PORT ORANGE CITY COUNCIL WORKSHOP

Council Chambers

Tuesday, May 31, 2016 @ 6:30 PM

WORKSHOP AGENDA

Pursuant to Section 3.06 of the Charter of the City of Port Orange, the Mayor has called a **Workshop** of the City Council to be held for the following purposes:

OPENING

1. Pledge of Allegiance
2. Silent Invocation
3. Roll Call
4. Rules of Procedure

DISCUSSION ITEMS

5. Records Management
6. Financial Report
7. Water & Storm-water Billing Guidance
8. CAFR Briefing

ADJOURNMENT

ANY PERSON WHO DECIDES TO APPEAL ANY DECISION MADE BY THE CITY COUNCIL WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE HE OR SHE MAY NEED TO ENSURE AT HIS OR HER OWN EXPENSE FOR THE TAKING AND PREPARATION OF A VERBATIM RECORD OF ALL TESTIMONY AND EVIDENCE OF THE PROCEEDINGS UPON WHICH THE APPEAL IS TO BE BASED.

NOTE: IF YOU ARE A PERSON WITH A DISABILITY WHO NEEDS ANY ACCOMMODATION IN ORDER TO PARTICIPATE IN THIS PROCEEDING, YOU ARE ENTITLED, AT NO COST TO YOU, TO THE PROVISION OF CERTAIN ASSISTANCE. PLEASE CONTACT THE CITY CLERK FOR THE CITY OF PORT ORANGE, 1000 CITY CENTER CIRCLE, PORT ORANGE, FLORIDA 32129, TELEPHONE NUMBER 386-506-5563, WITHIN 2 WORKING DAYS OF YOUR RECEIPT OF THIS NOTICE OR 5 DAYS PRIOR TO THE MEETING DATE; IF YOU ARE HEARING OR VOICE IMPAIRED, CONTACT THE RELAY OPERATOR AT 1-800-955-8771.

ANY INVOCATION THAT IS OFFERED BEFORE THE OFFICIAL START OF THE CITY COUNCIL MEETING SHALL BE THE VOLUNTARY OFFERING OF A PRIVATE PERSON, TO AND FOR THE BENEFIT OF THE CITY COUNCIL. THE VIEWS OR BELIEFS EXPRESSED BY THE INVOCATION SPEAKER HAVE NOT BEEN PREVIOUSLY REVIEWED OR APPROVED BY THE CITY COUNCIL OR THE CITY STAFF, AND THE CITY IS NOT ALLOWED BY LAW TO ENDORSE THE RELIGIOUS BELIEFS OR VIEWS OF THIS, OR ANY OTHER SPEAKER. PERSONS IN ATTENDANCE AT THE CITY COUNCIL MEETING ARE INVITED TO STAND DURING THE OPENING INVOCATION AND PLEDGE OF ALLEGIANCE. HOWEVER, SUCH INVITATION SHALL NOT BE CONSTRUED AS A DEMAND, ORDER, OR ANY OTHER TYPE OF COMMAND. NO PERSON IN ATTENDANCE AT THE MEETING SHALL BE REQUIRED TO PARTICIPATE IN ANY OPENING INVOCATION THAT IS OFFERED. A PERSON MAY EXIT THE CITY COUNCIL CHAMBERS AND RETURN

UPON COMPLETION OF THE OPENING INVOCATION IF A PERSON DOES NOT WISH TO PARTICIPATE IN OR WITNESS THE OPENING INVOCATION.

CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE **05/31/2016**

Consent item: No

SUBJECT: Records Management

DEPARTMENT: City Clerk

GOAL:

OBJECTIVE:

RECOMMENDED MOTION:

SUMMARY: The City Clerk's Office is tasked with records management for the City's official records and will present information regarding the current records management system and future needs.

Project No.:	Funding Account No.:

ATTACHMENTS:

1.	Records Management PPT	Records Center Presentation.pptx

Robin Fenwick	Created/Initiated - 05/25/2016
M. Jake Johansson	Final Approval - 05/26/2016

Records Management

May 25, 2016

Robin Fenwick, City Clerk

Kelly McQuillen, Assistant City Clerk

Purpose / Agenda

- **<u>Purpose:</u>** To discuss the need for records conversions from antiquated media for the City of Port Orange
- **<u>Agenda:</u>**
    - Records Retention Background
    - History of the City's Records Management
    - Goals
    - Problems and Solutions
    - Recommendations

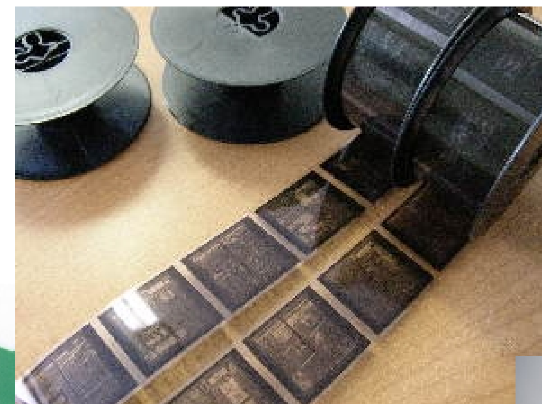
Background

•Public Records are defined as: all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any agency. *(Florida Sunshine Law, Chapter 119.011, (12))*

•Records can include contracts, agreements, work orders, invoices, meeting minutes, plans, purchase orders, email, texts, ordinances, resolutions, photographs, drawings, etc.

Background

•A record may be in the form of paper, microfilm, computer tape/disk, CD, videotape, email, etc.



Background

All records created and stored by staff have a retention schedule. The schedule that municipalities use most often is: General Records Schedule GS1-SL for State and Local Government Agencies. However, there are several schedules utilized such as Police and Public Utilities Schedules. These schedules are governed by Florida Department of State, Division of Library and Information Services.

Florida State Library in Tallahassee, Florida

Background

Good records management:

•Protects Records

•Protects the City in the event of litigation

•Enhances the organization's operational efficiency

•Enhances the City’s compliance with Florida Records Laws

Records management refers to the whole range of activities which an organization should perform to properly manage its records. The key activities include:

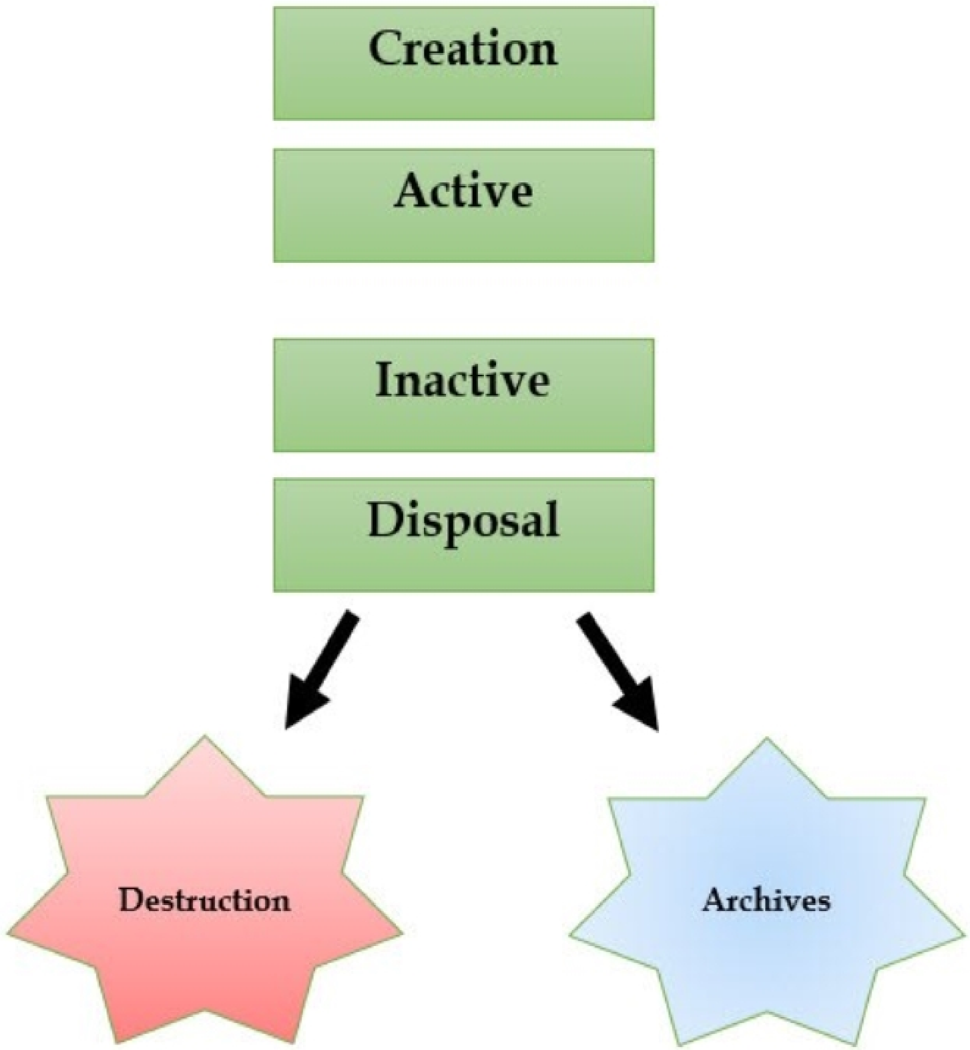
•Setting records management policy

•Assigning responsibilities, establishing and promulgating procedures and guidelines, as well as designing, implementing, and administering recordkeeping systems.

Goals of Good Records Management:

- keep full and accurate records as long as they are required and/or needed.
- minimize the costs of managing government records
- provide quality services to users through efficient and effective processes
- provide necessary security for confidential information

Life Cycle of Records



History

The City of Port Orange has a warehouse located next to the Public Works Annex on Oak Street where our records have been stored for years.

Problems:
- The location is prone to flooding,
- The roof leaks, and
- Evidence of rodents.

The City is required to maintain records free from water intrusion and protect against destruction from rodents, insects, or other pests.

Solution:
- We are in the process of moving the records from the Oak Street Warehouse to the new records center at the old Police Department.

In the back of the building, there are four areas in which the City Clerk's Office plans to store all City records.

