PORT ORANGE CITY COUNCIL WORKSHOP

Council Chambers

Tuesday, September 27, 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. Floodplain Management Plan Annual Progress Report
6. Sea level rise, coastal flooding and the environmental concerns associated with Septic Systems.
7. Dunlawton Avenue Flooding Update
8. FDOT Halifax Canal Study
9. Storm Water Drainage Improvements
10. Financial Report - August 2016

ADJOURNMENT

CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 09/27/2016

Consent item: Yes

SUBJECT: Floodplain Management Plan Annual Progress Report

DEPARTMENT: Community Development

GOAL: N/A

OBJECTIVE: N/A

RECOMMENDED MOTION: Information only. No motion is required.

SUMMARY: The attached Floodplain Management Plan Annual Progress Report is provided to Council in accordance with the requirements of the National Flood Insurance Program's Community Rating System.

The City adopted the 2013 Volusia County Integrated Floodplain Management Plan by Resolution 13-65 on September 24, 2013. The plan is designed to encompass a snapshot of floodplain hazards throughout the county and also provide individual jurisdictional plans. The Volusia County Integrated Floodplain Management Plan follows the format and outline of the Community Rating System Guidance and is integrated with the Volusia Local Mitigation Strategy (LMS).

There are seven countywide goals adopted in the Integrated Floodplain Management Plan and separate goals established by the City to minimize the effects of flood events in the City of Port Orange, This report provides a review of each goal with the corresponding implementation status during the past year.

Project No.:	Funding Account No.:

ATTACHMENTS:

1.	Floodplain Management Plan Annual Progress Report	2016 FMP Annual Progress Report.pdf

Robin Fenwick	Created/Initiated - 09/22/2016
Wayne Clark	Approved - 09/22/2016
M. Jake Johansson	Approved - 09/22/2016
Robin Fenwick	Final Approval - 09/22/2016

To: Michael H. Johannson, City Manager

Thru: Wayne Clark, Community Development Director

From: Larry A. Roberts, Community Development Engineer

Subject: Floodplain Management Plan Annual Progress Report 2016

Background

Staff has prepared this report for submittal for continued certification under the National Flood Insurance Program (NFIP) Community Rating System (CRS). The NFIP provides federally supported flood insurance in communities that regulate development in floodplains. Out of 22,000 communities in the USA, only 1,391 (6.3%) participate in the NFIP Community Rating System (CRS). The City of Port Orange voluntarily participates in the CRS which qualifies property owners in floodplains for reduced rates on flood insurance.

Sixty-nine percent of flood insurance policies are written in CRS Communities. Under the CRS, flood insurance premiums are discounted to reward community actions that: 1) reduce flood damage to insurable property through planning and outreach; 2) strengthen and support the insurance aspects of the NFIP; and 3) encourage a comprehensive approach to floodplain management.

Port Orange was upgraded from a Class 7 to a Class 5 CRS community this year. Starting May 1, 2016, Port Orange new and renewal policy holders in the Special Flood Hazard Area qualify for a 25% premium discount. Also starting May 1, 2016, for the first time, new and renewal policy holders outside the Special Flood Hazard Area qualify for a 10% premium discount. Florida's Department of Emergency Management estimates that Port Orange policy holders will realize approximately $160,000 in premium savings between May 2016 and May 2017.

The City's Floodplain Management Plan

The City adopted the 2013 Volusia County Integrated Floodplain Management Plan by Resolution 13-65 on September 24, 2013. The plan is designed to encompass a snapshot of floodplain hazards throughout the county and also provide individual jurisdictional plans. The Volusia County Integrated Floodplain Management Plan follows the format and outline of the Community Rating System Guidance and is integrated with the Volusia Local Mitigation Strategy (LMS).

The City has been a participant in the Volusia County Local Mitigation Strategy (LMS) initiative since 1998. The LMS was created and adopted in order to more effectively plan disaster related responses and provide mitigation initiatives designed to reduce hazards and/or to protect people and property when hazards do occur. The Volusia County Multi-Jurisdictional LMS recently was updated and found in compliance with the federal hazard mitigation planning standards. On

August 18, 2015 through Resolution 15-48, the City Council formally adopted the five-year update of the Volusia County LMS which includes the Volusia County Integrated Floodplain Management Plan and the County's Flood Response Plan.

Availability

Copies of the 2015 Volusia County Multi-Jurisdictional Local Mitigation Strategy, 2013 Volusia County Integrated Floodplain Management Plan and this report can be obtained from the City of Port Orange Community Development Department or on the City Website (www.port-orange.org) under the Flood Information icon. In addition, this report has been copied to local media and the State of Florida NFIP Coordinating Official.

