	\$ 3,570,000	\$ 9,880,000
Interest	3,068,750	-	3,068,750
GRAND TOTALS	\$ 9,378,750	\$ 3,570,000	\$ 12,948,750
Interest Rate	3.00% - 5.00%	0.00%	
Interest Rate	2.00% - 4.50%	3.00% - 5.00%	

STORM WATER FUND

Storm Water Fund

Fund Classification

The Storm Water Fund is classified as a proprietary fund, and specifically, as an enterprise fund. Enterprise funds are used to account for services that are provided to the public on a user-fee basis, where the goal is to recover operational and capital costs through those fees.

Purpose of the Fund

The Storm Water Fund supports the City of Orem's stormwater management system, which includes the infrastructure and operations necessary to collect, control, and treat storm runoff. The fund is dedicated to protecting public health, property, and the environment by managing surface water in a safe, effective, and sustainable way.

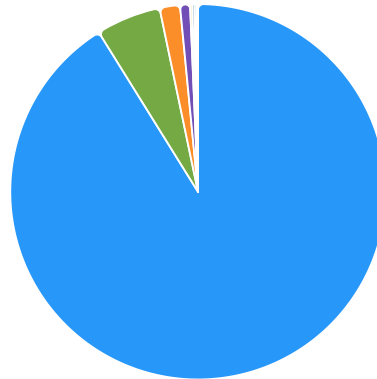
Key functions supported by the Storm Water Fund include:

- Maintenance and improvement of storm drains, detention basins, and culverts.
- Compliance with federal and state stormwater regulations, including the National Pollutant Discharge Elimination System (NPDES) permit requirements.
- Mitigation of flooding risks through proper drainage design, inspection, and upkeep.
- Public education programs and best practices to reduce stormwater pollution.
- Infrastructure improvements to accommodate growth and climate variability.

Revenues for the Storm Water Fund are primarily generated through monthly stormwater utility fees paid by residential and commercial property owners, with additional funding occasionally derived from grants or intergovernmental partnerships.

Revenue Source

FY27 Revenues by Revenue Source



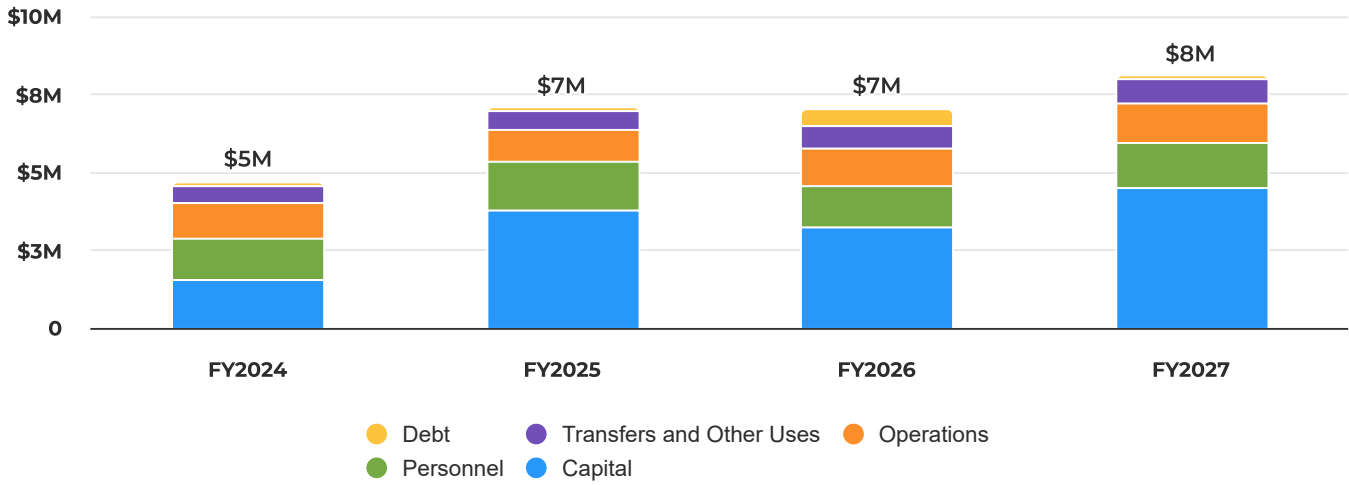
● Storm Water Fees	\$7,365,000	91.15%
● Interest Earnings	\$450,000	5.57%
● Contributions from Other Funds	\$141,000	1.75%

Revenues by Revenue Source

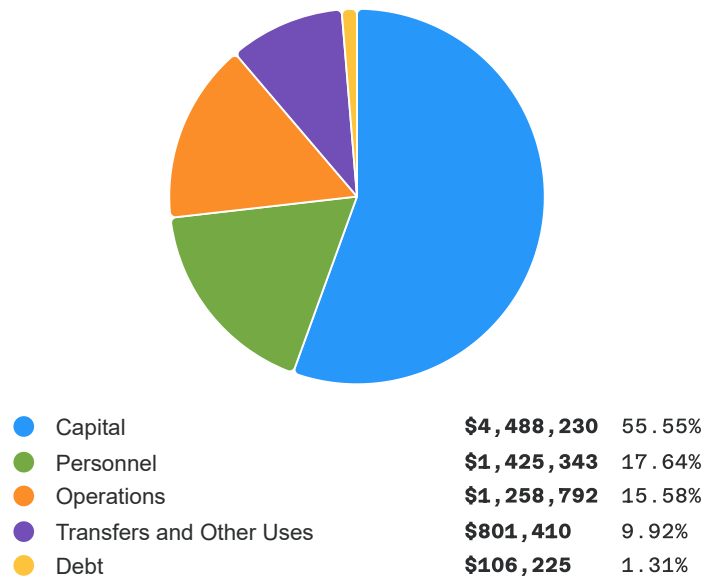
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Reviews	\$7,106	\$5,966	\$6,000	\$6,000
Interest Earnings	\$644,319	\$768,992	\$450,000	\$450,000
Investment Earnings	\$27,002	\$27,002	\$15,893	\$14,306
Sale of Fixed Assets	-	\$115,078	-	-
Convenience Fees	\$20,855	\$18,075	\$15,000	\$15,000
Miscellaneous Revenues	-	-	\$1,000	\$3,694
Water Inspection Fees	\$37,395	\$7,495	\$10,000	\$15,000
Contributed Lines	\$178,605	\$264,910	-	-
Impact Fees	\$47,519	\$46,437	\$100,000	\$70,000
Storm Water Fees	\$5,702,844	\$5,973,321	\$6,300,000	\$7,365,000
Contributions from Other Funds	\$141,000	\$141,000	\$141,000	\$141,000
Total Revenues	\$6,806,644	\$7,368,276	\$7,038,893	\$8,080,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$1,337,956	\$1,559,250	\$1,319,709	\$1,425,343
Operations	\$1,137,686	\$1,042,453	\$1,176,580	\$1,258,792
Capital	\$1,538,232	\$3,775,368	\$3,233,974	\$4,488,230
Debt	\$113,435	\$101,849	\$564,247	\$106,225
Transfers and Other Uses	\$555,550	\$598,400	\$744,383	\$801,410
Total Expenditures	\$4,682,860	\$7,077,320	\$7,038,893	\$8,080,000

Debt Outstanding

STORM WATER FUND

DEBT OUTSTANDING

FISCAL YEAR	2021A WATER, SEWER & STORM SEWER BONDS	TOTAL BOND PAYMENTS
2026-2027	\$ 106,225	\$ 106,225
2027-2028	104,425	104,425
2028-2029	107,050	107,050
2029-2030	104,550	104,550
2030-2031	106,925	106,925
2031-2032	104,175	104,175
2032-2033	106,600	106,600
2033-2034	104,200	104,200
2034-2035	106,700	106,700
2035-2036	104,100	104,100
2036-2037	106,400	106,400
2037-2038	108,500	108,500
2038-2039	105,500	105,500
2039-2040	107,400	107,400
2040-2041	104,200	104,200
2041-2042	105,900	105,900
2042-2043	107,400	107,400
2043-2044	103,800	103,800
2044-2045	105,100	105,100
2045-2046	106,200	106,200
2046-2047	107,100	107,100
GRAND TOTALS	\$ 2,222,450	\$ 2,222,450
Principal	\$ 1,495,000	\$ 1,495,000
Interest	727,450	727,450
GRAND TOTALS	\$ 2,222,450	\$ 2,222,450

Interest Rate 3.00% - 5.00%

RECREATION FUND

Recreation Fund

Fund Classification

The Recreation Fund is classified as a proprietary fund, more specifically as an enterprise fund. Enterprise funds account for operations that are financed and operated in a manner similar to private-sector businesses, where the cost of services provided to the public is primarily recovered through user fees and charges.

Purpose of the Fund

The Recreation Fund accounts for the operation, maintenance, and programming of several major community recreational facilities, including:

- Orem Family Fitness Center – A state-of-the-art community fitness facility offering gyms, pools, exercise classes, childcare, senior services, and more.
- Scera Park Pool – A seasonal outdoor aquatics center offering recreation swimming, lap swimming, and aquatic programs.
- Hillcrest Park – A newly renovated regional park that serves as a hub for recreation programming, sports activities, and community gatherings.

The fund supports:

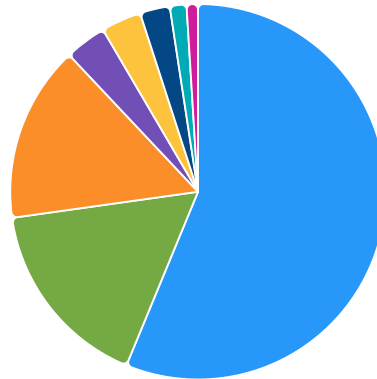
- Daily operations and staffing of all three facilities.
- Recreational programming, leagues, and events.
- Ongoing facility maintenance and long-term capital improvements.
- Equipment and amenity upgrades to enhance user experience.
- Customer service, marketing, and membership services.

These facilities serve thousands of residents and visitors annually and are integral to Orem's commitment to public health, wellness, and community engagement.

Revenues are generated through memberships, daily admissions, class fees, facility rentals, and concessions. The fund also receives limited General Fund support to ensure accessibility and affordability.

Revenue Source

FY27 Revenues by Revenue Source



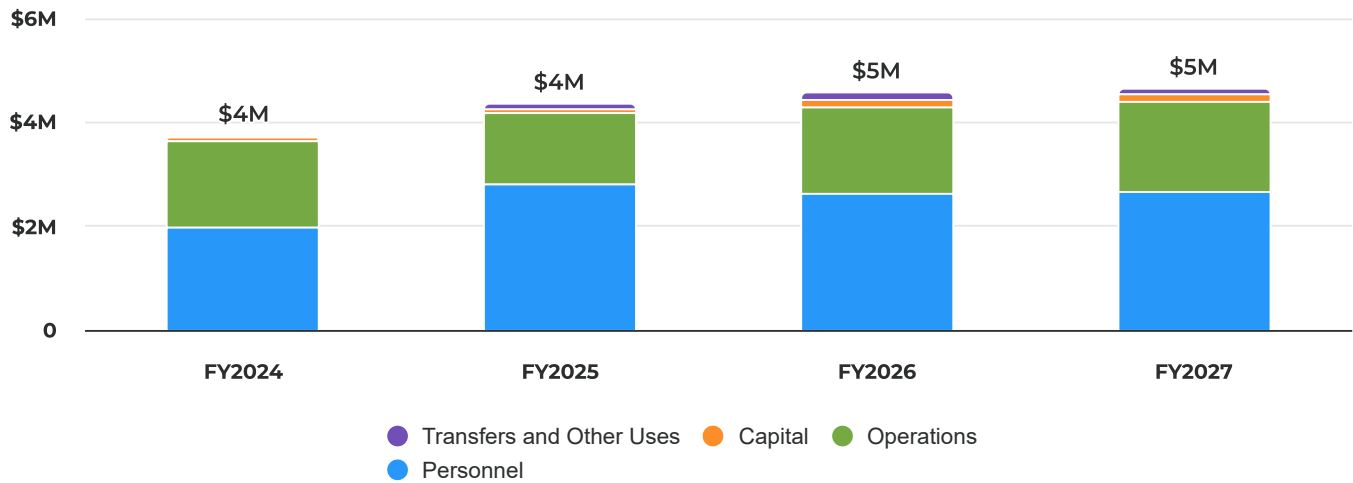
● Annual Passes	\$2,607,000	56.23%
● Classes	\$767,000	16.54%
● Daily Admissions	\$705,000	15.21%
● Rents and Royalties	\$166,000	3.58%
● Group Use	\$160,000	3.45%
● Miscellaneous Sales	\$119,000	2.57%
● Contributions from Other Funds	\$67,000	1.45%

Revenues by Revenue Source

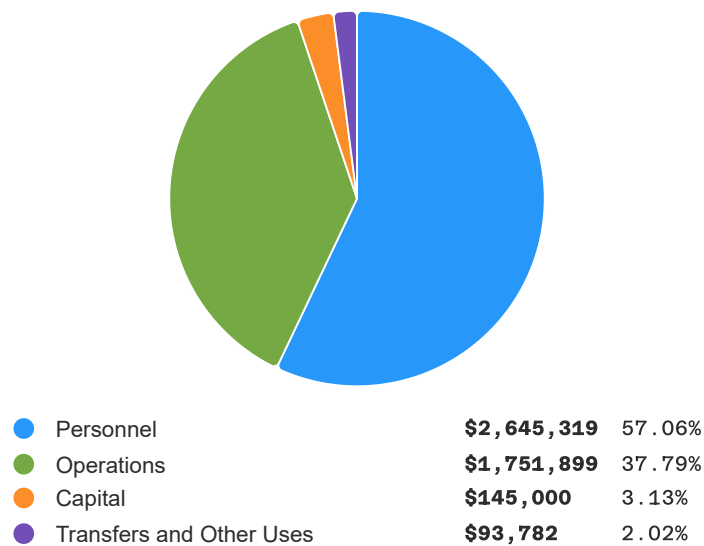
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Daily Admissions	\$674,689	\$732,322	\$730,800	\$705,000
Annual Passes	\$2,247,097	\$2,363,808	\$2,626,000	\$2,607,000
Group Use	\$134,660	\$151,989	\$150,200	\$160,000
Classes	\$557,225	\$680,958	\$699,937	\$767,000
Miscellaneous Sales	\$88,200	\$121,955	\$112,000	\$119,000
Locker Rentals	\$1,298	\$630	-	-
Outdoor Programs	-	\$700	-	-
Interest Earnings	\$59,058	\$67,143	\$40,000	\$45,000
Rents and Royalties	\$71,515	\$139,717	\$144,000	\$166,000
Sale of Fixed Assets	\$31	-	-	-
Miscellaneous Revenues	-	\$955	-	-
Cash Over/Short	-	-\$1	-	-
Contributions from Other Funds	-	\$134,000	\$67,000	\$67,000
Total Revenues	\$3,833,773	\$4,394,177	\$4,569,937	\$4,636,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$1,973,844	\$2,810,540	\$2,609,323	\$2,645,319
Operations	\$1,650,744	\$1,357,582	\$1,686,685	\$1,751,899
Capital	\$68,034	\$86,277	\$145,000	\$145,000
Transfers and Other Uses	\$34,121	\$88,450	\$128,929	\$93,782
Total Expenditures	\$3,726,742	\$4,342,849	\$4,569,937	\$4,636,000

SOLID WASTE FUND

Solid Waste Fund

Fund Classification

The Solid Waste Fund is classified as a proprietary fund, specifically as an enterprise fund. Enterprise funds are used to account for activities that are financed primarily through user fees, where the intent is for the service to be self-supporting.

Purpose of the Fund

The Solid Waste Fund manages the City's residential refuse collection program, which includes both billing and service coordination. While the City of Orem does not operate its own sanitation fleet, it contracts with Waste Management Inc. for curbside refuse and recycling collection services.

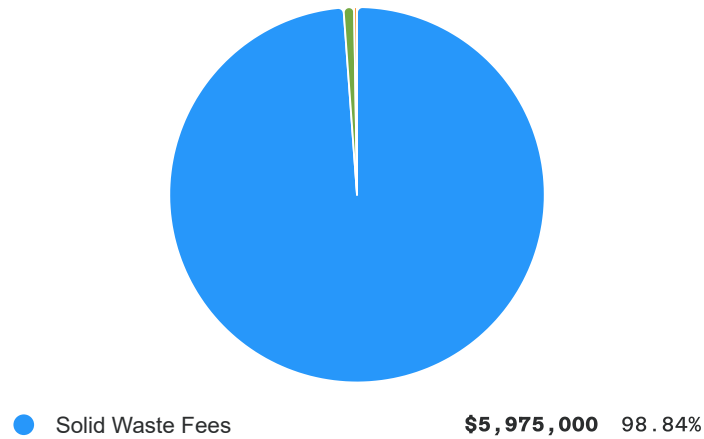
The fund is responsible for:

- Refuse Billing Administration: Managing customer accounts, coordinating utility billing, and handling account changes for solid waste service.
- Contract Oversight: Administering and monitoring the City's contract with Waste Management, ensuring service quality, compliance, and customer satisfaction.
- Recycling Services: Providing biweekly curbside recycling pickup and addressing resident questions and participation.
- Service Support: Managing cart deliveries, replacements, and service requests in collaboration with the contracted provider.
- Public Communication: Informing residents about service schedules, recycling education, and changes to solid waste services.

Revenues for the Solid Waste Fund come from monthly utility fees charged to residential customers. These fees are designed to fully cover the cost of contracted services and administrative overhead.

Revenue Source

FY27 Revenues by Revenue Source

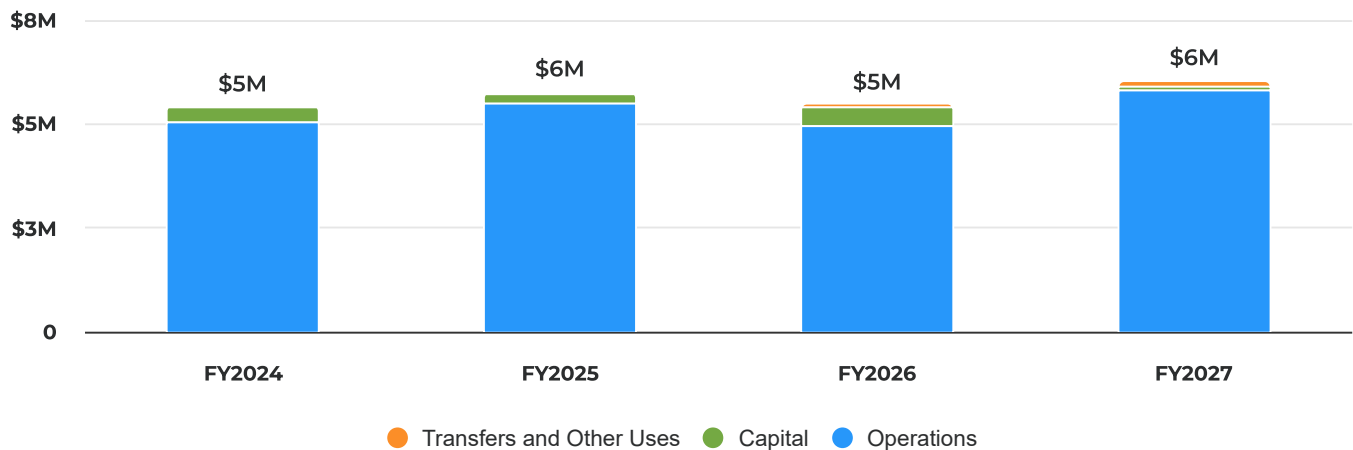


Revenues by Revenue Source

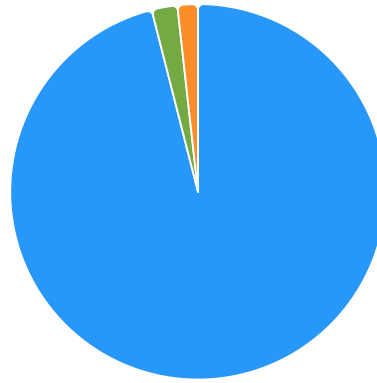
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Interest Earnings	\$81,782	\$75,410	\$45,000	\$55,000
Convenience Fees	\$18,898	\$16,798	\$15,000	\$15,000
Solid Waste Fees	\$5,196,457	\$5,540,576	\$5,410,000	\$5,975,000
Total Revenues	\$5,297,136	\$5,632,784	\$5,470,000	\$6,045,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



● Operations	\$5,805,375	96.04%
● Transfers and Other Uses	\$133,331	2.21%
● Capital	\$106,294	1.76%

Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$5,021,215	\$5,500,901	\$4,931,054	\$5,805,375
Capital	\$357,407	\$216,942	\$477,661	\$106,294
Transfers and Other Uses	\$55,991	\$59,446	\$61,285	\$133,331
Total Expenditures	\$5,434,613	\$5,777,289	\$5,470,000	\$6,045,000

FLEET MAINTENANCE FUND

Fleet Maintenance Fund

Fund Classification

The Fleet Fund is classified as an internal service fund, which is a type of proprietary fund. Internal service funds are used to account for services provided by one department or agency of a government to other departments of the same government, typically on a cost-reimbursement basis.

Purpose of the Fund

The Fleet Fund supports the centralized management of the City of Orem's fleet assets, including procurement, maintenance, fueling, and replacement of vehicles and equipment used by all City departments. The fund ensures that fleet operations are efficient, cost-effective, and aligned with departmental service needs.

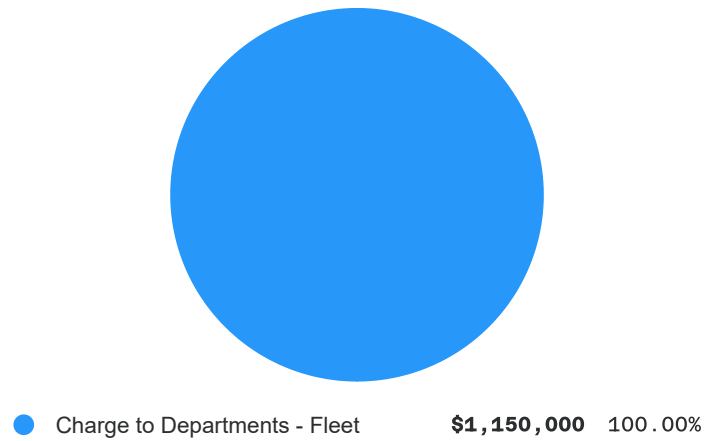
Key functions of the Fleet Fund include:

- **Vehicle and Equipment Maintenance:** Routine servicing, repairs, inspections, and regulatory compliance.
- **Fleet Replacement Planning:** Life cycle management and scheduled replacement of vehicles and heavy equipment based on age, mileage, and service demands.
- **Fuel Management:** Operation of the City's fueling infrastructure, including procurement, storage, and distribution of fuel.
- **Fleet Procurement:** Acquisition of new vehicles in alignment with approved capital budgets and department specifications.
- **Cost Recovery:** Allocating annual charges to departments based on usage, maintenance needs, and depreciation schedules.

The fund is supported through interdepartmental charges assessed to user departments, which are designed to fully recover operating and capital costs.

