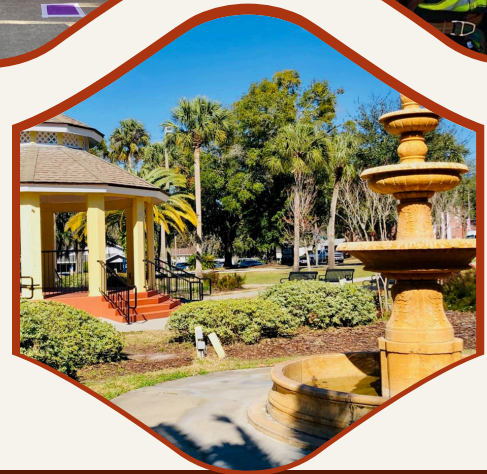


ADOPTED BUDGET

FISCAL YEAR 2024-2025

CITY OF ORANGE CITY, FLORIDA



THE HEART OF SOUTHWEST VOLUSIA



CITY OF ORANGE CITY

FISCAL YEAR 2024/25

ADOPTED ANNUAL BUDGET



Kelli Marks
Mayor, At Large

Alex Tiamson
Vice Mayor, District No. 3

Dana Knight
Council Member, At Large

Harold Grimm
Council Member, District No. 1

Lisa Stafford
Council Member, District No. 2

Lisa Richardson
Council Member, District No. 4

Fran Darms
Council Member, District No. 5

Presented by:

Administration

Dale Arrington, City Manager
Christine Davis, Assistant City Manager

Finance

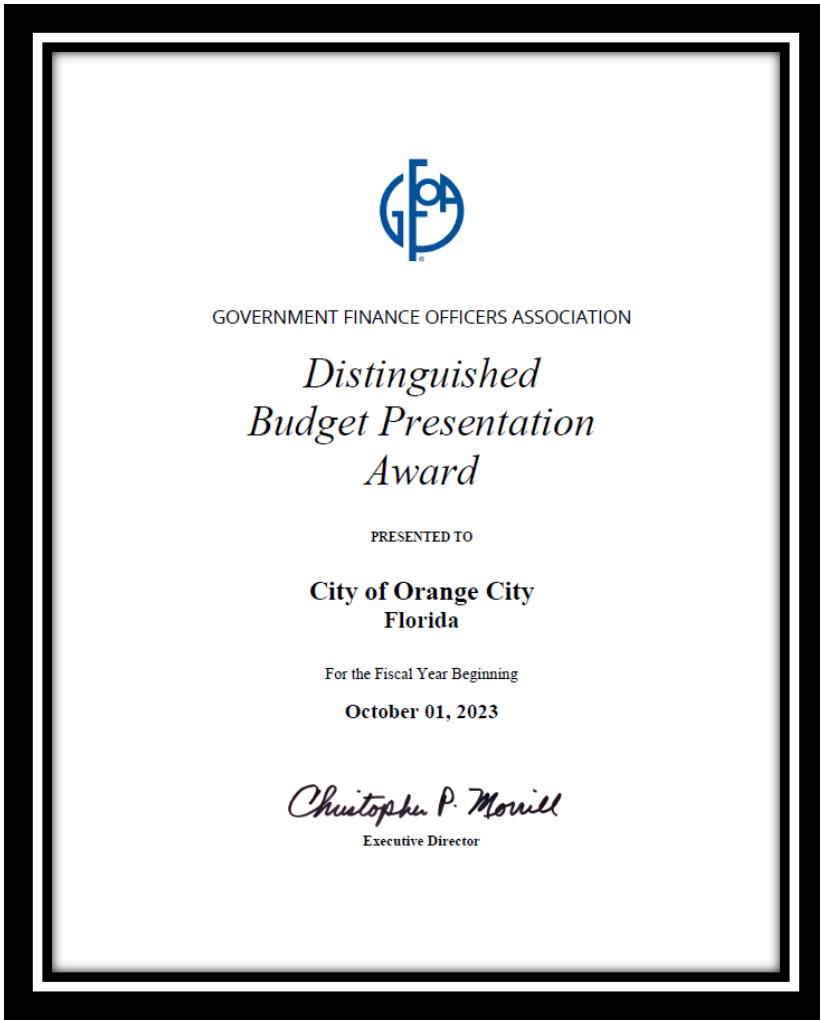
Devlin Moore, Finance Director
Jennifer High, Deputy Finance Director
Emma Bouton, Budget & Grants Analyst

City Clerk

Kaley Burleson, City Clerk

City Departments

Bilal Iftikhar, Public Services Director
Ronnie Long, Fire Chief
Becky Mendez, Development Services Director
Wayne M. Miller, Police Chief



Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Orange City, for its Annual Budget for the fiscal year beginning October 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

This is the seventeenth consecutive year that the City has applied for this prestigious award, and we are extremely honored to have achieved this accomplishment.

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HOW TO USE THE BUDGET

This section assists readers in understanding how the budget document is organized and what information is presented. The City of Orange City's adopted budget is divided into the following major sections:

BUDGET OVERVIEW

The opening pages contain the City Council's **Strategic Plan** and City Manager's **Budget Message**. The Strategic Plan includes consideration of both short-term and long-term issues as well as goals of the City, while the City Manager's message covers budgetary highlights, critical issues facing the City, challenges and successes, changes in departmental operations, and the direction the current budget will take. These are important in understanding what the City's government is doing and why.

Following the Budget Message is an overview of the City of Orange City, which includes a general information section, location map, a demographics page, principal employers, population information, and City historical information. This is followed by the governmental structure of the City, an organizational chart, and an introduction to City budgeting.

Subsequently, there is an explanation of the fund structures and descriptions including budgetary basis, use of funds, and the City's financial policies. A detailed explanation is provided pertaining to the budget process, including the applicable budget calendar.

Next, a citywide budget summary of all funds is provided, a revenue and expenditure summary covering a span of five years (three actual and two projected), a matrix depicting the projected change in fund balance, a chart detailing revenue forecast methodologies, and two schedules that cover five years of citywide departmental position counts.

GENERAL FUND AND ENTERPRISE FUNDS

Although the general setup of the City government and overall budget is provided in the beginning of this document, details are included in the sections titled **General Fund** and **Enterprise Funds**. The Enterprise Funds section contains two separate business-type activities: Utilities Enterprise and Stormwater Enterprise Funds.

The comprehensive information is broken down by departmental budgets, contains program descriptions, goals, objectives, performance measures, trends, staffing detail, and departmental training information, as well as a four-year fiscal comparison of expenditure detail. These expenditures include personal services, operating expenses, and capital outlay (when applicable).

OTHER FUNDS

The **Other Funds** section provides detailed information on revenues and expenditures for the following funds:

- Forfeiture Fund**
- Solid Waste Special Assessment Fund**
- Community Redevelopment Agency (CRA) Fund**
- Street Lighting District Fund: Shadow Ridge Phase II**
- Street Lighting District Fund: Briarwood South**

HOW TO USE THE BUDGET

Kentucky Ave Special Assessment District (SAD) Fund
Tree Bank Fund
Building Safety Fund
Capital Improvement Fund
Police Impact Fee Fund
Fire Impact Fee Fund
Transportation Impact Fee Fund
Culture/Recreation Impact Fee Fund
Facility Construction Fund

CAPITAL IMPROVEMENT PLAN

This section includes a description of the **Capital Improvement Plan**, with detailed information on routine capital outlay versus non-routine capital outlay.

The **Five-Year Capital Improvement Plan** contains an overview of the City's plans for formalizing long-term capital planning as part of the budgeting process. This encompasses the fund detail with itemized listings by description, cost, department, and justification.

GLOSSARY

The final section contains a listing of all the **Acronyms** used throughout this budget document as a quick reference. Immediately following is the **Glossary**, which provides a list of terms commonly used in governmental budgeting, and may not be familiar to the layperson. These terms have been defined as they specifically relate to the City of Orange City, whenever possible.



STRATEGIC PLAN

The City Council is charged with the responsibility of establishing the policies and procedures, which govern and provide guidance. To provide our staff with a detailed plan of action outlining the adopted short-term and long-term goals and objectives, the Council established a strategic planning process, which provides a “blueprint” to guide these efforts.

The result of the planning process is a document that provides Council, residents, and staff with the City’s short-term and long-term goals. It further provides objectives, identifies performance benchmarks, estimated timeframes for accomplishments, and the individuals responsible for the successful plan implementation. One of the many benefits of building a strategic planning process is that long-term goals can be linked to annual performance measures. When the adoption of the plan is combined with the periodic reporting process (performed by staff and submitted to the City Council), a robust model is created to ensure that the City’s government maintains accountability to residents for the decisions made and the subsequent actions taken.

STRATEGIC PLANNING

The City of Orange City began work on the 2024-2026 Strategic Plan starting February 10, 2024 with a strategic planning workshop. City Council conducted the workshop to determine the Strategic Plan goals, strategies and objectives. The final plan was completed on February 19, 2024 and scheduled to go before City Council to be adopted.

On March 26, 2024 the completed 2024-2026 Strategic Plan was presented to City Council. City staff recommended that the City Council accept the Final Report for Orange City’s Strategic Plan: Goals, Strategies and Objectives. City Council unanimously voted to adopt the Strategic Plan, which provides strategies and objectives to meet the Goals of managing growth, providing efficient and effective public services and maintaining City assets and financial stability.

The full Strategic Plan is included as part of the FY 2024/25 budget document but may also be found on the City website linked below:

<https://www.orangecityfl.gov/city/government/city-council-goals/strategic-plan-summary.pdf>





CITY OF ORANGE CITY

STRATEGIC PLAN

GOALS, STRATEGIES & OBJECTIVES
2024-2026



FINAL
FEBRUARY 19, 2024

The Highest Priorities

Based on the 2023 ranking system, the following objectives were the highest priorities in this strategic plan. These were reaffirmed in the 2024 retreat. Completed objectives have been deleted. One new top priority was added as noted below.

- Design and construction of big three building replacements: police department on Ohio Avenue; public works facility on Thorpe Avenue; and replacement fire station on Saxon Blvd/Enterprise Rd corridor. Acquire fire station site on Saxon/Enterprise Rod corridor (21 points)
- Complete repairs to City Hall (roof, mitigation of mold, asbestos and lead paint; repaint interior). (21 points)
- Complete improvements to utilities building; construct parking lot at 440 South Holly Avenue. (20 points)
- Continue to advocate for west side parkway and other county road improvements (17 points)
- Continue with septic to sewer conversion. (16 points)
- Identify/Develop an area that would serve as a community gathering place. (New Top Priority)

The remaining current objectives were evaluated on a scale of (1) make it a top priority, (2) increase the priority; (3) maintain current priority; (4) lower the priority or (5) stop the effort. There were no votes to stop work on any objectives. With the exception of the above-mentioned gathering place objective all remaining objectives except six maintained their current ranking. The objective, improve planning for major storm events, was moved from an approved objective to a priority objective. The objective, continue development of business district along Holley Avenue, was moved to a priority objective from an approved objective. ERP implementation, Energov conversion, CUP submittal and Asset Management Work Order system approved objectives were elevated to priority objectives.

In addition to the current objectives new objective were added as approved objectives. These are noted as “new” objectives. Also new strategies were added which are noted.

Goal: Manage Growth to maintain and enhance the livability and identity of the City.

Strategies & Objectives

Strategy: Access and Movement in the City

Highest Priority Objective:

- Continue to advocate for west side parkway and other county road improvements (17 points)

Priority Objectives:

- Finish design and assessment district for Kentucky Avenue. Bid out and commence reconstruction (13 points)
- Seek Industrial Avenue rehabilitation funding and when obtained bid and construct project. (11 points)

Approved Objectives:

- Connect city parks with trails (9 points)
- Evaluate traffic impacts of new developments (7 points)

Strategy: Water Quality and Supply

Priority Objective:

- Finish water supply Loop system (12 points)
- Complete CUP submittal (elevated in 2024)

Approved Objectives:

- Develop Green sand filter project. (not voted)
- Continue and complete SRF pipe rehabilitation project (not voted)

Strategy: Minimize Flooding and impacts of other natural disasters

Priority Objective:

- Improve planning for major storm events (Elevated in 2024)

Approved Objectives:

- Complete update to Stormwater Master Plan and revise rates that capture operating and maintenance costs. (10 points)

Strategy: Recreation for all

Priority Objective:

- Work with Volusia County to complete Medium French Trail at the terminus (13 points)

Approved Objective:

- Complete Parks and Recreation Master Plan. (not voted)
- New Objective: Increase recreational programs for youth

New Strategy: Straighten Capacity of City to Manage Growth

New Approved Objective:

- Review permitting process to determine if changes would enhance the City's ability to manage growth

Strategy: Protect natural systems

Highest Priority Objective:

- Continue with septic to sewer conversion. (16 points)

Approved Objective:

- Preserve existing natural habitat (9 points)

Strategy: Distinctive community features and city beautification

Top Priority Objective:

- Identify/Develop an area that would serve as a community gathering place. (12 points)

Priority Objective:

- Continue development of business district along Holly Avenue (elevated to priority in 2024)

Approved Objectives:

- Complete Gateway and Wayfinding signage plan study (not voted)
- Maintain design standards to ensure a distinctive look for the City. (8 points)
- Enhance beautification of corridors with wildflowers and other natural attractions (7 points)
- New approved objective: Identify a site for a community center
- New approved objective: Expand parking capacity
- New approved objective: Issue an RFP/RFQ or examine contracted event management services.

Goal: Provide efficient and effective public services

Strategy: Adequate and efficient facilities

Highest Priority Objective:

- Design and construction of big three building replacements: police department on Ohio Avenue; public works facility on Thorpe Avenue; and replacement fire station on Saxon Blvd/Enterprise Rd corridor. Acquire fire station site on Saxon/Enterprise Rod corridor (21 points)

Strategy: Technology improvements

Priority Objective:

- Energy conversion (BTR) and implementation. (Objective elevated in 2024)
- Complete the ERP implementation. (Objective elevated in 2024)

Approved Objectives:

- Electronic records conversion and implementation (7 points)
- Implementation of new software programs (GASB 87, Budget). (7 points)

Strategy: Maintain competitive work environment

Approved Objectives:

- Maintain competitive salary and benefit packages (10 points)
- New Objective:
 - Examine work options such as remote work or 4-day work weeks for appropriate positions
- New Objective:
 - Increase staffing to provide additional services

Strategy: Public Health & Safety

Priority Objective:

- Evaluate public safety improvements on 17/92 (12 points)

Approved Objective:

- Review homeless services strategies (10 points)

Strategy: Public Communication

Priority Objective:

- Revise Council rules of procedure to allow for more responsive public comment. (12 points)

New Strategy: Ensure Up-To-Date Government Powers and Structure

New Approved Objective:

- Conduct Charter Review

Goal: Maintain City Assets and Financial Stability of the City

Strategy: Maintain physical condition and functionality of facilities

Highest Priority Objectives:

- Complete repairs to City Hall (roof, mitigation of mold, asbestos and lead paint; repaint interior). (21 points)
- Complete improvements to utilities building; construct parking lot at 440 South Holly Avenue. (20 points)

Strategy: Control and improved information on city assets

Approved Objective:

- Implement an Asset Management Plan/Work Order system in Public Works Department (all divisions) and other departments (8 points)

Strategy: Corporate focused economic development strategy

Approved Objective:

- Review economic development strategy to determine potential for corporate offices (7 points)



CITY OF ORANGE CITY

STRATEGIC PLAN

GOALS, STRATEGIES & OBJECTIVES

2024-2026

Goal: Manage growth to maintain and enhance the livability and identity of the City

- Strategy: Access and movement in the City
- Strategy: Water quality and supply
- Strategy: Minimize flooding and impacts of other natural disasters
- Strategy: Recreation for all
- Strategy: Protect natural systems
- Strategy: Straighten Capacity of City to Manage Growth
- Strategy: Distinctive community features and city beautification

Goal: Provide efficient and effective public services

- Strategy: Adequate and efficient facilities
- Strategy: Technology improvements
- Strategy: Maintain competitive work environment
- Strategy: Public health and safety
- Strategy: Public communication
- Strategy: Ensure Up-To-Date Government Powers and Structure

Goal: Maintain City assets and financial stability of the City

- Strategy: Maintain physical condition and functionality of facilities
- Strategy: Control and improved information on city assets
- Strategy: Corporate focused economic development strategy

The Heart of Southwest Volusia

www.OrangeCityFL.gov





BUDGET MESSAGE

September 30, 2024

Honorable Mayor and Members of the City Council,

In accordance with Section 7.01 of the City Charter, it is my pleasure to present the Adopted Annual Operating and Capital Budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025. This adopted budget, formulated with adherence to generally accepted accounting principles and all pertinent City, State, and Federal regulations, reflects a balanced financial plan utilizing a millage rate of 6.8691, a decrease from the previous fiscal year's rate of 7.1209 mills.

This budget document serves not only as a financial blueprint but also as a communication tool that conveys the objectives set forth by the City Council. Our approach prioritizes a professional and collaborative effort to achieve the Council's goals while ensuring the delivery of exceptional services to our community. The budget development process began in February and results in an operational and financial plan designed to efficiently allocate the City's fiscal resources for municipal services.

The adopted budget for FY 2024/25 highlights our continued fiscal stability, bolstered by the Council's prudent and forward-thinking strategies, alongside positive trends in property values and ongoing development. With new growth and increased revenue sources, this budget manages to reduce the millage rate while balancing recurring expenditures with recurring revenues. A \$5.9 million transfer-in from the General Fund reserves is included to support non-recurring capital outlay and to establish a \$4.3 million reserve balance within the Capital Improvement Fund for future capital projects, a fiscally responsible move given the robust reserve balance.

The adopted budget aligns expenditures with the City's goals, core functions, and obligations, guided by the roadmap set during the February 10, 2024, Strategic Planning Session. This budget upholds the foundation for achieving the Council's primary strategic goals:

- Manage growth to maintain and enhance the livability and identity of the City
- Provide efficient and effective public services
- Maintain City assets and financial stability of the City

In response to the City's growth, the proposed budget includes several new positions, including:

- Human Resource Generalist – Administration (effective January 2025, prorated for 9 months)
- Senior Procurement Analyst – Finance (effective January 2025, prorated for 9 months)

- Executive Assistant – Fire Department (effective January 2025, prorated for 9 months)
- School Resource Officer – Police Department (effective July 2025, prorated for 3 months)
- Executive Assistant – Public Works (effective January 2025, prorated for 9 months)
- Parks Maintenance Specialist – Parks & Recreation
- Lift Station Mechanic – Water & Wastewater Utilities
- GIS Intern – Water & Wastewater Utilities

Additionally, the budget reclassifies two positions: a Police Officer to Property & Evidence Custodian and a Utility Field Specialist to Utility Locator within the Utilities Enterprise Fund. The budget also includes cost-of-living adjustments for all City employees.

This adopted budget is a comprehensive financial and operational plan designed to deliver superior services to the City’s residents, workers, and visitors. It allocates funds for various initiatives, including special events, sponsorships, and contributions, and dedicates \$4.3 million across multiple funds for capital projects. These projects include \$1.4 million for public safety vehicles and equipment; \$1.3 million for street, sidewalk, and stormwater improvements; \$961K for water and wastewater infrastructure improvements; \$462K for other vehicles and equipment; \$115K for information technology (IT) equipment; and \$68K for facility improvements.

As we continue advancing towards economic stability, it is essential to balance fiscal realities with community expectations for municipal services. Future needs, such as additional personnel, significant capital investments, unfunded mandates, and potential economic downturns, must be considered when developing this and future operating and capital budgets. To prepare for these challenges, the Council prudently maintains a healthy reserve balance.

I extend my gratitude to the Mayor and City Council for their guidance and input during the Strategic Planning Session. I also wish to thank our department heads and staff for their dedicated efforts in preparing this budget in a timely and effective manner.

Sincerely,



Dale Arrington
City Manager

EXECUTIVE SUMMARY

The budget serves as a strategic blueprint for the forthcoming fiscal year, crafted to provide stakeholders with a holistic document that substantiates the policies adopted by the City Council. It empowers management to render city services and maintain city infrastructure. This budget reflects Orange City's dedication to fiscal planning, while ensuring the delivery of services that contribute to the city's status as an outstanding place to live, work, and engage in recreational activities.

Despite economic instability, marked by unparalleled inflation, the City's fiscal health remains robust. This resilience can be attributed to the City Council's consistent adherence to maintaining a fiscally conservative budget and a robust reserve balance, complemented by sustained growth. Consequently, the City is poised to persistently navigate the unpredictable challenges emanating from economic volatility.

The adopted budget for Fiscal Year (FY) 2024/25 has been formulated with the intent to preserve service levels for our residents, business proprietors, and visitors. These service levels have been defined over time by the City Council and citizens, with the indispensable support from staff, to elevate the standard of living for both current and future inhabitants of Orange City. To achieve this aim, the budget was designed employing prudent, judicious, and forward-thinking budgetary strategies.

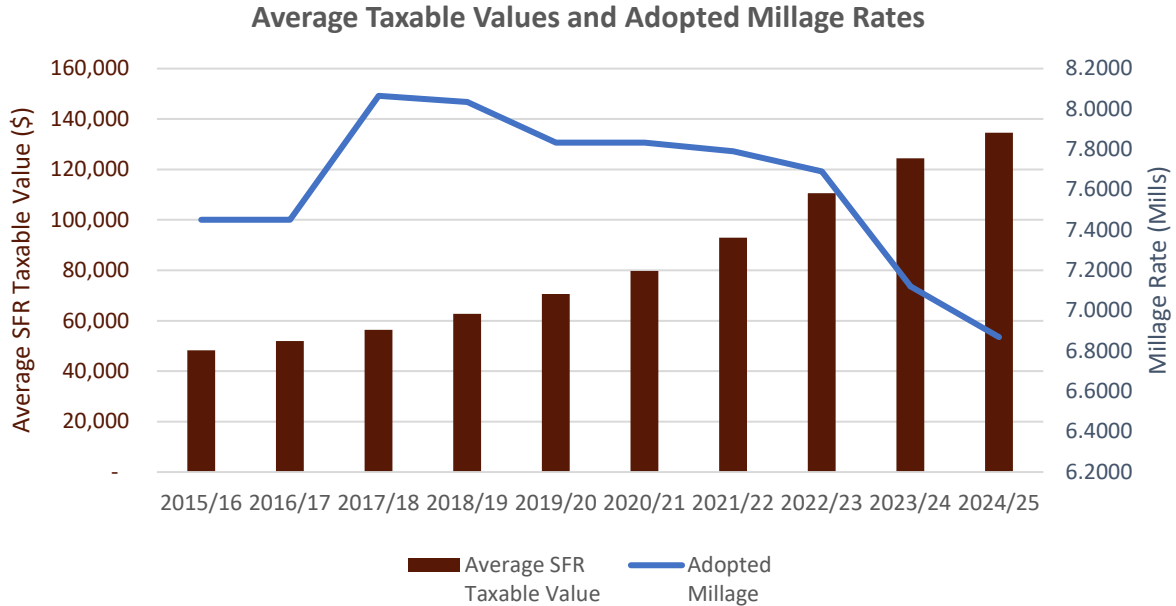
The budget is balanced using a millage rate of 6.8691, which represents a 4.19% increase over the rolled-back rate of 6.5926 mills. The rolled-back rate is the tax rate that would generate the same amount of ad valorem revenue as was generated in the prior year. The adopted millage rate of 6.8691 represents a reduction compared to the prior year rate of 7.1209 mills.

Preliminary ad valorem taxable values, as supplied by the Volusia County Property Appraiser, are expected to increase by 11.68% for the 2024 tax roll. The average taxable value of a single-family residence in Orange City currently stands at \$134,562, representing an increase of \$10,147 or 8.16% compared to the previous year's value. Given a millage rate of 6.8691, the median household is projected to contribute approximately \$924 on an annual basis, or \$77 per month, towards City services. The taxable value of a homeowner's property is influenced by various factors, including the property's assessed value and the accumulated savings from the Save Our Home initiative. The graph on the following page delineates the average taxable value for single-family residences (represented as bars) and the adopted millage rates (depicted as a line) over the preceding ten years.

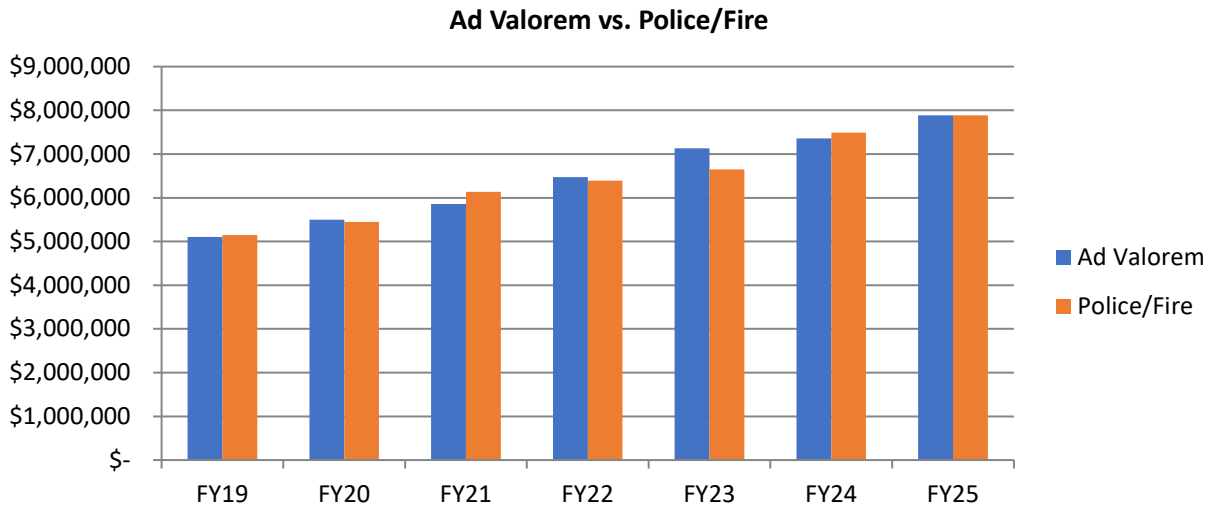
A substantial portion of the projected revenue growth is attributed to property tax (+\$593,968), an increase realized due to a rise in taxable values and new construction. The revenue from new ad valorem taxes, generated as part of new construction, is crucial to meet the operational costs associated with delivering high-quality services to a burgeoning population.

Other increments include electric utility tax (+\$150,000), electric franchise fee (+\$130,000), state revenue sharing (+\$57,000), and state sales tax (+\$24,900). The contract for DeBary Fire Services also saw an increase (+\$487,152) to offset a rise in contract-related expenditures, which includes \$369,387 in non-recurring capital outlay.

EXECUTIVE SUMMARY



Like many municipalities, the most prominent component of revenue is ad valorem taxes. Based on a millage rate of 6.8691, Orange City’s General Fund ad valorem (less the amount dedicated to the 2014 CRA) is projected to generate \$7,881,935. The most substantial General Fund expenditure is Public Safety, at \$7,884,178 (excluding capital outlay and DeBary Fire Services). The revenues generated from ad valorem taxes do not fully cover the recurring costs of providing police and fire services; therefore, the remaining \$2,243 is funded from other sources.



GENERAL FUND HIGHLIGHTS

- The adopted General Fund budget for FY 2024/25 is set at \$24,234,310, marking an increase of \$3,793,503 or 18.56% in comparison to the amended budget of \$20,440,807 for Fiscal Year 2023/24. The increase is largely attributed to a \$4.3 million transfer-out from the General Fund to the Capital Improvement Fund to establish reserves for future capital projects.

EXECUTIVE SUMMARY

- The budget maintains all existing service levels and programs.
- The budget is balanced with a \$5,855,756 transfer-in from fund balance. These funds were used to establish a \$4.3 million reserve balance in the Capital Improvement Fund and to purchase non-recurring capital outlay including a \$865,000 replacement fire engine.
- The budget includes six new positions.
- The budget includes cost-of-living adjustment for all employees.
- The General Fund budget includes \$2,337,745 for capital expenditures:

Summary by category:

Fleet equipment	\$ 1,174,116
Streets & Sidewalks	656,899
Non-IT Equipment	353,389
IT Equipment	85,441
City Buildings	67,900

- The budget includes increases for property and liability insurance and workers' compensation.
- Ongoing funding for several outreach programs such as sponsorships and contributions (\$30,000) and the Council on Aging (\$15,000) are included.
- The budget incorporates a provision for contingency funds amounting to \$100,000.
- The budget includes funding to continue community events, including Movie in the Park, Halloween Block Party, Holiday Lighting, and the Fireworks and Fun event.

GENERAL FUND REVENUES

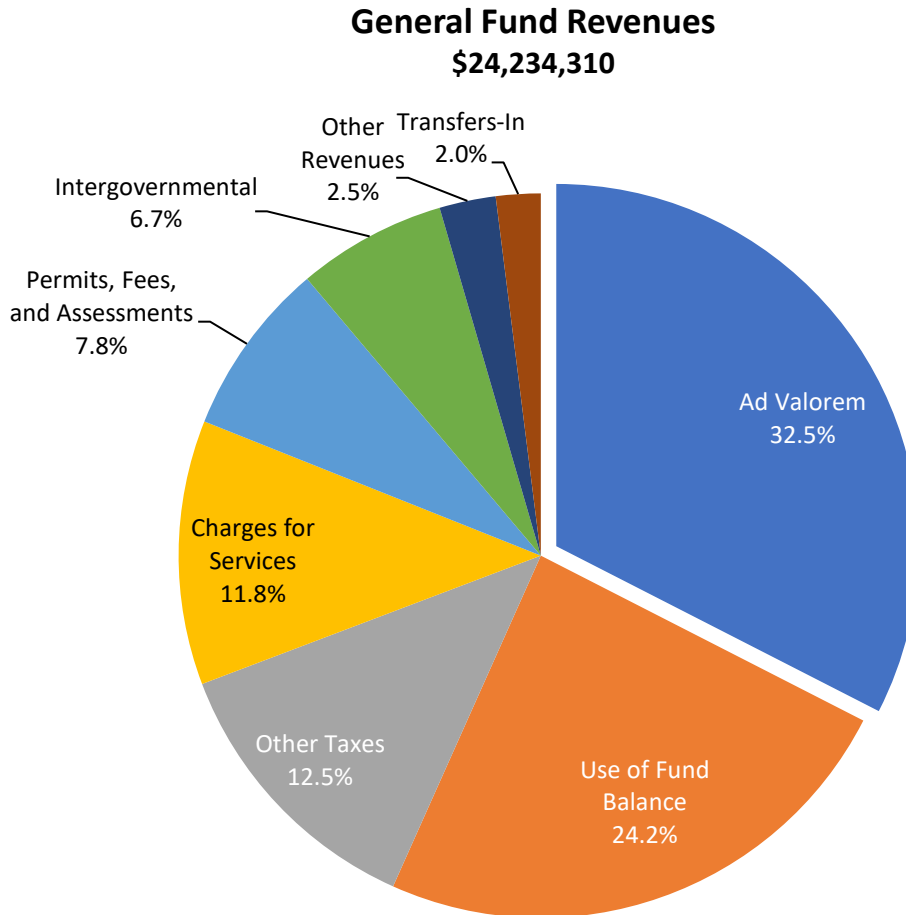
The projected General Fund revenue for FY 2024/25 stands at \$24,234,310, indicating an increase of 18.56% compared to the previous year's amended revenues of \$20,440,807. The increase is largely attributed to a \$5,855,756 transfer-in from fund balance, which is being used to establish a \$4.3 million reserve in the Capital improvement Fund for future capital projects and to fund non-recurring capital outlay including a replacement fire engine.

The budget is balanced using a millage rate of 6.8691, which is considered a 4.19% increase over the rolled-back rate of 6.5926 mills. The adopted millage rate of 6.8691 represents a reduction compared to the previous FY 2023/24 rate of 7.1209 mills.

Estimations for revenues employ a variety of methods such as the examination of historical and current trends, alignment with state-provided predictions, considerations of local, state, and national economic concerns, and any alterations in tax levies and service charges. A detailed breakdown of each revenue source is provided in the following pages.

EXECUTIVE SUMMARY

In light of an uncertain economic forecast, great care was taken to ensure the accuracy of revenue estimations, maintaining caution to avoid overstating or understating predictions. Despite revenues returning to pre-pandemic levels, staff will continue to closely monitor them throughout the fiscal year in response to the dynamic economic conditions.



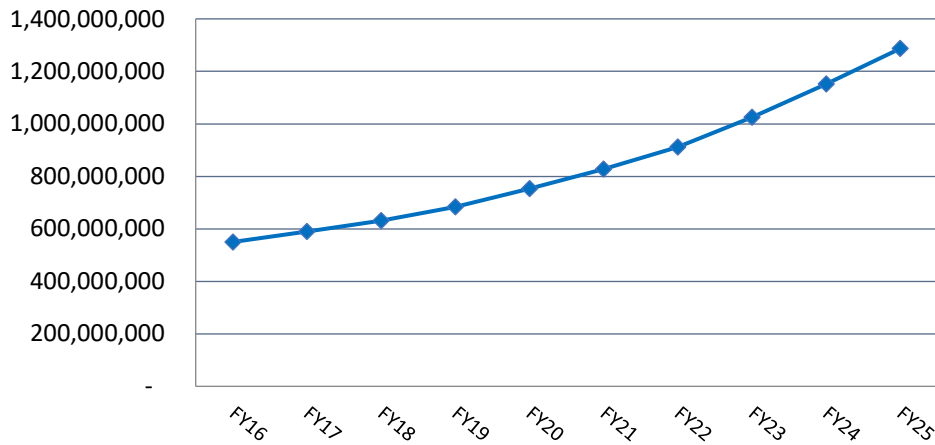
Ad Valorem and Assessed Values

The millage rate of 6.8691 is anticipated to yield approximately \$7,881,935 in General Fund ad valorem tax revenue for FY 2024/25, marking an increase of \$593,968 or 8.15%. The budgeted ad valorem revenue is based on a collection rate of 97%.

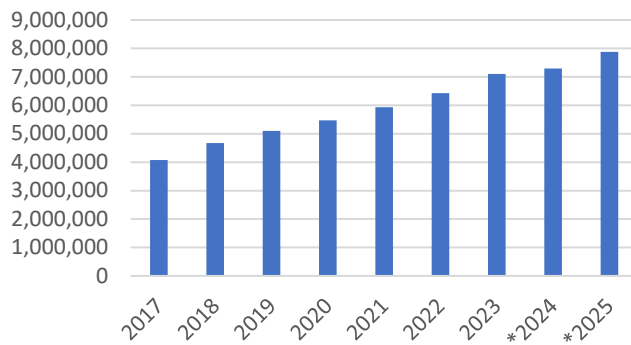
The total preliminary assessed valuation for the tax year 2024 is \$1,286,829,713. This represents a growth of 11.68%, inclusive of \$35,190,422 attributed to new construction and property improvements. Excluding the new taxable value, existing properties exhibited an approximate increase of 8.62%, which represents a small decrease compared to last year's increase of 9.56%.

EXECUTIVE SUMMARY

Taxable Value



Property Taxes



Fiscal Year	Property Taxes	% Change
2017	4,071,999	6.8%
2018	4,669,059	14.7%
2019	5,096,731	9.2%
2020	5,474,044	7.4%
2021	5,927,407	8.3%
2022	6,427,319	8.4%
2023	7,103,255	10.5%
2024*	7,287,967	2.6%
2025*	7,881,935	8.2%

* = Projected

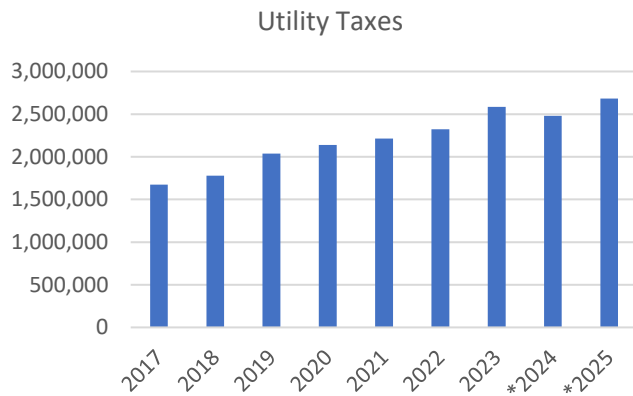
Utility Taxes

Taxes levied on utility services, collected from electric utility bills, account for 7.68% or \$1,860,000 of the General Fund operating revenues, showcasing an increase of \$150,000 or 8.77%.

The Communications Services Tax (CST), implemented by the State in 2001, substitutes revenues previously accrued from telephone and cable services, contributes 1.98% or \$480,000 to the General Fund operating revenues.

Local and state fuel taxes account for 1.05% (\$253,500) and 0.37% (\$90,500) of the total budget, respectively.

EXECUTIVE SUMMARY



Fiscal Year	Utility Taxes	% Change
2017	1,675,391	0.8%
2018	1,779,147	6.2%
2019	2,038,742	14.6%
2020	2,138,108	4.9%
2021	2,213,637	3.5%
2022	2,321,746	4.9%
2023	2,586,282	11.4%
2024*	2,479,000	-4.2%
2025*	2,684,000	8.3%

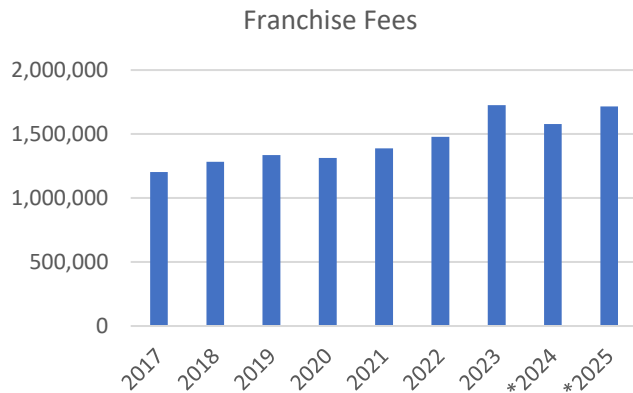
* = Projected

Other Taxes

Other tax revenues include local business taxes and pari-mutual taxes, collectively contributing \$357,000 or 1.47% to the General Fund operating revenues. Local business taxes are projected to decrease by \$18,000 to \$142,000 based on FY 2022/23 actuals. Pari-mutual taxes are projected to increase slightly by 3.97% to \$215,000.

Franchise Fees

Franchise fees collected from electricity, fuel, and solid waste providers comprise 7.08% or \$1,715,783 of the General Fund operating revenues, reflecting an 8.77% increase from the previous year. These revenues tend to fluctuate due to policy changes as depicted below.



Fiscal Year	Franchise Fees	% Change
2017	1,202,627	-2.3%
2018	1,283,349	6.7%
2019	1,335,265	4.0%
2020	1,312,517	-1.7%
2021	1,387,181	5.7%
2022	1,477,267	6.5%
2023	1,726,175	16.8%
2024*	1,577,501	-8.6%
2025*	1,715,783	8.8%

* = Projected

EXECUTIVE SUMMARY

Permits and Fees

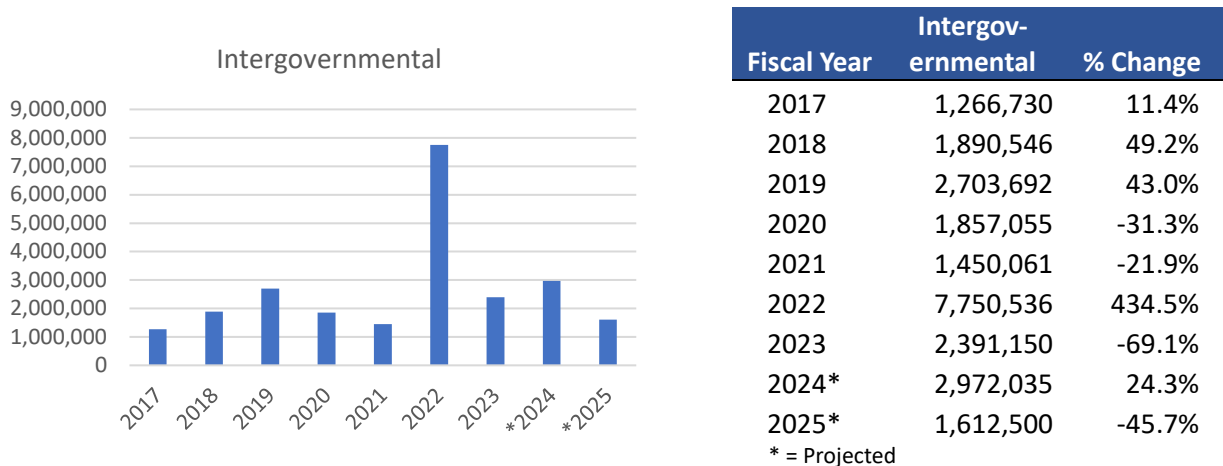
In 2019, the Florida Legislature passed House Bill #127, which amended Florida Statute 553.80. As a part of this amendment, limitations were imposed on the use of revenue associated with enforcing the Florida Building Code, along with the introduction of specific reporting requirements to ensure compliance. The FY 2022/23 adopted budget enacted a new Building Safety Fund to accurately track and report revenues and expenditures as mandated by the State. Accordingly, building permit revenue was transferred from the General Fund to the new Building Safety Fund.

Fees associated with planning and zoning, which encompass fire inspection fees, development review fees, and sign renewal fees, total \$174,300, representing approximately 0.72% of General Fund revenues.

Intergovernmental

The intergovernmental revenue category accounts for 6.65% or \$1,612,500 of the General Fund operating revenues. The most significant recurring revenue sources in this category are state revenue sharing (\$597,000 or 2.46%) and state sales tax (\$944,900 or 3.90%). Both of these revenue sources are projected to increase compared to FY 2023/24. Conversely, because the County of Volusia discontinued the collection of occupational license fees in FY 2023/24, the City will no longer receive County Occupational License proceeds, which equates to a loss of approximately \$12,000/year in recurring revenue.

The adopted budget does not include any projected grant revenues for FY 2024/25. Grant appropriations are not considered a recurring or guaranteed revenue source due to the grant application process and the availability of potential grant funding. The City traditionally seeks various grants, and upon being awarded, amends the budget to reflect the grant revenues and their related expenditures. The considerable variances shown below largely stems from grant activity.



Note: The significant anomaly in 2022 is associated with proceeds of \$6.18M from the ARPA grant.

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Charges for Services

Charges for services contribute 11.80% or \$2,860,694 to the General Fund operating revenues, and are primarily composed of contract-related sources.

The City of Orange City provides fire and animal control services to the City of DeBary, generating revenues amounting to \$2,742,694 or approximately 11.32% of General Fund revenues.

In July 2023, the City Council authorized a School Resource Officer Agreement between the Volusia County School Board (VCSB) and the City. As per the agreement, the City is committed to providing a School Resource Officer (SRO) at River Springs Middle School during school hours, with the VCSB reimbursing the City for approximately 50% of the cost. The projected contract revenue for the SRO amounts to \$54,000.

Additional charges for services totaling \$64,000 include lien searches, special detail, special events, and other contractual services with the State of Florida. This represents a decrease of \$20,000 compared to FY 2023/24 due to the termination of a traffic signal maintenance agreement and the potential termination of a state highway maintenance agreement with the Florida Department of Transportation.

Fines and Forfeitures

Fines and forfeitures constitute 0.19% or \$46,480 of the General Fund operating revenues.

Miscellaneous Revenues

Miscellaneous revenues make up 2.32% or \$563,180 of the General Fund operating revenues. These revenues include, but are not limited to, park rentals (\$12,000) and projected rebates associated with the City's PCard program (\$8,000).

Miscellaneous revenues also encompass interest earnings, which are projected to total \$500,000. The continued increase in interest compared to previous years can be attributed to historically high interest rates, large investment balances, and a recent initiative to shift operating accounts to a bank offering interest-bearing checking accounts. However, it is crucial to treat the majority of these proceeds as non-recurring revenue, as interest rates and cash balances are anticipated to decrease over the next few years. Therefore, the City has allocated the majority of these funds to non-recurring capital outlay, thus eliminating the need to use General Fund reserves.

Other Sources

Other sources constitute 26.15% or \$6,338,438 of the General Fund operating revenues and consist of interfund transfers and the use of fund balance.

The transfer-in of \$343,746 from the Utilities Revenue Fund is utilized to reimburse various General Fund personnel and operating expenses associated with supporting the Utility.

A transfer-in of \$57,826 from the recently established Kentucky Avenue Special Assessment District (SAD) accounts for assessments collected by the SAD, serving to reimburse the General Fund for the initial expenses related to road infrastructure improvements.

EXECUTIVE SUMMARY

The \$79,660 transfer-in from the Community Redevelopment Agency (CRA) fund reimburses the General Fund for debt service payments made on behalf of the CRA.

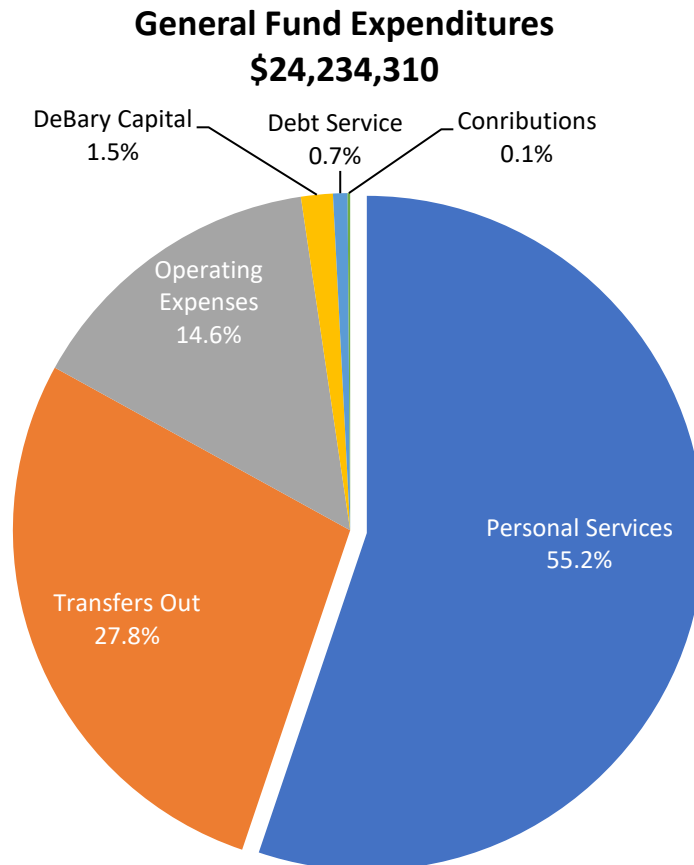
A \$1,450 transfer-in from the Street Lighting SAD fund is also budgeted to reimburse for General Fund expenses associated with administering the Shadow Ridge and Briarwood Street Lighting Districts.

Lastly, the budget includes a \$5,855,756 transfer-in from fund balance, which is being used to establish a \$4.3 million reserve balance in the Capital Improvement Fund for future capital projects and to fund non-recurring capital outlay including a replacement fire engine.

GENERAL FUND EXPENDITURES

For FY 2024/25, the total General Fund expenditures amount to \$24,234,310. This incorporates transfers-out of \$6,637,745 to the Capital Improvement Fund and \$104,151 to the Building Safety Fund.

These expenditures are directed towards maintaining current service levels and programs, striving to keep pace with historical inflation and challenges in the supply chain. A thorough review was carried out on all expenditures to pinpoint and eliminate any redundant spending, while also ensuring appropriate allocation of resources for the smooth and effective functioning of City operations.



EXECUTIVE SUMMARY

It is important to note that in order to improve reporting and guarantee the correct usage of local option fuel taxes in accordance with Florida Statute, the FY 2023/24 budget separated the original cost center 5410 – *Public Works* into two distinct cost centers: 5410 – *Streets & Sidewalks* and 5195 – *Fleet & Facilities*. This change is apparent later in the budget document.

Personal Services

As is typical for many municipalities, the largest cost component of the budget is personnel expenses. For the General Fund, the total budget for personnel is \$13,375,300, constituting 78.11% of the total operating budget (excluding transfers-out and capital outlay) and marking an increase of \$938,580 or 7.55% compared to the previous fiscal year's amended budget. Excluding DeBary Fire, the City's personnel budget amounts to \$11,519,426 or 76.39%, indicating an increase of \$856,593 or 8.03% in comparison to the FY 2023/24 amended budget.

The adopted budget includes inflationary cost-of-living adjustments for all employees. The increase in personnel costs is also attributed to the addition of six new positions, as outlined below, a 4.04% increase in workers' compensation, and a 4.90% increase in health insurance.

The City is a participant in the Florida Retirement System (FRS). FRS contribution rates are set by the State Legislature annually. In July 2024, the rates were raised in two classifications (Regular Class and Special Risk Class), and these changes are incorporated in the adopted budget. It is anticipated that the Legislature will revise the rates once more in July 2025.

The General Fund budget includes six new full-time positions and the reclassification of an existing vacant position:

Newly Added Positions:

- Administration – (1) Human Resources Generalist (effective January 2025, prorated for 9 months)
- Finance – (1) Senior Procurement Analyst (effective January 2025, prorated for 9 months)
- Police Department – (1) School Resource Officer (effective July 2025, prorated 3 months)
- Fire Department – (1) Executive Assistant (effective January 2025, prorated for 9 months)
- Public Works – (1) Executive Assistant (effective January 2025, prorated for 9 months)
- Parks & Recreation – (1) Maintenance Specialist (effective October 2024)

Reclassified Position:

- Police Department – Reclass Police Officer to Property & Evidence Custodian

Operating Expenditures

Excluding contributions (\$30,000), capital equipment purchased for DeBary Fire Services (\$369,387), debt service (\$167,613), and transfers-out (\$6,741,896), General Fund operating expenses account for \$3,550,114 or 20.98% of total expenditures. The adopted operating budget has decreased by \$198,475 or 5.29% compared to the FY 2023/24 amended budget. This variance is largely attributable to non-recurring professional services costs related to facility planning and evaluation of the Shuffleboard Complex.

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The operating budget designates continued funding for various initiatives such as special events, sponsorships, and contributions. Additionally, the budget allows for the continuation of various community events that the City residents cherish. The adopted budget does not include funding for the Neighborhood Center, which will require further discussion at a later date.

Though it is not sufficient to fund large-scale emergencies like hurricanes or other natural disasters, the operating budget incorporates contingency funds totaling \$100,000 for unexpected needs throughout the fiscal year.

CAPITAL IMPROVEMENT FUND - GENERAL GOVERNMENT

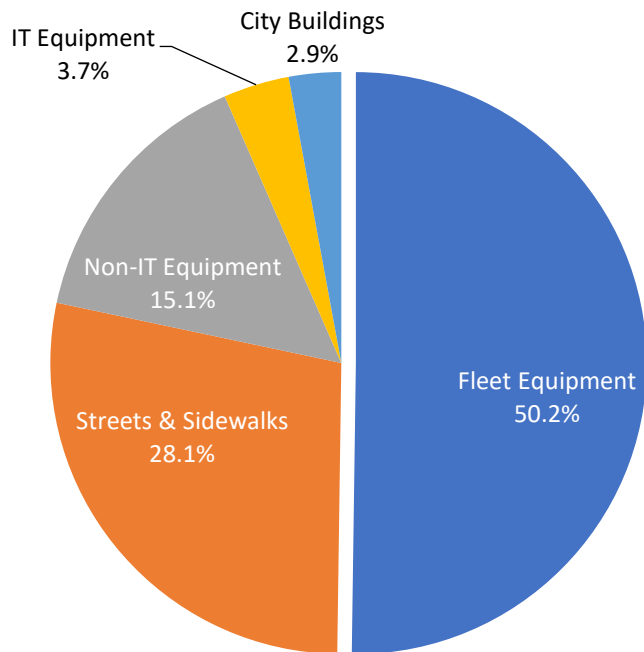
The adopted budget sets aside \$2,337,745 for capital outlay, marking a decrease of \$1,662,005 from the \$3,999,750 amended FY 2023/24 budget. This variance, which will be reduced after the carryforward budget amendment is adopted in early FY 2024/25, is primarily attributed to current capital projects carried forward from the prior fiscal year. The variance is also attributed to the appropriation of funds as part of the FY 2023/24 midyear budget amendment for the construction of the roundabout at the intersection of Rhode Island Avenue and Leavitt Avenue. When compared to the original adopted FY 2023/24 budget, capital outlay has increased by \$1,329,208 or 131.80%. The increase is primarily ascribed to three non-recurring capital projects including a replacement fire engine, a new sidewalk on E. Lansdowne Avenue, and four replacement cardiac monitors.

The FY 2024/25 budget provides funding for various capital improvements, including \$656,899 for streets and sidewalks and \$67,900 for City buildings. Equipment needs are also addressed in the budget with allocations of \$196,000 for Fire and Police, \$142,389 for Public Works and Parks, and \$15,000 for Finance and Administration. The budget also includes \$1,174,116 for fleet equipment including \$865,000 for Fire, \$255,436 for Police, \$46,400 for Parks, and \$7,280 for General Government. Lastly, the capital plan includes \$85,441 for new and replacement computers. Further details concerning all capital outlay can be found in the Capital Improvement Plan section of this budget document.

Finally, the budget includes a \$4.3 million transfer-in from the General Fund to establish a reserve within the Capital Improvement Fund. This reserve is designated for future, non-recurring capital outlay, ensuring the City is prepared to address long-term infrastructure needs.

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Capital Improvement Fund - General Government \$2,337,745



UTILITY ENTERPRISE FUNDS

In Fiscal Year 2019/20, a comprehensive utility rate study was successfully completed with the objective of forecasting future operating and capital expenditures required for system maintenance and enhancement. Additionally, the study aimed to determine the utility rates necessary to cover the associated costs. The rate study was officially approved on October 8, 2019, and came into effect on January 1, 2020. The budget for the current period aligns closely with the findings of the adopted rate study.

Starting from the Fiscal Year 2022/23 adopted budget, the Utility Enterprise Fund underwent a division into five distinct funds for the purpose of improved reporting and tracking:

- 401 – Utilities Revenue Fund
- 402 – Utilities Renewal & Replacement Fund
- 404 – Alternate Water Fund
- 405 – Water Connection Fee Fund
- 406 – Wastewater Connection Fee Fund

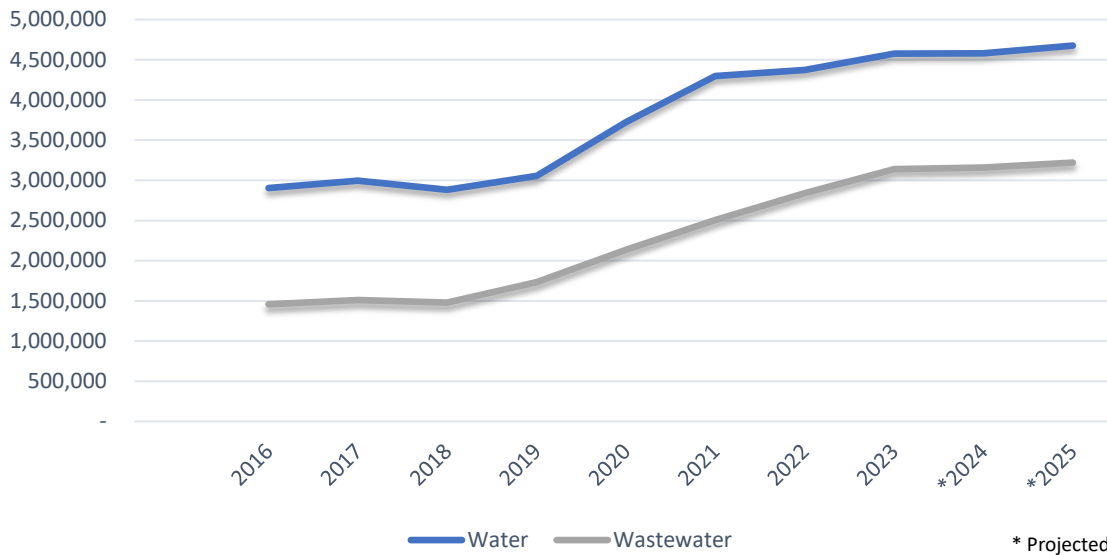
EXECUTIVE SUMMARY

Utilities Revenue Fund

The projected revenues for the Utilities Revenue Fund are expected to reach \$8,087,520, indicating an increase of \$434,930 or 5.68% compared to the FY 2023/24 adopted budget. The adopted budget is balanced with no projected use of prior earnings.