Status of Plan Implementation

There are seven countywide goals adopted in the Integrated Floodplain Management Plan and separate goals established by the City to minimize the effects of flood events in the City of Port Orange, with the implementation status of each provided in the following:

Activity 510 Integrated Floodplain Management Plan Progress Report (2016)	
Goal or Objective	**Status**
Countywide Goal 1: Prevent new development in the floodplain from increasing runoff and resulting in increases in flood volumes in the floodplain.	Achieved through City of Port Orange Floodplain Development Ordinance 2014-2, City Code of Ordinances, building permit process, and the provisions of the Land Development Code which require water quality treatment volume, runoff attenuation volume for the 25 & 100 year storms, and compensating storage volume for any fill planned to be placed inside the Special Flood Hazard Area. **(On-going)**
Countywide Goal 2: Develop and maintain a proactive public awareness and outreach that informs and notifies property owners that they are located in a flood zone and provides assistance and information regarding flood zones, protection of property, local drainage and sewer back-up problems;	Accomplished through the City's mapping information provided on the website https://www.port-orange.org/community_development/?p=stormwater_management ; Further accomplished by providing a user friendly link to professional staff so that property owners can receive a complimentary Flood Zone Determination via email, US Mail, or phone. **(On-going)** The City provided professional services in developing a Program for Public Information (PPI) with nine other Volusia County CRS communities in accordance with guidance provided in the Community Rating System Coordinators Manual, 2013 edition. The PPI plan is now a countywide public outreach program to promote awareness of flood issues. The PPI Committee developed the plan between June 10, 2015 and January 19, 2016 which the City adopted with Resolution 16-7. The City provides 16 affirmative outreach services including manning booths at Public Events such as Preparedness Fair and Family Days and providing speakers to the City's many Homeowner Associations. Traditional color print flood protection information reference materials are available in the Port Orange Community Development Department and the Volusia County Regional Library. **(On-going)**

Activity 510 Integrated Floodplain Management Plan Progress Report (2016)	
Goal or Objective	**Status**
<u>**Countywide Goal 3**</u>**: Continue with the Hazard Mitigation Grant Program to identify and obtain funding for both pre-and-post disaster residential mitigation projects regarding flooding;**	Outreach letters to repetitive loss property owners to educate them to the opportunity availed by the Hazard Mitigation Grant Program (75% grant for repetitive loss mitigation, 90% grant for severe repetitive loss mitigation). Provide professional consultation services to interested owners during the qualification process. **(On-going)**
<u>**Countywide Goal 4**</u>**: Reduce the number of repetitive loss properties within Volusia County; and** <u>**Countywide Goal 5**</u>**: Review the locations and effects on areas that experience flooding and determine what steps, if any, the County and municipalities can take to alleviate future impacts.**	The City **moved** four properties from repetitive loss status to mitigated status in 2008 by purchasing those properties and returning them to open space. The City **earned** FEMA, FDOT, and FDEP funding for a combination mitigation and reclamation project completed in 2014. The project provides partial mitigation from upland runoff to two of the City's repetitive loss properties and the main hurricane evacuation route. Vulnerability to coastal storm surge remains. The City actively updates the Drainage Element of its Comprehensive Plan to stay relevant to the Countywide and City Goals. The City's Public Works Department is currently negotiating for consulting engineering services to identify and prioritize additional initiatives to alleviate flooding. The City **created** the Flood Abatement Task Force in July 2016 to identify areas of special concern for the consultant to address in the upcoming negotiated work.