Revenue Source

FY27 Revenues by Revenue Source

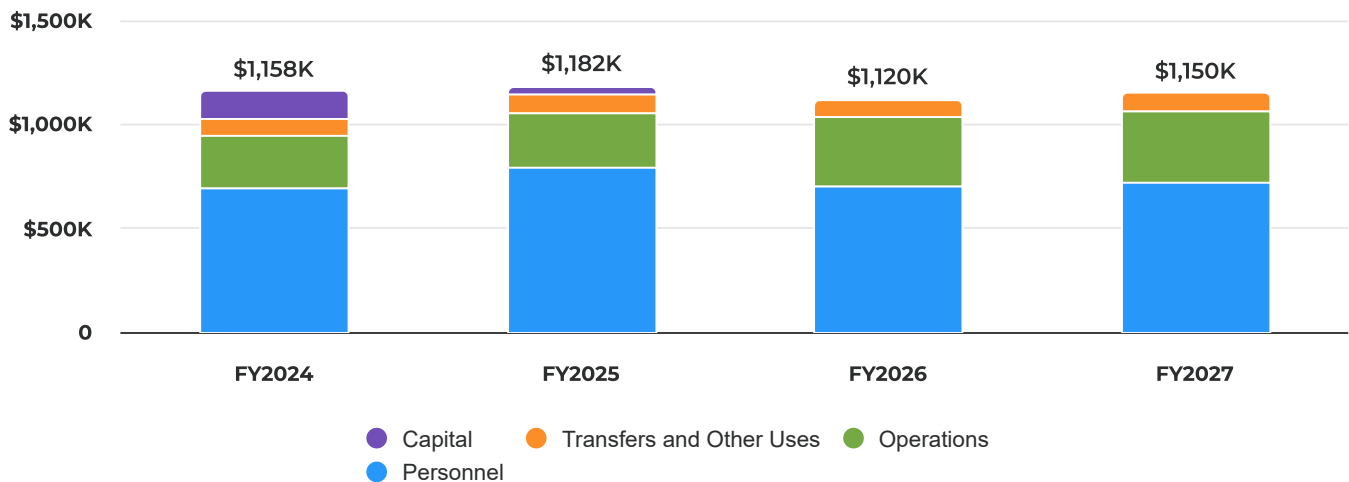


Revenues by Revenue Source

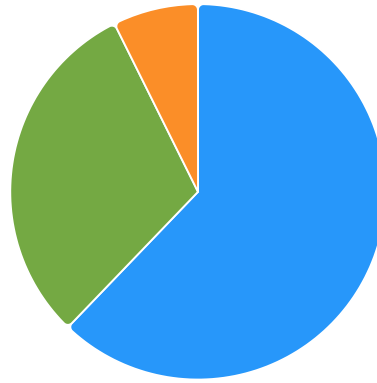
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Sale of Fixed Assets	\$15,797	-	-	-
Charge to Departments - Fleet	\$1,075,000	\$1,085,000	\$1,120,000	\$1,150,000
Total Revenues	\$1,090,797	\$1,085,000	\$1,120,000	\$1,150,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



● Personnel	\$715,107	62.18%
● Operations	\$350,464	30.48%
● Transfers and Other Uses	\$84,429	7.34%

Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$689,334	\$794,400	\$699,222	\$715,107
Operations	\$253,654	\$261,139	\$336,311	\$350,464
Capital	\$133,932	\$40,679	-	-
Transfers and Other Uses	\$81,069	\$85,447	\$84,467	\$84,429
Total Expenditures	\$1,157,990	\$1,181,666	\$1,120,000	\$1,150,000

PURCHASING & WAREHOUSE FUND

Purchasing & Warehouse Fund

Fund Classification

The Purchasing & Warehouse Fund is classified as an internal service fund, which falls under the category of proprietary funds. Internal service funds are used to account for operations that provide goods or services to other departments within the City on a cost-reimbursement basis.

Purpose of the Fund

The Purchasing & Warehouse Fund supports centralized procurement, inventory management, and internal supply services for City departments. This internal service model allows for streamlined purchasing practices, improved inventory control, and operational efficiency across the organization.

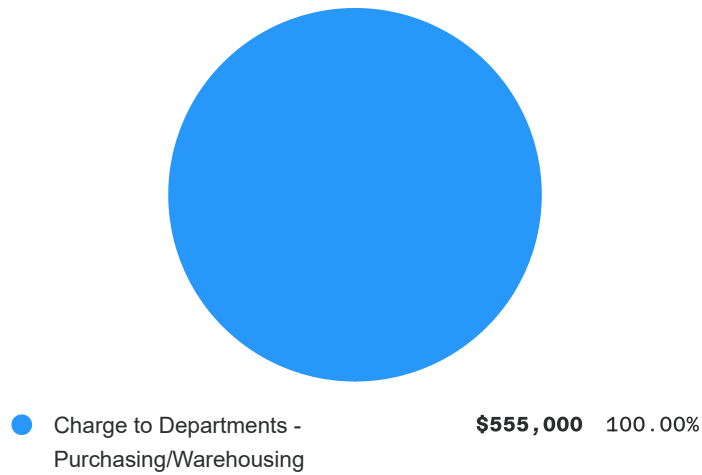
Key responsibilities of the fund include:

- **Centralized Procurement Services:** Managing citywide purchasing processes, vendor relations, and bid solicitations in accordance with local and state procurement laws.
- **Warehouse Operations:** Maintaining inventory of essential supplies, safety gear, and frequently used materials to ensure quick internal fulfillment.
- **Cost Allocation:** Tracking and charging departments for materials and supplies on a usage basis, allowing for accurate budget accountability.
- **Surplus Management:** Disposing of obsolete equipment and surplus inventory in accordance with City policy.
- **Contract Oversight:** Supporting City departments in the development and administration of procurement contracts.

The fund is supported by interdepartmental charges that are calculated based on inventory usage and procurement support levels.

Revenue Source

FY27 Revenues by Revenue Source

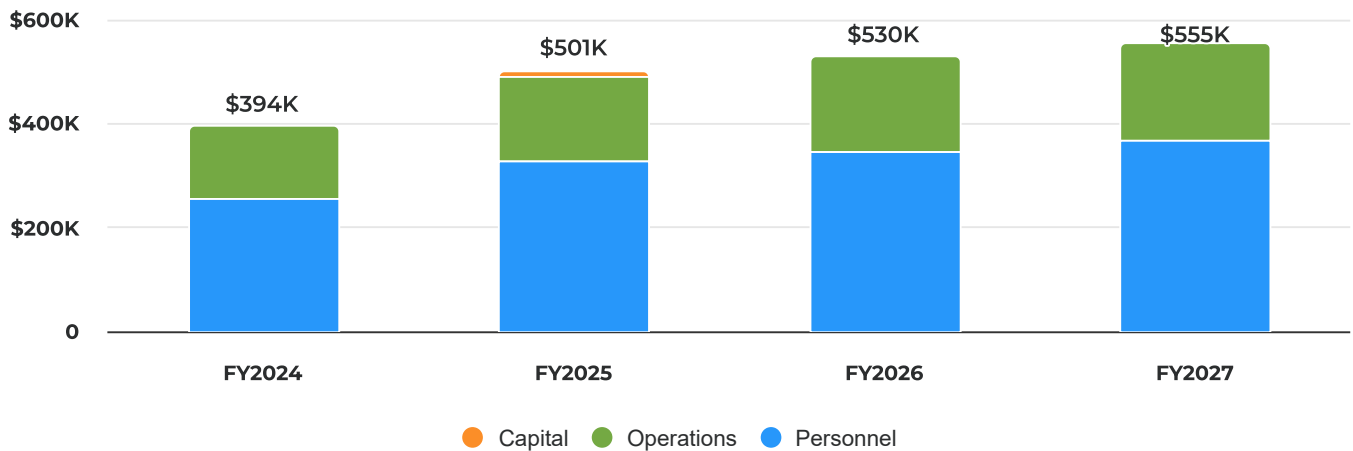


Revenues by Revenue Source

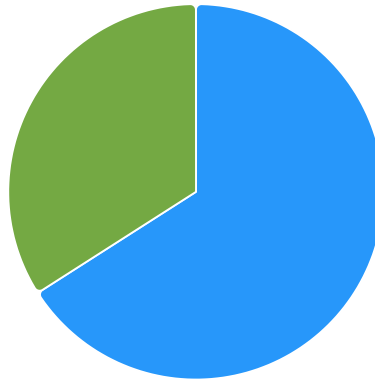
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Charge to Departments - Purchasing/Warehousing	\$450,000	\$470,000	\$530,000	\$555,000
Total Revenues	\$450,000	\$470,000	\$530,000	\$555,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



● Personnel	\$366,015	65.95%
● Operations	\$188,985	34.05%

Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$254,176	\$327,596	\$346,547	\$366,015
Operations	\$139,821	\$161,237	\$183,453	\$188,985
Capital	-	\$12,064	-	-
Total Expenditures	\$393,997	\$500,896	\$530,000	\$555,000

SELF INSURANCE FUND

Self Insurance Fund

Fund Classification

The Self Insurance Fund is classified as an internal service fund, a type of proprietary fund. Internal service funds are used to account for the financing of services provided by one department to other departments on a cost-reimbursement basis. In this case, the fund supports risk management and insurance-related functions across all City operations.

Purpose of the Fund

The Self Insurance Fund supports the City of Orem's risk management program, which includes liability coverage, property insurance, workers' compensation, and claims administration. Instead of purchasing all insurance coverage from external carriers, the City self-insures certain risks to better manage costs and claims outcomes.

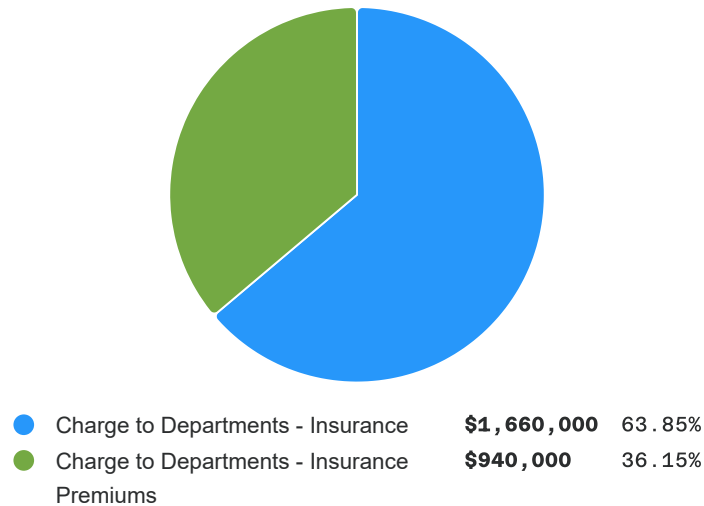
Key functions of the fund include:

- **Liability and Property Coverage:** Funding claims, deductibles, and premiums related to general liability, vehicle, and property incidents.
- **Workers' Compensation:** Administering claims and costs related to on-the-job injuries and occupational health compliance.
- **Claims Management:** Coordinating with third-party administrators, departments, and legal counsel to manage and resolve claims efficiently.
- **Loss Prevention and Safety Programs:** Supporting proactive efforts to reduce risk exposure through training, inspections, and best practices.
- **Cost Allocation:** Charging City departments based on risk exposure, claim history, and cost distribution models to ensure equitable funding of the program.

The fund is financed through interdepartmental charges and supplemented by stop-loss insurance for high-cost or catastrophic claims. This structure allows the City to manage predictable risk internally while maintaining external coverage for extraordinary events.

Revenue Source

FY27 Revenues by Revenue Source

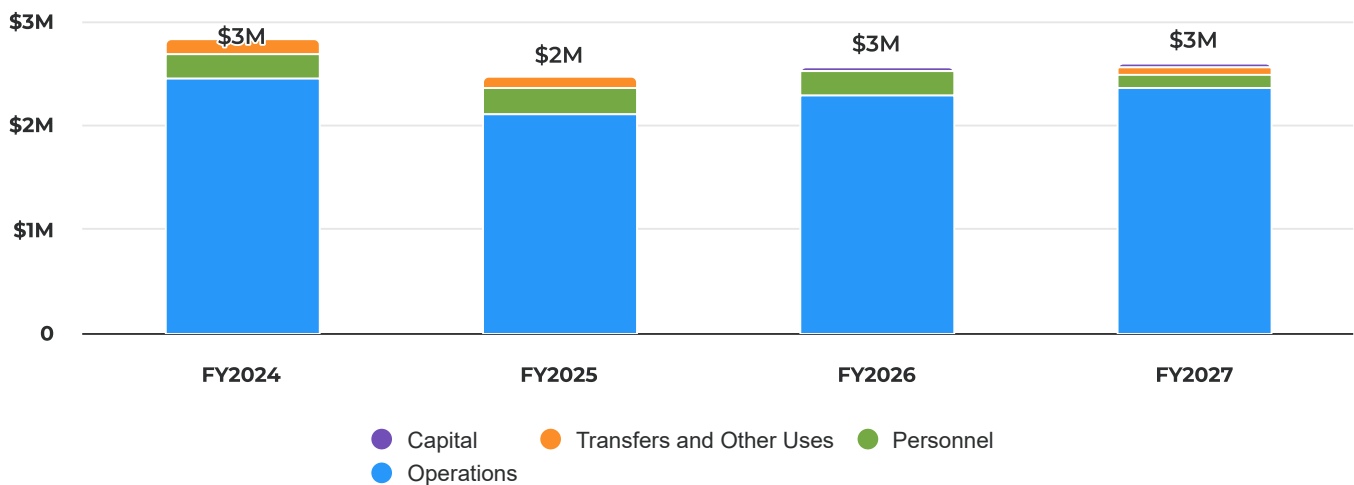


Revenues by Revenue Source

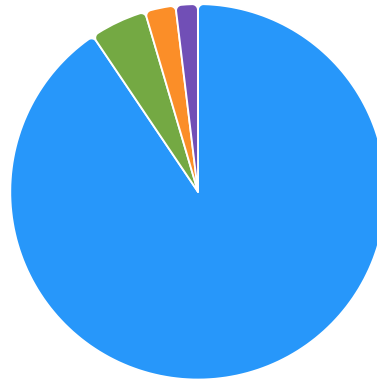
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Miscellaneous Revenues	\$250	-	-	-
Charge to Departments - Insurance Premiums	\$839,696	\$898,738	\$860,000	\$940,000
Charge to Departments - Insurance	\$1,585,000	\$1,715,000	\$1,655,000	\$1,660,000
Appropriations from Surplus	-	-	\$50,000	-
Total Revenues	\$2,424,946	\$2,613,738	\$2,565,000	\$2,600,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



● Operations	\$2,354,469	90.56%
● Personnel	\$127,199	4.89%
● Transfers and Other Uses	\$68,332	2.63%
● Capital	\$50,000	1.92%

Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$222,644	\$255,012	\$231,218	\$127,199
Operations	\$2,456,773	\$2,111,393	\$2,283,782	\$2,354,469
Capital	-	-	\$50,000	\$50,000
Transfers and Other Uses	\$143,600	\$99,517	-	\$68,332
Total Expenditures	\$2,823,017	\$2,465,921	\$2,565,000	\$2,600,000

INFORMATION TECHNOLOGY FUND

Information Technology Fund

Fund Classification

The Information Technology Fund is classified as an internal service fund, a type of proprietary fund. Internal service funds are used to account for services provided internally between departments, typically on a cost-reimbursement basis. This fund ensures that the City of Orem's technological infrastructure and applications are supported efficiently and equitably across all departments.

Purpose of the Fund

The Information Technology (IT) Fund supports the centralized planning, development, maintenance, and security of the City's technology infrastructure and enterprise applications. The fund is structured around two primary divisions:

IT Operations

- Oversees daily technology services including:
 - Desktop and network support
 - Server administration
 - Help desk services
 - Cybersecurity
 - Telecommunications and infrastructure
- Ensures all departments have secure, reliable access to computing resources, communications systems, and digital services.

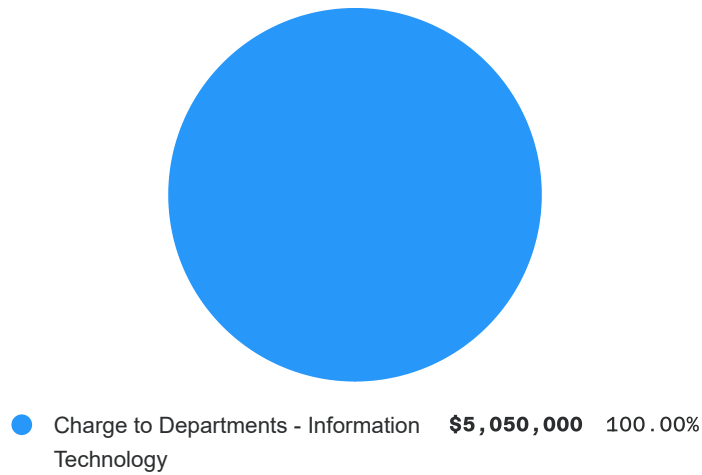
IT Development

- Maintains and enhances a suite of internally built software applications, tailored to the City's operational and customer service needs.
- Staff programmers design, develop, and support applications that streamline workflows, improve citizen engagement, and reduce dependency on costly third-party platforms.
- Applications include systems for budgeting, permitting, customer service, asset management, and internal reporting.

The fund is supported by annual technology service charges allocated to user departments based on system usage, number of supported users, and project demands.

Revenue Source

FY27 Revenues by Revenue Source

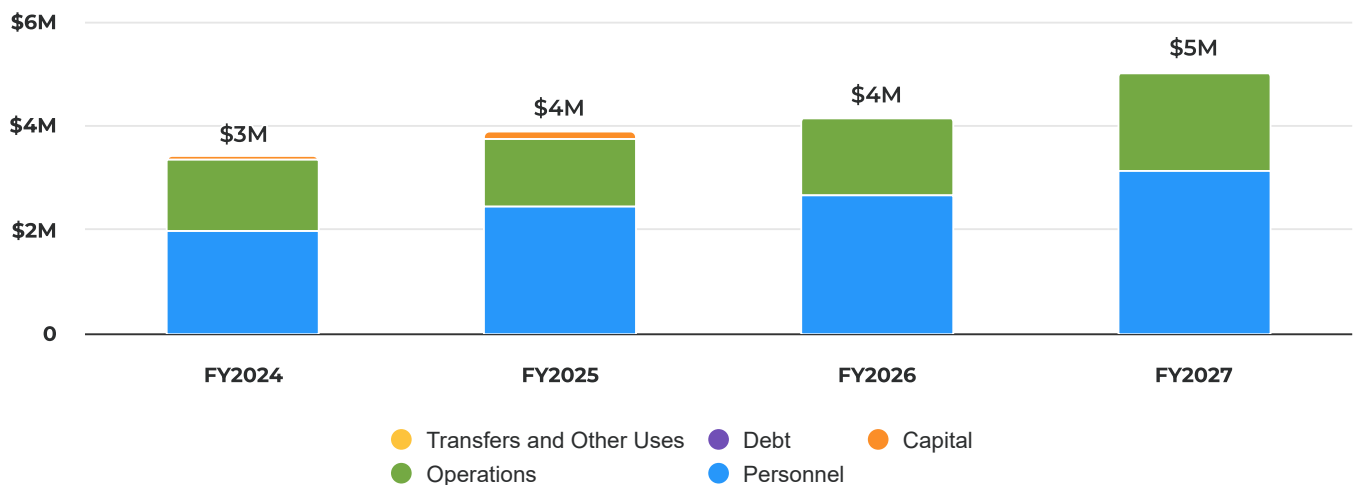


Revenues by Revenue Source

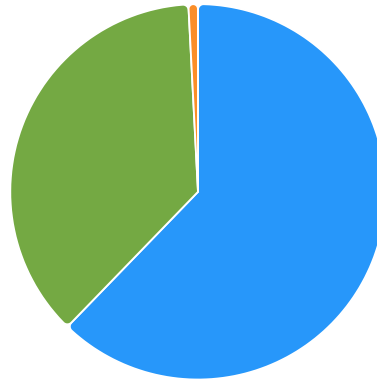
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
URMMA Billings	\$8,136	\$7,458	-	-
Sale of Fixed Assets	\$1,074	\$78	-	-
Charge to Departments - Information Technology	\$3,410,000	\$3,410,000	\$3,914,537	\$5,050,000
Appropriations from Surplus	-	-	\$250,000	-
Total Revenues	\$3,419,210	\$3,417,536	\$4,164,537	\$5,050,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



● Personnel	\$3,143,293	62.24%
● Operations	\$1,865,707	36.94%
● Capital	\$41,000	0.81%

Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$1,969,982	\$2,425,651	\$2,653,143	\$3,143,293
Operations	\$1,385,927	\$1,302,538	\$1,479,504	\$1,865,707
Capital	\$49,121	\$160,048	\$30,000	\$41,000
Debt	\$3,085	\$1,542	-	-
Transfers and Other Uses	-	-	\$1,890	-
Total Expenditures	\$3,408,115	\$3,889,779	\$4,164,537	\$5,050,000

FACILITIES MAINTENANCE FUND

Facilities Maintenance Fund

Fund Classification

The Facilities Maintenance Fund is classified as an internal service fund, which falls under the broader category of proprietary funds. Internal service funds are used to account for operations that provide goods or services internally to other City departments on a cost-reimbursement basis.

Purpose of the Fund

The Facilities Maintenance Fund supports the operation, upkeep, and management of City-owned buildings and facilities. This includes preventive maintenance, routine repairs, custodial services, and oversight of facility-related capital improvements.

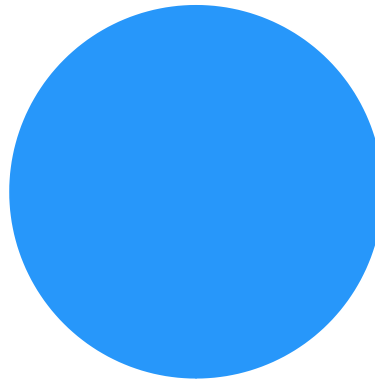
Key responsibilities of the fund include:

- HVAC, plumbing, and electrical system maintenance
- Custodial services and facility cleanliness
- Preventive maintenance programs to extend asset life
- Emergency and corrective repairs
- Capital facility upgrades, including ADA improvements and energy efficiency projects
- Work order management and building systems monitoring

This fund ensures consistent service levels and operating standards across all City facilities by centralizing building-related responsibilities. Costs are allocated to departments based on square footage, service levels, and use intensity.

Revenues by Source

FY27 Revenues by Source



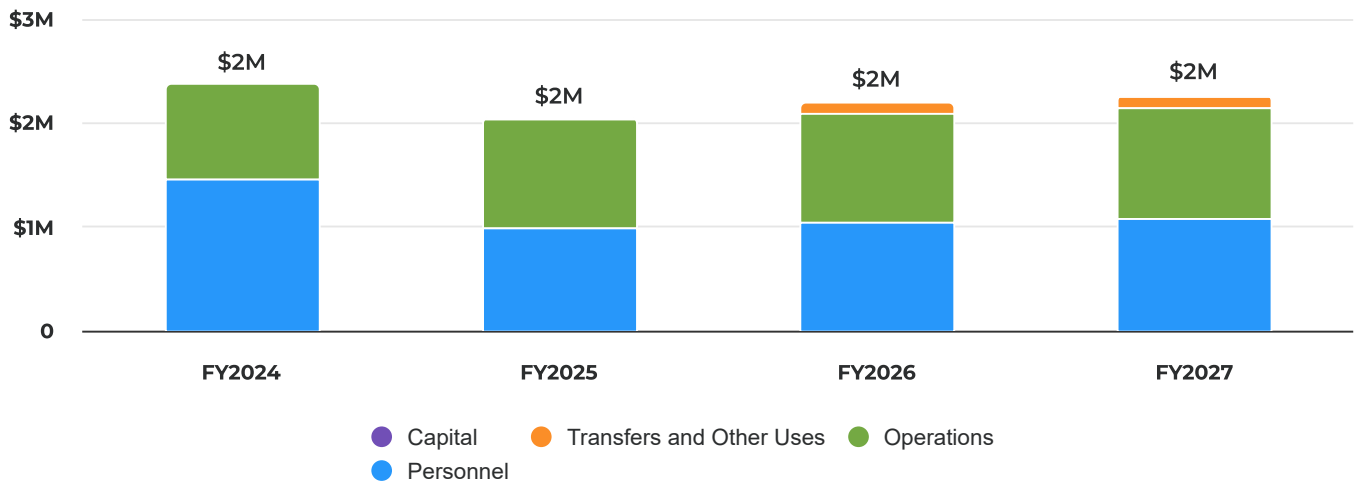
● Charges To Departments **\$2,275,000** 100.00%

Revenues by No Object

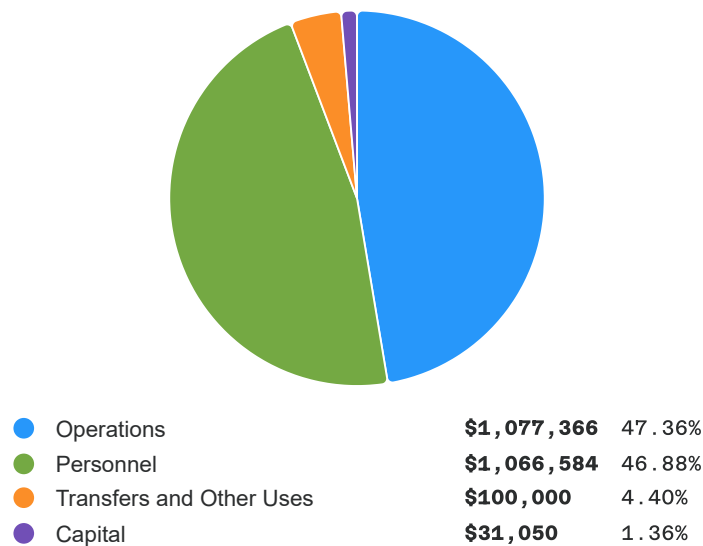
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Charges To Departments	\$2,250,000	\$2,088,164	\$2,200,000	\$2,275,000
Total Revenues	\$2,250,000	\$2,088,164	\$2,200,000	\$2,275,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$1,458,176	\$983,272	\$1,044,412	\$1,066,584
Operations	\$911,259	\$1,049,467	\$1,044,794	\$1,077,366
Capital	-	\$11,215	\$10,794	\$31,050
Transfers and Other Uses	-	-	\$100,000	\$100,000
Total Expenditures	\$2,369,435	\$2,043,954	\$2,200,000	\$2,275,000

OREM COMMUNITY FOUNDATION FUND

Orem Community Foundation Fund

Fund Classification

The Orem Community Foundation Fund is classified as a special revenue fund, specifically as a trust fund. This fund manages charitable contributions made to support a wide range of community-enhancing programs and services.