The projected water utility revenue, encompassing potable water and reclaim services, demonstrates an increase of 4.29%, amounting to \$4,676,500. The revenue projections for the wastewater utility also reflect an increase of 3.87%, reaching \$3,220,720. These projections, which are derived from historical data and current trends, primarily stem from a 4% rate increase as stipulated in the utility rate study, along with ongoing development.

Water & Wastewater Revenue Trends



Excluding capital outlay, interfund transfers, and other uses, total expenditures for FY 2024/25 amount to \$6,703,363. Within the Utilities Revenue Fund budget, personal services account for 39.87% or \$2,672,618, while operating expenditures constitute 55.00% or \$3,687,091 of the overall budget. Debt service represents \$343,654 or 5.13% of the total budget. The budget also reserves \$223,971 for fund balance.

The budget includes inflationary cost-of-living increases for all Utility Enterprise personnel. The budget also includes one new Lift Station Mechanic and a position reclassification from Utility Field Specialist to Utility Locator.

The Utilities Revenue Fund budget includes \$475,440 in capital outlay, marking a notable decrease of 54.82% compared to the adopted FY 2023/24 capital appropriation. It is prudent to note, however, that the current amended FY 2023/24 budget includes \$26.2 million in ongoing capital outlay across all Utility Enterprise Funds. It is expected that many of these ongoing projects will carryforward into FY 2024/25.

EXECUTIVE SUMMARY

In addition, the Utilities Revenue Fund budget encompasses two interfund transfers out, totaling \$684,746. A transfer-out of \$343,746 to the General Fund is budgeted to reimburse for various personnel and operating expenditures associated with supporting the Utility. A transfer-out of \$341,000 to the Utilities Renewal and Replacement Fund is also planned.

Utilities Renewal & Replacement Fund

The Renewal and Replacement Fund was established in FY 2022/23 to allocate funding for the replacement or renovation of infrastructure assets upon reaching the end of their useful life or necessitating significant planned improvements. This fund serves to proactively plan for future expenses related to maintaining utility infrastructure, ensuring long-term fiscal sustainability.

The Renewal and Replacement Fund is funded through annual transfers from the Utilities Revenue Fund, based on future need projections supported by the Utility Rate Study. For the FY 2024/25 budget, \$191,000 is allocated for water utility infrastructure, and \$150,000 for wastewater utility infrastructure for a total budget of \$341,000. Detailed information regarding various asset categories can be found in the Capital Improvement Plan section of the budget document.

Alternate Water Fund

The Alternate Water Fund was established in FY 2022/23 to manage the remaining alternate water proceeds collected as part of an initiative adopted by City Council on April 28, 2009. The associated fee was subsequently eliminated, resulting in an available balance of restricted funding. This balance is dedicated exclusively to capital outlay related to alternate water sources and their infrastructure. As of September 30, 2024, the projected fund balance amounts to \$523,350.

The adopted budget incorporates a transfer-in of \$100,000 from prior earnings to fund a reclaimed water main extension from Thorpe Avenue to the Hidden Oaks apartment complex.

Water and Wastewater Connection Fee Funds

The Water and Wastewater Connection Fee Funds were established in FY 2022/23 to accurately track the restricted revenue. Connection fees are akin to impact fees and are collected when new development connects to the existing water and/or wastewater infrastructure system. These fees are designated for capital infrastructure improvements that expand the system's capacity. Revenue projections for FY 2024/25 indicate \$26,200 for water and \$8,500 for wastewater.

The Water Connection Fee fund budget includes \$270,000 in capital infrastructure improvements and is balanced with a \$243,800 transfer-in from prior earnings. Likewise, the Wastewater Connection Fee fund budget includes \$30,000 in capital infrastructure improvements and is balanced with a \$21,500 transfer-in from prior earnings.

STORMWATER ENTERPRISE FUND

The stormwater assessment, enacted in 2015, serves the purpose of addressing flooding, street drainage, and mitigating stormwater run-off and property damage during heavy rains. The Stormwater Enterprise

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Fund is authorized in accordance with Section 403.0893 of the Florida Statutes, and stormwater revenue is collected through the non-ad valorem portion of the annual tax bill.

The related stormwater study established the average residential stormwater assessment at five (5) Equivalent Benefits Units (EBUs). Last year, the EBU rate of \$15.87 resulted in an average assessment of \$79.35 annually or \$6.61 monthly. The 2024 EBU rate, including a 4% annual escalator, is \$16.50, projected to generate an average assessment of \$82.50 annually or \$6.88 monthly.

The projected annual assessment for FY 2024/25 is \$929,305. The budget also includes a \$306,680 transfer-in from fund balance. It is important to note that a rate study will be conducted in FY 2024/25 to address long-term fiscal deficiencies in the Stormwater Fund. Present forecasts indicate that recurring revenues are insufficient to cover long-term operating and capital costs.

The adopted stormwater budget allocates \$158,538 for personal services, \$283,785 for operating expenses, and \$144,650 for debt service. The budget also includes \$664,612 for capital infrastructure improvements and \$2,400 for IT equipment.

COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND

The Community Redevelopment Agency (2014 CRA) Fund handles tax increment revenues and expenditures related to the adopted CRA plan. The FY 2024/25 projected tax increment from Volusia County is \$300,972, signifying an increase of 7.50% compared to FY 2023/24. The City's projected tax increment is \$692,246 indicating a 12.34% increase.

The adopted FY 2024/25 CRA budget is balanced at \$1,052,663, with a projected \$59,445 transfer-in from prior-year revenues. The projected transfer-in was estimated as of July 22, 2024, and will be adjusted upon completion of the FY 2023/24 audit. The CRA mandates that the prior-year fund balance be reappropriated annually.

The personal services budget is \$28,719 (allocating 0.15 FTE for the Development Services Director), \$20,000 for façade grants, and a \$79,660 transfer-out to the General Fund to reimburse for debt service payments made on behalf of the CRA. The budget also allocated \$924,284 for future capital projects, which will be adjusted to offset any changes to the prior-year fund balance as determined in the FY 2023/24 audit.

OTHER SPECIAL ASSESSMENTS

Apart from the Stormwater Assessment fee, the City is also accountable for three other distinctive assessment funds.

Solid Waste Assessment Fund

The Solid Waste Assessment Fund is used to manage the fiscal responsibilities linked to residential solid waste collection. The yearly service fee for solid waste stands at \$198.15 annually, or \$16.51 monthly per unit, marking a 4.4% increase from FY 2023/24. The anticipated assessment revenue for solid waste for FY 2024/25 is \$569,314. These funds are augmented by \$3,000 in projected interest earnings and a \$11,139

EXECUTIVE SUMMARY

transfer-in from fund balance. This sum is countered by \$535,170 in operating expenses and a \$48,283 transfer-out to the General Fund for the residential garbage franchise fee. The total budget is \$583,453.

Streetlighting Districts Fund

Two Streetlighting Special Assessment Districts are incorporated in this fund: Shadow Ridge Phase II and Briarwood South. The revenues from the assessments are allocated to cater to the operating expenses of the streetlights within the corresponding subdivisions.

The Shadow Ridge 2 Streetlighting District was inaugurated in FY 2017/18. The tax roll for FY 2024/25 increased compared to the previous year at \$11,633, or \$155 per lot annually. The adopted budget is equalized with a \$1,103 transfer-in from fund balance. The total budget is \$12,786.

The Briarwood South Streetlighting District was incorporated as part of the enclave annexation in FY 2019/20. The district's tax roll increased from \$2,604 to \$2,873, translating to an increase from \$62 to \$72 per lot annually. The total budget is \$2,893.

Kentucky Avenue Special Assessment District Fund

On May 16, 2023, the City Council sanctioned the South Kentucky Avenue Special Assessment area to cover costs linked to road enhancements along South Kentucky Avenue. The assessment enables the collection of service assessment fees through the non-ad valorem (NAVA) segment of the bill. Assessments were calculated using a just and equitable method of apportioning the benefits and costs of the road improvements among the benefiting properties. This assessment will remain effective until tax year 2043.

With consideration of prepayments received during FY 2022/23, the adopted budget allocates \$57,826 for the annual assessment and a \$57,826 transfer-out to the General Fund.

OTHER FUNDS

Additional funds managed by the City are accounted for separately.

Tree Bank Fund

The Tree Bank Fund was set up in FY 2022/23 to track revenues and expenditures for the tree bank as stipulated in Section 11.15 of the City Charter. Tree bank funds are designated for the enhancement of City property and right-of-way through tree installation, replacement, and maintenance.

The anticipated tree bank revenue for FY 2024/25 is \$5,000. The fund is balanced with a projected \$1,200 in interest earnings and a \$13,800 transfer-in from fund balance. This \$20,000 in appropriated funds will be used for tree maintenance, installation, and removal throughout the City.

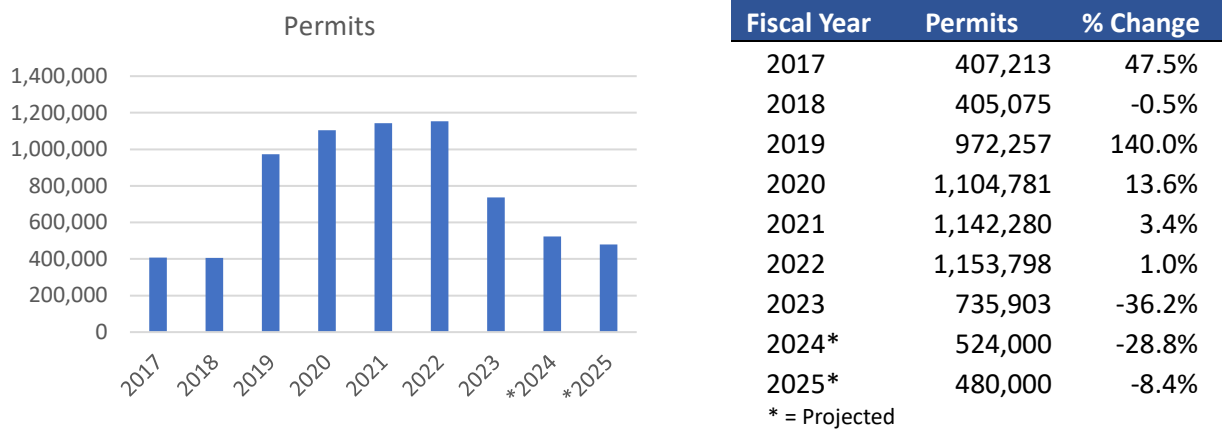
Building Safety Fund

In 2019, the Florida Legislature enacted House Bill #127 which revised Florida Statute 553.80. As a result of this amendment, the State imposed restrictions on the use of revenue associated with the enforcement

EXECUTIVE SUMMARY

of the Florida Building Code, along with specific reporting requirements to ensure compliance. The FY 2022/23 budget established a new Building Safety Fund to accurately track and report revenues and expenditures as mandated by the State. This fund comprises a portion of personnel and operating costs related to the support of the building department.

Funds are primarily sourced from building permits amounting to \$480,000, which are offset (80%/20%) with the pass-through expenditure for contracted building and inspection services. The fund is balanced with a projected \$19,963 transfer-in from fund balance and a \$104,151 transfer-in from the General Fund, which may not be necessary at the end of the fiscal year depending on actual revenues and expenditures. This transfer ensures 100% compliance with State law in the utilization of building revenue and does not indicate a loss in building department revenue.



The adopted budget includes \$163,237 for personal services, \$437,277 for operating expenses, \$400,000 for the 80% passthrough to the building and inspection services provider, and \$3,600 for IT equipment. The total budget is \$604,114.

Impact Fee Funds

Effective FY 2022/23, the Impact Fee Fund was divided into four individual funds to adhere to State reporting requirements. The adopted budget for each fund is as follows:

▪ 310 – Police	\$8,000
▪ 311 – Fire	12,500
▪ 312 – Transportation	15,000
▪ 313 – Culture/Recreation	46,400
Total Impact Fees:	\$81,900

There is no budgeted use of funds for police, fire, and transportation impact fees; therefore, revenues received during the fiscal year will be reserved for fund balance. Conversely, \$46,400 is budgeted for a new pickup truck using culture/recreation impact fees totaling \$46,400.

Impact fees are levied on new development projects to help alleviate the costs associated with the amplified demand for public infrastructure. The rationale behind impact fees is to ensure that the costs of

EXECUTIVE SUMMARY

infrastructure required to accommodate growth are borne by those responsible for generating the demand. Consequently, the use of impact fees is regulated by local and state law.

Facility Construction Fund

In FY 2021/22, the City Council established a Facility Construction Fund to address the need for new facilities including a public safety building, fire station, and public works facility. Simultaneously, \$5.5 million from the American Rescue Plan Act (ARPA) were allocated to the newly established fund. The approved FY 2022/23 budget included an additional \$5 million transfer from General Fund reserves to the Facility Construction Fund, resulting in a balance of \$10.5 million. These funds may be used to enhance potential funding sources as detailed in the Facility Funding Plan.

The adopted budget does not include any new appropriations; however, existing projects will be carried forward from FY 2023/24.

DEBT

The City administers a prudent level of debt service.

In 2015, the City was the recipient of State Revolving Funds (SRF) (Project No. DW642000) amounting to an initial \$10.5 million, aimed at enhancing the distribution system. The SRF construction ventures were concluded in FY 2019/20, with Amendment #6 implemented to finalize the conditions of the funding agreement. Out of the disbursed \$10,787,292 to the City, the State granted principal forgiveness amounting to \$9,159,681. Debt service payments towards the remaining balance commenced in July 2020 and are set to persist until maturity in 2050. Over the lifespan of the project, the debt sum increased via subsequent amendments, each having a unique interest rate that ranged between 1.08% and 1.34% per annum. The weighted average interest rate is 1.14% per annum. The biannual debt service disbursements for FY 2024/25 cumulatively reach \$66,807.

In 2018, the City secured a \$7.4 million loan through SRF funding (Project No. 642030). This funding was apportioned to the Utilities Revenue Fund, CRA Fund, and Stormwater Enterprise Fund for infrastructural enhancements along Holly Avenue and South Orange Avenue. The SRF construction ventures were concluded in FY 2020/21, with Amendment #1 implemented to finalize the funding amount of \$6,341,855 and related terms. The debt service for this 20-year, interest-free loan commenced in FY 2020/21. The biannual debt service payments for FY 2024/25 total \$321,584, divided amongst the three funds as detailed:

- 2014 CRA Fund: \$ 79,650
- Utilities Revenue Fund: 97,285
- Stormwater Enterprise Fund: 144,649

The debt service payment provisioned within Public Works is made on behalf of the CRA Fund for SW642030 and is subsequently reimbursed through an inter-fund transfer.

In December 2019, the City enacted a lease-purchase agreement to procure a new fire engine. The 7-year lease contract was issued for \$615,824, incorporating an interest rate of 2.143% per annum. Payments

EXECUTIVE SUMMARY

started in June 2020, with a concluding payment scheduled for December 2026. The biannual debt service payments for FY 2024/25 collectively amount to \$87,952.

In December 2019, the City forged an agreement with Enterprise Fleet for an open-ended equity lease program to acquire light-duty pickup trucks and a pool vehicle. A unique feature of the equity lease program is the opportunity for the City to offset a segment of the annual lease cost with equity proceeds from the resale of the leased vehicles. To leverage the equity lease structure, pickup trucks procured through the program are replaced annually, if appropriate, to maximize the resale price. Proceeds from the resale are applied to subsequent vehicle lease(s), issued as a statement credit, or paid to the City.

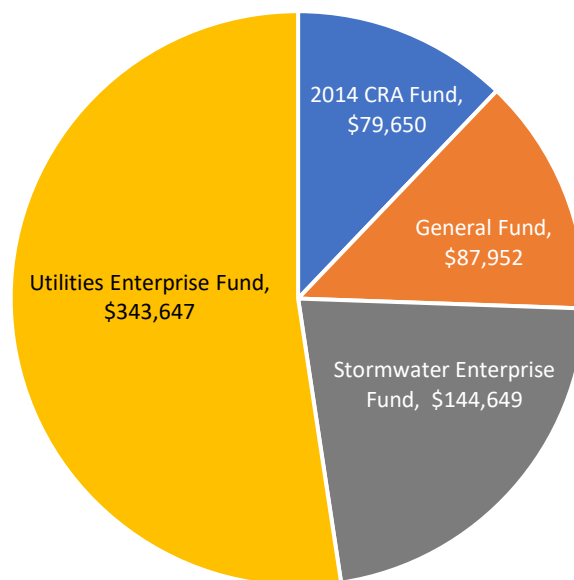
In August 2020, the City entered into two additional SRF loans on behalf of the Utility Enterprise Fund. DW642040 was issued for pipe rehabilitation and looping design. The funding amount stands at \$520,261 with an interest rate of 1.07% and a 10-year term. The agreement incorporates 50% debt forgiveness, which diminished the debt service amount by \$260,130. The biannual debt service payments for FY 2024/25 collectively amount to \$27,439.

Subsequently, in FY 2021/22, the City was granted an additional \$17.3 million for construction (Project No. DW642041). The agreement, which includes \$2.25 million in debt forgiveness, carries a 0% interest rate and a 30-year term. The inaugural payment for DW642041 is not due until FY 2025/26. The project is currently under progress.

The second SRF loan awarded in August 2020, DW642050, was issued for the construction of a greensand filter. The funding sum stands at \$2.15 million with no interest and a 20-year term. The inaugural payment of \$152,117 is due in August 2025; however, this amount may decrease upon closeout of the project. The project is currently under progress.

The City currently does not have a bond rating.

FY 2024/25 Debt Service Repayment



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FUND BALANCE

A pivotal measure of a City's fiscal strength lies in the assessment of its fund balance. In April 2024, the City Council adopted Fund Balance Policy, Resolution No. 317-24. The policy established guidelines to maintain adequate levels of fund balance and reserves in the General Fund, Utilities Revenue Fund, and Stormwater Enterprise Fund. The aim was to buffer against potential and emergent risks, including but not limited to revenue deficiencies, unexpected expenditures, natural disasters, and other unforeseeable events. The following discusses the fund balances and policy application within each respective fund.

General Fund

At the end of FY 2023/24, the General Fund is projected to have a healthy fund balance of \$10,753,022. Pursuant to the Fund Balance Policy, the minimum fund balance within the General Fund should be \$4,755,445. The remaining fund balance of \$5,997,577 is available for other non-recurring outlay and future reserves.

The minimum balance is segmented into two district allocations. First, the unassigned fund balance totaling \$3,170,296 is maintained for contingency and emergency/disaster relief. These funds may be used, as determined appropriate by City Council, to ensure the maintenance of services to the public during non-routine and unforeseen disaster situations, including hurricanes and other weather-related events, environmental and other natural disasters, and events that cause disruption in public services.

The second allocation is a committed fund balance that totals \$1,585,148. These funds are committed for budget stabilization and economic uncertainties. Committed funds may be used, as determined appropriate by City Council, for short-term cash flow purposes or unanticipated expenditures of a non-recurring nature, to meet unexpected immediate increases in service delivery costs, or to maintain service levels in the event that an economic downturn or state preemption should cause a shortfall in revenues.

The General Fund budget includes a \$5,855,756 transfer-in from fund balance leaving a projected reserve balance of \$4,897,266. The remaining projected fund balance exceeds the minimum balance, as indicated above, by \$141,821.

The fiscal condition of the General Fund may be tested using the following two criterion:

- ✓ There is sufficient recurring revenue to pay for all recurring costs, thus avoiding the use of non-recurring revenues and fund balance to fund recurring costs.
- ✓ The minimum fund balance is being maintained pursuant to the Fund Balance Policy.

The adopted budget satisfies both tests.

EXECUTIVE SUMMARY

Utilities Revenue Fund

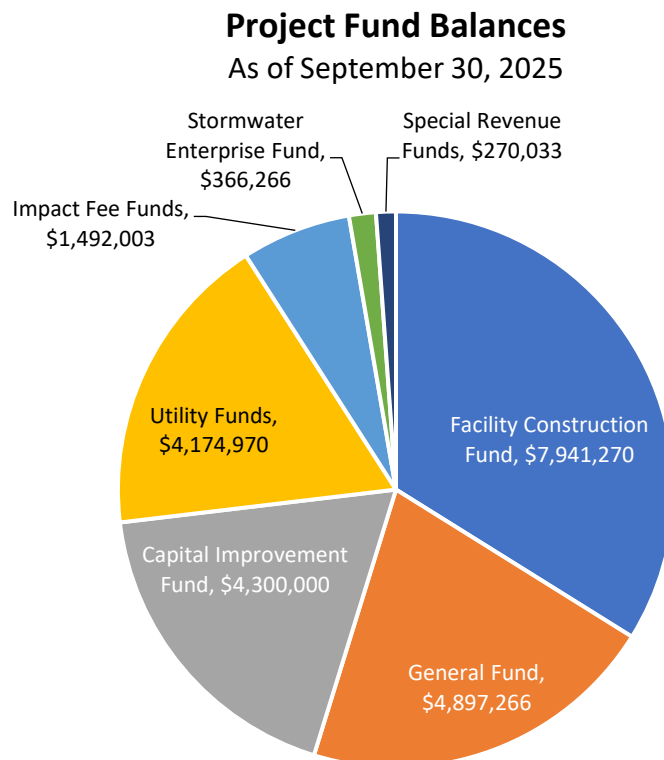
According to the Fund Balance Policy, the Utilities Revenue Fund should maintain an unrestricted net position of \$1,567,844. At the end of FY 2023/24, the fund is projected to have an unrestricted net position of \$578,589, which is \$989,255 less than the policy threshold. Fortunately, the adopted budget allocates \$223,971 to be reserved for fund balance at the end of FY 2024/25. It is expected that the deficit will further shrink at the end of FY 2023/24 to account for excess revenues and unspent budgetary expenditures. Moreover, the City is currently undergoing a utility rate study that will consider the need to reestablish and maintain the unrestricted net position pursuant to policy.

Stormwater Enterprise Fund

At the end of FY 2023/24, the Stormwater Enterprise Fund is projected to have an unrestricted net position of \$672,946. Pursuant to the Fund Balance Policy, the fund should maintain an unrestricted net position of \$228,469, which leaves \$444,477 available for other non-recurring outlay at the end of FY 2023/24. The adopted budget includes a \$306,680 transfer-in from prior earnings, which maintains the fund balance at the required level.

Other Funds

A complete list of all fund balances can be found in the coming pages. The following chart illustrates the projected fund balances across all funds at the end of FY 2024/25.



COMMUNITY INFORMATION

CITY ESTABLISHMENT

The City of Orange City was settled in 1875 and was named for the thousands of acres of orange groves it contained, planted in and around the City. Subsequently, the *Big Freeze* of 1894-1895 completely destroyed crops, and wiped out the citrus industry in Orange City. Orange City initially consisted of 1.5 square miles. It was incorporated as a town in 1882 and as a City in 1978. Starting in 1980, many owners of property adjacent to the City limits began requesting annexation into the City through voluntary annexations. As a result, Orange City expanded from 1.5 square miles in 1980 to approximately 7.86 square miles in 2019.



The property owners in Orange City, Florida, understand the reality of the City motto **“Small-town ambiance – world-class opportunity,”** as Orange City has been serving its citizenry since incorporated in 1882.

The City of Orange City seeks to maintain and enhance its small community identity and lifestyle while sustaining its historical role as the commercial hub of Southwest Volusia County. Because of its centralized location (between DeBary, Deltona, and DeLand), Orange City has served as the commercial, medical, and service provider for Southwest Volusia County.

CITY GOVERNMENT

The Town of Orange City was incorporated in 1882 but was not chartered in keeping with Florida law until 1889. Following its incorporation as a City in 1978, the City of Orange City government was organized under the principles of the council-manager form of government, which was approved by referendum on October 2, 1990, wherein the City Council is responsible for appointing a City Attorney, City Clerk, and City Manager.



On February 26, 2009, the citizens officially approved a revised Charter, which provides for a Mayor, one City Council member elected at-large, and five Council members elected from districts. All elected officials serve four-year terms. The change to district representation was phased in over two election cycles. District 4 and 5, and the at-large Council member, were elected in 2009. District representation was completed with the 2011 elections when the Mayor and representatives from Districts 1, 2, and 3 were elected. There are no term limits for the Mayor or Council members.

The following are the current members of the City Council and their respective term expiration years:

Kelli Marks, Mayor - At Large	2028
Alex Tiamson, Vice Mayor – District 3	2028
Dana Knight - At Large	2026
Harold Grimm – District 1	2028
Lisa Stafford - District 2	2028
Lisa Richardson - District 4	2026
Fran Darms - District 5	2026

CITY SERVICES

FIRE SERVICES

The Orange City Fire Department provides fire protection and advanced life support emergency medical service with highly trained personnel, while maintaining a Public Protection Classification Class 2 rating by the Insurance Services Office. The Operations Division provides service with the use of three fire engines, a 100' aerial platform, a rescue vehicle, and a brush truck. The citizens of Orange City receive a quick arrival of emergency services, with an average of 5:00 minute response time.



Station 67 is located at 215 N. Holly Avenue, and serves as the fire administration building.

Station 68, which was established in 2006, is located at the Orange City South Water Treatment Plant, 743 Harley Strickland Boulevard. This location primarily serves the southern commercial part of the City.

In 2009, the City of Orange City contracted with the City of DeBary to provide staffing at the DeBary Station 33 located at 75 S. Charles Richard Beall Boulevard, in DeBary. This station remains a DeBary facility; however, Orange City provides the fire personnel.

ORANGE CITY CADET PROGRAM

In April of 2017, the Fire Department established the Orange City Cadet program, which is a youth-based educational program designed to introduce high school age students into the career field of fire and emergency medical services. The cadets assist the Fire Department and the City as necessary. The cadets attend training events at various training grounds and participate in local fire competitions against other departments, learning firsthand what it is like to have a firefighter career.

LAW ENFORCEMENT SERVICES

The Operations Division is the most extensive division of the Orange City Police Department and encompasses four shifts of uniformed officers and one civilian community service aid. Patrol officers are encouraged to be diligent in their duties so that the needs of the community are met. Consequently, members of the Operations Division have six primary objectives:

- *Prevention of crime*
- *Repression of crime*
- *Traffic enforcement and education*
- *Apprehension of offenders*
- *Recovery of stolen property*
- *Provide various miscellaneous services*

CITY SERVICES



In addition to patrol duties, Orange City officers are responsible for traffic enforcement and education. The mission of their traffic duties is to enhance the traffic safety through educational strategies and enforcement action. These strategies are designed to improve the efficient flow of traffic, reduce crashes, and ultimately lessen traffic-related injuries. The Code Enforcement Unit provides for the public health, safety and welfare of the City through code compliance. The Code Enforcement Section is comprised of one full-time officer, which is currently a sworn police officer.

POLICE CADETS PROGRAM

The Orange City Police Cadet Program provides individuals, ages 14-20 years old, with firsthand experience in the fields of Criminal Justice and Law Enforcement. Explorers participate in classroom presentations, practical field exercises, guest speakers, career guidance, and other training aids. Officers of the Orange City Police Department and other volunteers instruct the Cadets in various elements of Law Enforcement and Criminal Justice. Police Cadets provide service to the community throughout the year by providing traffic control, parking, food sales, and special event assistance.



ANIMAL CONTROL SERVICES

Animal Control services are provided to both the cities of Orange City and DeBary (*animal services in DeBary are pursuant to an Interlocal Agreement*). Services are provided by one full-time civilian Animal Control Officer, supplemented by one sworn Code Enforcement Officer, which are state certified Animal Control Officers.

Services include, but are not limited to the following: investigation and enforcement of local regulatory ordinances, animal-related Florida statutes, animal bite investigations in cooperation with the Florida Department of Health, retrieval of stray animals. .

PARKS AND RECREATION



The City's Parks and Recreation Department operates and maintains ten developed neighborhood and community parks encompassing 80 acres, which provide various recreational facilities for all ages. In January 2018, the City completed Mill Lake Park.

Mill Lake, which provides flood mitigation for the City, has become a major recreational magnet and water feature. Funds from the City, St. Johns River Water Management District, the Florida Department of Environmental Protection, and Volusia County Environmental, Cultural, Historic and Outdoor Recreation (ECHO) grants were used to transform the 16-acre parcel from an underutilized Florida

Department of Transportation (FDOT) pond into a vibrant recreational facility with a 1-mile pedestrian pathway, bird watching scenic area, and splash pad for city residents and visitors. Its vast area is bordered by several churches and is adjacent to destination parks such as Veterans Memorial Park and Coleman Park.

CITY SERVICES

Veterans Memorial Park is a lively, family-friendly park that offers a rubberized walking trail, picnic pavilions, and a playground. It also is home to a memorial which honors veterans serving in all branches of the United States Armed Forces.

Waggin' Trail Dog Park offers nearly three acres of fenced area for small and large dogs. Shade structures, public restrooms, a walking trail and drinking fountains are onsite.

Oak Avenue Park, a charming neighborhood park within walking distance from the City Hall, was opened in October of 2011. It is a passive park with butterfly garden landscaping, quaint benches, and a decorative fountain attracting residents to 'sit a spell' among the tranquil southern landscape and charm.



Dickinson Park is one of the City's historic landmarks and home to many outdoor City events. As part of the FY 2017/18 adopted budget, Dickinson Park received enhancements to the gazebo structure, and cultivated and maintains a large butterfly garden. These additions align with the City's ambitions maintain status as a Monarch City USA member, as continue re-establishing native milkweed and nectar plants, where possible.

Valentine Park is a 20-acre tract designed for youth sports, while also offering a place for families to enjoy the outdoors. The park provides an ADA accessible playground, picnic pavilions, and several recreational playing fields for volleyball, softball, soccer, tennis, pickle ball, and football. Additionally, for the outdoor enthusiast, the park offers a wilderness experience on the nature walking trail.

PUBLIC WORKS SERVICES

The Public Works Department is responsible for many tasks that directly impact the citizens of Orange City. The primary functions of the Public Works Department fall under the following categories:

Roadways

The Public Works Department is responsible for maintaining the City's roads, sidewalks, and right-of-way (ROW), which include but are not limited to:

- Sidewalk repair and new construction
- Roadway repair and 5-Year Road Resurfacing Program
- Tree and landscape maintenance

Also, the Florida Department of Transportation (FDOT) contracts with the Public Works Department for maintenance of US Highway 17-92 medians and ROW, and FDOT retention pond maintenance. The City of Orange City has an Interlocal Agreement with Volusia County for Provision of Municipal Services which provides the following services on an "as needed" basis: mosquito control, road and bridge, lift station monitoring and maintenance, as well as traffic engineering. The City renewed this Agreement in October 2023 with an expiration of September 30, 2025.



CITY SERVICES

Facilities

The facilities maintained by Public Works Division's staff include: Town Hall, Council Chambers, Albertus Cottage, the Police Department, Fire Stations Nos. 67 and 68, Wava Hall Senior Center, ten (10) parks, the City Clerk's Office, and the leased facility - the *City Hall Annex* - located at 200 E. Graves Avenue.

WATER AND WASTEWATER SERVICES

The City provides water and wastewater operations, construction, and alternate water source development under an Enterprise Fund model with user charges and impact fees established by the City Council. This ensures adequate coverage of operating expenses, infrastructure maintenance, improvements, capacity expansion, and payments of outstanding debt.

In 2018, the City of Orange City and Volusia County Government amended their utility service boundary with the following goals: to reduce the number of enclaves within the City served by the County, to transfer assets located within the city limits to the City, and to improve customer service. All of the wastewater within both areas are treated and processed by Volusia County at one of their two (2) wastewater treatment plants. The wastewater is treated to public reuse levels and is available to the City as reclaimed irrigation along the City's eastern portions. The City is currently receiving reclaimed water for newly developed commercial properties along Monastery Road and new residential reclaimed services to a previously installed "dry line" neighborhood in John Knox Village.

The City successfully obtained a 33% cost-share grant from the St. John's River Water Management District (SJRWMD) to construct an extension from the County's reclaimed transmission line on Veterans Memorial Parkway to Monastery Road. The City continues reclaimed water expansion through Interlocal Agreements with Volusia County.



A new reclaimed water pipe was installed along Kentucky Avenue in cooperation with Volusia County, SJRWMD, City of Deland, City of Deltona, and the City of Orange City. The new interconnect for the reclaimed system will add reliability needed to move forward with alternative water supply expansion. This alternative water supply is available and will be used by Liberty Station, minimizing minimum flow and levels (MFLs), impacting the Blue Spring Basin.

Orange City has obtained significant financial assistance from Florida's Department of Environmental Protection (FDEP) concerning potable water quality improvements. The City acquired the old and obsolete private potable water system many years ago. The water system required of a variety of system repairs that were outside the City's funding capability. The SRF loan/grant fund assisted to with potable water quality improvements to the water sources (wells), treatment facilities, and the distribution system. A greensand filtration system is currently under Construction at the Main Water Treatment Facility to improve water quality at the point of entry to the water distribution system.

City continually strives to improve water quality, disinfection by products (Trihalomethane Group), and discolored water. The 2015-2023 improvements to infrastructure resulted in favorable water quality. On May 23, 2023, City Council adopted the Water Facilities Plan and Business Plan to address needed water

CITY SERVICES

quality improvements. The Plan includes the replacement of defective water mains causing discolored water and high water age.

The City continues to rehabilitate the sewer system, rehabilitating three (3) lift stations in 2019. Rehabilitation included new electrical panels, pump replacements, and coating wet wells. Twenty-nine (29) sewer manholes were also rehabilitated in Country Village. In 2018, the operation and maintenance responsibility of six (6) existing lift stations were transferred from the County of Volusia to Orange City.

A FEMA grant was obtained to retrofit eight (8) lift stations to add generators to protect public health and safety during power outages. The retrofit of the six (6) lift stations transferred to the City from Volusia County, and the eight (8) generator installation project has a projected completion in 2022. The Sewer Blue Spring Nutrient Reduction Project (Blue Spring, Thorpe, Holly, and East Graves Avenues) was approved with funding from State Revolving Funds (SRF) in 2017, and construction was completed in 2019. In order to assist with private septic-to-sewer connections the City obtained grant funding to connect private properties to sewer.

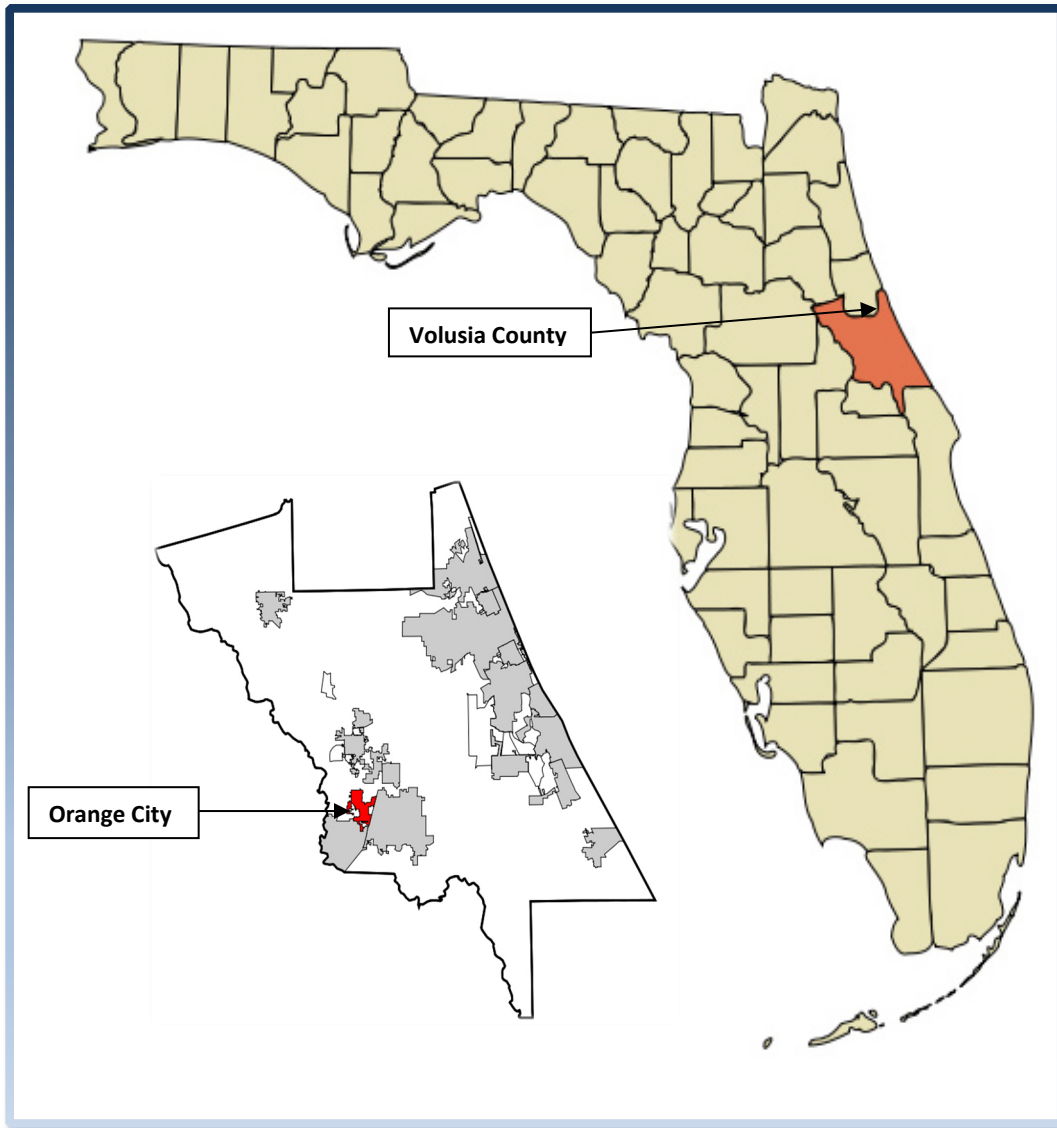
STORMWATER SERVICES

Similar to the Utilities Enterprise Fund, stormwater operations, repairs, maintenance, and construction are provided under an Enterprise Fund model. This fund works to provide flood and stormwater management, repairs and maintenance to the City's stormwater retention/detention ponds, and the stormwater conveyance system. Stormwater is also responsible for ensuring the City's compliance with its National Pollutant Discharge Elimination System (NPDES) MS4 Permit, as required by the Federal Clean Water Act.

In January 2020, City Council approved the revised 15-Year Stormwater Capital Improvement Plan (CIP). On May 26, 2020, the Council adopted Resolution No. 106-20, executing the Stormwater Management and Fiscal Sustainability Plan, which outlines the City's stormwater assets and the required maintenance for a sustainable system. This Plan will ensure proper implementation and management of existing and future infrastructure as developed and constructed under the City's Stormwater CIP long-term goals.

LOCATION

THE HEART OF SOUTHWEST VOLUSIA COUNTY



The City of Orange City is located centrally in Southwest Volusia County between the cities of DeBary, DeLand, and Deltona and is comprised of 7.925 square miles, with a population of approximately 14,866.

STATISTICAL INFORMATION – ORANGE CITY AT A GLANCE

POPULATION ⁽¹⁾

Year	Population	% Change
2010	10,599	3.74%
2011	11,143	4.88%
2012	11,226	0.74%
2013	11,337	0.98%
2014	11,483	1.27%
2015	11,569	0.74%
2016	11,679	0.94%
2017	11,850	1.44%
2018	11,720	(1.11%)
2019	12,103	3.16%
2020	12,436	2.68%
2021	13,483	7.77%
2022	13,898	2.99%
2023	14,313	2.90%
2024	14,866	3.72%

Race and Ethnicity ⁽³⁾

White	76.3%
Black or African American	9.1%
American Indian/Alaska Native	0.1%
Asian	0.3%
Two or More Races	4.7%
Hispanic/Latino	15.8%



BUDGET AND FINANCIAL

Median Home Value ⁽²⁾	\$354,540
Median Household Income ⁽³⁾	\$49,681
Average Household Income ⁽³⁾	\$78,536
Top State Corporate Income Tax ⁽⁴⁾	5.5%
State Sales Tax ⁽⁴⁾	6.0%
County Surtax ⁽⁴⁾	0.5%

RESIDENTS & WORKFORCE

Employment Rate ⁽³⁾	53.6%
Unemployment Rate ⁽⁵⁾	3.9%
Median Age ⁽³⁾	45.2
Bachelor's Degree or Higher ⁽³⁾	25.10%
High School Degree or Higher ⁽³⁾	90.40%

EDUCATION ⁽⁶⁾

Universities Within a 50 Mile Radius	46
Colleges Within a 50 Mile Radius	31

TRANSPORTATION

Average Commute Travel Time (Minutes) ⁽³⁾	26.4
Airports Within 50 Miles of Orange City ⁽⁶⁾	19
Distance to Interstate (Miles) ⁽⁶⁾	Within Community
Distance to Railroad (Miles) ⁽⁶⁾	1

Sources:

⁽¹⁾ Bureau of Economic and Business Research (BERB) University of Florida

⁽³⁾ US Census Bureau

⁽⁵⁾ U.S. Bureau of Labor Statistics Volusia County Unemployment Rates (Seasonally Adjusted) September 2024

⁽⁷⁾ City of Orange City

⁽²⁾ Redfin - <https://www.redfin.com/city/13373/FL/Orange-City/housing-market>

⁽⁴⁾ Florida Department of Revenue - <https://floridarevenue.com>

⁽⁶⁾ Zoom Prospector -

<https://www.zoomprospector.com/communities/fl/city/orange-city/1251825>

⁽⁸⁾ Volusia County Property Appraiser

STATISTICAL INFORMATION – ORANGE CITY AT A GLANCE

PRINCIPAL EMPLOYERS ⁽⁷⁾

Employer	Employees	Rank	% Total City Population
Advent Health Fish Memorial	1,377	1	9.26%
John Knox Village	608	2	4.09%
Volusia County Schools	518	3	3.48%
Wal-Mart – Store No. 563	400	4	2.69%
Orange City Racing & Card Club	289	5	1.94%
Publix - Lakeland for Store No. 422	198	6	1.33%
Home Depot – Store No. 6323	160	7	1.08%
Target	140	8	0.94%
Orange City Nursing & Rehab	137	9	0.92%
City of Orange City	132	10	0.89%
Lowe’s Home Improvement – No. 0467	128	11	0.86%
Olive Garden Italian Restaurant	120	12	0.81%
Kohl’s – Store No. 952	96	13	0.65%
TOTAL	4,303		28.95%

TOP TEN TAXPAYERS ⁽⁸⁾

Establishment

Industry/Product

1. John Knox Village of Central FL	Residential
2. Northland Grandville LLC	Residential
3. EBSCO Integra Landings LLC	Residential
4. Enterprise Cove Apts LLC	Residential
5. KRG Orange City Saxon LLC	Retail
6. Sun Orange City, LLC	Retail
7. 985 W Volusia LLC	Retail
8. Orange City SDC, LLC	Retail
9. Publix Super Markets INC	Retail
10. Walmart Stores East LP	Retail

PROPERTY TAX VALUATIONS ⁽⁸⁾

	Just Value	Assessed Value	Exempt Value	Taxable Value
Residential	\$ 827,804,386	\$ 545,681,504	\$ 131,609,897	\$ 414,071,607
Commercial	612,253,892	579,178,256	18,262,220	560,916,036
Institutional	157,383,963	142,674,639	54,111,453	88,563,186
Other	342,010,647	316,874,461	189,766,675	127,107,786
Grand Total	\$ 1,939,452,888	\$ 1,584,408,860	\$ 393,750,245	\$ 1,190,658,615

Sources:

⁽¹⁾ Bureau of Economic and Business Research (BERB) University of Florida

⁽²⁾ US Census Bureau

⁽³⁾ U.S. Bureau of Labor Statistics Volusia County Unemployment Rates (Seasonally Adjusted) September 2024

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⁽⁶⁾ Zoom Prospector -

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⁽⁸⁾ Volusia County Property Appraiser

HISTORY OF ORANGE CITY

CITY OF ORANGE CITY, FLORIDA

Orange City, Florida, is a small city located in Volusia County, known for its rich history and vibrant community. The city was incorporated as a town in 1882, but its origins date back to the mid-19th century when settlers were drawn to the area for its fertile soil and favorable climate. Early settlers primarily cultivated citrus groves, which gave the city its name and laid the foundation for its agricultural economy. By the 1890s, groves were in a continuous line from Orange City to near Lake Helen. An orange grower in 1893 said there were likely 4,000 acres of oranges in Orange City and the immediate vicinity.

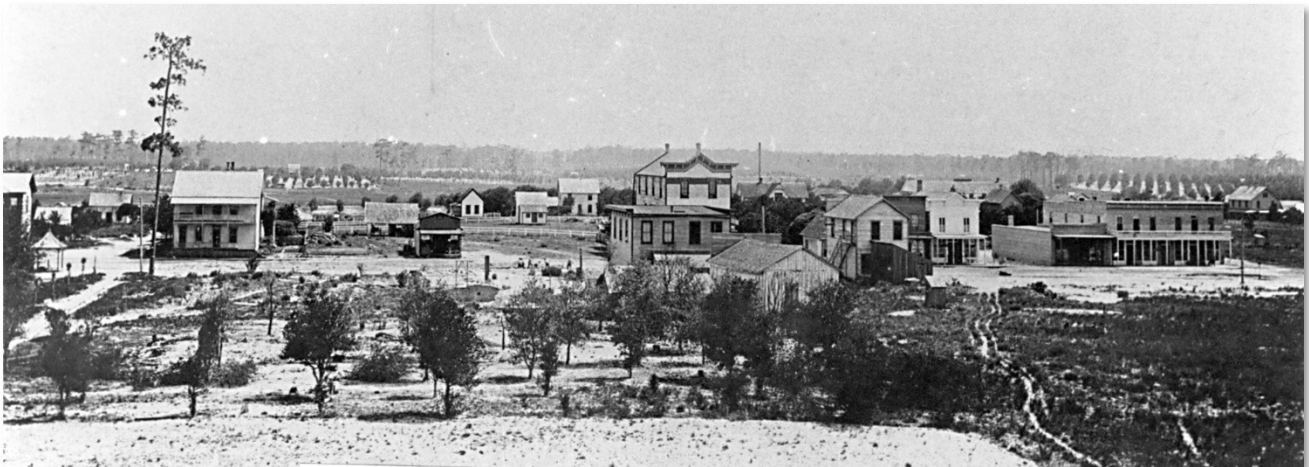


The city's growth accelerated with the arrival of the South Florida Railroad in the 1880s, which connected Orange City to larger markets and facilitated the transportation of goods, particularly citrus fruits. By the late 19th century, the city became a popular destination for tourists seeking Florida's warm winters. Visitors were drawn to its charming inns and proximity to natural springs, such as the nearby Blue Spring, now a state park known for its manatee population.

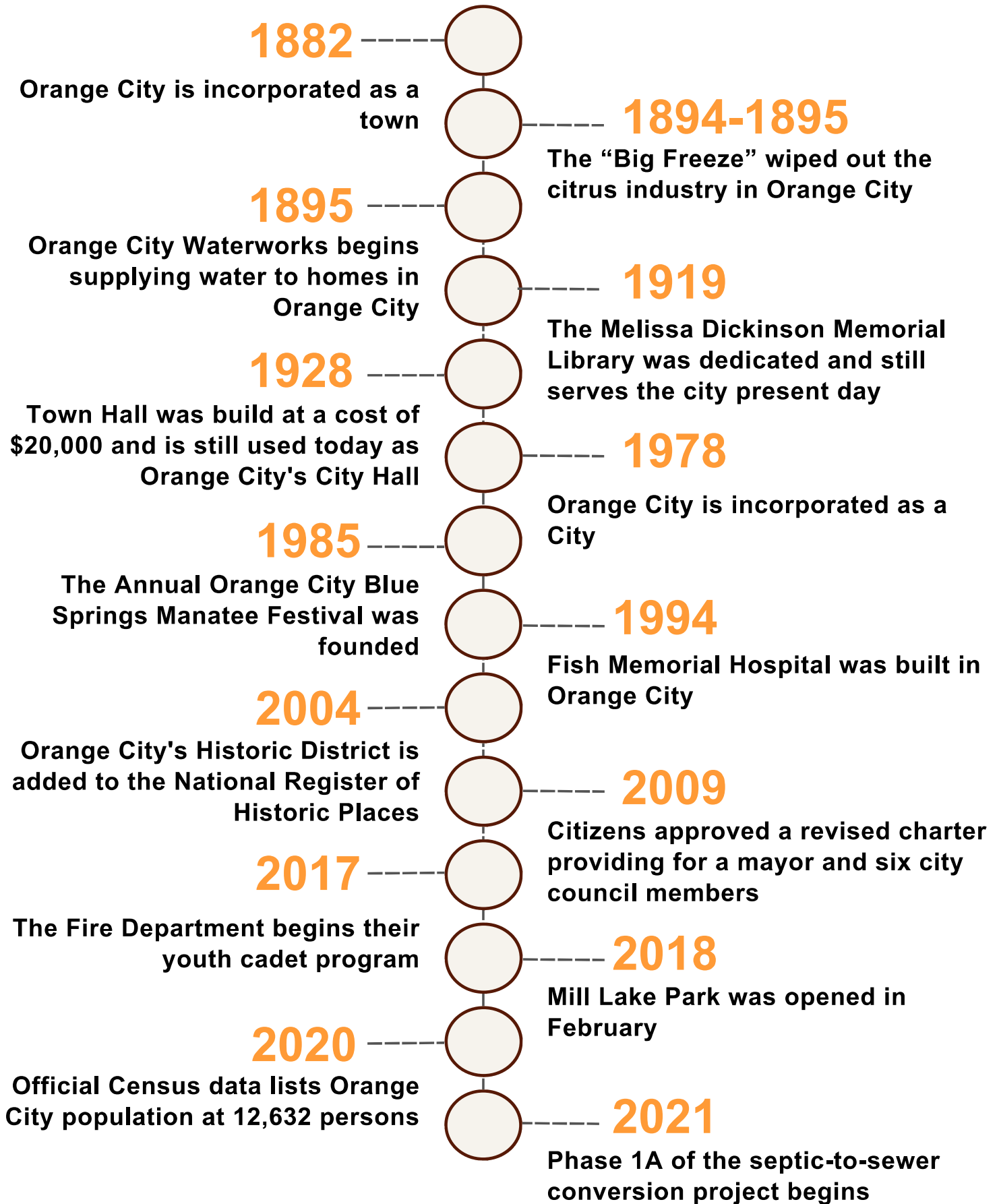


Orange City was also home to historic landmarks like the Dickinson Memorial Library, built in 1919, and the Orange City Town Hall, currently Orange City's City Hall, which reflect the community's commitment to preserving its heritage. While citrus production declined in the 20th century due to a devastating double freeze in 1984 and 1984, Orange City slowly transitioned into a residential and commercial hub.

Today, Orange City maintains its small-town charm while embracing modern amenities, making it a gateway to Central Florida's attractions and natural beauty. Its history is celebrated through local festivals and preserved landmarks, offering a glimpse into its agricultural and cultural past.



HISTORY OF ORANGE CITY



GOVERNMENT STRUCTURE

The City of Orange City was originally settled in 1856, incorporated as a town in 1882, but was not chartered in keeping with Florida law until 1889. The City government is organized under the principles of the council-manager form of government wherein the City Council is responsible for appointing a City Attorney, a City Clerk, and a City Manager.

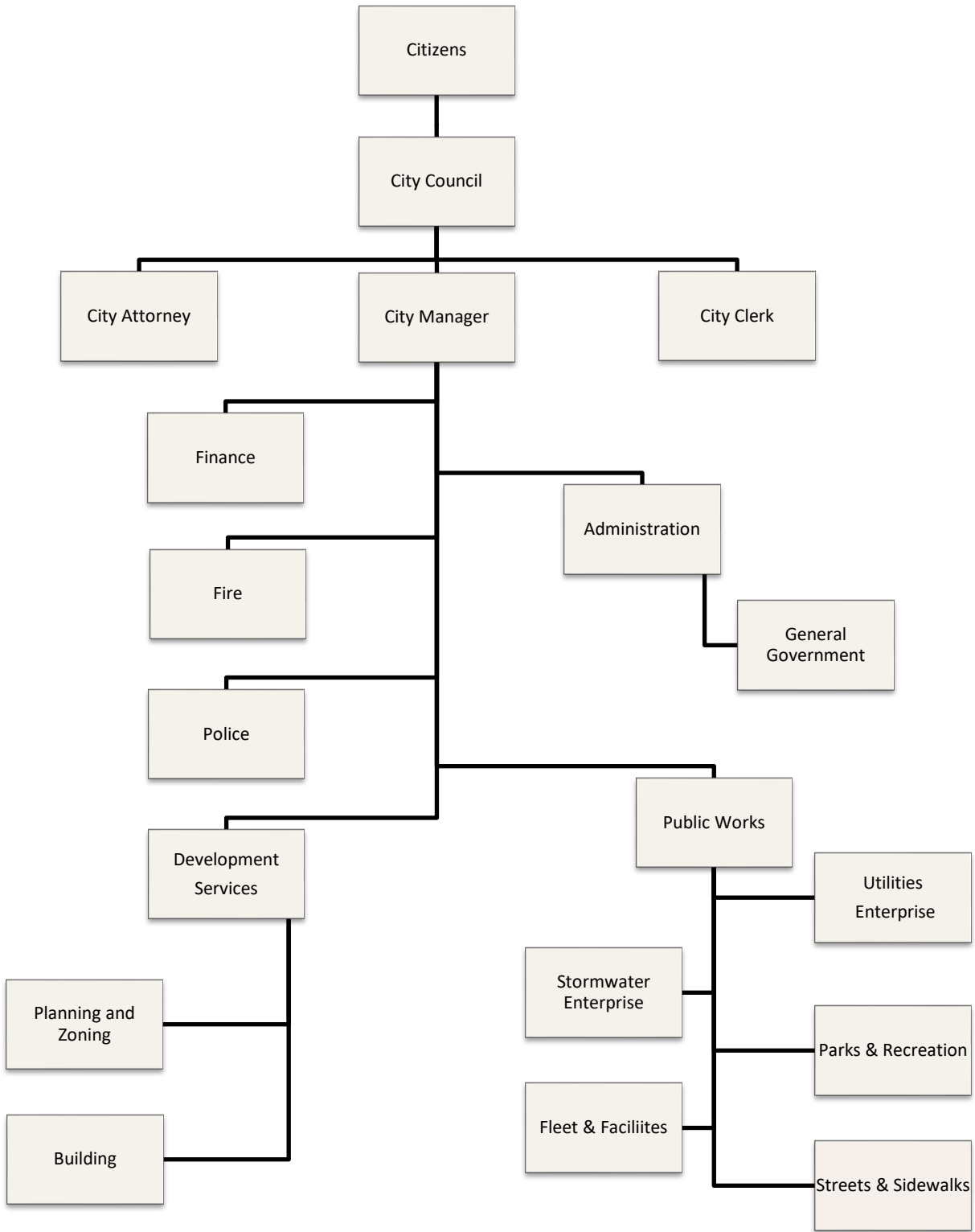
On February 26, 2009, the citizens officially approved a revised Charter, which provides for a Mayor, one City Council member elected at-large and five Council members elected from districts. All elected officials serve four-year terms. The change to district representation was phased in over two election cycles. Districts 4 and 5 and the at-large Council Member were elected in 2009. District representation was completed with the 2011 elections when representatives from Districts 1, 2, and 3, and the Mayor were elected.

The City Manager is responsible for implementing Council policies, enforcement of laws and ordinances, the hiring of personnel, supervising department directors, and providing a communication link to the public. The City Council is responsible for appointing City representatives to various statutory, regional, and local advisory boards.