Activity 510 Integrated Floodplain Management Plan Progress Report (2016)	
Goal or Objective	**Status**
<u>Countywide Goal 6:</u> Develop Floodplain Management Plans for participating CRS municipalities in Volusia County (and others as desired).	**Completed**. The City adopted the 2015 updated Volusia County Multi-Jurisdictional Local Mitigation Strategy which included the Integrated Floodplain Management Plan by Resolution 15-48 on August 18, 2015.
<u>Countywide Goal 7:</u> Develop a Countywide Flood Warning System.	The City **adopted** the 2015 Volusia County Multi-Jurisdictional Local Mitigation Strategy which now includes a Volusia County Flood Warning Program. This program is designed to assist residential and business owners to know when a potential flood threat is imminent and be able to take the necessary precautions to protect their property. Also, City staff participates in countywide multi-agency emergency preparedness and post disaster recovery training to minimize unnecessary disruption. **(On-going)**
<u>City Goal 1</u>: Provide an efficient and effective drainage and stormwater management system which, to the maximum extent practical, protects persons and property from flooding, prevents negative impacts to the groundwater aquifer, and safeguards surface waters against erosion and degradation of quality.	New development must comply with erosion and sedimentation control during construction and new drainage and stormwater management systems must comply with requirements for water quality treatment volume, runoff attenuation volume for the 25 & 100 year storms, and compensating storage volume for any fill planned to be placed inside the Special Flood Hazard Area. **(On-going)** The Public Works Department continues to perform proactive and reactive drainage maintenance cleaning, street sweepings and drainage system rehabilitation such as storm pipe linings within the City throughout the year. Additional drainage maintenance activities have and will be performed prior to any natural disaster (hurricane/tropical storm). Public Works keeps a detailed log identifying areas within the City that are inspected and cleaned. This ensures that every City owned or maintained drain, ditch, and canal functions as efficient as possible. **(On-going)**
<u>City Goal 2</u>: Lessen the impact of destructive storms on human life, property, public facilities and natural resources.	The City's new and replacement infrastructure is designed to withstand floods and wind damage associated with major storms and hurricanes. Furthermore, the City requires, where necessary and appropriate, that electric, telephone, cable television, and other private utility infrastructure be designed to withstand flood and storm damage. The City participates in the county-wide Local Mitigation Strategy (LMS) program and implements the LMS, as necessary and appropriate through capital improvements

Activity 510 Integrated Floodplain Management Plan Progress Report (2016)	
Goal or Objective	**Status**
	programming. **(On-going)** The Public Works Department continues to perform proactive and reactive drainage maintenance cleaning, street sweepings and drainage system rehabilitation such as storm pipe linings within the City throughout the year. Additional drainage maintenance activities have and will be performed prior to any natural disaster (hurricane/tropical storm). Public Works keeps a detailed log identifying areas within the City that are inspected and cleaned. This ensures that every City owned or maintained drain, ditch, and canal functions as efficient as possible. **(On-going)**
City Goal 3: Conserve, protect, manage, restore, and enhance the functional, aesthetic, and qualitative value of the natural environment for the benefit of present and future generations.	Achieved through the Tree, Wetland and Shoreline Protection regulations in the City's Land Development Code. **(On-going)**

CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE **09/27/2016**

Consent item: No

SUBJECT: Sea level rise, coastal flooding and the environmental concerns associated with Septic Systems.

DEPARTMENT: City Manager

GOAL:

OBJECTIVE:

RECOMMENDED MOTION:

SUMMARY: Clay Henderson, Executive Director of Stetson University's Institute for Water and Environmental Resilience will be briefing Council and staff on Sea Level Rise and Coastal Flooding. This brief will provide policy makers with a foundation based on recent research to help guide future decisions regarding Flood management in the City as well as policy on septic systems.

Attached is Clay's bio when he took his current position.

Project No.:	Funding Account No.:

ATTACHMENTS:

1.	Clay Henderson Bio	Henderson bio.docx

Robin Fenwick — Created/Initiated - 07/21/2016
M. Jake Johansson — Final Approval - 09/22/2016

Henderson to Head New Water Institute

August 12, 2015

Clay Henderson

Stetson University has selected noted environmentalist and policy expert Clay Henderson as the first executive director of its newly established Institute for Water and Environmental Resilience.

The institute, a first of its kind at Stetson, will focus on water and environmental research in order to offer policy options to protect them and other natural resources for Central Florida and beyond.

"The institute will help bring together faculty and student research in collaboration with community partners to look at big picture issues affecting our environment," said Henderson, a 1977 Stetson graduate. "It will include all Stetson colleges and campuses and be truly interdisciplinary."

In fact, Stetson's four campuses, positioned along the I-4 corridor, span three of Florida's major freshwater basins: the St. Johns River, which passes through DeLand; the Everglades headwaters at Reedy Creek near the Stetson Center at Celebration; and the Alafia and Hillsborough rivers that flow into Tampa Bay, home to Stetson's Tampa Law Center and College of Law in Gulfport.

"I'm thrilled that we'll have Clay's leadership to launch the Institute. He's the perfect person to take us forward, uniquely qualified to shape and build it," said Stetson's Dean of the College of Arts and Sciences Karen Ryan, Ph.D. "He brings both vast experience and a powerful vision for the future to this new role."