Purpose of the Fund

The Orem Community Foundation Fund was established to manage donations received through the Orem Community Foundation, a registered 501(c)(3) nonprofit organization. The Foundation exists to support and enhance services and programs provided by the City of Orem that promote safety, health, education, community development, and quality of life for residents.

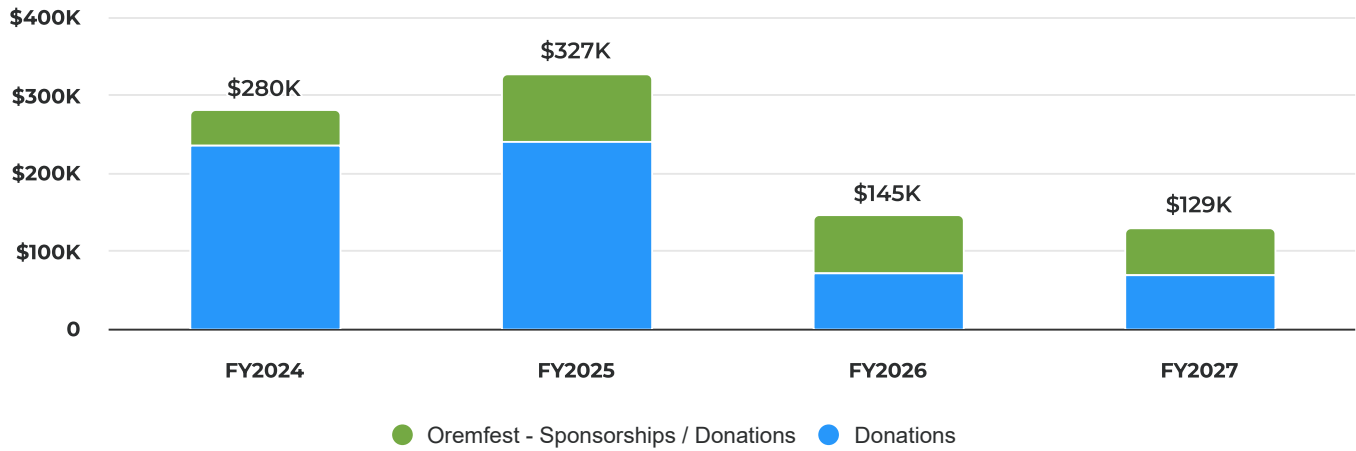
The fund helps administer private donations for public purposes, thereby lessening the financial burdens of local government and allowing for expanded or enriched community services. Donations held in the fund may support a wide range of City initiatives, including:

- Library services and literary/cultural arts programs
- Public safety initiatives, including police, fire, EMS, and community outreach
- Emergency preparedness and victim assistance programs
- Infrastructure enhancements, such as storm drains, water systems, and cemetery improvements
- Growth planning and development initiatives
- Community relations and human services programs
- Park development and beautification, including urban forestry and neighborhood preservation
- Recreation programs for all ages, from children to seniors
- Sustainability efforts, including recycling and environmental education

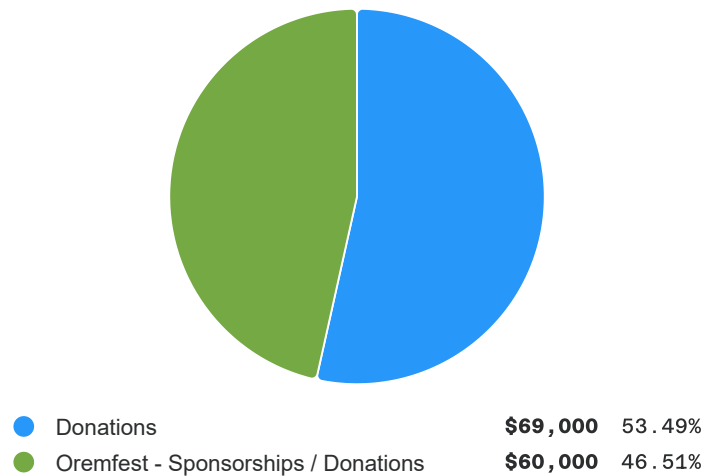
The fund provides a flexible and transparent mechanism for accepting, managing, and disbursing charitable donations in accordance with donor intent and City priorities.

Revenue Source

Historical and Budgeted Revenue by Revenue Source



FY27 Revenues by Revenue Source

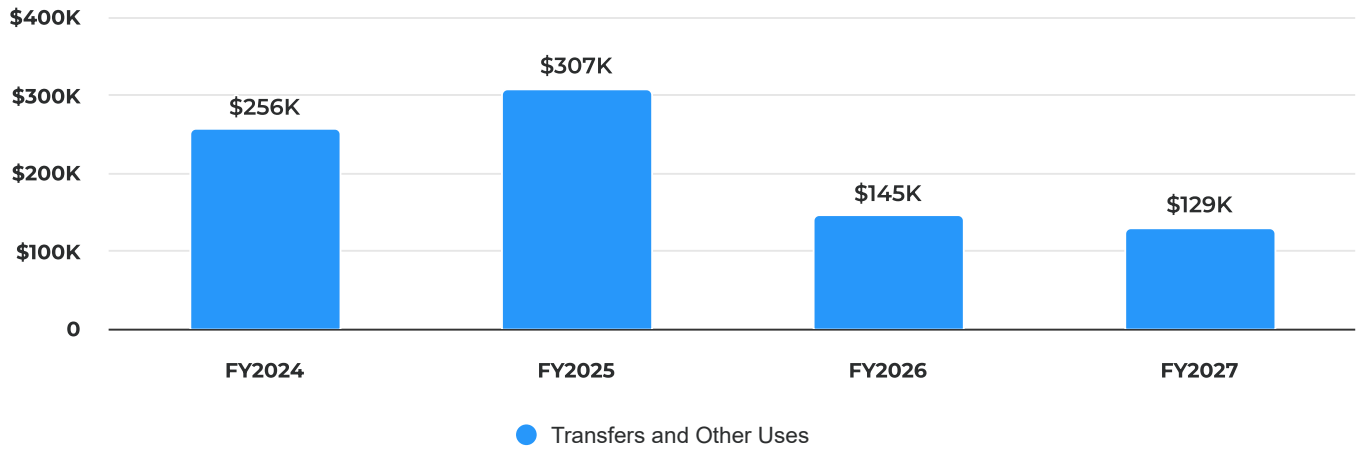


Revenues by Revenue Source

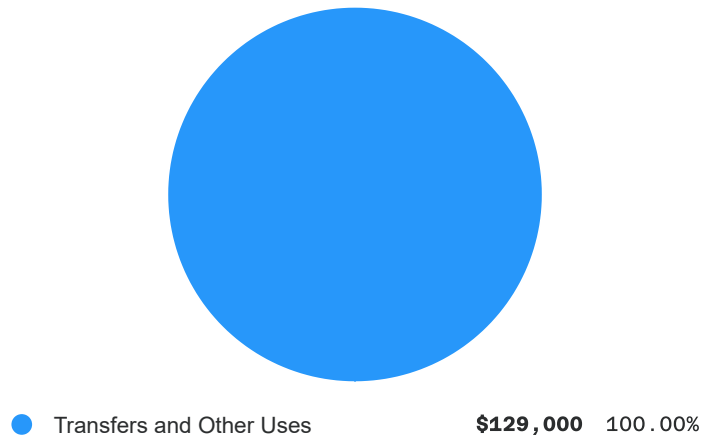
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Donations	\$234,408	\$239,091	\$70,000	\$69,000
Oremfest - Sponsorships / Donations	\$45,333	\$87,629	\$75,000	\$60,000
Total Revenues	\$279,741	\$326,720	\$145,000	\$129,000

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Transfers and Other Uses	\$255,908	\$307,435	\$145,000	\$129,000
Total Expenditures	\$255,908	\$307,435	\$145,000	\$129,000

COMMUNITY & NEIGHBORHOOD SERVICES FUND

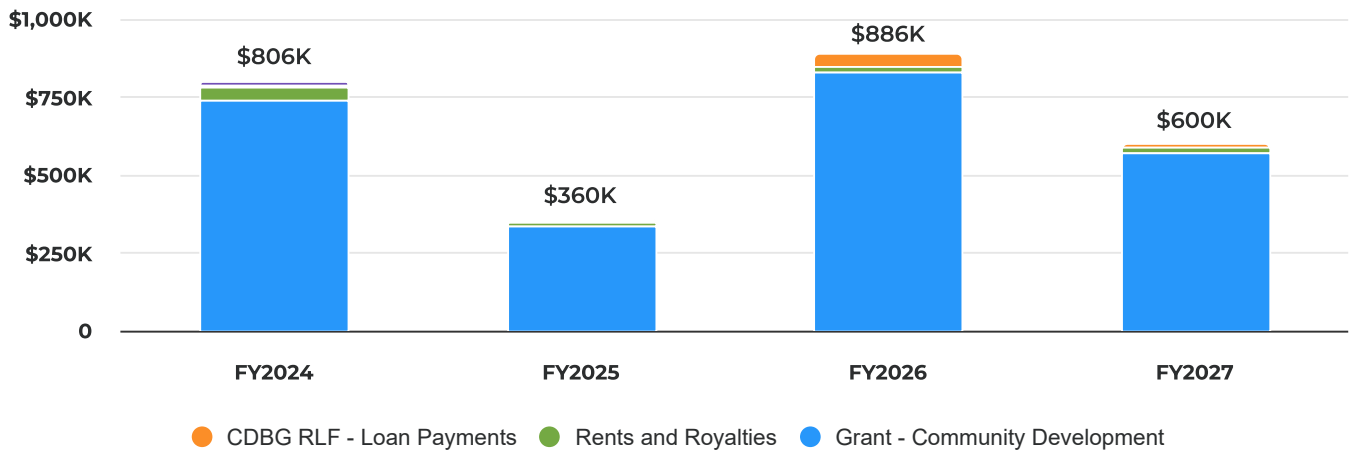
Community & Neighborhood Services Fund

The Community Development Trust Fund, which is managed by the City Manager's Office, is used to account for support of local private, non-profit service organizations and various community projects to benefit low and moderate-income (LMI) citizens.

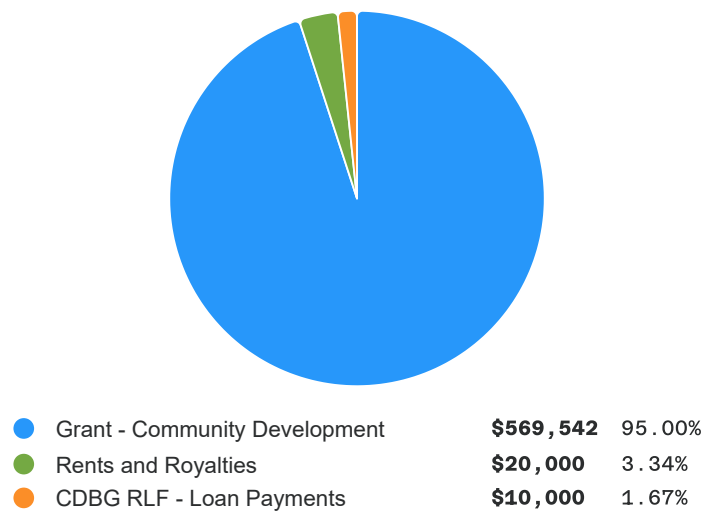
Projects include qualified home rehabilitations, sidewalk and utility repairs in qualifying neighborhoods, economic development, neighborhood preservation enforcement, and many other beneficial programs. Funds used for service organizations are limited to fifteen percent (15%) by the federal government.

Revenue Source

Historical and Budgeted Revenue by Revenue Source



FY27 Revenues by Revenue Source

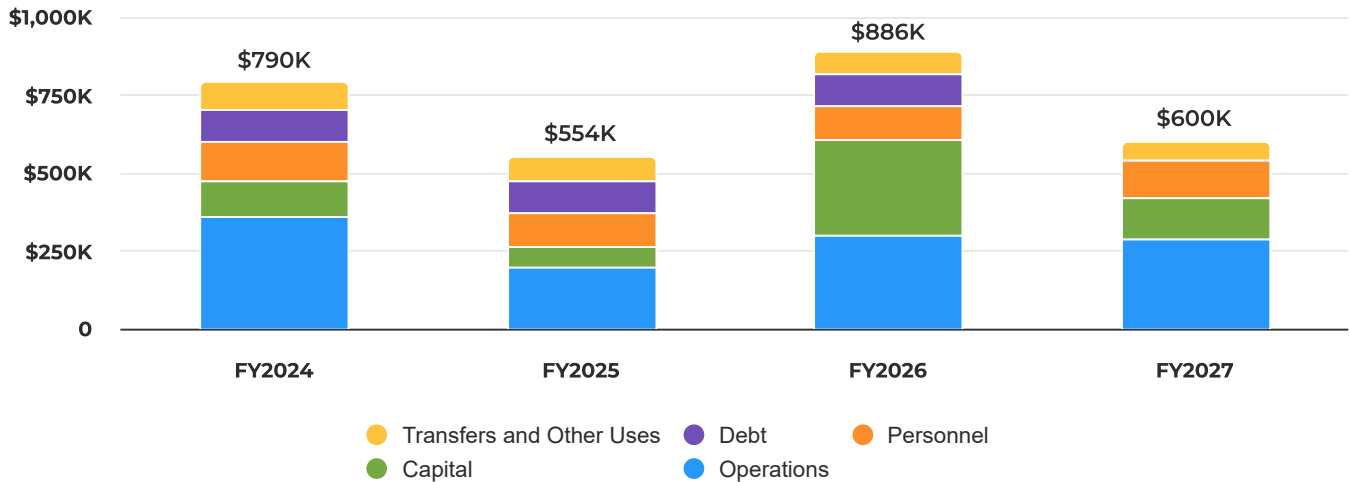


Revenues by Revenue Source

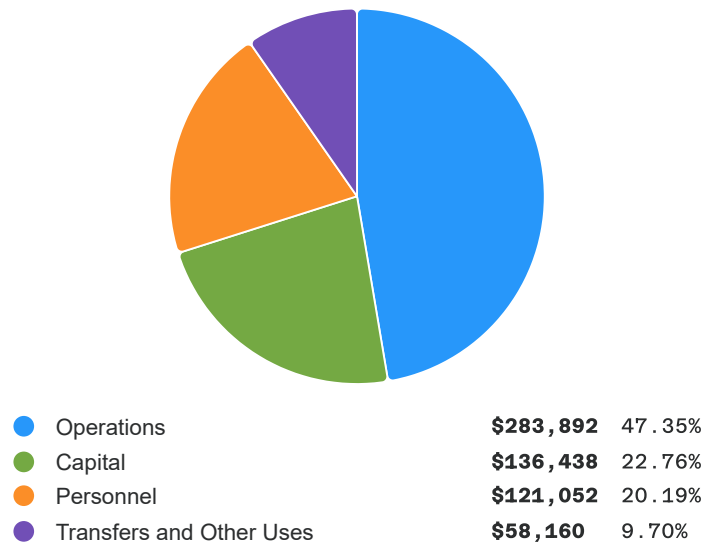
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Grants	\$7,837	-	-	-
Interest Earnings	\$2,049	\$1,773	-	-
Rents and Royalties	\$41,178	\$15,792	\$20,000	\$20,000
CDBG RLF - Loan Payments	\$4,753	\$3,067	\$40,000	\$10,000
EDA RLF - Loan Payments	\$9,963	\$6,331	-	-
Grant - Community Development	\$740,310	\$332,878	\$826,494	\$569,542
Total Revenues	\$806,090	\$359,842	\$886,494	\$599,542

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Personnel	\$128,556	\$110,297	\$106,995	\$121,052
Operations	\$359,359	\$193,645	\$299,315	\$283,892
Capital	\$113,597	\$69,127	\$306,422	\$136,438
Debt	\$101,516	\$99,005	\$101,369	-
Transfers and Other Uses	\$87,042	\$82,051	\$72,393	\$58,160
Total Expenditures	\$790,071	\$554,126	\$886,494	\$599,542

SENIOR CITIZENS FUND

Senior Citizens Fund

Fund Classification

The Senior Citizen Fund is classified as a governmental fund, specifically as a special revenue fund. Special revenue funds are used to account for revenues that are legally restricted or committed to specific purposes, in this case, supporting senior services and programs within the City of Orem.

Purpose of the Fund

The Senior Citizen Fund supports the operation and programming of the Orem Senior Friendship Center and related senior services. This includes a wide range of activities and resources designed to promote wellness, social engagement, lifelong learning, and nutritional support for Orem’s older adult population.

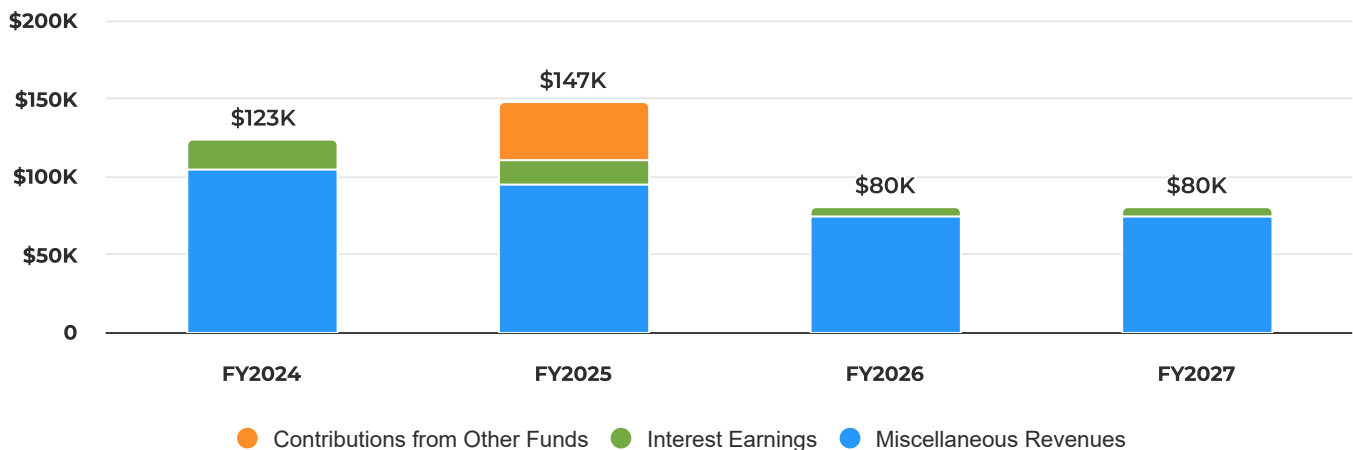
Key uses of the fund include:

- Daily operations and staffing of the Senior Friendship Center
- Recreational, educational, and wellness programming
- Senior meal programs, including congregate meals and other nutritional services
- Transportation assistance and outreach services
- Social services support, including referrals and community partnerships

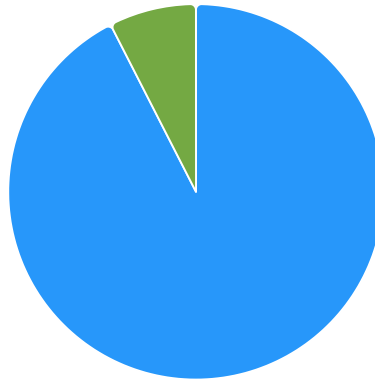
Funding sources for this special revenue fund may include General Fund transfers, grants (such as those from the Mountainland Association of Governments or federal programs), donations, and user fees associated with classes or activities.

Revenue Source

Historical and Budgeted Revenue by Revenue Source



FY27 Revenues by Revenue Source



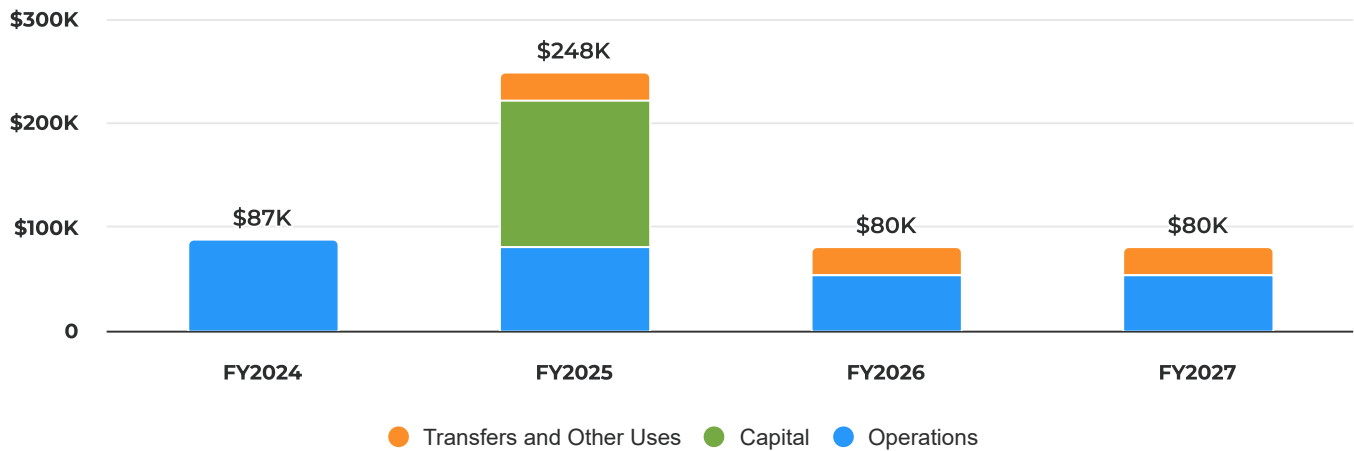
● Miscellaneous Revenues	\$73,850	92.49%
● Interest Earnings	\$6,000	7.51%

Revenues by Revenue Source

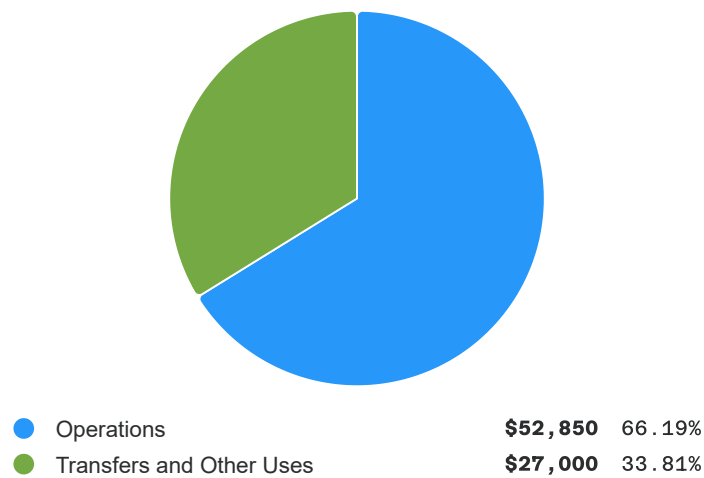
Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Interest Earnings	\$18,750	\$16,199	\$6,000	\$6,000
Miscellaneous Revenues	\$104,251	\$94,574	\$73,850	\$73,850
Contributions from Other Funds	-	\$36,517	-	-
Total Revenues	\$123,001	\$147,290	\$79,850	\$79,850

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2024 Actual	FY 2025 Actual	FY2026 Projected	FY2027 Tentative Budget
Operations	\$86,999	\$80,997	\$52,850	\$52,850
Capital	-	\$140,452	-	-
Transfers and Other Uses	-	\$27,000	\$27,000	\$27,000
Total Expenditures	\$86,999	\$248,449	\$79,850	\$79,850

Enterprise Fund Transfers

OVERVIEW

This section of the FY 2026-2027 Tentative Budget outlines and summarizes the transfers of money from the City's enterprise funds to other funds as required under Utah Municipal Code 10-6-135.5(3)(b).