FY 2024 City Council Members At Budget Adoption on September 24, 2024 Ordinance No. 685



ORGANIZATIONAL CHART



INTRODUCTION TO CITY BUDGETING

DEFINING A CITY BUDGET

A city budget is a plan for using the city government's financial resources. The budget estimates proposed spending for a given period, and estimates the proposed means of paying for it. Two components of a budget are the revenues or sources, and the expenditures or uses.

According to the State of Florida Statutes, local governments are required to operate under an **annual balanced budget ordinance**. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances are equal to the appropriations.

DEFINING REVENUE

Revenues are the financial resources. The City of Orange City has a large variety of revenue sources which include property taxes, license and permit fees, service charges, fines, and grants.

DEFINING EXPENDITURE

An expenditure is a use of financial resources. There are three basic types of expenditures: operating, capital, and debt. Operating expenditures include the day-to-day expenses such as salaries, supplies, utilities, and minor (small) equipment purchases. Capital expenditures include construction of roads, parks, buildings, major (large) equipment, and the acquisition of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the City.

DEFINING FUND BALANCE

A fund balance is an accumulation of revenues less expenditures, which are carried over from the previous fiscal year. The City has a variety of uses for fund balances, including a reserve for future capital projects, emergencies, catastrophes, specific bond issues, and for other contingencies and expenditures.

DEFINING FUND ACCOUNTING

Government budgeting divides the budget into categories called funds. Fund accounting and budgeting allows a government to budget and account for revenues restricted by law or policy. There are restrictions imposed by national accounting standards, federal and state regulations, and also by the City Council. As a result, the City develops a budget with categories that reflect the imposed restrictions. This is done by using a variety of funds, which allows the City to segregate the restricted revenues and the related expenditures.

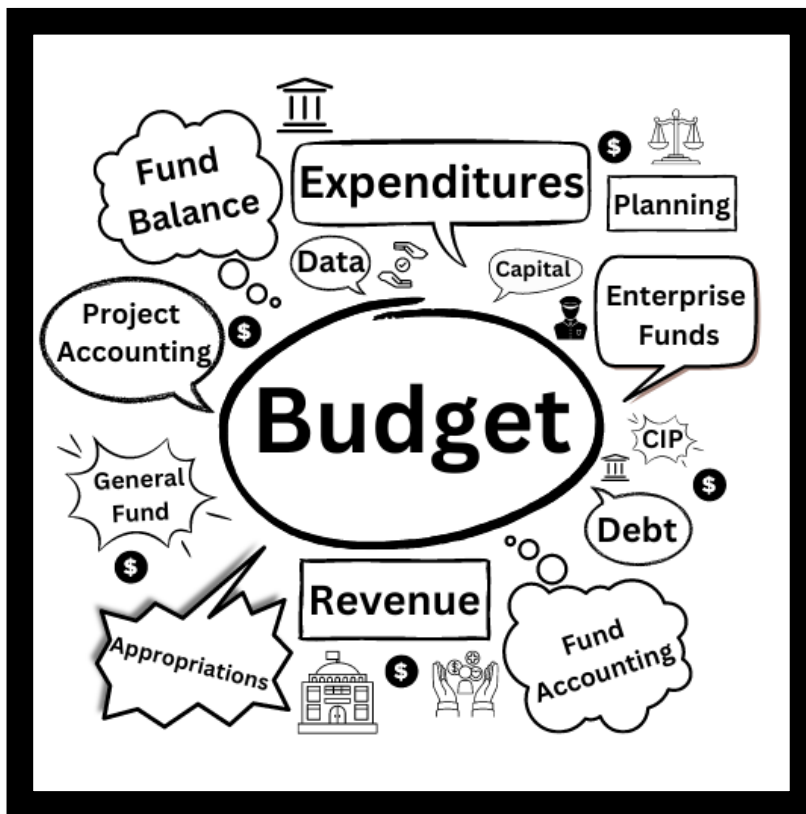
The City budget has various funds that account for restricted revenues and expenditures. Each fund must balance, meaning the revenues (sources) must equal expenditures (uses), and each fund must be monitored separately. The City budget adopted by Council each year is the total of all funds.

APPROPRIATION AMENDMENTS

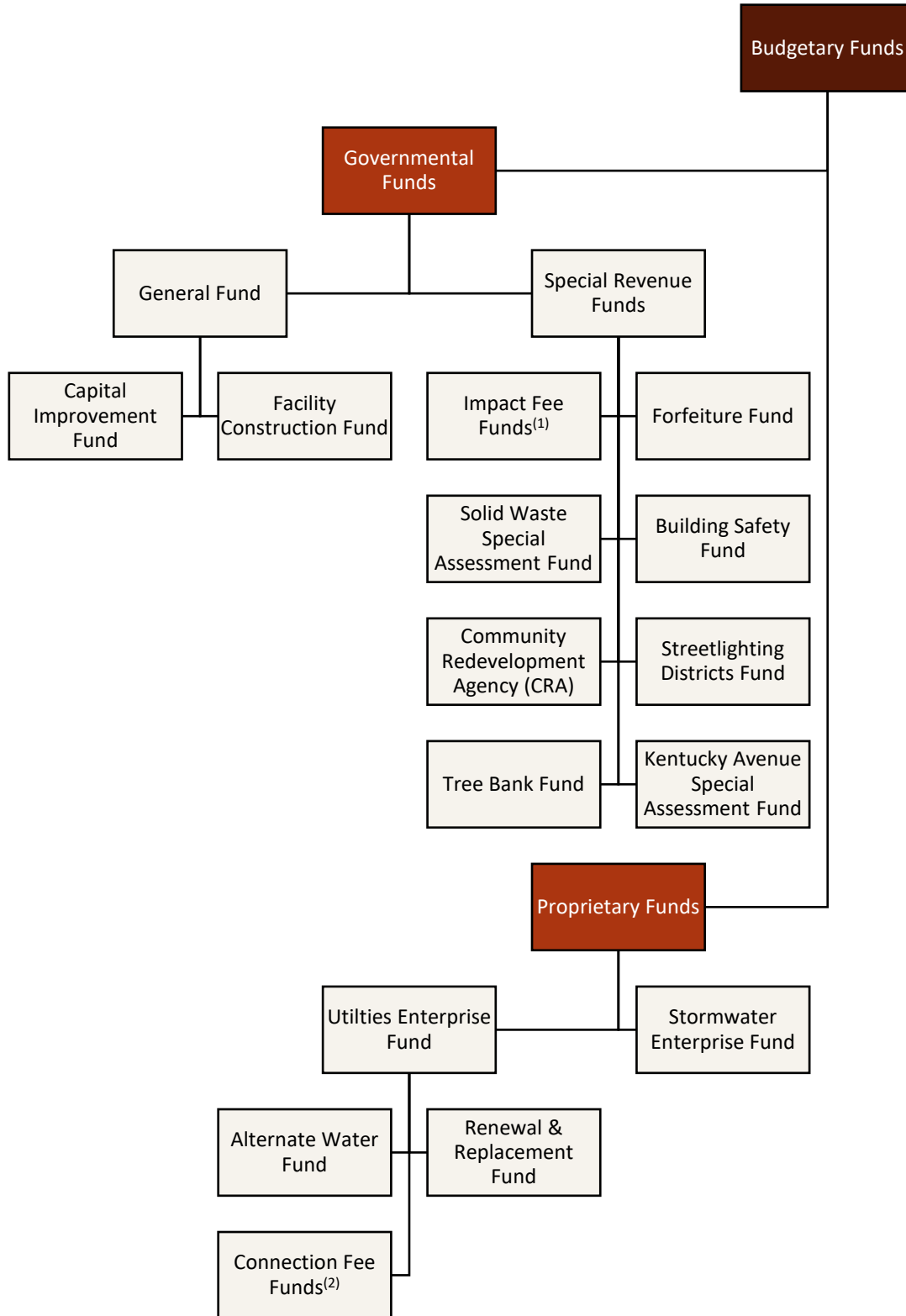
1. Supplemental Appropriations If during the fiscal year, revenues in excess of those estimated in the budget are available for appropriation, the City Council may by resolution, make supplemental appropriations for the year in an amount not to exceed such excess.

INTRODUCTION TO CITY BUDGETING

2. Reduction of Appropriations If at any time during the year, it appears probable to the City Manager that the revenues available will be insufficient to meet the amount appropriated, he or she shall report the same to the City Council, indicating the estimated amount of the deficit, any remedial action taken, and recommendations as to any other steps that should be taken. The City Council shall then take such further actions it deems necessary to prevent or minimize any deficit, and for that purpose, the City Council may by resolution reduce one or more appropriations accordingly.
3. Transfer of Appropriations At any time during the fiscal year, the City Manager may transfer all or part of any unencumbered appropriation balance within a department, office, or agency of the City to other programs within the same department, office, or agency. Upon written request from the City Manager, the City Council may by resolution, transfer part or all of any unencumbered appropriation balance from one department, office, or agency to another.



FUND STRUCTURE



⁽¹⁾ Includes four separate funds: Police, Fire, Transportation, and Culture/Recreation.

⁽²⁾ Includes two separate funds: Water Connection Fees and Wastewater Connection Fees.

FUND STRUCTURE

GOVERNMENTAL FUNDS

The **General Fund** accounts for all general government activity not accounted for in other funds. It includes most tax revenues and such services as public safety, parks, recreation, planning, and administration.

Capital Improvement Fund tracks the expenditures related to the planned and programmed approach to utilizing its financial resources to meet service and facility needs.

Facility Construction Fund was established in FY 2021/22 to track revenues and expenditures related to the design and construction of new city facilities including, but not limited to a new police department, public works facility, and fire station.

SPECIAL REVENUE FUNDS

Impact Fee Funds consist of four separate funds: Police, Fire, Transportation, and Culture/Recreation. Impact fees are generally a one-time fee on new development usually collected at the time of building permit issuance. The use of this revenue is restricted to expansion or construction of facilities and/or programs required because of such developments.

Forfeiture Fund is established pursuant to the Florida Contraband Forfeiture Act for the receipts of contraband sales proceeds to be used for law enforcement, excluding normal operating expenditures.

Solid Waste Special Assessment Fund is a special revenue fund that is used to account for the collection of the special assessment revenue and expenditures related to residential solid waste services.

Building Safety Fund is a special revenue fund that is used to track and report revenues and expenditures associated with the enforcement of the Florida Building Code in accordance with Florida Statute 553.80.

Community Redevelopment Agency (CRA) is a legal entity that is created by a municipality after a determination that “slum and blight” criteria, established in Chapter 163 Part III of the Florida Statutes, have been met and is an economic development strategy that is used to eliminate and prevent conditions of blight in the community.

Streetlighting Districts Fund is used to account for the collection of the special assessment revenue and expenditures related to the operation and maintenance of streetlighting within the Shadow Ridge 2 and Briarwood subdivisions.

Kentucky Avenue Special Assessment Fund is used for the collection of service assessment fees associated with the cost of major road infrastructure improvements to South Kentucky Avenue.

Tree Bank Fund is used to track revenues and expenditures for the tree bank as stipulated by Section 11.15 of the City Charter.

FUND STRUCTURE

PROPRIETARY FUNDS

The **Utilities Enterprise Fund** is comprised of a number of areas working towards a mission to operate and maintain quality water supply and to collect, convey, and treat water effectively and economically within

the adopted rate structure and to construct water, wastewater and reclaimed water projects by contract or city participation in private projects for infrastructure improvements consistent with the Capital Improvement Plan. Orange City Utilities does not treat wastewater, but rather operates and maintains a collection system in order to send the collected wastewater to Volusia County Utilities for treatment.

Renewal and Replacement Fund was established in FY 2022/23 to track funds associated with proactive and scheduled capital improvements. Funds are set aside annually to be used at a future time.

Alternate Water Fund was originally established in 2009 (Resolution No. 540-09), in conjunction with the St. Johns River Water Management District (SRWMD), to acquire capital funding for the development of alternative water infrastructure. Collection of alternate water fees was discontinued in 2013 (Resolution No. 703-13). Fees acquired during the collection period may be used for alternative water projects such as reclaimed water infrastructure.

Connection Fee Funds comprise of two separate funds: Water Connection Fees and Wastewater Connection Fees. Similar to impact fees, connection fees are generally a one-time fee on new development that may be used to expand or construct facilities and/or programs.

The **Stormwater Enterprise Fund** accounts for all aspects of stormwater infrastructure maintenance and capital construction, including but not limited to drainage pipes, retention areas, street sweeping, and stormwater pump stations.

FUND DESCRIPTION

The City of Orange City utilizes a fund structure as outlined in the accounting regulations that govern units of local government. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, balances, or changes therein, which are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are divided into various types according to the legal restrictions imposed upon them or by use. Following is the fund structure contained in the current fiscal year budget for the City of Orange City.

GOVERNMENTAL FUNDS

These funds are accounted for on a “spending” or “financial flow” measurement focus. Accordingly, the budgeted fund balances provide an indicator of available, spendable, or appropriate resources.

A. General Fund

The general fund of a government unit serves as the primary reporting vehicle for current government operations. The general fund is used to account for all current financial resources, with the exception of those required to be accounted for in another fund. This fund includes the Capital Improvement Fund and the Facility Construction Fund.

B. Special Revenue Funds

The special revenue funds account for the receipt of specific revenue sources that are legally restricted to expenditure for specific purposes. These include Impact Fee Funds, Forfeiture Fund, Solid Waste Special Assessment Fund, Building Safety Fund, Community Redevelopment Agency (CRA), Kentucky Avenue Special Assessment Fund, Streetlighting Special Assessment Fund, and the Tree Bank Fund.

ENTERPRISE FUNDS

Enterprise funds are accounts used for operations that are financed and operated similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

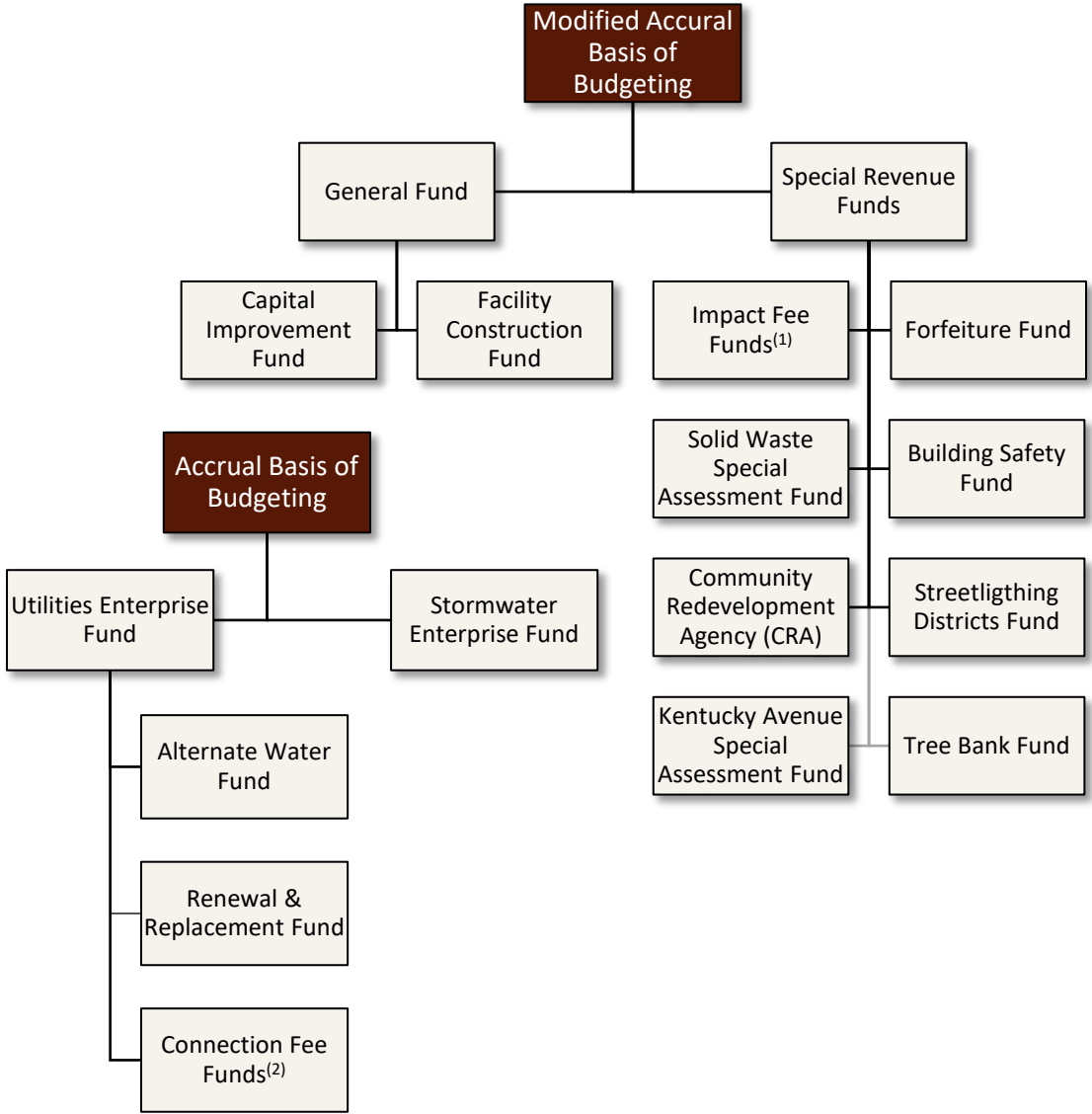
A. Utilities Enterprise Fund

The Utilities Enterprise Fund accounts for operating the water, wastewater and reclaimed water utility operations and construction. Other associated funds include the Renewal & Replacement Fund, Alternate Water Fund, and Connection Fee Funds.

B. Stormwater Enterprise Fund

The Stormwater Enterprise Fund accounts for all aspects of stormwater operations, maintenance and capital construction.

FUND STRUCTURE BY BUDGETARY BASIS



⁽¹⁾ Includes four separate funds: Police, Fire, Transportation, and Culture/Recreation.

⁽²⁾ Includes two separate funds: Water Connection Fees and Wastewater Connection Fees.

WHAT IS “BUDGETARY BASIS”?

Budgetary basis refers to the basis of accounting used to estimate financial sources and uses in the budget.

BASIS OF BUDGETING

The City of Orange City budget is prepared on a cash flow basis. Revenues are recognized when received, and expenditures are recognized when paid. Enterprise Funds are budgeted on a cash basis with the exception that revenues are recognized when billed. Debt service appropriations and capital expenses are included, but not depreciated. In all funds, encumbrances are treated as expenditures in order to calculate the balances carried forward by them. The budget format is by line item.

FUND STRUCTURE BY BUDGETARY BASIS

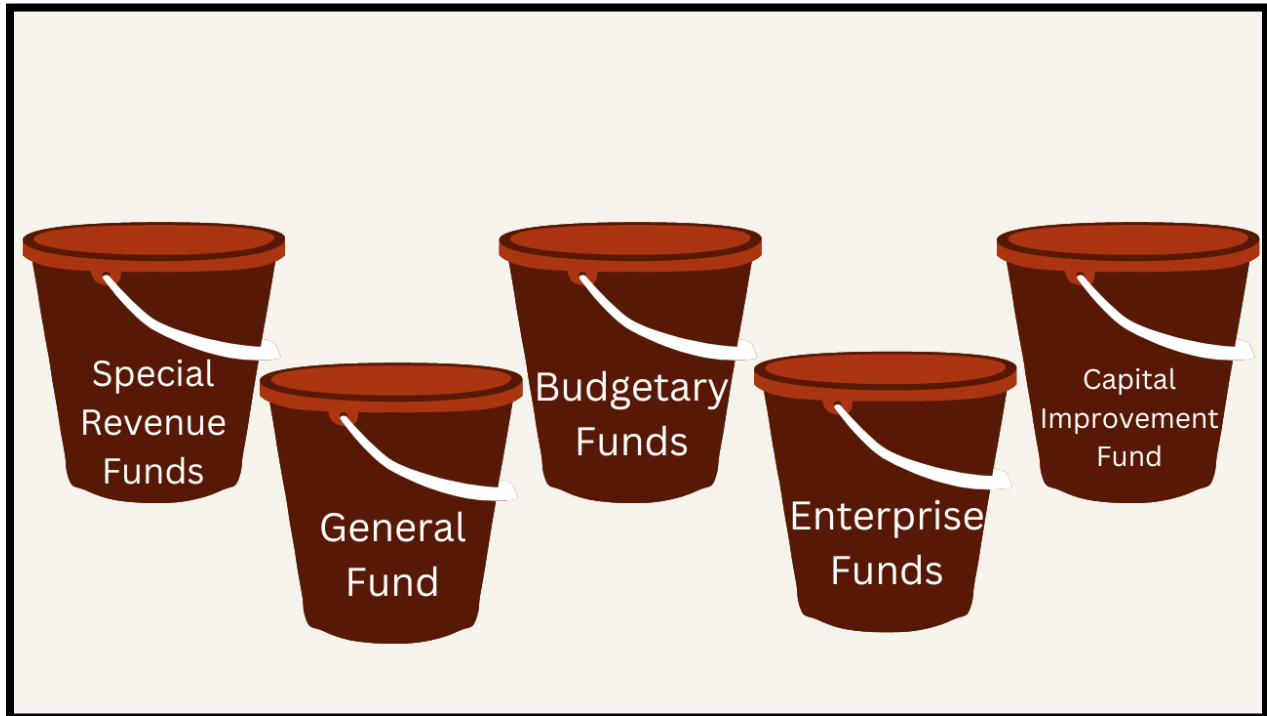
BASIS OF ACCOUNTING

The governmental funds follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

In applying the “susceptible to accrual” concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, primarily two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based on the expenditures recorded. In the other, monies are virtually restricted as to the purpose of expenditures and are usually revocable only for failure to comply with the prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier, if the susceptible to accrual criteria is met.

The accrual basis of accounting is used for proprietary funds. Under this method, revenues are recorded when earned, and expenses are recorded at the time the liabilities are incurred. The government applies all applicable Financial Accounting Standards Board (FASB) pronouncements in accounting and reporting for its proprietary operations.

The City’s budgetary basis of accounting is the same basis of accounting used for financial reporting purposes.



USE OF MAJOR FUNDS

USE OF MAJOR FUNDS AND FUNCTION BY DEPARTMENT						
Department	FUND					
	Operating and Capital			Reserves		
	General Fund	Utilities Enterprise Fund	Stormwater Enterprise Fund	General Fund	Utilities Enterprise Fund	Stormwater Enterprise Fund
City Council	✓			✓		
Administration	✓			✓		
City Clerk	✓			✓		
Finance	✓			✓		
Development Services						
Planning & Zoning	✓			✓		
Building Department ⁽¹⁾	✓			✓		
General Government	✓			✓		
Police	✓			✓		
Fire	✓			✓		
Public Works						
Streets & Sidewalks	✓			✓		
Fleet & Facilities	✓			✓		
Parks & Recreation	✓			✓		
Utilities (Water, Reclaimed, & Wastewater)		✓			✓	
Stormwater			✓			✓

⁽¹⁾ The Building Department is partially funded by a transfer-in from the General Fund. Most funding is provided through the collection of permit fees, which are accounted for within the Building Safety Fund.

FINANCIAL POLICIES

INTERIM FINANCIAL REPORTING

The City Charter requires an interim budget report comparing actual versus budgeted revenue and expense activity be issued monthly. The city shall establish and maintain a standard of accounting practices.

BALANCED OPERATING BUDGET

The City will pay for all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures at the detriment of meeting future year's expenses, such as postponing expenditures or accruing future years' revenues.

LONG-RANGE FINANCIAL PLANNING

The City will annually prepare a two-year forecast. The forecast includes estimated operating revenues and expenditures.

CAPITAL BUDGETING AND PLANNING POLICY

The City will develop a multi-year plan for capital improvements and update it annually. The initial plan was developed as part of the City's comprehensive plan. The City will enact an annual capital budget based on the multi-year Capital Improvement Plan. The City will coordinate development of the capital improvement budget with the various departments. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts. The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and City priorities, and whose operating and maintenance costs have been included in operating budget forecasts. The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Council for approval.

DEBT MANAGEMENT POLICY

When applicable, the City shall review its outstanding debt to determine if the financial marketplace will afford or provide the City the opportunity to refund an issue and lessen debt service costs. To consider the possible refunding of an issue, a present value savings of three percent over the life of respective issue, at a minimum, must be attainable. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues. When the City funds capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project. Capital improvements, equipment, and facility projects shall be classified into "pay-as-you-go" and "debt financing" classifications. The City will follow a policy of full disclosure on every financial report and borrowing prospectus.

The City Charter does not set forth limits of general obligation debt that the City may issue, and nor does the State of Florida.

FINANCIAL POLICIES

REVENUE POLICY

The City will work to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one-revenue source. The City will estimate its annual revenues by an objective, analytical process, wherever practical. The City will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be re-examined annually. Each year, the City will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases. The City will periodically review user fees, subject to approval by the City Council, to adjust for the effects of inflation.

INTERNAL CONTROLS POLICY

The City will maintain a system of internal controls to safeguard its assets against loss, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

INVESTMENT POLICY

Investment policies apply to the investment of short-term operating funds of the City of Orange City in excess of those funds required to meet current City expenditures. Topics included in the investment policy section are detailed and include information on: *Pooling of Funds, Safety, Liquidity, Yield, Prudence, Ethical Standards, Authorized Investments, Risk, Diversification, and Reporting.*

FUND BALANCE AND RESERVES POLICY

In April 2024, the City Council adopted Fund Balance Policy, Resolution No. 317-24. The policy established guidelines to maintain adequate levels of fund balance and reserves in the General Fund, Utilities Revenue Fund, and Stormwater Enterprise Fund. The aim is to buffer against potential and emerging risks, including but not limited to revenue deficiencies, unexpected expenditures, natural disasters, and other unforeseeable events. The minimum fund balance for each fund is established during the annual financial audit. The committed balance for the General Fund is formalized via resolution as part of the midyear budget amendment.



REVENUE FORECAST METHODOLOGY

The purpose of detailing forecast methodologies for revenues is to determine the validity of the forecast over time and to utilize the information in making future forecasts. The following are assumptions concerning various revenues, covering all funds.

<u>REVENUE SOURCE</u>	<u>FORECAST METHODOLOGY</u>
Ad Valorem taxes	Adopted millage rate multiplied by the tax roll, less 5% for assumed non-collections and/or discounts taken for early payments.
Sales and use tax	State forecast (based on city and county population), adjusted for historical trend analysis.
Franchise tax	Historical trend analysis and consideration of new construction and economic conditions.
Utility tax	Historical trend analysis and consideration of new construction and economic conditions.
Telecommunication service tax	State forecast (based on the local governments tax rate and customer base), adjusted for historical trend analysis.
License and permits	Historical trend analysis and consideration of new constructions and economic conditions.
State revenue sharing	State forecast (based on city and county population), adjusted for historical trend analysis.
Local option fuel tax	State and county forecast (based on city and county population, taxable property value, and miles of roads), adjusted for historical trend analysis.
Grant	Amount on application approved by granting agency.
Other intergovernmental revenue	Historical trend analysis of 5 and 10 years and includes certain new growth components.
Water sales	Historical trend analysis of 5 and 10 years and includes certain new growth components.
Sewer sales	Historical trend analysis of 5 and 10 years and includes certain new growth components.
Other charges for service	Historical trend analysis of 5 and 10 years and includes certain new growth components.
Fines and forfeitures	Historical trend analysis of 5 and 10 years and includes certain new growth components.
Interest revenue	Historical trend analysis, adjusted for projected cash flow and anticipated interest rate.
Miscellaneous revenues	Historical trend analysis.
Transfer from other funds	Annual debt service and capital appropriations.

THE BUDGET PROCESS

GENERAL DESCRIPTION

The process of compiling the City of Orange City annual budget is inherently a year-round activity. The basis for the process is statutory deadlines established by the State of Florida. The Finance Department establishes the remainder of the process to ensure necessary information is collected, priorities are determined, and recommendations can be made by the City Manager to the Council. The Council establishes tax rates and adopts the annual budget.

PREPARATION

The budget process begins with a review and consideration of comments from the prior year's budget process. This leads to the budget goal workshop meetings in May with department directors. Directions for the budget preparation process are provided and written instructions are distributed. Departments are instructed to prepare budgets using a Maintaining Current Levels (MCLs) funding level. MCLs funding is the level of funding needed to provide the same level of service in the next fiscal year as was produced in the current fiscal year.

The City Manager formally presents the proposed budget in August, as required by the City Charter. The review, edits, and formal adoption by the City Council last through late September. This includes several workshops with the Council to discuss the operating budget and capital improvement plan budget.

ADOPTION

The tentative millage rate for the year is set in July. The proposed millage rate is used by the Property Appraiser to prepare "Truth-in-Millage" or TRIM notices, distributed in mid-August. TRIM notices advise county-wide taxpayers of how tax rates proposed by all local taxing authorities, combined with current information on the assessed value of real property, will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the date, time, and place of the first public hearing for adoption of proposed millage rates and budget by each taxing authority.

State law requires two public budget hearings. The first public budget hearing is held in early September. After hearing public testimony, the Council adopts a proposed millage rate(s) and a proposed budget. The second public hearing is advertised by a published notice in accordance with state statutory requirements, a published breakdown of the millage rate, and budget. Like the first public hearing, the City Council listen to public testimony before adopting the final millage rate and final budget. The City must demonstrate compliance with state requirements, and certify compliance to the State in a specified manner. In November, the City receives a notification from the State advising whether or not the statute requirements were met.

AMENDMENTS AND TRANSFERS

The process of amending and modifying the budget is specified in the City's Charter. The City Manager has authority to transfer among line items within a department. City Council approval is required for all budget amendments, which includes transfers among departments, transfers involving contingency, reserve allocations, or increases in the total budget. Significant changes in circumstances usually prompt amendment recommendations by the City Manager throughout the fiscal year. These changes are documented and explained, as they occur, to the City Council in an Agenda Item during a regularly scheduled City Council meeting.



BUDGET DEVELOPMENT CALENDAR

FISCAL YEAR 2024/25

STRATEGIC PLANNING & BUDGET DEVELOPMENT

[JANUARY - MAY]

February 10 (Saturday)	Strategic Planning Workshop (8:00 a.m. in Council Chambers).
February 12 (Monday)	Finance to release budget preparation materials to departments. Budget input begins.
April 15 (Monday)	Department Deadline: Departments submit draft FY25 operating budgets and updated 5-year capital improvement plans to Finance.
April 17-24 (Wednesday-Wednesday)	Department meetings with Finance to discuss draft operating budgets and capital improvement plans.
April 29 (Monday)	Finance to release draft budget document to City Manager.
May 14 (Tuesday)	Citizen Budget Input Session pursuant to City Charter (in Council Chambers prior to regular Council meeting).
May 28 (Tuesday)	Department Deadline: Departments submit draft FY25 performance profiles including: program descriptions; goals and objectives; and performance measures to Finance.
May 29 - June 5 (Wednesday-Wednesday)	Department meetings with City Manager to discuss draft operating budgets and capital improvement plans.
May 28, June 11, & June 25	Department presentations to Council (during regularly scheduled Council meetings).

BUDGET FINALIZATION

[JUNE - JULY]

June 1 (Saturday)	First preliminary estimates of taxable property values published by the Property Appraiser.
July 1 (Monday)	TRIM: Preliminary certification of taxable property values published by the Property Appraiser.
July 9 (Tuesday)	Budget Overview Presentation to Council (during regularly scheduled Council meeting).
July 23 (Tuesday)	TRIM: Council sets proposed millage rate (during regularly scheduled Council meeting).
July 31 (Wednesday)	Deadline: Finance to release proposed budget to Council pursuant to City Charter. Finance to transmit proposed CRA budget to Volusia County.

BUDGET ADOPTION

[AUGUST - SEPTEMBER]

August 2 (Friday)	TRIM: Finance to transmit DR 420 to Property Appraiser.
August 5-9 (Monday - Friday)	One-on-one budget meetings with staff and Council members.
August 13 (Tuesday)	1st Budget Workshop (5:30 p.m. to 7:30 p.m. in Council Chambers).
August 26 (Monday)	2nd/Alternative Budget Workshop (6:30 p.m. in Council Chambers).
September 9 (Monday)	TRIM: First Public Hearing / reading to adopt proposed millage rate and budget. (Per State law, the hearings cannot begin before 5 p.m.)
September 20 (Friday)	TRIM: City publishes TRIM ads (Daytona Beach News Journal).
September 24 (Tuesday)	Community Redevelopment Agency (CRA) adopts final CRA budget. TRIM: Second Public Hearing to adopt final millage rate and budget. (Per State law, the hearings cannot begin before 5 p.m.)
September 27 (Friday)	TRIM: Finance to transmit resolution adopting final millage rate to various agencies.

POST ADOPTION

[OCTOBER - DECEMBER]

October	TRIM: Finance to transmit TRIM compliance packet to the State.
December	Finance to publish final budget document for GFOA award.

County Hearings: Tuesday, September 3 and Tuesday, September 17.

School Board Hearings: Tuesday, July 30 and Tuesday, September 10.

REVENUE SUMMARY

(All funds in aggregate)

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Amended FY 23-24	Adopted FY 24-25
001 General Fund:					
Taxes	8,481,464	9,109,137	10,024,442	10,133,767	10,922,935
Permits, Fees, and Assessments	2,879,607	2,937,644	1,904,980	1,740,501	1,890,083
Intergovernmental	1,450,061	7,750,536	2,391,150	2,972,035	1,612,500
Charges for Services	2,022,818	2,245,266	2,276,972	2,380,606	2,860,694
Fines and Forfeitures	59,866	67,506	117,955	36,750	46,480
Miscellaneous Revenue	84,987	279,155	1,148,897	962,113	563,180
	14,978,803	22,389,244	17,864,396	18,225,772	17,895,872
Transfers In	352,009	357,310	550,800	471,448	482,682
Debt Proceeds	211,732	-	259,503	-	-
Use of Fund Balance	-	-	-	1,743,587	5,855,756
Total Non-Reoccurring Revenue	433,962	6,281,090	1,019,130	3,186,010	5,855,756
Total Reoccurring Revenue	15,108,582	16,465,464	17,655,569	17,254,797	18,378,554
Total General Fund	15,542,544	22,746,554	18,674,699	20,440,807	24,234,310
102 Impact Fee Fund:					
Impact Fees	331,168	664,215	-	-	-
Use of Fund Balance	-	-	-	-	-
Total Impact Fee Fund	331,168	664,215	-	-	-
103 Forfeiture Fund:					
Fines and Forfeitures	-	8,070	-	-	-
Total Forfeiture Fund	-	8,070	-	-	-
111 Solid Waste Fund:					
Special Assessment	440,816	457,432	505,808	519,786	569,314
Miscellaneous Revenue	-	-	-	-	3,000
Use of Fund Balance	-	-	-	35,910	11,139
Total Solid Waste Fund	440,816	457,432	505,808	555,696	583,453
112 CRA (2014) Fund:					
TIF Ad Valorem - City	337,812	381,584	501,456	616,190	692,246
TIF Ad Valorem - County	223,283	249,847	300,254	279,971	300,972
Use of Fund Balance	-	-	-	621,580	59,445
Total CRA (2014) Fund	561,095	631,431	801,710	1,517,741	1,052,663
113 Streetlighting Fund:					
Special Assessment	12,206	12,195	12,192	12,624	14,506
Miscellaneous Revenue	-	-	-	-	70
Use of Fund Balance	-	-	-	2,853	1,103
Total Streetlighting Fund	12,206	12,195	12,192	15,477	15,679

REVENUE SUMMARY

(All funds in aggregate)

Continued

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Amended FY 23-24	Adopted FY 24-25
114 Kentucky Avenue SAD Fund:					
Permits, Fees, and Assessments	-	-	460,784	60,000	57,826
Transfers In	-	-	145,000	-	-
Use of Fund Balance	-	-	-	979,796	-
Total Kentucky Avenue SAD Fund	-	-	605,784	1,039,796	57,826
115 Tree Bank Fund:					
Permits, Fees, and Assessments	-	-	49,910	10,000	5,000
Miscellaneous Revenue	-	-	-	-	1,200
Transfers In	-	-	219,199	-	-
Use of Fund Balance	-	-	-	53,550	13,800
Total Tree Bank Fund	-	-	269,109	63,550	20,000
120 Building Safety Fund:					
Permits, Fees, and Assessments	-	-	735,903	524,000	480,000
Miscellaneous Revenue	-	-	22,083	-	-
Transfers In	-	-	-	36,136	104,151
Use of Fund Balance	-	-	-	16,251	19,963
Total Building Safety Fund	-	-	757,986	576,387	604,114
301 Capital Improvement Fund:					
Transfers In	625,082	2,708,675	1,235,137	3,999,750	6,637,745
Total Capital Improvement Fund	625,082	2,708,675	1,235,137	3,999,750	6,637,745
310 Police Impact Fee Fund:					
Impact Fees	-	-	9,261	12,500	8,000
Transfers In	-	-	190,967	-	-
Use of Fund Balance	-	-	-	40,756	-
Total Police Impact Fee Fund	-	-	200,228	53,256	8,000
311 Fire Impact Fee Fund:					
Impact Fees	-	-	20,321	17,500	12,500
Transfers In	-	-	546,183	-	-
Use of Fund Balance	-	-	-	76,400	-
Total Fire Impact Fee Fund	-	-	566,504	93,900	12,500
312 Transportation Impact Fee Fund:					
Impact Fees	-	-	44,981	22,500	15,000
Transfers In	-	-	1,071,137	-	-
Use of Fund Balance	-	-	-	616,962	-
Total Transportation Impact Fee Fund	-	-	1,116,118	639,462	15,000

REVENUE SUMMARY

(All funds in aggregate)

Continued

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Amended FY 23-24	Adopted FY 24-25
313 Culture/Rec Impact Fee Fund:					
Impact Fees	-	-	30,945	7,500	7,500
Transfers In	-	-	590,300	-	-
Use of Fund Balance	-	-	-	242,500	38,900
Total Culture/Rec Impact Fee Fund	-	-	621,245	250,000	46,400
340 Facility Construction Fund:					
Transfers In	-	5,491,270	5,000,000	-	-
Use of Fund Balance	-	-	-	2,521,399	-
Total Facility Construction Fund	-	5,491,270	5,000,000	2,521,399	-
401 Utility Revenue Fund:					
Water Utility	4,296,552	4,372,937	4,578,324	4,618,775	4,676,500
Wastewater Utility	2,506,209	2,838,892	3,140,362	3,270,720	3,220,720
Other Charges	70,238	81,970	56,100	60,000	60,300
Impact Fees	1,601,472	676,025	-	-	-
Intergovernmental	410,087	644,988	2,049,319	7,964,187	-
Miscellaneous Revenues	49,256	101,500	219,649	180,370	130,000
Transfers In	3,070	618,622	-	-	-
Debt Proceeds	-	1,529,981	5,601,950	13,505,544	-
Use of Prior Earnings	-	-	-	1,449,360	-
Total Utility Revenue Fund	8,936,884	10,864,915	15,645,704	31,048,956	8,087,520
402 Utilities Renewal & Replacement Fund:					
Transfers In	-	-	826,660	808,586	341,000
Use of Prior Earnings	-	-	-	776,211	-
Total Utilities R&R Fund	-	-	826,660	1,584,797	341,000
404 Alternate Water Fund:					
Transfer In	-	-	1,350,848	-	-
Use of Fund Balance	-	-	-	712,000	100,000
Total Alternate Water Fund	-	-	1,350,848	712,000	100,000
405 Water Connection Fee Fund:					
Charges for Services	-	-	58,939	75,000	26,200
Miscellaneous Revenues	-	-	50,594	-	-
Transfers In	-	-	2,648,762	-	-
Use of Prior Earnings	-	-	-	998,495	243,800
Total Water Connection Fee Fund	-	-	2,758,295	1,073,495	270,000

REVENUE SUMMARY

(All funds in aggregate)

Continued

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Amended FY 23-24	Adopted FY 24-25
406 Wastewater Connection Fee Fund:					
Charges for Services	-	-	7,406	85,000	8,500
Miscellaneous Revenues	-	-	39,752	-	-
Transfers In	-	-	2,119,156	-	-
Use of Prior Earnings	-	-	-	2,207,852	21,500
Total Wastewater Connection Fund	-	-	2,166,314	2,292,852	30,000
411 Stormwater SAD Fund:					
Special Assessment	720,542	777,099	821,319	850,294	929,305
Intergovernmental	-	-	-	-	-
Grant/Debt Proceeds	289,385		290,942	725,319	-
Miscellaneous Revenues	-	-	-	5,340	18,000
Use of Fund Balance	-	-	-	1,349,037	306,680
Total Stormwater SAD Fund	1,009,927	777,099	1,112,261	2,929,990	1,253,985
GRAND TOTAL	27,459,722	44,361,856	54,226,602	71,409,311	43,370,195

EXPENDITURE SUMMARY

(All funds in aggregate)

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Amended FY 23-24	Adopted FY 24-25
001 General Fund:					
Personal Services	8,965,955	9,697,123	10,462,771	12,436,720	13,375,300
Operating Expenses	3,233,040	3,651,716	3,043,633	3,748,589	3,550,114
Capital Outlay	82,944	118,105	348,634	7,000	369,387
Contributions	15,000	33,688	33,273	45,000	30,000
	12,296,939	13,500,632	13,888,311	16,237,309	17,324,801
Transfer to Capital Improvement Fund	625,082	2,708,675	1,235,137	3,999,750	6,637,745
Transfer to Debt Service	205,950	167,602	167,602	167,612	167,613
Other Transfers Out	-	5,918,030	5,364,199	36,136	104,151
Total General Fund	13,127,971	22,294,939	20,655,249	20,440,807	24,234,310
102 Impact Fee Fund:					
Transfers Out	60,972	51,721	2,398,587	-	-
Total Impact Fee Fund	60,972	51,721	2,398,587	-	-
103 Forfeiture Fund:					
Transfer to General Fund	-	-	-	-	-
Total Forfeiture Fund	-	-	-	-	-
111 Solid Waste Fund:					
Operating Expenses	377,212	378,912	441,342	504,995	535,170
Transfers Out	44,082	45,743	45,743	50,701	48,283
Total Solid Waste Fund	421,294	424,655	487,085	555,696	583,453
112 CRA (2014) Fund:					
Personal Services	11,805	13,793	14,469	27,556	28,719
Capital Project Fund	-	-	-	17,417	924,284
Capital Outlay	139,819	236,562	28,439	1,373,108	-
Grants	5,000	-	3,401	20,000	20,000
Transfers Out	-	-	-	79,660	79,660
Total CRA (2014) Fund	156,624	250,355	46,309	1,517,741	1,052,663
113 Streetlighting Fund:					
Operating Expenses	11,297	12,063	12,478	14,215	14,229
Transfers Out	1,795	-	1,067	1,262	1,450
Total Streetlighting Fund	13,092	12,063	13,545	15,477	15,679

EXPENDITURE SUMMARY

(All funds in aggregate)

Continued

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Amended FY 23-24	Adopted FY 24-25
114 Kentucky Avenue SAD Fund:					
Capital Outlay	-	-	58,284	979,796	-
Transfers Out	-	-	231,920	60,000	57,826
Total Kentucky Avenue SAD Fund	-	-	290,204	1,039,796	57,826
115 Tree Bank Fund:					
Operating Expenses	-	-	450	63,550	20,000
Reserve for Fund Balance	-	-	-	-	-
Total Tree Bank Fund	-	-	450	63,550	20,000
120 Building Safety Fund:					
Personal Services	-	-	101,761	105,964	163,237
Operating Expenses	-	-	593,088	463,022	437,277
Capital Outlay	-	-	114,327	7,401	3,600
Total Building Safety Fund	-	-	809,176	576,387	604,114
301 Capital Improvement Fund:					
Buildings	71,120	205,827	174,902	365,231	67,900
Construction in Progress	-	28,936	30,195	1,859,741	75,000
Equipment	73,879	471,515	176,368	546,670	438,830
Infrastructure	302,701	316,362	369,588	771,682	581,899
Intangible	58,417	31,500	80,587	7,949	-
Land	-	-	-	218,750	-
Lease	4,737	-	4,737	10,450	7,280
Vehicles	114,228	1,670,721	382,576	219,277	1,166,836
Reserve for Fund Balance	-	-	-	-	4,300,000
Total Capital Improvement Fund	625,082	2,724,861	1,218,953	3,999,750	6,637,745
310 Police Impact Fee Fund:					
Capital Outlay	-	-	-	53,256	-
Reserve for Fund Balance	-	-	-	-	8,000
Total Police Impact Fee Fund	-	-	-	53,256	8,000
311 Fire Impact Fee Fund:					
Capital Outlay	-	-	-	93,900	-
Reserve for Fund Balance	-	-	-	-	12,500
Total Fire Impact Fee Fund	-	-	-	93,900	12,500

EXPENDITURE SUMMARY

(All funds in aggregate)

Continued

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Amended FY 23-24	Adopted FY 24-25
312 Transportation Impact Fee Fund:					
Capital Outlay	-	-	32,074	639,462	-
Reserve for Fund Balance	-	-	-	-	15,000
Transportation Impact Fee Fund	-	-	32,074	639,462	15,000
313 Culture/Rec Impact Fee Fund:					
Capital Outlay	-	-	-	250,000	46,400
Reserve for Fund Balance	-	-	-	-	-
Total Culture/Rec Impact Fee Fund	-	-	-	250,000	46,400
340 Facility Construction Fund:					
Capital Outlay	-	-	28,601	2,521,399	-
Reserve for Fund Balance	-	-	-	-	-
Total Facility Construction Fund	-	-	28,601	2,521,399	-
401 Utility Revenue Fund:					
Personal Services	1,682,126	1,811,816	2,220,334	2,416,838	2,672,618
Operating Expenses	2,298,821	2,653,958	2,651,717	4,560,542	3,687,091
Capital Outlay	957,586	2,825,215	10,792,063	21,635,242	475,440
Grants & Aid	140,280	128,421	47,306	1,105,684	-
Transfer to Debt Service	427,952	205,657	187,886	191,539	343,654
Other Transfers Out	294,107	497,451	7,263,239	1,139,111	684,746
Reserve for Fund Balance	-	-	-	-	223,971
Total Utility Revenue Fund	5,800,872	8,122,518	23,162,545	31,048,956	8,087,520
402 Utilities Renewal & Replacement Fund:					
Operating Expenditure	-	-	50,449	35,610	-
Capital Outlay	-	-	-	594,090	60,000
Reserve for Fund Balance	-	-	-	-	281,000
Unassigned	-	-	-	955,097	-
Total Utilities R&R Fund	-	-	50,449	1,584,797	341,000
404 Alternate Water Fund					
Operating Expenditure	-	-	15,499	-	-
Capital Outlay	-	-	-	712,000	100,000
Reserve for Fund Balance	-	-	-	-	-
Total Alternate Water Fund	-	-	15,499	712,000	100,000

EXPENDITURE SUMMARY

(All funds in aggregate)

Continued

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Amended FY 23-24	Adopted FY 24-25
405 Water Connection Fee Fund					
Capital Outlay	-	-	-	998,495	270,000
Reserve for Fund Balance	-	-	-	75,000	-
Total Water Connection Fee Fund	-	-	-	1,073,495	270,000
406 Wastewater Connection Fee Fund:					
Capital Outlay	-	-	-	2,207,852	30,000
Reserve for Fund Balance	-	-	-	85,000	-
Total Wastewater Connection Fund	-	-	-	2,292,852	30,000
411 Stormwater SAD Fund:					
Personal Services	127,116	145,299	175,315	190,221	158,538
Operating Expenses	333,604	96,210	413,708	631,599	283,785
Capital Outlay	30,913	270,331	499,154	1,745,283	667,012
Transfer to Debt Service	219,649	144,649	-	362,887	144,650
Total Stormwater SAD Fund	711,282	656,489	1,088,177	2,929,990	1,253,985
GRAND TOTAL	20,917,189	34,545,670	50,296,903	71,409,311	43,370,195

**SUMMARY OF CHANGES BETWEEN
PROPOSED AND ADOPTED
(All Funds)
FY 2024/25**

	FY 2024/25 Proposed	FY 2024/25 Adopted	Change in Adopted vs. Proposed
Revenue by Sources			
Ad Valorem	\$ 8,724,966	\$ 8,574,181	\$ (150,785)
General Government Taxes	3,041,000	3,041,000	-
Permits, Fees, and Assessments	4,023,734	4,023,734	-
Intergovernmental	1,913,472	1,913,472	-
Charges for Services	10,817,434	10,818,214	780
Fines and Forfeitures	46,480	46,480	-
Miscellaneous Revenues	715,450	715,450	-
Other Sources	3,583,043	14,237,664	10,654,621
Total Revenue Increase/Decrease	\$ 32,865,579	\$ 43,370,195	\$ 10,504,616
Uses by Expenditure Type			
Personal Services	\$ 16,254,295	\$ 16,398,412	\$ 144,117
Operating Expenditures	8,507,997	8,527,666	19,669
Capital Outlay	4,385,826	5,276,588	890,762
Debt Service	663,197	663,197	-
Contributions	50,000	50,000	-
Other Uses	3,004,264	12,454,332	9,450,068
Total Uses Increase/Decrease	\$ 32,865,579	\$ 43,370,195	\$ 10,504,616

BUDGET SUMMARY

(All Funds)

Description	001 General Fund	103 Forfeiture Fund	111 Solid Waste Fund	112 CRA - 2014 Fund	113 Streetlighting Fund	114 Kentucky Ave SAD Fund	115 Tree Bank Fund
SOURCES							
Taxes	\$ 10,922,935	\$ -	\$ -	\$ 692,246	\$ -	\$ -	\$ -
Permits, Fees, & Assessments	1,890,083	-	569,314	-	14,506	57,826	5,000
Intergovernmental	1,612,500	-	-	300,972	-	-	-
Charges for Services	2,860,694	-	-	-	-	-	-
Fines & Forfeitures	46,480	-	-	-	-	-	-
Miscellaneous Revenues	563,180	-	3,000	-	70	-	1,200
Revenues	17,895,872	-	572,314	993,218	14,576	57,826	6,200
Interfund Transfers In	482,682	-	-	-	-	-	-
Use of Fund Balance	5,855,756	-	11,139	59,445	1,103	-	13,800
Use of Prior Earnings	-	-	-	-	-	-	-
Total Sources	\$ 24,234,310	\$ -	\$ 583,453	\$ 1,052,663	\$ 15,679	\$ 57,826	\$ 20,000
USES							
General Government	5,240,992	-	-	-	-	-	-
Public Safety	10,208,126	-	-	-	-	-	-
Physical Environment	-	-	535,170	973,003	14,229	-	20,000
Transportation	1,080,251	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Culture & Recreation	795,432	-	-	-	-	-	-
Debt Service	167,613	-	-	-	-	-	-
Appropriations	17,492,414	-	535,170	973,003	14,229	-	20,000
Interfund Transfers Out	6,741,896	-	48,283	79,660	1,450	57,826	-
Reserve for Fund Balance	-	-	-	-	-	-	-
Total Uses	\$ 24,234,310	\$ -	\$ 583,453	\$ 1,052,663	\$ 15,679	\$ 57,826	\$ 20,000

BUDGET SUMMARY

(All Funds)
Continued

Description	120	301	310	311	312	313	340
	Building Safety Fund	Capital Improvement Fund	Police Impact Fee Fund	Fire Impact Fee Fund	Transportation Impact Fee Fund	Culture/Rec Impact Fee Fund	Facility Construction Fund

SOURCES

Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permits, Fees, & Assessments	480,000	-	8,000	12,500	15,000	7,500	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Revenues	480,000	-	8,000	12,500	15,000	7,500	-
Interfund Transfers In	104,151	6,637,745	-	-	-	-	-
Use of Fund Balance	19,963	-	-	-	-	38,900	-
Use of Prior Earnings	-	-	-	-	-	-	-
Total Sources	\$ 604,114	\$ 6,637,745	\$ 8,000	\$ 12,500	\$ 15,000	\$ 46,400	\$ -

USES

General Government	-	84,030	-	-	-	-	-
Public Safety	604,114	1,382,826	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-
Transportation	-	746,189	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Culture & Recreation	-	124,700	-	-	-	46,400	-
Debt Service	-	-	-	-	-	-	-
Appropriations	604,114	2,337,745	-	-	-	46,400	-
Interfund Transfers Out	-	-	-	-	-	-	-
Reserve for Fund Balance	-	4,300,000	8,000	12,500	15,000	-	-
Total Uses	\$ 604,114	\$ 6,637,745	\$ 8,000	\$ 12,500	\$ 15,000	\$ 46,400	\$ -

BUDGET SUMMARY

(All Funds)
Continued

Description	401 Utilities Revenue Fund	402 Utilities Renewal & Replacement Fund	404 Alternate Water Fund	405 Water Connection Fee Fund	406 Wastewater Connection Fee Fund	411 Stormwater Enterprise Fund	Total
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SOURCES

Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,615,181
Permits, Fees, & Assessments	-	-	-	26,200	8,500	929,305	4,023,734
Intergovernmental	-	-	-	-	-	-	1,913,472
Charges for Services	7,957,520	-	-	-	-	-	10,818,214
Fines & Forfeitures	-	-	-	-	-	-	46,480
Miscellaneous Revenues	130,000	-	-	-	-	18,000	715,450
Revenues	8,087,520	-	-	26,200	8,500	947,305	29,132,531
Interfund Transfers In	-	341,000	-	-	-	-	7,565,578
Use of Fund Balance	-	-	-	-	-	-	6,000,106
Use of Prior Earnings	-	-	100,000	243,800	21,500	306,680	671,980
Total Sources	\$ 8,087,520	\$ 341,000	\$ 100,000	\$ 270,000	\$ 30,000	\$ 1,253,985	\$ 43,370,195

USES

General Government	-	-	-	-	-	-	5,325,022
Public Safety	-	-	-	-	-	-	12,195,066
Physical Environment	6,835,149	60,000	100,000	270,000	30,000	1,109,335	9,946,886
Transportation	-	-	-	-	-	-	1,826,440
Other Uses	-	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-	966,532
Debt Service	343,654	-	-	-	-	144,650	655,917
Appropriations	7,178,803	60,000	100,000	270,000	30,000	1,253,985	30,915,863
Interfund Transfers Out	684,746	-	-	-	-	-	7,613,861
Reserve for Fund Balance	223,971	281,000	-	-	-	-	4,840,471
Total Uses	\$ 8,087,520	\$ 341,000	\$ 100,000	\$ 270,000	\$ 30,000	\$ 1,253,985	\$ 43,370,195

PROJECTED FUND BALANCES
ALL FUNDS

Fund	FUND BALANCE PROJECTIONS			
	Projected Balance as of 09/2024	Projected Use of Fund Balance	Reserve for Fund Balance	Projected Balance as of 09/2025
General Fund				
001 - General Fund ⁽¹⁾	10,753,022	(5,855,756)	-	4,897,266
301 - Capital Improvement Fund	-	-	4,300,000	4,300,000
340 - Facility Construction Fund	7,941,270	-	-	7,941,270
Total General Fund	\$ 18,694,292	\$ (5,855,756)	\$ 4,300,000	\$ 17,138,536
Special Revenue Funds				
103 - Forfeiture Fund	31,860	-	-	31,860
111 - Solid Waste Fund	46,746	(11,139)	-	35,607
112 - CRA Special Revenue Fund	59,445	(59,445)	-	-
113 - Street Lighting SAD	2,360	(1,103)	-	1,257
114 - Kentucky Ave SAD Fund	-	-	-	-
115 - Tree Bank Fund	215,109	(13,800)	-	201,309
120 - Building Safety Fund	19,963	(19,963)	-	-
Total Special Revenue Funds	\$ 375,483	\$ (105,450)	\$ -	\$ 270,033
Impact Fee Funds				
310 - Police Impact Fees	159,472	-	8,000	167,472
311 - Fire Impact Fees	490,104	-	12,500	502,604
312 - Transportation Impact Fees	467,082	-	15,000	482,082
313 - Parks Impact Fees	378,745	(38,900)	-	339,845
Total Impact Fee Funds	\$ 1,495,403	\$ (38,900)	\$ 35,500	\$ 1,492,003
Utility Enterprise Funds				
401 - Utilities Revenue Fund ⁽²⁾	578,589	-	223,971	802,560
402 - Renewal & Replacement Fund	955,097	-	281,000	1,236,097
404 - Alternate Water Fund	623,350	(100,000)	-	523,350
405 - Water Connection Fees	1,834,800	(243,800)	-	1,591,000
406 - Wastewater Connection Fees	43,463	(21,500)	-	21,963
Total Utility Funds	\$ 4,035,299	\$ (365,300)	\$ 504,971	\$ 4,174,970
Stormwater Enterprise Fund				
411 - Stormwater Enterprise Fund ⁽³⁾	672,946	(306,680)	-	366,266
GRAND TOTAL	\$ 25,273,423	\$ (6,672,086)	\$ 4,840,471	\$ 23,441,808

⁽¹⁾ Per fund balance policy and based on the FY24 adopted budget, the minimum General Fund balance should be \$4,755,445, leaving \$5,997,577 available for other non-recurring outlay at the end of FY24.