"We are certainly privileged to have Clay Henderson as the institute's founding executive director," said Wendy Anderson, Ph.D., professor and chair of Environmental Science and Studies, who co-chaired the search committee.

"His broad connections and the respect he garners from across the state and nation will ensure that Stetson's research and outreach efforts will have the broadest impact possible," Anderson added.

Henderson does bring impressive credentials to the position.

For the last 15 years, he has been senior counsel at the national law firm of Holland & Knight, focusing on environmental law and water law. Before that he served as president of The Florida Audubon Society, one of the nation's oldest conservation organizations. He has also worked for The Nature Conservancy and the Trust for Public Land. He also was elected to two terms on the Volusia County (Florida) Council. Throughout his career, he negotiated the preservation of more than 300,000 acres of land that are now part of national and state parks and preserves.

In 1998, Henderson served on the Florida Constitution Commission, sponsoring most of the environmental provisions in the state's constitution. He also co-authored the Water and Land Conservation Amendment in 2014, the largest conservation-funding program in United States history.

"Stetson is to be the 'go-to' place for expertise in solving some of Central Florida's complex problems," Henderson said, explaining the importance of the Institute for Water and Environmental Resilience. "Central Florida needs a water institute to focus the research that will lead us to policy options for our community."

Specifically, the Institute for Water and Environmental Resilience will focus on student and faculty research, community engagement and experiential learning along with strong public policy, community education and recreation components. The institute will also involve the community in symposia and educational workshops.

Henderson has received numerous awards for his public service in the area of environmentalism.

The Nature Conservancy honored him with its national public service award. Moreover, he has received honors from the Florida Wildlife Federation and the Sierra Club. In 2008, the Central Florida Community Partnership named him Champion of Sustainability. In 2006, he received the Bill Sadowski Memorial Award for public service in environmental law from the Florida Bar.

In 2012, Henderson received Stetson's prestigious George and Mary Hood Award for his commitment and contributions to the university and its core values.

He has also been a member of the College of Arts and Sciences Advisory Board. In addition, he has taught at Stetson as an adjunct professor in the university's Environmental Studies/Science Department since 2012.

Henderson resides in New Smyrna Beach and has been a Volusia County resident for nearly 50 years.

CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE **09/27/2016**

Consent item: No

SUBJECT: Dunlawton Avenue Flooding Update

DEPARTMENT: Public Utilities

GOAL:

OBJECTIVE:

RECOMMENDED MOTION:

SUMMARY: Public Utilities will educate City Council and public on the Dunlawton Avenue stormwater pond and pumping operations. The presentation will include storm preparation procedures and constraints of the system.

Project No.: Funding Account No.:

ATTACHMENTS:

1.	Dunlawton Avenue Flooding Update	Dunlawton Drainage september 2016 workshop.pptx

Lynn Stevens	Created/Initiated - 09/22/2016
Lynn Stevens	Approved - 09/22/2016
M. Jake Johansson	Approved - 09/22/2016
Robin Fenwick	Final Approval - 09/22/2016