The City of Orem's enterprise funds consist of the following:

- Water Fund
- Water Reclamation Fund
- Storm Water Fund
- Recreation Fund
- Solid Waste Fund
- Special Service Lighting District of the City of Orem (separately issued budget)

TRANSFERS

The enterprise fund transfers that are not classified as an allocation of costs between funds, are not associated with costs pertaining to the purpose for which the enterprise fund was created, and will not be repaid are listed in the table below.

TRANSFER FROM	TRANSFER TO	TRANSFER AMOUNT	% OF TOTAL ENTERPRISE FUND EXPENDITURES
Water Fund	General Fund	\$900,000	3.71%
Water Reclamation Fund	General Fund	\$16,000	0.08%
Storm Water Fund	General Fund	\$141,000	1.75%
Special Service Lighting District of the City of Orem	General Fund	\$15,000	0.89%

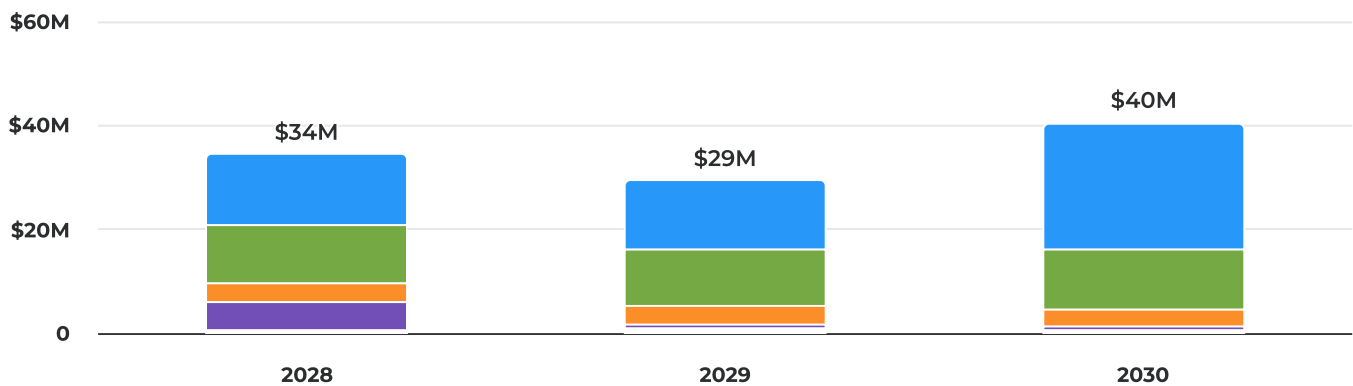
Capital Improvement Plan

Capital Improvement Multi-Year Plan

The Capital Improvement Program (CIP) serves as the City’s long-range planning tool for identifying, prioritizing, and funding major infrastructure and capital projects that support community growth, service delivery, and operational needs. The CIP includes projects related to transportation, parks, utilities, public safety, facilities, and other essential public assets.

This section outlines the current fiscal year capital projects as well as planned projects for future years. Future-year projects included in the CIP are derived from and aligned with the City’s adopted Master Plans, ensuring that long-term infrastructure investments support the community’s strategic vision, anticipated growth, and service demands. The CIP is reviewed annually and updated as priorities, funding availability, and community needs evolve.

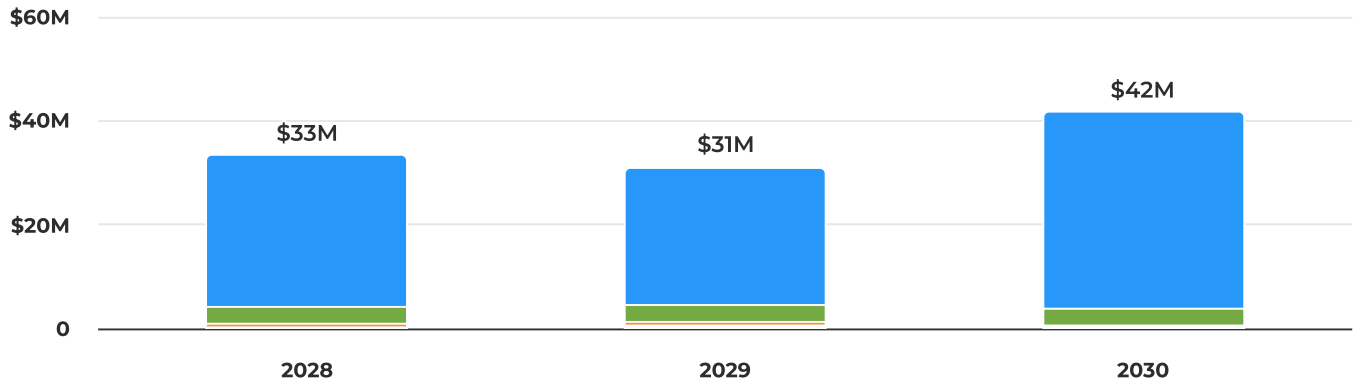
FY28 - FY30 Total Funding Requested by Department



Funding by Department Totals (all years)

Water Reclamation Treatment	\$51,348,000	49.29%
Water Capital Projects	\$33,219,000	31.89%
Streets	\$10,469,322	10.05%
Storm Water Capital Projects	\$7,027,000	6.75%
Transportation Sales Tax - Streets	\$1,125,000	1.08%
Library Administration	\$500,000	0.48%
Parks	\$265,000	0.25%
Fire Department	\$120,000	0.12%
Expenditures	\$66,000	0.06%
Police Department	\$40,000	0.04%
Cemetery	\$0	0.00%
Recreation Administration	\$0	0.00%
Fitness Center Operations	\$0	0.00%
Facilities	\$0	0.00%
Community Development	\$0	0.00%

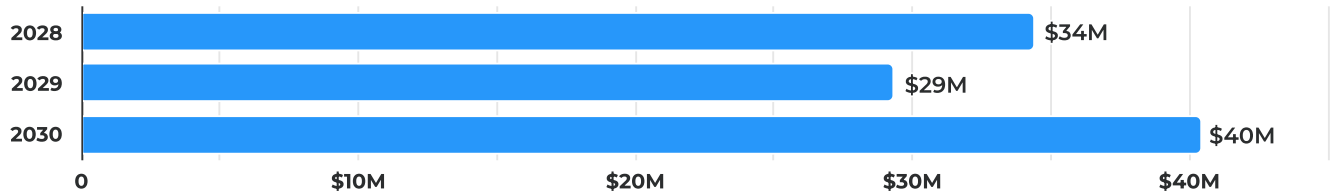
FY28 - FY30 Total Funding Requested by Source



Funding by Source Totals (all years)

Enterprise Funds	\$93,744,000	88.43%
Transportation Sales Tax (fund 24)	\$9,600,000	9.06%
State Road Fund (Fund 20)	\$1,831,134	1.73%
CIP Fund 45	\$500,000	0.47%
General Fund	\$331,000	0.31%
TBD	\$0	0.00%
Grant Funds	\$0	0.00%

FY28 - FY30 Capital Cost Breakdown



Capital Cost Totals (all years)

Capital Costs	\$104,179,322	100.00%
Operational Costs	\$0	0.00%



FY2027 Exhibit B - Fee Schedule

Orem



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Utilities Fee Schedule

UTILITIES UTILITY CONNECTIONS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
After Hours Charge	\$61.36	\$62.89
Application for Special Improvement District (SID)	\$7,800 + Costs	\$7,800 + Costs
Broken Lock & Bracket Fine	\$64.48	\$66.09
Damaged Register	\$140.00	\$143.50
Damaged Endpoint	\$150.00	\$153.75
Deposit (if required)	3x avg. month's bill	3x avg. month's bill
Field Service/Reconnect (reconnect is two trips/fees)	\$30.16	\$30.91
Illegal Connection Fine	\$269.36	\$276.09
Utility Hook-up Fee	\$30.16	\$30.91

CREDIT CARD CONVENIENCE FEE

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Convenience fee for payment by credit card	3.45%	3.45%

WATER RATES

Usage Charge by Tier	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Tier 1	\$0.91	\$0.93
Tier 2	\$1.13	\$1.17
Tier 3	\$1.35	\$1.39
Tier 4	\$1.60	\$1.64

State of Utah Regulatory Fee	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Cost per 1,000 gallons used*		\$0.02

*Required by Utah Code Title 19-4-116(1)(d)

Base Rate By Meter Size	FY 2026 Adopted Fee	FY 2027 Proposed Fee
¾"	\$21.81	\$23.00
1"	\$42.23	\$44.55
1½"	\$118.89	\$125.41
2"	\$195.58	\$206.28
3"	\$297.81	\$314.12
4"	\$502.28	\$529.79
6"	\$1,269.02	\$1,338.51
8"	\$1,695.01	\$1,787.84
10"	\$2,542.51	\$2,681.75
12"	\$3,086.50	\$3,255.52

Water Source Fee By Meter Size	FY 2026 Adopted Fee	FY 2027 Proposed Fee
¾"	\$3.77	\$4.06
1"	\$6.30	\$6.78
1½"	\$12.55	\$13.52
2"	\$20.09	\$21.64

3"	\$44.00	\$47.38
4"	\$75.40	\$81.20
6"	\$157.10	\$169.18
8"	\$201.05	\$216.52
10"	\$289.05	\$311.28
12"	\$389.55	\$419.52

WATER TAP FEES

Water Meter Size	FY 2026 Adopted Fee	FY 2027 Proposed Fee
¾" to 2"	\$267.28	\$273.96
3" and Larger	\$500.24	\$512.75

WATER CONNECTION FEES

Water Meter Size	FY 2026 Adopted Fee	FY 2027 Proposed Fee
¾"	\$436.80	\$436.80
1"	\$592.80	\$592.80
1½"	\$936.00	\$936.00
2"	\$1,196.00	\$1,196.00
3"	Market Price + \$659.36	Market Price + \$675.84
4"	Market Price + \$659.36	Market Price + \$675.84
6"	Market Price + \$659.36	Market Price + \$675.84
8"	Market Price + \$659.36	Market Price + \$675.84
10"	Market Price + \$659.36	Market Price + \$675.84

SEWER RATES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Monthly, All Uses:		
Rate (charge for one living unit)	\$21.82	\$25.00
Base Rate – Multiple Units:		
Charge for first living unit	\$21.82	\$25.00
Charge for each additional living unit	\$20.82	\$24.00
Volume Charge* (charge for every 1,000 gallons)	\$2.73	\$3.10

SEWER CONNECTION FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
All Sizes	\$34.75	\$35.62

STORM WATER RATES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Storm Water Fee per Equivalent Service Unit (ESU) - Monthly	\$9.00	\$10.50

SOLID WASTE RATES*

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
First Container (cost per month)	\$13.55	\$13.89
Additional Containers (cost per month)	\$12.55	\$12.86
Green Waste Container (cost per month)	\$7.10	\$7.28

Additional Green Waste Container (cost per month)	\$7.10	\$7.28
Multiple Units (cost per month)	\$13.55	\$13.89
Recycling Container (cost per month)	\$4.85	\$4.97
Additional Recycling Container (cost per month)	\$4.85	\$4.97
Combined Fee of First Can and Recycling Can (mandatory for all new accounts)	\$18.40	\$18.86

STREET LIGHTS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Street Lighting Fee (cost per month)		
All businesses, apartments, institutional accounts (i.e. schools, churches, non-profits, etc.)	\$3.28	\$3.36
All residential living units	\$3.28	\$3.36

Impact Fee Schedule

IMPACT FEES

WATER IMPACT FEES

City Service Area

Meter Size	Meter Type	Equivalency Ratios	FY 2026 Adopted Fee	FY 2027 Proposed Fee
¾"	Displacement	1	\$1,603.01	\$1,603.01
1"	Displacement	1.67	\$2,677.02	\$2,677.02
1½"	Displacement	3.33	\$5,338.01	\$5,338.01
2"	Compound	5.33	\$8,544.02	\$8,544.02
3"	Compound	10	\$16,030.06	\$16,030.06
4"	Compound	20	\$32,060.11	\$32,060.11
6"	Compound	41.67	\$66,797.24	\$66,797.24
8"	Compound	53.3	\$85,440.20	\$85,440.20
10"	Compound	96.67	\$154,962.55	\$154,962.55

City Service Area Non-Standard

City SA Non-Standard Users Impact Fee Formula

Step 1: Identify Estimated Average Annual Demand (Gallons) of Proposed Development

Step 2: Multiply Total Annual Gallons by Impact Fee per Gallon of \$0.0060

Southwest Service Area

Meter Size	Meter Type	Equivalency Ratios	FY 2026 Adopted Fee	FY 2027 Proposed Fee
¾"	Displacement	1	\$3,004.07	\$3,004.07
1"	Displacement	1.67	\$5,016.80	\$5,016.80
1½"	Displacement	3.33	\$10,003.57	\$10,003.57
2"	Compound	5.33	\$16,011.71	\$16,011.71
3"	Compound	10	\$30,040.74	\$30,040.74
4"	Compound	20	\$60,081.47	\$60,081.47
6"	Compound	41.67	\$125,179.75	\$125,179.75
8"	Compound	53.3	\$160,117.13	\$160,117.13
10"	Compound	96.67	\$290,403.80	\$290,403.80

Southwest Service Area Non-Standard

Southwest SA Non-Standard Users Impact Fee Formula

Step 1: Identify Estimated Average Annual Demand (Gallons) of Proposed Development

Step 2: Multiply Total Annual Gallons by Impact Fee per Gallon of \$0.0113

Water Supply Impact

Fee (Applicable to both the City Service Area and Southwest Service Area)

Meter Size	Equivalency Ratios	Adopted Fee	Proposed Fee
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¾"	1	\$2,804.00	\$2,804.00
1"	1.67	\$4,682.00	\$4,682.00
1½"	3.33	\$9,336.00	\$9,336.00
2"	5.33	\$14,944.00	\$14,944.00
3"	10	\$28,037.00	\$28,037.00
4"	20	\$56,074.00	\$56,074.00
6"	41.67	\$116,830.00	\$116,830.00
8"	53.3	\$149,521.00	\$149,521.00
10"	96.67	\$271,033.00	\$271,033.00

SEWER IMPACT FEES

City Service Area

Residential – City Service Area

City Service Area	ERU Demand	Adopted Fee	Proposed Fee
Single Family Residential per Unit	1	\$846.90	\$846.90
Multi-Family Residential per Unit*	0.88	\$747.54	\$747.54

*Multi-family ERU equivalency is based on the ratio of persons per multi-family household (see Table 5 of the Orem Parks Impact Fee Analysis).

Non-Standard Formula - City Service Area	Adopted Fee	Proposed Fee
Multiply Number of Fixture Units by Impact Fee per Fixture Unit	\$ 38.50	\$38.50

Non-Residential – City Service Area

Fixture Type	Drainage Fixture Unit Value as Load Factors	Adopted Impact Fee per Fixture Type	Proposed Impact Fee per Fixture Type
Automatic Clothes Washers, Commercial (footnote a,g)	3	\$115.49	\$115.49
Automatic Clothes Washers, Residential (footnote g)	2	\$76.99	\$76.99
Bathroom Group consists of Water Closet, Lavatory, Bidet and Bathtub or Shower (footnote f)	6	\$230.97	\$230.97
Bathtub - With/Without Overhead Shower or Whirlpool Attachments (footnote b)	2	\$76.99	\$76.99
Bidet	1	\$38.50	\$38.50
Combination Sink and Tray	2	\$76.99	\$76.99
Dental Lavatory	1	\$38.50	\$38.50
Dental Unit of Cuspidor	1	\$38.50	\$38.50
Dishwashing Machine, Domestic (footnote c)	2	\$76.99	\$76.99
Drinking Fountain	0.5	\$19.25	\$19.25
Emergency Floor Drain	0	\$0.00	\$0.00
Standard Floor Drains	2	\$76.99	\$76.99
Kitchen Sink, Domestic	2	\$76.99	\$76.99

Kitchen Sink, Domestic with Food Waste Grinder and/or Dishwasher	2	\$76.99	\$76.99
Laundry Tray (1 & 2 Compartments)	2	\$76.99	\$76.99
Lavatory	1	\$38.50	\$38.50
Shower Compartment, Domestic 5.7 gpm or less	2	\$76.99	\$76.99
Sink	2	\$76.99	\$76.99
Urinal (footnote d)	4	\$153.98	\$153.98
Urinal, 1 Gallon per Flush or Less (footnote d, e)	2	\$76.99	\$76.99
Wash Sink (Circular or Multiple) Each Set of Faucets	2	\$76.99	\$76.99
Water Closet, Flush-o-Meter Tank, Public or Private (footnote e)	4	\$153.98	\$153.98
Water Closet, Private Installation 1.6 gpf (footnote e)	3	\$115.49	\$115.49
Water Closet, Private Installation greater than 1.6 gpf (footnote e)	4	\$153.98	\$153.98
Water Closet, Public Installation 1.6 gpf (footnote e)	6	\$230.97	\$230.97

gpf = gallon per flushing

Footnotes:

- a. For traps larger than 3 inches, use
- b. A showerhead over a bathtub or
- c. See Uniform Plumbing Code Sections 709.2 through 709.4 for methods of computing unit value of fixtures not listed in this table or for rating of devices with intermittent flows.
- d. Trap size shall be consistent with
- e. For the purpose of computing loads on building drains and sewers, water closets and urinals shall not be rated at a lower drainage fixture unit unless the lower values are confirmed by testing.
- f. For fixtures added to a dwelling unit bathroom group, add the drainage fixture unit value of those additional fixtures to the bathroom group fixture count.
- g. See Uniform Plumbing Code Section 406.3 for sizing requirements for fixture drain, branch drain, and drainage stack for an automatic clothes washer standpipe

Southwest Service Area

Residential – Southwest Service Area

Southwest Service Area	ERU Demand	Adopted Sewer Impact Fee
Single Family Residential per Unit	1	\$4,876.90
Multi-Family Residential per Unit*	0.88	\$4,304.75

*Multi-family ERU equivalency is based on the ratio of persons per multi-family household (see Table 5 of the Orem Parks Impact Fee Analysis)

Non-Standard Formula – Southwest Service Area	
Multiply Number of Fixture Units by Impact Fee per Fixture Unit	\$ 221.68

Non-Residential – Southwest Service Area

Fixture Type	Drainage Fixture Unit Value as Load Factors	Adopted Impact Fee per Fixture Type	Proposed Impact Fee per Fixture Type
Automatic Clothes Washers, Commercial (footnote a,g)	3	\$665.03	\$665.03
Automatic Clothes Washers, Residential (footnote g)	2	\$443.35	\$443.35
Bathroom Group Consisting of Water Closet, Lavatory, Bidet and Bathtub or Shower (footnote f)	6	\$1,330.06	\$1,330.06
Bathtub- With or Without Overhead Shower or Whirlpool Attachments (footnote b)	2	\$443.35	\$443.35
Bidet	1	\$221.68	\$221.68
Combination Sink and Tray	2	\$443.35	\$443.35
Dental Lavatory	1	\$221.68	\$221.68
Dental Unit of Cupidor	1	\$221.68	\$221.68
Dishwashing Machine, Domestic (footnote c)	2	\$443.35	\$443.35
Drinking Fountain	0.5	\$110.84	\$110.84
Emergency Floor Drain	0	\$0.00	\$0.00
Standard Floor Drains	2	\$443.35	\$443.35
Kitchen Sink, Domestic	2	\$443.35	\$443.35
Kitchen Sink, Domestic with Food Waste Grinder and/or Dishwasher	2	\$443.35	\$443.35
Laundry Tray (1 & 2 Compartments)	2	\$443.35	\$443.35
Lavatory	1	\$221.68	\$221.68
Shower Compartment, Domestic 5.7 gpm or less	2	\$443.35	\$443.35
Sink	2	\$443.35	\$443.35
Urinal (footnote d)	4	\$886.71	\$886.71
Urinal, 1 Gallon per Flush or Less (footnote d, e)	2	\$443.35	\$443.35
Wash Sink (Circular or Multiple) Each Set of Faucets	2	\$443.35	\$443.35
Water Closet, Flush-o-Meter Tank, Public or Private (footnote e)	4	\$886.71	\$886.71
Water Closet, Private Installation 1.6 gpf (footnote e)	3	\$665.03	\$665.03
Water Closet, Private Installation greater than 1.6 gpf (footnote e)	4	\$886.71	\$886.71
Water Closet, Public Installation 1.6 gpf (footnote e)	6	\$1,330.06	\$1,330.06

gpf= gallon per flushing cycle

Footnotes:

- a. For traps larger than 3 inches, use Table Uniform Plumbing Code Table 709.2.
- b. A showerhead over a bathtub or whirlpool tub attachment does not increase the drainage fixture unit value.
- c. See Uniform Plumbing Code Sections 709.2 through 709.4 for methods of computing unit value of fixtures not listed in this table or for rating of devices with intermittent flows.
- d. Trap size shall be consistent with the fixture outlet size.
- e. For the purpose of computing loads on building drains and sewers, water closets and urinals shall not be rated at a lower drainage fixture unit unless the lower values are confirmed by testing.
- f. For fixtures added to a dwelling unit bathroom group, add the drainage fixture unit value of those additional fixtures to the bathroom group fixture count.
- g. See Uniform Plumbing Code Section 406.3 for sizing requirements for fixture drain, branch drain, and drainage stack for an automatic clothes washer standpipe.