⁽²⁾ Per fund balance policy and based on the FY24 adopted budget, the minimum fund balance within the Utilities Revenue Fund should be \$1,567,844, which is \$989,255 more than the projected FYE24 fund balance. The proposed FY25 budget reduces the deficit to \$752,759 by reserving \$236,496 for the fund balance at the end of FY25. The deficit will be further addressed as part of the next utility rate study.

⁽³⁾ Per fund balance policy and based on the FY24 adopted budget, the minimum fund balance within the Stormwater Enterprise Fund should be \$228,469, leaving \$444,477 available for other non-recurring outlay at the end of FY24.

DEBT SERVICE SCHEDULE SUMMARY

FISCAL YEAR 2024/25

	Issue Year	Maturity Year	Original Issue	Interest Rate	Debt Balance As Of 9/30/2024	Debt Service for FY 2025		
						Principal	Interest	Total
General Fund⁽¹⁾								
Lease Purchase - Pumper	FY 2020	FY 2027	\$ 615,663	2.143%	\$ 212,985	\$ 83,834	\$ 4,118	\$ 87,952
2014 CRA Fund								
SRF SW642030 ⁽²⁾	FY 2018	FY 2040	1,602,295	0.000%	1,274,498	79,650	-	79,650
Stormwater Enterprise Fund								
SRF SW642030 ⁽²⁾	FY 2018	FY 2040	2,909,618	0.000%	2,314,369	144,649	-	144,649
Utilities Enterprise Fund								
SRF SW642030 ⁽²⁾	FY 2018	FY 2040	1,956,779	0.000%	1,556,462	97,285	-	97,285
SRF DW642000 ⁽³⁾	FY 2016	FY 2050	2,006,850	1.140%	1,474,368	50,117	16,690	66,807
SRF DW642040	FY 2020	FY 2032	270,536	1.070%	184,577	25,532	1,907	27,438
SRF DW642041 ⁽⁴⁾	FY 2022	FY 2025	14,000,898	0.000%	TBD	-	-	-
SRF DW642050 ⁽⁴⁾	FY 2020	FY 2025	6,084,684	0.000%	5,932,567	152,117	-	152,117
Utilities Enterprise Fund Totals			24,319,747		9,147,974	325,051	18,597	343,647
Grand Totals			\$ 29,447,323		\$ 12,949,827	\$ 633,184	\$ 22,714	\$ 655,898

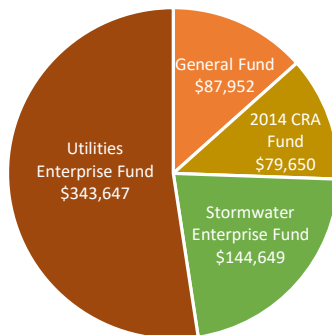
- (1) Debt service for General Fund excludes capital lease for pool vehicle and motorcycle.
- (2) Loan SW642030 is split between three funds: 30.25% Utilities Enterprise, 44.98% Stormwater Enterprise, and 24.77% CRA.
- (3) Interest rate is weighted as there are (4) different rates applicable to DW642000.
- (4) Associated project in progress. Principal amounts and amortization schedule will be available at completion of the project.

The Purpose of Debt in Supporting Strategic Goals and Economic Growth

Debt Issue	Strategic Plan Goal Supported	Purpose of Debt
Lease Purchase - Pumper	Provide efficient and effective public services	To purchase a pumper truck to support growing operations within the Fire Department
SRF SW642030	Maintain City assets and financial stability of the City	To construct a Wastewater Treatment Facility located along Holly Avenue
SRF DW642000	Manage growth to maintain and enhance the livability and identity of the City	To improve drinking water throughout Orange City
SRF DW642040	Manage growth to maintain and enhance the livability and identity of the City	To improve drinking water throughout Orange City
SRF DW642041	Manage growth to maintain and enhance the livability and identity of the City	To improve drinking water throughout Orange City
SRF DW642050	Manage growth to maintain and enhance the livability and identity of the City	To improve drinking water throughout Orange City

FY 2025 DEBT SERVICE REPAYMENT BY FUND

General Fund	\$ 87,952
2014 CRA Fund	\$ 79,650
Stormwater Enterprise Fund	\$ 144,649
Utilities Enterprise Fund	\$ 343,647



The City of Orange City does not currently have a bond rating.

DEBT SERVICE SCHEDULE - GENERAL FUND

FISCAL YEAR 2024/25

2019 BANCORP PUMPER - U.S. BANCORP GOVERNMENT LEASING AND FINANCING

PERIOD ENDING	PRINCIPAL	INTEREST	DEBT SERVICE PAYMENT	DEBT BALANCE
FY 2025	\$ 83,834	\$ 4,118	\$ 87,952	\$ 129,150
FY 2026	\$ 85,641	\$ 2,311	\$ 87,952	\$ 43,510
FY 2027	\$ 43,510	\$ 466	\$ 43,976	\$ -
	\$ 212,985	\$ 6,895	\$ 219,880	

DEBT SERVICE SCHEDULE - CRA, UTILITIES ENTERPRISE, AND STORMWATER ENTERPRISE FUNDS ⁽¹⁾

FISCAL YEAR 2024/25

LOAN SW642030 Program 1611 of SFY 2017-2018 GAA

PERIOD ENDING	PRINCIPAL	INTEREST	DEBT SERVICE PAYMENT	DEBT BALANCE
FY 2025	\$ 321,583	\$ -	\$ 321,583	\$ 4,823,747
FY 2026	\$ 321,583	\$ -	\$ 321,583	\$ 4,502,164
FY 2027	\$ 321,583	\$ -	\$ 321,583	\$ 4,180,581
FY 2028	\$ 321,583	\$ -	\$ 321,583	\$ 3,858,998
FY 2029	\$ 321,583	\$ -	\$ 321,583	\$ 3,537,415
FY 2030	\$ 321,583	\$ -	\$ 321,583	\$ 3,215,832
FY 2031	\$ 321,583	\$ -	\$ 321,583	\$ 2,894,249
FY 2032	\$ 321,583	\$ -	\$ 321,583	\$ 2,572,666
FY 2033	\$ 321,583	\$ -	\$ 321,583	\$ 2,251,082
FY 2034	\$ 321,583	\$ -	\$ 321,583	\$ 1,929,499
FY 2035	\$ 321,583	\$ -	\$ 321,583	\$ 1,607,916
FY 2036	\$ 321,583	\$ -	\$ 321,583	\$ 1,286,333
FY 2037	\$ 321,583	\$ -	\$ 321,583	\$ 964,750
FY 2038	\$ 321,583	\$ -	\$ 321,583	\$ 643,167
FY 2039	\$ 321,583	\$ -	\$ 321,583	\$ 321,583
FY 2040	\$ 321,583	\$ -	\$ 321,583	\$ -
	\$ 5,145,329	\$ -	\$ 5,145,329	

⁽¹⁾ Loan SW642030 has the following split between three (3) funds: 30.25% Utilities Enterprise, 44.98% Stormwater Enterprise, and 24.77% CRA.

DEBT SERVICE SCHEDULE - UTILITIES ENTERPRISE FUND

FISCAL YEAR 2024/25

LOAN DW642000 Program FS984522-160

PERIOD ENDING	PRINCIPAL	INTEREST	DEBT SERVICE PAYMENT	DEBT BALANCE
FY 2025	\$ 50,117	\$ 16,690	\$ 66,807	\$ 1,424,251
FY 2026	\$ 50,691	\$ 16,116	\$ 66,807	\$ 1,373,560
FY 2027	\$ 51,271	\$ 15,536	\$ 66,807	\$ 1,322,289
FY 2028	\$ 51,858	\$ 14,949	\$ 66,807	\$ 1,270,431
FY 2029	\$ 52,451	\$ 14,356	\$ 66,807	\$ 1,217,979
FY 2030	\$ 53,052	\$ 13,755	\$ 66,807	\$ 1,164,928
FY 2031	\$ 53,659	\$ 13,148	\$ 66,807	\$ 1,111,268
FY 2032	\$ 54,273	\$ 12,534	\$ 66,807	\$ 1,056,995
FY 2033	\$ 54,895	\$ 11,912	\$ 66,807	\$ 1,002,100
FY 2034	\$ 55,523	\$ 11,284	\$ 66,807	\$ 946,577
FY 2035	\$ 56,159	\$ 10,648	\$ 66,807	\$ 890,419
FY 2036	\$ 56,802	\$ 10,005	\$ 66,807	\$ 833,617
FY 2037	\$ 57,452	\$ 9,355	\$ 66,807	\$ 776,165
FY 2038	\$ 58,110	\$ 8,697	\$ 66,807	\$ 718,055
FY 2039	\$ 58,775	\$ 8,032	\$ 66,807	\$ 659,280
FY 2040	\$ 59,448	\$ 7,359	\$ 66,807	\$ 599,832
FY 2041	\$ 60,129	\$ 6,678	\$ 66,807	\$ 539,704
FY 2042	\$ 60,817	\$ 5,990	\$ 66,807	\$ 478,887
FY 2043	\$ 61,514	\$ 5,293	\$ 66,807	\$ 417,373
FY 2044	\$ 62,218	\$ 4,589	\$ 66,807	\$ 355,155
FY 2045	\$ 62,930	\$ 3,877	\$ 66,807	\$ 292,225
FY 2046	\$ 63,651	\$ 3,156	\$ 66,807	\$ 228,574
FY 2047	\$ 64,380	\$ 2,427	\$ 66,807	\$ 164,194
FY 2048	\$ 65,117	\$ 1,690	\$ 66,807	\$ 99,076
FY 2049	\$ 65,863	\$ 944	\$ 66,807	\$ 33,213
FY 2050	\$ 33,213	\$ 190	\$ 33,403	\$ -
\$	1,474,368	\$ 229,210	\$ 1,703,578	

LOAN DW642040 Program FS98452221-0

PERIOD ENDING	PRINCIPAL	INTEREST	DEBT SERVICE PAYMENT	DEBT BALANCE
FY 2025	\$ 25,532	\$ 1,907	\$ 27,438	\$ 159,045
FY 2026	\$ 25,805	\$ 1,633	\$ 27,438	\$ 133,240
FY 2027	\$ 26,082	\$ 1,356	\$ 27,438	\$ 107,158
FY 2028	\$ 26,362	\$ 1,076	\$ 27,438	\$ 80,795
FY 2029	\$ 26,645	\$ 793	\$ 27,438	\$ 54,151
FY 2030	\$ 26,931	\$ 508	\$ 27,438	\$ 27,220
FY 2031	\$ 27,220	\$ 219	\$ 27,438	\$ -
\$	184,577	\$ 7,492	\$ 192,069	

DEBT SERVICE SCHEDULE - UTILITIES ENTERPRISE FUND

FISCAL YEAR 2024/25

LOAN DW642050 ⁽¹⁾

PERIOD ENDING	PRINCIPAL	SERVICE FEE & INTEREST	DEBT SERVICE PAYMENT	DEBT BALANCE
FY 2025	\$ 32,809	\$ 119,308	\$ 152,117	\$ 5,932,567
FY 2026	\$ 304,234	\$ -	\$ 304,234	\$ 5,628,333
FY 2027	\$ 304,234	\$ -	\$ 304,234	\$ 5,324,099
FY 2028	\$ 304,234	\$ -	\$ 304,234	\$ 5,019,864
FY 2029	\$ 304,234	\$ -	\$ 304,234	\$ 4,715,630
FY 2030	\$ 304,234	\$ -	\$ 304,234	\$ 4,411,396
FY 2031	\$ 304,234	\$ -	\$ 304,234	\$ 4,107,162
FY 2032	\$ 304,234	\$ -	\$ 304,234	\$ 3,802,928
FY 2033	\$ 304,234	\$ -	\$ 304,234	\$ 3,498,693
FY 2034	\$ 304,234	\$ -	\$ 304,234	\$ 3,194,459
FY 2035	\$ 304,234	\$ -	\$ 304,234	\$ 2,890,225
FY 2036	\$ 304,234	\$ -	\$ 304,234	\$ 2,585,991
FY 2037	\$ 304,234	\$ -	\$ 304,234	\$ 2,281,757
FY 2038	\$ 304,234	\$ -	\$ 304,234	\$ 1,977,522
FY 2039	\$ 304,234	\$ -	\$ 304,234	\$ 1,673,288
FY 2040	\$ 304,234	\$ -	\$ 304,234	\$ 1,369,054
FY 2041	\$ 304,234	\$ -	\$ 304,234	\$ 1,064,820
FY 2042	\$ 304,234	\$ -	\$ 304,234	\$ 760,585
FY 2043	\$ 304,234	\$ -	\$ 304,234	\$ 456,351
FY 2044	\$ 304,234	\$ -	\$ 304,234	\$ 152,117
FY 2045	\$ 152,117	\$ -	\$ 152,117	\$ -
	\$ 5,965,376	\$ 119,308	\$ 6,084,684	

LOAN LS642090 ⁽¹⁾ Program 4L-02D68122-0

PERIOD ENDING	PRINCIPAL	SERVICE FEE & INTEREST	DEBT SERVICE PAYMENT	DEBT BALANCE
FY 2026	\$ 2,275	\$ 7,000	\$ 9,275	\$ 176,225
FY 2027	\$ 18,550	\$ -	\$ 18,550	\$ 157,675
FY 2028	\$ 18,550	\$ -	\$ 18,550	\$ 139,125
FY 2029	\$ 18,550	\$ -	\$ 18,550	\$ 120,575
FY 2030	\$ 18,550	\$ -	\$ 18,550	\$ 102,025
FY 2031	\$ 18,550	\$ -	\$ 18,550	\$ 83,475
FY 2032	\$ 18,550	\$ -	\$ 18,550	\$ 64,925
FY 2033	\$ 18,550	\$ -	\$ 18,550	\$ 46,375
FY 2034	\$ 18,550	\$ -	\$ 18,550	\$ 27,825
FY 2035	\$ 18,550	\$ -	\$ 18,550	\$ 9,275
FY 2036	\$ 9,275	\$ -	\$ 9,275	\$ -
	\$ 178,500	\$ 7,000	\$ 185,500	

(1) Loans DW642050 and LS642090 debt schedules are estimated

(2) Loan DW642041 does not have a debt schedule as of budget adoption

FULL TIME EQUIVALENT HISTORICAL STAFFING SUMMARY

(All Funds)

	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>	<u>Change</u>	<u>FY 24/25</u>
GENERAL FUND						
City Council	7.00	7.00	7.00	7.00	-	7.00
Administration ⁽¹⁾	6.00	6.00	7.00	7.00	1.00	8.00
City Clerk	3.00	3.00	3.00	3.00	-	3.00
Finance ⁽²⁾	4.50	4.50	4.50	4.50	1.00	5.50
Planning & Zoning ⁽³⁾	4.92	4.92	4.10	4.03	(0.40)	3.63
Fleet & Facilities ⁽⁴⁾	-	-	-	5.55	0.33	5.88
Police ⁽⁵⁾	31.00	31.00	32.00	33.00	1.00	34.00
Fire ⁽⁶⁾	25.25	25.25	25.25	26.00	1.00	27.00
Streets & Sidewalks ⁽⁴⁾	12.00	12.25	11.75	7.20	0.34	7.54
Parks & Recreation ⁽⁴⁾⁽⁷⁾	5.00	5.00	5.00	5.00	1.33	6.33
TOTAL GENERAL FUND	<u>98.67</u>	<u>98.92</u>	<u>99.60</u>	<u>102.28</u>	<u>5.60</u>	<u>107.88</u>
UTILITIES ENTERPRISE FUND						
Water Utility	19.50	22.25	22.75	20.75	-	20.75
Wastewater Utility ⁽⁸⁾	2.00	3.00	3.00	3.00	1.00	4.00
Utility Billing & Analytics	-	-	-	3.00	-	3.00
TOTAL ENTERPRISE FUND	<u>21.50</u>	<u>25.25</u>	<u>25.75</u>	<u>26.75</u>	<u>1.00</u>	<u>27.75</u>
OTHER FUNDS						
CRA Fund	0.08	0.08	0.08	0.15	-	0.15
Building Safety Fund ⁽³⁾	-	-	0.82	0.82	0.40	1.22
Stormwater Fund	2.00	2.00	2.00	2.00	-	2.00
TOTAL OTHER FUNDS	<u>2.08</u>	<u>2.08</u>	<u>2.90</u>	<u>2.97</u>	<u>0.40</u>	<u>3.37</u>
TOTAL ALL FUNDS	<u><u>122.25</u></u>	<u><u>126.25</u></u>	<u><u>128.25</u></u>	<u><u>132.00</u></u>	<u><u>7.00</u></u>	<u><u>139.00</u></u>

(1) Includes one (1) new Human Resources Generalist position.

(2) Includes one (1) new Senior Procurement Analyst position.

(3) Reflects a change in allocation between Planning and Zoning and the Building Safety Fund.

(4) Includes one new Executive Assistant Position. Funding is split 33% Fleet & Facilities, 34% Streets & Sidewalks, and 33% Parks & Recreation.

(5) Includes (1) new Police Officer position.

(6) Includes (1) new Executive Assistant position. Excludes Debarry Fire Services.

(7) Includes one (1) new Parks Maintenance Specialist position.

(8) Includes one (1) new Lift Station Mechanic position.

FTE ALLOCATIONS BY POSITION

FISCAL YEAR 2024/25

PROGRAM	JOB TITLE	001 GENERAL FUND	001 CITY OF DEBARY	112 CRA	120 BUILDING SAFETY	401 UTILITIES REVENUE	411 STORMWATER ENTERPRISE	TOTAL FTE
5110 CITY COUNCIL		7.00						7.00
	MAYOR	1.00						1.00
	COUNCIL MEMBER	6.00						6.00
5120 ADMINISTRATION		8.00						8.00
	CITY MANAGER	1.00						1.00
	ASSISTANT CITY MANAGER	1.00						1.00
	HUMAN RESOURCES & RISK MGMT ADMINISTRATOR	1.00						1.00
	INFORMATION TECHNOLOGY ADMINISTRATOR	1.00						1.00
	PUBLIC INFORMATION OFFICER	1.00						1.00
	INFORMATION TECHNOLOGY SUPPORT SPECIALIST	1.00						1.00
	ADMINISTRATIVE ASSISTANT TO CITY MANAGER	1.00						1.00
	HUMAN RESOURCES GENERALIST ⁽¹⁾	1.00						1.00
5125 CITY CLERK		3.00						3.00
	CITY CLERK	1.00						1.00
	DEPUTY CITY CLERK	1.00						1.00
	EXECUTIVE ASSISTANT	1.00						1.00
5130 FINANCE		5.75				1.25		7.00
	FINANCE DIRECTOR	0.50				0.50		1.00
	DEPUTY FINANCE DIRECTOR	0.50				0.50		1.00
	PURCHASING & CONTRACTS ADMINISTRATOR	0.75				0.25		1.00
	BUDGET & GRANTS ANALYST	1.00						1.00
	FINANCIAL SPECIALIST	2.00						2.00
	SENIOR PROCUREMENT ANALYST ⁽¹⁾	1.00						1.00
5150 PLANNING & ZONING		3.63		0.15	1.22			5.00
	DEVELOPMENT SERVICES DIRECTOR	0.43		0.15	0.42			1.00
	DEPUTY DEVELOPMENT SERVICES DIRECTOR	0.60			0.40			1.00
	SENIOR PLANNER	1.00						1.00
	PLANNER	0.80			0.20			1.00
	PLANNING TECHNICIAN	0.80			0.20			1.00
5195 FLEET & FACILITIES		1.00						1.00
	CHIEF MECHANIC	1.00						1.00
5210 POLICE DEPARTMENT		34.00						34.00
	POLICE CHIEF	1.00						1.00
	DEPUTY POLICE CHIEF	1.00						1.00
	POLICE CAPTAIN (OPERATIONS)	1.00						1.00
	POLICE CAPTAIN (INVESTIGATION)	1.00						1.00
	SERGEANT	4.00						4.00
	SERGEANT (DETECTIVE)	1.00						1.00
	POLICE OFFICER ⁽²⁾	15.00						15.00
	POLICE OFFICER (DETECTIVE)	2.00						2.00
	POLICE OFFICER (CODE ENFORCEMENT)	1.00						1.00
	POLICE OFFICER (SCHOOL RESOURCE OFFICER) ⁽⁴⁾	2.00						2.00
	ANIMAL CONTROL OFFICER	1.00						1.00
	COMMUNITY SERVICE AIDE	1.00						1.00
	RECORDS COORDINATOR	1.00						1.00
	EXECUTIVE ASSISTANT	1.00						1.00
	PROPERTY & EVIDENCE CUSTODIAN ⁽²⁾	1.00						1.00
5220 FIRE DEPARTMENT		27.00						27.00
	FIRE CHIEF	1.00						1.00
	DEPUTY FIRE CHIEF	1.00						1.00
	BATTALION CHIEF	2.00						2.00
	FIRE MARSHAL (FIRE CAPTAIN)	1.00						1.00
	FIRE LIEUTENANT	6.00						6.00
	FIREFIGHTER	11.00						11.00
	FIRE SAFETY INSPECTOR	1.00						1.00
	EXECUTIVE ASSISTANT ⁽⁴⁾	2.00						2.00
	FIRE CAPTAIN (TRAINING)	1.00						1.00
	BATTALION CHIEF	1.00						1.00
5225 DEBARY FIRE			12.00					12.00
	FIRE LIEUTENANT		3.00					3.00
	FIREFIGHTER		8.00					8.00
	FIRE SAFETY INSPECTOR		1.00					1.00

FTE ALLOCATIONS BY POSITION
FISCAL YEAR 2024/25

PROGRAM	JOB TITLE	001	001		120	401	411	TOTAL FTE
		GENERAL FUND	CITY OF DEBARY	112 CRA	BUILDING SAFETY	UTILITIES REVENUE	STORMWATER ENTERPRISE	
5330 WATER UTILITY		0.25				17.75		18.00
	UTILITIES SERVICES DIRECTOR					1.00		1.00
	WATER PLANT MANAGER					1.00		1.00
	DISTRIBUTION & COLLECTION MANAGER					1.00		1.00
	METER MECHANIC CREW CHIEF					1.00		1.00
	UTILITIES CREW CHIEF					1.00		1.00
	GIS ANALYST					1.00		1.00
	WATER PLANT OPERATOR					2.00		2.00
	ELECTRICAL/SCADA MAINTENANCE COORDINATOR					1.00		1.00
	CROSS-CONNECTION TECHNICIAN					1.00		1.00
	UTILITY INSPECTOR	0.25				1.75		2.00
	FINANCIAL SPECIALIST (PUBLIC WORKS)					1.00		1.00
	EXECUTIVE ASSISTANT (PUBLIC WORKS)					1.00		1.00
	UTILITY FIELD SPECIALIST ⁽³⁾					3.00		3.00
	UTILITY LOCATOR ⁽³⁾					1.00		1.00
5350 WASTEWATER UTILITY						4.00		4.00
	LIFT STATION MECHANIC ⁽⁴⁾					2.00		2.00
	UTILITY FIELD SPECIALIST					1.00		1.00
	LIFT STATION CREW CHIEF					1.00		1.00
5360 UTILITY BILLING						3.00		3.00
	UTILITIES BILLING SUPERVISOR					1.00		1.00
	CUSTOMER SERVICE SPECIALIST					2.00		2.00
5380 STORMWATER							2.00	2.00
	STORMWATER FIELD SPECIALIST						1.00	1.00
	STORMWATER COMPLIANCE INSPECTOR						1.00	1.00
5410 STREETS & SIDEWALKS		12.25				1.75		14.00
	PUBLIC SERVICES DIRECTOR	0.50				0.50		1.00
	ENGINEERING SERVICES DIRECTOR	0.50				0.50		1.00
	CONSTRUCTION ENGINEER	0.50				0.50		1.00
	PUBLIC WORKS & STORMWATER ADMINISTRATOR	1.00						1.00
	PUBLIC WORKS CREW CHIEF	2.00						2.00
	CONSTRUCTION PROJECT COORDINATOR	0.75				0.25		1.00
	EQUIPMENT OPERATOR	1.00						1.00
	PUBLIC WORKS MAINTENANCE SPECIALIST	5.00						5.00
	EXECUTIVE ASSISTANT ⁽¹⁾	1.00						1.00
5720 PARKS MAINTENANCE		6.00						6.00
	PARKS & FACILITIES MANAGER	1.00						1.00
	PARKS CREW CHIEF	1.00						1.00
	PARKS MAINTENANCE SPECIALIST ⁽¹⁾	4.00						4.00
Grand Total		107.88	12.00	0.15	1.22	27.75	2.00	151.00

⁽¹⁾ New position for FY 2024/25 funded 9 months beginning on 01/01/2025.

⁽²⁾ One (1) Police Officer Position is reclassified to one (1) Property & Evidence Custodian Position.

⁽³⁾ One (1) Utility Field Specialist is reclassified to one (1) Utility Locator Position.

⁽⁴⁾ One (1) new position for FY 2024/25.

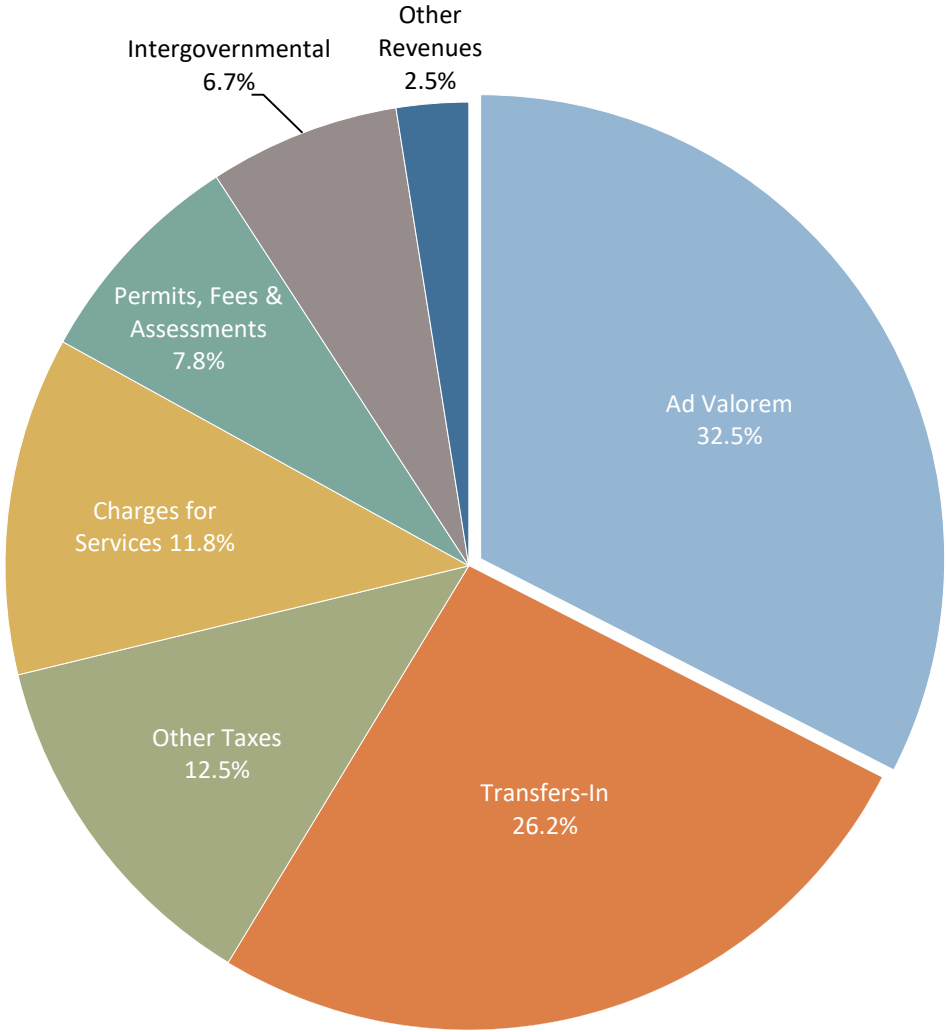
GENERAL FUND



GENERAL FUND SOURCES

Revenue by Type

Revenue Type	Amount
Ad Valorem	\$ 7,881,935
Other Taxes	3,041,000
Fees & Assessments	1,890,083
Intergovernmental	1,612,500
Charges for Services	2,860,694
Other Revenues	609,660
Transfers-In	6,338,438
Total Sources	24,234,310



GENERAL FUND REVENUE

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
General Government Taxes				
311000 - Ad Valorem Taxes (6.8691 Mills)*	6,427,319	7,103,255	7,287,967	7,881,935
312410 - 1st Local Option Fuel Tax (1-6)	126,047	133,307	132,000	147,500
312420 - 2nd Local Option Fuel Tax (1-5)	90,816	96,392	94,000	106,000
314100 - Electric Utility Tax	1,605,526	1,804,105	1,710,000	1,860,000
314400 - Gas Utility Tax	73,740	81,303	75,000	90,500
315100 - Communication Services Tax	425,617	471,175	468,000	480,000
316000 - Local Business Tax	166,534	124,658	160,000	142,000
319200 - Pari-Mutual Tax	193,538	210,247	206,800	215,000
General Government Taxes Total	9,109,137	10,024,442	10,133,767	10,922,935
Permits, Fees, and Assessments				
322000 - Building Permits**	1,153,798	-	-	-
323100 - Electric Franchise	1,250,602	1,495,559	1,350,000	1,480,000
323400 - Gas Franchise	17,149	33,368	16,800	27,000
323700 - Garbage Franchise (Commercial)	161,273	148,506	158,000	158,000
323702 - Garbage Franchise (Residential)	45,743	45,743	50,701	48,283
323705 - Garbage Franchise (Non-Exclusive)	2,500	3,000	2,000	2,500
329100 - Fire Inspection Fees	70,440	53,909	65,000	84,000
329103 - Planner Re-inspection Fees	1,610	525	500	1,800
329200 - Stormwater Review Fees	2,953	2,655	2,000	2,800
329500 - Planning Review Fees	14,891	12,876	6,000	9,000
329505 - Development Review Fees	22,647	31,575	20,000	10,000
329510 - Fire Plan Review Fees	75,930	24,802	30,000	27,000
329515 - Sign Renewal Fees	33,733	28,150	31,000	30,000
329520 - Tree Removal Fees	2,730	3,605	2,000	2,200
329525 - Right of Way Use Fees	2,565	7,320	1,500	2,500
329590 - Tree Bank Revenue	69,276	-	-	-
329591 - Sidewalk CAIC Payment	9,805	13,387	5,000	5,000
Permits, Fees, and Assessments Total	2,937,644	1,904,980	1,740,501	1,890,083
Intergovernmental				
331100 - Federal Grant - General Government	6,178,030	-	-	-
331200 - Federal Grant - Public Safety	47,140	5,661	14,024	-
331490 - Federal Grant - Transportation	-	60,000	1,346,936	-
331500 - Federal Grant - FEMA	480	542,041	11,760	-
331700 - Federal Grant - Culture/Recreation	-	119,582	69,703	-
334200 - State Grant - Public Safety	2,060	-	-	-
334500 - State Grant - FEMA	-	8,656	-	-

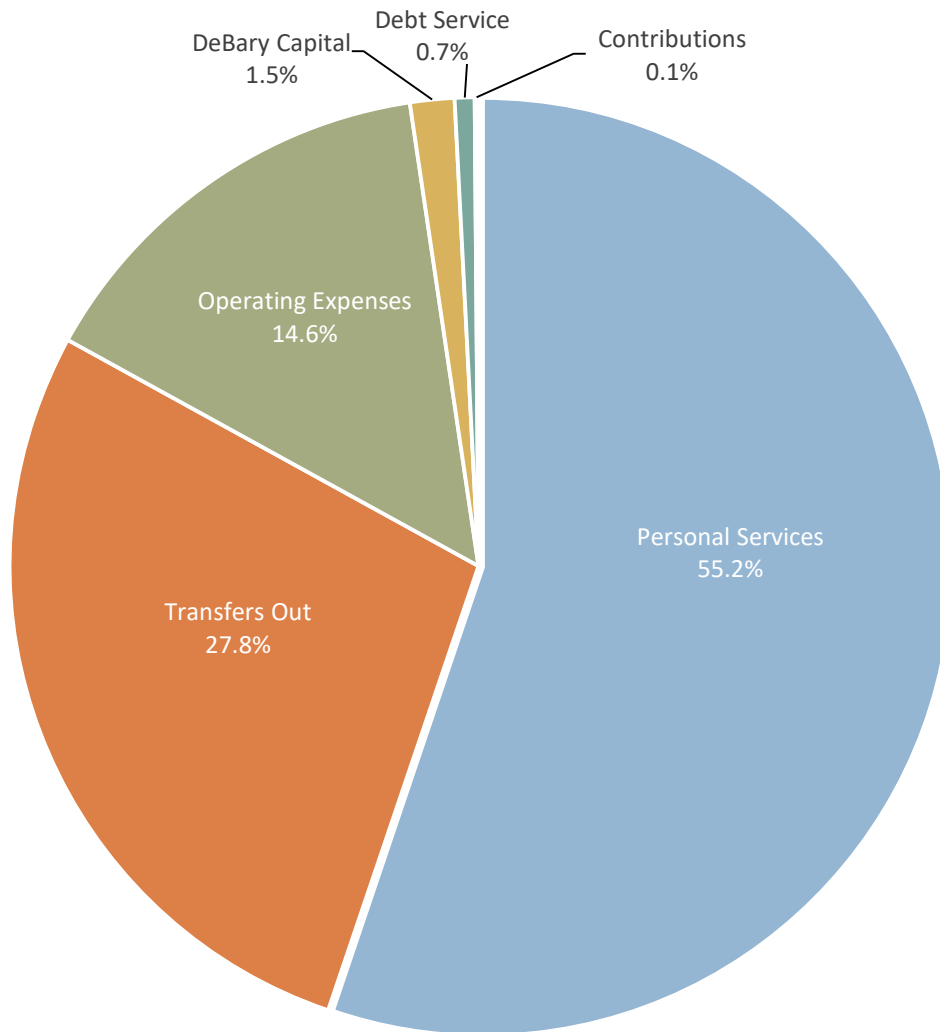
ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
335125 - State Revenue Sharing	566,123	622,015	540,000	597,000
335127 - State Revenue Sharing - SFRF	-	8,688	-	-
335140 - Mobile Home License Tax	32,978	33,184	32,500	32,500
335150 - Alcoholic Beverage License Tax	16,006	16,737	16,000	17,100
335180 - State Sales Tax	872,029	940,878	920,000	944,900
335210 - Firefighter Supplemental Comp	11,371	8,840	11,000	9,000
335450 - Gasoline Rebate	12,947	12,267	9,000	12,000
338200 - County Occupational License	11,372	12,601	1,112	-
Intergovernmental Total	7,750,536	2,391,150	2,972,035	1,612,500
Charges for Services				
341910 - Lien Searches	7,245	4,350	4,000	4,000
342110 - Special Detail Revenue	15,360	16,350	5,000	14,600
343100 - Electric Service - Park Rentals	800	820	-	800
347400 - Special Events	9,290	10,625	5,000	5,800
349010 - Contractual Revenue	93,998	93,665	70,000	38,800
349015 - Contract - DeBary Fire Services	2,036,683	2,079,835	2,190,276	2,677,428
349016 - Contract - DeBary Animal Control	81,890	63,046	63,987	65,266
349017 - Contract Revenue - Volusia County Scl	-	8,280	42,343	54,000
Charges for Services Total	2,245,266	2,276,972	2,380,606	2,860,694
Fines and Forfeitures				
351100 - Court Fines	20,047	24,541	18,000	22,000
351300 - Police Education	5,949	3,252	1,500	3,200
351400 - Police Compliance	280	320	250	280
351900 - Investigation Costs	20,871	19,872	15,000	19,000
354000 - Parking Citations	2,010	3,520	2,000	2,000
354005 - Code Violation Fines	18,350	66,450	-	-
Fines and Forfeitures Total	67,506	117,955	36,750	46,480
Miscellaneous Revenues				
361100 - Interest Earnings	86,013	902,223	775,803	500,000
362000 - Rental of City Property	11,677	14,835	8,500	12,000
364000 - Surplus Sales	18,638	31,959	92,110	15,000
364005 - Insurance Proceeds	66,324	110,612	50,700	-
365000 - Recycled Solid Waste	1,659	-	-	-
366000 - Donations	371	5,612	6,000	5,000
366001 - Private Source Grant	-	15,000	-	-
366005 - Mayor's Fitness Challenge	3,225	3,800	3,000	3,000
367005 - Animal Control License	260	185	-	180
369900 - Other Miscellaneous Revenues	21,010	27,991	18,000	20,000
369905 - PCard Rebate	11,876	8,437	8,000	8,000
369907 - Enterprise Fleet Rebate	58,101	28,244	-	-
Miscellaneous Revenues Total	279,155	1,148,897	962,113	563,180

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Other Sources				
381102 - Transfer In - Impact Fee Fund	51,721	-	-	-
381112 - Transfer In - CRA Fund	-	-	79,660	79,660
381113 - Transfer In - Street Lighting Fund	-	1,067	1,262	1,450
381114 - Transfer In - Kentucky Ave SAD	-	231,920	60,000	57,826
382000 - Transfer In - Utility Enterprise Fund	305,589	317,813	330,526	343,746
384098 - Debt Proceeds - Series 2019	-	259,503	-	-
389100 - Prior Year Cash Carryforward	-	-	1,743,587	-
389900 - Use of Fund Balance	-	-	-	5,855,756
Other Sources Total	357,310	810,303	2,215,035	6,338,438
REVENUE TOTAL	22,746,553	18,674,699	20,440,807	24,234,310

GENERAL FUND USES

Appropriations by Function

Expenditure Type	Amount
Personal Services	\$ 13,375,300
Operating Expenses	3,550,114
DeBary Capital	369,387
Debt Service	167,613
Contributions	30,000
Transfers Out	6,741,896
Total Uses	24,234,310



PERFORMANCE PROFILE

CITY COUNCIL

MISSION STATEMENT

The mission of the Orange City Council is to faithfully serve the residents and businesses of the City of Orange City by cultivating the City’s overall quality of life, to provide policy guidance and direction to the City Manager through guided legislative actions, and to uphold the highest ethical standards and values of the City.

PROGRAM DESCRIPTION

The City of Orange City government is organized under the principles of the council-manager form of government. The Council is directly responsible for appointing a City Attorney, City Clerk, City Manager, as well as appointing City representatives to various statutory, regional, and local advisory boards. In addition, the Council establishes policy for operations of the City government, approves the annual budget, sets the tax rates for the City, as well as setting all special taxing districts under the City’s control.

DEPARTMENT OBJECTIVES AND GOALS

1. Establish policies in compliance with federal and state requirements, and development decisions consistent with Orange City’s Comprehensive Plan.
2. Respond to issues and needs of Orange City citizens and businesses.
3. Professionally represent the City before State, County, and other governmental units in an effort to protect the interests of the City of Orange City.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
# of City Council Meetings	27	28	27	23	28
Goal-Setting Workshop	02/28/21	N/A	01/07/23	02/10/24	02/08/25
# of Ordinances Adopted	13	14	15	12	10
# of Resolutions Adopted	45	50	50	45	40
Mayor’s Fitness Challenge Participants	0	85	90	46	100
Sponsorships & Contributions	\$7,500	\$18,688	\$33,273	\$9,000	\$30,000

BUDGET TRENDS

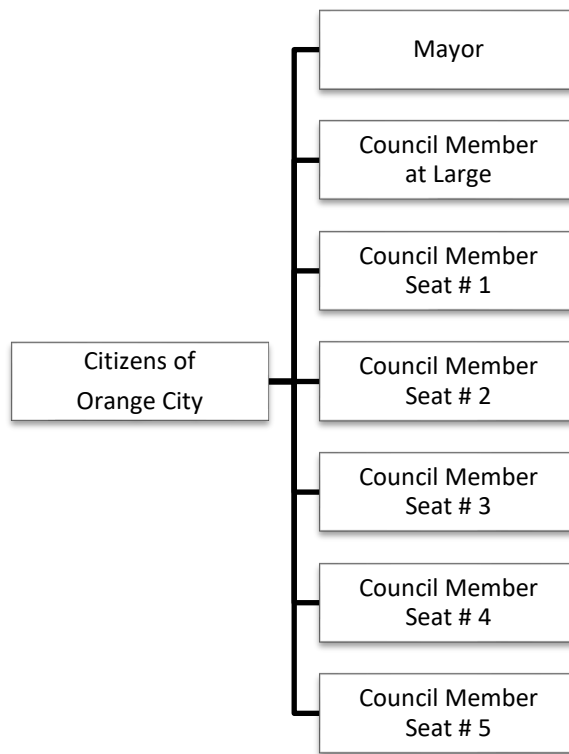
	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Amended	FY 2024/25 ⁽¹⁾ Adopted
Total Personal Services	125,172	130,640	135,111	144,958	167,230
Total Operating Expenses	18,262	48,776	51,359	74,070	81,196
Contributions	15,000	33,688	33,273	45,000	30,000
Total Budget	\$158,434	\$213,104	\$219,743	\$264,028	\$278,426
City Population	12,436	13,483	13,898	14,313	14,866
# of City Employees (FTE)	7	7	7	7	7
Operating Cost per Resident	\$12.74	\$15.81	\$15.81	\$18.45	\$18.73

⁽¹⁾ Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Mayor	1	1	1	1	1
Council Member At-Large	1	1	1	1	1
Council Member Seat #1	1	1	1	1	1
Council Member Seat #2	1	1	1	1	1
Council Member Seat #3	1	1	1	1	1
Council Member Seat #4	1	1	1	1	1
Council Member Seat #5	1	1	1	1	1
Total FTE	7	7	7	7	7

ORGANIZATIONAL CHART



5110 - CITY COUNCIL

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5110-1100 - Executive Salaries	83,892	87,371	90,295	100,266
5110-2100 - FICA Taxes	6,654	6,683	6,908	7,670
5110-2200 - Retirement Contributions	39,738	40,713	47,337	58,836
5110-2400 - Workers' Compensation	356	344	418	458
Personal Services Total	130,640	135,111	144,958	167,230
Operating Expenditure				
5110-3103 - Other Professional Services	16,285	4,531	-	-
5110-4000 - Travel & Per Diem	7,457	14,938	17,390	17,390
5110-4101 - Cellular Service	7,302	8,132	7,300	7,760
5110-4102 - Communication Equipment	43	929	-	-
5110-4200 - Freight & Postage	23	34	-	-
5110-4700 - Printing & Binding	40	65	175	175
5110-4900 - Other Current Charges	245	289	1,500	2,000
5110-4901 - Special Events	3,035	4,569	11,350	7,950
5110-4911 - Mayor's Fitness Challenge	3,469	2,709	4,000	4,000
5110-5100 - Office Supplies	372	-	-	500
5110-5201 - Computer Equipment	492	-	-	-
5110-5216 - Other Supplies	2,545	6,218	5,630	6,050
5110-5299 - Project - Operating Supplies	-	-	865	-
5110-5400 - Pubs, Subs, & Dues	4,472	5,112	17,410	15,571
5110-5500 - Training	2,995	3,830	8,450	19,800
Operating Expenditure Total	48,776	51,359	74,070	81,196
Grants & Aids				
5110-8101 - Neighborhood Center	15,000	15,000	15,000	-
5110-8201 - Sponsorships	18,688	4,273	16,000	28,500
5110-8204 - School of Government	-	14,000	14,000	1,500
Grants & Aids Total	33,688	33,273	45,000	30,000
EXPENDITURE TOTAL	213,103	219,744	264,028	278,426

PERFORMANCE PROFILE

ADMINISTRATION

DALE ARRINGTON, CITY MANAGER

MISSION STATEMENT

The mission of the City Manager's office is to provide professional leadership in the administration and execution of policies and objectives formulated by the elected City Council, and to plan new and innovative programs to address community needs for consideration by the Council.

PROGRAM DESCRIPTION

The City Manager's office manages and provides organizational leadership by establishing and managing priorities and allocation of City resources, enabling and supporting departments as they serve the community, preparing the budget to provide an outstanding level of service at a reasonable cost, disseminating public information so that all citizens may be involved in their government, and also overseeing the human resources (personnel) and information technology services of City government.

DEPARTMENT GOALS & OBJECTIVES

1. Ensure the citizens, businesses, employees, visitors, and applicants of Orange City are treated in a fair, courteous, and professional manner.
2. Develop and present the City's annual budget.
3. Assist City Council with policy development and review throughout the year, furnishing the appropriate information and backup documentation to assist the Council in making sound policy decisions in the best interest of the City, and which serve to maintain or enhance the quality of life.
4. Professionally represent the City before State, County, and other governmental units, and to protect and promote the interests of Orange City.
5. Provide for public information and community engagement via the oc-connect app, social media outlets, website announcements, printed newsletters, and via hosting and/or assisting in a wide variety of community events; including sponsorships, festival booths, award programs, school activities, special events, and meetings.
6. Provide all City departments with human resources services to include advertising and filling vacancies; on-boarding new employees and application of employee personnel policies; selection and administration of a robust benefits program; and risk management services to include selection of liability and property insurances, as well as to manage all related claims.
7. Provide all City departments and personnel with information technology services to include mobile and land line telephone services; hardware repair and replacement for desk top, lap top, iPads/tablets, and vehicles; internet cabling design, installation and repair, and software support.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
# of Resolved Issues from MyCivic – oc-connect App	183	441	606	540	500
Published a Proposed Balanced Budget by August 1 st of Each Year	Yes	Yes	Yes	Yes	Yes
# of Agenda Items Coordinated and Submitted to City Clerk for Agenda Placement	(1)	218	197	297	200
# of Special or Interdepartmental Projects Requiring Direct Coordination (ACM)	(1)	4	6	16	10
# of Published Newsletters	2	3	3	4	4
# of Desktops & Laptops Replaced	21	28	28	38	23
# of Helpdesk Tickets Resolved for I.T. Related Issues	353	431	482	715	650
# of Facebook Followers	8,100	8,800	9,969	10,470	11,500
# of Instagram Followers	(1)	(1)	(1)	2,302	3,000
# of Special Activities Assisted	(1)	(1)	20	31	32
# of “Friday Communications” Sent to City Council Members	46	46	51	50	52
# of Job Vacancies Posted / Filled	21 / 18	24 / 21	25 / 36	25 / 31	31 / 50
Union Contracts Negotiated & Maintained	2	2	2	2	2
# of Citywide Training Sessions / Attendee Count / # of Hours	(1)	(1)	6 / 265 / 910	20 / 232 / 725	25 / 400 / 1,200

(1) Historical data not available.

BUDGET TRENDS

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Amended	FY 2024/25 ⁽²⁾ Adopted
Total Personal Services	632,020	693,357	915,898	1,060,265	1,156,447
Total Operating Expenses	22,016	30,472	41,499	46,987	64,519
Total Budget	\$654,036	\$723,829	\$957,397	\$1,107,252	\$1,220,966
City Population	12,436	13,483	13,898	14,313	14,866
# of City Employees (FTE) ⁽³⁾	6	6	7	7	8
Operating Cost per Resident	\$52.59	\$53.68	\$68.89	\$77.36	\$82.13

(2) Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

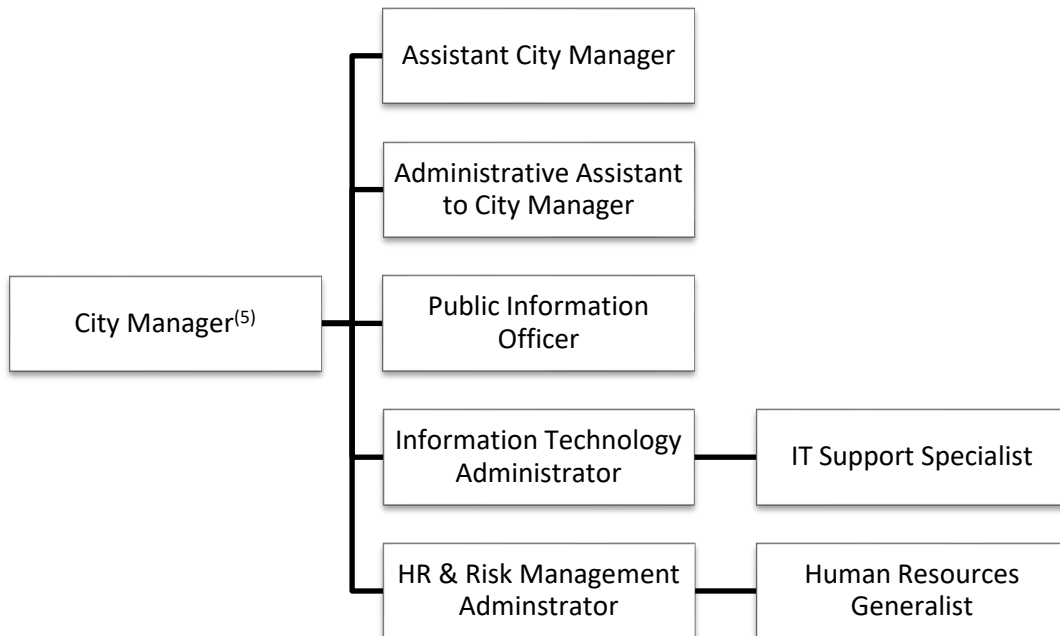
(3) Includes proposed position in FY 2024/25.

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
City Manager	1	1	1	1	1
Assistant City Manager	-	-	1	1	1
HR & Risk Management Administrator	1	1	1	1	1
Human Resources Generalist ⁽⁴⁾	-	-	-	-	1
Admin Assistant to City Manager	1	1	1	1	1
Public Information Officer	1	1	1	1	1
Information Technology Administrator	1	1	1	1	1
IT Support Specialist	1	1	1	1	1
Total FTE	6	6	7	7	8

⁽⁴⁾ Effective January 2025, prorated for 9 months.

ORGANIZATIONAL CHART



⁽⁵⁾ Chartered position reports to City Council.

5120 - ADMINISTRATION

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5120-1100 - Executive Salaries	-	219,521	-	-
5120-1200 - Regular Salaries & Wages	458,604	399,425	700,479	769,147
5120-1300 - Temporary Employee Wages	-	-	10,000	-
5120-1400 - Overtime	5,016	7,635	6,394	6,797
5120-1410 - Supplemental Disaster Pay	1,263	2,130	-	-
5120-1600 - Holiday Pay	5,628	6,751	7,647	8,065
5120-2100 - FICA Taxes	35,855	46,792	53,896	59,977
5120-2200 - Retirement Contributions	112,719	169,395	203,696	221,207
5120-2300 - Health Insurance	66,556	54,604	67,844	79,092
5120-2301 - Dental Insurance	2,320	2,675	2,818	3,120
5120-2302 - Life Insurance	547	945	900	945
5120-2303 - Disability Insurance	1,509	2,715	2,569	3,687
5120-2400 - Workers' Compensation	3,341	3,308	4,022	4,410
Personal Services Total	693,357	915,898	1,060,265	1,156,447
Operating Expenditure				
5120-3406 - Alarm Monitoring Services	107	107	120	120
5120-4000 - Travel & Per Diem	670	1,826	5,275	14,345
5120-4101 - Cellular Service	5,113	7,087	6,980	8,324
5120-4102 - Communication Equipment	45	1,074	200	250
5120-4200 - Freight & Postage	769	196	500	500
5120-4601 - Fleet R&M Services	518	1,029	500	500
5120-4700 - Printing & Binding	189	136	200	200
5120-4900 - Other Current Charges	-	80	-	-
5120-4901 - Special Events	3,992	3,538	4,875	7,200
5120-4902 - Employee Expenditures	5,322	4,976	7,470	12,800
5120-5100 - Office Supplies	1,660	1,233	1,900	2,350
5120-5101 - Office Furniture	120	7,009	500	-
5120-5201 - Computer Equipment	5,505	6,040	2,200	-
5120-5216 - Other Supplies	2,048	1,743	2,100	2,850
5120-5400 - Pubs, Subs, & Dues	2,947	2,215	3,917	5,530
5120-5500 - Training	1,469	3,173	10,250	9,550
Operating Expenditure Total	30,472	41,499	46,987	64,519
EXPENDITURE TOTAL	723,829	957,397	1,107,252	1,220,966

PERFORMANCE PROFILE

CITY CLERK

KALEY BURLESON, CITY CLERK

MISSION STATEMENT

The City Clerk’s office is dedicated to openness in government and documentation, and preservation of the City’s official records. Our mission is to work in unison with the City Council, City staff, and citizens to build public trust and confidence in the local government.

PROGRAM DESCRIPTION

The City Clerk’s office is responsible for administering all municipal legislative processes, serving as custodian of all official City records, and administering the citywide records management program. Responsibilities include the following: provide open access to public records and research support to the City Council, coordinate municipal elections and the council agenda process, maintain an accurate record of the proceedings of City Council meetings, prepare all legal advertisements and recording official City documents with the Clerk of the Circuit Court. The City Clerk’s Office is also responsible for providing contract administration services for all City Agreements and Contracts, overseeing codification of municipal ordinances, performing administrative functions as specified per the City Charter and Florida State Statutes, and other duties related to community relations, special projects/events, voter education, and citizen needs.

DEPARTMENT GOALS & OBJECTIVES

1. Attend all City Council meetings and record and transcribe minutes for permanent record.
2. Prepare and distribute agenda packets for City Council meetings.
3. Provide public notice of City Council meetings and public hearings.
4. Respond to public records requests for records in the care and custody of the City Clerk’s office.
5. Qualify candidates for municipal elections, supervise the conduct of elections, and canvassing of ballots.
6. Collect local business taxes from new businesses, issue local business tax receipts, bill local business taxes and sign permit fees annually, and also collect annual fire inspection fees and payments from existing businesses.
7. Establish policy for electronic records retention and destruction.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
No. of Council Meetings / Agenda Items	30 / 207	28 / 246	27 / 197	23 / 252	28/180
No. of Meeting Minute Pages Transcribed	120	152	87	256	150
No. of Legal Ads Placed	70	58	109	54	50
No. of Candidates Qualified for Election	N/A	6	N/A	8	N/A
No. of Business Licenses Issued (New)	104	162	208	80	100
No. of Local Business Tax Receipts Issued	1,060	1,185	1,176	959	1,150
No. of Public Record Requests Processed	150	169	212	386	150
Records Destruction Meeting State and City Legal Retention Period (lbs.)	(1)	-	2,218	1,810	4,000

(1) Historical data not available.