Dunlawton Drainage Operational Update

Public Utilities Department

Council Workshop

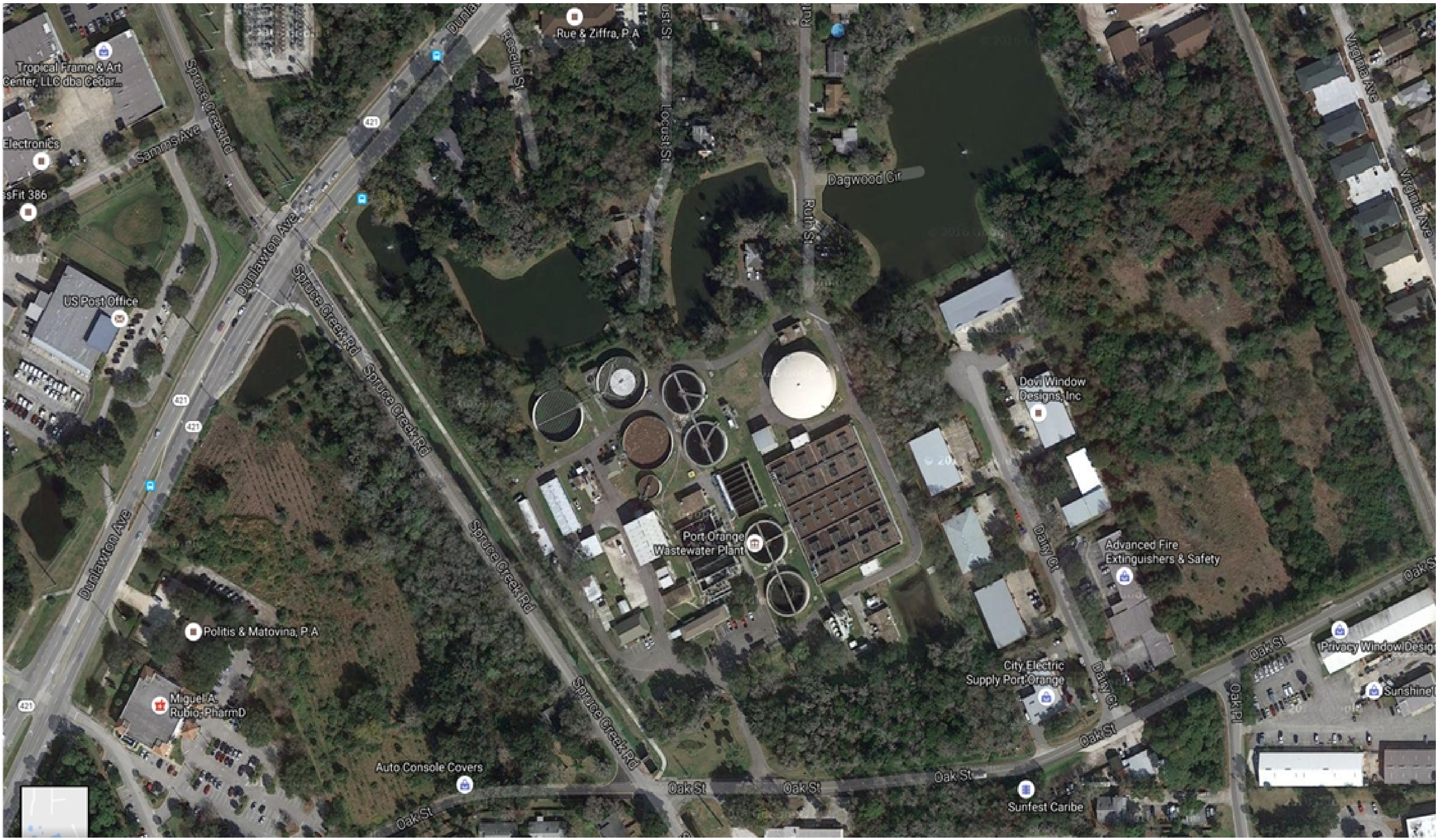
September 27, 2016

Purpose