Oak Street Warehouse

New Records Center

History

The following departments have records stored at the warehouse and/or the new records center:

•City Attorney
•City Clerk
•City Manager
•Community Development
•Customer Service
•Finance/Purchasing/Customer Service
•Human Resources
•Public Utilities

Over the course of the next year or two, our goal is to:

1. Move all records from the Oak Street Warehouse to the Records Center so they are in a more secure location not prone to water intrusion or rodents.

2. Convert all antiquated media to digital format for easier retrieval and archival.

3. Convert paper records to digital format for the same reasons mentioned above and to reduce the footprint we currently have.

4. Change the storage type. Currently, all of our boxes are stored on open shelving which significantly increases our storage space. It resembles the photos below:

History

It is very important to label all the boxes and store them off the ground in an orderly fashion. This goal is a current work in progress and hopefully, the boxes will soon resemble something like this:

History

Ultimately, we would like to change the open shelving structure to a more efficient and space saving High Density Rolling Shelf Structure, such as:

Concern

The City of Port Orange has two types of records other than paper records that are not easily accessible: microfilm and retrix film. Parts are not being made for the microfilm machine/printer and retrieval can take much longer than digital records. The City Clerk's Office has been unable to locate a retrix reader within Volusia County, which means records cannot be produced when requested. We are exploring the costs involved to convert these records to digital format. Currently, our needs are:

- Conversion of 125 - 3M Microfilm Cartridges to digital format.
- Conversion of over 30,000 Retrix slides to digital format.

Options

Retrix:

1. Rent the scanner to convert the retrix films in-house - approx. $14,090 (to include a 2-month rental, software, installation, training, travel expenses.) This will require work from a full-time person as well. -OR-

2. Outsource the scanning of the retrix films - approx. $30,000 (awaiting quote).

Microfilm:

3. Outsource the scanning of the microfilm cartridges - approx. $10,433.75 (3 quotes received). -OR-

4. Continue spending excess time retrieving and hope the machine holds up - staff time plus repair costs, as needed.

Recommendations

Staff recommends outsourcing both conversion projects unless additional efficiencies can be realized in areas that staff is currently exploring.

CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE **05/31/2016**

Consent item: No

SUBJECT: Financial Report

DEPARTMENT: Finance

GOAL:

OBJECTIVE:

RECOMMENDED MOTION:

SUMMARY: The monthly financial report is attached

Project No.: Funding Account No.:

ATTACHMENTS:

1.	April 2016 Financial Report	finrptApr2016 for publ.pdf

Tracey Riehm Created/Initiated - 05/26/2016
Tracey Riehm Approved - 05/26/2016
M. Jake Johansson Final Approval - 05/26/2016

The City of Port Orange
Finance Department

MEMORANDUM

TO: Michael H. Johansson, City Manager
FROM: Tracey Riehm, Finance Director
DATE: May 23, 2016
SUBJECT: **Highlights of the April 2016 Financial Report**

Attached are interim financial reports and highlights for the City's major operating activities for the period ending April 30, 2016, which represents 58% of the fiscal year. Also attached are the financial reports from Cypress Head Golf Course and the YMCA. Detailed reports for all funds are available on the City's website at: http://www.port-orange.org/finance/?p=budget_and_financial_reports. Highlights of these funds are as follows:

GENERAL FUND (Fund 001)

Revenues: During the first seven months of the current fiscal year, the General Fund received a total of $21,056,405 in revenues, of which $20,114,671 reflected operating revenue and $941,734 account for contributions from the enterprise funds. These revenues include $10,605,406 or 98% of the annual estimated ad valorem tax revenue. The majority of ad valorem taxes are collected in the first few months of the fiscal year. General fund revenues are 61% of the budget, however after allowing for the budgeted use of appropriated equity, the percent collected increases to 65%. Ad-valorem taxes account for approximately 70% of the overall increase in revenue of $847,912 compared with this time last year.

Expenditures: The first seven months operating expenditures amounted to $17,539,045 or 50% of the estimated expenditures for the year, with an additional encumbered amount of $1,739,617. Actual expenditures are $218,966 higher than at this time last year.

Please also see the attached financial statement for additional detail.

BUILDING SPECIAL REVENUE FUND (Fund 109)

Revenues: During the first seven months of the current fiscal year, the Building Special Revenue Fund received $621,013 in operating and non-operating revenues, inclusive of transfers. This equates to 45% of the annual budget, and is $51,088 (7.6%) less than last year. Revenues in this fund are typically received in a sporadic nature.

Expenditures: Year-to-date expenditures in the Building Special Revenue fund are $562,723 or approximately 40% of estimated expenditure for the year. On a percent of budget basis, year-to-date expenditures are 15% lower than this time last year; with actual expenditures $14,103 higher than this time last year.

Year to date, the Building Special Revenue Fund's net position has increased by $58,290.

Please also see the attached financial statement for additional detail.

WATER & SEWER FUND (Fund 401)

Revenues: The Water and Sewer Fund collected $13,327,082 in operating revenues during the first seven months, which is 53% of projected revenues for the year. This is $476,763 higher than last year and $438,410 higher than in 2014.

Expenses: The first seven months operating expenses excluding depreciation amounted to $7,527,665 or 51% of estimated expenses for the year, with an additional $1,474,422 encumbered. Non-operating activity reports a net loss of $196,973, compared to a net loss of $15,027 reported at the same time last year. Currently, the water and sewer fund is reporting an income of $5,602,444, but after transfers the fund is posting a loss of $163,670 which is a $277,489 change in net position from this time last year.

The attached financial statement provides additional detail.

SOLID WASTE FUND (Fund 410)

Revenues: The Solid Waste Fund's total operating revenues for the first seven months were $3,641,613, which is 52% of the annual budget and $38,703 less than this time last year.

Expenses: The Solid Waste Fund's first seven months operating expenses excluding depreciation total $2,858,013 or 42% of estimated expenses for the year, with an additional encumbered amount of $3,500,740. The Solid Waste Fund currently is reporting an income before transfers of $801,306 and a change in net position of $682,058 after allowing for transfers. The change in net position is $404,648 higher than at this time last year.

The attached financial statement provides additional detail.

DRAINAGE UTILITY FUND (Fund 412)

Revenues: The Drainage Utility Fund's first seven months operating revenues amount to $3,602,794, or 91% of the annual budget and $24,250 higher than this time last year. Revenues in this fund represent the collection of Drainage fees by the non-advalorem method.

Expenses: For the first seven months, operating expenses totaled $810,271 which is 45% of the annual budget and $63,356 less than last year. An additional $483,517 is encumbered. After allowing for non-operating expenses, transfers in lieu of taxes and debt service payment transfers, the Drainage fund is reporting an increase in net position for the first seven months of $1,736,966 which is $562,018 less than at this time last year.

The attached financial statement provides additional detail.

YMCA REPORT

The financial reports for the periods ending March 31 and April 30, 2016 for the YMCA are attached.

GOLF COURSE REPORT

The financial report for the period ending April 30, 2016 for the Cypress Head Golf Course is attached. Detailed statements are available in the Finance Department.

IN SUMMARY:

As appropriations lapse at the end of each year, City Council re-appropriates funding for open purchase orders and existing funded projects. Total budget projections as they are presented in the attached reports incorporate current year appropriations plus prior year carryover pertaining to open and in process projects. Available liquid equity has been evaluated and is adequate to meet or exceed revenue policies as established by City Council.

Should you have any questions as they relate to this report or its attachments, please feel free to contact me.

Thank you,

Tracey Riehm
Finance Director

TR/lb

City of Port Orange 2016/P07

Revenue Comparison - General Fund (001)

Period Ending: April 30 (58% of the Fiscal Year)

Sub Activity	2014 FYTD Actual	2014 Audited Annual Receipts	FYTD14 % of Total	2015 FYTD Actual	2015 Audited Annual Receipts	FYTD15 % of Total	2016 FYTD Actual	2016 Total Current Budget	FYTD16 % of Budget
ADVALOREM TAXES	9,971,284	10,360,132	96%	10,009,748	10,443,031	96%	10,605,406	10,807,883	98%
SALES & USE TAXES	0	717,597	0%	0	736,939	0%	0	717,597	0%
UTILITY SERVICE TAXES	2,452,767	5,002,091	49%	2,496,353	5,153,922	48%	2,508,353	4,944,127	51%
COMMUNICATIONS SERVICE TX	837,246	1,972,034	42%	795,008	1,886,648	42%	783,475	1,862,251	42%
LOCAL BUSINESS TAX	38,915	122,860	32%	36,666	113,499	32%	53,027	123,000	43%
FEES & PERMITS	1,241,772	3,200,700	39%	1,304,654	3,333,346	39%	1,270,220	3,510,499	36%
INTER GOVT	2,209,055	4,784,473	46%	2,325,980	5,152,710	45%	2,531,501	5,172,006	49%
CHARGES FOR SERVICE	1,281,907	2,273,583	56%	1,440,976	3,380,323	43%	967,264	2,348,669	41%
FINES & FORFEITS	82,475	165,185	50%	92,957	45,940	202%	676,629	137,400	492%
MISC REVENUE	814,271	1,208,274	67%	745,833	380,473	196%	718,796	1,066,462	67%
INTERFUND TRANSFER	0	65	0%	0	63,649	0%	0	0	0%
CONTRB FROM ENTERPRISE FD	966,217	1,656,372	58%	960,318	1,646,259	58%	941,734	1,614,401	58%
APPROPRIATED EQUITY	0	0	0%	0	0	0%	0	2,445,040	0%
GENERAL FUND REVENUE:	**$19,895,908**	**$31,463,366**	**63%**	**$20,208,493**	**$32,336,738**	**62%**	**$21,056,405**	**$34,749,335**	**61%**

City of Port Orange

Expense Comparison - General Fund (001)

Period Ending: April 30 (58% of the Fiscal Year)