BUDGET TRENDS

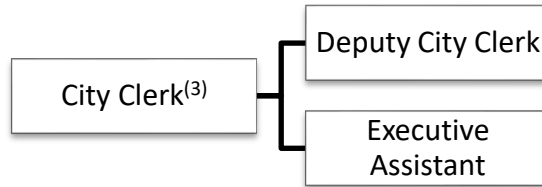
	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Amended	FY 2024/25 ⁽²⁾ Adopted
Total Personal Services	211,395	191,665	197,394	266,860	296,760
Total Operating Expenses	38,676	42,755	44,135	61,078	63,693
Total Budget	\$250,071	\$234,420	\$241,529	\$327,938	\$360,453
City Population	12,436	13,483	13,898	14,313	14,866
No. of City Employees (FTE)	3	3	3	3	3
Operating Cost per Resident	\$20.11	\$17.39	\$17.38	\$22.91	\$24.25

⁽²⁾ Population for FY 2024/25 based on projected 3% increase pending official report from Bureau of Economic and Business Research (BEBR).

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Total FTE	3	3	3	3	3

ORGANIZATIONAL CHART



⁽³⁾ Chartered position reports to City Council.

5125 - CITY CLERK**001 - GENERAL FUND**

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5125-1200 - Regular Salaries & Wages	127,157	127,255	173,935	191,756
5125-1400 - Overtime	1,119	2,119	1,664	2,678
5125-1600 - Holiday Pay	3,139	3,740	4,102	4,471
5125-2100 - FICA Taxes	10,191	9,906	13,288	15,216
5125-2200 - Retirement Contributions	20,045	27,785	40,993	47,867
5125-2300 - Health Insurance	26,541	21,157	29,076	30,501
5125-2301 - Dental Insurance	898	1,116	1,208	1,208
5125-2302 - Life Insurance	142	190	235	240
5125-2303 - Disability Insurance	407	502	624	921
5125-2400 - Workers' Compensation	1,476	1,427	1,735	1,902
5125-2500 - Unemployment Compensation	549	2,198	-	-
Personal Services Total	191,665	197,394	266,860	296,760
Operating Expenditure				
5125-4000 - Travel & Per Diem	377	2,257	2,200	3,350
5125-4101 - Cellular Service	1,074	1,225	1,100	690
5125-4102 - Communication Equipment	-	1,926	-	-
5125-4200 - Freight & Postage	1,454	1,479	2,300	2,300
5125-4400 - Equipment Rentals & Leases	2,848	937	2,800	2,800
5125-4602 - Equipment R&M Services	175	185	500	500
5125-4700 - Printing & Binding	428	813	700	700
5125-4903 - Legal Ads	14,154	12,834	16,000	16,000
5125-4904 - Service Charges & Fees	698	338	1,500	1,500
5125-4912 - Codification	-	3,223	5,000	5,000
5125-5100 - Office Supplies	1,289	1,288	1,600	1,600
5125-5101 - Office Furniture	50	-	-	-
5125-5200 - Software	14,806	12,255	21,675	21,780
5125-5201 - Computer Equipment	1,151	-	-	750
5125-5216 - Other Supplies	845	1,452	1,600	1,600
5125-5400 - Pubs, Subs, & Dues	923	1,329	1,173	1,373
5125-5500 - Training	2,483	2,594	2,930	3,750
Operating Expenditure Total	42,755	44,135	61,078	63,693
EXPENDITURE TOTAL	234,420	241,529	327,938	360,453

PERFORMANCE PROFILE

FINANCE DEPARTMENT DEVLIN MOORE, FINANCE DIRECTOR

MISSION STATEMENT

The mission of the Finance Department is to support the City Council, administration, and departments with the financial affairs of the City.

PROGRAM DESCRIPTION

The Finance Department manages the financial affairs of the City, including budget development and management, cash management, investments, debt, payroll, revenue, procurement, disbursements, capital assets, accounting, and financial reporting.

DEPARTMENT GOALS & OBJECTIVES

The core objective is to provide for the City’s long-term financial stability and accountability of monetary resources through effective internal controls, efficient procurement administration, careful investment and debt management, sound accounting and budgetary practices, and to provide professional customer services to internal and external stakeholders.

1. Maintain proper accounting procedures to ensure that the City of Orange City receives an unqualified audit.
2. Within six months of fiscal year-end, produce audited Annual Comprehensive Financial Report (ACFR) meeting the GFOA *Certificate of Achievement for Excellence in Financial Reporting* program.
3. Follow proper procedures in the preparation of the annual budget and the levying of ad valorem taxes, ensuring that the City receives certification of compliance from the State of Florida.
4. Prepare a budget document that meets the GFOA *Distinguished Budget Presentation Award* program.
5. Publish monthly Budget-in-Brief reports.
6. Reduce costs through competitive bidding and streamlined procurement processes.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
Unqualified Audit Opinion	Yes	Yes	Yes	Yes	Yes
GFOA Audit Award (ACFR)	Yes	Yes	Yes	Yes	Yes
Annual External Audit Findings	0	0	0	0	0
GFOA Budget Award	Yes	Yes	Yes	Yes	Yes
Monthly Budget-in-Brief	12	12	12	12	12
Solicitations to Bid	7	7	15	6	12
Bid Protest(s)	0	0	0	0	0
Bid Protest(s) Upheld	0	0	0	0	0

BUDGET TRENDS

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 ⁽¹⁾ Actual	FY 2023/24 Amended	FY 2024/25 ⁽²⁾ Adopted
Total Personal Services	392,156	424,324	446,584	480,619	543,737
Total Operating Expenses	54,964	40,740	(11,281)	56,515	67,490
Total Capital Outlay	-	-	320,503	-	-
Total Budget	\$447,120	\$465,064	\$755,806	\$537,134	\$611,227
City Population	12,436	13,483	13,898	14,313	14,866
# of City Employees (FTE)	4.50	4.50	4.50	4.50	5.50
Operating Cost per Resident⁽³⁾	\$35.95	\$34.49	\$31.32	\$37.53	\$41.12

⁽¹⁾ FY 2022/23 actuals account for subscription financing and capital outlay for GASB 96 implementation.

⁽²⁾ Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

⁽³⁾ Excludes capital outlay.

STAFFING TRENDS

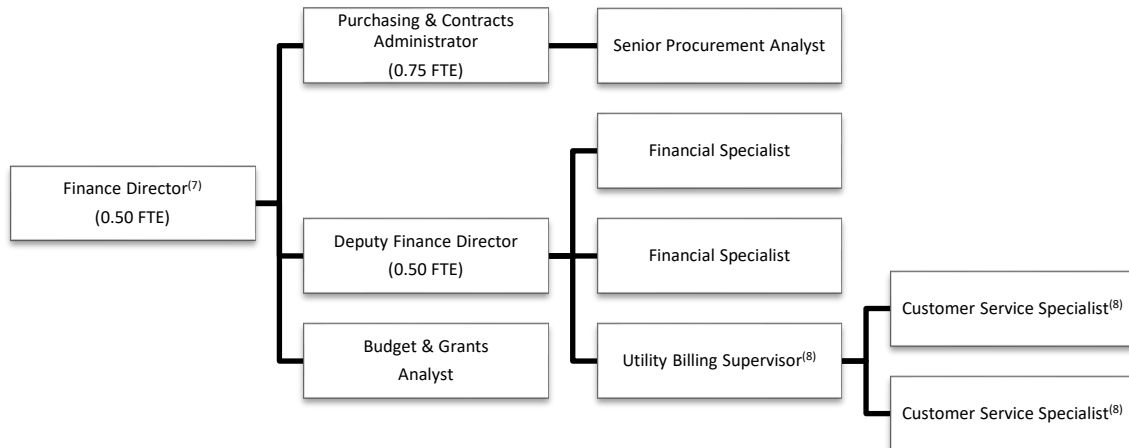
	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Finance Director	0.50 ⁽⁴⁾	0.50 ⁽⁴⁾	0.50 ⁽⁴⁾	0.50 ⁽⁴⁾	0.50 ⁽⁴⁾
Deputy Finance Director	0.50 ⁽⁴⁾	0.50 ⁽⁴⁾	0.50 ⁽⁴⁾	0.50 ⁽⁴⁾	0.50 ⁽⁴⁾
Purchasing & Contracts Administrator	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾
Senior Procurement Analyst ⁽⁶⁾	-	-	-	-	1
Budget & Grants Analyst	1	1	1	1	1
Financial Specialist	2	2	2	2	2
Total FTE	4.50	4.50	4.50	4.50	5.50

⁽⁴⁾ Position is funded 50% Finance and 50% Utilities Enterprise.

⁽⁵⁾ Funding split 25% Streets & Sidewalks, 25% Water Utility, and 50% Finance Department.

⁽⁶⁾ Effective January 2025, prorated for 9 months.

ORGANIZATIONAL CHART



⁽⁷⁾ Position reports to City Manager.

⁽⁸⁾ Positions are not included in Staffing Trends as they are funded 100% in cost center 5360 - Utility Billing & Analytics.

5130 - FINANCE

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5130-1200 - Regular Salaries & Wages	286,811	305,389	311,784	370,790
5130-1400 - Overtime	2,623	979	1,102	1,133
5130-1410 - Supplemental Disaster Pay	92	141	-	-
5130-1600 - Holiday Pay	6,125	6,756	7,923	8,056
5130-2100 - FICA Taxes	22,798	23,635	24,542	29,068
5130-2200 - Retirement Contributions	50,711	62,440	85,593	74,047
5130-2300 - Health Insurance	50,043	41,526	43,614	53,675
5130-2301 - Dental Insurance	1,740	1,968	1,811	2,113
5130-2302 - Life Insurance	328	458	459	459
5130-2303 - Disability Insurance	898	1,210	1,258	1,619
5130-2400 - Workers' Compensation	2,155	2,083	2,533	2,777
Personal Services Total	424,324	446,584	480,619	543,737
Operating Expenditure				
5130-3102 - Financial Services	6,855	6,855	9,950	12,450
5130-3200 - Accounting & Auditing Services	16,163	18,050	20,000	25,135
5130-4000 - Travel & Per Diem	169	1,872	3,300	3,600
5130-4101 - Cellular Service	472	537	510	490
5130-4200 - Freight & Postage	1,537	1,635	1,700	1,900
5130-4400 - Equipment Rentals & Leases	2,836	4,444	2,900	3,200
5130-4700 - Printing & Binding	757	1,009	1,650	1,720
5130-4903 - Legal Ads	-	-	3,200	3,200
5130-4904 - Service Charges & Fees	26	-	300	300
5130-5100 - Office Supplies	2,273	2,159	2,500	2,700
5130-5101 - Office Furniture	9	685	-	150
5130-5200 - Software	1,288	(57,750)	3,400	4,260
5130-5201 - Computer Equipment	5,720	4,158	-	-
5130-5216 - Other Supplies	615	2,035	1,350	1,810
5130-5400 - Pubs, Subs, & Dues	1,011	1,614	1,960	2,265
5130-5500 - Training	1,009	1,417	3,795	4,310
Operating Expenditure Total	40,740	(11,281)	56,515	67,490
Capital Outlay				
5130-6800 - Intangible Assets ⁽¹⁾	-	320,503	-	-
Capital Outlay Total	-	320,503	-	-
EXPENDITURE TOTAL	465,064	755,806	537,134	611,227

⁽¹⁾ FY 2022/23 actuals account for subscription financing and capital outlay for GASB 96 implementation.

PERFORMANCE PROFILE

DEVELOPMENT SERVICES – PLANNING & ZONING

BECKY MENDEZ, DEVELOPMENT SERVICES DIRECTOR

MISSION STATEMENT

The mission of the Development Services Department is to enhance the quality of life of the City’s current and future residents, and businesses by ensuring economic vitality, sustainability, design excellence, and quality development through the application of planning principles and services. In order to accomplish this goal, it is imperative to incorporate the highest ethical and professional standards regarding our customers and the public. The tasks are accomplished by keeping abreast of the most advanced trends in urban planning and land development regulations, advising the community through public processes, and ultimately through plan implementation. The Development Services Department processes and reviews all proposed development in the City, and includes the Planning Division and Building Division.

PROGRAM DESCRIPTION

The Planning Division administers the Comprehensive Plan (long-range planning), which includes future land use, transportation, housing, utility, conservation, recreation, and public-school planning. It also administers and interprets the Land Development Code (current planning), which encompasses code enforcement, subdivision and site plan review, zoning regulations, design standards, and natural resource protection. Staff provides support to the Community Redevelopment Agency (CRA), Technical Review Committee (TRC), Historic Preservation Board (HPB), Planning Commission, and also participate in the Volusia-Flagler Transportation Planning Organization (TPO), Team Volusia, and the School District Planning Committee.

DEPARTMENT GOALS & OBJECTIVES

1. Modify the City’s Comprehensive Plan and Land Development Code through amendments, to improve efficiencies, advance redevelopment opportunities, and to meet the current development requirements, as necessary.
2. Incorporate software/hardware innovations which effectively deliver services that incorporate the data functions for planning, zoning, building, inspections, business tax, public works, and code enforcement.
3. Provide for neighborhood planning and protection by virtue of sound site plan reviews and planning practices, as well as code enforcement, special studies, and community involvement.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
# of Plan and LDC Amendments	5	5	6	1	5
# of Planning Applications ⁽¹⁾	244	257	205	248	200
# of Development Applications ⁽²⁾	184	89	85	139	100
# of Development Orders Issued	7	9	3	6	5
# of Construction Permits Issued	1,597	1,287	1,079	1,066	1,000
Value of Construction Permits	112,123	150,000	70,486	80,273	75,000
# of New Commercial Permits Issued	2	8	33	2	5
Value of New Commercial Permits	68,828	17,855	70,541	2,297	10,000

# of New Residential Permits Issued	149	54	37	80	150
Value of New Residential Permits	41,786	18,825	18,006	28,598	50,000
# of New Redevelopment Permits	0	0	2	1	2
Value of New Redevelopment Permits	0	0	1,950	876	1,500

⁽¹⁾ Includes conditional uses, variances, re-zonings, sign, and BTR reviews, special events, historic preservation permits, and zoning verifications.

⁽²⁾ Includes site plans, subdivisions, stormwater, use permits, tree removal, clearing, and grading.

BUDGET TREND

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Amended	FY 2024/25 ⁽³⁾ Adopted
Total Personal Services	435,935	466,903	382,687	404,880	385,921
Total Operating Expenses	42,344	134,619	43,830	150,466	124,533
Total Budget	\$478,279	\$601,522	\$426,517	\$555,346	\$510,454
City Population	12,436	13,483	13,898	14,313	14,866
# of City Employees (FTE)	4.92	4.92	4.07	4.03	3.63
Operating Cost per Resident	\$38.46	\$44.61	\$30.69	\$38.80	\$34.34

⁽³⁾ Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Development Services Director	0.92	0.92	0.47 ⁽⁴⁾	0.43 ⁽⁵⁾	0.43
Deputy Development Services Director	-	-	-	1 ⁽⁶⁾	0.60 ⁽⁷⁾
Senior Planner	2	2	2	1	1
Planner	1	1	0.80 ⁽⁸⁾	0.80	0.80
Planning Technician	1	1	0.80 ⁽⁸⁾	0.80	0.80
Total FTE	4.92	4.92	4.07	4.03	3.63

⁽⁴⁾ Effective FY 2022/23, 0.08 FTE is funded by CRA, 0.42 FTE is funded by the Building Safety Fund, and 0.47 is funded by the General Fund.

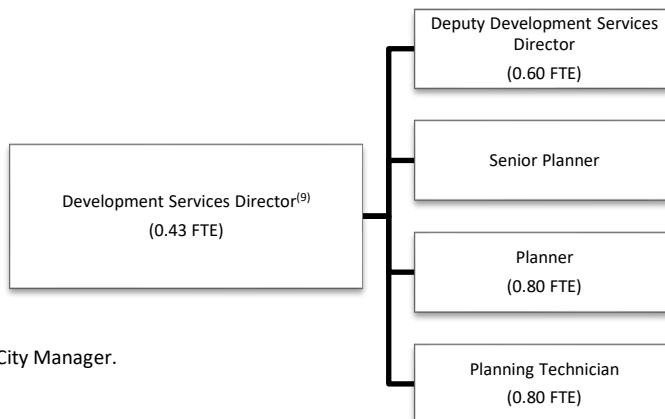
⁽⁵⁾ Effective FY 2023/24, 0.15 FTE is funded by CRA, 0.42 FTE is funded by the Building Safety Fund and 0.43 is funded by the General Fund.

⁽⁶⁾ New Position Effective FY 2023/24.

⁽⁷⁾ Effective FY 2024/25, 0.40 FTE is funded by the Building Safety Fund.

⁽⁸⁾ Effective FY 2022/23, 0.20 FTE is funded by the Building Safety Fund.

ORGANIZATIONAL CHART



⁽⁹⁾ Position reports to the City Manager.

5150 - PLANNING & ZONING

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5150-1200 - Regular Salaries & Wages	320,933	273,760	284,409	269,766
5150-1400 - Overtime	347	69	447	412
5150-1410 - Supplemental Disaster Pay	25	-	-	-
5150-1600 - Holiday Pay	3,296	2,696	3,549	3,736
5150-2100 - FICA Taxes	25,547	20,721	22,063	20,954
5150-2200 - Retirement Contributions	55,490	45,839	50,076	48,662
5150-2300 - Health Insurance	54,683	35,289	39,058	36,906
5150-2301 - Dental Insurance	1,904	1,688	1,623	1,461
5150-2302 - Life Insurance	461	333	358	436
5150-2303 - Disability Insurance	1,225	879	1,580	1,705
5150-2400 - Workers' Compensation	2,993	1,412	1,717	1,883
Personal Services Total	466,903	382,687	404,880	385,921
Operating Expenditure				
5150-3100 - Legal Services	7,203	6,219	22,250	18,000
5150-3101 - Engineering Services	-	9,940	67,750	50,000
5150-3103 - Other Professional Services	100,454	3,132	25,000	25,000
5150-4000 - Travel & Per Diem	1,137	-	6,000	3,000
5150-4100 - Telephone & Internet	140	-	-	-
5150-4200 - Freight & Postage	41	32	1,250	600
5150-4400 - Equipment Rentals & Leases	4,704	2,933	4,393	4,393
5150-4401 - Building Rentals & Leases	2,486	2,519	2,748	3,025
5150-4402 - Vehicle Leases	4,737	-	-	-
5150-4601 - Fleet R&M Services	-	38	500	500
5150-4900 - Other Current Charges	-	2,780	-	500
5150-4913 - Historic Preservation Board	96	-	2,500	3,500
5150-5100 - Office Supplies	2,063	2,389	4,775	4,775
5150-5101 - Office Furniture	1,415	405	780	500
5150-5200 - Software	2,244	2,191	3,220	3,340
5150-5201 - Computer Equipment	2,124	6,437	2,400	-
5150-5216 - Other Supplies	3,577	614	1,500	1,500
5150-5400 - Pubs, Subs, & Dues	1,727	3,948	2,000	2,000
5150-5500 - Training	390	105	2,900	2,900
Operating Expenditure Total	134,619	43,830	150,466	124,533
EXPENDITURE TOTAL	601,522	426,517	555,346	510,454

PERFORMANCE PROFILE

GENERAL GOVERNMENT

PROGRAM DESCRIPTION

General Government is the processing program for expenditures related to general government services that benefit multiple departments within the General Fund. Examples include but are not limited to: professional services such as Attorneys; telephone, internet, software services and programs; property and liability insurances; Citywide communications and promotions, such as newsletters or promotional booths; Citywide dues and training events; and the Contingency Fund. Personnel and the performance goals associated with these expenditures is under Administration.

BUDGET TRENDS

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Amended	FY 2024/25 ⁽¹⁾ Adopted
Total Personal Services	119	-	-	18,784	28,421
Total Operating Expenses	663,614	707,504	731,785	1,184,284	1,081,232
Total Budget	\$663,733	\$707,504	\$731,785	\$1,203,068	\$1,109,653
City Population	12,436	13,843	13,898	14,313	14,866
No. of City Employees (FTE)	-	-	-	-	-
Operating Cost per Resident	\$53.37	\$51.11	\$52.65	\$84.05	\$74.64

⁽¹⁾ Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

5190 - GENERAL GOVERNMENT

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5190-1202 - Reserve for New Positions	-	-	18,553	28,421
5190-2304 - State Required Life Insurance	-	-	231	-
Personal Services Total	-	-	18,784	28,421
Operating Expenditure				
5190-3100 - Legal Services	138,816	107,263	203,000	235,000
5190-3103 - Other Professional Services	108,799	39,394	40,000	59,600
5190-3199 - Project - Professional Services	41,781	104,545	272,782	-
5190-3402 - Grant Consulting Services	30,000	30,000	30,000	30,000
5190-4100 - Telephone & Internet	40,248	44,378	46,000	43,000
5190-4102 - Communication Equipment	9,228	4,647	6,000	6,000
5190-4200 - Freight & Postage	8,752	10,061	10,000	12,000
5190-4400 - Equipment Rentals & Leases	2,812	3,323	4,505	3,750
5190-4401 - Building Rentals & Leases	3,109	4,047	5,390	7,200
5190-4500 - Property Insurance	87,374	99,206	132,613	138,290
5190-4501 - Liability Insurance	137,743	157,535	213,981	244,200
5190-4699 - Project - Repair & Maintenance	-	2,521	-	-
5190-4800 - Promotional Activities	12,292	11,524	12,425	13,750
5190-4900 - Other Current Charges	18	15,907	3,200	3,750
5190-4902 - Employee Expenditures	6,840	6,684	10,400	11,150
5190-4904 - Service Charges & Fees	2,320	1,412	2,250	2,000
5190-4905 - Contingency	-	-	22,556	100,000
5190-5200 - Software	31,200	40,888	111,827	121,937
5190-5201 - Computer Equipment	2,572	10,390	-	-
5190-5203 - Small Tools & Equipment	10,231	-	3,560	-
5190-5216 - Other Supplies	907	1,621	1,000	1,600
5190-5400 - Pubs, Subs, & Dues	20,498	19,204	9,345	10,030
5190-5500 - Training	8,973	15,735	26,600	32,975
5190-5502 - Education Reimbursement	2,992	1,500	8,000	5,000
5190-5599 - Project - Training	-	-	8,850	-
Operating Expenditure Total	707,504	731,785	1,184,284	1,081,232
EXPENDITURE TOTAL	707,504	731,785	1,203,068	1,109,653

PERFORMANCE PROFILE

FLEET & FACILITIES

BILAL IFTIKHAR, PUBLIC SERVICES DIRECTOR

MISSION STATEMENT

It is the mission of Fleet & Facilities to provide our citizens and employees of the City with safe and dependable vehicles, equipment, servicing facilities, as well as maintaining fleet, equipment, and machinery.

PROGRAM DESCRIPTION

The Fleet & Facilities cost center was created effective FY 2023/24 to improve reporting and to help ensure appropriate usage of local option fuel taxes in accordance with Florida Statute.

A wide range of repair and preventative maintenance services are involved with proper upkeep of machinery, fleet, and other equipment. The tasks involved encompass an array of repair and preventative maintenance services, which include but are not limited to the following:

- Creates work orders and schedules the maintenance and repair of equipment and buildings for the various departments.
- Reviews repair orders to ensure accuracy and completeness, and evaluates the work upon completion.
- Performs diagnostics, preventative maintenance and repairs on a wide variety of City vehicles.
- Troubleshoots minor maintenance problems involving electrical, structural, plumbing, and equipment repair or replacement.
- Performs preventive building maintenance duties.
- Performs routine plumbing repairs such as unstopping toilets, sinks or urinals, fixing water leaks, leaking faucets, and water fountains.
- Performs routine electrical repairs such as changing light bulbs or fluorescent lamps and assists in repairing ballast and light fixtures.

DEPARTMENT GOALS & OBJECTIVES

1. Ensure proper training is received by all staff using machinery and equipment, safety measures and regulations are enforced and followed, as well as state and federal laws.
2. Evaluate the performance of the fleet and create a *Five-Year Replacement Plan* to guarantee that adequate funding is set aside for the acquisition or lease of new machinery, equipment, and fleet. This will aid in future budgetary planning while minimizing the financial shock.
3. Creating an organizational culture that promotes working together seamlessly, completing goals and tasks, properly documenting and reporting issues as they arise in order to proactively manage the division.
4. Keeping up with facility maintenance (both reactive and preventive maintenance) in order to prevent minor problems from turning into larger ones.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
# of Facilities Maintained	10	10	10	11	11
# of Vehicles Maintained	68	70	70	100	74
Equipment Units Maintained	40	45	45	50	50
# of Mowers Maintained	5	8	8	12	12
# of Capital Construction Projects	(1)	(1)	(1)	-	4

(1) Historical data unavailable.

BUDGET TRENDS

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Amended	FY 2023/24 Amended	FY 2024/25 ⁽²⁾ Adopted
Total Personal Services	-	-	-	472,320	545,099
Total Operating Expenses	-	-	-	602,166	604,714
Total Budget	\$-	\$-	\$-	\$1,074,486	\$1,149,813
City Population	12,436	13,843	13,898	14,313	14,866
# of City Employees (FTE)	-	-	-	5.55	5.55
Operating Cost per Resident	\$-	\$-	\$-	\$75.07	\$77.35

(2) Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Public Services Director ⁽³⁾	-	-	-	0.25	0.25
Engineering Services Director ⁽³⁾	-	-	-	0.25	0.25
Public Works Operations Manager ⁽⁴⁾⁽⁸⁾	-	-	-	0.50	-
Public Works & Stormwater Administrator ⁽⁴⁾⁽⁸⁾	-	-	-	-	0.50
Public Works Crew Chief ⁽⁵⁾	-	-	-	0.80	0.80
Construction Project Coordinator ⁽⁶⁾	-	-	-	0.25	0.25
Executive Assistant ⁽⁷⁾	-	-	-	-	0.33
Chief Mechanic	-	-	-	1	1
Equipment Operator ⁽⁴⁾	-	-	-	0.50	0.50
Public Works Maintenance Specialist ⁽⁵⁾	-	-	-	2	2
Total FTE	-	-	-	5.55	5.88

Note: FTEs are split between multiple funds and cost centers, including Streets & Sidewalks, Stormwater, and Utilities Enterprise.

⁽³⁾ Funding split 25% Fleet & Facilities, 25% Streets & Sidewalks, and 50% Water Utility.

⁽⁴⁾ Funding split 50% Fleet & Facilities and 50% Streets and Sidewalks.

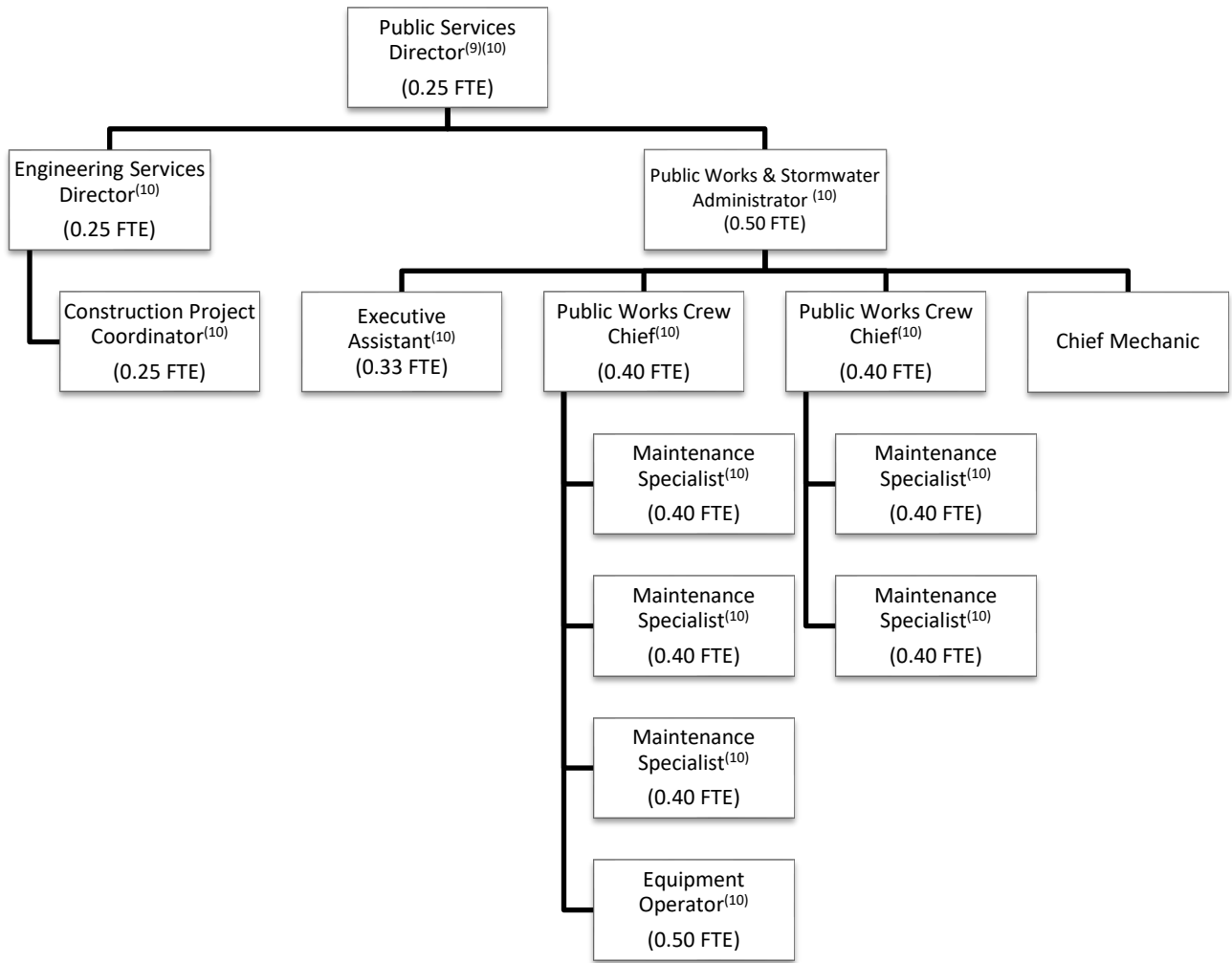
⁽⁵⁾ Funding split 40% Fleet & Facilities and 60% Streets and Sidewalks.

⁽⁶⁾ Funding split 25% Fleet & Facilities, 50% Streets and Sidewalks, and 25% Water Utility.

⁽⁷⁾ Proposed position. Effective January 2025, prorated for 9 months. Funding split 33% Fleet & Facilities, 34% Streets & Sidewalks, and 33% Parks & Recreation.

⁽⁸⁾ Effective FY24/25, position is renamed from Public Works Operations Manager to Public Works & Stormwater Administrator.

ORGANIZATIONAL CHART



⁽⁹⁾ Position reports to City Manager.

⁽¹⁰⁾ Funding split between multiple funds and cost centers as indicated on the previous page.

5195 - FLEET & FACILITIES

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5195-1200 - Regular Salaries & Wages	-	-	300,008	353,847
5195-1400 - Overtime	-	-	9,566	9,784
5195-1600 - Holiday Pay	-	-	10,401	9,840
5195-2100 - FICA Taxes	-	-	24,478	28,571
5195-2200 - Retirement Contributions	-	-	50,599	59,923
5195-2300 - Health Insurance	-	-	53,790	58,170
5195-2301 - Dental Insurance	-	-	2,234	2,300
5195-2302 - Life Insurance	-	-	519	384
5195-2303 - Disability Insurance	-	-	1,866	1,601
5195-2400 - Workers' Compensation	-	-	18,859	20,679
Personal Services Total	-	-	472,320	545,099
Operating Expenditure				
5195-3400 - Custodial Services	-	-	66,695	85,000
5195-3404 - Tree Maintenance & Removal	-	-	2,000	4,000
5195-3406 - Alarm Monitoring Services	-	-	300	-
5195-4000 - Travel & Per Diem	-	-	925	1,000
5195-4101 - Cellular Service	-	-	2,215	2,070
5195-4102 - Communication Equipment	-	-	720	-
5195-4300 - Electric Utility	-	-	79,300	70,000
5195-4301 - Water Utility	-	-	49,400	46,900
5195-4304 - Gas Utility	-	-	3,000	4,000
5195-4305 - Waste Disposal	-	-	1,000	1,100
5195-4400 - Equipment Rentals & Leases	-	-	1,970	6,100
5195-4401 - Building Rentals & Leases	-	-	2,250	4,496
5195-4402 - Vehicle Leases	-	-	16,038	18,988
5195-4600 - Building R&M Services	-	-	43,680	28,300
5195-4601 - Fleet R&M Services	-	-	7,383	7,000
5195-4602 - Equipment R&M Services	-	-	18,850	16,800
5195-4699 - Project - Repair & Maintenance	-	-	2,000	-
5195-4900 - Other Current Charges	-	-	844	1,050
5195-4908 - Permits	-	-	160	160
5195-4999 - Project - Other Current Charges	-	-	4,700	-
5195-5100 - Office Supplies	-	-	425	400
5195-5200 - Software	-	-	6,200	8,000

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
5195-5201 - Computer Equipment	-	-	1,200	-
5195-5202 - Uniform & Protective Gear	-	-	3,529	3,400
5195-5203 - Small Tools & Equipment	-	-	4,625	5,500
5195-5204 - Building Supplies	-	-	12,000	14,000
5195-5205 - Fleet Supplies	-	-	8,000	10,000
5195-5207 - Landscape/Streetscape	-	-	1,250	2,000
5195-5208 - Gasoline	-	-	250,000	250,000
5195-5209 - Safety Equipment	-	-	2,000	2,500
5195-5216 - Other Supplies	-	-	5,000	6,000
5195-5400 - Pubs, Subs, & Dues	-	-	607	700
5195-5500 - Training	-	-	3,900	5,250
Operating Expenditure Total	-	-	602,166	604,714
EXPENDITURE TOTAL	-	-	1,074,486	1,149,813

Note: Effective FY24, Public Works has been split into two separate cost centers: **5195 - Fleet & Facilities** and **5410 - Streets & Sidewalks**.

PERFORMANCE PROFILE

POLICE DEPARTMENT WAYNE M. MILLER, POLICE CHIEF

MISSION STATEMENT

The mission of the Orange City Police Department is to reduce crime and to protect and serve all citizens with professionalism, integrity, pride, and respect.

PROGRAM DESCRIPTION

The Police Department is responsible for providing a safe and secure environment for all residents and visitors. The department is committed to delivering the highest quality of police services attainable, and maintains the on-going goal of facilitating the most desirable quality of life through a valued partnership with all citizens and businesses.

DEPARTMENT GOALS & OBJECTIVES

1. **Operations Division** – To promote public confidence through highly effective police services accomplishing this by maintaining resources, technology, and staffing at the highest levels.
 - To create a safe environment for motorists and pedestrians through the use of selective traffic enforcement programs.
 - To be diligent in the following objectives: prevention of crime, repression of crime, regulation of non-criminal conduct, apprehension of offenders, recovery of stolen property, and to provide various miscellaneous services as needed.
2. **Investigative Services Division** – Investigation of criminal cases, internet crime, narcotics investigations, crime analysis reporting, crime scene processing, storing of evidence, voice stress analysis reporting, and maintaining intelligence files.
 - Maintain the sexual offender accountability program, and complete thorough background and internal affairs investigations.
 - Maintain a high clearance rate by solving 65% of criminal cases which require on-going efforts.
3. **Support Services Division** – To provide support to ensure the patrol and criminal investigations division have the resources necessary to provide the highest level of service to the community.
 - To inspect all functions of the department to ensure compliance with policies, laws, and City Ordinances.
 - To continue quality efforts in customer service for animal control (*including the City of DeBary via an Interlocal Agreement*), code enforcement, community improvement, and the volunteers in police services program (VIPS).
 - Continue with department audits, crime prevention, hiring quality personnel, and grant application reviews to benefit the department.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
Emergency Response Times (minutes)	2:37	2:31	2:44	2:44	2:50
# of Police Stations	1	1	1	1	1
# of Patrol Vehicles	19	19	20	22	23
# of Criminal Arrests	442	428	463	622	550
# of Traffic Citations	2,559	2,226	2,889	4,129	3,575
# of Parking Violations	92	53	122	76	85
# of Calls Dispatched	38,134	38,178	37,425	39,744	40,500
# of CID Cases Investigated	366	359	240	290	250
# of Code Enforcement Cases	180	174	241	342	285
Value of Code Enforcement Fines	9,126	18,300	6,570	39,250	15,000
# of Captured Animals (Animal Control)	23	32	88	77	80
# of Volunteer in Police Services Hours	1,345	1,102	2,345	2,038	2,175
# of OC Connect Enforcement	80	50	74	74	75
# of OC Connect Police	22	33	24	33	20
Extra Patrols / Traffic Stops / House Watches	15,967	17,445	15,980	18,363	16,000
# of Traffic Crashes	907	927	873	876	825

BUDGET TRENDS

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Amended	FY 2024/25 ⁽¹⁾ Adopted
Total Personal Services	2,673,503	2,913,837	3,133,715	3,672,071	4,080,168
Total Operating Expenses	285,478	264,116	349,560	354,359	311,490
Total Budget	\$2,958,981	\$3,177,953	\$3,483,275	\$4,026,430	\$4,391,658
City Population	12,436	13,483	13,898	14,313	14,866
# of City Employees (FTE)	31	31	31	33	34
Operating Cost per Resident	\$237.94	\$235.70	\$250.63	\$281.31	\$295.42

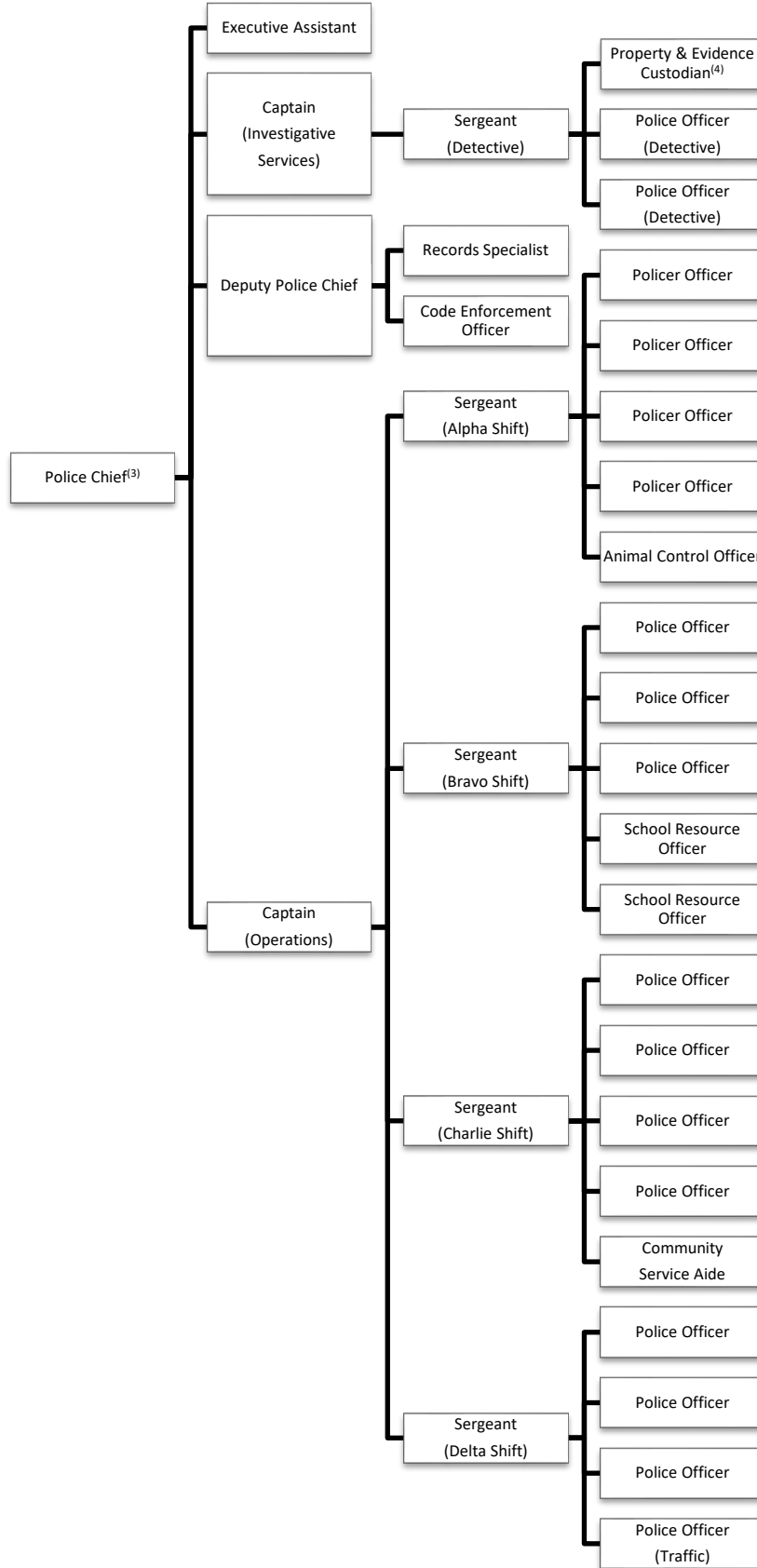
⁽¹⁾ Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Police Chief	1	1	1	1	1
Deputy Police Chief	1	1	1	1	1
Police Captain	1	2	2	2	2
Police Sergeant	4	5	5	5	5
Community Improvement Sergeant	1	-	-	-	-
Police Officer	18	17	18	19	18
School Resource Officer (SRO)	-	-	-	1	2
Community Improvement Officer	1	1	-	-	-
Property & Evidence Custodian ⁽²⁾	-	-	-	-	1
Records Coordinator	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Community Service Aide	1	1	1	1	1
Animal Control Officer	1	1	1	1	1
Total FTE	31	31	31	33	34

⁽²⁾ Position reclassification sourced from existing Police Officer position.

POLICE DEPARTMENT ORGANIZATIONAL CHART



⁽³⁾ Position reports to City Manager.

⁽⁴⁾ Position sourced from reclassification of existing Police Officer position.

5210 - POLICE DEPARTMENT

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5210-1200 - Regular Salaries & Wages	1,551,853	1,665,357	1,862,343	2,071,165
5210-1205 - Special Detail	7,818	13,309	-	-
5210-1400 - Overtime	266,456	304,816	280,284	330,173
5210-1401 - Mandatory Overtime	-	-	98,101	108,461
5210-1410 - Supplemental Disaster Pay	11,206	23,340	-	-
5210-1500 - Special Pay	16,424	15,576	16,000	15,800
5210-1600 - Holiday Pay	48,285	48,216	71,183	80,123
5210-2100 - FICA Taxes	147,349	155,321	178,275	199,338
5210-2200 - Retirement Contributions	469,785	570,182	726,990	809,430
5210-2300 - Health Insurance	299,831	241,352	319,834	338,053
5210-2301 - Dental Insurance	10,279	11,835	13,285	13,384
5210-2302 - Life Insurance	3,297	4,045	5,312	4,502
5210-2303 - Disability Insurance	6,048	7,668	9,251	9,996
5210-2304 - State Required Life Insurance	-	-	2,830	2,830
5210-2400 - Workers' Compensation	75,205	72,699	88,383	96,913
Personal Services Total	2,913,837	3,133,715	3,672,071	4,080,168
Operating Expenditure				
5210-3500 - Investigations	1,015	900	1,200	900
5210-4000 - Travel & Per Diem	12,089	7,289	15,325	17,625
5210-4100 - Telephone & Internet	1,238	1,077	1,000	2,900
5210-4101 - Cellular Service	27,882	34,418	33,450	35,800
5210-4102 - Communication Equipment	860	323	-	-
5210-4200 - Freight & Postage	2,077	2,000	3,000	3,000
5210-4400 - Equipment Rentals & Leases	4,866	5,821	6,650	7,000
5210-4401 - Building Rentals & Leases	7,200	7,200	7,920	7,920
5210-4600 - Building R&M Services	1,460	-	-	-
5210-4601 - Fleet R&M Services	69,696	117,345	74,000	81,000
5210-4602 - Equipment R&M Services	5,887	6,787	7,850	7,850
5210-4700 - Printing & Binding	1,903	1,825	2,500	2,500
5210-4900 - Other Current Charges	3,296	4,665	5,910	8,150
5210-4902 - Employee Expenditures	3,552	5,750	4,525	3,800
5210-4906 - Crime Prevention	2,706	3,006	4,275	4,800
5210-4909 - Animal Services – Orange City	12,141	8,886	10,000	10,000
5210-4910 - Animal Services – DeBary	3,500	82	5,000	2,000
5210-4916 - Long/(Short) Drawer	(50)	(0)	-	-
5210-5100 - Office Supplies	3,608	3,949	5,000	7,000
5210-5101 - Office Furniture	1,977	1,632	2,500	2,500

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
5210-5200 - Software	11,331	8,226	4,050	11,650
5210-5201 - Computer Equipment	17,926	25,335	43,100	-
5210-5202 - Uniform & Protective Gear	24,061	46,662	46,390	36,750
5210-5203 - Small Tools & Equipment	508	1,840	300	1,150
5210-5205 - Fleet Supplies	5,658	2,857	2,500	1,500
5210-5216 - Other Supplies	13,249	10,709	15,315	12,815
5210-5217 - Evidence Supplies	2,284	4,016	6,250	6,250
5210-5218 - Firearms/Ammunition	7,474	14,214	4,550	5,550
5210-5299 - Project - Operating Supplies	4,997	12,660	26,784	11,150
5210-5400 - Pubs, Subs, & Dues	2,479	3,936	2,965	3,030
5210-5500 - Training	7,245	6,151	12,050	16,900
Operating Expenditure Total	264,116	349,560	354,359	311,490
EXPENDITURE TOTAL	3,177,953	3,483,275	4,026,430	4,391,658

PERFORMANCE PROFILE

FIRE DEPARTMENT

RONNIE LONG, FIRE CHIEF

MISSION STATEMENT

The mission of the Orange City Fire Department is to protect the lives and property of the citizens and visitors to Orange City by providing the highest level of service through fire prevention, public education, fire suppression, emergency medical care, and the mitigation of the effects of natural and man-made disasters consistent with the resources provided.

PROGRAM DESCRIPTION

The Fire Department provides the highest level of services by conducting a continual needs assessment to identify and adapt to the ever-changing needs of our city and the services provided by the Department to the citizens of Orange City. These assessments set the benchmark for the goals established by the Department's mission statement and are accomplished through officer development, employee training, and the introduction of new and innovative emergency equipment.

DEPARTMENT GOALS & OBJECTIVES

1. **Response Time** - The Fire Department will respond to commercial and residential areas rendering protection against fire, respond to and assess hazardous materials incidents, and respond to life-threatening medical emergencies. An average response time of less than five minutes will be maintained.
2. **Inspections** - Inspect 90% of all commercial occupancies for fire prevention and pre-fire plan all commercial properties with an emphasis on target hazards that present the greatest threat to life and property. Included are state-mandated inspections on schools, day-care facilities, and all other state-licensed care facilities.
3. **Public Education** - The Fire Department is committed to providing fire-safety education to its community. Bringing this information to the youth of the community has been proven in national studies to be the most effective method to reach the parents and reinforce the material. Additionally, the City hosts an annual open house event reaching out to our residents, allowing them to get up-close and understand some of the day-to-day duties of a firefighter. Year-round free services include but are not limited to: home safety inspections, smoke detector installations, car seat install/inspection, and blood pressure checks.
4. **Fire Investigation** - All fires will be investigated within twenty-four hours of the time of occurrence to determine cause, origin, and if intentional or accidental in nature. Additional resources from other agencies, to include local task force and/or the State Fire Marshal office, provide support when appropriate.
5. **Insurance Services Office (ISO) Classification** - The Fire Department has committed to maintain its ISO classification with the goal of reducing fire insurance premiums for commercial and residential properties located in Orange City. The City received an inspection in July of 2022 and remained constant, maintaining a class 2 rating. Less than two percent of fire departments nationwide are rated at a class 2 or better.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
Maintain COPCN – ALS ⁽¹⁾	Yes	Yes	Yes	Yes	Yes
Review Fire Fee Schedule	Yes	Yes	Yes	Yes	Yes
Inspect 98% of All Businesses	72.5%	72.3%	69.3%	90%	90%
# of Fire Stations	2	2	2	2	2
# of Emergency Responses	7,350	7,560	7,433	7,890	7,890
# of Fires Extinguished	352	202	179	115	115
# of Fire Investigations	38	40	44	83	80
# of Technical Review Comm. Mtgs.	24	24	24	48	48
# of Public Education Programs	150	125	137	135	145
# of Fire Plans Reviewed	206	312	224	278	300
# of Inspections	1,023	1,063	1,050	2,275	2,275
# of Commercial Occupancies in the City	1,410	1,470	1,516	2,109	2,150
Average Response Time (Minutes)	3:57	4:47	5:00	5:02	4:56
ISO ⁽²⁾ Rating	2	2	2	2	2

⁽¹⁾ COPCN & ALS - Certificate of Public Convenience and Necessity & Advanced Life Support

⁽²⁾ ISO - International Organization for Standardization

BUDGET TRENDS

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Amended	FY 2024/25 ⁽³⁾ Adopted
Total Personal Services	2,147,278	2,382,042	2,618,524	3,089,085	3,128,671
Total Operating Expenses	219,110	207,353	254,803	283,225	275,896
Debt Service	87,952	87,952	87,952	87,952	87,953
Total Budget	\$2,454,340	\$2,677,347	\$2,961,279	\$3,460,262	\$3,492,520
City Population	12,436	13,483	13,898	14,313	14,866
# of City Employees (FTE)	25.25	25.25	25.25	26.00	27.00
Operating Cost per Resident	\$197.36	\$198.57	\$213.07	\$241.76	\$234.93

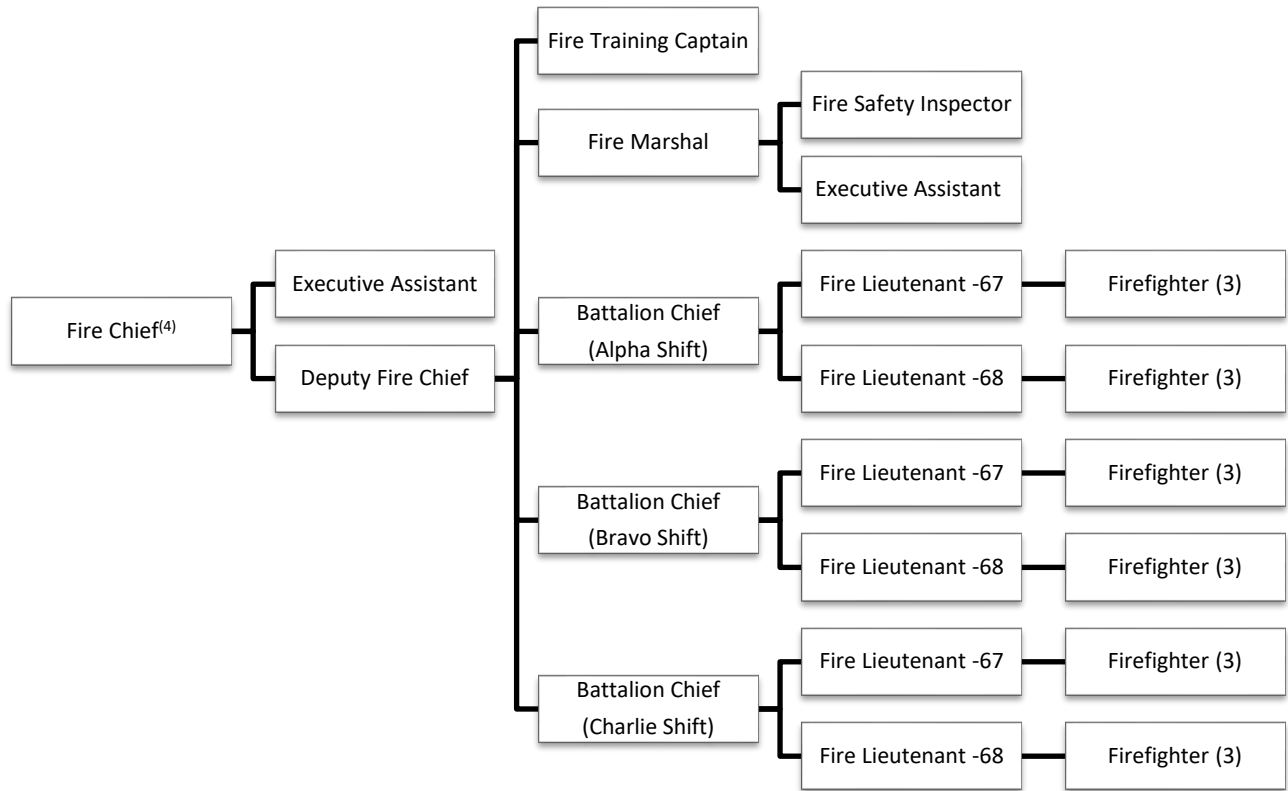
⁽³⁾ Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Fire Chief	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Battalion Chief	3	3	3	3	3
Fire Marshal (Fire Captain)	1	1	1	1	1
Fire Lieutenant	6	6	6	6	6
Firefighter	11	11	11	11	11
Executive Assistant	1	1	1	1	2
Fire Safety Inspector	1.25	1.25	1.25	1	1
Fire Training Captain	-	-	-	1	1
Total FTE	25.25	25.25	25.25	26	27

Note: Staffing trends exclude DeBary Fire Services personnel.

ORGANIZATIONAL CHART



⁽⁴⁾ Position reports to City Manager.

Note: Organizational chart excludes DeBary Fire Services personnel.