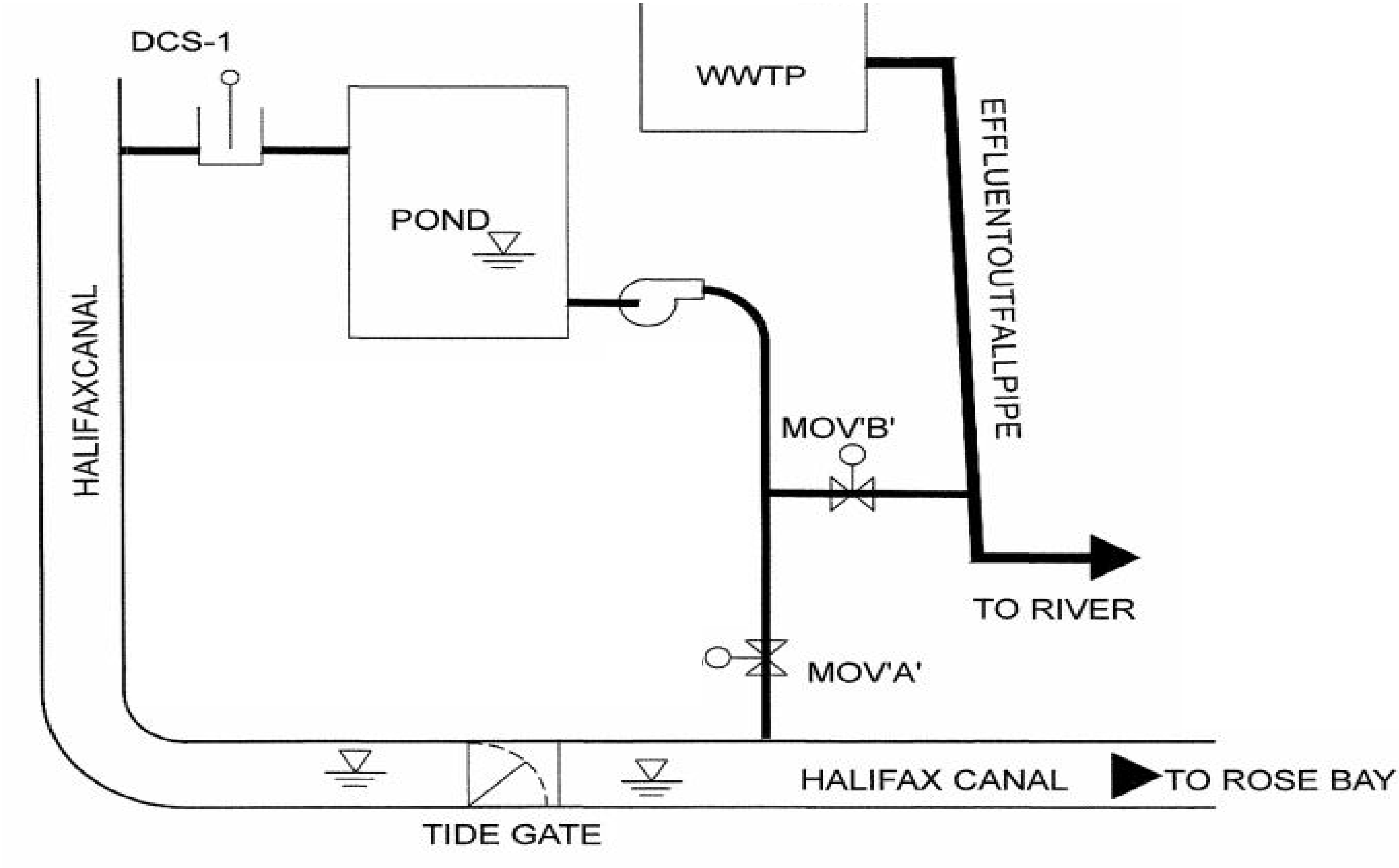
- **<u>Purpose:</u>** To provide an update of steps taken to prevent Dunlawton / Oak / Spruce Creek area flooding