STORM WATER IMPACT FEES

Per Acre Fee (charged based on acreage) (Formula: acres x fee per acre shown in table below)

Year	Maximum Fee After Credits – City Service Area	Maximum Fee After Credits – City Service Area	Maximum Fee After Credits – SW Annex Area	Maximum Fee After Credits – SW Annex Area
	Adopted Fee	Proposed Fee	Adopted Fee	Proposed Fee
FY 2027	\$2,128.02	\$2,128.02	\$10,979.73	\$10,979.73

TRANSPORTATION IMPACT FEES (PER DEVELOPMENT UNIT FEE)

ITE Land Use	Unit	*Trip Rate	Pass-by Reduction	Adjusted Trip Rate	Adopted Impact Fee
Industrial Park 130	1000 Sq. Feet Gross Floor Area	0.85		0.43	\$390.13
General Manufacturing	1000 Sq. Feet Gross Floor Area	0.73		0.37	\$335.06
Mini-Warehouse	1000 Sq. Feet Gross Floor Area	0.26		0.13	\$119.33
Warehouse / Distribution Center	1000 Sq. Feet Gross Floor Area	0.12		0.06	\$55.08
Single-Family Detached Housing	Dwelling Unit	1		0.5	\$458.98
Multi-Family / Apartment (Greater than 4 units)	Dwelling Unit	0.62		0.31	\$284.57
Multi-Family / Condo. Townhouse	Dwelling Unit	0.52		0.26	\$238.67
Mobile Home/RV Prk	Occupied Dwelling Unit	0.59		0.3	\$270.80
Assisted Living Center	Bed	0.22		0.11	\$100.98
Hotel	Room	0.6		0.3	\$275.39
Movie Theater < 10 Screens	1000 Sq. Feet Gross Floor Area	3.8		1.9	\$1,744.12
Movie Theater > 10 Screens	1000 Sq. Feet Gross Floor Area	4.91		2.46	\$2,253.59
Health/Fitness Club	1000 Sq. Feet Gross Floor Area	3.53		1.77	\$1,620.20
Elementary School	1000 Sq. Feet Gross Floor Area	1.21		0.61	\$555.37
Middle School / Junior High School	1000 Sq. Feet Gross Floor Area	1.19		0.6	\$546.19

Impact Fees

High School	1000 Sq. Feet Gross Floor Area	0.97		0.49	\$445.21
Private School (K-8)	Students	0.6		0.3	\$275.39
Church	1000 Sq. Feet Gross Floor Area	0.55		0.28	\$252.44
Day Care Center	1000 Sq. Feet Gross Floor Area	12.34		6.17	\$5,663.81
Library	1000 Sq. Feet Gross Floor Area	7.3		3.65	\$3,350.55
Hospital	1000 Sq. Feet Gross Floor Area	0.93		0.47	\$426.85
General Office Building	1000 Sq. Feet Gross Floor Area	1.49		0.75	\$683.88
Medical-Dental Office Building	1000 Sq. Feet Gross Floor Area	3.57		1.79	\$1,638.56
Business Park	1000 Sq. Feet Gross Floor Area	1.26		0.63	\$578.31
Building Material and Lumber Store	1000 Sq. Feet Gross Floor Area	4.49		2.25	\$2,060.82
Nursery (Garden Center)	1000 Sq. Feet Gross Floor Area	6.94		3.47	\$3,185.32
Shopping Center / Strip Mall	1000 Sq. Feet Gross Leasable Area	3.71	34%	1.22	\$1,123.86
Specialty Retail Center	1000 Sq. Feet Gross Leasable Area	2.71		1.36	\$1,243.84
Automobile Sales	1000 Sq. Feet Gross Floor Area	5.98		2.99	\$2,744.70
Tire Store	1000 Sq. Feet Gross Floor Area	4.15	28%	1.49	\$1,371.43
Supermarket	1000 Sq. Feet Gross Floor Area	9.48	36%	3.03	\$2,784.72
Convenience Market	1000 Sq. Feet Gross Floor Area	52.41	61%	10.22	\$9,381.51
Drive-in Bank	1000 Sq. Feet Gross Floor Area	24.3	47%	6.44	\$5,911.20
Hair Salon	1000 Sq. Feet Gross Floor Area	1.45		0.73	\$665.52
Restaurant, Sit-Down (High Turnover)	1000 Sq. Feet Gross Floor Area	9.85	0.44	2.76	\$2,531.73
Fast Food without Drive-Through Window	1000 Sq. Feet Gross Floor Area	26.15	0.43	7.45	\$6,841.33
Restaurant with Drive Through Window	1000 Sq. Feet Gross Floor Area	32.65	0.5	8.16	\$7,492.85
Auto Care Center	1000 Sq. Feet Gross Leasable Area	3.11		1.56	\$1,427.43
Gasoline/Service Station	Fueling Position	13.87	42%	4.02	\$3,692.31
Gasoline/Service Station with Convenience Store	1000 Sq. Feet Gross Leasable Area	97.47	0.56	21.44	\$19,684.18
Self Service Car Wash	Wash Stall	5.54		2.77	\$2,542.75
Automated Car Wash	1000 Sq. Feet Gross Floor Area	14.12		7.06	\$6,480.80

OR, if a cost per trip is used, the maximum cost per trip is shown below (after all bond credits). The cost per trip, by year, is then multiplied by the number of trips per development type and number of units as shown in the following table:

G.O. Bonds – Roadways	Maximum Fee per PM Peak Hour Trip	Maximum Fee per PM Peak Hour Trip
	Adopted Fee	Proposed Fee
FY 2027	\$894.85	\$894.85

PARKS IMPACT FEES

Per Residential Unit:

Year	Maximum Fee per Single-Family Unit	Maximum Fee per Single-Family Unit	Maximum Impact Fee per Multi-Family Unit	Maximum Impact Fee per Multi-Family Unit
	Adopted Fee	Proposed Fee	Adopted Fee	Proposed Fee
FY 2027	\$2,903.80	\$2,903.80	\$2,563.13	\$2,563.13

FIRE IMPACT FEES

Standard:

Fire/EMS	Cost per Call	Calls per Unit	Adopted Impact Fee per Unit
Residential:			
Single Family Residential Unit	\$1,726.00	0.126	\$217.70
Multi-Family Residential Unit	\$1,726.00	0.097	\$168.24
Non Residential:			
General Commercial (per KSq Ft)	\$1,726.00	0.061	\$104.69
Office (per KSq Ft)	\$1,726.00	0.122	\$210.88
Institutional (per KSq Ft)	\$1,726.00	0.043	\$74.11
Commercial Apparatus Fee (KSq Ft Floor Space)*	See Apparatus Fee Table		

*Apparatus Fee is charged to commercial land uses only

Commercial

Apparatus:

Non-Residential Land Use	Apparatus Cost per Call	Calls per KSq Ft	Adopted Impact Fee per KSq Ft
General Commercial	\$458.48	0.061	\$27.81

Non-Standard:

Fire/EMS Cost Per Call	Non-Standard Development	Impact Fee Assessed
\$1,726.07	# of Annual Calls Projected to be Created	Non-Standard Impact Fee

POLICE IMPACT FEES

Standard:

Police	Cost per Call	Calls per Unit	Impact Fee per Unit
Residential:			
Single Family Residential Unit	\$99.82	1.209	\$120.69
Multi-Family Residential Unit	\$99.82	1.2	\$119.79
Non Residential:			
General Commercial (per KSq Ft)	\$99.82	0.835	\$83.30

Impact Fees

Office (per KSq Ft)	\$99.82	0.563	\$56.24
Institutional (per KSq Ft)	\$99.82	0.72	\$71.86

Non-Standard:

Police Cost Per Call	Non-Standard Development	Impact Fee Assessed
\$115.00 * # of Annual Calls Projected to be Created = Non-Standard Impact Fee		

Cemetery Fee Schedule

CEMETERY FEES

Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Burial Lot Fees (Resident):		
Single Lot (upper cemetery)	\$1,469.00	\$1,506.00
Single Lot (lower cemetery)	\$1,841.00	\$1,887.00
½ Lot where available (upper cemetery – Cemetery Sexton picks location)	\$737.00	\$755.00
½ Lot where available (lower cemetery – Cemetery Sexton picks location)	\$921.00	\$944.00
Transfer Fee (within upper or lower cemetery: res. to res., non-res. to non-res., or non-res. to res.)	\$36.00	\$37.00
Transfer Fee (from upper to lower cemetery: res. to res., non-res. to non-res., or non-res. to res.)	\$404.00	\$418.00
Transfer Fee* (from lower to upper cemetery: res. to res., non-res. to non-res., or non-res. to res.)	\$36.00	\$37.00
*Refunds will not be given for the cost difference of the lower and upper cemetery burial lot fees when transferring from the lower to upper cemetery.		
Burial Lot Fees (Non-Resident):		
Single Lot (upper cemetery)	\$1,883.00	\$1,930.00
Single Lot (lower cemetery)	\$2,358.00	\$2,417.00
½ Lot where available (upper cemetery – Cemetery Sexton picks location)	\$942.00	\$965.00
½ Lot where available (lower cemetery – Cemetery Sexton picks location)	\$1,180.00	\$1,209.00
Transfer Fee (within upper cemetery: resident to non-resident)	\$414.00	\$461.00
Transfer Fee (within lower cemetery: resident to non-resident)	\$512.00	\$567.00
Transfer Fee (from upper to lower cemetery: resident to non-resident)	\$889.00	\$948.00
Transfer Fee* (from lower to upper cemetery: resident to non-resident)	\$37.00	\$37.00
*Refunds will not be given for the cost difference of the lower and upper cemetery burial lot fees when transferring from the lower to upper cemetery.		
Interment (Resident):		
Adult or Junior Burial (over 50")	\$737.00	\$755.00
Infant Burial or Cremation with a vault (under 50")	\$489.00	\$501.00
Cremation Burial without a vault	\$366.00	\$375.00
Saturday Burial (in addition to regular interment fee)	\$490.00	\$502.00
Interment (Non-Resident):		
Adult or Junior Burial (over 50")	\$942.00	\$966.00
Infant Burial or Cremation with a vault (under 50")	\$629.00	\$645.00
Cremation Burial without a vault	\$473.00	\$485.00
Saturday Burial (in addition to regular interment fee)	\$631.00	\$647.00
Disinterment (Standard)	\$1,840.00	\$1,886.00
Disinterment (Cremation)	\$614.00	\$629.00
Burial Right Transactions	\$36.00	\$37.00
Overtime (after 4:00 p.m.) (cost per ½ hour)	\$92.50	\$95.00
Headstone Inspection and Setting Fee	\$92.50	\$95.00

City Manager Fee Schedule

CITY HALL USE*

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
City Council Chambers: Monday – Friday, 8:00 a.m. to 8:30 p.m.		
City of Orem committees, City of Orem sponsored committees, PTA & commissions, governmental agencies, political groups (defined as current legislators for the purpose of town hall meetings and neighborhood meetings)*	No charge	No Charge
Neighborhood meeting for a proposed development	\$60.00	\$62.00
South City Council Chambers (Occupancy maximum of 99) per hour.	\$100.00	\$105.00
City Council Conference Room (Occupancy maximum of 53) per hour.	\$50.00	\$52.00
EOC Training Room (Occupancy maximum of 37) per hour.	\$50.00	\$52.00
Emerald Conference Room (Occupancy maximum of 19) per hour.	\$35.00	\$36.00

CANDIDATE FOR OFFICE FILING FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Filing Fee – Mayor	\$150.00	\$150.00
Filing Fee – City Council	\$75.00	\$75.00

Finance Fee Schedule

FINANCE LANDLORD LICENSE FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Landlord License Fee - All Non-Accessory Dwelling Units (ADU) - Annual	\$55.00	\$57.00
Landlord License Fee - Accessory Dwelling Units (ADU) - One-time	\$55.00	\$57.00
Landlord License Late Fee	\$17.00	\$19.00
LLC Review (per LLC)	\$20.00	\$25.00

BONDS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Christmas Tree Lots	\$50.00	\$50.00
Fireworks Stands	\$300.00	\$300.00
Pawn Broker	\$3,000.00 Surety	\$3,000.00 Surety
Private Investigator	\$3,000.00 Surety/Cash	\$3,000.00 Surety/Cash
Temporary Business	\$3,000.00 Surety/Cash	\$3,000.00 Surety/Cash
Tow-truck / Parking Enforcement	\$1,000.00 Surety	\$1,000.00 Surety

BUSINESS LICENSE FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Business License List – Complete List	\$36.75	\$36.75
Business License List – Monthly New Business List	\$36.75	\$36.75
Change of Business Location – Non-renewal	\$52.00	\$52.00
Change of Business Name	\$36.40	\$36.40
Change of Ownership		
Commercial Business License – Base Fee – New Businesses	\$218.40	\$218.40
Commercial Business License – Renewal Fee	\$88.40	\$88.40
Street Lighting Fee - Annual - New or Renewed Commercial Business License	\$32.57	\$32.57
Commercial Inspection	\$109.20	\$109.20
Home Occupation Inspection (if required)	\$109.20	\$109.20
Home Occupation License – Base Fee (includes setup fee) – Fee is generally waived.	\$114.40	\$114.40
Home Occupation License – Renewal Fee - Fee is generally waived.	\$62.40	\$62.40
Reprint of Lost License	\$16.64	\$16.64
Solicitor Badge Fee	\$10.40	\$10.40
Solicitor License	\$61.36	\$61.36
Late Fees (in addition to fees shown above):		
Home Occupations:		
31-60 days delinquent	\$26.00	\$26.00
61-90 days delinquent	\$52.00	\$52.00
91+ days delinquent	14% per month	14% per month
Commercial Businesses:		
31-60 days delinquent	\$52.00	\$52.00
61-90 days delinquent	\$104.00	\$104.00
91+ days delinquent	14% per month	14% per month

Business Category	FY 2026 Adopted Disproportionate Service Fee	FY 2027 Proposed Disproportionate Service Fee
Automotive Service	\$110.00	\$114.40
Banking and Consumer Finance	\$315.00	\$327.60
Convenience Stores	\$1,000.00	\$1,040.00
Electronics and Appliances	\$80.00	\$83.20
Entertainment	\$480.00	\$499.20
Equipment Supply and Rental	\$90.00	\$93.60
Fast Food and Take-out Food Products	\$350.00	\$364.00
Fitness and Recreation	\$45.00	\$46.80
Grocery and Food Supply	\$225.00	\$234.00
Group and Treatment Homes	\$485.00	\$504.40
Hospital	\$7,500.00	\$7,800.00
Industrial-Manufacturing, Distribution, Skilled Labor	\$29.00	\$30.16
Medical	\$210.00	\$218.40
Personal Services	\$80.00	\$83.20
Restaurants	\$425.00	\$442.00
Retail Sales 1-10,000 sf	\$110.00	\$114.40
Retail Sales 10,001-25,000	\$190.00	\$197.60
Retail Sales 25,001-50,000	\$330.00	\$343.20
Retail Sales 50,000+	\$3,500.00	\$3,640.00
Business, Professional, and Contracted Services	\$36.00	\$37.44

Per Unit/Room	FY 2026 Adopted Disproportionate Service Fee	FY 2027 Proposed Disproportionate Service Fee
Assisted Living, Small	\$17.00	\$17.68
Assisted Living, Large	\$23.00	\$23.92
Lodging	\$5.00	\$5.20
Storage Units	\$0.50	\$0.52

DOCUMENTS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Budget Copies (Online or Printed)	Free	Free
Copy Machine Copies per Page/Side for Public	\$0.15	\$1.00
General Plan (Hard copy, black & white)	\$50.00	\$50.00
General Plan (CD)	\$10.00	\$10.00
General Plan (Internet)	Free	Free
Special Information Searches	Actual cost (including employee salary)	Actual cost (including employee salary)

FINGERPRINTING

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Resident:		
Cost for Two Cards	\$14.00	\$15.00
Cost per Additional Set	\$10.00	\$10.00
Non-Resident:		
Cost for Two Cards	\$32.00	\$33.00
Cost per Additional Set	\$10.00	\$10.00

PASSPORTS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
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Application Fee (Payable to "Department of State"):		
Passport Book – Age 16 & Older		
Passport Book – Under Age 16		
Passport Card – Age 16 & Older		
Passport Card – Under Age 16		
Execution Fee (added to each application – payable to "The City of Orem")	Fee set by the U.S. Department of State	Fee set by the U.S. Department of State
Passport Photos (may be purchased from the City or supplied from other sources)	\$20.00	\$20.00
Second Set	\$11.00	\$11.00
Money Orders	\$5.00	\$5.00

SERVICE BILLING & MISCELLANEOUS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Late Payment (after 30 days from billing)	\$17.00	\$19.00
Service Charge (returned checks, returned or disputed payments)	\$26.00	\$28.00

Community Development Fee Schedule

COMMUNITY DEVELOPMENT CREDIT CARD CONVENIENCE FEE

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Convenience Fee for Payment by Credit Card	2.5% of credit card transaction	2.5% of credit card transaction

APPEALS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Board of Adjustment	\$1,010.00	\$1,010.00
Board of Appeals	\$840.00	\$840.00
City Council	\$1,370.00	\$1,370.00
Planning Commission	\$1,250.00	\$1,250.00
Special Exception for Multi-Family Dwellings	\$1,630.00	\$1,630.00

DEVELOPMENT REVIEW APPLICATIONS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Public Noticing	Total cost of noticing paid by applicant	Total cost of noticing paid by applicant
Annexation Request	\$3,870.00	\$3,870.00
City Code Amendment	\$1,450.00	\$1,450.00
Concrete / Masonry Fence	\$440.00	\$440.00
Conditional Use Permits	\$1,420.00	\$1,420.00
Condominium Conversion	\$1,200.00+100/unit	\$1,200.00+100/unit
Fence Modification / Waiver	\$590.00	\$590.00
General Plan Amendment Request	\$1,250.00	\$1,250.00
Street Vacation	\$1,960.00	\$1,960.00
Subdivision Plats / Site Plans:		
Additional Reviews (2 through 7)	\$623.00/review after 3 reviews	\$623.00/review after 3 reviews
Plat Amendments, Including Lot Line Adjustment (not including recording fees)	\$970.00+\$232.00/lot	\$970.00+\$232.00/lot
PRD – Preliminary	\$2,126.00+\$218.00/lot	\$2,126.00+\$218.00/lot
PRD – Final	\$1031.00+\$183.00/lot	\$1031.00+\$183.00/lot
Residential – Preliminary	\$1,578.00+\$162.00/lot	\$1,578.00+\$162.00/lot
Residential – Final (not including recording fees)	\$1,069.00+\$139.00/lot	\$1,069.00+\$139.00/lot
Site Plans	\$2,194.00	\$2,194.00
Site Plan Administrative Approval	\$733.00	\$733.00
Temporary Site Plan	\$506.00	\$506.00
Day Care	\$215.00	\$215.00
Zoning Ordinance Amendment	\$1,313.00	\$1,313.00
Zoning Ordinance Amendment / New PD Zone	\$4,173.00	\$4,173.00
Sign Posting Fee (cost per request) – Items below are potentially subject to this fee:	\$788.00	\$788.00
Development Review Requests:	\$788.00	\$788.00
Annexation	\$788.00	\$788.00
Commercial Adjacent to Residential Zones	\$788.00	\$788.00
Conditional Use Permit	\$788.00	\$788.00
Condo Conversions	\$788.00	\$788.00
General Plan Amendments	\$788.00	\$788.00
Non-residential in Residential Zones	\$788.00	\$788.00
Plat Amendments	\$788.00	\$788.00
Preliminary Plats with Deep Lots	\$788.00	\$788.00
Rezoning	\$788.00	\$788.00

Site Plans in following zones: PD1, PD4, PD5, PD15, PD16, PD21	\$788.00	\$788.00
Text Changes in Creating or Amending PD Zones	\$788.00	\$788.00
Street Vacation	\$788.00	\$788.00
Facility and Street Naming Application	\$100.00+sign(s) cost	\$100.00+sign(s) cost

IMPROVEMENT BOND – COMMERCIAL & RESIDENTIAL CONTRACT CONSTRUCTION

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
All Improvement Bonds – Commercial & Multi-Family	110% of estimated cost as determined by City Engineer	110% of estimated cost as determined by City Engineer
New Single Family :		
Undeveloped Lot	110% of estimated cost as determined by City Engineer	110% of estimated cost as determined by City Engineer
Developed Lot	\$1,000.00	\$1,000.00
Single Family Additions greater than 500 square feet	\$200.00	\$200.00

BUILDING SAFETY PERMITS

Permit/Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Building Permits – Total of:		
Valuation calculated using current Building Valuation Tables (BVT) as published by International Code Council (ICC) – Building Fee, Electrical (as applicable), Plumbing (as applicable), & Mechanical (as applicable)	Table 3A, 1997 Uniform Administrative Code(UAC) w/2023 revisions + Table 3B, 1997 UAC + Table 3C, 1997 UAC + Table 3D, 1997 UAC	Table 3A, 1997 Uniform Administrative Code(UAC) w/2023 revisions + Table 3B, 1997 UAC + Table 3C, 1997 UAC + Table 3D, 1997 UAC
Electrical Only Permit	\$40 Base Fee + as applicable from Table 3B, 1997 UAC w/2023 revisions	\$40 Base Fee + as applicable from Table 3B, 1997 UAC w/2023 revisions
Mechanical Only Permit	\$40 Base Fee + as applicable from Table 3C, 1997 UAC w/2023 revisions	\$40 Base Fee + as applicable from Table 3C, 1997 UAC w/2023 revisions
Plumbing Only Permit	\$40 Base Fee + as applicable from Table 3D, 1997 UAC w/2023 revisions	\$40 Base Fee + as applicable from Table 3D, 1997 UAC w/2023 revisions
Basement Finishes (existing homes)	\$40 Base Fee + 1.5% of valuation from BVT + Table 3B-3D, 1997 UAC w/2023 revisions	\$40 Base Fee + 1.5% of valuation from BVT + Table 3B-3D, 1997 UAC w/2023 revisions
Building Demolition Permit	\$40 Base Fee + as applicable from Table 3A, 1997 UAC w/2023 revisions	\$40 Base Fee + as applicable from Table 3A, 1997 UAC w/2023 revisions
Sign Permits – Valuation as Provided by Applicant	\$40 Base Fee + as applicable from Table 3A, 1997 UAC w/2023 revisions	\$40 Base Fee + as applicable from Table 3A, 1997 UAC w/2023 revisions
Temporary Certificate of Occupancy:		
Commercial	\$390.00	\$390.00
Residential	\$250.00 (\$100.00 refunded, if completed within 30 days, unless illegally occupied	\$250.00 (\$100.00 refunded, if completed within 30 days, unless illegally occupied
Apartment/Condominium:		
When entire building complete & approved - On-site improvements not complete	\$390.00	\$390.00
When only some units completed	\$390.00 Plus \$30/unit to be occupied	\$390.00 Plus \$30/unit to be occupied

BUILDING SAFETY PLAN REVIEW

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Commercial & Residential	The lesser of 65% of the permit fee or the actual cost	The lesser of 65% of the permit fee or the actual cost
Fast Track:		
Commercial and/or Deferred Submittals:		

Single building project – value less than \$5 million	\$811.00 Minimum + \$88.00/hour if over 4 hours	\$811.00 Minimum + \$88.00/hour if over 4 hours
Single building project – value \$5 million to \$15 million	\$1,040.00 minimum + \$88.00/hour if over 6 hours	\$1,040.00 minimum + \$88.00/hour if over 6 hours
Single building project – value greater than \$15 million	\$1,274.00 minimum + 88.00/hour if over 6 hours	\$1,274.00 minimum + 88.00/hour if over 6 hours
Multi building project	\$811.00 Minimum + \$88.00/hour if over 4 hours	\$811.00 Minimum + \$88.00/hour if over 4 hours
Residential	\$291.00 minimum + \$88.00/hour if over 2 hour	\$291.00 minimum + \$88.00/hour if over 2 hour
Plan Review Required by Changes	\$114.00 minimum + \$73.00/hour if over 1/2 hour	\$114.00 minimum + \$73.00/hour if over 1/2 hour
Buildings over Four Stories	Third party structural review required – cost	Third party structural review required – cost

BUILDING SAFETY MISCELLANEOUS FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Building without a Permit Investigation Fee	Double building permit fee including plumbing, electrical and mechanical 100% UAC Rate	Double building permit fee including plumbing, electrical and mechanical 100% UAC Rate
Refunds:		
When Permits Not Issued	100% of permit fee only (City retains plan review fee)	100% of permit fee only (City retains plan review fee)
When Permit Issued But No Work Performed	80% of permit fee only (City retains plan review fee)	80% of permit fee only (City retains plan review fee)
Clear Certificate of Non-compliance	\$114.00	\$114.00
Construction Water		
1-3 Units	\$30.00	\$30.00
4-8 Units	\$60.00	\$60.00
9-19 Units	\$90.00	\$90.00
20-39 Units	\$120.00	\$120.00
40 + units	\$150.00	\$150.00
Rescind Accessory Apartment Approvals	\$50.00	\$50.00