5220 - FIRE DEPARTMENT

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5220-1200 - Regular Salaries & Wages	1,225,276	1,359,186	1,575,204	1,560,131
5220-1400 - Overtime	229,290	274,342	132,187	172,852
5220-1401 - Mandatory Overtime	-	-	161,729	149,821
5220-1410 - Supplemental Disaster Pay	6,025	16,914	-	-
5220-1500 - Special Pay	16,733	16,463	25,000	29,446
5220-1600 - Holiday Pay	33,018	39,186	52,372	54,222
5220-2100 - FICA Taxes	115,749	128,012	148,907	150,435
5220-2200 - Retirement Contributions	393,909	484,792	627,882	629,941
5220-2300 - Health Insurance	268,497	206,111	251,990	262,098
5220-2301 - Dental Insurance	9,150	8,515	10,466	10,365
5220-2302 - Life Insurance	3,106	3,922	4,848	4,068
5220-2303 - Disability Insurance	5,900	7,692	9,100	8,415
5220-2304 - State Required Life Insurance	3,934	4,318	5,427	4,800
5220-2400 - Workers' Compensation	71,453	69,072	83,973	92,077
Personal Services Total	2,382,042	2,618,524	3,089,085	3,128,671
Operating Expenditure				
5220-3403 - Testing Services	10,887	12,579	13,060	11,676
5220-3407 - Other Contractual Services	1,856	1,162	1,500	1,700
5220-4000 - Travel & Per Diem	4,164	1,888	3,725	3,975
5220-4100 - Telephone & Internet	3,390	8,493	5,510	6,630
5220-4101 - Cellular Service	10,595	13,108	12,000	14,390
5220-4102 - Communication Equipment	4,106	1,684	1,150	-
5220-4200 - Freight & Postage	333	326	325	400
5220-4400 - Equipment Rentals & Leases	1,144	1,602	1,600	1,650
5220-4600 - Building R&M Services	6,284	6,318	5,000	5,200
5220-4601 - Fleet R&M Services	45,077	31,576	48,500	63,000
5220-4602 - Equipment R&M Services	6,866	6,073	8,425	8,925
5220-4699 - Project - Repair & Maintenance	-	-	11,310	-
5220-4700 - Printing & Binding	529	430	425	450
5220-4900 - Other Current Charges	-	123	-	850
5220-4902 - Employee Expenditures	12,335	17,584	14,750	8,050
5220-4907 - Fire Prevention	523	1,235	1,200	1,400
5220-5100 - Office Supplies	1,162	1,044	1,325	1,425

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
5220-5101 - Office Furniture	-	-	2,500	-
5220-5200 - Software	-	856	825	4,750
5220-5201 - Computer Equipment	7,017	10,259	25,200	-
5220-5202 - Uniform & Protective Gear	26,619	27,432	34,700	44,100
5220-5203 - Small Tools & Equipment	3,992	10,276	11,800	12,800
5220-5204 - Building Supplies	1,263	1,901	2,200	2,500
5220-5205 - Fleet Supplies	10,824	10,895	19,000	19,900
5220-5216 - Other Supplies	17,902	12,165	6,375	7,975
5220-5219 - Medical Supplies	17,299	20,884	23,350	25,000
5220-5299 - Project - Operating Supplies	2,747	35,821	4,900	1,200
5220-5400 - Pubs, Subs, & Dues	1,770	2,020	3,020	3,325
5220-5500 - Training	8,668	17,070	19,550	24,625
Operating Expenditure Total	207,353	254,803	283,225	275,896
Debt Service				
5220-7101 - Principal - BanCorp	78,641	80,335	82,066	83,835
5220-7201 - Interest - BanCorp	9,311	7,616	5,886	4,118
Debt Service Total	87,952	87,952	87,952	87,953
EXPENDITURE TOTAL	2,677,346	2,961,279	3,460,262	3,492,520

5225 - DEBARY FIRE SERVICES

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5225-1200 - Regular Salaries & Wages	623,393	634,908	864,817	909,240
5225-1400 - Overtime	147,035	134,040	199,760	203,265
5225-1410 - Supplemental Disaster Pay	3,001	6,984	-	-
5225-1500 - Special Pay	10,183	7,000	8,800	9,400
5225-1600 - Holiday Pay	19,861	17,938	33,410	32,173
5225-2100 - FICA Taxes	63,122	60,263	84,669	88,287
5225-2200 - Retirement Contributions	212,364	232,646	361,587	378,422
5225-2300 - Health Insurance	109,285	96,571	125,995	132,169
5225-2301 - Dental Insurance	3,733	4,572	5,233	5,233
5225-2302 - Life Insurance	990	1,154	1,945	1,945
5225-2303 - Disability Insurance	1,577	1,905	3,393	3,393
5225-2304 - State Required Life Insurance	1,726	1,850	3,585	3,585
5225-2400 - Workers' Compensation	69,314	66,374	80,693	88,762
Personal Services Total	1,265,584	1,266,207	1,773,887	1,855,874
Operating Expenditure				
5225-3403 - Testing Services	4,299	4,791	5,900	6,850
5225-3407 - Other Contractual Services	873	1,162	1,300	1,500
5225-4000 - Travel & Per Diem	716	2,274	2,375	2,375
5225-4101 - Cellular Service	1,893	2,348	2,300	4,380
5225-4102 - Communication Equipment	68	-	1,840	-
5225-4200 - Freight & Postage	140	297	250	350
5225-4400 - Equipment Rentals & Leases	572	801	1,000	1,000
5225-4600 - Building R&M Services	350	-	-	-
5225-4601 - Fleet R&M Services	19,193	27,285	27,200	28,450
5225-4602 - Equipment R&M Services	4,744	3,971	4,100	4,475
5225-4700 - Printing & Binding	265	140	650	650
5225-4902 - Employee Expenditures	11,658	8,309	13,250	8,550
5225-4907 - Fire Prevention	523	1,235	1,350	1,400
5225-5100 - Office Supplies	501	235	850	950
5225-5200 - Software	-	817	3,200	1,400
5225-5201 - Computer Equipment	3,072	2,015	-	-
5225-5202 - Uniform & Protective Gear	17,671	23,986	14,810	34,665
5225-5203 - Small Tools & Equipment	1,405	5,382	8,200	8,700
5225-5204 - Building Supplies	1,104	1,359	1,500	1,800
5225-5205 - Fleet Supplies	7,310	10,260	14,300	15,200

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
5225-5208 - Gasoline	14,545	15,328	20,000	18,000
5225-5216 - Other Supplies	9,783	4,991	5,375	6,400
5225-5219 - Medical Supplies	17,299	10,413	17,275	19,325
5225-5400 - Pubs, Subs, & Dues	898	573	1,970	2,095
5225-5500 - Training	5,575	13,877	15,415	18,125
Operating Expenditure Total	124,457	141,849	164,410	186,640
Capital Outlay				
5225-6400 - Machinery & Equipment	79,603	20,778	-	369,387
Capital Outlay Total	79,603	20,778	-	369,387
EXPENDITURE TOTAL	1,469,644	1,428,835	1,938,297	2,411,901

5240 - BUILDING DEPARTMENT [INACTIVE]

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Operating Expenditure				
5240-3103 - Other Professional Services	927,539	-	-	-
5240-4101 - Cellular Service	1,146	-	-	-
5240-4901 - Special Events	1,247	-	-	-
Operating Expenditure Total	929,931	-	-	-
EXPENDITURE TOTAL	929,931	-	-	-

Note: Effective FY23, the Building department moved to fund 120 - Building Safety Fund.

PERFORMANCE PROFILE

EMERGENCY & DISASTER RELIEF

PROGRAM DESCRIPTION

The Emergency & Disaster Relief Program was established during Fiscal Year 2016/17 to consolidate General Fund costs related to Hurricane Irma. All General Fund costs involved in providing for defense against and relief for manmade and natural disasters will be consolidated within this program. Costs include, but are not limited to debris collection, emergency protective measures, equipment, and facility repairs. Costs associated with the Emergency and Disaster Relief Program are often reimbursed by FEMA or the State of Florida.

BUDGET TRENDS

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Amended	FY 2024/25 ⁽¹⁾ Adopted
Total Operating Expenses	26,179	19,305	319,110	24,420	-
Total Capital Outlay	51,270	38,502	-	7,000	-
Total Budget	\$77,449	\$57,807	\$319,110	\$31,420	-
City Population	12,436	13,483	13,898	14,313	14,866
# of City Employees (FTE)	-	-	-	-	-
Operating Cost per Resident	\$6.23	\$4.29	\$22.96	\$2.20	-

⁽¹⁾ Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

5250 - EMERGENCY & DISASTER RELIEF

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Operating Expenditure				
5250-3103 - Other Professional Services	-	133,242	1,520	-
5250-3407 - Other Contractual Services	10,928	174,862	-	-
5250-4000 - Travel & Per Diem	-	43	-	-
5250-4305 - Waste Disposal	-	3,964	-	-
5250-4603 - Park Facility R&M Services	-	4,458	-	-
5250-5216 - Other Supplies	4,728	2,542	-	-
5250-5299 - Project - Operating Supplies	3,649	-	22,900	-
Operating Expenditure Total	19,305	319,110	24,420	-
Capital Outlay				
5250-6400 - Machinery & Equipment	38,502	-	7,000	-
Capital Outlay Total	38,502	-	7,000	-
EXPENDITURE TOTAL	57,807	319,110	31,420	-

PERFORMANCE PROFILE

STREETS & SIDEWALKS

BILAL IFTIKHAR, PUBLIC SERVICES DIRECTOR

MISSION STATEMENT

The Public Works Department’s mission is to enhance, operate, manage, and maintain the City’s roads, sidewalks, and related right-of-ways, in an economical, competent, and professional manner for the safety of Orange City’s residents, visitors, and businesses.

PROGRAM DESCRIPTION

The Public Works Department Streets & Sidewalks Division is responsible for the design, construction, and maintenance of the City’s roads, sidewalks, right-of-ways, and drainage systems.

DEPARTMENT GOALS & OBJECTIVES

1. Maintain the City’s public right-of-way system (traffic control signage, trees in ROW, mowing, and debris) with respect to providing and maintaining a safe and traversable access during peak, emergency, and normal operational periods.
2. Maintain and update the Five-Year Sidewalk Program, per the City’s Comprehensive Mobility Plan and ADA (Americans with Disabilities Act) regulations.
3. Maintain and update the Five-Year Road Maintenance, Paving, and Reconstruction Program.
4. Implement, maintain, and update mandatory traffic control signage with new reflectivity standards.
5. Respond and follow-up with all requests received via oc-connect, which is a program that enables residents to submit a service request, report issues, and track requests online.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
# of Capital Construction Projects	30	9	4	11	9
Total Outlay for Construction Projects	\$928,536	\$415,920	\$330,000	\$2,048,905	2,112,199
Linear Feet of New Sidewalk	4,100	3,450	3,235	1,284	2,500
Linear Feet of Sidewalks Maintained	192,589	192,589	192,589	208,245	210,745
Miles of Highways Maintained	47	47	47	47	47
Miles of Roads Maintained	40.3	40.87	42.40	42.40	42.67
Miles of Roads Resurfaced	1	0.61	0.57	0	2
# of Potholes Repaired	45	45	45	95	86
Citizen Complaints Related to Potholes	12	8	18	53	30
Linear Feet of Streets Resurfaced	5,515	3,320	3,010	0	(1)
Miles of Right-of-Way Mowed	13.6	13.6	13.6	13.6	13.6
# of Street Lights	533	533	533	782	782
# of Traffic Signals	4	4	4	4	4
# of Work Orders Received	200	200	248	1285	1200
# of oc-connect Responses	55	124	184	233	200

(1) The City completed a Pavement Management Study and has developed a priority list of paving projects based on pavement conditions. The FY 2023/24 and FY 2024/25 paving projects will be combined and are scheduled for completion by fall of 2024.

BUDGET TRENDS

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Amended	FY 2024/25 ⁽²⁾ Adopted
Total Personal Services	839,575	877,016	971,530	637,179	692,434
Total Operating Expenses	592,703	767,273	765,802	423,534	387,817
Debt Service	117,998	79,650	79,650	79,660	79,660
Total Budget	\$1,550,276	\$1,723,939	\$1,816,982	\$1,140,373	\$1,159,911
City Population	12,436	13,483	13,898	14,313	14,866
# of City Employees (FTE)	11.75	12	12	7.20	7.54
Operating Cost per Resident	\$124.66	\$127.86	\$130.74	\$79.67	\$78.02

⁽²⁾ Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Public Services Director ⁽³⁾	0.50	0.50	0.50	0.25	0.25
Engineering Services Director ⁽³⁾	0.50	0.75	0.75	0.25	0.25
Public Works & Stormwater Administrator ⁽⁴⁾	1	1	1	0.50	0.50
Construction Engineer ⁽⁵⁾	0.50	0.50	0.50	0.50	0.50
Purchasing & Contracts Administrator ⁽⁶⁾	0.25	0.25	0.25	0.25	0.25
Public Works Crew Chief ⁽⁷⁾	-	-	2	1.20	1.20
Construction Project Coordinator ⁽⁸⁾	0.75	0.75	0.75	0.50	0.50
Executive Assistant ⁽⁹⁾	-	-	-	-	0.34
Chief Mechanic	1	1	1	-	-
Equipment Operator ⁽⁴⁾	1	1	1	0.50	0.50
Public Works Maintenance Specialist ⁽⁷⁾	6	6	4	3	3
Utility Inspector ⁽¹⁰⁾	0.25	0.25	0.25	0.25	0.25
Total FTE	11.75	12	12	7.20	7.54

Note: Effective FY 2023/24, the Public Works Division's cost center was split into two distinct cost centers: 5195 – Fleet & Facilities and 5410 – Streets & Sidewalks. As part of the split, most associated FTEs were reallocated accordingly (split based on estimated time conducted for each cost center). The structural budgetary change improves reporting and helps ensure appropriate usage of local option fuel taxes in accordance with Florida Statute.

⁽³⁾ Funding split 25% Streets & Sidewalks, 25% Fleet & Facilities, and 50% Water Utility.

⁽⁴⁾ Funding split 50% Streets & Sidewalks and 50% Fleet & Facilities.

⁽⁵⁾ Funding split 50% Streets & Sidewalks and 50% Water Utility.

⁽⁶⁾ Funding split 25% Streets & Sidewalks, 25% Water Utility, and 50% Finance Department.

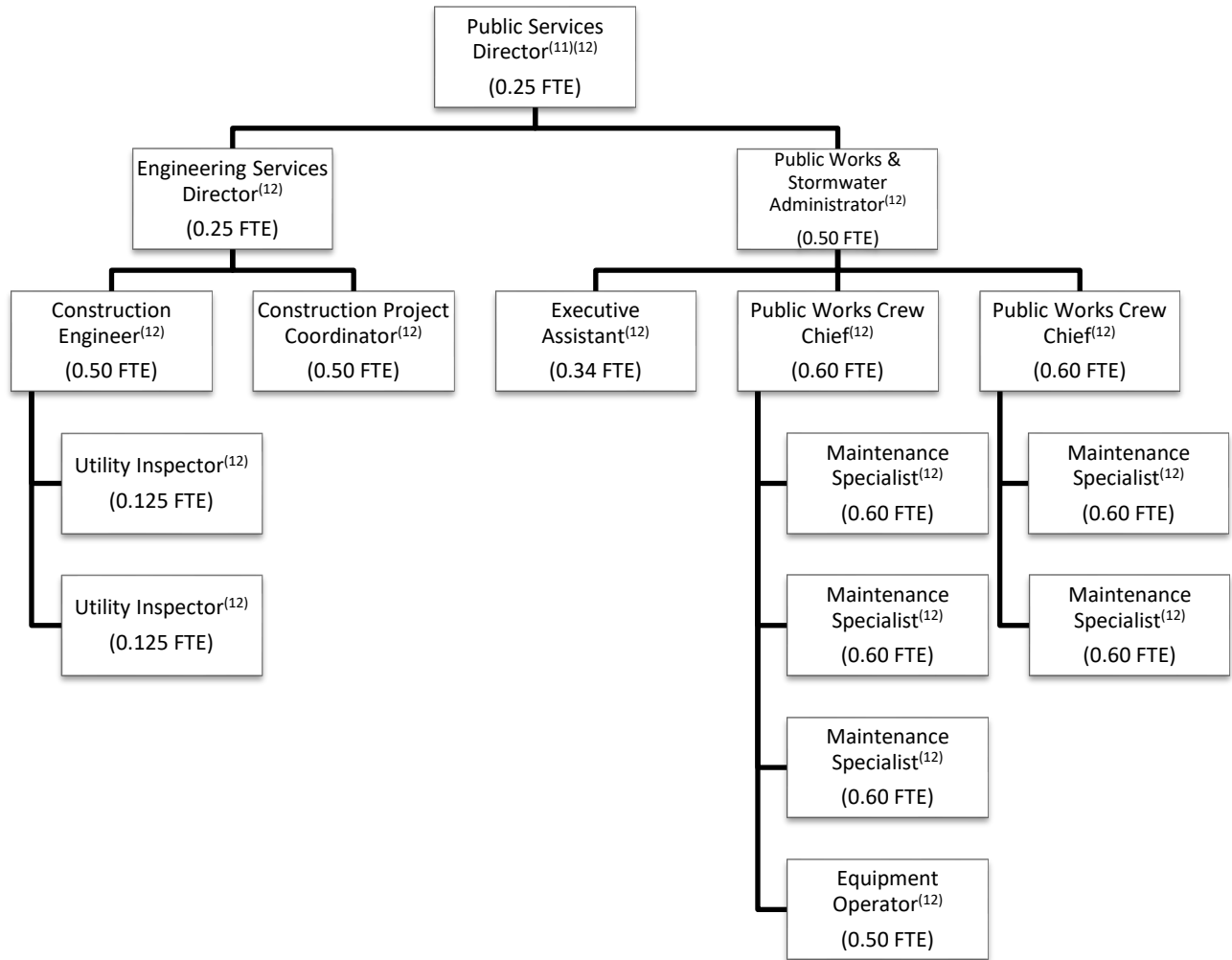
⁽⁷⁾ Funding split 60% Streets & Sidewalks and 40% Fleet & Facilities.

⁽⁸⁾ Funding split 50% Streets & Sidewalks, 25% Fleet & Facilities, and 25% Water Utility.

⁽⁹⁾ Effective January 2025, prorated for 9 months. Funding split 34% Streets & Sidewalks, 33% Fleet & Facilities, and 33% Parks & Recreation.

⁽¹⁰⁾ Funding split 12.5% Streets & Sidewalks and 87.5% Water Utility.

ORGANIZATIONAL CHART



⁽¹¹⁾ Position reports to City Manager.

⁽¹²⁾ Funding split between multiple funds and cost centers as indicated on the previous page.

5410 - STREETS & SIDEWALKS

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5410-1200 - Regular Salaries & Wages	553,237	624,826	405,838	444,780
5410-1400 - Overtime	16,097	26,054	14,350	16,477
5410-1410 - Supplemental Disaster Pay	1,943	5,197	-	-
5410-1600 - Holiday Pay	13,051	15,769	11,202	10,210
5410-2100 - FICA Taxes	46,287	50,659	33,001	36,068
5410-2200 - Retirement Contributions	92,431	96,836	65,718	73,280
5410-2300 - Health Insurance	106,524	102,656	72,205	74,998
5410-2301 - Dental Insurance	3,878	5,936	2,999	2,966
5410-2302 - Life Insurance	2,739	4,816	779	916
5410-2303 - Disability Insurance	223	-	2,800	1,722
5410-2400 - Workers' Compensation	40,117	38,781	28,287	31,017
5410-2500 - Unemployment Compensation	489	-	-	-
Personal Services Total	877,016	971,530	637,179	692,434
Operating Expenditure				
5410-3103 - Other Professional Services	4,500	9,509	74,828	20,000
5410-3400 - Custodial Services	43,033	52,687	-	-
5410-3404 - Tree Maintenance & Removal	30,685	10,626	8,000	-
5410-3405 - Mosquito Control	1,878	1,060	5,000	5,000
5410-3407 - Other Contractual Services	20	25	200	200
5410-4000 - Travel & Per Diem	801	481	530	1,000
5410-4101 - Cellular Service	2,654	4,185	2,785	2,370
5410-4102 - Communication Equipment	471	389	1,080	250
5410-4200 - Freight & Postage	28	58	10	10
5410-4300 - Electric Utility	157,865	163,731	82,000	104,000
5410-4301 - Water Utility	41,193	43,934	2,600	5,100
5410-4304 - Gas Utility	1,322	2,747	-	-
5410-4305 - Waste Disposal	3,840	3,191	4,000	5,000
5410-4400 - Equipment Rentals & Leases	5,449	6,809	400	400
5410-4401 - Building Rentals & Leases	4,050	-	-	-
5410-4402 - Vehicle Leases	11,564	21,132	22,262	28,449
5410-4600 - Building R&M Services	23,897	20,926	135	140
5410-4601 - Fleet R&M Services	12,973	9,344	2,667	-
5410-4602 - Equipment R&M Services	20,169	31,838	7,500	9,000
5410-4604 - Street R&M Services	26,762	-	66,000	40,000
5410-4605 - Sidewalk R&M Services	9,135	12,000	40,000	45,000
5410-4606 - Landscape/Streetscape Services	5,405	3,408	5,000	5,000

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
5410-4613 - Traffic Light R&M Services	8,427	7,498	12,000	12,000
5410-4700 - Printing & Binding	-	168	200	200
5410-4900 - Other Current Charges	53	464	-	-
5410-4908 - Permits	-	320	-	-
5410-5100 - Office Supplies	680	577	325	400
5410-5101 - Office Furniture	77	146	-	250
5410-5200 - Software	5,510	9,828	3,535	4,890
5410-5201 - Computer Equipment	5,183	2,632	-	-
5410-5202 - Uniform & Protective Gear	7,054	7,172	4,356	5,000
5410-5203 - Small Tools & Equipment	8,786	8,595	3,625	3,700
5410-5204 - Building Supplies	2,712	5,315	-	-
5410-5205 - Fleet Supplies	7,159	7,669	-	-
5410-5207 - Landscape/Streetscape	20,851	14,490	17,250	19,000
5410-5208 - Gasoline	237,453	237,901	-	-
5410-5209 - Safety Equipment	2,012	2,515	2,000	3,000
5410-5210 - Signs	25,649	30,804	25,000	27,000
5410-5216 - Other Supplies	17,208	19,306	4,500	5,500
5410-5300 - Paved Street Supplies	6,043	4,792	6,000	9,000
5410-5301 - Unpaved Street Supplies	416	312	3,000	5,000
5410-5302 - Sidewalk Supplies	48	4,190	9,500	13,000
5410-5400 - Pubs, Subs, & Dues	382	702	2,121	2,168
5410-5500 - Training	3,875	2,324	5,125	6,790
Operating Expenditure Total	767,273	765,802	423,534	387,817
Debt Service				
5410-7102 - Principal - SW642030	79,650	79,650	79,660	79,660
Debt Service Total	79,650	79,650	79,660	79,660
EXPENDITURE TOTAL	1,723,939	1,816,982	1,140,373	1,159,911

PERFORMANCE PROFILE

PARKS & RECREATION

BILAL IFTIKHAR, PUBLIC SERVICES DIRECTOR

MISSION STATEMENT

The Parks & Recreation Division is responsible for providing high quality park and recreation facilities, programs, services, and natural areas that meet the needs our diverse community. The City strives to promote a healthy and active lifestyle in a sustainable way, ensuring the City of Orange City is a desirable place to work, live, and play.

PROGRAM DESCRIPTION

The Parks and Recreation program is responsible for the oversight of 90 acres, which includes ten (10) developed parks/facilities. The division's goal is to optimize the use of facilities for public purposes, increasing opportunities for adult and youth recreational programs in the City, and coordination of all City recreational programs and special events. The program encompasses building and field maintenance, dog park and splash pad maintenance, as well as maintenance of the landscape and turf.

DEPARTMENT GOALS & OBJECTIVES

1. Oversee the care, development, and improvements of park landscaping, irrigation, and the general aesthetics of the City's sports fields, facilities, and parks.
2. Ensure park facilities and buildings are properly scheduled for maintenance and improvements. This currently encompasses providing the maintenance and upkeep of seven (7) City parks, which include Mill Lake Park, Dickinson Park, Veterans Memorial Park, Coleman Park, Valentine Park, Oak Avenue Park, and the Waggin' Trail Dog Park. There are three (3) Parks facilities maintained by this division, including Wava Hall – Senior Center, Albertus Cottage, and Shuffleboard Complex.
3. Coordinate services with athletic teams, local non-profits, community businesses, and leaders.
4. Develop, implement, and fund leisure programs and activities.
5. Continue involvement with City sponsored events. Current programs for FY 2023/24 include the following: Manatee Festival, University High School's Homecoming Parade, School's Out Fest, Country and Bluegrass Festival, Blueberry Festival, Sorosis Club events, and the Multicultural Heritage Festival.
6. Enhance Park programs through sponsorship of various City events and activities, and continue providing quality, family-oriented, community events. The City's current special event calendar is comprised of the following: Fireworks and Fun, National Night Out, Halloween Block Party, Light Up Orange City, Keep Orange City Beautiful, the Mayor's Fitness Challenge, Orange City Christmas Parade, as well as multiple Movie in the Park and Coffee with Council Member events.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY2024/25 Target
# of Acres Maintained	80.34	80.34	80.34	80	80
# of Parks Maintained	10	10	9	10	10
# of Playgrounds Maintained	3	3	3	3	3
# of Baseball/Softball Fields Maintained	5	5	5	6	6
# of Soccer/Football Fields Maintained	1	1	1	1	1
# of Tennis/Pickleball Courts Maintained	2	2	2	2	2
# of Basketball/Volleyball Courts Maintained	3	3	3	3	3
# of Splash Pads Maintained	1	1	1	1	1
# of Capital Construction Projects	18	2	9	2	2
Total Outlay for Construction Projects	\$458,309	\$57,121	\$214,410	\$154,500	\$188,300
Park Usage – Pavilion Rentals	68	90	104	90	100
Pavilion Rental Revenue	\$4,095	\$4,864	\$4,750	\$5,500	\$6,000
Park Usage – Field Rentals	74	120	100	120	130
Field Rental Revenue	\$2,135	\$4,630	\$3,925	\$3,500	\$3,750
# of Facilities (Senior Centers)	1	1	1	1	1
Facility Usage of Senior Center (Wava Hall)	7	6	9	15	15
Facility Rental Revenue (Wava Hall)	\$1,140	\$1,080	\$1,425	\$2,250	\$2,000
Event Sponsorship & Participation from Vendors	\$9,945	\$9,290	\$10,625	\$9,180	\$10,000
# of City Special Events	1	6	8	8	8
# of Movie in The Park Events	4	5	5	5	6
# of City Sponsored Events	2	7	10	13	7

BUDGET TRENDS

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Amended	FY2024/25 ⁽¹⁾ Adopted
Total Personal Services	316,203	351,755	395,121	415,812	494,538
Total Operating Expenses	206,499	334,415	311,181	323,075	300,894
Total Capital Outlay	-	-	7,353	-	-
Total Budget	\$522,702	\$686,170	\$713,655	\$738,887	\$795,432
City Population	12,436	13,483	13,898	14,313	14,866
No. of City Employees (FTE)	5	5	5	5	6.33
Operating Cost per Resident	\$42.03	\$50.89	\$50.82	\$51.62	\$53.51

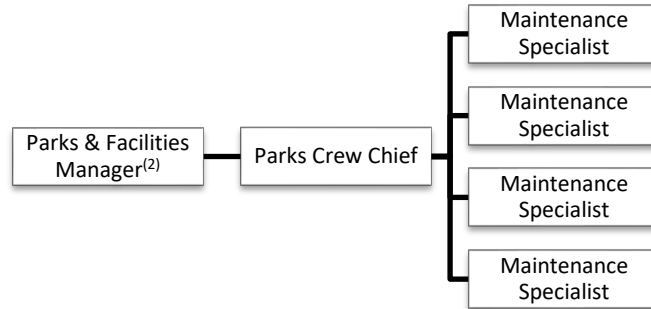
⁽¹⁾ Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Parks & Facilities Manager	1	1	1	1	1
Executive Assistant ⁽²⁾	-	-	-	-	0.33
Parks Crew Chief	-	-	1	1	1
Maintenance Specialist	4	4	3	3	4
Total FTE	5	5	5	5	6.33

⁽²⁾ Effective January 2025, prorated 9 months.

ORGANIZATIONAL CHART



⁽³⁾ Position reports to the Public Services Director.

5720 - PARKS & RECREATION

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5720-1200 - Regular Salaries & Wages	188,343	219,557	228,417	273,595
5720-1400 - Overtime	40,191	46,407	52,480	51,503
5720-1410 - Supplemental Disaster Pay	694	3,103	-	-
5720-1600 - Holiday Pay	7,830	9,019	10,336	13,232
5720-2100 - FICA Taxes	18,614	21,236	20,489	25,883
5720-2200 - Retirement Contributions	26,455	34,423	36,345	46,114
5720-2300 - Health Insurance	53,724	44,737	48,459	62,745
5720-2301 - Dental Insurance	1,450	2,202	2,012	2,482
5720-2302 - Life Insurance	263	397	400	400
5720-2303 - Disability Insurance	753	1,049	1,082	1,269
5720-2400 - Workers' Compensation	13,437	12,989	15,792	17,315
Personal Services Total	351,755	395,121	415,812	494,538
Operating Expenditure				
5720-3103 - Other Professional Services	73,577	-	-	-
5720-3404 - Tree Maintenance & Removal	5,111	7,386	8,500	-
5720-3406 - Alarm Monitoring Services	743	1,187	1,200	1,200
5720-3407 - Other Contractual Services	15,730	21,975	21,450	20,475
5720-4000 - Travel & Per Diem	373	480	800	1,000
5720-4101 - Cellular Service	950	1,632	2,270	2,020
5720-4102 - Communication Equipment	-	527	410	4,200
5720-4200 - Freight & Postage	6	1	20	20
5720-4400 - Equipment Rentals & Leases	3,205	4,436	1,100	4,500
5720-4401 - Building Rentals & Leases	-	-	5,000	-
5720-4402 - Vehicle Leases	11,529	23,099	28,720	29,434
5720-4600 - Building R&M Services	-	-	-	-
5720-4601 - Fleet R&M Services	5,641	8,583	4,520	2,400
5720-4602 - Equipment R&M Services	-	1,881	1,000	1,000
5720-4603 - Park Facility R&M Services	34,513	47,962	57,730	52,580
5720-4699 - Project - Repair & Maintenance	3,776	11,705	-	15,400
5720-4700 - Printing & Binding	-	53	50	50
5720-4900 - Other Current Charges	40	366	-	265
5720-4901 - Special Events	69,812	72,793	74,950	80,360
5720-4903 - Legal Ads	-	-	125	125
5720-4908 - Permits	-	325	-	-
5720-5100 - Office Supplies	233	166	400	500
5720-5101 - Office Furniture	20	-	-	-
5720-5202 - Uniform & Protective Gear	2,553	2,936	2,750	3,235
5720-5203 - Small Tools & Equipment	5,920	2,209	9,800	9,800
5720-5204 - Building Supplies	328	336	-	-

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
5720-5205 - Fleet Supplies	1,335	2,996	3,000	3,000
5720-5206 - Park Facility Supplies	66,414	48,923	52,800	46,800
5720-5209 - Safety Equipment	102	468	250	400
5720-5210 - Signs	-	1,172	-	1,400
5720-5216 - Other Supplies	29,061	26,224	17,000	17,000
5720-5299 - Project - Operating Supplies	-	18,835	25,750	-
5720-5400 - Pubs, Subs, & Dues	928	1,055	650	650
5720-5500 - Training	2,516	1,469	2,830	3,080
Operating Expenditure Total	334,415	311,181	323,075	300,894
Capital Outlay				
5720-6300 - Infrastructure	-	7,353	-	-
Capital Outlay Total	-	7,353	-	-
EXPENDITURE TOTAL	686,170	713,655	738,887	795,432

5810 - INTER-FUND TRANSFERS OUT

001 - GENERAL FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Other Uses				
5810-9101 - Transfer Out - CIP Fund	2,708,675	1,235,137	3,999,750	6,637,745
5810-9106 - Transfer Out - Utilities Fund	426,760	-	-	-
5810-9108 - Transfer Out - Facility Fund	5,491,270	5,000,000	-	-
5810-9109 - Transfer Out - Building Safety Fund	-	-	36,136	104,151
5810-9111 - Transfer Out - Kentucky Ave SAD	-	145,000	-	-
5810-9112 - Transfer Out - Tree Bank Fund	-	219,199	-	-
Other Uses Total	8,626,705	6,599,336	4,035,886	6,741,896
EXPENDITURE TOTAL	8,626,705	6,599,336	4,035,886	6,741,896

ENTERPRISE FUNDS



PERFORMANCE PROFILE

WATER & WASTEWATER UTILITY BILAL IFTIKHAR, PUBLIC SERVICES DIRECTOR

MISSION STATEMENT

The mission of the Utilities Enterprise is to provide high-quality water resources management and to maintain a sustainable infrastructure. The City offers reclaimed water as an alternative water supply for irrigation, potable water production and distribution, and wastewater collection. It is our commitment to evaluate and enhance the level of services we provide to our community. We are committed to maintaining full compliance with Florida Department of Environmental Protection (FDEP) requirements under the Safe Drinking Water Act (SDWA) and the Clean Water Act (CWA), to ensure our local water resources are protected and free from pollutants of concern.

PROGRAM DESCRIPTION

The Utilities Enterprise Fund's Divisions are responsible for the fiscal activities of Orange City Utilities. The Utility Enterprise is financed through user charges and operates in a manner similar to private business enterprise. It is the intent of the City that the costs of providing water, reclaimed, and wastewater services to the general public in a cost-effective manner, to be financed or recovered primarily through user charges for these services. The Enterprise Fund was established in September 1987, with the acquisition of the water/wastewater utility from the Tam D. Moody family, and was financed through a revenue bond issuance.

The City's sewer collection system consists of twenty-five (25) lift stations, three hundred ninety-two (392) manholes, approximately 11.70 miles of force main and 17.51 miles of gravity sewer. Two (2) water treatment facilities, named the South and Main Water Treatment Plant(s), provide an average of 1.8 million gallons of potable water every day. The water distribution system consists of approximately 97.55 miles of pipes and five hundred thirty-seven (556) hydrants. The City also maintains 9.10 miles of reclaimed water pipes.

DEPARTMENT GOALS & OBJECTIVES

1. **Workforce Development:** To accomplish our goals, we have worked and will continue working to provide the necessary training for staff to gain a better understanding of current and future job responsibilities and opportunities. To help determine what motivates our staff, we hold meetings with senior staff and with each division to evaluate the level of communication and feedback among supervisors and subordinates. The goal of these meetings is to listen, give support, and to encourage staff to buy into a vision of excellence. Development of the existing workforce will also create promotional opportunities for employees with a potential saving for the City.
2. **Water Quality Improvements:** As part of the City's ongoing Strategic Plan goals, the Water Utilities Division will continue to replace water pipes in areas of low pressure/low flow, and those which are experiencing water quality issues. When feasible, existing undersized distribution pipes are replaced with larger water mains and pipe looping to help increase water pressure and fire protection. The water distribution and water treatment plants rehabilitation projects, completed from the period 2016 throughout 2019, increased available water volume and provided adequate pressure. These improvements also allowed for the placement of new fire hydrants, in areas which they currently do not

exist. Leaky and defective pipes causing discolored water are still under rehabilitation at this time. As of December 2024, the City is in the closeout of a large pipe rehabilitation project that includes nineteen (19) areas considering approximately 44,000 LF of new water mains to replace defective lines, loop dead ends, provide sufficient fire suppression, and eliminate parallel lines. To reduce discolored water, the City entered into a two (2) State Revolving Fund Loan Agreements in order to perform pipe rehabilitation, as well as to add a filtration system at the Main Water Treatment Plant. The combination of all these new projects is expected to increase the water quality at our customer's tap and to increase public safety.

3. **Reuse/Reclaimed:** Currently, this alternative water supply is now available in Orange City. A new reclaimed water infrastructure expansion project was completed in 2021, expanding this alternative water supply from Veterans Memorial Parkway to East Graves Avenue. This project is funded by a Utilities Enterprise Fund and a St. Johns River Water Management District Cost-Shared Grant. As reclaimed water becomes available, Orange City Utilities will connect communities that have been "dry-lined" for reclaimed water and will continue to ensure that developers install "dry-line" reuse pipes. Additional expansion of reclaimed/reuse systems will be in cooperation with the WVWS and Volusia County. The City has adopted an Integrated Water Supply Plan to expand alternative water supplies. As of December 2024, the City is undergoing an update to the Reclaimed Water Master Plan.
4. **Potable Alternative Water Supply:** Orange City continues partnership with the WVWS to determine which project(s) would be in the best interest to meet water demand requirements in the future. The City is working on a Integrated Water Supply Plan to expand alternative water supplies. Our department will continue to pursue conservation initiatives, along with the expansion and interconnection of reclaimed water.
5. **Water Conservation Program:** We will continue the development of educational tools and methods that will help increase voluntary efforts to conserve water resources in accordance with the City's conservation ordinance. Citywide. "Smart" meters enable customers to track their water usage and develop plans that will help improve water conservation. This new technology demonstrate City's commitment to protecting Volusia County's natural resources. This is a key water conservation component for our pending SJRWMD Consumptive Use Permit (CUP).
6. **Sewer Line Extension and Septic to Sewer Conversion:** Planning continues for the build-out and the eventual conversion of septic systems to sewer. The key focus for the short-term is to provide wastewater service along the 17-92 corridor in order to encourage redevelopment. The first project along the Community Redevelopment Agency (CRA) was completed in 2021. The project was funded by FDEP Grants and a State Revolving Funds (SRF) loan. Eighteen (18) customers were able to sewer at no additional to the customer via FDEP and EPA Grant funding. As of December 2024, the next sewer extension is near the end of construction and considers the expansion to connect another twenty-six (26) customers, as well as the City properties along Holly Avenue. The City has also designed and bid-out the next central sewer expansion area for septic tank conversion, east of Mill Lake.
7. **Blue Spring Nutrient Reduction:** The new State Spring Nutrient Reduction Policy is expected to affect available potable water from the Floridan aquifer. Orange City is located within what is considered the Blue Spring "focus point," under this new policy. It is for this reason, the City Council adopted the "Project Blue Spring," which is a water resource management tool, which will prioritize and integrate the above-mentioned goals and objectives. The City was able to remove approximately 570 lbs/year of nitrogen from the Blue Spring Basin by converting eighteen (18) customers to sewer and abandoning the related septic tanks. With the new sewer expansion and possible septic tank abandonment, the City's estimated Blue Spring nitrogen removal is 804 lbs/year.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY2024/25 Target
Potable Water					
TTHM Drinking Water Regulatory Compliance	93.75%	100%	100%	80%	100%
# of New Connections	220	39	17	48	20
Average Daily Consumption (1,000 gal)	1,231	1,150	1,176	1,201	1,206
Average daily water production per customer (GAL)	359	354	375	323	320
Average daily water consumption per customer (GAL)	256	241	245	247	245
Miles of Water Mains	97.2	97.2	96.55	97.55	97.55
Water Mains Breaks	(1)	24	35	13	0
Water Distribution Leaks/Breaks per of 100,000 LF of pipe ¹	(1)	4.8	6.9	2.5	0.0
Drinking water quality complaints per 1,000 accounts	24.6	44.6	18.8	15.7	0.0
# of Fire Hydrants	536	536	537	556	557
Storage Capacity (1,000 gal)	1,500	1,500	1,500	1,500	1,500
Wastewater					
Average daily wastewater collection per customer (GAL)	325	350	335	381	350
Wastewater Force Main Leaks/Breaks per 100,000 LF of pipe ¹	(1)	0.0	6.8	0.0	0.0
Wastewater Gravity System Backups per 100,000 LF of pipe ¹	(1)	(1)	3.2	6.5	0.0
# of Wastewater Lift Stations ⁽²⁾	24	24	24	25	28
Reclaimed Water					
RW Distribution Failures per of 100,000 LF of pipe ¹	(1)	0.0	0.0	0.0	0.0
Reclaimed Water Irrigation Percentage (Reclaimed Consumption / Total Irrigation Consumption)	71.7 %	50.0%	84.1%	81.7%	85.0%

⁽¹⁾ Historical data unavailable.

⁽²⁾ Wastewater is processed by Volusia County

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY2024/25
Public Services Director	0.50 ⁽²⁾	0.50 ⁽²⁾	0.50 ⁽²⁾	0.50 ⁽²⁾	0.50 ⁽²⁾
Deputy Director/City Engineer	0.50 ⁽²⁾	0.25 ⁽³⁾	-	-	-
Engineering Services Director	-	-	0.25 ⁽³⁾	0.50 ⁽²⁾	0.50 ⁽²⁾
Utilities Services Director	-	1	1	1	1
Construction Engineer	0.50 ⁽²⁾	0.50 ⁽²⁾	0.50 ⁽²⁾	0.50 ⁽²⁾	0.50 ⁽²⁾
Construction Project Coordinator	0.25 ⁽³⁾	0.25 ⁽³⁾	0.25 ⁽³⁾	0.25 ⁽³⁾	0.25 ⁽³⁾
Cross-Connection Technician	1	1	1	1	1
Customer Service Specialist	2	2	2	-(4)	-(4)
Deputy Finance Director	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾
Distribution & Collection Manager	1	1	1	1	1
Electrical/SCADA Maint.Coordinator	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Finance Director	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾	0.50 ⁽⁵⁾
Financial Specialist	1	1	1	1	1
GIS Analyst	1	1	1	1	1
Lift Station Crew Chief	-	-	1	1	1
Lift Station Mechanic	2	2	1	1	2 ⁽⁶⁾
Meter Mechanic Crew Chief	1	1	1	1	1
Purchasing & Contracts Administrator	0.25 ⁽⁷⁾	0.25 ⁽⁷⁾	0.25 ⁽⁷⁾	0.25 ⁽⁷⁾	0.25 ⁽⁷⁾
Utilities Billing Supervisor	1	1	1	-(4)	-(4)
Utilities Crew Chief	-	-	1	1	1
Utility Field Specialist	3	5	4	5	4
Utility Locator	-	-	-	-	1 ⁽⁸⁾
Utility Inspector	1.75 ⁽⁹⁾	1.75 ⁽⁹⁾	1.75 ⁽⁹⁾	1.75 ⁽⁹⁾	1.75 ⁽⁹⁾
Water Plant Manager	1	1	1	1	1
Water Plant Operator	1	2	2	2	2
Total FTE	21.75	25.50	25.50	23.75	24.75

⁽²⁾ Funding split 50% Utilities Enterprise Fund and 50% General Fund.

⁽³⁾ Funding split 25% Utilities Enterprise Fund and 75% General Fund.

⁽⁴⁾ Positions moved to cost center 5360 – Utility Billing and Analytics beginning in FY 2023/24.

⁽⁵⁾ Position assigned to Finance Department, but is funded 50% by the Utilities Enterprise Fund. Position excluded from organizational chart.

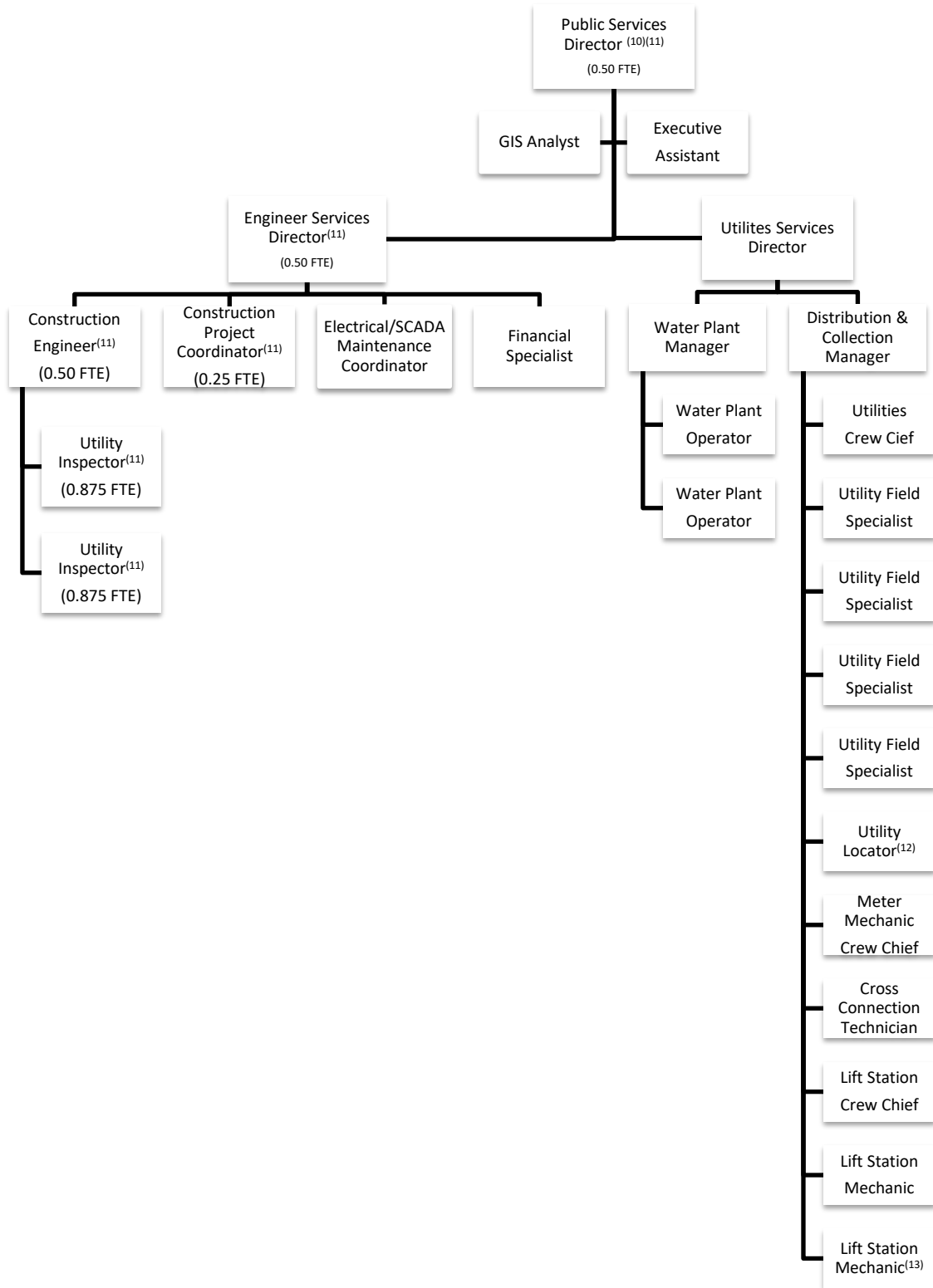
⁽⁶⁾ Proposed position effective October 1, 2024.

⁽⁷⁾ Funding split 25% Streets & Sidewalks, 25% Water Utility, and 50% Finance Department.

⁽⁸⁾ Proposed reclassification of existing Utility Field Specialist effective October 1, 2024.

⁽⁹⁾ Funding split 87.5% Utilities Enterprise Fund and 12.5% General Fund.

ORGANIZATIONAL CHART



⁽¹⁰⁾ Position reports to City Manager.

⁽¹¹⁾ Funding split between multiple funds and cost centers as indicated on the previous page.

⁽¹²⁾ Proposed reclassification of existing Utility Field Specialist.

⁽¹³⁾ Proposed position.

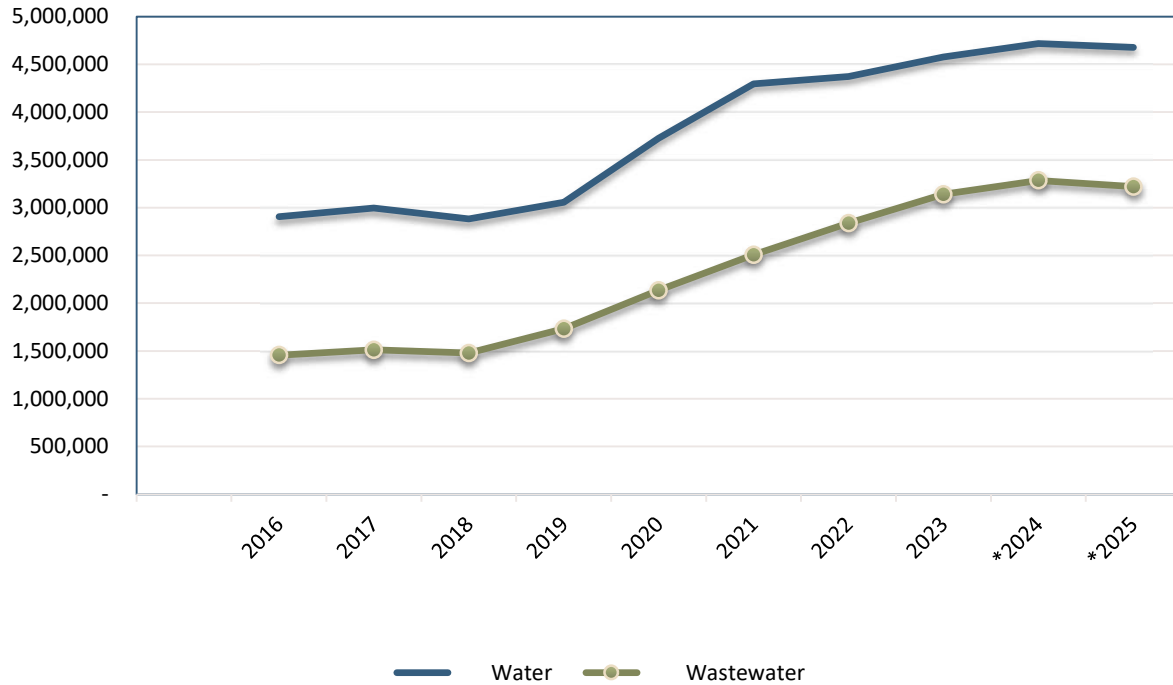
UTILITIES REVENUE FUND

TEN-YEAR REVENUE TREND

<u>Year</u>	<u>Water</u>	<u>Wastewater</u>
2016	\$2,905,556	\$1,457,833
2017	\$2,994,810	\$1,512,603
2018	\$2,882,318	\$1,478,894
2019	\$3,055,147	\$1,731,703
2020	\$3,725,418	\$2,134,273
2021	\$4,296,552	\$2,506,209
2022	\$4,373,767	\$2,838,892
2023	\$4,578,324	\$3,140,362
*2024	\$4,719,129	\$3,287,460
*2025	\$4,676,500	\$3,220,720

* Projected revenues

Utility Revenue Trends



UTILITIES REVENUE
401 - UTILITIES REVENUE FUND
FISCAL YEAR 2024/25

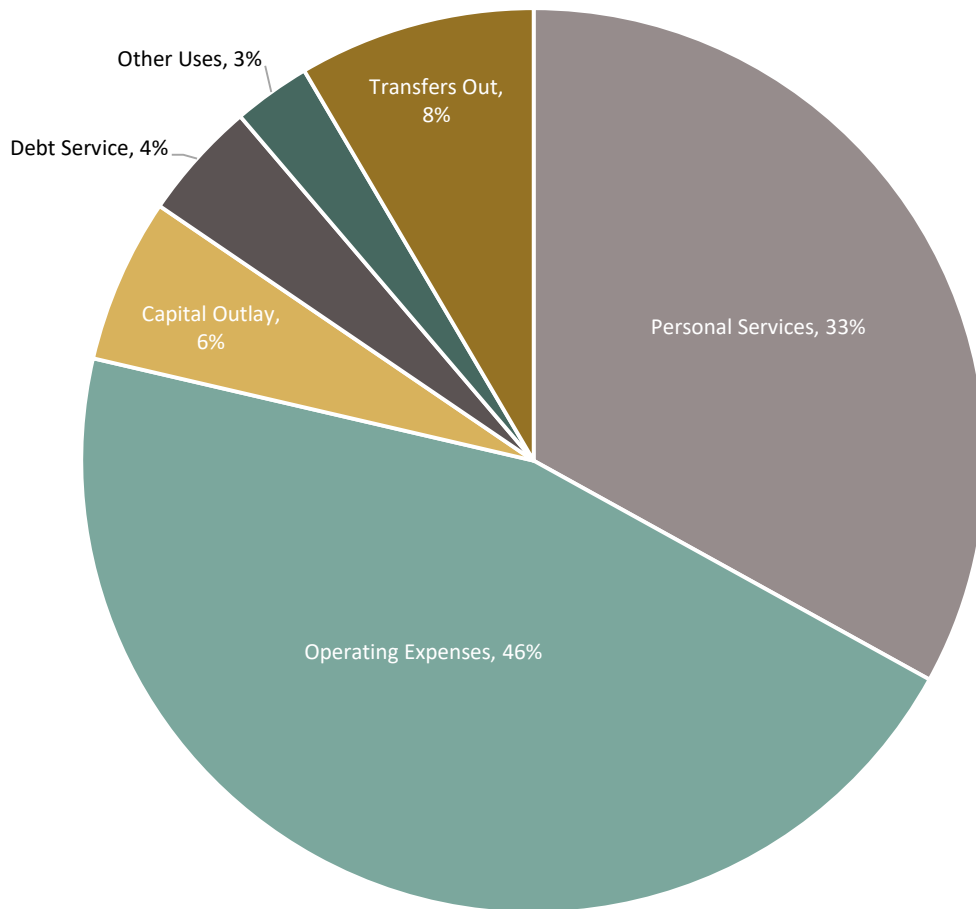
ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Charges for Services				
343300 - Potable Water Service	3,135,511	3,344,751	3,530,000	3,600,000
343303 - Reclaimed Water Service	559,635	491,117	568,775	530,000
343305 - Irrigation Water Service	305,205	269,256	285,500	301,000
343310 - Potable Meter Connections	99,165	144,361	22,000	22,000
343313 - Reclaimed Meter Connections	47,735	67,600	10,000	10,000
343320 - Service Charges	78,495	102,293	53,000	57,800
343330 - Fire Line Charges	104,334	113,114	105,000	110,000
343332 - Hydrant Rentals	16,762	19,703	18,500	19,700
343335 - Backflow Device Testing	26,095	26,129	26,000	26,000
343500 - Wastewater Service	2,806,032	3,094,193	3,270,000	3,220,000
343510 - Wastewater Tap-In Charges	23,560	33,119	570	570
343520 - Wastewater Inspection Charges	9,300	13,050	150	150
343610 - Penalties	74,170	55,860	60,000	60,000
343630 - Utility Engineering Fees	7,800	240	-	300
Charges for Services Total	7,293,799	7,774,787	7,949,495	7,957,520
Intergovernmental				
331310 - Federal Grant - Water Supply System	183,141	815,992	1,449,925	-
331350 - Federal Grant - Wastewater	393,482	102,008	5,328,136	-
331500 - Federal Grant - FEMA	-	24,847	-	-
334310 - State Grant - Water Supply System	68,366	-	655,320	-
334350 - State Grant - Wastewater	-	1,106,472	530,806	-
Intergovernmental Total	644,988	2,049,319	7,964,187	-
Miscellaneous Revenues				
361100 - Interest Earnings	28,481	117,523	180,370	130,000
364000 - Surplus Sales	5,469	3,500	-	-
364005 - Insurance Proceeds	16,133	45,757	-	-
369900 - Other Miscellaneous Revenues	6,951	22	-	-
369907 - Enterprise Fleet Rebate	44,466	52,847	-	-
Miscellaneous Revenues Total	101,500	219,649	180,370	130,000

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Other Sources				
381101 - Transfer In - General Fund	426,760	-	-	-
381198 - LEGACY - Transfer - Alt Water to OCU	191,862	-	-	-
384005 - Debt Proceeds - SW642040	232,572	-	-	-
384006 - Debt Proceeds - SW642050	-	1,414,575	4,550,801	-
384007 - Debt Proceeds - SW642041	1,297,409	4,187,375	8,776,243	-
389100 - Prior Year Cash Carryforward	-	-	589,731	-
389105 - Prior Earnings - OCU Revenue	-	-	859,629	-
384008 - Debt Proceeds - LS642090	-	-	178,500	-
Other Sources Total	2,148,604	5,601,950	14,954,904	-
Permits, Fees, and Assessments				
324210 - Impact Fees - Residential	373,886	-	-	-
324211 - [LEGACY] Impact Fees - Wastewater	302,139	-	-	-
Permits, Fees, and Assessments Total	676,025	-	-	-
REVENUE TOTAL	10,864,915	15,645,704	31,048,956	8,087,520

UTILITY REVENUE FUND USES

Appropriations by Function

Expenditure Type	Amount
Personal Services	\$ 2,672,618
Operating Expenses	3,687,091
Capital Outlay	475,440
Debt Service	343,654
Other Uses	223,971
Transfers Out	684,746
Total Uses	8,087,520



5330 - WATER UTILITY
401 - UTILITIES REVENUE FUND
FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5330-1200 - Regular Salaries & Wages	1,049,375	1,315,942	1,241,162	1,328,857
5330-1300 - Temporary Employee Wages	-	-	20,000	9,600
5330-1400 - Overtime	67,176	60,017	61,723	63,851
5330-1410 - Supplemental Disaster Pay	3,964	9,954	-	-
5330-1600 - Holiday Pay	28,591	35,674	37,231	38,714
5330-2100 - FICA Taxes	88,209	106,838	104,049	110,239
5330-2200 - Retirement Contributions	162,026	213,184	217,669	235,396
5330-2300 - Health Insurance	211,699	194,702	194,808	201,815
5330-2301 - Dental Insurance	7,519	8,972	8,091	7,990
5330-2302 - Life Insurance	1,503	2,380	2,443	2,443
5330-2303 - Disability Insurance	4,073	6,220	5,888	7,310
5330-2400 - Workers' Compensation	30,863	29,834	36,019	39,495
Personal Services Total	1,654,999	1,983,716	1,929,083	2,045,710
Operating Expenditure				
5330-3100 - Legal Services	18,614	8,200	20,000	20,000
5330-3101 - Engineering Services	6,133	-	-	-
5330-3102 - Financial Services	1,250	1,250	1,350	1,350
5330-3103 - Other Professional Services	29,896	72,407	753,469	315,380
5330-3200 - Accounting & Auditing Services	16,150	15,250	15,000	13,773
5330-3403 - Testing Services	18,470	27,318	33,000	35,000
5330-3406 - Alarm Monitoring Services	1,020	1,020	7,600	7,700
5330-3499 - Project - Other Services	-	-	250,000	-
5330-4000 - Travel & Per Diem	600	1,404	3,240	2,980
5330-4100 - Telephone & Internet	14,166	11,775	14,700	14,700
5330-4101 - Cellular Service	14,810	18,313	16,450	17,990
5330-4102 - Communication Equipment	3,723	17,116	2,280	18,250
5330-4200 - Freight & Postage	1,378	1,017	800	1,000
5330-4201 - Postage for Utility Bills	23,923	21,913	-	-
5330-4300 - Electric Utility	155,378	154,095	180,000	173,000
5330-4301 - Water Utility	1,421	2,138	3,000	3,400
5330-4302 - Reclaimed Water Pass-through	204,998	170,001	240,000	230,000
5330-4400 - Equipment Rentals & Leases	5,252	7,425	6,750	6,850
5330-4401 - Building Rentals & Leases	1,570	-	61,250	61,300