- **<u>Agenda:</u>**
  - Review:
    - Project location
    - System operation
    - Operational impacts
    - Conclusion

Project Location



System Operation



Project Location

Tide Gate – maintains canal level, prevents backflow

System Operation

Drainage Control Structure (DSC) regulates amount of water from Halifax Canal into the Pond system

Corner of Dunlawton and Spruce Creek Road

Water can also be used to augment reclaimed system

System Operation

Water moves through the ponds and receives rain water from surrounding areas

Plant operators monitor the levels continuously, system is equipped with high and low level alarms

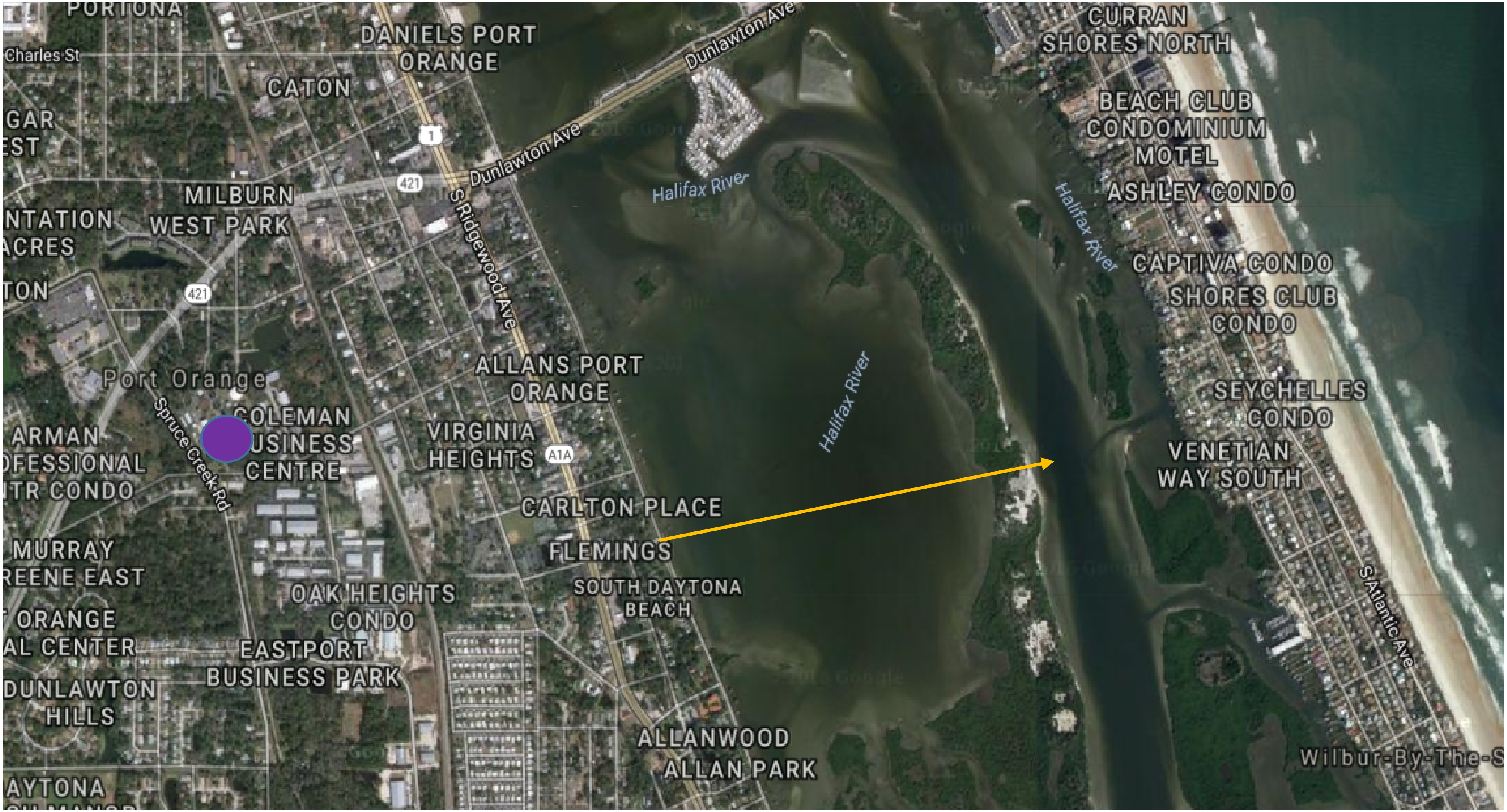
System Operation

Pumps send water into WRF outfall pipe then to Halifax River

System Operation

Generator system ensures operation even without commercial power

Final discharge into flow channel of Halifax River



Operational Impact

- Stormwater can be used to augment reclaimed water system
- One pipe causes competing discharge
  - One 36” pipeline approximately 2 miles long and a capacity of 19,000 gpm (@6 fps)
  - Stormwater pump capacity – 2 pumps, 7,000 gpm each
  - Reclaimed Water Plant discharge – 3 pumps, 6,800 gpm each
- Depending on Reclaimed Water Plant flows, pumping stormwater at full capacity may not be an option

Conclusion

- Readiness is the key to performance:
  - System is operated monthly
    - Keeps staff familiar with equipment
    - Ensures equipment is operational
  - Continuous remote and manual pond level monitor
    - Levels are trended and verified monthly
    - High and low alarms are established
  - Pre-pump system when heavy rains or impending storm is predicted
    - Pond levels can be lowered from maximum to minimum in approximately 13 hours

Dunlawton Drainage Operational Update

Public Utilities Department

Council Workshop

September 27, 2016

CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE **09/27/2016**

Consent item: No

SUBJECT: FDOT Halifax Canal Study

DEPARTMENT: City Manager

GOAL:

OBJECTIVE:

RECOMMENDED MOTION:

SUMMARY:

Frank O'Dea from FDOT District 5 will be briefing the results of an investigation into possible solutions to the flooding associated with the Halifax Canal in the low areas of Dunlawton Ave East of Spruce Creek R last experienced during the September 2014 storm event. Seven Alternatives were assessed and ranked by order of possibility. Frank will be briefing council and staff on those results which will lead to future possibility for City policy guidance and action.

Project No.:	Funding Account No.:

ATTACHMENTS:

Robin Fenwick	Created/Initiated - 09/22/2016
M. Jake Johansson	Approved - 09/22/2016
Robin Fenwick	Final Approval - 09/22/2016

CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE 09/27/2016

Consent item: No

SUBJECT: Storm Water Drainage Improvements

DEPARTMENT: Public Works

GOAL:

OBJECTIVE:

RECOMMENDED MOTION:

SUMMARY: Presentation and discussions will focus on completed, ongoing, and future programs and projects to improve storm water drainage city wide. The following topics will be presented:

1. Storm water drainage systems improved and capital projects completed in FY2016.
2. Ongoing storm water drainage improvement programs and projects in FY2016.
3. Maintenance and capital projects in FY2017
3. Storm Water Master Plan as it relates to improving the existing storm water drainage infrastructure.