BUILDING SAFETY SPECIAL INSPECTIONS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Inspections Outside of Normal Working Hours	\$151.00 + 88.00/hour if over 2 hours	\$151.00 + 88.00/hour if over 2 hours
Other Inspections	\$73.00 + 73.00/hour if over 1 hour	\$73.00 + 73.00/hour if over 1 hour
Accessory Apartment Consultations	\$151.00/\$73.00 eligible to be applied to building permit if application received within 6 months	\$151.00/\$73.00 eligible to be applied to building permit if application received within 6 months
Pre-move Inspections	\$114.00 + IRS mileage out of City	\$114.00 + IRS mileage out of City
Required Inspection Call-back for a Re-inspection	\$125.00	\$125.00

ENGINEERING FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Permit Fee	\$94.00	\$94.00
After-hours fee	\$151.00 minimum + \$88.00 if over 2 hours	\$151.00 minimum + \$88.00 if over 2 hours
Working without a permit	Double calculated permit and road cut fees	Double calculated permit and road cut fees
Road Cut Fee**:		
Age of Roadway:		
0-2* years	\$5,000.00 + \$50.00/linear foot	\$5,000.00 + \$50.00/linear foot

2-5 years	Increase to \$1,500.00 + \$25.00/linear foot	Increase to \$1,500.00 + \$25.00/linear foot
5 + years	\$150.00 + \$10.00/linear foot	\$150.00 + \$10.00/linear foot
Road Bore Fees**:		
Age of Roadway:		
0-2* years	Reduce road bore fee to \$1,000	Reduce road bore fee to \$1,000
2-5 years	\$250.00	\$250.00
5 + years	\$150.00	\$150.00
Length of Bore:		
0 – 50 feet	\$50.00 + ROW Pothole Fee \$15.00 each	\$50.00 + ROW Pothole Fee \$15.00 each
50 – 300 feet	\$150.00 + ROW Pothole Fee \$15.00 each	\$150.00 + ROW Pothole Fee \$15.00 each
300 feet +	\$300.00 + ROW Pothole Fee \$15.00 each	\$300.00 + ROW Pothole Fee \$15.00 each
Sub Local/Local Street Lane Closure (lane/day/block)	\$100.00	\$100.00
Urban Collector 1 Lane Closure (lane/day/block)	\$250.00	\$250.00
Minor Arterial 1 Lane Closure (lane/day/block)	\$500.00	\$500.00
Principal Arterial 1 Lane Closure (lane/day/block)	\$1,000.00	\$1,000.00
Sidewalk or Bike Lane (day/block)	\$50.00	\$50.00

PERFORMANCE CASH BOND

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Held for one year from date last permit pulled	\$1,000.00	\$1,000.00

SUBDIVISIONS/SITE PLANS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Engineering Construction Inspections:		
Asphalt Permit	\$94.00/first 20,000 sq. ft. + \$18.00 each addtl 10,000 sq. ft.	\$94.00/first 20,000 sq. ft. + \$18.00 each addtl 10,000 sq. ft.
Curb, Gutter & Sidewalk Permit	\$94.00/first 30 ft. + \$18.00 each additional 100 ft.	\$94.00/first 30 ft. + \$18.00 each additional 100 ft.
Sewer Lateral Permit	\$94.00	\$94.00
Water Lateral Permit	\$94.00	\$94.00
Sewer Main w/Test	\$229.00/first 400 ft. + \$47.00 each additional 100 ft.	\$229.00/first 400 ft. + \$47.00 each additional 100 ft.
Sewer Main w/3rd party test	\$117/first 400 ft. + \$47.00 each additional 100 ft.	\$117/first 400 ft. + \$47.00 each additional 100 ft.
Sewer Main retest	\$94.00	\$94.00
Water Main w/Test	\$229.00/first 400 ft. + \$47.00 each additional 100 ft.	\$229.00/first 400 ft. + \$47.00 each additional 100 ft.
Water Main retest	\$94.00	\$94.00
Storm Drain Main w/Test	\$229.00/first 400 ft. + \$47.00 each additional 100 ft.	\$229.00/first 400 ft. + \$47.00 each additional 100 ft.
Storm Drain Main w/3rd party test	\$117/first 400 ft. + \$47.00 each additional 100 ft.	\$117/first 400 ft. + \$47.00 each additional 100 ft.
Sump	\$94.00	\$94.00
Grading Permit	\$94.00	\$94.00
Roof Drain Permit	\$94.00	\$94.00
Miscellaneous Other Permits	\$94.00	\$94.00
Processing Check to County Recorder:		
Original Lien	As Charged by County	As Charged by County
Per Lot	As Charged by County	As Charged by County
Copies	As Charged by County	As Charged by County
Long-Term Storm Water Management Plan Recording	As Charged by County	As Charged by County
Miscellaneous:		
Approved Drawings PDF Diskette	\$40.00	\$40.00
Color Maps 8 ½ X 11 (cost for each)	\$1.00	\$1.00
Color Maps 11 X 17 (cost for each)	\$5.00	\$5.00

Color Maps 24 X 36 (cost for each)	\$15.00	\$15.00
Color Maps 36 X 48 (cost for each)	\$20.00	\$20.00
Construction Specs (cost per book)	\$20.00	\$20.00
Copies of Documents (cost per page)	\$0.50	\$0.50
Engineering Copies 36 X 48 (b&w) (cost per page)	\$5.00	\$5.00
Street Signs (Per Panel or Sign):		
Extra Panel	\$153.00	\$153.00
30" Stop or Traffic Sign, etc.	\$297.00	\$297.00
Street Address Sign	\$398.00	\$398.00
36" Stop or Traffic Sign, etc.	\$350.00	\$350.00
Street Lights (Per Light):		
Residential Street Lights	The developer shall pay for Holophane street lights directly from the local distributor (Codale Electric) and install them in accordance with the approved site plan and plat. The City shall bond the developer and inspect the installation to ensure completion and compliance with City design standards.	The developer shall pay for Holophane street lights directly from the local distributor (Codale Electric) and install them in accordance with the approved site plan and plat. The City shall bond the developer and inspect the installation to ensure completion and compliance with City design standards.
Corridor Street Lights		
Commercial Street Lights		
Subdivision Improvement Bond (estimated cost per City Engineer) :		
Change of Address	\$50.00	\$50.00
Re-processing Plat	\$50.00	\$50.00
Revisions Prior to Recording	\$50.00	\$50.00
Survey:		
Lien Processing and Filing Per Development	\$50.00	\$50.00
Rescind Accessory Apartment	\$50.00	\$50.00

SUBDIVISIONS/SITE PLANS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Subdivision Improvement Bond (estimated cost per City Engineer) :		
Change of Address	\$50.00	\$50.00
Re-processing Plat	\$50.00	\$50.00
Revisions Prior to Recording	\$50.00	\$50.00
Survey:		
Lien Processing and Filing Per Development	\$50.00	\$50.00
Rescind Accessory Apartment	\$50.00	\$50.00

STORM WATER FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Storm Water Plan Review:		
Long-Term Management Plan Review (Up to four reviews)	\$274.56	\$281.42
Additional Long-Term Management Plan Review (for each additional review)	\$60.32	\$61.83
SWPPP Plan Review	\$91.52	\$93.81
Annual Long-Term Management Plan Reporting Late Fee	\$30.16	\$30.91
IDDE Violation Citation***:		
Negligent discharge of non-hazardous waste (per occurrence)	\$108.16	\$110.86
Negligent discharge of hazardous waste/sewage (per occurrence)	\$323.44	\$331.53
Intentional discharge of non-hazardous waste (per occurrence)	\$215.28	\$220.66

Intentional discharge of hazardous waste/sewage (per occurrence)	\$645.84	\$661.99
Storm Water Pollution Prevention Plan (SWPPP) Fee on New Construction and Additions Over 500 Square Feet	\$88.40	\$90.61

Administrative fines*	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Working without an approved storm water permit	New	\$500.00
Tracking mud on road	New	\$300.00
Failure to clean up or report spills	New	\$250.00
Failure to conduct storm water inspections	New	\$100.00
Failure to maintain storm water records	New	\$100.00
Failure to use general best management practices	New	\$500.00

*As allowed by Utah Code 19-5-108.3, if an applicant does not correct the specific violation within the established timeline, fines may be imposed for each business day the specific violation continues beginning on the day after the day on which the authority issues the administrative fine and within 30 days after the day on which the violation is corrected.

REVISED INSPECTION FEES		
Storm Water Construction Site Inspections Fee**		
≤ 5 acres	New	\$417.00
> 5 acres	New	\$540.00
Annual inspection after first year of construction or for each reinspection after a failed inspection.		
≤ 5 acres	New	\$139.00
> 5 acres	New	\$180.00

**MS4s are required to conduct a minimum of three oversight inspections for each SWPPP permitted construction site. The required oversight inspections are one preconstruction inspection, one inspection during active construction, and one post construction or NOT inspection. Inspections required beyond the three minimum inspections will incur additional inspection fees. The SWPPP cannot be closed or the site cannot be approved until all additional inspection fees are paid.

Police Fee Schedule

POLICE

ALCOHOL LICENSE FEES (all fees annual except application fee)

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Application Fee	\$225.00	\$225.00
Class A, Off Premise Beer Retailer	\$600.00	\$600.00
Class B, Restaurant On Premise Beer Retailer	\$600.00	\$600.00
Class C, Other On Premise Beer Retailer	\$670.00	\$670.00
Class D, Single Event Permit	\$575.00	\$575.00
Class E, Liquor License	\$725.00	\$725.00
License Denial Appeal Fee	\$75.00	\$75.00

ANIMAL CONTROL FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Dog License Fees as Set by the North Utah County Animal Services District	Contact at (801) 785-3442	Contact at (801) 785-3442

FALSE ALARM FEES (per calendar year)

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
First Three False Alarms	Warning	Warning
Fourth False Alarm	\$100.00	\$100.00
Fifth False Alarm	\$150.00	\$150.00
Sixth Through Ninth False Alarm	\$200.00	\$200.00
Tenth and All Subsequent False Alarms	\$300.00	\$300.00

MISCELLANEOUS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Criminal History Check	\$26.00	\$26.00
Rape Aggression Defense	\$20.00	\$20.00
Local Police Clearance Letter	\$16.00	\$16.00
Administrative Citation Fee	\$52.00	\$52.00
Traffic School	\$70.00	\$70.00
Reports (DI-9 or other reports)	\$23.00 Each	\$23.00 Each
Body/dash cam videos - \$45.00 for first hour and each officer - \$45.00 after first hour of redaction	\$45.00 & up	\$45.00 & up
Photos 1 -30 Photos \$30.00, over 30 \$45.00	\$30.00 - \$45.00	\$30.00 - \$45.00
911 calls	\$20.00	\$20.00

REPORTS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Computerized Accident Reconstruction Diagrams*	\$475.00	\$475.00

Photographic Disc (or e-mail – same charge as disc)*:		
1 to 30 Photographs	\$30.00	\$30.00
More than 30 Photographs	\$45.00	\$45.00
Digital Media Processing Fee (cost per hour, one hour minimum)	\$45.00	\$45.00
Police Reports*	\$25.00	\$25.00

*Cases requiring more than 30 minutes to prepare will be charged an additional \$15.00 per hour after the first 30 minutes. - Police Reports are \$23

STREET RACE EVENTS (bikes, running, etc.)

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Application Fee	\$50.00	\$50.00
On-site Orem Personnel (if needed) in addition to application fee:		
Public Works (cost per employee per hour)	\$50.00	\$50.00
Police (cost per employee per hour)	\$115.00	\$115.00
Fire/Ambulance (cost per employee per hour)	\$250.00	\$250.00
Cleaning Deposit	\$200.00	\$200.00

SPECIAL POLICE ASSIGNMENT

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Special Events (cost per employee per hour)	\$115.00	\$115.00

Fire Fee Schedule

FIRE AMBULANCE FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Transport Fees	Limits established by the State Bureau of Emergency Medical Services	Limits established by the State Bureau of Emergency Medical Services
Licensed Health Facility - Lift Assist	\$275.00	\$280.00

ANNUAL COMMERCIAL INSPECTION FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Home Business Non-Impact	\$0.00	\$0.00
Impact Home Based Businesses (1 hour Fire Inspector II entry level)	\$48.62	\$64.89
Commercial Businesses (2 hours Fire Inspector II entry level)	\$97.34	\$129.79

FALSE ALARM FEES (per calendar year)

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
First two false alarms	Warning	Warning
third false alarm	\$100.00	\$100.00
Fourth false alarm	\$150.00	\$150.00
Fifth false alarm	\$200.00	\$200.00
Sixth false alarm	\$300.00	\$300.00
Seventh false alarm	\$350.00	\$350.00
Eighth false alarm	\$400.00	\$400.00
Ninth false alarm	\$450.00	\$450.00
Ten and ubsequent false alarm	\$500.00	\$500.00

FIRE ALARM SYSTEM INSPECTIONS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Additions, Remodels or New Construction:		
0 to 3,000 sq. ft.	\$208	\$208
3,001 to 8,000 sq. ft.	\$332.80	\$332.80
8,001 sq. ft. and above	\$332.80+\$0.05/sqft	\$332.80+\$0.05/sqft

MISCELLANEOUS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
HAM Radio Class	\$10.00	\$10.00

REPORTS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
EMS Reports	\$36.84	\$36.84

SERVICE FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Hazmat Response & Mitigation, Confined Space Rescue, and Non-Orem Fire Control not Otherwise Covered by Agreement or Contract:		
Equipment:		
Aerial Truck (cost per hour)	\$169 plus personnel	\$338.00
Ambulance (cost per hour)	\$250.00	\$280.00
T1 Engine (Pumper)	\$169 plus personnel	\$338.00
T4 Engine (Heavy Brush)	\$134 plus personnel	\$322.00
T6 Brush Truck (cost per hour)	\$76 plus personnel	\$176.00
Supplies Used on Scene	Actual Cost	Actual Cost
Fire Extinguisher Training	\$200 for 1-15 people/two hour class + \$10 per additional participant. Max 30 and 3 hours.	\$200 for 1-15 people/two hour class + \$10 per additional participant. Max 30 and 3 hours.
Fire Cadet Program	\$200.00	\$200.00
CPR Training - External for Professional Licensure	New	\$350 minimum of 5 people/two hour class + \$75 per additional participant. Max of 10 and 3 hours.
CPR Training - Internal for Professional Licensure and/or Friends and Family	New	\$0.00

SPECIAL EVENTS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Ambulance & 2 Medics (total cost per hour)	\$250.00	\$280.00

SPRINKLER SYSTEM INSPECTIONS*

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Additions, Remodels or New Construction:		
Under 3,000 sq. ft.	\$260.00	\$260.00
3,001 to 8,000 sq. ft.	\$384.80	\$384.80
8,001 sq. ft. and above	\$384+\$0.01	\$384+\$0.01
After Hours Inspection	New	\$350.00
Compliance Follow-up Inspection	New	\$350.00

*Includes flush, office plan check, hydro and final inspections. Does not include required third-party technical review.

TEMPORARY AND CONSTRUCTION PERMIT FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Above Ground Storage Tank:		
0 to 500 Gallons (cost per tank)	\$208.00	\$208.00
501 Gallons and Greater (cost per tank)	\$312.00	\$312.00
Fireworks Shows (inside and outside)	\$312.00	\$312.00
LPG Tank Installation per Tank (125 gallons and above)	\$135.20	\$135.20
Open Flames and Candles (cost per structure)	\$135.20	\$135.20
Tents or Temporary Membrane Structures	\$135.20	\$135.20
Underground Storage Tank Installation (cost per tank)	\$416.00	\$416.00

Fire

Underground Storage Tank Removal (cost per tank)	\$416.00	\$416.00
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Public Works Fee Schedule

PUBLIC WORKS MISCELLANEOUS CHARGES

Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
RV Dump Charges	Free	Free
Sewer Lateral Cleanout Survey (cost per cleanout)	\$112.00	\$112.00
Backhoe (cost per hour)	\$56.00	\$56.00
Continuous Rodder (cost per hour)	\$56.00	\$56.00
Dump Truck (cost per hour)	\$56.00	\$56.00
Excavator (cost per hour)	\$83.00	\$83.00
Jet Vacuum Truck (cost per hour)	\$250.00	\$250.00
Mini-excavator (cost per hour)	\$56.00	\$56.00
Service Truck (cost per hour)	\$28.00	\$28.00
Street Sweeper (cost per hour)	\$334.00	\$334.00
TV Van (cost per hour)	\$250.00	\$250.00
Bucket/Lift Truck (cost per hour)	\$72.00	\$72.00
Utility Truck w/Generator and Welder (cost per hour)	\$50.00	\$50.00
Pickup Truck (cost per hour)	\$23.00	\$23.00
Striper, truck-mounted (cost per hour)	\$95.00	\$95.00
Striper, walk behind (cost per hour)	\$5.00	\$5.00
Trailer, covered utility trailer (cost per hour)	\$6.00	\$6.00
Variable Message Sign (cost per hour)	\$13.00	\$13.00
Personnel Cost, Including Fringe Benefits and Overtime	Actual Cost	Actual Cost

SEWER PRETREATMENT FEES

Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Sewer Pretreatment Fees:		
Annual Sampling Fee (automotive)	\$282.00	\$282.00
Categorical Annual Sampling Fee	\$1,033.00	\$1,033.00
Non-categorical Annual Sampling Fee	\$157.00	\$157.00
Re-Inspection Fee	\$50.00	\$50.00
Surcharge Unit Fees:		
Biochemical Oxygen Demand (BOD)* (cost per lb. of BOD)	\$0.20	\$0.20
Chemical Oxygen Demand (COD)* (cost per lb. of COD)	\$0.14	\$0.14
Flow (cost per 1,000 gallons)	\$1.20	\$1.20
Oil and Grease (cost per lb. of oil and grease)	\$0.34	\$0.34
Total Suspended Solids (TSS) (cost per lb. of TSS)	\$0.15	\$0.15
Violation	\$1,000/day/violation + test costs + all other associated costs	\$1,000/day/violation + test costs + all other associated costs

FIRE HYDRANT METER RENTAL FEES

Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Application Fee	\$30.00	\$30.75

Daily Fee (per day)	\$8.00	\$8.20
Monthly Fee	\$150.00	\$153.75
Usage Fee	3" meter tier pricing	3" meter tier pricing
Refundable Meter and Damage Deposit	\$2,000.00	\$2,050.00
Pool Fill	\$300.00	\$307.50
1"	\$592.80	\$592.80
1½"	\$936.00	\$936.00
2"	\$1,196.00	\$1,196.00
3"	Market Price + \$659.36	Market Price + \$659.36
4"	Market Price + \$659.36	Market Price + \$659.36
6"	Market Price + \$659.36	Market Price + \$659.36
8"	Market Price + \$659.36	Market Price + \$659.36
10"	Market Price + \$659.36	Market Price + \$659.36

Recreation Fee Schedule

RECREATION CENTER DAILY RATES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
General Admissions:		
Entire Facility		
Adult (14 and older)	\$6.00	\$6.50
Child (under 3 years old)	No charge	No charge
Senior Citizen (60 and older)	\$5.00	\$5.50
Youth (3 to 13)	\$5.00	\$5.50

RECREATION CENTER INDIVIDUAL, COUPLE, AND FAMILY PASSES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Resident:		
Individual:		
Monthly EFT Pass	\$28.00	\$28.00
Annual Pass	\$285.00	\$285.00
Family:		
Monthly EFT Pass	\$46.00	\$46.00
Annual Pass	\$495.00	\$495.00
Couple:		
Monthly EFT Pass	\$39.00	\$39.00
Annual Pass	\$395.00	\$395.00
Senior Citizen		
Monthly EFT Pass	\$17.00	\$17.00
Annual Pass	\$157.00	\$157.00
Non-Resident:		
Individual:		
Monthly EFT Pass	\$37.00	\$37.00
Annual Pass	\$350.00	\$350.00
Family:		
Monthly EFT Pass	\$56.00	\$56.00
Annual Pass	\$615.00	\$615.00
Couple:		
Monthly EFT Pass	\$50.00	\$50.00
Annual Pass	\$500.00	\$500.00
Senior Citizen:		
Monthly EFT Pass	\$27.00	\$27.00
Annual Pass	\$195.00	\$195.00
EFT Initiation Fee (cost for set up)	\$45.00	\$45.00

RECREATION CENTER BUSINESS PASSES & DISCOUNTS*

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Business Pass Discounts - Orem Businesses:		
5-20 Employees (Starter)	10% off employee's residence pricing	10% off employee's residence pricing
20+ Employees (Partner)	20% off employee's residence pricing	20% off employee's residence pricing
Business Pass Discounts - Non-Orem Businesses:		
5+ Employees (Starter)	10% off employee's residence pricing	10% off employee's residence pricing
Seasonal Discounts		
Black Friday Deal	20% off	20% off
Birthday Event	20% off	20% off

Veteran/Military	20% off	20% off
Student Discount	20% off	20% off
January Deal	1 month add to annual membership	1 month add to annual membership
EFT Initiation Fee	Waived 2-3 days per year for seasonal bursts	Waived 2-3 days per year for seasonal bursts
Seasonal Discounts:		
Per discretion of facility manager and recreation director, there will be opportunities to offer discounts on passes scheduled through the year.	10-20% off	10-20% off

RECREATION CENTER RENTALS & MISCELLANEOUS FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Rentals & Miscellaneous Fees:		
Swimming Pool Lanes:		
Short Course (cost per hour per lane)	\$16.00	\$20.00
Long Course (cost per hour per lane)	\$31.00	\$35.00
Swimming Pool-Lap Pool* (cost per hour)	\$200.00	\$500.00
Swimming Pool-Leisure Pool* (cost per hour)	\$200.00	\$500.00
Racquetball Court (cost per hour per court)	\$50.00	\$50.00
Multipurpose Room - West Side (cost per hour)	\$50.00	\$50.00
Multipurpose Room - East Side w Kitchen (cost per hour)	\$50.00	\$50.00
Cleaning Fee	\$50.00	\$50.00
Dance Studio (cost per hour)	\$50.00	\$50.00
Upstairs Multi-use studio (cost per hour)	\$50.00	\$50.00
Upstairs Aerobics Studio (cost per hour)	\$50.00	\$50.00
Building Rental (cost per hour) - Includes Staffing up to 750 people	\$1,500.00	\$1,500.00
Staffing (per hour, per employee) - Beyond 750 people	\$25.00	\$30.00

INDOOR CLASSES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Child Care:		
Fee per Class (1 hour class)	\$3.00	\$3.00
Monthly Membership (1/2 hour increments for 10 total hours)	\$22/child/month	\$22/child/month
Safety Classes:		
CPR (cost per 9 hours)	\$80.00	\$80.00
CPR Recertification	\$60.00	\$60.00
Lifeguard Training (cost per class)	\$170.00	\$190.00
Youth Classes:		
Group Lessons (cost per 1 session)	\$8.00	\$9.00
Private Lessons (cost per 1 session)	\$32.00	\$36.00
Private Swim Lessons (cost per 1 session)	\$20.00	\$20.00
Semi-private Swim Lesson (cost per 1 session)	\$12.00	\$13.00
Swim Team (cost per month)	\$32.00	\$36.00
Summer Swim Team (cost per summer program)	\$123.00	\$140.00
Adult Classes:		
Various Classes (cost per 1 session)	\$10.00	\$12.50

HILLCREST CLASSES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Preschool		

Monthly Registration, Cost per 90 minute sessions	\$9.50	\$9.50
Youth Classes:		
Group Lessons (cost per 1 session)	\$8.00	\$9.50
Summer Camps (per hour)	\$80/Week	\$6.00 per hour
Pickleball:		
Leagues:		
Adult (cost per player per session)	\$10.00	\$7.00
Youth League (cost per player per sessions)	New	\$6.00
Tournaments:		
Entry Fee per Team (5 games)	\$35.00	\$42.00
Round Robins/Classes (per 2 hour class)	\$10.00	\$9.50
Hillcrest Center Facility Rental		
Friday-Saturday Evenings (per hour)	\$125.00	\$125.00
Cleaning Fee for Rental	\$50.00	\$50.00
Gym rental (per hour)	\$50.00	\$50.00
Sports Camps (per 1 hour session)	\$9.50	\$9.50