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
5330-4402 - Vehicle Leases	25,034	51,098	83,960	83,024
5330-4500 - Property Insurance	30,831	39,036	46,794	48,791
5330-4501 - Liability Insurance	49,768	56,312	54,810	61,254
5330-4601 - Fleet R&M Services	3,666	24,573	15,260	6,100
5330-4602 - Equipment R&M Services	6,039	10,657	32,930	28,771
5330-4607 - Plant & Well R&M Services	80,323	30,202	99,200	55,000
5330-4608 - Water Distribution R&M Services	254,454	68,294	72,000	100,000
5330-4609 - Fire Hydrant R&M Services	108,295	46,469	55,000	60,000
5330-4699 - Project - Repair & Maintenance	15,672	6,950	54,000	-
5330-4700 - Printing & Binding	2,420	941	600	1,000
5330-4701 - Utility Bill Printing	8,902	10,059	-	-
5330-4900 - Other Current Charges	2,553	45,894	1,200	1,300
5330-4902 - Employee Expenditures	-	-	250	200
5330-4904 - Service Charges & Fees	7,473	13,130	1,800	1,750
5330-4905 - Contingency	-	-	11,590	82,800
5330-4908 - Permits	12,450	13,300	14,000	17,400
5330-4915 - Bad Debts	4,100	6,519	-	-
5330-4916 - Long/(Short) Drawer	(107)	(31)	-	-
5330-4999 - Project - Other Current Charges	4,680	26,335	-	-
5330-5100 - Office Supplies	3,687	6,423	7,150	6,500
5330-5101 - Office Furniture	3,621	1,148	-	2,000
5330-5200 - Software	80,963	25,716	38,735	48,015
5330-5201 - Computer Equipment	10,006	12,722	3,900	5,000
5330-5202 - Uniform & Protective Gear	4,719	7,032	7,885	8,000
5330-5203 - Small Tools & Equipment	23,896	21,047	9,300	8,500
5330-5205 - Fleet Supplies	2,572	2,621	-	-
5330-5208 - Gasoline	30,418	28,488	26,000	31,000
5330-5209 - Safety Equipment	3,273	442	2,500	2,500
5330-5211 - Plant & Well Supplies	13,220	9,634	25,550	38,050
5330-5212 - Water Distribution Supplies	5,450	117,116	78,000	131,000
5330-5213 - Chemicals	24,833	28,562	32,900	34,100
5330-5216 - Other Supplies	26,013	17,730	22,500	19,750
5330-5400 - Pubs, Subs, & Dues	2,765	2,992	6,003	7,625
5330-5500 - Training	10,227	10,934	11,953	14,670
Operating Expenditure Total	1,380,970	1,272,988	2,424,659	1,826,773

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Capital Outlay				
5330-6100 - Land Acquisition	514,164	-	228,750	-
5330-6200 - Buildings	88,019	31,103	1,296,909	-
5330-6300 - Infrastructure	1,674,826	8,914,788	13,658,660	95,000
5330-6400 - Machinery & Equipment	18,599	11,690	65,000	108,740
5330-6410 - Vehicles & Apparatus	21,441	-	12,500	25,000
5330-6500 - Construction in Progress	-	671	123,329	125,000
5330-6800 - Intangible Assets	36,000	23,639	1,625	-
Capital Outlay Total	2,353,049	8,981,891	15,386,773	353,740
Debt Service				
5330-7103 - Principal - DW642000	48,435	48,991	49,550	50,118
5330-7104 - Principal - DW642040	32,392	17,901	25,261	25,532
5330-7200 - Interest - Series 2005 Bond	6,994	-	-	-
5330-7203 - Interest - DW642000	18,372	1,897	17,260	16,690
5330-7204 - Interest - DW642040	2,180	2,644	2,178	1,907
5330-7107 - Principal - DW642050	-	-	-	32,809
5330-7307 - Service Fees - DW642050	-	-	-	119,308
5330-7206 - Interest - Lease Liability	-	8,707	-	-
5330-7304 - Service Fee - SRF DW642040	-	10,461	-	-
Debt Service Total	108,373	90,601	94,249	246,364
Other Uses				
5330-9900 - Reserve for Fund Balance	-	-	-	223,971
Other Uses Total	-	-	-	223,971
EXPENDITURE TOTAL	5,497,391	12,329,196	19,834,764	4,696,558

5350 - WASTEWATER UTILITY

401 - UTILITIES REVENUE FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5350-1200 - Regular Salaries & Wages	93,534	147,377	186,708	272,674
5350-1400 - Overtime	8,942	15,155	12,477	12,873
5350-1410 - Supplemental Disaster Pay	451	1,657	-	-
5350-1600 - Holiday Pay	3,559	5,973	6,811	10,494
5350-2100 - FICA Taxes	8,191	12,970	15,759	22,647
5350-2200 - Retirement Contributions	11,747	21,065	27,954	40,350
5350-2300 - Health Insurance	22,543	23,928	32,953	49,818
5350-2301 - Dental Insurance	773	1,288	1,369	1,972
5350-2302 - Life Insurance	57	157	153	216
5350-2303 - Disability Insurance	158	415	403	833
5350-2400 - Workers' Compensation	6,863	6,634	8,065	8,843
Personal Services Total	156,817	236,618	292,652	420,720
Operating Expenditure				
5350-3100 - Legal Services	7,875	1,971	14,250	12,200
5350-3103 - Other Professional Services	17,052	18,421	276,306	100,000
5350-3199 - Project - Professional Services	-	-	70,000	-
5350-3200 - Accounting & Auditing Services	-	-	5,000	4,590
5350-3407 - Other Contractual Services	-	250	-	-
5350-4000 - Travel & Per Diem	197	83	850	2,150
5350-4100 - Telephone & Internet	615	-	-	-
5350-4101 - Cellular Service	1,930	7,915	11,000	11,360
5350-4102 - Communication Equipment	-	-	-	6,450
5350-4200 - Freight & Postage	-	10	300	500
5350-4201 - Postage for Utility Bills	7,587	5,835	-	-
5350-4300 - Electric Utility	33,175	30,377	30,000	41,000
5350-4301 - Water Utility	2,476	2,705	2,600	2,800
5350-4303 - Wastewater Pass-through	1,005,300	1,103,681	1,270,000	1,250,000
5350-4400 - Equipment Rentals & Leases	-	-	1,125	1,125
5350-4401 - Building Rentals & Leases	-	-	1,250	1,250
5350-4402 - Vehicle Leases	1,860	6,709	7,180	22,080
5350-4500 - Property Insurance	8,415	9,572	12,795	13,347
5350-4501 - Liability Insurance	12,943	14,660	14,405	16,132
5350-4601 - Fleet R&M Services	-	1,299	2,630	2,100
5350-4602 - Equipment R&M Services	2,216	9,329	22,300	28,782
5350-4611 - Wastewater Infrastructure R&M	130,119	96,861	66,000	71,430
5350-4699 - Project - Repair & Maintenance	-	11,783	26,000	-

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
5350-4700 - Printing & Binding	352	46	200	200
5350-4701 - Utility Bill Printing	3,054	2,804	-	-
5350-4900 - Other Current Charges	-	1,040	1,850	2,000
5350-4902 - Employee Expenditures	-	-	100	100
5350-4904 - Service Charges & Fees	1,574	2,884	300	300
5350-4908 - Permits	-	-	4,900	2,000
5350-4915 - Bad Debts	487	1,787	-	-
5350-5100 - Office Supplies	468	331	2,950	1,450
5350-5101 - Office Furniture	-	119	1,900	2,000
5350-5200 - Software	9,834	10,653	6,290	6,180
5350-5201 - Computer Equipment	1,122	254	-	-
5350-5202 - Uniform & Protective Gear	1,163	1,736	1,700	2,300
5350-5203 - Small Tools & Equipment	2,608	6,960	4,650	6,000
5350-5205 - Fleet Supplies	125	625	875	1,000
5350-5208 - Gasoline	4,303	3,606	8,300	9,000
5350-5209 - Safety Equipment	332	1,136	650	650
5350-5213 - Chemicals	-	-	3,000	3,000
5350-5215 - Wastewater Supplies	-	15,072	60,000	40,000
5350-5216 - Other Supplies	11,737	6,749	11,500	8,600
5350-5400 - Pubs, Subs, & Dues	-	-	640	670
5350-5500 - Training	4,067	1,466	8,463	12,555
Operating Expenditure Total	1,272,989	1,378,730	1,979,859	1,713,101
Capital Outlay				
5350-6100 - Land Acquisition	-	-	6,675	-
5350-6300 - Infrastructure	461,161	33,134	25,466	-
5350-6400 - Machinery & Equipment	11,005	10,626	64,000	47,900
5350-6410 - Vehicles & Apparatus	-	89,889	6,000	71,400
5350-6500 - Construction in Progress	-	1,676,523	6,146,328	-
Capital Outlay Total	472,166	1,810,172	6,248,469	119,300
Debt Service				
5350-7102 - Principal - SW642030	97,285	97,285	97,290	97,290
Debt Service Total	97,285	97,285	97,290	97,290
Grants & Aids				
5350-8202 - Septic to Sewer Private Aid	128,421	47,306	1,105,684	-
Grants & Aids Total	128,421	47,306	1,105,684	-
EXPENDITURE TOTAL	2,127,677	3,570,111	9,723,954	2,350,411

PERFORMANCE PROFILE

UTILITY BILLING & ANALYTICS

DEVLIN MOORE, FINANCE DIRECTOR

MISSION STATEMENT

The mission is to provide outstanding customer service and ensure precise, transparent billing by leveraging advanced analytics and innovative solutions.

PROGRAM DESCRIPTION

Starting in FY 2023/24, cost center 5360 – Utility Billing & Analytics (UB) – was established to accurately account for costs associated exclusively with utility billing. Reporting to the Deputy Finance Director, the UB team manages approximately 4,600 utility accounts providing potable, reclaimed, and wastewater services. The City operates on a monthly billing cycle and reads its 5,900 meters through tower readings each month.

The UB team’s responsibilities include collaborating with meter technicians, processing utility payments, setting up and closing accounts, addressing and resolving customer inquiries, preparing work orders, and coordinating with the Public Services Department to address citizen concerns. The team is dedicated to providing exceptional customer service and strives to create a positive, values-based work environment.

DEPARTMENT GOALS & OBJECTIVES

The core objective of the UB team is to ensure the City’s long-term accountability of monetary resources through effective internal controls, efficient administration, comprehensive staff training, and professional customer service to all internal and external stakeholders.

1. **Deliver Exceptional Customer Service:** Establish and maintain positive relationships with customers by consistently providing excellent customer service.
2. **Enhance Customer Communication:** Develop and implement effective communication strategies to keep customers informed about their accounts, service updates, and payment options.
3. **Foster Effective Collaboration:** Maintain strong and effective working relationships with the Public Services Department to ensure seamless operations and prompt resolution of issues.
4. **Promote Alternative Payment Methods:** Encourage and educate customers to use alternative payment options such as drop boxes, Automatic Draft payments, the online payment portal, and contactless payment methods via phone, while still accommodating in-person payments when necessary.
5. **Leverage Technological Innovations:** Continuously explore and integrate innovative technological solutions to streamline billing processes, improve customer service, enhance the availability of consumption data, and increase overall efficiency.
6. **Ensure Regulatory Compliance:** Maintain compliance with all relevant regulations and standards to uphold the integrity and reliability of the utility billing system.
7. **Evaluate and Improve Processes:** Regularly assess and refine billing processes and procedures to ensure they meet the evolving needs of the City and its residents.

KEY PERFORMANCE INDICATORS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
# of Potable Water Customers	4,426	4,376	4,419	4,467	4,467
# of Reclaim Water Customers	463	578	578	612	612
# of Irrigation Water Customers	393	392	389	388	388
# of Sewer Customers	(1)	(1)	(1)	1,776	1,900
# of New Accounts	920	701	502	600	600
# of <i>Municipal Online Bill Pay</i> Users	(1)	(1)	2,000	2,401	2,700
Avg. Length of UB Phone Calls	(1)	(1)	2:35	2:41	2:41

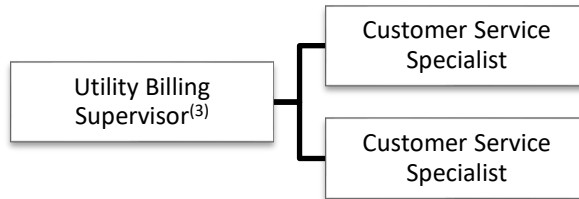
(1) Historical data not available.

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Utility Billing Supervisor	(2)	(2)	(2)	1	1
Customer Service Specialist	(2)	(2)	(2)	2	2
Total FTE	-	-	-	3	3

(2) Position previously budgeted in cost center 5330 – Water Utility.

ORGANIZATIONAL CHART



(3) Position reports to Deputy Finance Director.

5360 - UTILITY BILLING & ANALYTICS

401 - UTILITIES REVENUE FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Personal Services				
5360-1200 - Regular Salaries & Wages	-	-	128,484	135,368
5360-1400 - Overtime	-	-	447	901
5360-1600 - Holiday Pay	-	-	6,217	6,550
5360-2100 - FICA Taxes	-	-	10,339	10,926
5360-2200 - Retirement Contributions	-	-	18,340	19,466
5360-2300 - Health Insurance	-	-	29,076	30,501
5360-2301 - Dental Insurance	-	-	1,207	1,208
5360-2302 - Life Insurance	-	-	200	206
5360-2303 - Disability Insurance	-	-	541	786
5360-2400 - Workers' Compensation	-	-	252	276
Personal Services Total	-	-	195,103	206,188
Operating Expenditure				
5360-3103 - Other Professional Services	-	-	7,500	-
5360-4000 - Travel & Per Diem	-	-	150	1,650
5360-4201 - Postage for Utility Bills	-	-	33,000	33,000
5360-4400 - Equipment Rentals & Leases	-	-	1,320	1,460
5360-4701 - Utility Bill Printing	-	-	16,700	13,000
5360-4900 - Other Current Charges	-	-	800	800
5360-4902 - Employee Expenditures	-	-	300	300
5360-4904 - Service Charges & Fees	-	-	25,000	24,600
5360-4915 - Bad Debts	-	-	5,400	5,400
5360-5100 - Office Supplies	-	-	600	840
5360-5101 - Office Furniture	-	-	-	150
5360-5200 - Software	-	-	62,694	63,357
5360-5202 - Uniform & Protective Gear	-	-	160	160
5360-5216 - Other Supplies	-	-	500	500
5360-5500 - Training	-	-	1,900	2,000
Operating Expenditure Total	-	-	156,024	147,217
Capital Outlay				
5360-6400 - Machinery & Equipment	-	-	-	2,400
Capital Outlay Total	-	-	-	2,400
EXPENDITURE TOTAL	-	-	351,127	355,805

5810 - INTER-FUND TRANSFER OUT

401 - UTILITIES REVENUE FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Other Uses				
5810-9105 - Transfer Out - General Fund	305,589	317,813	330,525	343,746
5810-9110 - Transfer Out - Renewal & Replacer	-	826,660	808,586	341,000
5810-9115 - Transfer Out - Water Connection F	-	2,648,762	-	-
5810-9116 - Transfer Out - Wastewater Connec	-	2,119,156	-	-
5810-9198 - Transfer Out - OCU Revenue Fund	191,862	1,350,848	-	-
Other Uses Total	497,451	7,263,239	1,139,111	684,746
EXPENDITURE TOTAL	497,451	7,263,239	1,139,111	684,746

UTILITY RENEWAL & REPLACEMENT
402 - UTILITIES RENEWAL & REPLACEMENT FUND
FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Other Sources				
382000 - Transfer In - Utility Enterprise Fund	-	826,660	808,586	341,000
389100 - Prior Year Cash Carryforward	-	-	776,211	-
Other Sources Total	-	826,660	1,584,797	341,000
REVENUE TOTAL	-	826,660	1,584,797	341,000
EXPENDITURE				
Operating Expenditure				
5330 - Water Utility				
5330-4607 - Plant & Well R&M Services	-	20,815	-	-
5330-5900 - Depreciation	-	356	-	-
5330 - Water Utility Total	-	21,171	-	-
5350 - Wastewater Utility				
5350-4611 - Wastewater Infrastructure R&M	-	29,195	35,610	-
5350-5900 - Depreciation	-	84	-	-
5350 - Wastewater Utility Total	-	29,279	35,610	-
Capital Outlay				
5330 - Water Utility				
5330-6300 - Infrastructure	-	-	338,060	60,000
5330 - Water Utility Total	-	-	338,060	60,000
5350 - Wastewater Utility				
5350-6300 - Infrastructure	-	-	256,030	-
5350 - Wastewater Utility Total	-	-	256,030	-
Other Uses				
5330 - Water Utility				
5330-9900 - Reserve for Fund Balance	-	-	-	131,000
5330-9905 - Unassigned Appropriation	-	-	302,170	-
5330 - Water Utility Total	-	-	302,170	131,000
5350 - Wastewater Utility				
5350-9900 - Reserve for Fund Balance	-	-	-	150,000
5350-9905 - Unassigned Appropriation	-	-	652,927	-
5350 - Wastewater Utility Total	-	-	652,927	150,000
EXPENDITURE TOTAL	-	50,449	1,584,797	341,000

5330 - ALTERNATE WATER

404 - ALTERNATE WATER FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Other Sources				
382000 - Transfer In - Utility Enterprise Fund	-	1,350,848	-	-
389100 - Prior Year Cash Carryforward	-	-	356,000	-
389900 - Use of Fund Balance	-	-	356,000	100,000
Other Sources Total	-	1,350,848	712,000	100,000
REVENUE TOTAL	-	1,350,848	712,000	100,000
EXPENDITURE				
Operating Expenditure				
5330-3103 - Other Professional Services	-	15,499	-	-
Operating Expenditure Total	-	15,499	-	-
Capital Outlay				
5330-6500 - Construction in Progress	-	-	712,000	100,000
Capital Outlay Total	-	-	712,000	100,000
EXPENDITURE TOTAL	-	15,499	712,000	100,000

5330 - WATER CONNECTION FEES

405 - WATER CONNECTION FEE FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
324210 - Impact Fees - Residential	-	27,200	50,000	20,000
324220 - Impact Fees - Commercial	-	31,739	25,000	6,200
Permits, Fees, and Assessments Total	-	58,939	75,000	26,200
Other Sources				
382000 - Transfer In - Utility Enterprise Fund	-	2,648,762	-	-
389100 - Prior Year Cash Carryforward	-	-	998,495	-
389105 - Prior Earnings - OCU Revenue	-	-	-	243,800
Other Sources Total	-	2,648,762	998,495	243,800
REVENUE TOTAL	-	2,758,295	1,073,495	270,000
EXPENDITURE				
Capital Outlay				
5330-6500 - Construction in Progress	-	-	998,495	270,000
Capital Outlay Total	-	-	998,495	270,000
Other Uses				
5330-9900 - Reserve for Fund Balance	-	-	75,000	-
Other Uses Total	-	-	75,000	-
EXPENDITURE TOTAL	-	-	1,073,495	270,000

5350 - WASTEWATER CONNECTION FEES

406 - WASTEWATER CONNECTION FEE FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
324210 - Impact Fees - Residential	-	2,818	56,100	3,500
324220 - Impact Fees - Commercial	-	4,588	28,900	5,000
Permits, Fees, and Assessments Total	-	7,406	85,000	8,500
Other Sources				
382000 - Transfer In - Utility Enterprise Fund	-	2,119,156	-	-
389100 - Prior Year Cash Carryforward	-	-	1,749,564	-
389105 - Prior Earnings - OCU Revenue	-	-	458,288	21,500
Other Sources Total	-	2,119,156	2,207,852	21,500
REVENUE TOTAL	-	2,166,315	2,292,852	30,000
EXPENDITURE				
Capital Outlay				
5350-6300 - Infrastructure	-	-	90,000	-
5350-6500 - Construction in Progress	-	-	2,117,852	30,000
Capital Outlay Total	-	-	2,207,852	30,000
Other Uses				
5350-9900 - Reserve for Fund Balance	-	-	85,000	-
Other Uses Total	-	-	85,000	-
EXPENDITURE TOTAL	-	-	2,292,852	30,000

PERFORMANCE PROFILE

STORMWATER ENTERPRISE

BILAL IFTIKHAR, PUBLIC SERVICES DIRECTOR

MISSION STATEMENT

The stormwater field staff are committed to ensuring full compliance with the Clean Water Act (CWA) and the Florida Department of Environmental Protection (FDEP) requirements to ensure our local water resources are protected and free from pollutants of concern. Our mission is to educate the residents, general public, school aged children, and businesses on stormwater pollution prevention solutions and techniques to protect our spring, rivers, and groundwater to improve the quality one of our most precious resources.

PROGRAM DESCRIPTION

For the City of Orange City, a proactive stormwater program will assist with public vehicular access, flood control, and protecting nearby natural resources such as the Blue Spring and the St. Johns River. On August 25, 2015, the City Council adopted the new Stormwater Assessment Plan. The City's Stormwater Management Master Plan Capital Improvement Program identified twenty-six (26) problem areas. Orange City is currently updating the Stormwater Master Plan and proposed capital projects list for Council consideration. The City has developed a Stormwater Vulnerability Assessment that evaluates critical infrastructure that could be adversely impacted during heavy rain events. In addition to operations and capital improvement projects, the City's Stormwater Division is responsible for maintaining the minimum requirements of the Florida Department of Environmental Protection (FDEP) MS4 Permit # FLR04E126. This regulatory program requires the use of best management practices (BMPs) during and after construction to minimize erosion and sedimentation, and to properly manage runoff for both stormwater quantity and quality. These BMPs are necessary to achieve satisfactory water quality and quantity at a minimal cost. To support the Stormwater Division's success and to comply with the City's MS4 Permit, City staff prepared and implemented a National Pollution Discharge Elimination Systems (NPDES) Standard Operating Procedure (SOP) in August 26, 2016.

DEPARTMENT GOALS & OBJECTIVES

1. Protect the Blue Spring and the St. Johns River water quality.
2. Promote flood protection, control erosion, and avoid sedimentation of drainage infrastructure.
3. Implement National Pollution Discharge Elimination System (NPDES) Standard Operating Procedures (SOP).
4. Provide public education on stormwater management, erosion control, surface and groundwater protection, as well as flood control.
5. Staff training and development.
6. Perform inspections of construction sites for NPDES compliance, City drainage facilities, and private drainage facilities receiving mitigation credits from the Stormwater Enterprise Fund.

KEY PERFORMANCE INDICATORS

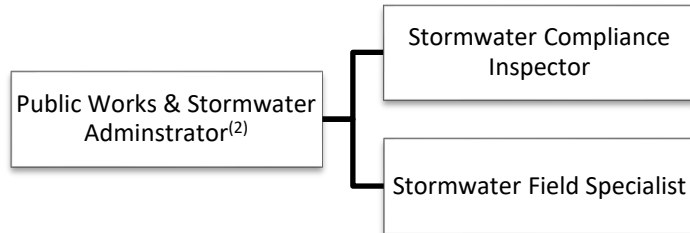
Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
# of NPDES Inspections	521	774	697	370	420
# of Capital Construction Projects	6	1	2	5	2
Total Outlay for Construction Projects	\$723,129	\$787,993	\$162,000	\$66,603	\$664,612
# of Stormwater Retention Areas	31	31	31	31	31
Tons of Sediment Removed	1.2	1.2	7.6	50	40
# of Proactive Inlet Inspections	(¹)	54	412	343	350
Employee Annual Training (# of Employees)	2	3	10	15	15
Public Outreach for Residents (Residents Informed)	(¹)	(¹)	53	50	60
NPDES Flyers Mailed to Residents	(¹)	4,318	4,318	4,318	4,318

(¹) Historical data unavailable.

STAFFING TRENDS

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Stormwater Compliance Inspector	1	1	1	1	1
Stormwater Field Specialist	1	1	1	1	1
Total FTE	2	2	2	2	2

ORGANIZATIONAL CHART



(²) Position funded in General Fund.

5380 - STORMWATER
411 - STORMWATER ENTERPRISE FUND
FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
325200 - Special Assessments	777,099	821,319	850,294	929,305
Permits, Fees, and Assessments Total	777,099	821,319	850,294	929,305
Intergovernmental				
331500 - Federal Grant - FEMA	-	268,302	-	-
334500 - State Grant - FEMA	-	22,640	-	-
331390 - Federal Grant - Other Physical	-	-	70,000	-
334390 - State Grant - Other Physical	-	-	655,319	-
Intergovernmental Total	-	290,942	725,319	-
Miscellaneous Revenues				
361100 - Interest Earnings	-	-	5,340	18,000
Miscellaneous Revenues Total	-	-	5,340	18,000
Other Sources				
389100 - Prior Year Cash Carryforward	-	-	875,807	-
389900 - Use of Fund Balance	-	-	473,230	306,680
Other Sources Total	-	-	1,349,037	306,680
REVENUE TOTAL	777,099	1,112,261	2,929,990	1,253,985

EXPENDITURE

Personal Services				
5380-1200 - Regular Salaries & Wages	84,401	107,436	115,251	90,406
5380-1400 - Overtime	4,801	3,073	7,175	5,149
5380-1410 - Supplemental Disaster Pay	144	1,373	-	-
5380-1600 - Holiday Pay	3,216	4,891	5,577	4,246
5380-2100 - FICA Taxes	6,991	9,265	9,792	7,635
5380-2200 - Retirement Contributions	10,005	15,255	17,370	13,603
5380-2300 - Health Insurance	22,543	17,513	19,384	20,334
5380-2301 - Dental Insurance	773	828	805	805
5380-2302 - Life Insurance	137	214	210	215
5380-2303 - Disability Insurance	286	564	552	679
5380-2400 - Workers' Compensation	12,003	11,603	14,105	15,466
Personal Services Total	145,299	175,315	190,221	158,538

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Operating Expenditure				
5380-3100 - Legal Services	929	1,193	3,000	3,000
5380-3102 - Financial Services	-	-	1,200	-
5380-3103 - Other Professional Services	2,210	27,035	264,509	33,715
5380-3403 - Testing Services	8,556	22,015	16,600	13,500
5380-3407 - Other Contractual Services	35,339	935	31,080	20,100
5380-3499 - Project - Other Services	-	90,000	-	-
5380-4000 - Travel & Per Diem	60	30	800	1,000
5380-4100 - Telephone & Internet	101	-	-	-
5380-4101 - Cellular Service	973	1,490	1,600	1,600
5380-4200 - Freight & Postage	9	1	100	100
5380-4300 - Electric Utility	14,428	18,026	20,500	7,500
5380-4305 - Waste Disposal	-	-	800	1,200
5380-4400 - Equipment Rentals & Leases	1,225	1,003	1,500	500
5380-4499 - Project - Rentals & Leases	-	52,624	-	-
5380-4601 - Fleet R&M Services	-	1,464	-	-
5380-4602 - Equipment R&M Services	2,344	4,995	7,500	8,700
5380-4699 - Project - Repair & Maintenance	-	66,523	-	-
5380-4700 - Printing & Binding	-	188	3,000	3,000
5380-4900 - Other Current Charges	-	(70)	7,800	-
5380-4905 - Contingency	-	-	45,000	45,000
5380-4908 - Permits	350	-	800	800
5380-5100 - Office Supplies	356	265	500	500
5380-5200 - Software	249	1,460	2,200	2,550
5380-5201 - Computer Equipment	581	2,072	-	-
5380-5202 - Uniform & Protective Gear	1,285	1,715	1,200	1,300
5380-5203 - Small Tools & Equipment	5,507	5,356	6,000	5,000
5380-5205 - Fleet Supplies	387	679	600	700
5380-5208 - Gasoline	4,245	4,067	4,200	4,500
5380-5209 - Safety Equipment	83	-	550	550
5380-5216 - Other Supplies	3,125	12,005	16,000	16,000
5380-5220 - Stormwater Supplies	1,277	4,405	2,500	2,900
5380-5400 - Pubs, Subs, & Dues	650	500	960	970
5380-5500 - Training	638	298	2,600	2,600
5380-3199 - Project - Professional Services	-	-	70,000	-
5380-5210 - Signs	-	-	-	-
Operating Expenditure Total	96,210	413,708	631,599	283,785

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Capital Outlay				
5380-6100 - Land Acquisition	-	22,220	470,620	-
5380-6300 - Infrastructure	180,291	240,344	1,249,663	164,612
5380-6400 - Machinery & Equipment	90,040	236,590	25,000	2,400
5380-6500 - Construction in Progress	-	-	-	500,000
Capital Outlay Total	270,331	499,154	1,745,283	667,012
Debt Service				
5380-7102 - Principal - SW642030	144,649	-	144,650	144,650
5380-7199 - Debt Service Placeholder	-	-	218,237	-
Debt Service Total	144,649	-	362,887	144,650
EXPENDITURE TOTAL	656,488	1,088,178	2,929,990	1,253,985

OTHER FUNDS



OTHER FUNDS

102 Impact Fee Fund was discontinued and replaced with four separate funds beginning FY 2022/23. The original fund accounted for public safety, transportation, and culture/recreation fees.

103 Forfeiture Fund is established pursuant to the Florida Contraband Forfeiture Act for the receipts of contraband sales proceeds to be used for law enforcement, excluding regular operating expenditures.

111 Solid Waste Special Assessment Fund is a special revenue fund that is used to account for the collection of the special assessment revenue and expenditures related to residential solid waste services.

112 Community Redevelopment Agency (CRA) is a legal entity that is created by a municipality after a determination that "slum and blight" criteria, established in Chapter 163 Part III of the Florida Statutes, have been met and is an economic development strategy which is used to eliminate and prevent conditions of blight in the community.

113 Streetlighting Districts Fund is used to account for the collection of the special assessment revenue and expenditures related to the operation and maintenance of streetlighting within the Shadow Ridge Phase 2 and Briarwood subdivisions.

114 Kentucky Avenue Special Assessment Fund was established in FY 2022/23 to record costs associated with major road infrastructure improvements to South Kentucky Avenue and the related assessments collected from those residing in the assessment district.

115 Tree Bank Fund was created in FY 2022/23 to track revenues and expenditures for the tree bank as stipulated by Section 11.15 of the City Charter. The tree bank funds are designated for the enhancement of City property and right-of-way through tree installation, replacement, and maintenance.

120 Building Safety Fund is a special revenue fund that is used to track and report revenues and expenditures associated with the enforcement of the Florida Building Code in accordance with Florida Statute 553.50.

301 Capital Improvement Fund tracks the expenditures related to the planned and programmed approach to utilizing its financial resources to meet service and facility needs.

310 Police Impact Fee Fund replaced 102 Impact Fee Fund beginning FY 2022/23. The use of this revenue is restricted to capital outlay resulting from new development.

310 Fire Impact Fee Fund replaced 102 Impact Fee Fund beginning FY 2022/23. The use of this revenue is restricted to capital outlay resulting from new development.

311 Transportation Impact Fee Fund replaced 102 Impact Fee Fund beginning FY 2022/23. The use of this revenue is restricted to capital outlay resulting from new development.

312 Culture/Recreation Impact Fee Fund replaced 102 Impact Fee Fund beginning FY 2022/23. The use of this revenue is restricted to capital outlay resulting from new development.

340 Facility Construction Fund was established in FY 2021/22 to track revenues and expenditures related to the design and construction of new city facilities including, but not limited to a new police department, public works facility, and fire station.

IMPACT FEES [INACTIVE]

102 - IMPACT FEE FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
324115 - Impact Fees - Residential	108,769	-	-	-
324116 - Impact Fees - Residential	41,750	-	-	-
324125 - Impact Fees - Commercial	71,012	-	-	-
324126 - Impact Fees - Commercial	12,822	-	-	-
324310 - Impact Fees - Residential	21,147	-	-	-
324320 - Impact fees - Commercial	252,448	-	-	-
324610 - Impact Fees - Residential	156,268	-	-	-
Permits, Fees, and Assessments Total	664,215	-	-	-
REVENUE TOTAL	664,215	-	-	-
EXPENDITURE				
Other Uses				
5810-9105 - Transfer Out - General Fund	51,721	-	-	-
5810-9190 - Transfer Out - Police Impact Fee Fu	-	190,967	-	-
5810-9191 - Transfer Out - Fire Impact Fee Func	-	546,183	-	-
5810-9192 - Transfer out - Transportation Impa	-	1,071,137	-	-
5810-9193 - Transfer Out - Culture/Recreation I	-	590,300	-	-
Other Uses Total	51,721	2,398,587	-	-
EXPENDITURE TOTAL	51,721	2,398,587	-	-

Note: Effective FY23, the Impact Fee Fund (102) is no longer in use. Impact fees are now split into four separate funds: Police (310), Fire (311), Transportation (312), and Culture/Recreation (313).

5210 - POLICE FINES & FORFEITURES

103 - FORFEITURE FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Fines and Forfeitures				
358200 - Seized Monies	8,070	-	-	-
Fines and Forfeitures Total	8,070	-	-	-
Miscellaneous Revenues				
361100 - Interest Earnings	-	-	-	-
Miscellaneous Revenues Total	-	-	-	-
REVENUE TOTAL				
	8,070	-	-	-
EXPENDITURES				
Capital Outlay				
5210-6400 - Machinery & Equipment	-	-	-	-
Capital Outlay Total	-	-	-	-
EXPENDITURES TOTAL				
	-	-	-	-

Note: The City had anticipated no longer receiving forfeiture funds due to a Florida law change made in 2016; however, \$8,070 was received in FY22. The fund carries a fund balance of approximately 31K, which may be used for expenditures that meet specific requirements. Staff will place any future recommendations on Council agendas, as needed.

5340 - SOLID WASTE

111 - SOLID WASTE FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
325200 - Special Assessments	449,181	498,856	517,286	566,814
325205 - Assessments - New Homes	8,250	6,952	2,500	2,500
Permits, Fees, and Assessments Total	457,432	505,808	519,786	569,314
Miscellaneous Revenues				
361100 - Interest Earnings	-	-	-	3,000
Miscellaneous Revenues Total	-	-	-	3,000
Other Sources				
389900 - Use of Fund Balance	-	-	35,910	11,139
Other Sources Total	-	-	35,910	11,139
REVENUE TOTAL	457,432	505,808	555,696	583,453
EXPENDITURE				
Operating Expenditure				
5340-3100 - Legal Services	915	1,433	1,080	1,450
5340-3103 - Other Professional Services	765	1,148	1,693	2,234
5340-3407 - Other Contractual Services	377,232	438,762	456,313	482,834
5340-4905 - Contingency	-	-	45,909	48,652
Operating Expenditure Total	378,912	441,342	504,995	535,170
Other Uses				
5810-9105 - Transfer Out - General Fund	45,743	45,743	50,701	48,283
Other Uses Total	45,743	45,743	50,701	48,283
EXPENDITURE TOTAL	424,655	487,086	555,696	583,453

5520 - COMMUNITY REDEVELOPMENT AGENCY (CRA)

112 - CRA FUND
FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
General Government Taxes				
311200 - TIF Ad Valorem - City	381,584	501,456	616,190	692,246
311210 - TIF Ad Valorem - County	249,847	300,254	279,971	300,972
General Government Taxes Total	631,431	801,710	896,161	993,218
Other Sources				
389900 - Use of Fund Balance	-	-	621,580	59,445
Other Sources Total	-	-	621,580	59,445
REVENUE TOTAL	631,431	801,710	1,517,741	1,052,663
EXPENDITURE				
Personal Services				
5520-1200 - Regular Salaries & Wages	9,322	9,709	18,215	18,917
5520-2100 - FICA Taxes	712	742	1,393	1,447
5520-2200 - Retirement Contributions	2,777	3,141	6,288	6,530
5520-2300 - Health Insurance	845	712	1,454	1,525
5520-2301 - Dental Insurance	29	34	60	60
5520-2302 - Life Insurance	11	17	17	41
5520-2303 - Disability Insurance	24	44	44	106
5520-2400 - Workers' Compensation	72	70	85	93
Personal Services Total	13,793	14,469	27,556	28,719
Capital Outlay				
5520-6300 - Infrastructure	236,562	28,439	373,108	-
5520-6800 - Capital Project Fund	-	-	17,417	924,284
5520-6500 - Construction in Progress	-	-	1,000,000	-
Capital Outlay Total	236,562	28,439	1,390,525	924,284
Grants & Aids				
5520-8203 - Facade Grants	-	3,401	20,000	20,000
Grants & Aids Total	-	3,401	20,000	20,000
Other Uses				
5810-9105 - Transfer Out - General Fund	-	-	79,660	79,660
Other Uses Total	-	-	79,660	79,660
EXPENDITURE TOTAL	250,355	46,309	1,517,741	1,052,663

5415 - SHADOW RIDGE PHASE 2 STREET LIGHTING

113 - STREET LIGHTING ASSESSMENT FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
325200 - Special Assessments	10,147	10,143	10,132	11,633
Permits, Fees, and Assessments Total	10,147	10,143	10,132	11,633
Miscellaneous Revenues				
361100 - Interest Earnings	-	-	-	50
Miscellaneous Revenues Total	-	-	-	50
Other Sources				
389900 - Use of Fund Balance	-	-	2,615	1,103
Other Sources Total	-	-	2,615	1,103
REVENUE TOTAL	10,147	10,143	12,747	12,786
EXPENDITURE				
Operating Expenditures				
5415-3100 - Legal Services	768	923	806	925
5415-3103 - Other Professional Services	21	32	33	43
5415-4200 - Freight & Postage	-	-	50	58
5415-4300 - Electric Utility	9,314	9,271	9,778	9,540
5415-4905 - Contingency	-	-	1,067	1,057
Operating Expenditure Total	10,103	10,226	11,734	11,623
Other Uses				
5810-9105 - Transfer Out - General Fund	-	1,067	1,013	1,163
Other Uses Total	-	1,067	1,013	1,163
EXPENDITURE TOTAL	10,103	11,293	12,747	12,786

5416 - BRIARWOOD STREET LIGHTING

113 - STREET LIGHTING ASSESSMENT FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
325210 - Special Assessments	2,048	2,049	2,492	2,873
Permits, Fees, and Assessments Total	2,048	2,049	2,492	2,873
Miscellaneous Revenues				
361100 - Interest Earnings	-	-	-	20
Miscellaneous Revenues Total	-	-	-	20
Other Sources				
389900 - Use of Fund Balance	-	-	238	-
Other Sources Total	-	-	238	-
REVENUE TOTAL	2,048	2,049	2,730	2,893
EXPENDITURE				
Operating Expenditures				
5416-3100 - Legal Services	244	398	256	400
5416-3103 - Other Professional Services	4	5	7	10
5416-4200 - Freight & Postage	-	-	26	31
5416-4300 - Electric Utility	1,712	1,849	1,966	1,928
5416-4905 - Contingency	-	-	226	237
Operating Expenditure Total	1,960	2,252	2,481	2,606
Other Uses				
5810-9105 - Transfer Out - General Fund	-	-	249	287
Other Uses Total	-	-	249	287
EXPENDITURE TOTAL	1,960	2,252	2,730	2,893

5410 - KENTUCKY AVE SPECIAL ASSESSMENT DISTRICT (SAD)

114 - KENTUCKY AVE SAD FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
325200 - Special Assessments	-	460,784	60,000	57,826
Permits, Fees, and Assessments Total	-	460,784	60,000	57,826
Other Sources				
381101 - Transfer In - General Fund	-	145,000	-	-
389100 - Prior Year Cash Carryforward	-	-	979,796	-
Other Sources Total	-	145,000	979,796	-
REVENUE TOTAL	-	605,784	1,039,796	57,826
EXPENDITURE				
Capital Outlay				
5410-6500 - Construction in Progress	-	58,284	979,796	-
Capital Outlay Total	-	58,284	979,796	-
Other Uses				
5810-9105 - Transfer Out - General Fund	-	231,920	60,000	57,826
Other Uses Total	-	231,920	60,000	57,826
EXPENDITURE TOTAL	-	290,204	1,039,796	57,826

5370 - TREE BANK

115 - TREE BANK FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
329590 - Tree Bank Revenue	-	49,910	10,000	5,000
Permits, Fees, and Assessments Total	-	49,910	10,000	5,000
Miscellaneous Revenues				
361100 - Interest Earnings	-	-	-	1,200
Miscellaneous Revenues Total	-	-	-	1,200
Other Sources				
381101 - Transfer In - General Fund	-	219,199	-	-
389100 - Prior Year Cash Carryforward	-	-	23,550	-
389900 - Use of Fund Balance	-	-	30,000	13,800
Other Sources Total	-	219,199	53,550	13,800
REVENUE TOTAL	-	269,109	63,550	20,000
EXPENDITURE				
Operating Expenditure				
5370-3103 - Other Professional Services	-	450	48,550	-
5370-3404 - Tree Maintenance & Removal	-	-	15,000	20,000
Operating Expenditure Total	-	450	63,550	20,000
EXPENDITURE TOTAL	-	450	63,550	20,000

PERFORMANCE PROFILE

DEVELOPMENT SERVICES - BUILDING DEPARTMENT

BECKY MENDEZ, DEVELOPMENT SERVICES DIRECTOR

MISSION STATEMENT

The mission of the Development Services Department is to enhance the quality of life of the City’s current and future residents and businesses by ensuring economic vitality, sustainability, design excellence and quality development through the application of planning principles and services that incorporate the highest ethical and professional standards with respect for our customers and the public. This is accomplished by keeping abreast of the most advanced trends in urban planning and land development regulations, advising the community through public processes, and ultimately plan implementation. The Development Services Department processes and reviews all proposed development in the City and includes the Planning Division and Building Division.

PROGRAM DESCRIPTION

The Building Division of the Development Services Department is a contracted service that provides building plan review, permitting, and inspections for all construction within the city, complying with the Florida Building Code, state statutes, and city ordinances. Service delivery for the Building Program is outsourced through a contracted consultant with the oversight of this function by existing Planning and Zoning staff.

GOALS AND OBJECTIVES

1. Issue residential and non-residential permits while continuing to look for improvements to permit review time in an effort to enhance a positive relationship with customers and to provide high citizen satisfaction in city services.
2. Integrate software that will assist in automation and tracking of building permits to enhance efficiency for customers.
3. Continue to maintain standards for construction and reconstruction consistent with the current Florida Building Code.

PERFORMANCE TRENDS AND TARGETS

Performance Indicator	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Target
# of residential C.O.s	149	54	37	107	50
Value of new residential C.O.s	\$41,786,142	\$18,825,233	\$18,006,000	\$36,575,934	\$20,000,000
# of commercial C.O.s	2	8	33	14	5
Value of new commercial C.O.s	\$68,828,592	\$17,854,603	\$70,541,000	\$52,115,172	\$25,000,000
Square footage of C.O.s	275,192	238,206	719,004	661,915	300,000
Value of issued permits	\$112,123,510	\$120,295,102	\$70,486,658	\$80,273,157	\$75,000,000
# of issued building permit applications	1,597	1,287	1,079	1,066	1,100

(C.O. - Certificate of Occupancy)

BUDGET TRENDS

	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Amended	FY 2024/25 ⁽²⁾ Adopted
Total Personal Services	-	-	101,761	105,964	163,237
Total Operating Expenses	-	-	593,088	463,022	437,277
Total Capital Outlay	-	-	114,327	7,401	3,600
Total Budget	-	-	\$809,176	\$576,387	\$604,114
City Population	12,436	13,483	13,898	14,313	14,866
# of City Employees (FTE)	-	-	0.82	0.82	1.22
Operating Cost per Resident	-	-	\$58.22	\$40.27	\$40.64

⁽¹⁾ Population for FY 2024/25 based on Bureau of Economic and Business Research (BEBR) estimate as of 4/1.

STAFFING TRENDS⁽²⁾

	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Development Services Director	-	-	0.42 ⁽³⁾	0.42 ⁽⁴⁾	0.42
Deputy Development Services Director	-	-	-	-	0.40 ⁽⁵⁾
Planner	-	-	0.20 ⁽⁶⁾	0.20	0.20
Planning Technician	-	-	0.20 ⁽⁶⁾	0.20	0.20
Total FTE	-	-	0.82	0.82	1.22

⁽²⁾ Effective FY 2022/23 the Building Department moved from the General Fund to the Building Safety Fund.

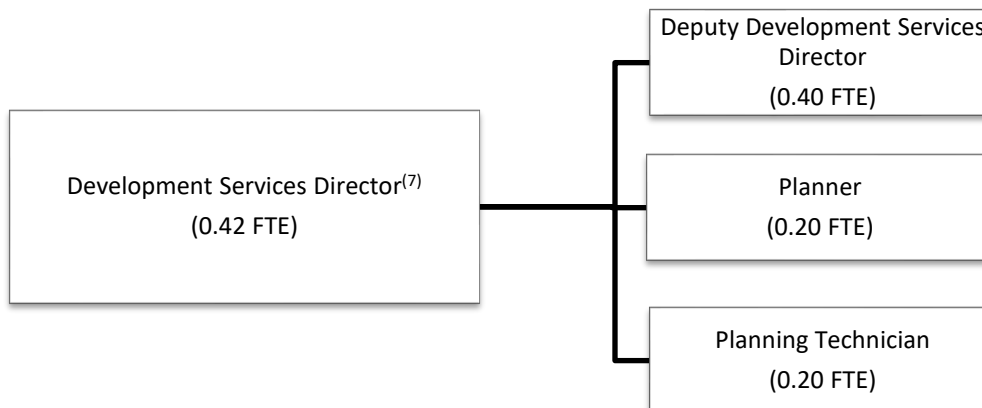
⁽³⁾ Effective FY 2022/23, 0.08 FTE is funded by CRA, 0.42 FTE is funded by the Building Safety Fund, and 0.47 is funded by the General Fund.

⁽⁴⁾ Effective FY 2023/24, 0.15 FTE is funded by CRA, 0.42 FTE is funded by the Building Safety Fund and 0.43 is funded by the General Fund.

⁽⁵⁾ Effective FY 2024/25, 0.60 FTE is funded by the General Fund.

⁽⁶⁾ Effective FY 2022/23, 0.80 FTE is funded by the General Fund.

ORGANIZATIONAL CHART



⁽⁷⁾ Position reports to City Manager.

5240 - BUILDING DEPARTMENT

120 - BUILDING SAFETY FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
Permits, Fees, and Assessments				
322000 - Building Permits	-	735,903	524,000	480,000
Permits, Fees, and Assessments Total	-	735,903	524,000	480,000
Miscellaneous Revenues				
361100 - Interest Earnings	-	-	-	-
369900 - Other Miscellaneous Revenues	-	22,083	-	-
Miscellaneous Revenues Total	-	22,083	-	-
Other Sources				
381101 - Transfer In - General Fund	-	-	36,136	104,151
389100 - Prior Year Cash Carryforward	-	-	16,251	-
389900 - Use of Fund Balance	-	-	-	19,963
Other Sources Total	-	-	52,387	124,114
REVENUE TOTAL	-	757,986	576,387	604,114

EXPENDITURE

Personal Services				
5240-1200 - Regular Salaries & Wages	-	67,904	68,669	111,437
5240-1400 - Overtime	-	17	443	412
5240-1600 - Holiday Pay	-	674	879	934
5240-2100 - FICA Taxes	-	5,232	5,354	8,628
5240-2200 - Retirement Contributions	-	18,978	20,080	26,437
5240-2300 - Health Insurance	-	6,071	7,947	12,404
5240-2301 - Dental Insurance	-	328	330	491
5240-2302 - Life Insurance	-	296	95	120
5240-2303 - Disability Insurance	-	780	366	400
5240-2400 - Workers' Compensation	-	1,481	1,801	1,974
Personal Services Total	-	101,761	105,964	163,237
Operating Expenditure				
5240-3103 - Other Professional Services	-	582,983	420,000	400,000
5240-4101 - Cellular Service	-	1,610	1,500	1,500
5240-4400 - Equipment Rentals & Leases	-	3,120	2,579	2,579
5240-4401 - Building Rentals & Leases	-	2,519	2,748	2,498
5240-5100 - Office Supplies	-	697	1,375	1,375
5240-5101 - Office Furniture	-	-	720	200

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
5240-5200 - Software	-	-	25,000	25,000
5240-5201 - Computer Equipment	-	2,061	-	-
5240-5216 - Other Supplies	-	98	250	250
5240-5599 - Project - Training	-	-	8,850	-
5240-4102 - Communication Equipment	-	-	-	-
5240-4700 - Printing & Binding	-	-	-	-
5240-5500 - Training	-	-	-	3,875
Operating Expenditure Total	-	593,088	463,022	437,277
Capital Outlay				
5240-6800 - Intangible Assets	-	114,327	7,401	-
5240-6400 - Machinery & Equipment	-	-	-	3,600
Capital Outlay Total	-	114,327	7,401	3,600
EXPENDITURE TOTAL	-	809,176	576,387	604,114

GENERAL GOVERNMENT CAPITAL

301 - CAPITAL IMPROVEMENT FUND

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Other Sources				
381101 - Transfer In - General Fund	2,708,675	1,235,137	3,999,750	6,637,745
Other Sources Total	2,708,675	1,235,137	3,999,750	6,637,745
REVENUE TOTAL	2,708,675	1,235,137	3,999,750	6,637,745

EXPENDITURE

Capital Outlay				
5110-6400 - Machinery & Equipment	-	-	36,610	5,200
5120-6400 - Machinery & Equipment	-	-	-	18,650
5125-6400 - Machinery & Equipment	-	-	-	7,400
5125-6800 - Intangible Assets	-	12,025	-	-
5130-6400 - Machinery & Equipment	-	-	-	14,900
5150-6300 - Infrastructure	-	17,465	-	-
5150-6400 - Machinery & Equipment	-	-	-	3,600
5150-6800 - Intangible Assets	-	27,145	6,324	-
5190-6200 - Buildings	-	-	107,000	-
5190-6400 - Machinery & Equipment	8,248	36,949	6,800	-
5190-6410 - Vehicles & Apparatus	-	-	-	5,700
5190-6800 - Intangible Assets	31,500	41,417	1,625	-
5195-6200 - Buildings	-	-	-	24,600
5195-6400 - Machinery & Equipment	-	-	-	2,400
5195-6410 - Vehicles & Apparatus	-	-	6,250	-
5195-6500 - Construction in Progress	-	-	495,500	-
5210-6400 - Machinery & Equipment	221,634	-	80,350	88,191
5210-6410 - Vehicles & Apparatus	187,859	313,472	182,742	249,736
5220-6200 - Buildings	106,765	151,207	-	-
5220-6400 - Machinery & Equipment	121,133	37,631	96,000	174,199
5220-6410 - Vehicles & Apparatus	1,482,862	69,104	24,035	865,000
5410-6100 - Land Acquisition	-	-	218,750	-
5410-6200 - Buildings	41,941	10,395	153,613	-
5410-6300 - Infrastructure	292,002	176,049	706,682	581,899
5410-6400 - Machinery & Equipment	87,802	68,647	78,900	89,290
5410-6410 - Vehicles & Apparatus	-	-	6,250	-
5410-6500 - Construction in Progress	28,936	30,195	1,364,241	75,000

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
5720-6200 - Buildings	57,121	13,300	104,618	43,300
5720-6300 - Infrastructure	24,360	176,074	65,000	-
5720-6400 - Machinery & Equipment	32,697	33,141	248,010	35,000
5720-6410 - Vehicles & Apparatus	-	-	-	46,400
Capital Outlay Total	2,724,859	1,214,215	3,989,300	2,330,465
Debt Service				
5150-7301 - Vehicle Lease	-	4,737	-	-
5190-7301 - Vehicle Lease	-	-	4,750	1,580
5210-7301 - Vehicle Lease	-	-	5,700	5,700
Debt Service Total	-	4,737	10,450	7,280
Other Uses				
5910-9900 - Reserve for Fund Balance	-	-	-	4,300,000
Other Uses Total	-	-	-	4,300,000
EXPENDITURE TOTAL	2,724,859	1,218,953	3,999,750	6,637,745

5210 - POLICE DEPARTMENT

310 - POLICE IMPACT FEES

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
324110 - Impact Fees - Residential	-	5,857	5,000	5,000
324120 - Impact fees - Commercial	-	3,404	7,500	3,000
Permits, Fees, and Assessments Total	-	9,261	12,500	8,000
Other Sources				
381102 - Transfer In - Impact Fee Fund	-	190,967	-	-
389900 - Use of Fund Balance	-	-	40,756	-
Other Sources Total	-	190,967	40,756	-
REVENUE TOTAL	-	200,228	53,256	8,000
EXPENDITURE				
Capital Outlay				
5210-6410 - Vehicles & Apparatus	-	-	53,256	-
Capital Outlay Total	-	-	53,256	-
Other Uses				
5210-9900 - Reserve for Fund Balance	-	-	-	8,000
Other Uses Total	-	-	-	8,000
EXPENDITURE TOTAL	-	-	53,256	8,000

Note: Effective FY23, the Impact Fee Fund (102) is no longer in use. Impact fees are now split into four separate funds: Police (310), Fire (311), Transportation (312), and Culture/Recreation (313).

5220 - FIRE DEPARTMENT

311 - FIRE IMPACT FEES

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
324110 - Impact Fees - Residential	-	15,260	7,500	7,500
324120 - Impact fees - Commercial	-	5,061	10,000	5,000
Permits, Fees, and Assessments Total	-	20,321	17,500	12,500
Other Sources				
381102 - Transfer In - Impact Fee Fund	-	546,183	-	-
389900 - Use of Fund Balance	-	-	76,400	-
Other Sources Total	-	546,183	76,400	-
REVENUE TOTAL	-	566,504	93,900	12,500
EXPENDITURE				
Capital Outlay				
5220-6400 - Machinery & Equipment	-	-	13,000	-
5220-6410 - Vehicles & Apparatus	-	-	80,900	-
Capital Outlay Total	-	-	93,900	-
Other Uses				
5220-9900 - Reserve for Fund Balance	-	-	-	12,500
Other Uses Total	-	-	-	12,500
EXPENDITURE TOTAL	-	-	93,900	12,500

Note: Effective FY23, the Impact Fee Fund (102) is no longer in use. Impact fees are now split into four separate funds: Police (310), Fire (311), Transportation (312), and Culture/Recreation (313).

5410 - STREETS & SIDEWALKS

312 - TRANSPORTATION IMPACT FEES

FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
324310 - Impact Fees - Residential	-	35,933	10,000	10,000
324320 - Impact fees - Commercial	-	9,047	12,500	5,000
Permits, Fees, and Assessments Total	-	44,981	22,500	15,000
Miscellaneous Revenues				
361100 - Interest Earnings	-	-	-	-
Miscellaneous Revenues Total	-	-	-	-
Other Sources				
381102 - Transfer In - Impact Fee Fund	-	1,071,137	-	-
389100 - Prior Year Cash Carryforward	-	-	469,462	-
389900 - Use of Fund Balance	-	-	147,500	-
Other Sources Total	-	1,071,137	616,962	-
REVENUE TOTAL	-	1,116,118	639,462	15,000
EXPENDITURE				
Capital Outlay				
5410-6300 - Infrastructure	-	-	170,000	-
5410-6500 - Construction in Progress	-	32,074	469,462	-
Capital Outlay Total	-	32,074	639,462	-
Other Uses				
5410-9900 - Reserve for Fund Balance	-	-	-	15,000
Other Uses Total	-	-	-	15,000
EXPENDITURE TOTAL	-	32,074	639,462	15,000

Note: Effective FY23, the Impact Fee Fund (102) is no longer in use. Impact fees are now split into four separate funds: Police (310), Fire (311), Transportation (312), and Culture/Recreation (313).