Department Description	2014 FYTD Actual	2014 Audited Annual Expenditures	FYTD14 % of Total	2015 FYTD Actual	2015 Audited Annual Expenditures	FYTD15 % of Total	2016 FYTD Actual	2016 Total Current Budget	FYTD16 % of Budget
NON DEPARTMENTAL	990,403	2,264,450	44%	2,269,085	*3,474,836*	65%	1,780,033	3,372,918	53%
MAYOR & COUNCIL	126,491	198,686	64%	121,821	199,746	61%	111,065	216,897	51%
CITY MANAGER	258,330	476,171	54%	221,873	456,549	49%	315,349	584,932	54%
LEGAL SERVICES	245,882	515,978	48%	250,327	499,708	50%	301,402	706,423	43%
CITY CLERK	130,347	255,705	51%	154,517	291,702	53%	173,927	321,677	54%
FINANCE	416,174	740,966	56%	473,485	870,178	54%	551,181	1,092,777	50%
PERSONNEL	140,032	276,184	51%	182,928	352,949	52%	179,698	345,631	52%
COMMUNITY DEVELOPMENT	707,187	1,298,459	54%	696,986	1,266,317	55%	750,650	1,471,700	51%
FIRE SERVICES	4,252,644	8,268,579	51%	4,215,596	7,646,521	55%	4,666,580	8,292,999	56%
POLICE	6,071,926	11,095,306	55%	6,221,330	11,622,625	54%	5,996,726	12,319,928	49%
PUBLIC WORKS	982,182	1,875,210	52%	1,079,530	1,960,595	55%	1,149,888	2,536,100	45%
PARKS MAINTENANCE	997,284	1,830,748	54%	921,974	1,738,032	53%	949,043	2,167,954	44%
RECREATION	309,841	684,616	45%	322,566	718,415	45%	357,828	857,343	42%
ATHLETICS	154,538	287,958	54%	185,983	312,346	60%	254,212	443,886	57%
POGTV	3,452	6,313	55%	2,077	3,133	66%	1,463	18,170	8%
GENERAL FUND EXPENSES:	**$15,786,713**	**$30,075,329**	**52%**	**$17,320,079**	**$31,413,652**	**55%**	**$17,539,045**	**$34,749,335**	**50%**
Excess of Revenue over(under) Expenditures	**$4,109,195**	**$1,388,037**		**$2,888,414**	**$923,086**		**$3,517,360**	**$ -**	

Note: minor variances in totals may exist due to rounding

CITY OF PORT ORANGE

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL - BUILDING SPECIAL REVENUE FUND (109)

Period Ending: April 30 (58% of the Fiscal Year)

	FY2014			FY2015			FY2016		
	FYTD Actual	**Audited Annual**	**%**	**FYTD Actual**	**Audited Annual**	**%**	**FYTD Actual**	**Budgeted Annual**	**%**
Revenues									
Permits and fees	665,443	1,176,045	57%	661,697	1,250,379	53%	614,350	1,136,200	54%
Miscellaneous	-	83	0%		140	0%	126		0%
Total operating revenues	**665,443**	**1,176,128**	**57%**	**661,697**	**1,250,519**	**53%**	**614,476**	**1,136,200**	**54%**
Expenditures									
General government:									
Planning and community development	468,501	863,069	54%	548,620	982,921	56%	562,723	1,389,621	40%
Total operating expenses - w/o depreciation	**468,501**	**863,069**	**54%**	**548,620**	**982,921**	**56%**	**562,723**	**1,389,621**	**40%**
Operating income (loss)	**196,942**	**313,059**	**63%**	**113,077**	**267,598**	**42%**	**51,753**	**(253,421)**	**-20%**
Non-operating revenues (expenses)									
Interest earnings	4,929	3,180		10,404	9,047		6,537	7,000	
Other income (expense)									
Interest and amortization expense									
Total nonoperating revenue (expenses)	**4,929**	**3,180**	**155%**	**10,404**	**9,047**	**115%**	**6,537**	**7,000**	**93%**
Income (loss) before contributions and transfers	**201,871**	**316,239**	**64%**	**123,481**	**276,645**	**45%**	**58,290**	**(246,421)**	**-24%**
Appropriated Fund Balance								246,421	
Transfers									
Transfers in					2,613				
Transfers (out) - In Lieu of Tax									
Transfers (out) - Debt Service									
Change in net position	**201,871**	**316,239**		**123,481**	**279,258**		**58,290**	**-**	

Note: minor variances in totals may exist due to rounding

CITY OF PORT ORANGE

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL - UTILITIES OPERATING FUND (401)

Period Ending: April 30 (58% of the Fiscal Year)

	FY2014			FY2015			FY2016		
	FYTD Actual	Audited Annual	%	FYTD Actual	Audited Annual	%	FYTD Actual	Budgeted Annual	%
Operating revenues									
Charges for services:									
Water sales	5,594,766	10,957,095	51%	5,689,398	11,274,679	50%	5,678,259	10,984,280	52%
Hydrant rentals	46,379	35,235	132%	30,016	36,165	83%	40,132	46,010	87%
Sewer charges	6,620,124	12,893,433	51%	6,694,543	13,639,842	49%	7,232,716	13,058,784	55%
Connections service, and cut-off charges	538,239	937,684	57%	422,411	796,698	53%	355,685	891,308	40%
Other revenues	89,164	309,840	29%	13,951	178,259	8%	20,290	36,253	56%
Total operating revenues	**12,888,672**	**25,133,286**	**51%**	**12,850,319**	**25,925,643**	**50%**	**13,327,082**	**25,016,635**	**53%**
Operating expenses[2]									
Personal services	3,207,583	5,696,318	56%	3,248,252	5,801,431	56%	3,283,700	6,458,095	51%
Contractual services (Professional & Other)	215,501	2,230,218	10%	466,865	2,904,120	16%	1,480,256	2,923,771	51%
Utilities	725,642	1,349,753	54%	784,006	1,321,228	59%	698,940	1,411,209	50%
Maintenance and repairs	160,267	1,933,414	8%	155,634	1,895,478	8%	262,525	875,006	30%
Other supplies and expenses	2,363,828	2,906,828	81%	2,782,584	2,145,414	130%	1,802,244	3,199,485	56%
Total operating expenses - w/o depreciation	**6,672,821**	**14,116,531**	**47%**	**7,437,341**	**14,067,671**	**53%**	**7,527,665**	**14,867,566**	**51%**
Operating income (loss)	**6,215,851**	**11,016,755**	**56%**	**5,412,978**	**11,857,972**	**46%**	**5,799,417**	**10,149,069**	**57%**
Non-operating revenues (expenses)									
Interest earnings	28,100	53,444		66,512	129,347		74,466	54,500	
Other income (expense)	(165,795)	445,747		(76,519)	0		(268,905)	(1,874,807)	
Interest and amortization expense	(7,456)	(1,361,091)		(5,020)	(1,205,050)		(2,534)	(259,793)	
Total nonoperating revenue (expenses)	**(145,152)**	**(861,900)**	**17%**	**(15,027)**	**(1,075,703)**	**1%**	**(196,973)**	**(2,080,100)**	**9%**
Income (loss) before contributions and transfers	**6,070,699**	**10,154,855**	**60%**	**5,397,951**	**10,782,269**	**50%**	**5,602,444**	**8,068,969**	**69%**
Appropriated Fund Balance							-	1,815,798	
Capital Contributions					1,926,860				
Transfers									
Transfers in	-	-		-	9,579		-	-	
Transfers (out) - In lieu of tax	(744,402)	(1,276,118)		(735,317)	(1,260,543)		(714,819)	(1,225,404)	
Transfers (out) - debt service[1]	(5,687,125)	-		(5,103,793)	-		(5,051,295)	(8,659,363)	
Change in net position	**(360,828)**	**8,878,738**		**(441,159)**	**11,458,165**		**(163,670)**	**-**	

[1] Proprietary Debt Service transfers zero out as part of the year-end funds consolidation process.

[2] **For comparison purposes FY16 expense classifications adjusted to comply with FY15 audit classifications**

Note: minor variances in totals may exist due to rounding

CITY OF PORT ORANGE

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SOLID WASTE OPERATING FUND (410)
Period Ending: April 30 (58% of the Fiscal Year)

	FY2014			FY2015			FY2016		
	FYTD Actual	Audited Annual	%	FYTD Actual	Audited Annual	%	FYTD Actual	Budgeted Annual	%
Operating revenues[1]									
Charges for services:									
Waste Disposal Fees	3,645,980	6,943,255	53%	3,669,607	7,052,339	52%	3,641,602	7,049,150	52%
Other revenues	18,381	41,749	44%	10,709	42	25504%	11	-	
Total operating revenues	**3,664,361**	**6,985,004**	**52%**	**3,680,316**	**7,052,381**	**52%**	**3,641,613**	**7,049,150**	**52%**
Operating expenses[2]									
Personal services	118,239	226,705	52%	101,218	223,365	45%	134,251	299,999	45%
Contractual services (Professional & Other)	2,849,225	4,805,927	59%	2,888,217	6,286,101	46%	2,712,214	6,425,508	42%
Utilities	111	1,014	11%	494	858	58%	418	890	47%
Maintenance and repairs	735	6,843	11%	796	7,251	11%	2,793	6,606	42%
Other supplies and expenses	262,977	1,414,561	19%	314,537	54,882	573%	8,337	11,525	72%
Total operating expenses (w/o depreciation)	**3,231,286**	**6,455,050**	**50%**	**3,305,262**	**6,572,457**	**50%**	**2,858,013**	**6,744,528**	**42%**
Operating income (loss)	**433,075**	**529,954**	**82%**	**375,054**	**479,924**	**78%**	**783,600**	**304,622**	**257%**
Non-operating revenues (expenses)									
Interest earnings	7,200	6,580		15,450	13,809		17,706	14,000	
Other income (expense)								(114,197)	
Interest and amortization expense					-				
Total nonoperating revenue (expenses)	**7,200**	**6,580**	**109%**	**15,450**	**13,809**	**112%**	**17,706**	**(100,197)**	**-18%**
Income (loss) before contributions and transfers	**440,275**	**536,534**	**82%**	**390,504**	**493,733**	**79%**	**801,306**	**204,425**	**392%**
Appropriated Fund Balance								-	
Transfers									
Transfers in					888		-	-	
Transfers (out) - In lieu of taxes	(113,154)	(193,978)		(113,094)	(193,875)		(119,248)	(204,425)	
Transfers (out) - debt service									
Change in net position	**327,121**	**342,556**		**277,410**	**300,746**		**682,058**	**-**	

[1] For comparison purposes FY16 operating revenue classifications adjusted to comply with FY15 audit classifications