CITY OF OREM SCERA PARK POOL FEES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
General Admission:		
Adults (14 and older)	\$6.00	\$6.50
Youth (3 to 13)	\$5.00	\$5.50
Toddler (0 to 2)	No charge	No charge
Senior Citizens (60 and older)	\$5.00	\$5.50

Pool Reservation Fees	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Staffing Fee (2 hours):		
1 to 100 People	\$675.00	\$800.00
101 to 200 People	\$775.00	\$900.00
201 to 400 People	\$875.00	\$1,000.00
Over 400 People Base Charge	\$975.00	\$1,100.00
Cost per 100 people over 400	\$110.00	\$125.00

Scera Memberships	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Scera Pool Membership Add On:		
OFFC Members:		
Family	\$120.00	\$120.00
Individual	\$65.00	\$65.00
Couple	\$105.00	\$105.00
Senior	\$45.00	\$45.00
Non-Members:		
Family	\$230.00	\$230.00
Individual	\$125.00	\$125.00
Couple	\$175.00	\$175.00
Senior	\$80.00	\$80.00

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
All City Parks Except Mt. Timpanogos, Palisade and Nielsen's Grove Parks:		
Large Pavilions:		
Weekdays (cost per block)	\$50.00	\$60.00
Weekends (cost per block)	\$50.00	\$60.00
SCERA Park Small Pavilions:		

Weekdays (cost per block)	\$50.00	\$60.00
Weekends (cost per block)	\$50.00	\$60.00
Small Pavilions Except SCERA Park	\$50.00	\$60.00
Mt. Timpanogos Park:		
Bowery:		
Weekdays (cost per block)	\$150.00	\$160.00
Weekends (cost per block)	\$150.00	\$160.00
Hosting Center (available for full-day reservation only):		
Reservation Fee/Friday-Saturday (cost per day)	\$800.00	\$800.00
Reservation Fee/Monday-Thursday:	\$800.00	\$800.00
Early Access or Extended Time (the day before or ext time to 10pm)	\$100.00	\$100.00
Security Deposit	\$0.00	\$50.00
Overnight Key Charge	\$100.00	\$100.00
Extended Rental Time to 10:00pm		
Mt Timpanogos Full Park Rental	\$1,700.00	\$1,840.00
Mt Tlimpanogos Half Day Full Park Rental	New	\$1,320.00
Mt Timpanogos Table and Chair Package	New	\$500.00
Small Pavilion Site:		
Weekdays (cost per block)	\$50.00	\$60.00
Weekends (cost per block)	\$50.00	\$60.00
Nielsen's Grove Park:		
Bowery:		
Weekdays (cost per block)	\$150.00	\$150.00
Weekends (cost per block)	\$150.00	\$150.00
Festival Permit: (City Center Park, Scera Park, Mt Timpanaogos)		
Festival Permit (Under 200 attendees)	\$700.00	\$700.00
Festival Permit (201-500 attendees)	\$1,000	\$1,500.00
Festival Permit (501+ attendees)	\$1,500	\$2,000.00

OREM SENIOR FRIENDSHIP CENTER ACTIVITIES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Classes – Computer, Computer Lab & Wood Shop (cost per person per visit)	\$1.75	\$1.75
Activity Punch Pass (cost for 10 visits)	\$15.00	\$15.00
Orem Senior Friendship Center Annual Fee (cost per person)	\$20.00	\$20.00
Daily Rate (cost per day)	\$5.00	\$5.00
Gold Membership 80+	Free	Free
Lunch Meal Program	\$6.00	\$6.00
Lunch Bulk Purchase Pass	\$4.00	\$4.00
Lunch AMI Program	\$0.00 - \$4.00	\$0.00 - \$4.00

OREM SENIOR FRIENDSHIP CENTER FACILITY RENTAL FEES (available Mon – Fri)

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Multipurpose Room (2 hr min):		
First Hour	\$130.00 + staffing	\$130.00 + staffing
Each Additional Hour	\$80.00 + staffing	\$80.00 + staffing
Kitchen (up to 4 hr block & includes use of steam table) (flat fee)	\$130.00	\$130.00
Flat Fee for Food Prep and Ice Machine	same	same
Meeting Rooms (cost per hour per room)	\$75.00 + staffing	\$75.00 + staffing
Deposit on Multipurpose Room and Kitchen	same	same
Set Up/Take Down Charge (cost per each)	\$50 each	\$50 each

Orem Residents & Non-profit organizations	same	same
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OUTDOOR PROGRAMS (additional fees: non-resident fee - \$10.00; late fee - \$5.00)

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Adult Programs:		
Basketball: Cost per game	\$67.00	\$75.00
Softball: Cost per game	\$46.00	\$47.00
Volleyball:	\$30.00	\$30.00
Tennis Classes:		
Group Tennis Lessons: Cost per class	\$8.00	\$8.50
Youth League: Cost per individual	\$100.00	\$100.00
Tournaments:		
Softball:		
Girls' May Madness Tournament: Cost per team	\$550.00	\$575.00
Youth Baseball (Cost per team)	New	\$550.00
Adult: Cost per team	\$350.00	\$350.00
Youth Programs:		
Basketball:		
Grades 3 – 6: Cost per game	\$8.50	\$8.50
Grades 7 – 8: Cost per game	\$8.50	\$8.50
ASD Fee (per player)	\$14.00	\$14.00
High School: Cost for team of 8 players- additional players \$40.00	\$600.00	\$600.00
Baseball: cost per game	\$8.00	\$8.00
Fall Baseball (cost per team)	New	\$975.00
Cross Country: Cost per individual	\$50.00	\$53.00
Fishing (cost per individual)	\$35.00	\$35.00
Flag Football: Cost per game	\$8.00	\$8.50
Racquetball:		
League:		
Non-member	\$68.00	\$68.00
Member	\$26.00	\$26.00
Tournament:		
1st event	\$45.00	\$45.00
2nd event	\$20.00	\$20.00
Softball:		
Girls' Accelerated Softball (cost per team)	\$775.00	\$800.00
Girls' Softball (cost per individual)	\$8.00	\$8.00
Track - Club (cost per individual)	\$68.00	\$68.00
Volleyball		
Youth League: Cost per game	\$9.50	\$9.50
Wrestling (cost per individual)	\$56.00	\$56.00
Adapted Tee-Ball	\$34.00	\$34.00

SOCCER/LACROSSE FIELD RENTAL RATES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Security Deposit: Cost per Rental	\$300.00	\$300.00
Rental: Per field per hour	\$40.00	\$45.00
Lights: Per field per hour	\$25.00	\$25.00

CO-SPONSORED GROUPS

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Swimming:		

Group 1	Not Applicable	Not Applicable
Group 2	Not Applicable	Not Applicable
Co-sponsored/preferred - Recreation:		
Participation Fee (cost per participant)	\$4.00	\$4.00
Field Participation Fee (cost per participant)	\$4.75	\$4.75
Co-sponsored/preferred - Competitive:		
Field Rental (first game)	\$30.50	\$30.50
Field Rental - same day (cost for all subsequent games)	\$18.00	\$18.00
Co-sponsored/preferred - Recreation:		
Participant cost per year (includes two seasons)	\$6.50	\$6.50
Co-sponsored/preferred - Competitive:		
Cost per field per hour	\$20.00	\$20.00
Additional Fee for Lights on Soccer Fields Per Hour	\$25.00	\$25.00

TENNIS COURT RENTAL RATES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Cost per court per hour	\$20.00	\$20.00

PICKLEBALL COURT RENTAL RATES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Cost per court per hour	\$15.00	\$15.00

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Lights: Cost per field per hour	\$25.00	\$25.00
Rental	\$45.00/hour/field or \$240.00/field/day+ staffing	\$45.00/hour/field or \$240.00/field/day+ staffing
Security Deposit (per facility)	\$300.00	\$300.00

CROSS COUNTRY MEET RENTAL RATES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Cross Country Meet - 4 or less teams (cost per meet)	\$300.00	\$200.00
Cross Country Meet - 5 or more teams (cost per team)	\$50.00	\$30.00

ALPINE SCHOOL DISTRICT RATES

Fee Description	FY 2026 Adopted Fee	FY 2027 Proposed Fee
Swim Team – Pool Lane Rental Fee		
Short Course (cost per lane per hour)	\$12.00	\$12.00
Long Course (cost per lane per hour)	\$15.00	\$15.00
Meet Fee	\$350.00	\$350.00
PE Classes at Fitness Center		
Daily Admission (cost per student per visit)	\$4/student, Mountain View at \$2/student	\$4/student, Mountain View at \$2/student
Specialty Instruction - spinning class, etc. (cost per hour per instructor)	\$35.00	\$35.00



FY2027 Exhibit C - Compensation Programs

Orem



FY2027 Exhibit C - Compensation Programs

Orem



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Police Step Ranges

Police Department	Hourly Pay Rates		Monthly Pay Rates		Annual Pay Rates	
	Min	Max	Min	Max	Min	Max
Police Service Specialist	\$21.22	\$30.26	\$3,679	\$5,245	\$44,142	\$62,936
MCTF Office Manager	\$31.79	\$40.26	\$5,510	\$6,979	\$66,114	\$83,751
Records Specialist	\$20.28	\$28.91	\$3,515	\$5,012	\$42,182	\$60,142
Records Office Supervisor	\$30.36	\$43.29	\$5,262	\$7,503	\$63,149	\$90,036
Victim Advocate	\$23.79	\$26.00	\$4,124	\$4,506	\$49,482	\$54,070
Victim Advocate II	\$26.78	\$29.26	\$4,641	\$5,071	\$55,692	\$60,856
Senior Victim Advocate	\$30.14	\$35.98	\$5,224	\$6,237	\$62,682	\$74,846
Crime Scene Investigator I	\$24.01	\$26.24	\$4,162	\$4,548	\$49,944	\$54,575
Crime Scene Investigator II	\$27.03	\$34.23	\$4,684	\$5,934	\$56,212	\$71,208
Crime Scene Investigator Supervisor	\$34.58	\$41.29	\$5,993	\$7,156	\$71,920	\$85,876
Animal Control Officer I	\$22.24	\$24.30	\$3,855	\$4,213	\$46,261	\$50,550
Animal Control Officer II	\$25.03	\$27.35	\$4,339	\$4,741	\$52,067	\$56,895
Senior Animal Control Officer	\$28.17	\$33.64	\$4,884	\$5,831	\$58,602	\$69,974
Neighborhood Improvement Officer	\$23.54	\$25.72	\$4,080	\$4,459	\$48,964	\$53,505
Neighborhood Improvement Officer II	\$26.50	\$28.95	\$4,593	\$5,018	\$55,110	\$60,220
Senior Neighborhood Improvement Officer	\$29.82	\$34.57	\$5,169	\$5,992	\$62,027	\$71,906
Neighborhood Improvement Team Manager	\$34.92	\$42.94	\$6,052	\$7,443	\$72,625	\$89,320
Behavioral Health Specialist	\$30.03	\$42.81	\$5,205	\$7,421	\$62,460	\$89,053
Police Officer I	\$32.10	\$35.08	\$5,565	\$6,081	\$66,776	\$72,968
Police Officer II	\$36.13	\$39.48	\$6,263	\$6,844	\$75,157	\$82,126
Senior Police Officer	\$40.67	\$44.44	\$7,049	\$7,703	\$84,590	\$92,434
Master Police Officer	\$45.77	\$48.09	\$7,934	\$8,335	\$95,207	\$100,024
Police Sergeant	\$48.57	\$56.31	\$8,419	\$9,760	\$101,024	\$117,115
Police Lieutenant	\$57.99	\$65.93	\$10,052	\$11,428	\$120,628	\$137,139
Police Captain	\$66.92	\$75.32	\$11,600	\$13,056	\$139,196	\$156,667

Fire Step Ranges

Fire Department	Hourly Pay Rates		Monthly Pay Rates		Annual Pay Rates	
	Min	Max	Min	Max	Min	Max
Fire Service Specialist	\$21.22	\$30.26	\$3,679	\$5,245	\$44,142	\$62,936
Executive Assistant	\$34.73	\$44.00	\$6,020	\$7,626	\$72,245	\$91,517
Emergency Manager	\$38.19	\$51.33	\$6,620	\$8,897	\$79,445	\$106,767
Fire Inspector I	\$29.47	\$32.20	\$5,108	\$5,581	\$61,290	\$66,973
Fire Inspector II	\$33.16	\$36.24	\$5,749	\$6,282	\$68,982	\$75,379
Senior Fire Inspector	\$37.33	\$44.57	\$6,470	\$7,726	\$77,640	\$92,706
Deputy Fire Marshall	\$46.06	\$56.65	\$7,984	\$9,820	\$95,810	\$117,834
Firefighter / EMT I	\$18.50	\$20.22	\$4,490	\$4,906	\$53,881	\$58,877
Firefighter / EMT II	\$20.83	\$22.76	\$5,054	\$5,522	\$60,643	\$66,267
Senior Firefighter / EMT	\$23.44	\$25.61	\$5,688	\$6,215	\$68,254	\$74,584
Master Firefighter / EMT	\$25.87	\$28.27	\$6,277	\$6,860	\$75,329	\$82,314
Firefighter/EMT Specialties	\$29.12	\$31.82	\$7,065	\$7,721	\$84,784	\$92,646
Firefighter/Paramedic I	\$23.15	\$25.29	\$5,617	\$6,138	\$67,403	\$73,653
Firefighter/Paramedic II	\$26.05	\$28.47	\$6,322	\$6,908	\$75,862	\$82,897
Senior Firefighter/Paramedic	\$29.32	\$32.04	\$7,115	\$7,775	\$85,384	\$93,301
Master Firefighter/Paramedic	\$32.36	\$33.34	\$7,853	\$8,091	\$94,234	\$97,090
Critical Care Paramedic	\$33.34	\$35.02	\$8,092	\$8,499	\$97,100	\$101,982
Fire Captain	\$35.37	\$41.01	\$8,584	\$9,951	\$103,002	\$119,408
Fire Battalion Chief	\$41.42	\$48.01	\$10,050	\$11,651	\$120,602	\$139,811
Fire Division Chief	\$57.98	\$67.22	\$10,050	\$11,651	\$120,602	\$139,811

Public Works Step Ranges

Public Works - Public Services	Hourly Pay Rates		Monthly Pay Rates		Annual Pay Rates	
	Min	Max	Min	Max	Min	Max
Office Administrator	\$24.84	\$35.42	\$4,306	\$6,140	\$51,674	\$73,675
PS Apprentice	\$19.00	\$19.00	\$3,293	\$3,293	\$39,520	\$39,520
PS Technician I	\$21.22	\$23.19	\$3,678	\$4,019	\$44,138	\$48,230
PS Technician II	\$23.88	\$26.10	\$4,140	\$4,524	\$49,677	\$54,284
PS Technician III	\$26.88	\$29.37	\$4,659	\$5,091	\$55,912	\$61,097
PS Senior Technician	\$30.25	\$33.06	\$5,244	\$5,730	\$62,930	\$68,765
PS Technician Crew Leader	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
PS Operator I	\$23.11	\$25.25	\$4,005	\$4,376	\$48,059	\$52,516
PS Operator II	\$26.01	\$28.42	\$4,508	\$4,926	\$54,091	\$59,107
PS Operator III	\$29.27	\$31.98	\$5,073	\$5,544	\$60,880	\$66,525
PS Senior Operator	\$32.94	\$36.00	\$5,710	\$6,240	\$68,521	\$74,875
PS Operator Crew Leader	\$32.94	\$42.98	\$5,710	\$7,450	\$68,521	\$89,405
Fleet Apprentice	\$19.00	\$19.00	\$3,293	\$3,293	\$39,520	\$39,520
Fleet Mechanic I	\$24.75	\$27.04	\$4,289	\$4,687	\$51,471	\$56,244
Fleet Mechanic II	\$27.85	\$30.43	\$4,828	\$5,275	\$57,932	\$63,303
Fleet Mechanic III	\$31.35	\$34.25	\$5,434	\$5,937	\$65,202	\$71,248
Senior Fleet Mechanic	\$35.28	\$38.55	\$6,116	\$6,683	\$73,386	\$80,191
Fleet Shop Foreman	\$38.94	\$43.83	\$6,749	\$7,597	\$80,993	\$91,158
GIS Analyst I	\$31.37	\$34.28	\$5,438	\$5,942	\$65,258	\$71,309
GIS Analyst II	\$35.31	\$38.59	\$6,121	\$6,688	\$73,449	\$80,259
Senior GIS Analyst	\$39.74	\$43.43	\$6,889	\$7,528	\$82,667	\$90,333
GIS Administrator	\$43.86	\$55.56	\$7,603	\$9,631	\$91,236	\$115,575
Streets Asset Manager	\$32.94	\$42.98	\$5,710	\$7,450	\$68,521	\$89,405
Streets Field Supervisor	\$37.08	\$48.38	\$6,427	\$8,386	\$77,121	\$100,626
Street Lights Specialist	\$32.94	\$42.98	\$5,710	\$7,450	\$68,521	\$89,405
Traffic Signs and Street Lights Coordinator	\$37.08	\$41.73	\$6,427	\$7,233	\$77,121	\$86,801
Senior Traffic Signs and Street Lights Senior Coordinator	\$42.98	\$48.38	\$7,450	\$8,386	\$89,405	\$100,626
Traffic Signal Engineer	\$37.08	\$48.38	\$6,427	\$8,386	\$77,121	\$100,626

Public Works - Public Utilities	Hourly Pay Rates		Monthly Pay Rates		Annual Pay Rates	
	Min	Max	Min	Max	Min	Max
Office Administrator	\$24.84	\$35.42	\$4,306	\$6,140	\$51,674	\$73,675
PU Apprentice	\$19.00	\$19.00	\$3,293	\$3,293	\$39,520	\$39,520
PU Technician I	\$21.22	\$23.19	\$3,678	\$4,019	\$44,138	\$48,230
PU Technician II	\$23.88	\$26.10	\$4,140	\$4,524	\$49,677	\$54,284
PU Technician III	\$26.88	\$29.37	\$4,659	\$5,091	\$55,912	\$61,097
PU Senior Technician	\$30.25	\$33.06	\$5,244	\$5,730	\$62,930	\$68,765
PU Technician Crew Leader	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
PU Operator I	\$23.11	\$25.25	\$4,005	\$4,376	\$48,059	\$52,516
PU Operator II	\$26.01	\$28.42	\$4,508	\$4,926	\$54,091	\$59,107

PU Operator III	\$29.27	\$31.98	\$5,073	\$5,544	\$60,880	\$66,525
PU Senior Operator	\$32.94	\$36.00	\$5,710	\$6,240	\$68,521	\$74,875
PU Operator Crew Leader	\$32.94	\$42.98	\$5,710	\$7,450	\$68,521	\$89,405
Electrical and Instrumentation Specialist I	\$24.51	\$27.59	\$4,249	\$4,782	\$50,986	\$57,385
Electrical and Instrumentation Specialist II	\$28.42	\$31.98	\$4,926	\$5,544	\$59,107	\$66,525
Electrical and Instrumentation Specialist III	\$32.94	\$37.08	\$5,710	\$6,427	\$68,521	\$77,121
Senior Electrical and Instrumentation Specialist	\$38.19	\$42.98	\$6,620	\$7,450	\$79,435	\$89,405
Blue Stakes Program Manager	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
Water Infrastructure Program Manager	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
Pretreatment Program Manager	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
Biosolids Program Coordinator	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
Plant Maintenance Program Coordinator	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
Plant Operations Program Coordinator	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
Water Utility Program Manager	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
Water Quality Program Coordinator	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
Cross-Connection Program Coordinator	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
Pretreatment Program Coordinator	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
SWPPP Program Coordinator	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
LTSWMP Program Coordinator	\$30.25	\$39.48	\$5,244	\$6,842	\$62,930	\$82,109
PU Field Supervisor	\$37.08	\$48.38	\$6,427	\$8,386	\$77,121	\$100,626

Management Services Step Ranges

Management Services	Hourly Pay Rates		Monthly Pay Rates		Annual Pay Rates	
	Min	Max	Min	Max	Min	Max
Office Administrator	\$24.84	\$35.42	\$4,306	\$6,140	\$51,674	\$73,675
Technical Support Specialist	\$23.10	\$25.24	\$4,004	\$4,375	\$48,048	\$52,503
Technical Support Specialist - Specialty	\$26.00	\$28.41	\$4,507	\$4,924	\$54,078	\$59,093
Technical Support Supervisor	\$29.26	\$31.98	\$5,072	\$5,543	\$60,866	\$66,510
Technical Support Supervisor - Specialty	\$32.94	\$38.18	\$5,709	\$6,618	\$68,505	\$79,416
Systems Engineer I	\$41.68	\$45.54	\$7,224	\$7,894	\$86,688	\$94,726
Systems Engineer II	\$46.45	\$50.76	\$8,052	\$8,798	\$96,621	\$105,580
Lead Systems Engineer	\$51.78	\$56.58	\$8,974	\$9,807	\$107,692	\$117,678
Network Administrator	\$28.67	\$31.33	\$4,969	\$5,430	\$59,632	\$65,161
Associate Network Engineer	\$32.89	\$35.94	\$5,702	\$6,230	\$68,419	\$74,764
Network Engineer I	\$42.09	\$45.99	\$7,296	\$7,972	\$87,546	\$95,664
Network Engineer II	\$46.91	\$51.26	\$8,131	\$8,885	\$97,577	\$106,625
Mobile Device Management Engineer I	\$42.09	\$45.99	\$7,296	\$7,972	\$87,546	\$95,664
Mobile Device Management Engineer II	\$46.91	\$51.26	\$8,131	\$8,885	\$97,577	\$106,625
Security Engineer I	\$42.09	\$45.99	\$7,296	\$7,972	\$87,546	\$95,664
Security Engineer II	\$46.91	\$51.26	\$8,131	\$8,885	\$97,577	\$106,625
Associate Software Engineer	\$36.05	\$39.39	\$6,249	\$6,828	\$74,988	\$81,941
Software Engineer	\$41.71	\$45.58	\$7,229	\$7,900	\$86,752	\$94,796
Senior Software Engineer	\$46.70	\$55.76	\$8,094	\$9,665	\$97,128	\$115,976
HR Generalist I	\$24.97	\$27.28	\$4,327	\$4,729	\$51,928	\$56,743
HR Generalist II	\$28.10	\$30.70	\$4,870	\$5,322	\$58,445	\$63,865
Senior HR Generalist	\$31.63	\$36.66	\$5,482	\$6,355	\$65,781	\$76,258
Payroll & Benefits Specialist	\$31.63	\$35.59	\$5,482	\$6,170	\$65,781	\$74,037
Payroll & Benefits Administrator	\$36.66	\$45.09	\$6,355	\$7,816	\$76,258	\$93,788
Management Analyst I	\$31.15	\$34.04	\$5,400	\$5,900	\$64,796	\$70,804
Management Analyst II	\$35.06	\$38.31	\$6,077	\$6,641	\$72,928	\$79,690
Senior Management Analyst	\$39.46	\$45.75	\$6,840	\$7,930	\$82,081	\$95,154

Library Services Step Ranges

Library Department	Hourly Pay Rates		Monthly Pay Rates		Annual Pay Rates	
	Min	Max	Min	Max	Min	Max
Executive Assistant	\$34.73	\$44.00	\$6,020	\$7,626	\$72,245	\$91,517
Associate Librarian I	\$21.61	\$23.62	\$3,746	\$4,094	\$44,955	\$49,123
Associate Librarian II	\$24.33	\$26.58	\$4,216	\$4,607	\$50,597	\$55,288
Associate Librarian III	\$27.38	\$30.81	\$4,746	\$5,341	\$56,947	\$64,095
Librarian I	\$31.24	\$34.04	\$5,414	\$5,900	\$64,970	\$70,798
Librarian II	\$35.06	\$38.31	\$6,077	\$6,640	\$72,922	\$79,684
Senior Librarian	\$39.46	\$40.64	\$6,840	\$7,045	\$82,075	\$84,537