5720 - PARKS & RECREATION
313 - CULTURE/RECREATION IMPACT FEES
 FISCAL YEAR 2024/25

ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Permits, Fees, and Assessments				
324610 - Impact Fees - Residential	-	30,945	7,500	7,500
Permits, Fees, and Assessments Total	-	30,945	7,500	7,500
Other Sources				
381102 - Transfer In - Impact Fee Fund	-	590,300	-	-
389900 - Use of Fund Balance	-	-	242,500	38,900
Other Sources Total	-	590,300	242,500	38,900
REVENUE TOTAL	-	621,245	250,000	46,400
EXPENDITURE				
Capital Outlay				
5720-6500 - Construction in Progress	-	-	250,000	-
5720-6410 - Vehicles & Apparatus	-	-	-	46,400
Capital Outlay Total	-	-	250,000	46,400
EXPENDITURE TOTAL	-	-	250,000	46,400

Note: Effective FY23, the Impact Fee Fund (102) is no longer in use. Impact fees are now split into four separate funds: Police (310), Fire (311), Transportation (312), and Culture/Recreation (313).

FACILITY CONSTRUCTION FUND

340 - FACILITY CONSTRUCTION FUND

FISCAL YEAR 2024/25

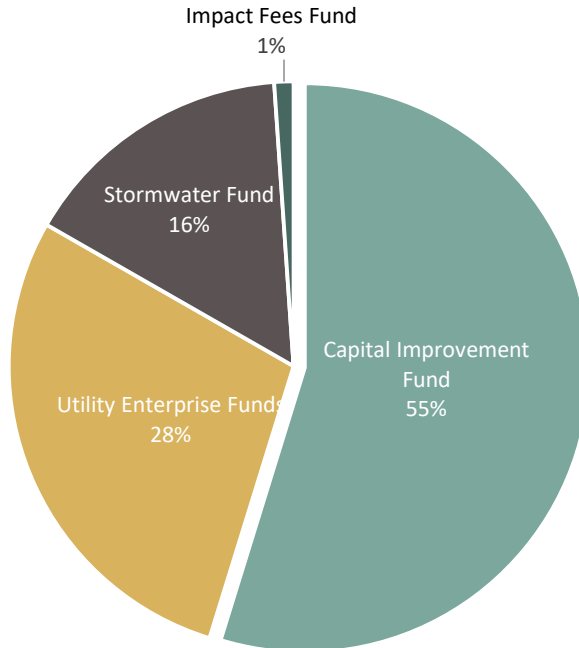
ACCOUNT #	ACTUAL FY 2021/22	ACTUAL FY 2022/23	AMENDED FY 2023/24	ADOPTED FY 2024/25
REVENUE				
Other Sources				
381101 - Transfer In - General Fund	5,491,270	5,000,000	-	-
389100 - Prior Year Cash Carryforward	-	-	2,521,399	-
Other Sources Total	5,491,270	5,000,000	2,521,399	-
REVENUE TOTAL	5,491,270	5,000,000	2,521,399	-
EXPENDITURE				
Capital Outlay				
5210-6500 - Construction in Progress	-	-	1,298,665	-
5220-6500 - Construction in Progress	-	28,601	921,399	-
5410-6500 - Construction in Progress	-	-	300,000	-
5210-6100 - Land Acquisition	-	-	1,335	-
Capital Outlay Total	-	28,601	2,521,399	-
EXPENDITURE TOTAL	-	28,601	2,521,399	-

CAPITAL IMPROVEMENT PLAN

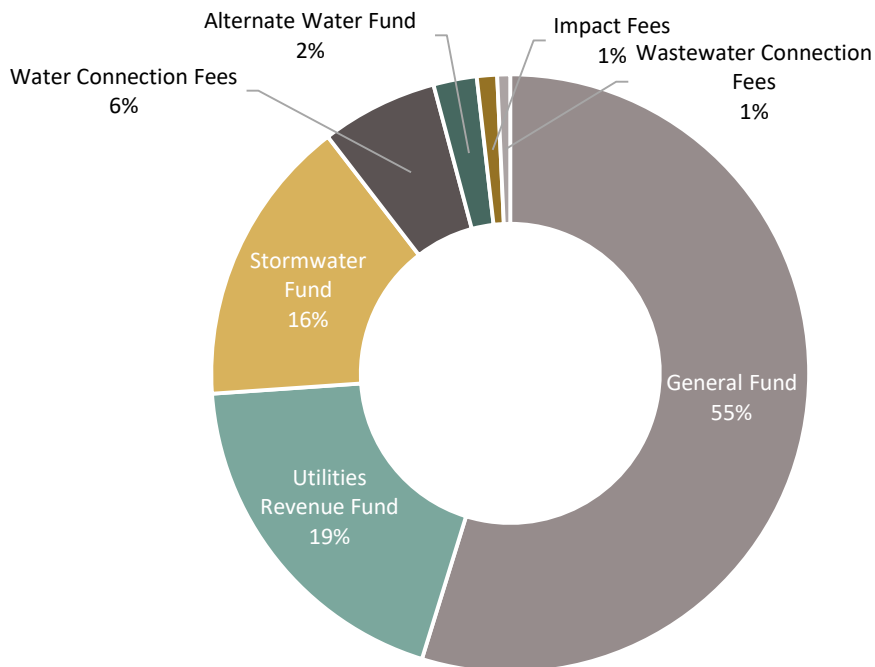


CAPITAL IMPROVEMENT PLAN
BUDGET SNAPSHOT (ALL FUNDS)
 FISCAL YEAR 2024/25

CAPITAL APPROPRIATION BY FUND



CAPITAL FUNDING BY SOURCE



FUNDING SOURCES FOR CAPITAL PROJECTS

ALL FUNDS
FISCAL YEAR 2024/25

PROJECT	120	301	313	401	402	404	405	406	411	TOTAL
	BUILDING SAFETY FUND	CAPITAL IMPROVE FUND	PARK IMPACT FEES	UTILITIES REVENUE FUND	UTILITIES RENEWAL FUND	ALTERNATE WATER FUND	WATER CONNECT FEES	SEWER CONNECT FEES	STORM-WATER FUND	
City Buildings										
C2512 City Hall Water Line Replacement	-	24,600	-	-	-	-	-	-	-	24,600
C2531 Albertus Cottage Exterior Improve	-	43,300	-	-	-	-	-	-	-	43,300
Subtotal	\$ -	\$ 67,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,900
Equipment										
E2412 Cardiac Monitor Replacements (4)	-	132,800	-	-	-	-	-	-	-	132,800
E2414 Body Worn Camera/Taser Bundle	-	63,200	-	-	-	-	-	-	-	63,200
E2501 Portable Light Tower	-	-	-	13,000	-	-	-	-	-	13,000
E2502 Digital Message Board	-	-	-	20,500	-	-	-	-	-	20,500
E2503 Slip in Tool Carriers for Trucks	-	-	-	30,000	-	-	-	-	-	30,000
E2504 Ultrasonic Flow Meter	-	-	-	10,000	-	-	-	-	-	10,000
E2505 Turbidimeter	-	-	-	6,000	-	-	-	-	-	6,000
E2507 Depolox Analyzers	-	-	-	25,000	-	-	-	-	-	25,000
E2510 Replacement Light Tower	-	10,440	-	-	-	-	-	-	-	10,440
E2511 Replace Double Drum Compactor	-	37,200	-	-	-	-	-	-	-	37,200
E2513 Replace Rear Discharge Mower	-	17,500	-	-	-	-	-	-	-	17,500
E2514 New Kubota Utility Vehicle	-	17,500	-	-	-	-	-	-	-	17,500
E2515 Replacement Mower	-	21,100	-	-	-	-	-	-	-	21,100
E2516 Replacement Kubota Utility Truck	-	27,149	-	-	-	-	-	-	-	27,149
E2517 Pipeline Camera with Locator	-	-	-	14,500	-	-	-	-	-	14,500
E2518 Trailer Sewer Jetter	-	-	-	16,000	-	-	-	-	-	16,000
E2519 Light Tower for City Events	-	11,500	-	-	-	-	-	-	-	11,500
E2525 Office Furniture for New HR Position	-	7,500	-	-	-	-	-	-	-	7,500
E2526 Office Furniture for New Finance Position	-	7,500	-	-	-	-	-	-	-	7,500
Subtotal	\$ -	\$ 353,389	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 488,389
Fleet										
F2501 Replacement ACO Truck (#30)	-	38,978	-	-	-	-	-	-	-	38,978
F2502 Replacement Patrol Vehicle (#10)	-	64,020	-	-	-	-	-	-	-	64,020
F2504 Replacement ISD Truck (#50)	-	36,978	-	-	-	-	-	-	-	36,978
F2505 Replacement Patrol Vehicle (#33)	-	64,020	-	-	-	-	-	-	-	64,020
F2506 Replacement VIPS Vehicle (#VP01)	-	45,740	-	-	-	-	-	-	-	45,740
F2507 New 4x4 F-150 Pickup Truck	-	-	-	50,000	-	-	-	-	-	50,000
F2509 Replacement Engine #67	-	865,000	-	-	-	-	-	-	-	865,000
F2511 Replacement Pickup Truck	-	46,400	-	-	-	-	-	-	-	46,400
F2512 Purchase 2020 Hyundai Santa Fe	-	5,700	-	-	-	-	-	-	-	5,700
F2514 Pickup Truck for New Position	-	-	-	46,400	-	-	-	-	-	46,400
F2515 Pickup Truck for New Position	-	-	46,400	-	-	-	-	-	-	46,400
L2201 Pool Vehicle Lease	-	1,580	-	-	-	-	-	-	-	1,580
L2401 Patrol Motorcycle Lease	-	5,700	-	-	-	-	-	-	-	5,700
Subtotal	\$ -	\$ 1,174,116	\$ 46,400	\$ 96,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,316,916
IT Equipment										
E2506 Dell Precision Tower for GIS	-	4,250	-	4,250	-	-	-	-	-	8,500
E2522 Citywide Computer Workstations	3,600	81,191	-	19,790	-	-	-	-	2,400	106,981
Subtotal	\$ 3,600	\$ 85,441	\$ -	\$ 24,040	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 115,481
Streets & Sidewalks										
C2334 E. Lansdowne Ave Improvements	-	329,224	-	-	-	-	-	-	164,612	493,836
C2580 Road Resurfacing - Rhode Island	-	75,000	-	-	-	-	-	-	-	75,000
C2581 Road Resurfacing - East C St	-	161,700	-	-	-	-	-	-	-	161,700
C2582 Road Resurfacing - Smith St	-	90,975	-	-	-	-	-	-	-	90,975
Subtotal	\$ -	\$ 656,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164,612	\$ 821,511

PROJECT	120 BUILDING SAFETY FUND	301 CAPITAL IMPROVE FUND	313 PARK IMPACT FEES	401 UTILITIES REVENUE FUND	402 UTILITIES RENEWAL FUND	404 ALTERNATE WATER FUND	405 WATER CONNECT FEES	406 SEWER CONNECT FEES	411 STORM- WATER FUND	TOTAL
Water Infrastructure										
C2330 Marilea Court VM Replacement	-	-	-	125,000	-	-	-	-	-	125,000
C2439 Parc Hill Backflow Replacements	-	-	-	15,000	-	-	-	-	-	15,000
C2501 Compass Landing Backflow Replace	-	-	-	15,000	-	-	-	-	-	15,000
C2502 Kentucky Ave NE 12" Water Main	-	-	-	-	-	-	270,000	-	-	270,000
C2505 Hidden Oaks RWM Extension	-	-	-	-	-	100,000	-	-	-	100,000
C2506 Chinchor WM Relocation	-	-	-	50,000	-	-	-	-	-	50,000
C2511 Hydrant Replacements	-	-	-	15,000	-	-	-	-	-	15,000
R1901 R&R Ground Storage Tank Rehabs	-	-	-	-	60,000	-	-	-	-	60,000
R2101 R&R Hydrant Replacements	-	-	-	-	16,000	-	-	-	-	16,000
R2102 R&R Well Inspections & Rehabs	-	-	-	-	60,000	-	-	-	-	60,000
R2201 R&R Meter Replacements	-	-	-	-	5,000	-	-	-	-	5,000
R2401 R&R Ground Storage Painting	-	-	-	-	50,000	-	-	-	-	50,000
Subtotal	\$ -	\$ -	\$ -	\$ 220,000	\$ 191,000	\$ 100,000	\$ 270,000	\$ -	\$ -	\$ 781,000
Wastewater Utility										
C2510 Hidden Oaks WW Main Upgrade	-	-	-	-	-	-	-	30,000	-	30,000
R1701 R&R Northeast Corridor Improv	-	-	-	-	25,000	-	-	-	-	25,000
R2002 R&R Manhole Rehabilitations	-	-	-	-	25,000	-	-	-	-	25,000
R2001 R&R I&I Infrastructure Improvement	-	-	-	-	100,000	-	-	-	-	100,000
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 180,000
Stormwater Infrastructure										
C2529 Shadick Ave Drainage Improve	-	-	-	-	-	-	-	-	500,000	500,000
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
	\$ 3,600	\$ 2,337,745	\$ 46,400	\$ 475,440	\$ 341,000	\$ 100,000	\$ 270,000	\$ 30,000	\$ 667,012	\$ 4,271,197

⁽¹⁾ This report excludes capital outlay for DeBary Fire Services totaling \$369,387.

GENERAL GOVERNMENT CAPITAL IMPROVEMENT PROGRAM

The City defines capital outlay as any asset or project with a cost exceeding \$5,000 and a useful life greater than one year. Capital assets, which may be tangible or intangible, include but are not limited to buildings, land, streets and sidewalks, equipment, furniture, vehicles, and software. Capital projects generally include construction, renovation, or improvements to facilities or other capital assets. In addition to meeting the \$5,000 threshold, a capital renovation or improvement must either: a) significantly extend the useful life of the original asset, or b) increase the future service capacity or efficiency of the asset.

The Capital Improvement Program is a plan for the implementation of capital projects and the acquisition of capital assets over an established period of years in an effort to support the City's long-term work program. It sets forth each project or other contemplated outlay and specifies the expected resources to be available to finance the project expenditures.

The Capital Improvement Program provides the means through which the City of Orange City takes a planned and programmed approach to utilizing its financial resources in the most responsive and efficient manner in order to meet service and facility needs. The capital budgeting process is developed to achieve the following results:

- Consolidate and coordinate various requests with the goal of coordinating the individual improvement programs of the departments.

- Schedule the proposals over the five-year or other applicable periods whereby the Capital Improvement Program can be achieved.

- Anticipate needed projects and expenditures and relate them to existing and projected fiscal capacity.

The capital budgeting process begins with departments updating their respective 5-year projections. The departments are then required to prioritize their projects by defining whether a capital request is imperative, essential, important, or desirable. The 5-year projections are then updated through the budget process based on funding availability and Council priority.

FY 2024/25 CAPITAL PROGRAMMING

Facility Improvement \$67,900

New facility improvements for the FY 2024/25 capital program include an external waterline replacement for the City Hall and City Clerk buildings and exterior improvements for Albertus Cottage. The waterline replacement for City Hall and City Clerk buildings aim to improve the buildings quality for workers and visitors. The Albertus College improvements include a new roof and window repairs. Both project improvements aim to maintain the infrastructure.

Equipment (Non-IT) \$326,240

Capital equipment purchases that do not contain an IT component include a body worn camera and taser bundle for the Police Department, replacement cardiac monitors for the Fire Department, replacement equipment for Streets and Sidewalks, replacement equipment for Parks and Recreation, and office furniture for the new Human Resources Generalist and Senior Procurement Analyst positions. All equipment purchases with the exception of office furniture is to replace equipment that has exceeded its useful life.

Fleet/Apparatus \$1,247,665

Fleet/Apparatus represents the largest portion of the City's capital improvement program for FY 2024/25 due to the need for ongoing vehicle replacements and the acquisition of specialized vehicles to support essential operations. The most significant costs are replacement vehicles for the Police Department and a replacement fire engine for the Fire Department.

IT Equipment \$89,041

The City's capital improvement program includes funding for IT equipment upgrades and new IT equipment. This encompasses routine desktop replacements and the addition of new equipment such as laptops to enhance operational efficiency and support evolving technology needs.

Street & Sidewalk Infrastructure \$656,899

Four projects are included in the CIP program for street and sidewalk infrastructure. These include road, sidewalk, and stormwater infrastructure improvements along E. Lansdowne Avenue, design costs for the road rehabilitation of Rhode Island, and road resurfacing for both E. C Street and Smith Street. These investments in infrastructure improvements will reduce long-term maintenance costs, such as costs associated with repairing potholes, while enhancing safety and extending the life of our critical infrastructure.

PROJECTED CAPITAL PROGRAMMING

Major capital improvement projects that are projected for future years include various park improvements based on the pending completion of a parks master plan, various road resurfacing programs, and replacement vehicles for the Police Department and a replacement fire engine for the Fire Department.

Capital projects that are currently unfunded but are considered future priorities for the City include the design and construction of a new fire station and police and emergency operation facilities. Due to Hurricane Milton some of the long-term capital projects are going to remain unfunded until work is completed to address damages within the City.

LONG-TERM FUNDING STRATEGY

The City is currently working to prepare a financial strategy to fund the significant capital outlay in the coming years. The City will explore various state and federal grants as well as borrowing options including securing bank loans, issuing general obligation bonds, and utilizing revenue bonds. Each of these options has its own implications in terms of interest rates, repayment terms, and impact on the City's overall financial health. As such, the City's approach will be a strategic and multifaced effort to ensure financial stability and responsibility in the face of significant capital expenditures.

CAPITAL LISTING
GENERAL GOVERNMENT FUNDS
ADOPTED FY 2024/25 BUDGET

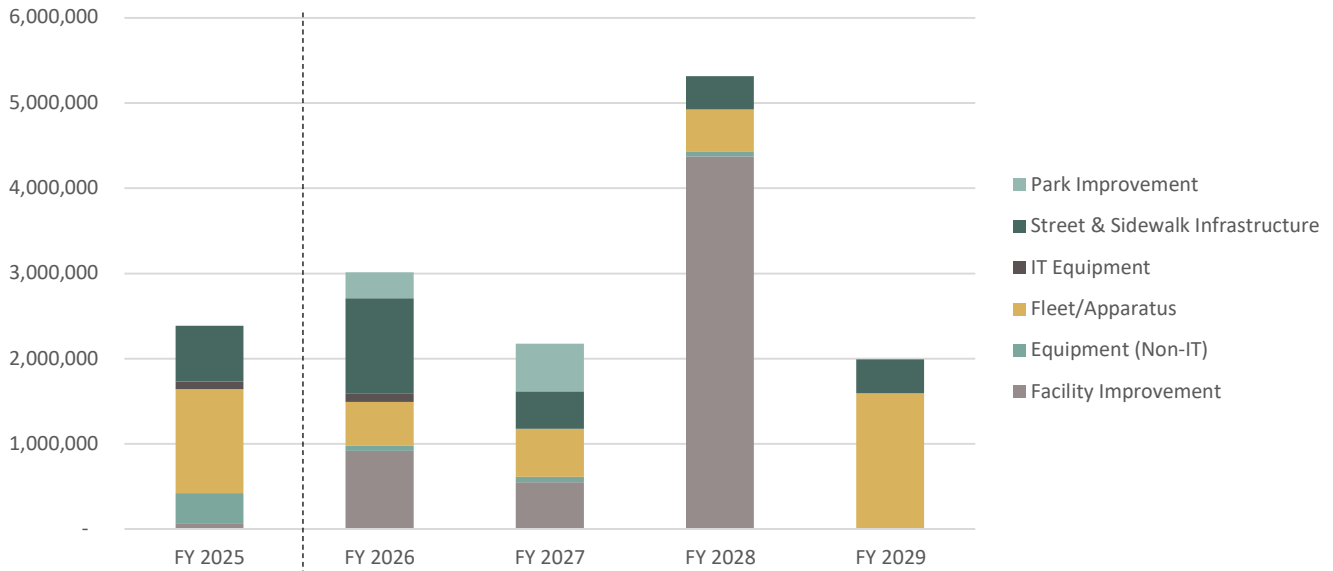
		FUNDING SOURCE	ADOPTED BUDGET	
5120 - ADMINISTRATION				
Equipment (Non-IT)				
E2525	Office Furniture for New Human Resources Generalist Position	General Fund	7,500	<i>Office setup for proposed Human Resources Generalist position.</i>
ADMINISTRATION TOTAL			\$ 7,500	
5130 - FINANCE				
Equipment (Non-IT)				
E2526	Office Furniture for New Senior Procurement Analyst Position	General Fund	7,500	<i>Office setup for proposed Senior Procurement Analyst position.</i>
FINANCE TOTAL			\$ 7,500	
5190 - GENERAL GOVERNMENT				
Fleet / Apparatus				
F2512	Purchase 2020 Hyundai Santa Fe	General Fund	5,700	<i>Purchase 2020 Santa Fe at the end of the 5-year lease.</i>
IT Equipment				
E2522	Citywide Computer Workstations	General Fund	81,191	<i>Citywide scheduled replacement plan for desktops and laptops within the General Fund.</i>
Lease				
L2201	Pool Vehicle Lease (Santa Fe)	General Fund	1,580	<i>Lease payments for City Hall pool vehicle (2020 Santa Fe). Lease term ends in January 2025.</i>
GENERAL GOVERNMENT TOTAL			\$ 88,471	
5195 - FLEET & FACILITIES				
Facility Improvement				
C2512	City Hall & City Clerk Building External Waterline Replacement	General Fund	24,600	<i>Re-plumb City Hall and the City Clerk building from the meter to the building.</i>
FLEET & FACILITIES TOTAL			\$ 24,600	
5210 - POLICE DEPARTMENT				
Equipment (Non-IT)				
E2414	Body Worn Camera / Taser Bundle	General Fund	63,200	<i>Axion body worn cameras and tasers. Year two of five. This is an annual recurring cost.</i>
Fleet / Apparatus				
F2501	Replacement ACO Truck (#30)	General Fund	38,978	<i>Police Department fleet replacement schedule.</i>
F2502	Replacement Patrol Vehicle (#10)	General Fund	64,020	<i>Police Department fleet replacement schedule.</i>
F2504	Replacement ISD Truck (#50)	General Fund	36,978	<i>Police Department fleet replacement schedule.</i>
F2505	Replacement Patrol Vehicle (#33)	General Fund	64,020	<i>Police Department fleet replacement schedule.</i>
F2506	Replacement VIPS Vehicle (#VP01)	General Fund	45,740	<i>Police Department fleet replacement schedule.</i>
Lease				
L2401	Patrol Motorcycle Lease	General Fund	5,700	<i>Recurring capital lease payments for the Harley Davidson motorcycle.</i>
POLICE DEPARTMENT TOTAL			\$ 318,636	
5220 - FIRE DEPARTMENT				
Equipment (Non-IT)				
E2412	Cardiac Monitor Replacements (4)	General Fund	132,800	<i>(4) Replacement cardiac monitor devices. Existing devices have exceeded their useful lives. These funds will be added to the existing \$96K budgeted in FY 2023/24.</i>

	FUNDING SOURCE	ADOPTED BUDGET	
Fleet / Apparatus			
E2516	Replacement Kubota Utility Truck	General Fund	27,149 <i>Purchase a replacement Kubota utility truck with backboard to transport patients.</i>
F2509	Replacement Engine #67	General Fund	865,000 <i>Replace existing 2005 Engine #67.</i>
FIRE DEPARTMENT TOTAL			\$ 1,024,949
5240 - BUILDING DEPARTMENT			
IT Equipment			
E2522	Citywide Computer Workstations	Building Safety Fund	3,600 <i>Scheduled replacement plan for desktops and laptops within the Building Safety Fund.</i>
BUILDING DEPARTMENT TOTAL			\$ 3,600
5410 - STREETS & SIDEWALKS			
Equipment (Non-IT)			
E2510	Replacement Light Tower	General Fund	10,440 <i>Existing light tower has exceeded its useful life.</i>
E2511	Replace Double Drum Compactor	General Fund	37,200 <i>Existing double drum compactor has exceeded its useful life.</i>
E2513	Replacement Rear Discharge Mower	General Fund	17,500 <i>Existing mower has exceeded its useful life.</i>
E2514	Replacement Kubota Utility Vehicle	General Fund	17,500 <i>Existing Kubota utility vehicle has exceeded its useful life.</i>
IT Equipment			
E2506	Dell Precision Tower	General Fund	4,250 <i>The Dell Precision Tower is a powerful workstation that fully supports the resources needed to run GIS and Adobe software. [50/50 cost share - General Fund and Utilities Revenue Fund].</i>
Street & Sidewalk Infrastructure			
C2334	E. Lansdowne Avenue Improvements	General Fund	329,224 <i>Road, sidewalk, and stormwater Infrastructure improvements. [an additional \$164,612 is budgeted in the Stormwater Enterprise Fund].</i>
C2580	Road Rehab - Rhode Island	General Fund	75,000 <i>Design costs associated with the rehab of Rhode Island between Leavitt Ave and Tractor Way.</i>
C2581	Road Resurfacing - East C Street	General Fund	161,700 <i>Resurface East C Street.</i>
C2582	Road Resurfacing - Smith Street	General Fund	90,975 <i>Resurface Smith St. from E Ohio Ave. to the end of Smith St.</i>
STREETS & SIDEWALKS TOTAL			\$ 743,789
5720 - PARKS & RECREATION			
Equipment (Non-IT)			
E2515	Replacement Mower	General Fund	21,100 <i>Existing mower has exceeded its useful life.</i>
E2519	Light Tower for City Events	General Fund	11,500 <i>Existing light tower has exceeded its useful life.</i>
Facility Improvement			
C2531	Albertus Cottage Exterior Improvements	General Fund	43,300 <i>Exterior improvements to Albertus Cottage including a roof replacement and window repairs.</i>
Fleet / Apparatus			
F2511	Replacement Pickup Truck	General Fund	46,400 <i>Replace 2017 Dodge Ram pickup that requires costly repairs.</i>
F2515	Pickup Truck for New Position	Impact Fees	46,400 <i>Pickup truck for new Maintenance Specialist position.</i>
PARKS & RECREATION TOTAL			\$ 168,700
GRAND TOTAL			\$ 2,387,745

FIVE-YEAR CAPITAL IMPROVEMENT FORECAST
GENERAL GOVERNMENT FUNDS
 FISCAL YEAR 2024/25

OUTLAY CATEGORY	ADOPTED	PROJECTED ⁽¹⁾					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029		
Facility Improvement	67,900	918,000	548,500	4,371,000	-	5,905,400	
Equipment (Non-IT)	353,389	63,200	63,200	63,200	-	542,989	
Fleet/Apparatus	1,220,516	510,740	565,000	489,000	1,593,000	4,378,256	
IT Equipment	89,041	100,000	-	-	-	189,041	
Park Improvement	-	304,000	560,000	-	-	864,000	
Street & Sidewalk Infrastructure	656,899	1,117,646	440,168	391,096	398,080	3,003,889	
	2,387,745	3,013,586	2,176,868	5,314,296	1,991,080	14,883,575	

⁽¹⁾ Projected figures do not include unfunded projects.



Significant capital outlay, including those considered unfunded, are projected as follows:

- FY 2024/25:** Replace four (4) cardiac monitors (\$132K), replace fire engine 67 (\$865K), road resurfacing and improvements (\$656K).
- FY 2025/26:** Design and construct new Fire Station, Police, and Emergency Operations Facilities (unfunded), various park improvements (\$638K), Rhode Island road resurfacing (\$837K).
- FY 2026/27:** Various park improvements (\$541K), Coleman park improvements (\$525K), and acquisition of a replacement rescue vehicle (\$230K)
- FY 2027/28:** Various park improvements (\$4M), replacement vehicles for police (\$409K), road resurfacing (\$243K).
- FY 2028/29:** Replace fire engine 68 (\$1.14M), new fire station 67 (unfunded).

ENTERPRISE FUNDS CAPITAL IMPROVEMENT PROGRAM

The Utilities Capital Improvement Plan (CIP) is a rolling 5-year program derived from the Utilities Master Plan. The plan, which was last updated in 2014, establishes a planning model for the next 10-years. A revised rate study and comprehensive plan was adopted in October 2019. The plan identifies long-term infrastructure improvements that will ensure a sustainable level of service, maintain regulatory compliance, and provide for capacity expansion to address projected utility growth. The rolling 5-year CIP program is the implementation and delivery cycle for the programmed capital improvement projects.

The CIP program for Utilities and Stormwater provides the means through which Orange City takes a planned and programmed approach to utilizing its financial resources in the most responsive and efficient manner in an effort to meet and exceed service level and regulatory compliance. The capital budgeting process is developed to achieve the following results:

Evaluate, assess, and prioritize various scheduled infrastructure improvement projects against emerging or differing asset conditions with the goal of delivering an effective and efficient Capital Improvements Program.

Optimize needed improvements, training, regulatory compliance, sustainable water quality, and reliable levels of service within fiscally prudent parameters and limited resources.

Similar to the General Fund capital improvement program, the Enterprise Funds consider any project or fixed asset with a cost exceeding \$5,000 and a useful life greater than one year as capital outlay.

FY 2024/25 CAPITAL PROGRAMMING

Equipment (Non-IT) \$135,000

The capital improvement program for FY 2024/25 includes funding for various equipment upgrades within the water and wastewater utility cost centers. Equipment includes but is not limited to a digital message board, tool carriers for work trucks, depolox analyzers, and a trailer sewer jetter. These equipment purchases aim to ensure reliable service and compliance with regulatory standards.

Fleet/Apparatus \$96,400

Unlike general government, enterprise funds do not have any replacement vehicles as part of the capital improvement program. Two new vehicles are being purchased for FY 2024/25, a pickup truck for the new Lift Station Mechanic position and a new 4x4 truck to haul heavy equipment and visit construction sites that cannot be accessed by vehicles with two-wheel drive.

IT Equipment \$26,440

The City's capital improvement program includes funding for IT equipment upgrades and new IT equipment. This encompasses routine desktop replacements and the addition of new equipment such as laptops to enhance operational efficiency and support evolving technology needs.

Renewal & Replacement \$341,000

Renewal and replacement projects include rehabilitation of ground storage tanks, existing wells, and sewer manholes, replacement of fire hydrants and smart meters, and inflow and infiltration improvements to wastewater infrastructure. Rehabilitation of critical infrastructure is essential to ensure the City is providing efficient and effective public services as outlined in the strategic plan.

Stormwater Infrastructure \$664,612

Two projects are included in the CIP program for stormwater infrastructure. These include road, sidewalk, and stormwater infrastructure improvements along E. Lansdowne Avenue and construction of a stormwater pipe to make drainage improvements to Shadick Avenue. These investments in infrastructure improvements will enhance safety and extend the life of our critical infrastructure.

Water Infrastructure \$590,000

There are four water infrastructure projects that focus on water main replacement or extension and various other projects aimed to replace dual check valves and replace fire hydrants outlined in the FY 2024/25 CIP program. The water main along Marilea Court and the water main along Kentucky Avenue from Graves Avenue to the well treatment site are being replaced and there are projects to extend and relocate water mains around Thorpe Avenue.

Wastewater Infrastructure \$30,000

The capital improvement program for FY 2024/25 includes funding for one wastewater infrastructure project. The Hidden Oaks wastewater main upgrade will allow the City to expand its wastewater collection system east along Ohio Avenue and north along Leavitt Avenue.

CAPITAL LISTING
ENTERPRISE FUNDS
ADOPTED FY 2024/25 BUDGET

		FUNDING SOURCE	ADOPTED BUDGET	
5330 - WATER UTILITY				
Equipment (Non-IT)				
E2501	Portable Light Tower	Utilities Revenue Fund	13,000	<i>Light Tower to replace an obsolete unit.</i>
E2502	Digital Message Board	Utilities Revenue Fund	20,500	<i>Portable, changeable message board.</i>
E2503	(2) Slip in Tool Carriers for Trucks	Utilities Revenue Fund	30,000	<i>Slip in tool carriers for pickup (2) pickup trucks.</i>
E2504	Ultrasonic Flow Meter	Utilities Revenue Fund	10,000	<i>Ultrasonic flow meter used to confirm the accuracy of raw water well, potable water, and sewer meters.</i>
E2505	Turbidimeter	Utilities Revenue Fund	6,000	<i>Turbidimeter used to determine the water quality on water leaving the water treatment plant.</i>
E2507	(2) Depolox Analyzers	Utilities Revenue Fund	25,000	<i>(2) Depolox Analyzers used to test chlorine levels at the South Water Treatment Plant.</i>
Fleet / Apparatus				
F2507	New 4x4 F-150 Pickup Truck	Utilities Revenue Fund	50,000	<i>New 4x4 truck used to visit construction sites and to haul heavy equipment.</i>
IT Equipment				
E2506	Dell Precision Tower	Utilities Revenue Fund	4,250	<i>The Dell Precision Tower is a powerful workstation that fully supports the resources needed to run GIS and Adobe software. [50/50 cost share - General Fund and Utilities Revenue Fund].</i>
E2522	Citywide Computer Workstations	Utilities Revenue Fund	14,990	<i>Scheduled replacement plan for desktops and laptops within the Water Utility cost center.</i>
Water Utility Infrastructure				
C2330	Marilea Court Water Main Replacement	Utilities Revenue Fund	125,000	<i>Replace existing water main and water services along Marilea Court.</i>
C2439	Parc Hill Backflow Replacements	Utilities Revenue Fund	15,000	<i>Parts to replace dual check valves in Parc Hill Subdivision.</i>
C2501	Compass Landing Backflow Replacements	Utilities Revenue Fund	15,000	<i>Parts to replace dual check valves in Compass Landing Subdivision.</i>
C2502	Kentucky Ave. Northeast 12" Water Main	Water Connection Fee Fund	270,000	<i>Replacement water main along Kentucky Avenue from Graves to the well treatment site.</i>
C2505	Hidden Oaks Reclaimed Water Main Extension	Alternate Water Fund	100,000	<i>Extension of Reclaimed Water Main from Thorpe Avenue to the Hidden Oaks Apartment complex.</i>
C2506	Chinchor Water Main Relocation	Utilities Revenue Fund	50,000	<i>Relocation of the City's water main on private property, between Thorpe Avenue and GFL (formerly WCA).</i>
C2511	Hydrant Replacements	Utilities Revenue Fund	15,000	<i>Hydrant replacements on an as needed basis (e.g., auto accidents). Approximate cost per hydrant is \$7,500.</i>
WATER UTILITY TOTAL			\$ 763,740	

5330 - WATER UTILITY - RENEWAL & REPLACEMENT

Renewal & Replacement

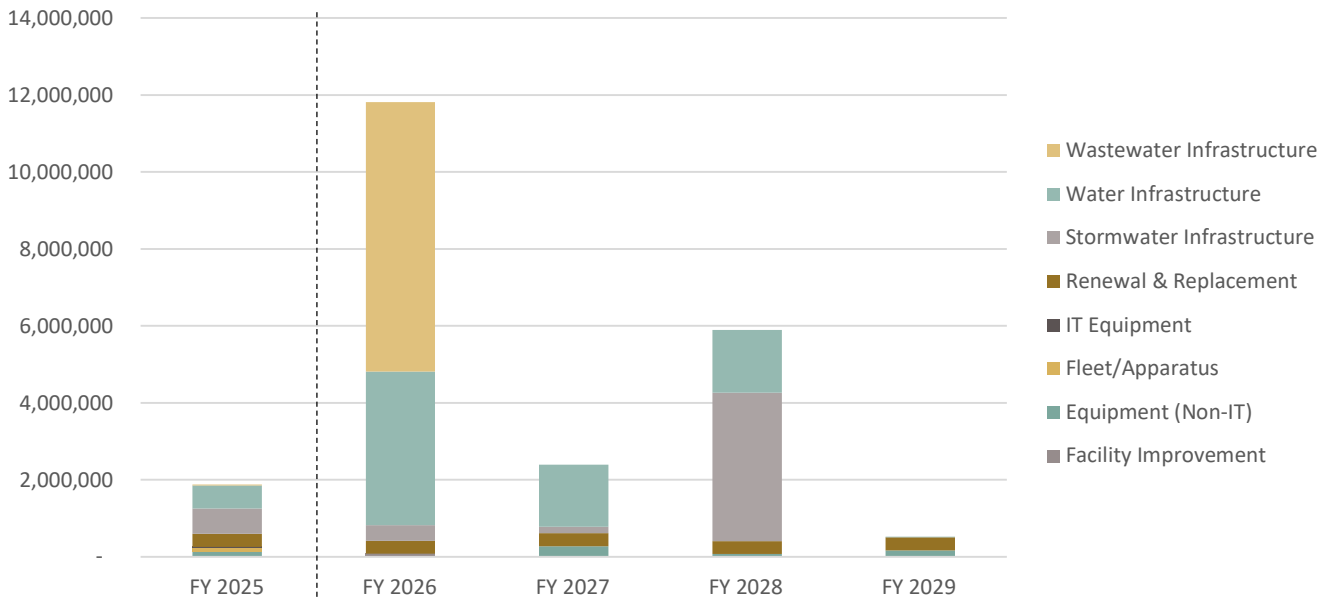
R1901	R&R - Ground Storage Tank Inspections & Rehabs	Utilities Revenue Fund	60,000	<i>Rehabilitation of ground storage tanks.</i>
R2101	R&R - Hydrant Replacements	Utilities Revenue Fund	16,000	<i>Replacement hydrants as needed.</i>
R2102	R&R - Well Inspection & Rehabilitation	Utilities Revenue Fund	60,000	<i>Rehabilitation of existing wells throughout the utility infrastructure.</i>

		FUNDING SOURCE	ADOPTED BUDGET	
R2201	R&R - Meter Replacements	Utilities Revenue Fund	5,000	Continue banking funds for replacement of existing smart meters.
R2401	R&R - Ground Storage Painting	Utilities Revenue Fund	50,000	Paint ground storage tanks for corrosion control.
WATER RENEWAL & REPLACEMENT TOTAL			\$ 191,000	
5350 - WASTEWATER UTILITY				
Equipment (Non-IT)				
E2517	Pipeline Camera with Locator	Utilities Revenue Fund	14,500	Camera will be used to view, locate, and map underground wastewater lines in areas with unknown pipe paths and pinpoint line clog sources.
E2518	Trailer Sewer Jetter	Utilities Revenue Fund	16,000	device will be used to clean sewer pipes if clogs and blockages are known or suspected.
Fleet / Apparatus				
F2514	Pickup Truck for New Lift Station Mechanic Position	Utilities Revenue Fund	46,400	Pickup truck for new Lift Station Mechanic position.
IT Equipment				
E2522	Citywide Computer Workstations	Utilities Revenue Fund	2,400	Scheduled replacement plan for desktops and laptops within the Wastewater Utility cost center.
Wastewater Collection Infrastructure				
C2510	Hidden Oaks Wastewater Main Upgrade	Wastewater Connection Fee Fund	30,000	Upgrade developer-proposed 4-inch force main between the Hidden Oaks Apartment complex and the connection point, south of Blue Sorinas Villas.
WASTEWATER UTILITY TOTAL			\$ 109,300	
5350 - WASTEWATER UTILITY - RENEWAL & REPLACEMENT				
Renewal & Replacement				
R1701	Northeast Corridor Infrastructure	Utilities Revenue Fund	25,000	Inflow and infiltration improvements to Country Village wastewater infrastructure.
R2001	I&I Infrastructure Improvements	Utilities Revenue Fund	100,000	Inflow and infiltration improvements to wastewater infrastructure.
R2002	Manholes Rehabilitation	Utilities Revenue Fund	25,000	Replace and rehab old and defective sewer manholes.
WASTEWATER RENEWAL & REPLACEMENT TOTAL			\$ 150,000	
5360 - UTILITY BILLING & ANALYTICS				
IT Equipment				
E2522	Citywide Computer Workstations	Utilities Revenue Fund	2,400	Scheduled replacement plan for desktops and laptops within the Utility Billing & Analytics cost center.
UTILITY BILLING & ANALYTICS TOTAL			\$ 2,400	
5380 - STORMWATER				
IT Equipment				
E2522	Citywide Computer Workstations	Stormwater Fund	2,400	Scheduled replacement plan for desktops and laptops within the Stormwater Enterprise Fund.
Stormwater Infrastructure				
C2334	E. Lansdowne Avenue Improvements	Stormwater Fund	164,612	Road, sidewalk, and stormwater Infrastructure improvements. [an additional \$329,224 is budgeted in the General Fund].
C2529	Shadick Avenue Drainage Improvements	Stormwater Fund	500,000	Construct a full stormwater pipe system to remove the water from the area during heavy rain events.
STORMWATER TOTAL			\$ 667,012	
GRAND TOTAL			\$ 1,883,452	

FIVE-YEAR CAPITAL IMPROVEMENT FORECAST
ENTERPRISE FUNDS
 FISCAL YEAR 2024/25

OUTLAY CATEGORY	ADOPTED	PROJECTED ⁽¹⁾					TOTAL
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029		
Facility Improvement	-	82,900	-	-	-	-	82,900
Equipment (Non-IT)	135,000	-	272,000	73,000	170,000	-	650,000
Fleet/Apparatus	96,400	-	-	-	-	-	96,400
IT Equipment	26,440	-	-	-	-	-	26,440
Renewal & Replacement	341,000	341,000	341,000	341,000	341,000	-	1,705,000
Stormwater Infrastructure	664,612	400,000	169,889	3,854,159	-	-	5,088,660
Water Infrastructure	590,000	3,996,000	1,615,000	1,625,000	15,000	-	7,841,000
Wastewater Infrastructure	30,000	7,000,000	-	-	-	-	7,030,000
	1,883,452	11,819,900	2,397,889	5,893,159	526,000	-	22,520,400

⁽¹⁾ Projected figures do not include unfunded projects.



Significant capital outlay, including those considered unfunded, are projected as follows:

- FY 2024/25:** Water utility infrastructure improvements to include well inspections/rehab and ground storage painting (\$191K), Shadick Ave drainage improvements (\$500K), and Kentucky Ave water main (\$270K).
- FY 2025/26:** New public works facility (\$4.35M), Kentucky Ave water main (\$1.9M), Country Village alternative water supply (\$1.76M), and northeast area sewer collection system (\$7M).
- FY 2026/27:** Water utility infrastructure improvements to include well and ground storage tank inspections/rehab (\$191K), and Country Village alternative water supply (\$1.6M).
- FY 2027/28:** Stormwater and pavement rehab on Harley Strickland (\$2.61M), new stormwater infrastructure (\$1.24M), and Country Village alternative water supply (\$1.6M).

GLOSSARY



GLOSSARY

The definitions of terms listed are provided to assist the user in the understanding of terminology used throughout the text of the budget document. For your convenience and reading ease, the following is a list of acronyms that are used by the City of Orange City:

ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
BEBR	Bureau of Economic and Business Research
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
COLA	Cost of Living Adjustment
COPCN	Certificate of Public Convenience and Necessity
COVID-19	Novel Coronavirus (2019-nCoV)
CPI	Consumer Price Index
CRA	Community Redevelopment Agency
CST	Communications Service Tax
CWA	Clean Water Act
DRI	Development of Regional Impact
EBU	Equivalent Benefit Unit
ECHO	Environmental, Cultural, Historic and Outdoor Recreation (grant)
EDR	Office of Economic & Demographic Research
ERP	Enterprise Resource Planning
FASB	Financial Accounting Standards Board
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FRDAP	Florida Recreation Development Assistance Program
FRS	Florida Retirement System
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
JAG	Justice Assistance Grant
LCIR	Florida Legislative Committee on Intergovernmental Relations
LF	Linear Feet
MCLs	Maintaining Current Levels
NFPA	National Fire Protection Association
NPDES	National Pollutant Discharge Elimination System
OCS	Orange City South Facility
OPEB	Other Post-Employment Benefits
ROW	Right-of-way
SJRWMD	St. Johns River Water Management District
SRF	State Revolving Fund
TRIM	Truth in Millage
USDA	United States Department of Agriculture, Rural Development
VIPS	Volunteers in Police Services
WVWS	West Volusia Water Suppliers

GLOSSARY

Account Number: A system of numbering used to categorize or “group” accounting transactions into common areas, such as salaries, equipment maintenance, and office supplies. The account number includes numerical information that describes the fund, the department and division, the activity (revenue, expenditure, etc.), the sub-activity (administration, police, etc.), the element, and object (travel, communications services, etc.).

Accounting Period: A period at the end of which and for which financial statements, budgets, or other reports are prepared, typically an annual period. The City has a fiscal year from October 1st to September 30th.

Accounting Procedures: All processes that identify, record, classify, and summarize financial information to produce financial records.

Accounting System: The total structure of records and procedures that identify, record, classify, summarize, and report information on the financial position and results of the operations of the City.

Accounts Payable: A liability account reflecting amounts on open account owed to others for goods and services received by the City.

Accounts Receivable: An asset account reflecting amounts owed on an open account from others for goods and services furnished by the City.

Accrual Basis: The basis of accounting in which transactions are recognized when they occur, regardless of when cash is received or disbursed.

Adopted Budget: The budget as approved by the City Council before the beginning of each fiscal year.

Ad Valorem Tax: Commonly referred to as property taxes, it is the tax levied on the assessed value of real and personal property according to the property’s valuation and the tax rate (millage) in effect.

Amendment: A change to the adopted budget, which may increase or decrease a fund’s total appropriation.

Amortization: Gradual reduction, redemption or liquidation of the balance of an intangible asset or liability according to a specified schedule of times and amounts, or provision for the extinguishment of a debt by means of periodic payments.

Appraise: To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term “assess” is substituted for this term.

Appropriation: An authorization granted by a legislative body, such as the City Council, to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Value: The value the county property appraiser places on real and personal property. For residential properties the value includes the real estate, all buildings, and improvements. For commercial property, the value also includes relevant personal property.

GLOSSARY

Assessment: The process of making the official valuation of property for purposes of taxation, or the valuation placed upon property as a result of this process.

Assessment Roll: In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property and its assessed value.

Assets: Resources owned or held which have monetary value.

Audit: A methodical examination of utilization and changes in resources. It concludes in a written report of its findings. A financial audit is a test of management's financial statements and internal accounting control procedures to determine the extent to which internal accounting controls are both available and being used, and to determine whether the financial statements fairly present the City's financial condition and results of operations.

Authority: A government or public agency created to perform a single function or a restricted group of related activities. Usually, such units are financed from service charges, fees and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercise of certain powers.

Available Fund Balance: Refers to the balance of funds remaining for the period stated which are not reserved or designated. These funds are available for appropriation and expenditure.

Balanced Budget: A budget is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

Benchmark: A determination of the quality of products, services, practices by measuring critical factors (how fast, how reliable a product or service is), and comparing the results to those of highly regarded counter parts or best practices.

Bond: A written promise to repay a specified sum of borrowed money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter typically runs for a longer period of time.

Bond Rating: A classification by one of the primary bond rating services following a credit analysis to determine a debt issuer's capacity to make bond payments and establish the probability of default.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Calendar: The schedule of key dates involved in the process of preparing and then executing an adopted budget.

GLOSSARY

Budget Message: A written statement presented to the City Council and incorporated into the budget document which highlights budget issues and policy recommendations.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Asset: Used in operations and has an initial useful life extending beyond a single reporting period.

Capital Equipment: Any item with an expected life of more than one year and a value of \$1,000 or more, such as automobiles, machinery and furniture.

Capital Expenditure: The cost(s) associated with permanent additional to the City's fixed assets which include: acquisition of land, improvements to land, buildings, improvements to buildings, vehicles, machinery, equipment, infrastructure, and other assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Capital Improvement: Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical facilities and infrastructure, other than maintenance, to prolong its life or to increase capacity.

Capital Improvement Program: A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Project: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life, also called capital improvements.

Capitalization Threshold: Property with a purchase price above a certain dollar amount (\$5,000) and a useful life in excess of one year, will be capitalized.

Community Redevelopment: An economic development strategy which many local governments are currently using successfully to eliminate and prevent conditions of blight in their communities.

Consumptive Use Permit: A permit issued by the St. Johns River Water Management District which allows the holder to withdraw a specified amount of water from the ground or a canal, lake or river, for reasonable-beneficial uses.

Contingency: A budgeted reserve that is set aside for emergencies, or other unforeseen expenditures, not otherwise budgeted.

Current Assets: Those assets which are available to finance current operations, or to pay current liabilities, and will be used or converted into cash within one year. Some examples are cash, short-term investments, and taxes receivable, which will be collected within one year.

Debt Limit: The maximum amounts of gross, or net debt, which is legally permitted.

GLOSSARY

Debt Service: The payment of principal and interest on borrowed funds, such as bonds.

Debt Service Requirement: The amount of money required to pay the principal and interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

Deficit: An excess of liabilities and reserves of a fund over its assets, or the excess of expenditures or expenses over revenues during a single account period.

Department/Division: A department consists of one or more divisions. The division is the basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Enclave Annexation: Municipal process by which a municipality expands its boundaries to include an unincorporated, improved, or developed area that is enclosed within and bound on all sides by a single municipality.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund: A fund established to account for operations that function similarly to private enterprises (e.g., water, sewer, and solid waste). The cost of providing these types of services is derived by user fees and other charges for service.

Expenditure: The payment of cash for the purpose of acquiring an asset or service.

Expense: Charges incurred for such items as operations, maintenance, and interest, whether paid immediately or unpaid.

Fiscal Year: A twelve-month period designated as the operating year for account and budgeting purposes, and at the end of which a government determines its financial position and the results of its operations. For the City the fiscal year begins on October 1st and ends on September 30th.

Fixed Assets: Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, machinery, equipment, and improvements other than buildings.

Forfeiture: The act of surrendering something as punishment for a crime, offense, error, or breach of contract.

GLOSSARY

Franchise: A special privilege granted by a government permitting the continuing use of public property, such as City streets, and usually involving the elements of monopoly and regulation.

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

Full-Time Equivalent (FTE): Number of positions calculated on the basis that one FTE equates to a 40-hour work week for twelve months. For example, two part-time positions working 20-hour work week for twelve months also equals one FTE.

Full-Time Position: A position that qualifies for full City benefits, usually required to work 40 hours per week.

Fund: A set of interrelated accounts to record assets, liabilities, equity, revenues, and expenditures associated with a specific purpose or activity. Funds are segregated so that revenues will be used only on specific activities in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of current assets over current liabilities of governmental funds and trust funds, generally known as the amount available for appropriation to the extent that it is not reserved.

Fund Type: In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, Trust, and Agency.

GAAP: Generally Accepted Accounting Principles, as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other account standard-setting bodies. These principles set uniform minimum standards for financial accounting and recording encompassing the conventions, rules, and procedures of these principles.

GASB: Governmental Accounting Standards Board is the rule-making organization that helps to establish accounting and reporting requirements for governmental entities.

GASB 34: Governmental Accounting Standards Board Statement No. 34 titled *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. This established an entirely new governmental financial reporting model.

General Fund: A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include Administration, Fire, Police, Public Works, and Finance.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government are pledged. Such bonds constitute debts of the issue and require voter approval prior to issuance in the State of Florida.

Goal: A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

GLOSSARY

Governmental Fund: A fund which has a measurement focus of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

Grants: Contributions or gifts of cash or other assets from another government or corporations to be used or expended for a specific purpose, activity, or facility.

Homestead Exemption: Pursuant to the Florida State Constitution, the first \$25,000 of the assessed value of a home which the owner occupies as principal residence is exempt from the property tax. An additional exemption may be available up to \$25,000. However, this second exemption is subject to property value.

Infrastructure: The physical assets of a government; e.g., streets, water, sewer, public buildings, parks, etc.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A fund established to account for charges of goods or services provided to other departments of governments on a cost-reimbursement basis.

Investments: Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

Levy: To impose taxes, special assessments or service charges for the support of governmental activities. Also, a levy is the total amount of taxes and special assessments of service charges imposed by a government.

Liabilities: Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Funds: Major funds represent the government's most important funds and are determined by a mathematical calculation. Major funds reporting only applies to governmental and enterprise funds. It does not apply to internal service or fiduciary funds.

Mill: The property tax rate that is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Millage: The rate used in the calculation for property taxes. One mill equals \$1 per \$1,000 of taxable value. For example: a millage of 1.00 is equal to \$1.00 for each \$1,000 of taxable value on real property.

Modified Accrual Basis: The accrual basis of accounting adopted by the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

GLOSSARY

Objective: Something to be accomplished in specific, well-defined, measurable terms, and that is achievable within a specific time frame.

Obligations: Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Law usually requires the use of an annual operating budget.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. Ordinances require two public readings and legal advertisement prior to adoption. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be done by ordinance, and those which may be done by resolution.

Other Costs: Refers to costs that are not personnel, operating, or capital in nature, such as debt service and transfers between funds.

Part-Time: Part-time employees work thirty 30-hours or less per week, and are not entitled to full-time employee benefits.

Per Capita: A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the population.

Personal Property: Personal property is everything other than real estate that has value by itself.

Personal Services: Expenditures for salaries, wages, and fringe benefits.

Program: A program is a distinct, clearly identifiable activity, function, cost center, or organizational unit that is budgeted as a sub-unit of a department. A program budget utilizes the separate program budgets as its basic component.

Property Tax: A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Proprietary Fund: A fund in government accounting used to account for activities that involve business-like transactions, either within the government or outside of it. The cost of providing these types of services is derived by user fees and other charges for service.

Purchase Order: A document that authorizes the delivery of specified merchandise or the rendering of certain services, establishes their cost, and creates a commitment on both the provider and receiver of the product or service.

Requisition: A written demand or request, usually from one department to the purchasing officer or to another department, for specified products or services.

GLOSSARY

Reserve: A portion of a fund's balance that is restricted for a specific purpose and not available for general appropriation.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenues: Sources of funds received by the government that finance the operations. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

Revenue Bonds: A particular kind of bond in which the revenue to pay back the bond and interest comes from the project that the borrowed money was used to create, expand, or improve. Pledged revenues may be derived from operation of the financed project, grants, and excise, or other non-ad valorem taxes. Generally, no election is required prior to issuance or validation of such obligations.

Rollback Millage: Under Florida law, as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. All property tax rate changes are calculated using the rollback rate as the base.

Save Our Homes: The Save Our Homes amendment went into effect in 1995. The amendment caps the increase of the assessed value of a home with a homestead exemption to the lesser of 3% or the rate of inflation annually.

Sewer: The terms sewer and wastewater are interchangeable and mean a manmade, usually underground, conduit for carrying off sewage or wastewater.

Solid Waste: Garbage or refuse.

Special Revenue Fund: The special revenue fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Stormwater: Surface water in abnormal quantity resulting from heavy falls of rain or snow.

Stormwater Runoff: Water from rain or melting snow that "runs off" across the land instead of seeping into the ground.

Statute: A written law enacted by a duly organized and constituted legislative body, such as the State of Florida.

Strategic Plan: A document that clearly sets forth the vision the Council has for the community. The City's strategic plan was developed with input from the community and is to be reviewed periodic by the Council.

GLOSSARY

Tax Rate: The amount of tax stated in terms of a unit of the tax base, for example 25 mills per dollar of assessed valuation of taxable property.

Tax Rate Limit: The maximum rate at which a government may levy a tax. The limit may apply in taxes raised for a particular purpose, or to taxes imposed for all purposes and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and all governments, state and local, having jurisdiction in a given area.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Taxable Value: The assessed value of property minus the homestead exemption and any other exemptions, which may be applicable.

Taxes: Compulsory charges levied by a government for the purpose of financing facilities or performing services for the common benefit.

Temporary Position: A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular City benefits.

Transfers In/Out (Inter-Fund Transfers): Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit. Thus, they are budgeted and accounted for separately from other revenues and expenditures, as other financing sources or uses.

Trihalomethane: A group of chemicals formed, along with other disinfection by-products, when chlorine or other disinfectants used to control microbial contaminants in drinking water react with naturally occurring organic and inorganic matter in water. Examples of this compound are chloroform, bromodichloromethane, dibromochloromethane, and bromoform.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

Undesignated/Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Wastewater: The terms sewer and wastewater are interchangeable and mean a manmade, usually underground, conduit for carrying off sewage or wastewater.



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