[2] For comparison purposes FY16 expense classifications adjusted to comply with FY15 audit classifications

Note: minor variances in totals may exist due to rounding

CITY OF PORT ORANGE

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL - STORMWATER OPERATING FUND (412)

Period Ending: April 30 (58% of the Fiscal Year)

	FY2014			FY2015			FY2016		
	FYTD Actual	Audited Annual	%	FYTD Actual	Audited Annual	%	FYTD Actual	Budgeted Annual	%
Operating revenues									
Charges for services:									
Drainage Fees	3,558,031	3,805,631	93%	3,578,544	3,860,256	93%	3,602,536	3,978,063	91%
Other revenues	127	127	0%	-	218	0%	258		0%
Total operating revenues	**3,558,158**	**3,805,758**	**93%**	**3,578,544**	**3,860,474**	**93%**	**3,602,794**	**3,978,063**	**91%**
Operating expenses									
Personal services	394,531	721,017	55%	393,922	734,663	54%	384,220	930,854	41%
Contractual services (Professional & Other)[1]	37,193	613,143	6%	56,408	610,614	9%	362,519	675,643	54%
Utilities	-	-	0%	-	-	0%	-	-	0%
Maintenance and repairs	39,135	93,595	42%	86,747	141,756	61%	42,391	126,443	34%
Other supplies and expenses	365,712	65,509	558%	336,550	69,426	485%	21,141	72,290	29%
Total operating expenses (w/o depreciation)	**836,572**	**1,493,264**	**56%**	**873,627**	**1,556,459**	**56%**	**810,271**	**1,805,230**	**45%**
Operating income (loss)	**2,721,586**	**2,312,494**	**118%**	**2,704,917**	**2,304,015**	**117%**	**2,792,523**	**2,172,833**	**129%**
Non-operating revenues (expenses)									
Interest earnings	13,540	20,586		20,391	30,007		28,318	26,700	
Other income (expense)	(923,192)	500,000		(88,627)	255,496		(756,626)	(2,956,312)	
Interest and amortization expense	-	(460,404)		-	(420,188)		-	(42,686)	
Total nonoperating revenue (expenses)	**(909,653)**	**60,182**	**-1512%**	**(68,236)**	**(134,685)**	**51%**	**(728,308)**	**(2,972,298)**	**25%**
Income (loss) before contributions and transfers	**1,811,934**	**2,372,676**	**76%**	**2,636,681**	**2,169,330**	**122%**	**2,064,215**	**(799,465)**	**-258%**
Appropriated Fund Balance								1,844,034	
Transfers									
Transfers in				847,500	847,500		677,000	677,000	
Transfers (out) - General Fund					(63,649)		0	0	
Transfers (out) - In Lieu of Tax	(108,661)	(186,277)		(111,907)	(191,841)		(107,667)	(184,572)	
Transfers (out) - debt service[1]	(863,055)	(83,520)		(1,073,290)	(83,501)		(896,582)	(1,536,997)	
Change in net position	**840,218**	**2,102,879**		**2,298,984**	**2,677,839**		**1,736,966**	-	

[1] Proprietary Debt Service transfers zero out as part of the year-end funds consolidation process. The remaining balance of Transfer (Out) - Debt Service represents governmental debt.

Note: For comparison purposes FY16 expense classifications adjusted to comply with FY15 audit classifications

Note: minor variances in totals may exist due to rounding

Financial Reports
for periods ending
March 31 & April 30, 2016
Provided by
YMCA

Statement Of Activities Report
Unaudited
Volusia Flagler Family YMCA
Period 3 March 2016

Fund: Unrestricted 1

Branch: Port Orange 07

		Period 3 March 2016					Year to Date 2016				
Account Group Number	**Account Group Name**	**Actual**	**Budget**	**$ Variance**	**Last Year**	**$ Variance**	**Actual**	**Budget**	**$ Variance**	**Last Year**	**$ Variance**
Revenue											
01	Contributions	8,543	12,000	-3,457	20,466	-11,923	37,670	34,700	2,970	30,240	7,430
03	Special Events	340	250	90	280	60	16,844	16,284	560	5,723	11,121
08	United Way	3,466	3,466	0	3,466	0	10,398	10,398	0	10,398	0
10	Grants	2,457	2,475	-18	1,946	511	6,520	6,995	-475	6,169	351
11	Membership	108,450	115,994	-7,544	116,805	-8,355	324,558	349,707	-25,149	354,216	-29,658
13	Program Fees	62,548	50,629	11,919	46,615	15,933	160,619	132,710	27,909	131,297	29,322
14	Other - Merchandise/Vending	117	600	-483	664	-547	5,266	8,500	-3,234	8,625	-3,359
16	Late Fees/Misc Income	118	250	-132	150	-32	773	785	-12	485	288
19	Release from Restriction	-160	830	-990	-420	260	-1,390	1,830	-3,220	-2,140	750
Total Revenue		185,879	186,494	-615	189,972	-4,093	561,258	561,909	-651	545,013	16,245
Expenses											
21	Salaries & Wages	67,529	62,854	-4,675	69,978	2,449	201,647	189,242	-12,405	229,341	27,694
22	Employee Benefits	4,740	3,232	-1,508	4,096	-644	14,287	9,695	-4,592	13,815	-472
23	Payroll, Taxes & W/C	6,589	6,048	-541	6,848	259	20,437	18,209	-2,228	22,196	1,759
24	Contract Services	2,497	2,125	-372	1,365	-1,132	9,653	8,815	-838	6,801	-2,852
25	Supplies	4,328	3,597	-731	3,708	-620	9,570	10,891	1,321	12,657	3,087
26	Telephone	874	770	-104	1,045	171	2,746	2,310	-436	2,970	224
27	Postage & Shipping	0	33	33	0	0	49	100	51	12	-37
28	Facility Costs	41,120	40,723	-397	40,700	-420	122,591	120,953	-1,638	120,979	-1,612
29	Equipment Costs	5,266	5,569	303	5,968	702	15,502	14,874	-628	15,736	234
30	Program Expenses	3,541	3,727	186	5,128	1,587	16,810	18,833	2,023	11,694	-5,116
31	Marketing & Promotion	0	0	0	0	0	49	66	17	66	17
32	Travel & Mileage	0	90	90	153	153	171	270	99	153	-18
33	Conference & Training	128	42	-86	65	-63	611	275	-336	445	-166
34	Fundraising Expense	0	0	0	450	450	0	0	0	479	479
35	National & Other Dues	2,616	2,616	0	2,505	-111	7,849	7,849	0	7,516	-333
38	Insurance	2,487	2,322	-165	2,244	-243	6,976	6,967	-9	6,733	-243
39	Miscellaneous Expense	-40	0	40	0	40	188	0	-188	0	-188
40	Depreciation & Amortization	2,005	1,666	-339	2,833	828	5,395	4,996	-399	8,202	2,807
48	Metro Services	26,373	26,373	0	27,006	633	78,644	78,645	1	82,577	3,933
Total Expenses		170,053	161,787	-8,266	174,092	4,039	513,175	492,990	-20,185	542,372	29,197
Change in Net Assets		**15,826**	**24,707**	**-8,881**	**15,880**	**-54**	**48,083**	**68,919**	**-20,836**	**2,641**	**45,442**

Statement Of Activities Report
Unaudited
Volusia Flagler Family YMCA
Period 4 April 2016

Fund: Unrestricted 1

Branch: Port Orange 07

		Period 4 April 2016					Year to Date 2016				
Account Group Number	**Account Group Name**	**Actual**	**Budget**	**$ Variance**	**Last Year**	**$ Variance**	**Actual**	**Budget**	**$ Variance**	**Last Year**	**$ Variance**
Revenue											
01	Contributions	5,894	18,050	-12,156	26,732	-20,838	43,564	52,750	-9,186	56,972	-13,408
03	Special Events	3,765	1,500	2,265	15	3,750	20,609	17,784	2,825	5,738	14,871
08	United Way	3,466	3,466	0	3,466	0	13,864	13,864	0	13,864	0
10	Grants	2,125	3,553	-1,428	3,039	-914	8,645	10,548	-1,903	9,208	-563
11	Membership	108,536	115,025	-6,489	115,193	-6,657	433,092	464,732	-31,640	469,411	-36,319
13	Program Fees	50,845	47,851	2,994	50,574	271	211,464	180,561	30,903	181,871	29,593
14	Other - Merchandise/Vending	875	1,200	-325	1,193	-318	6,141	9,700	-3,559	9,817	-3,676
16	Late Fees/Misc Income	33	327	-294	227	-194	805	1,112	-307	712	93
19	Release from Restriction	0	0	0	-420	420	-1,390	1,830	-3,220	-2,559	1,169
Total Revenue		175,539	190,972	-15,433	200,019	-24,480	736,794	752,881	-16,087	745,034	-8,240
Expenses											
21	Salaries & Wages	61,754	63,366	1,612	65,966	4,212	263,397	252,605	-10,792	295,303	31,906
22	Employee Benefits	3,976	3,232	-744	4,008	32	18,262	12,927	-5,335	17,830	-432
23	Payroll, Taxes & W/C	5,825	6,097	272	5,001	-824	26,269	24,302	-1,967	27,196	927
24	Contract Services	5,476	4,705	-771	10,820	5,344	15,128	13,521	-1,607	17,621	2,493
25	Supplies	1,873	3,647	1,774	5,601	3,728	11,443	14,538	3,095	18,257	6,814
26	Telephone	860	770	-90	1,716	856	3,606	3,080	-526	4,687	1,081
27	Postage & Shipping	49	33	-16	0	-49	98	133	35	12	-86
28	Facility Costs	36,064	41,130	5,066	39,638	3,574	158,654	162,083	3,429	160,614	1,960
29	Equipment Costs	4,411	4,444	33	4,561	150	19,913	19,318	-595	20,297	384
30	Program Expenses	7,091	6,536	-555	5,356	-1,735	23,899	25,368	1,469	17,050	-6,849
31	Marketing & Promotion	0	46	46	46	46	49	112	63	112	63
32	Travel & Mileage	27	90	63	0	-27	198	360	162	153	-45
33	Conference & Training	40	42	2	138	98	650	317	-333	584	-66
34	Fundraising Expense	0	0	0	-155	-155	0	0	0	324	324
35	National & Other Dues	2,616	2,616	0	2,505	-111	10,465	10,465	0	10,022	-443
38	Insurance	2,344	2,322	-22	2,244	-100	9,321	9,288	-33	8,977	-344
39	Miscellaneous Expense	776	0	-776	0	-776	964	0	-964	0	-964
40	Depreciation & Amortization	3,082	1,666	-1,416	2,833	-249	8,477	6,661	-1,816	11,037	2,560
48	Metro Services	26,859	26,859	0	29,525	2,666	105,503	105,504	1	112,101	6,598
Total Expenses		163,123	167,601	4,478	179,803	16,680	676,296	660,582	-15,714	722,177	45,881
Change in Net Assets		**12,416**	**23,371**	**-10,955**	**20,216**	**-7,800**	**60,498**	**92,299**	**-31,801**	**22,857**	**37,641**