Parks & Recreation Step Ranges

Parks & Recreation Department	Hourly Pay Rates		Monthly Pay Rates		Annual Pay Rates	
	Min	Max	Min	Max	Min	Max
Office Administrator	\$24.84	\$35.42	\$4,306	\$6,140	\$51,674	\$73,675
Custodian	\$18.50	\$23.44	\$3,207	\$4,062	\$38,480	\$48,745
Custodial Supervisor	\$23.67	\$30.88	\$4,103	\$5,353	\$49,233	\$64,238
Facilities Maintenance Tech I	\$21.99	\$24.03	\$3,811	\$4,165	\$45,736	\$49,977
Facilities Maintenance Tech II	\$24.75	\$27.04	\$4,290	\$4,687	\$51,476	\$56,249
Senior Facilities Maintenance Tech	\$27.85	\$32.29	\$4,828	\$5,597	\$57,937	\$67,165
Building Maintenance Supervisor	\$32.61	\$41.31	\$5,653	\$7,161	\$67,836	\$85,933
Recreation Coordinator	\$25.15	\$30.03	\$4,359	\$5,205	\$52,311	\$62,462
Senior Recreation Coordinator	\$30.93	\$36.93	\$5,361	\$6,402	\$64,336	\$76,821
Events Coordinator	\$25.15	\$34.81	\$4,359	\$6,034	\$52,311	\$72,411
Parks Apprentice	\$19.00	\$19.00	\$3,293	\$3,293	\$39,520	\$39,520
Parks Technician I	\$20.82	\$22.75	\$3,608	\$3,943	\$43,297	\$47,312
Parks Technician II	\$23.43	\$25.60	\$4,061	\$4,438	\$48,731	\$53,250
Parks Technician III	\$26.37	\$28.81	\$4,571	\$4,994	\$54,847	\$59,933
Senior Parks Technician	\$29.68	\$32.43	\$5,144	\$5,621	\$61,731	\$67,455
Parks Crew Leader	\$29.68	\$38.72	\$5,144	\$6,712	\$61,731	\$80,545
Sports Facilities Program Manager	\$30.64	\$37.68	\$5,311	\$6,532	\$63,733	\$78,384
Horticulturist	\$30.64	\$41.18	\$5,311	\$7,138	\$63,733	\$85,652
Urban Forester	\$31.69	\$41.59	\$5,493	\$7,209	\$65,911	\$86,508
Cemetery Sexton	\$31.69	\$42.59	\$5,493	\$7,382	\$65,911	\$88,579
Parks Field Supervisor	\$35.79	\$44.02	\$6,204	\$7,630	\$74,447	\$91,561

Finance Step Ranges

Finance Department	Hourly Pay Rates		Monthly Pay Rates		Annual Pay Rates	
	Min	Max	Min	Max	Min	Max
Customer Service Specialist - Apprentice	\$19.00	\$20.57	\$3,293	\$3,565	\$39,520	\$42,778
Customer Service Specialist	\$21.18	\$23.15	\$3,672	\$4,012	\$44,061	\$48,147
Senior Customer Service Specialist	\$23.84	\$26.05	\$4,133	\$4,516	\$49,591	\$54,190
Lead Customer Service Specialist	\$26.83	\$29.32	\$4,651	\$5,083	\$55,815	\$60,991
Utility Billing Specialist	\$23.84	\$29.32	\$4,133	\$5,083	\$49,591	\$60,991
Judicial Assistant I	\$20.40	\$22.29	\$3,536	\$3,864	\$42,432	\$46,367
Judicial Assistant II	\$22.96	\$25.09	\$3,980	\$4,349	\$47,758	\$52,186
Judicial Assistant III	\$25.84	\$29.96	\$4,479	\$5,193	\$53,752	\$62,313
Judicial Case Manager	\$30.26	\$37.21	\$5,245	\$6,450	\$62,936	\$77,403
Storekeeper/Buyer	\$19.00	\$23.37	\$3,293	\$4,050	\$39,520	\$48,605
Warehouse Lead	\$25.70	\$31.61	\$4,455	\$5,480	\$53,465	\$65,755
Accountant	\$27.88	\$39.75	\$4,833	\$6,891	\$57,994	\$82,686
Senior Accountant	\$40.15	\$52.39	\$6,959	\$9,081	\$83,513	\$108,966

Civic Engagement Step Ranges

Civic Engagement Department	Hourly Pay Rates		Monthly Pay Rates		Annual Pay Rates	
	Min	Max	Min	Max	Min	Max
Communications Specialist / Deputy PIO	\$28.20	\$39.04	\$4,888	\$6,766	\$58,656	\$81,194

Legal Services Step Ranges

Legal Department	Hourly Pay Rates		Monthly Pay Rates		Annual Pay Rates	
	Min	Max	Min	Max	Min	Max
Legal Assistant	\$24.84	\$35.42	\$4,306	\$6,140	\$51,674	\$73,675
Legal Specialist	\$29.96	\$42.72	\$5,193	\$7,404	\$62,319	\$88,852
Assistant City Attorney I	\$42.91	\$46.89	\$7,438	\$8,128	\$89,261	\$97,538
Assistant City Attorney II	\$48.30	\$64.91	\$8,372	\$11,251	\$100,464	\$135,015
Senior Assistant City Attorney	\$68.16	\$74.48	\$11,814	\$12,909	\$141,766	\$154,912
Prosecutor I	\$42.91	\$46.89	\$7,438	\$8,128	\$89,261	\$97,538
Prosecutor II	\$48.30	\$64.91	\$8,372	\$11,251	\$100,464	\$135,015
Senior Prosecutor	\$68.16	\$74.48	\$11,814	\$12,909	\$141,766	\$154,912

Community Development Step Ranges

Community Development	Hourly Pay Rates		Monthly Pay Rates		Annual Pay Rates	
	Min	Max	Min	Max	Min	Max
Executive Assistant	\$34.73	\$44.00	\$6,020	\$7,626	\$72,245	\$91,517
Custodian	\$18.50	\$23.44	\$3,207	\$4,062	\$38,480	\$48,745
Custodial Supervisor	\$23.67	\$30.88	\$4,103	\$5,353	\$49,233	\$64,238
Community Development Technician	\$21.42	\$30.54	\$3,713	\$5,294	\$44,556	\$63,526
Facilities Maintenance Tech I	\$21.99	\$24.03	\$3,811	\$4,165	\$45,736	\$49,977
Facilities Maintenance Tech II	\$24.75	\$27.04	\$4,290	\$4,687	\$51,476	\$56,249
Senior Facilities Maintenance Tech	\$27.85	\$32.29	\$4,828	\$5,597	\$57,937	\$67,165
Building Maintenance Supervisor	\$32.61	\$41.31	\$5,653	\$7,161	\$67,836	\$85,933
Associate Planner	\$26.40	\$28.85	\$4,577	\$5,001	\$54,919	\$60,011
Planner	\$30.29	\$33.10	\$5,251	\$5,738	\$63,012	\$68,854
Senior Planner	\$36.41	\$51.92	\$6,312	\$8,999	\$75,740	\$107,987
Building Inspector Apprentice	\$24.48	\$28.75	\$4,244	\$4,983	\$50,925	\$59,800
Building Inspector	\$29.04	\$31.73	\$5,033	\$5,500	\$60,398	\$65,999
Senior Building Inspector	\$33.32	\$44.77	\$5,775	\$7,761	\$69,298	\$93,131
Construction Engineer	\$36.96	\$40.38	\$6,406	\$7,000	\$76,868	\$83,996
Senior Construction Engineer	\$42.40	\$46.33	\$7,350	\$8,031	\$88,196	\$96,374
Associate Engineer	\$32.69	\$35.72	\$5,667	\$6,192	\$68,000	\$74,305
Engineer I	\$37.51	\$40.99	\$6,502	\$7,105	\$78,021	\$85,255
Engineer II	\$42.22	\$46.13	\$7,318	\$7,996	\$87,813	\$95,956
Senior Engineer	\$47.56	\$63.86	\$8,245	\$11,069	\$98,934	\$132,825
Deputy Building Official	\$45.22	\$54.00	\$7,839	\$9,360	\$94,063	\$112,316
City Surveyor	\$42.12	\$60.05	\$7,301	\$10,409	\$87,611	\$124,913

Merit Ranges

Job Title	Minimum	Maximum	Department
Capital Projects Manager	\$75,000	\$175,000	CD
Community and Sustainability Officer	\$75,000	\$175,000	CE
Engineering Construction Manager	\$75,000	\$175,000	CD
Engineering Design Manager	\$75,000	\$175,000	CD
Engineering Private Development Manager	\$75,000	\$175,000	CD
Events Manager	\$75,000	\$175,000	P&R
Fleet Manager	\$75,000	\$175,000	PW
GIS Manager	\$75,000	\$175,000	PW
Justice Court Administrator	\$75,000	\$175,000	FIN
Library Manager	\$75,000	\$175,000	LIB
Library Hall Manager	\$75,000	\$175,000	LIB
Parks Manager	\$75,000	\$175,000	P&R
Recreation Fitness Center Manager	\$75,000	\$175,000	P&R
Recreation Manager - Programs	\$75,000	\$175,000	P&R
Risk Manager	\$75,000	\$175,000	MS
Senior Center Manager	\$75,000	\$175,000	P&R
Software Development Project Manager	\$75,000	\$175,000	MS
Software Engineering Manager	\$75,000	\$175,000	MS
Storm Water Manager	\$75,000	\$175,000	PW
Streets Manager	\$75,000	\$175,000	PW
Traffic Operations Manager	\$75,000	\$175,000	PW
Transportation Engineer	\$75,000	\$175,000	CD
Treasury Manager	\$75,000	\$175,000	FIN
Water Manager	\$75,000	\$175,000	PW
Water Reclamation Manager	\$75,000	\$175,000	PW
Assistant Fire Chief	\$100,000	\$200,000	FD
Chief Building Official	\$100,000	\$200,000	CD
City Engineer	\$100,000	\$200,000	CD
City Recorder	\$100,000	\$200,000	MS
Economic Development Director	\$100,000	\$200,000	CD
Facilities Director	\$100,000	\$200,000	CD
Finance Director	\$100,000	\$200,000	FIN
Human Resources Director	\$100,000	\$200,000	MS
Information Security Officer	\$100,000	\$200,000	MS

IT Director	\$100,000	\$200,000	MS
Library Director	\$100,000	\$200,000	LIB
Parks and Recreation Director	\$100,000	\$200,000	P&R
Planning Director	\$100,000	\$200,000	CD
Public Services Director	\$100,000	\$200,000	PW
Public Utilities Director	\$100,000	\$200,000	PW
Strategy and Innovation Director	\$100,000	\$200,000	MS
Deputy Chief of Police	\$125,000	\$225,000	PD
Deputy City Attorney	\$125,000	\$225,000	LS
Assistant City Manager	\$150,000	\$250,000	CM
Chief Financial Officer	\$150,000	\$250,000	FIN
Chief of Police	\$150,000	\$250,000	PD
City Attorney	\$150,000	\$250,000	LS
Civic Engagement Executive Director/PIO	\$150,000	\$250,000	CE
Community Development Executive Director	\$150,000	\$250,000	CD
Community Services Executive Director (Library, Parks & Recreation)	\$150,000	\$250,000	LIB, P&R
Deputy City Manager	\$150,000	\$250,000	MS
Fire Chief	\$150,000	\$250,000	FD
Public Works Executive Director	\$150,000	\$250,000	PW
City Manager	\$225,000	\$325,000	CM

All Hybrid Step Positions

Hybrid Step Positions	Salary Min	Salary Max	Department
Accountant	\$57,994	\$82,686	FIN
Accountant - Senior	\$83,513	\$108,966	FIN
Animal Control Officer I	\$46,261	\$50,550	PD
Animal Control Officer II	\$52,067	\$56,895	PD
Animal Control Officer - Senior	\$58,602	\$69,974	PD
Assistant City Attorney I	\$89,261	\$97,538	LS
Assistant City Attorney II	\$100,464	\$135,015	LS
Assistant City Attorney - Senior	\$141,766	\$154,912	LS
Associate Librarian I	\$44,955	\$49,123	LIB
Associate Librarian II	\$50,597	\$55,288	LIB
Associate Librarian III	\$56,947	\$64,095	LIB
Behavioral Health Specialist	\$62,460	\$89,053	PD
Blue Stakes Program Manager	\$62,930	\$82,109	PW - PU
Biosolids Program Coordinator	\$62,930	\$82,109	PW - PU
Building Inspector - Apprentice	\$50,925	\$59,800	CD
Building Inspector	\$60,398	\$65,999	CD
Building Inspector - Senior	\$69,298	\$93,131	CD
Building Maintenance Supervisor	\$67,836	\$85,933	Various
Cemetery Sexton	\$65,911	\$88,579	P&R
City Surveyor	\$87,611	\$124,913	CD
Communications Specialist / Deputy PIO	\$58,656	\$81,194	CE
Community Development Technician	\$44,556	\$63,526	CD
Construction Engineer	\$76,868	\$83,996	CD
Construction Engineer - Senior	\$88,196	\$96,374	CD
Crime Scene Investigator I	\$49,944	\$54,575	PD
Crime Scene Investigator II	\$56,212	\$71,208	PD
Crime Scene Investigator Supervisor	\$71,920	\$85,876	PD
Cross-Connection Program Coordinator	\$62,930	\$82,109	PW - PU
Custodial Supervisor	\$49,233	\$64,238	Various
Custodian	\$38,480	\$48,745	Various
Customer Service Specialist - Apprentice	\$39,520	\$42,778	FIN
Customer Service Specialist	\$44,061	\$48,147	FIN
Customer Service Specialist - Senior	\$49,591	\$54,190	FIN
Customer Service Specialist - Lead	\$55,815	\$60,991	FIN
Deputy Building Official	\$94,063	\$112,316	CD
Deputy Fire Marshal	\$95,810	\$117,834	FD
Electrical and Instrumentation Specialist I	\$50,986	\$57,385	PW - PU
Electrical and Instrumentation Specialist II	\$59,107	\$66,525	PW - PU
Electrical and Instrumentation Specialist III	\$68,521	\$77,121	PW - PU
Electrical and Instrumentation Specialist - Senior	\$79,435	\$89,405	PW - PU
Emergency Manager	\$79,445	\$106,767	FD
Engineer - Associate	\$68,000	\$74,305	CD
Engineer I	\$78,021	\$85,255	CD
Engineer II	\$87,813	\$95,956	CD
Engineer - Senior	\$98,934	\$132,825	CD

Events Coordinator	\$52,311	\$72,411	P&R
Executive Assistant	\$72,245	\$91,517	Various
Facilities Maintenance Tech I	\$45,736	\$49,977	Various
Facilities Maintenance Tech II	\$51,476	\$56,249	Various
Facilities Maintenance Tech - Senior	\$57,937	\$67,165	Various
Fire Battalion Chief	\$120,602	\$139,811	FD
Fire Captain	\$103,002	\$119,408	FD
Fire Division Chief	\$120,602	\$139,811	FD
Fire Inspector I	\$61,290	\$66,973	FD
Fire Inspector II	\$68,982	\$75,379	FD
Fire Inspector - Senior	\$77,640	\$92,706	FD
Fire Service Specialist	\$44,142	\$62,936	FD
Firefighter / EMT I	\$53,881	\$58,877	FD
Firefighter / EMT II	\$60,643	\$66,267	FD
Firefighter/EMT - Senior	\$68,254	\$74,584	FD
Firefighter/EMT - Master	\$75,329	\$82,314	FD
Firefighter/EMT Specialties	\$84,784	\$92,646	FD
Firefighter/Paramedic I	\$67,403	\$73,653	FD
Firefighter/Paramedic II	\$75,862	\$82,897	FD
Firefighter/Paramedic - Senior	\$85,384	\$93,301	FD
Firefighter/Paramedic - Master	\$94,234	\$97,090	FD
Firefighter/Paramedic - Critical Care	\$97,100	\$103,043	FD
Fleet Apprentice	\$39,520	\$39,520	PW - PS
Fleet Mechanic I	\$51,471	\$56,244	PW - PS
Fleet Mechanic II	\$57,932	\$63,303	PW - PS
Fleet Mechanic III	\$65,202	\$71,248	PW - PS
Fleet Mechanic - Senior	\$73,386	\$80,191	PW - PS
Fleet Shop Foreman	\$80,993	\$91,158	PW - PS
GIS Administrator	\$91,236	\$115,575	PW - PS
GIS Analyst I	\$65,258	\$71,309	PW - PS
GIS Analyst II	\$73,449	\$80,259	PW - PS
GIS Analyst - Senior	\$82,667	\$90,333	PW - PS
Horticulturist	\$63,733	\$85,652	P&R
HR Generalist I	\$51,928	\$56,743	MS
HR Generalist II	\$58,445	\$63,865	MS
HR Generalist - Senior	\$65,781	\$76,258	MS
Judicial Assistant I	\$42,432	\$46,367	FIN
Judicial Assistant II	\$47,758	\$52,186	FIN
Judicial Assistant III	\$53,752	\$62,313	FIN
Judicial Case Manager	\$62,936	\$77,403	FIN
Legal Assistant	\$51,674	\$73,675	LS
Legal Specialist	\$62,319	\$88,852	LS
Librarian I	\$64,970	\$70,798	LIB
Librarian II	\$72,922	\$79,684	LIB
Librarian - Senior	\$82,075	\$84,537	LIB
LTSWMP Program Coordinator	\$62,930	\$82,109	PW - PU
Management Analyst I	\$64,796	\$70,804	MS
Management Analyst II	\$72,928	\$79,690	MS
Management Analyst - Senior	\$82,081	\$95,154	MS
MCTF Office Manager	\$66,114	\$83,751	PD
Mobile Device Management Engineer I	\$87,546	\$95,664	MS
Mobile Device Management Engineer II	\$97,577	\$106,625	MS

Neighborhood Improvement Officer	\$48,964	\$53,505	PD
Neighborhood Improvement Officer II	\$55,110	\$60,220	PD
Neighborhood Improvement Officer - Senior	\$62,027	\$71,906	PD
Neighborhood Improvement Team Manager	\$72,625	\$89,320	PD
Network Administrator	\$59,632	\$65,161	MS
Network Engineer - Associate	\$68,419	\$74,764	MS
Network Engineer I	\$87,546	\$95,664	MS
Network Engineer II	\$97,577	\$106,625	MS
Office Administrator	\$51,674	\$73,675	Various
Parks Crew Leader	\$61,731	\$80,545	P&R
Parks Field Supervisor	\$74,447	\$91,561	P&R
Parks Apprentice	\$39,520	\$39,520	P&R
Parks Technician I	\$43,297	\$47,312	P&R
Parks Technician II	\$48,731	\$53,250	P&R
Parks Technician III	\$54,847	\$59,933	P&R
Parks Technician - Senior	\$61,731	\$67,455	P&R
Payroll & Benefits Specialist	\$65,781	\$74,037	MS
Payroll & Benefits Administrator	\$76,258	\$93,788	MS
Planner - Associate	\$54,919	\$60,011	CD
Planner	\$63,012	\$68,854	CD
Planner - Senior	\$75,740	\$107,987	CD
Plant Maintenance Program Coordinator	\$62,930	\$82,109	PW - PU
Plant Operations Program Coordinator	\$62,930	\$82,109	PW - PU
Police Captain	\$139,196	\$156,667	PD
Police Lieutenant	\$120,628	\$137,139	PD
Police Officer I	\$66,776	\$72,968	PD
Police Officer II	\$75,157	\$82,126	PD
Police Officer - Senior	\$84,590	\$92,434	PD
Police Officer - Master	\$95,207	\$100,024	PD
Police Sergeant	\$101,024	\$117,115	PD
Police Service Specialist	\$44,142	\$62,936	PD
Pretreatment Program Coordinator	\$62,930	\$82,109	PW - PU
Pretreatment Program Manager	\$62,930	\$82,109	PW - PU
Prosecutor I	\$89,261	\$97,538	LS
Prosecutor II	\$100,464	\$135,015	LS
Prosecutor - Senior	\$141,766	\$154,912	LS
PS Apprentice	\$39,520	\$39,520	PW - PS
PS Technician I	\$44,138	\$48,230	PW - PS
PS Technician II	\$49,677	\$54,284	PW - PS
PS Technician III	\$55,912	\$61,097	PW - PS
PS Technician - Senior	\$62,930	\$68,765	PW - PS
PS Technician Crew Leader	\$62,930	\$82,109	PW - PS
PS Operator I	\$48,059	\$52,516	PW - PS
PS Operator II	\$54,091	\$59,107	PW - PS
PS Operator III	\$60,880	\$66,525	PW - PS
PS Operator - Senior	\$68,521	\$74,875	PW - PS
PS Operator Crew Leader	\$68,521	\$89,405	PW - PS
PU Apprentice	\$39,520	\$39,520	PW - PU
PU Technician I	\$44,138	\$48,230	PW - PU
PU Technician II	\$49,677	\$54,284	PW - PU
PU Technician III	\$55,912	\$61,097	PW - PU
PU Technician - Senior	\$62,930	\$68,765	PW - PU

PU Technician Crew Leader	\$62,930	\$82,109	PW - PU
PU Operator I	\$48,059	\$52,516	PW - PU
PU Operator II	\$54,091	\$59,107	PW - PU
PU Operator III	\$60,880	\$66,525	PW - PU
PU Operator - Senior	\$68,521	\$74,875	PW - PU
PU Operator Crew Leader	\$68,521	\$89,405	PW - PU
PU Field Supervisor	\$77,121	\$100,626	PW - PU
Records Specialist	\$42,182	\$60,142	PD
Recreation Coordinator	\$52,311	\$62,462	P&R
Recreation Coordinator - Senior	\$64,336	\$76,821	P&R
Records Office Supervisor	\$63,149	\$90,036	PD
Security Engineer I	\$87,546	\$95,664	MS
Security Engineer II	\$97,577	\$106,625	MS
Software Engineer - Associate	\$74,988	\$81,941	MS
Software Engineer	\$86,752	\$94,796	MS
Software Engineer - Senior	\$97,128	\$115,976	MS
Sports Facilities Program Manager	\$63,733	\$78,384	P&R
Storekeeper/Buyer	\$39,520	\$48,605	FIN
Street Lights Specialist	\$68,521	\$89,405	PW - PS
Streets Asset Manager	\$68,521	\$89,405	PW - PS
Streets Field Supervisor	\$77,121	\$100,626	PW - PS
SWPPP Program Coordinator	\$62,930	\$82,109	PW - PU
Systems Engineer I	\$86,688	\$94,726	MS
Systems Engineer II	\$96,621	\$105,580	MS
Systems Engineer - Lead	\$107,692	\$117,678	MS
Technical Support Specialist	\$48,048	\$52,503	MS
Technical Support Specialist - Specialty	\$54,078	\$59,093	MS
Technical Support Supervisor	\$60,866	\$66,510	MS
Technical Support Supervisor - Specialty	\$68,505	\$79,416	MS
Traffic Signal Engineer	\$77,121	\$100,626	PW - PS
Traffic Signs and Street Lights Coordinator	\$77,121	\$86,801	PW - PS
Senior Traffic Signs and Street Lights Coordinator - Senior	\$89,405	\$100,626	PW - PS
Urban Forester	\$65,911	\$86,508	P&R
Utility Billing Specialist	\$49,591	\$60,991	FIN
Victim Advocate	\$49,482	\$54,070	PD
Victim Advocate II	\$55,692	\$60,856	PD
Victim Advocate - Senior	\$62,682	\$74,846	PD
Warehouse Lead	\$53,465	\$65,755	FIN
Water Infrastructure Program Manager	\$62,930	\$82,109	PW - PU
Water Quality Program Coordinator	\$62,930	\$82,109	PW - PU
Water Utility Program Manager	\$62,930	\$82,109	PW - PU

Appendix

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program

will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.



City of Orem
Fiscal Year 2026-2027
Tentative Budget