Financial Report
for period ending
April 30, 2016
provided by
Golf Course

The Golf Club at Cypress Head
Comparative Income Statement
For the Seven Months Ending April 30, 2016

	MTD Prior Year	YTD Prior Year	Audited Prior Year	Percent of Total	MTD Actual	YTD Actual	Annual Budget	Percent of Total
REVENUES								
Green Fees & Cart Fees	112,721	713,943	714,869	100%	127,465	704,824	1,023,426	69%
Merchandise	14,999	47,325	53,694	88%	5,553	33,362	61,281	54%
Other Pro Shop	329	6,655	10,198	65%	1,190	10,180	10,769	95%
Range	1,936	16,885	16,885	100%	4,444	21,838	35,044	62%
Food and Beverage	22,714	182,961	182,967	100%	0	0	0	
Membership Initiation Fees	0	0	750		0	0	0	
Other Operating Revenues	3,877	24,901	24,901	100%	4,464	23,740	35,106	68%
Other G&A Income	0	0	(866)		0	0	0	
TOTAL REVENUE	156,577	992,669	1,003,396	99%	143,115	793,944	1,165,626	68%
COST OF SALES								
Merchandise	14,165	35,237	44,543	79%	3,633	24,460	33,672	73%
Food & Beverage	8,641	72,510	72,592	100%	0	0	0	
TOTAL COGS	22,806	107,747	117,135	92%	3,633	24,460	33,672	73%
COGS - Merchandise %	94.4%	74.5%	83.0%	89.8%	65.4%	73.3%	54.9%	133.4%
COGS - Food %	38.0%	39.8%	39.8%	99.9%				
PAYROLL								
Course and Grounds	26,953	170,251	291,280	58%	26,145	197,948	302,225	65%
Carts, Range, Starters, Etc.	3,834	39,870	39,741	100%	8,183	48,389	73,469	66%
Pro Shop	4,859	32,904	33,566	98%	3,384	31,153	53,508	58%
Food and Beverage	10,230	94,267	94,245	100%	0	0	0	
General and Administrative	7,563	73,341	126,613	58%	10,868	74,496	127,761	58%
Marketing	4,199	29,905	45,103	66%	4,301	28,767	45,604	63%
TOTAL PAYROLL	57,640	440,537	630,548	70%	52,880	380,753	602,567	63%
OPERATING EXPENSES								
Course and Grounds	12,770	107,095	220,151	49%	16,806	107,210	194,632	55%
Carts, Range, Starters, Etc.	11,550	75,092	113,365	66%	5,967	48,291	85,831	56%
Pro Shop	143	7,007	10,087	69%	65	7,245	11,155	65%
Food and Beverage	5,814	26,261	30,128	87%	0	322	0	
General and Administrative	18,562	129,841	182,159	71%	18,209	119,369	197,717	60%
Marketing	1,479	13,651	29,588	46%	2,115	23,895	39,686	60%
TOTAL OPERATING EXPENSES	50,318	358,947	585,477	61%	43,162	306,333	529,021	58%
TOTAL EXPENSES	130,763	907,231	1,333,159	68%	99,676	711,546	1,165,260	61%
OTHER INCOME (EXPENSE)								
MANAGEMENT FEES	(7,370)	(51,487)	(66,226)	78%	(5,713)	(41,647)	(65,296)	64%
Depreciation & Amortization	(535)	(3,745)	(9,405)	40%	(381)	(2,667)	(6,420)	42%
TOTAL OTHER INCOME (EXPENSE)	(7,904)	(55,231)	(75,631)	73%	(6,094)	(44,314)	(71,716)	62%
NET INCOME	17,909	30,207	(405,394)	-7%	37,346	38,084	(71,350)	-53%
Paid Rounds	3,936	25,909	25,909	100%	4,239	22,084	38,507	57%
Annual Pass Rounds	426	2,970	2,970	100%	917	5,421	4,295	126%
Other Rounds	244	1,772	1,772	100%	235	1,343	2,819	48%
Total Rounds	4,606	30,651	30,651	100%	5,391	28,848	45,621	63%
Revenue/Paid Rounds	$39.78	$38.31	$38.76	99%	$33.76	$35.95	$30.27	119%
Revenue/Total Rounds	$33.99	$32.39	$32.76	99%	$26.55	$27.52	$25.55	108%

CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE **05/31/2016**

Consent item: No

SUBJECT: Water & Storm-water Billing Guidance

DEPARTMENT: Finance

GOAL:

OBJECTIVE:

RECOMMENDED MOTION:

SUMMARY: Staff requests guidance on billing practices for Storm-water and Utility Billing

Project No.: Funding Account No.:

ATTACHMENTS:

1.	Revised Stormwater & Utility Billing Guidance PPT	Stormwater & Utility Billing Guidance May 31 2016 revised.pdf

Tracey Riehm — Created/Initiated - 05/23/2016
Tracey Riehm — Approved - 05/26/2016
M. Jake Johansson — Final Approval - 05/26/2016

Billing Guidance
Storm-water & Utility

Finance Department

May 31, 2016

Tracey Riehm, Finance Director

Purpose / Agenda

- **Purpose:** Clarify and standardize billing practices per Council direction
- **Agenda:**

  - Storm-water Assessments
    - Overview of Ordinance & Resolution
    - Churches
    - Multifamily residences >10 Units
    - Methodology
    - Next Steps

  - Utility Billing
    - Refunds
    - Deposits
    - Availability Fees
    - Adjustments
    - Restore Service
    - Delinquent Account Authority
    - Next Steps

Storm-water

Storm-water Overview

- Storm-water (Fund 412) is funded by a $99/year fee on each Equivalent Living Unit (ELU) in the City
- 1 ELU= 3,050 sq. ft. of impervious area *or any part thereof*
- Storm-water Fund is responsible for the maintenance of surface drainage, canals, underground pipe, inlets, outfalls and retention ponds throughout the City.
- Credits are available for a portion of the capital charge if storm-water management facilities reduce the volume entering the City's system

Storm-water Overview

Current Structure

- All Properties
  - Commercial
  - Residential
    - Multi-family
    - Single Family

Commercial: 1 ELU/3,050 sq ft impervious (or portion thereof)

Multi-family: 1 ELU/residence

Single Family: 1 ELU/residence

Storm-water Overview

Volusia County Property Appraiser Commercial Property Types

Airports (private or commercial), Bus, Marine Terminals, Piers, Marinas
Auto Sales, Repair, Storage, Rental, Service & Body Shops, Etc.
Bowling Alleys, Skating Rinks, Pool Halls, Enclosed Arenas
Camps
Churches
Clubs, Lodges Union Halls
College (non-private)
Community Shopping Centers
Counties including Non Municipal Governments
Cropland Soil Capability Class III
Cultural Organizations, Facilities
Dairies, Feed Lots
Department Stores
Drive-In Restaurants
Federal
Financial Institutions
Florist, Greenhouses
Golf Courses, Driving Ranges
Homes for the aged
Hospitals (non private)
Hotels, Motels
Insurance Company Offices
Light Manufacturing, Sm Equip Manuf. Plants, Sm Machine Shops, Instrument Manuf. Printing Plants
Mixed Use - Store & Office or Store & Residential or Residential Combo
Mortuaries, Cemeteries, Crematoriums
Multi Family - 10 units or more
Multi Family-Less than 10 Units
Municipals (other than Hosp. Parks)
Nightclubs, Cocktail Lounges, Bars
Office Buildings, Non-Professional Service Buildings, Multi Story
Office Buildings, Non-Professional Service Buildings, One Story
Ornamentals, Misc. AGRIG
Other Food Processing, Candy Factories, Bakeries, Potato Chip Factories
Parking Lots (commercial or patron), Mobile Home Parks
Private Owned Hospitals
Private Schools, Colleges
Professional Service Buildings
Public County Schools (Improved & Vacant)
Regional Shopping Centers
Repair Service Shops (exc auto), Radio, TV & Elec Repair, Laundromats
Restaurants, Cafeterias
Service Stations
Sewage, Solid Waste
Stores, One Story
Tourist Attractions,Permanent Exhibits,Other Entertainment Facilities
Utility Gas/Electric
Vacant Government for Municipal County, State Federal
Vacant Industrial
Warehousing, Distribution Terminals, Trucking Terminals, Van & Storage Warehousing

Definition of Impervious Area

Existing Guidance

Section 74-156

Impervious surfaces means those hard-surfaced areas which either prevent or retard the entry of water into soil mantle, as it entered under natural conditions prior to development, and/or cause water to run off the surface in greater quantities or at an increased rate of flow from that present under natural conditions prior to development. Common impervious surfaces include, but are not limited to, rooftops, sidewalks, walkways, patio areas, driveways, parking lots, storage areas and other surfaces which similarly impact the natural infiltration or runoff patterns which existed prior to development, including normal water in ponds and lakes.

Requested Guidance

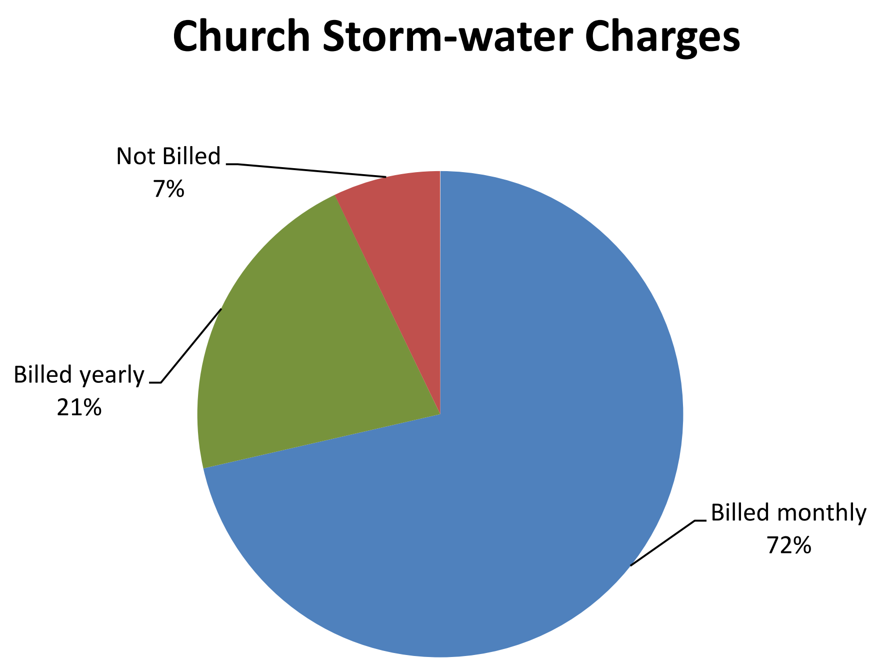
With the exception of wood decking, staff used the Property Appraiser's definition of impervious area to validate the square footage of commercial properties used to determine the Equivalent Living Unit (ELU). Staff requests Council's adoption of the following list:

Storm-water Overview

Proposed Impervious Surfaces:

APT	Apartment Detached
BRN	Barn
BEP	Block Encl. Pool
BWL	Block Wall
CAB	Cabana
CAN	Canopy
FCP	Carport Finished
CPR	Carport Residential
UCP	Carport Unfinished
POL	Comm Swimming Pool Adult (Grd Est by Sz)
PLK	Comm Swimming Pool Children
CLR	Cooler Walk-in
CPT	Crypts, Mausoleum
FPM	Enclosed Porch Fin Masonry
FPW	Enclosed Porch Fin Wood
FPE	Finished Pool Enclosure
FGM	Garage Masonry Finished
FGW	Garage Wood Finished
UGW	Garage Wood Unfinished
UGM	Garage, Masonry Unfinished
GZO	Gazebo
GWE	Glass Wall Enclosure
GSC	Grand Stand Concrete
GHS	Greenhouse
IGS	In Ground Shelter
CLP	Loading Platform Covered
ULP	Loading Platform Uncovered
FOP	Open Porch Finished
UOP	Open Porch Unfinished
PTO	Patio/Concrete Slab
PVA	Paving Asphalt (Grade Est by Size)
PVC	Paving Concrete (Grade Est by Size)
PBN	Pole Barn
PEB	Pool Enclosure, Wood/Block
ILP	Pump Island
RBC	Racquetball Court
RSL	Reinforced Concrete Silo
JHN	Rest Room Facility
SER	Screen Enclosure Residential
SEN	Screen Enclosure Structure
FSP	Screen Porch Finished
SPR	Screen Porch Residential
USP	Screen Porch Unfinished
SBR	Stable, Racing
USM	Storage Building
USS	Storage Building
USW	Storage Building
FSM	Storage Building Masonry
FSW	Storage Building Wood
TCT	Tennis Court
TCL	Tennis Court Light
UEP	Unfinished Enclosed Porch
URU	Unfinished Residential Utility
VEP	Vinyl Enclosed Porch
WHP	Warehouse Prefab

Storm-water -Churches



Issue: Inconsistency
Recommendation: Bill churches monthly on water bill

Storm-water Multi-family

- All Properties
  - Commercial
  - Residential
    - Multi-family >10
    - Multi-family <10
    - Single Family

Commercial	Multi-family >10	Multi-family <10	Single Family
1 SFU/3,050 sq ft impervious (or portion thereof)	1 SFU/ residence + misc imp/3,050	1 SFU/ residence	1 SFU/ residence

Storm-water Multi-family>10

Multi Family - 10 units or more			ELU Last yr	Impervious Sq Ft	Misc Improve	ELU This yr units	change	ELU This yr Impervious	change	ELU This Yr Misc Imprvmnt	ELU This yr Units+ Misc	change
Alt Key	Address											
4789651	3900	YORKTOWNE	594	640,960	387,064	*380*	(214)	211	(383)	*127*	*507*	(87)
4830367	1394	DUNLAWTON	161	167,935	111,266	*296*	135	56	(105)	*37*	*333*	172
6242585	1200	FLORAL SPRINGS	266	310,971	196,541	*510*	244	102	(164)	*65*	*575*	309
3577248	210	OCEAN	10	18,811	7,119	*9*	(1)	7	(3)	*3*	*12*	2
4622110	958	VILLAGE	121	147,777	93,564	*120*	(1)	49	(72)	*31*	*151*	30
4754831	1010	SWALLOW TAIL	211	285,827	188,681	*210*	(1)	94	(117)	*62*	*272*	61
3577361	4064	HALIFAX	16	15,758	8,740	*16*	-	6	(10)	*3*	*19*	3
3577779	805	LOUISVILLE	12	13,077	5,510	*12*	-	5	(7)	*2*	*14*	2
3583213	3635	CARAMEL	168	220,129	119,037	*168*	-	73	(95)	*40*	*208*	40
5103731	3780	CLYDE MORRIS	172	265,370	160,796	*172*	-	88	(84)	*53*	*225*	53
3615590	240	ORCHARD	12	6,528	288	*12*	-	3	(9)	*1*	*13*	1
4791221	1645	DUNLAWTON	120	158,066	77,594	*120*	-	52	(68)	*26*	*146*	26
4791230	1645	DUNLAWTON	176	242,116	159,251	*176*	-	80	(96)	*53*	*229*	53
4929622	4801	CLYDE MORRIS	68	80,244	39,924	*68*	-	27	(41)	*14*	*82*	14
6242577	1200	FLORAL SPRINGS	252	384,139	201,808	*268*	16	126	(126)	*67*	*335*	83
5523641	1375	RICHEL	106	426,803	193,666	*208*	102	140	34	*64*	*272*	166
5981088	6305	WILLIAMSON	130	401,949	260,990	*272*	142	132	2	*86*	*358*	228
7593157	5400	WILLIAMSON	156	481,380	316,709	*306*	150	158	2	*104*	*410*	254
5490246	5609	VICTORIA GARDEN	2	76,146	39,960	*48*	46	25	23	*14*	*62*	60
		TOTAL	2,753			3,371	618	1,434	(1,319)	852	4,223	1,470

Storm-water Methodology

3751 Clyde Morris-Community Shopping Center

Storm-water Methodology

3751 Clyde Morris-Community Shopping Center

Next Steps-Stormwater

- Adjust Storm-water Ordinance (Section 74 Article V)
- Communicate
- Evaluate methodology for Storm-water Assessment

Utility Billing

Utility Billing-Refunds

Staff requests guidance on addressing billing irregularities.

- Oct 6, 2015: Council approves internal policy of billing and crediting accounts back for one (1) year.

- Jan 31, 2016 Council provides verbal guidance to cease back-billing, and credit overcharges back four (4) years.

- Mar 29, 2016 Council approves credit for 23 years of overcharges for 855 Christy Dr.

- Guidance: How far back should accounts be credited?
  Should impact fee be based on current or historic rates?
  What authority does staff have to resolve billing issues?

Utility Billing-Deposits

Existing Guidelines:
Section 74-33 (c): Deposit remains as long as active meter on site.
Resolution 14-82: Deposits are not refundable until disposition or demolition of structure. Deposit can be increased for poor payment history.
Resolution 15-21: Caps deposit for listing agents

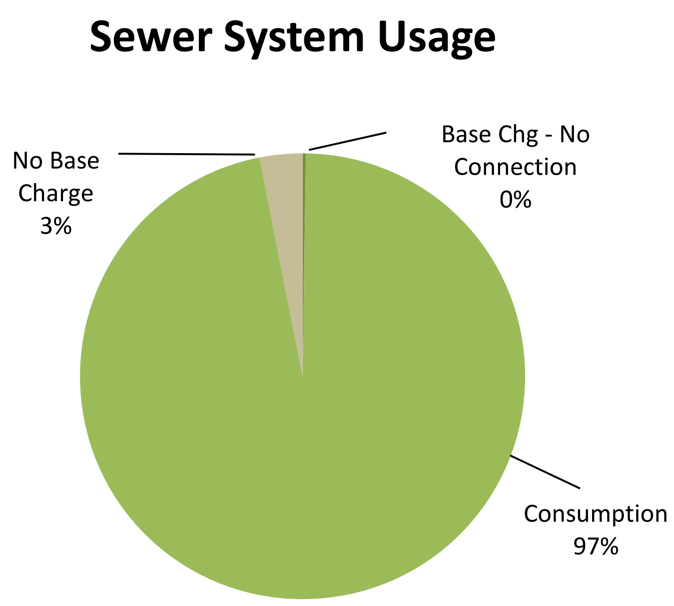
Recommendation:
Any refunds be limited to owners with prompt payment history within the City's books

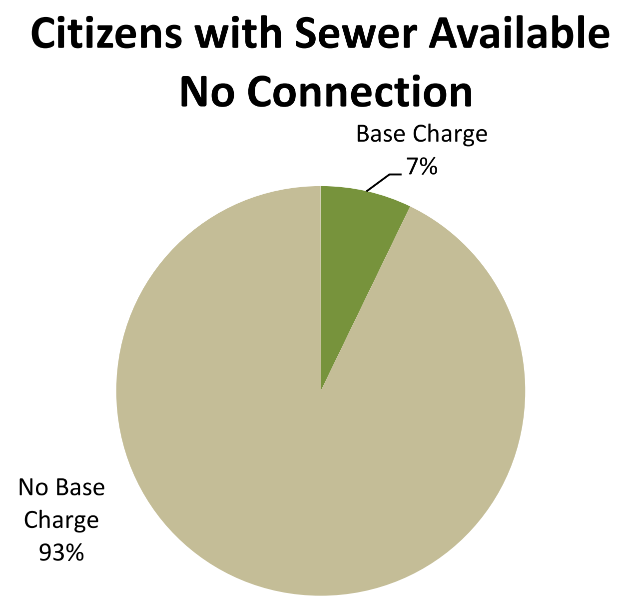
Utility Billing-Deposits

Provider	Residential Deposit Owner	Residential Deposit Renter	Deposit Holds	Deposit Refunds	Notes
Daytona Beach	$144-$360	$144-$360	X		
Daytona Beach Shores	$100	$175	X		
DeLand	$0	$250		X	Three years good credit
Deltona	$40-$195	$40-$195	X		
Edgewater	$200	$200	Renters	Owner	Three years good credit-Owner Refund
Holly Hill	$140	$188	Renters	Owner	Three years good credit-Owner Refund
Lake Helen	$50	$110		X	Five years good credit
New Smyrna Beach	Credit Report or $300	Credit Report or $300		X	Five years good credit
Orange City	$100-$150	$100-$150		X	Two years good credit
Ormond Beach	$75-$150	$100-$150		X	Two years good credit
Pierson	$75-$220	$125-$220	X		
Ponce Inlet	$100	$175	X		
Port Orange	$100	$175	X		
South Daytona	$225-$2000	$225-$2000	X		
Volusia County*	$50-$120	$50-$120		X	One year good credit

** Volusia County includes DeBary, Enterprise, Oak Hill and Osteen*

Utility Billing-Sewer Availability Fees





97% of customers with sewer available are connected

As of Feb 2016

Utility Billing-Sewer Availability Fees

Existing Guidelines:

Florida Statute 381.00655 requires connection to sewer within 1 year

Section 74-63 & 74-64

Requires sewer connection within 100 ft. except unimproved/unused land

City Manager may grant exemption under extraordinary circumstances

Resolution 14-82

Establishes connection charges, development (impact) fees, meter deposits, & consumption charges.

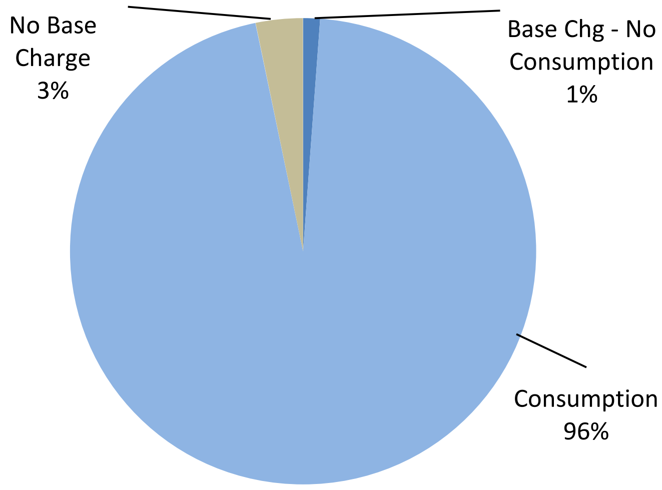
Guidance Requested:

1) If the City Manager exempts connection, should the customer pay availability fees?
2) Should exemptions be limited in time and subject to renewal?

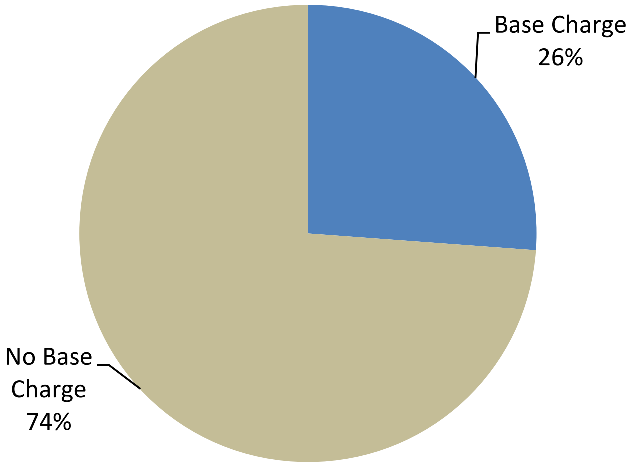
Customers w/o Consumption	Count	Amount
Base Charge	58	$ 8,143.20
No Base Charge	748	$ 105,019.20
Sum	1,249	$ 113,162.40

Utility Billing-Water Availability Fees

Water System Usage



Citizens with Water Available No Consumption



96% of customers with water available are using it

As of Feb 2016

Utility Billing- Water Availability Fees

<u>Existing Guidance</u>

Section 74-31

Connections to the water distribution system are required within one (1) year.

Section 74-33 (b)

Base fee applies if water is available but not connected

"A monthly minimum charge (availability charge) shall be assessed when it is determined by the city manager or his designee that water is available but not yet connected."

<u>Guidance Requested</u>

1) Should we compel connection or change the ordinance?

2) Should we start billing availability fees or change the ordinance?

Customers w/o Consumption	**Count**	**Amount**
Base Charge	327	$ 38,847.60
No Base Charge	922	$ 109,533.60
Sum	1,249	$ 148,381.20

Utility Billing-Sewer Adjustments

Pool Fills-Existing Guidance:

Resolution 14-82 offers a credit against the sewer portion of the invoice for pool fills with a letter from the pool contractor documenting the size of the pool. A twelve month average is used for calculation of this adjustment.

Leaks-Existing Guidance:

Ordinance 13-11 offers a credit against the sewer portion of the invoice for water leaks on the residence side of the meter. Usage equal to the highest read during the past twelve months.

Issue:

Inconsistencies in the calculations of sewer adjustments.

Authority Requested:

Keep calculations consistent on all sewer adjustment by using the twelve month average for both types. Eliminate the need for a pool contractor documentation by using the best information available to credit the sewer portion of the bill.

Delinquent Accounts–Write Offs

Write-off Authority

Existing Guidance: All write off accounts must be approved by Council. Customer Service sends out final bill. After 30 days, the final bill is delinquent. Customer Service sends reminder for past due then waits 30 days for payment. Customer Service then places account in a pending status until the account is submitted to Council for approval to write off bad debt.

Authority Requested:
Grant Authority to approve Write-offs $50 and under to Finance Director or designee (Customer Service Manager).

Delinquent Accounts – Restore Service

Delinquent Account –Restore Service

Existing Guidance:
ORD 13-11 Sec.2-240.5 (c) payment is required for all charges past due *and* current plus a $40 service fee before water service is reinstated.

Issue:
Customers live from pay check to pay check and usually only past due and current months charges puts a hardship on those customers and delays turn on until the full amount is paid.

Authority Requested:
Require the past due charges and service fee be sufficient payment to re-establish services.

Next Steps

- Revise Utility Billing Resolution 14-80

CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 05/31/2016

Consent item: No

SUBJECT: CAFR Briefing

DEPARTMENT: Finance

GOAL:

OBJECTIVE:

RECOMMENDED MOTION:

SUMMARY: Review of FY 2015 CAFR Comments

Project No.: Funding Account No.:

ATTACHMENTS:

1.	FY 15 CAFR Review	CAFR Review.pptx
2.	Bank Account Reconciliation Policy	COPO CSH107 Bank Account Reconcilations 1-31-14.pdf

Robin Fenwick — Created/Initiated - 04/21/2016
Tracey Riehm — Approved - 05/26/2016
M. Jake Johansson — Final Approval - 05/26/2016

CAFR Review

Finance Department

Tracey Riehm, CPA

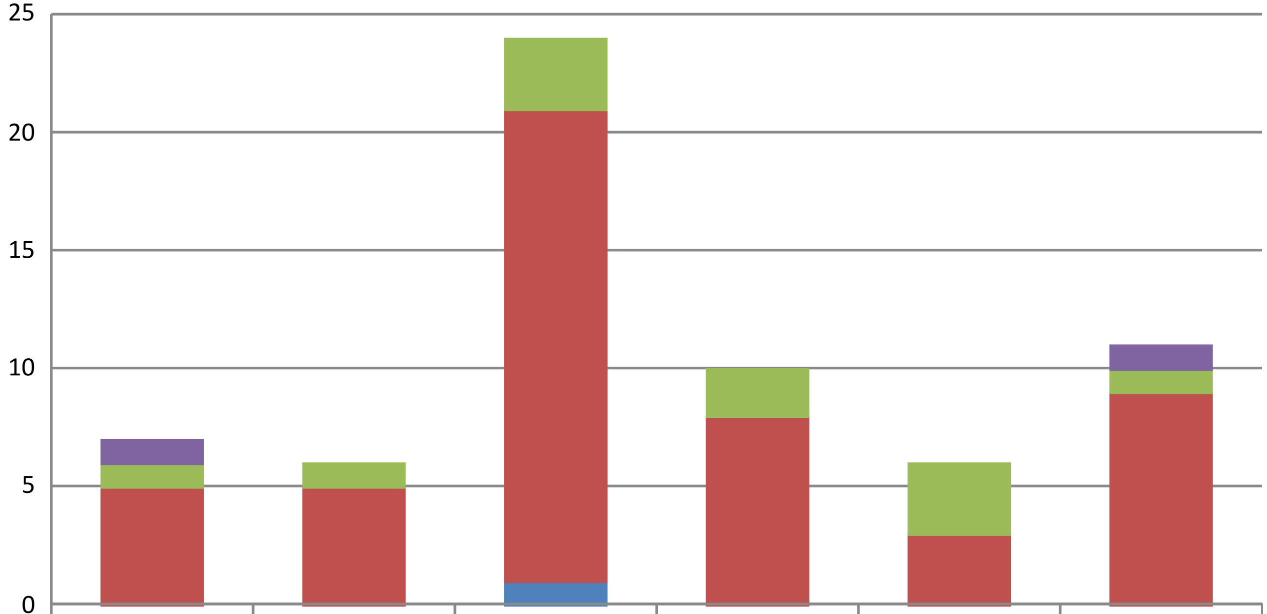
May 31, 2016

Agenda

- **Agenda:**
  - Overview
  - Root Cause Analysis
  - Next Steps

Overview

CAFR Comments by Type



	2010	2011	2012	2013	2014	2015
Partial-Mgmt	1					1
Repeat-Mgmt	1	1	3	2	3	1
New-Mgmt	5	5	20	8	3	9
New-Federal			1			

Overview

Number	Description	2010	2011	2012	2013	2014	2015
2009-1	Amend chart of Accounts	repeat					
2009-2	IT Matters (4 separate items)	partially resolved					
2010-1	Firefighter Pension Trust	new					
2010-2	Insurance Premium Tax distributions	new					
2010-3	Fund Balance-equity designations	new	repeat				
2010-4	Depreciation Procedures-subledger	new					
2010-5	Real Property Acquisition	new					
2011-1	Grant Financial Reporting		new	repeat			
2011-2	Personnel File Maintenance		new				
2011-3	Customer Utility Billing		new	repeat			
2011-4	Account Posting Procedures		new	repeat			
2011-5	Theft of City Assets		new				
2012-1	Utility Rate tables			repeat			
2012-2	Utility Billing Adjustments			new			
2012-3	Journal Entries			new			
2012-4	Utility Meter Reading Exceptions			new			
2012-5	Prior Period Adjustments			new			
2012-6	Year End Pooled Cash & Investment Balances			repeat			
2012-7	Capitalization of Intangible Assets			new			
2012-8	Golf Course Consolidation			new			
2012-09	Required monthly grant reports not filed			repeat			
2012-10	Excessive Admin Time			new			
2012-11	Personnel Action Form Policy & Procedures			new			
2012-12	Documentation of Voided Checks			new			
2012-13	Check Sequence			new			
2012-14	Utility Meter Reading Adjustments			new			
2012-15	Utility Meter Reading Adjustments Policy & Procedure			new			
2012-16	**Tracking EFTs**			**new**	**repeat**	**repeat**	**partial**
2012-17	Cutoff of Cash Disbursements			new			
2012-18	Journal Entry keying errors			new			
2012-19	Maintenance of Sensitive Customer Information			new			
2012-20	Time Clock System			new	repeat		
2012-21	Capital Asset Depreciation			new			
2012-22	Utility Receivable Allowance for Uncollectible Accounts			new			
2012-23	Invoice & Collection of Contract Revenues			new			
2012-24	Information Technology			new			

Number	Description	2010	2011	2012	2013	2014	2015
2013-1	Police Pension Plan Benefit Payments				new		
2013-2	General Fund Allowance for Doubtful Accounts				new		
2013-3	Timliness of Bank Reconciliations				new		
2013-4	Time Clock System				repeat	partial	
2013-5	**Tracking EFTs**				**repeat**	**repeat**	**partial**
2013-6	Waverly Media Bus Bench				new		
2013-7	Pension Actuaries & Custodian				new	partial	
2013-8	**Consolidation & Elimination of Funds**				**new**	**repeat**	**repeat**
2013-9	Modified Approach for Reporting Infrastructure				new	repeat	
2013-10	Information Technology				new		
2014-1	Transactions subsequent to year end posted to cash					new	
2014-2	Purchasing limits and Processes					new	
2014-3	**Tracking EFTs**					**repeat**	**partial**
2014-4	**Consolidation & Elimination of Funds**					**repeat**	**repeat**
2014-5	Modified Approach for Reporting Infrastructure					repeat	
2014-6	Prior Period Adjustments					new	
2015-1	Timliness of Bank Reconciliations						new
2015-2	Preparation of the Schedule of Expenditure of Federal Awards						new
2015-3	Grant Revenue Recognition						new
2015-4	General Fund Allowance for Doubtful Accounts						new
2015-5	Reconcilition and Reversal of Accruals						new
2015-6	Recording of Retainage Payable						new
2015-7	Cut-off of Accounts Payable						new
2015-8	Interfund Loans & Transfers						new
2015-9	**Tracking EFTs**						**partial**
2015-10	**Consolidation & Elimination of Funds**						**repeat**
2015-11	Employee Signoff of Timecards						new

Root Cause

City of Port Orange

SunTrust Depository Account

Bank Reconciliations

			Electronic Time Stamp			
Period End	**Unreconciled variance**	**Stmt Avail Dt[1]**	**Original Recon Date**	**Modified Recon Date**	**Test of Days from Recon Date**	**Staffing**
7/31/2014	-	8/7/2014	8/21/2014		14	
8/31/2014	-	9/19/2014	9/24/2014		5	
9/30/2014	(11.48)	10/7/2014		12/4/2014	58	
10/31/2014	(11.40)	11/12/2014		1/2/2015	51	10/20/14 CA1 promoted
11/30/2014	(36.42)	12/12/2014		2/4/2015	54	
12/31/2014	(89.26)	1/13/2015	2/20/2015		38	12/17/14 CA2 hired
1/31/2015	1,755.13	2/7/2015	2/26/2015		19	
2/28/2015	(536.17)	3/7/2015	5/24/2015		78	
3/31/2015	(1,729.68)	4/7/2015		6/10/2015	64	3/19/14 CA2 quits
4/30/2015	1,146.14	5/13/2015		8/7/2015	86	4/27/15 CA3 transfers
5/31/2015	(347.84)	6/7/2015	8/10/2015		64	
6/30/2015	**545.12**	**7/7/2015**	**8/27/2015**	**10/19/2015**	**51**	
7/31/2015	**458.86**	**8/14/2015**	**10/13/2015**		**60**	
8/31/2015	**217.26**	**9/7/2015**	**11/4/2015**		**58**	
9/30/2015	**5.69**	**10/7/2015**	**11/12/2015**	**12/22/2015**	**36**	9/14/15 CA3 quits
10/31/2015	5.14	11/7/2015	12/28/2015		51	10/5/15 CA4 transfers
11/30/2015	425.40	12/7/2015	1/8/2016		32	
12/31/2015	425.40	1/7/2016	1/22/2016		15	
1/31/2016	425.40	2/4/2016	2/18/2016		14	
2/28/2016	-	3/11/2016	3/17/2016		6	
3/31/2016	-	4/6/2016	4/11/2016		5	
4/30/2016	-	5/5/2016	5/11/2016		6	

[1] Earliest available statement date of the 7th is used when date cannot be confirmed.

Root Cause / Next Steps

Number	Description	Root Cause	Remedy
2015-1	Timliness of Bank Reconciliations	staffing	retain staff
2015-2	Preparation of the Schedule of Expenditure of Federal Awards	timing & supervision	new spreadsheet
2015-3	Grant Revenue Recognition	timing & supervision	new spreadsheet
2015-4	General Fund Allowance for Doubtful Accounts	supervision	increased staffing
2015-5	Reconcilition and Reversal of Accruals	supervision	increased staffing
2015-6	Recording of Retainage Payable	timing & supervision	2nd review of large invoices
2015-7	Cut-off of Accounts Payable	timing & supervision	letters to vendors
2015-8	Interfund Loans & Transfers	communication	Fin Dir follow-up
2015-9	Tracking EFTs	process	already fixed
2015-10	Consolidation & Elimination of Funds	staffing	outsource
2015-11	Employee Signoff of Timecards	process	city wide effort

SOP # COPO CSH107 Effective Date: January 31, 2014

Title: CSH107 BANK ACCOUNT RECONCILIATIONS

Policy: To ensure the accuracy of the City's bank account records by proving the balance shown in the bank's statement.

Purpose: To outline the practices for preparation of a Bank Reconciliation

Scope: This applies to all bank accounts maintained by the City.

Responsibilities:

Comptroller is responsible for review and approval of all reconciliations.

Accounting staff assigned to various bank reconciliations are responsible for reconciling all City bank accounts except for the accounts maintained for the City Golf Course. These accounts will be reconciled by the Golf Course management company.

Background: Errors or omissions can be made to the City's bank account records due to the many cash transactions that occur. Therefore, it is necessary to prove the monthly balance shown in the bank statement. Cash on deposit with a bank is not available for count and is therefore proved through the preparation of a reconciliation of the City's record of cash in the bank and the bank's record of the City's cash that is on deposit.

Procedure:

1.0 BANK STATEMENT PREPARATION

1.1 After receipt of the bank statement, including cleared checks, deposit slips and any other transactions; the accounting staff assigned with the reconciliation duties should prepare the bank reconciliation and have it carefully reviewed and approved by the Comptroller. To preserve proper segregation of duties, no single employee, should perform both cash transaction functions and bank account reconciliations.

1.2 Prior to preparing the bank reconciliation, the accounting staff member should review the bank statement for any interest credits, bank charges and other fees. These should all be identified as reconciling items for bank reconciliation purposes.

2.0 COMPUTERIZED FORMAT

2.1 In the computerized environment, the accounting system provides an automated process for identifying outstanding checks. This task is generally completed once a month in conjunction with receiving the month end bank statement.

2.2 After the check-reconciling task is successfully completed, a report is provided which shows the outstanding checks.

3.0 MANUAL PREPARATION AND RECONCILING ITEMS

3.1 The bank reconciliation starts with the ending bank statement balance. List any deposits in transit that were made but were not yet recorded by the bank and add to the bank balance. Then, list any checks that were written on the account prior to month-end, but which have not yet cleared the bank and deducted from the bank balance. The ending balance should agree with the balance "per books", i.e.: the balance recorded in the checking account.

3.2 The same process is performed with the monthly reconciliation of the ending balance per the City's books.

Total deposits and total disbursements should be reconciled to the bank statement. Adjustments such as any interest or any other bank credit items should be listed and added to the balance. Then, any bank charges, transfer fees, etc. should be listed and deducted from the balance.

From these steps, the "corrected" ending “book” balance is derived and should equal the "corrected" bank balance from the previous step.

3.3 Any discrepancies between the derived balance and the checkbook balance will require research to determine the cause, such as recording errors, omissions, incorrect postings, etc.

4.0 FREQUENCY AND TIMLEINESS

4.1 Bank reconciliations should occur for every statement period. For example City checking accounts have monthly bank statements generated. Some City investment accounts have statements generated quarterly. All bank reconciliations should be completed within 30 days after receipt of the bank statement. The accounting staff member preparing the statement will sign and indicate the dated prepared. After review the Comptroller will indicate approval by signing and dating the bank statement.

4.2 The Golf Course management company will provide a copy of the monthly bank reconciliations for the City bank accounts management by the management firm to the Comptroller no later than 45 days after receipt of the bank statement. The Comptroller will review the Golf Course statement reconciliations for reasonableness.

Wayne Saunders

Finance Director

Revision History:

Revision	Date	Description of changes	Requested By
0	1/31/14	Initial Release	