Project No.:	Funding Account No.:

ATTACHMENTS:

1.	Storm Water Drainage Improvements	Storm Water Drainage Improvements.pptx

Branford Adumuah	Created/Initiated - 09/20/2016
Branford Adumuah	Approved - 09/20/2016
M. Jake Johansson	Approved - 09/22/2016
Robin Fenwick	Final Approval - 09/22/2016

Storm Water Drainage Improvements

Department of Public Works

Branford N. Adumuah
Director of Public Works

September 27, 2016

Storm Water Drainage Improvements

<u>Topics</u>

1. Maintenance and capital projects completed in FY2016
2. Ongoing maintenance and capital projects in FY2016
3. Maintenance and capital projects in FY2017
4. Storm Water Master Plan and future maintenance and capital projects

Storm Water Drainage Improvements

Maintenance and capital projects completed in FY 2016

1. Approximately 7,000 linear feet of drainage pipes and 230 catch basins and inlets cleaned

2. Approximately 13,000 linear feet of drainage ditches and canals cleaned and re-graded

3. Four retention ponds cleaned to increase capacity.

4. Mockingbird Drive drainage pipe replacement at Cypress Cove

Before

After

Storm Water Drainage Improvements

Maintenance and capital projects completed in FY 2016

1. Cambridge canal bank stabilization – Phase II
2. Riverside drainage pipe replacement
3. Charles Street drainage ditch improvements
4. River Oaks drainage ditch improvements
5. Palmetto Street drainage swale improvements

Before

After

Storm Water Drainage Improvements

Ongoing capital projects

1. White Acres Drainage improvements
2. Ryanwood subdivision entrance drainage culvert replacement
3. Cambridge canal bank stabilization – Phase IIA
4. Virginia Avenue and Monroe Street Drainage improvements
5. Sleepy Hollow Drainage improvements

Before

After

Storm Water Drainage Improvements

Ongoing capital projects

1. Pineland Avenue and Isabelle Avenue at Niver Street Drainage improvements

Before

After

Storm Water Drainage Improvements

Maintenance and capital projects completed in FY 2017

1. Clean approximately 10,000 linear feet of pipes and 300 catch basins

2. Clean approximately 50 miles of swales using completed survey profile and Gradall equipment

3. Howes Street drainage improvement design

4. White Acres Drainage improvements

Before

After

Storm Water Drainage Improvements

Maintenance and capital projects completed in FY 2017

1. Ryanwood subdivision entrance drainage culvert replacement
2. Cambridge canal bank stabilization – Phase IIA
3. Virginia Avenue and Monroe Street Drainage improvements
4. Sleepy Hollow Drainage improvements
5. Pineland Avenue and Isabelle Avenue at Niver Street Drainage Improvements

Before

After

Storm Water Drainage Improvements

Storm Water Master Plan and future maintenance and capital projects

1. Contract to develop a storm water master plan (Phase 1) scheduled for City Council meeting for approval on October 18, 2016

2. Proactive maintenance and rehabilitation of existing storm water drainage infrastructure

3. Construction of capital storm water drainage infrastructure

Before

After

Questions

Before

After

CITY COUNCIL AGENDA ITEM

REQUESTED COUNCIL MEETING DATE **<u>09/27/2016</u>**

Consent item: No

SUBJECT: Financial Report - August 2016

DEPARTMENT: Finance

GOAL:

OBJECTIVE:

RECOMMENDED MOTION:

SUMMARY: The August 2016 financial report is attached

Project No.:	Funding Account No.:

ATTACHMENTS:

1.	August 2016 Financial Report	finrptAug2016 publ.pdf

Tracey Riehm	Created/Initiated - 09/22/2016
Tracey Riehm	Approved - 09/22/2016
M. Jake Johansson	Approved - 09/22/2016
Robin Fenwick	Final Approval - 09/22/2016

The City of Port Orange
Finance Department

MEMORANDUM

TO: Michael H. Johansson, City Manager
FROM: Tracey Riehm, Finance Director
DATE: September 17, 2016
SUBJECT: **Highlights of the August 2016 Financial Report**

Attached are interim financial reports and highlights for the City's major operating activities for the period ending August 31, 2016, which represents 92% 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 eleven months of the current fiscal year, the General Fund received a total of $29,182,132 in revenues, of which $27,670,264 reflected operating revenue and $1,511,868 account for contributions from the enterprise funds and other inter-fund activity. These revenues include $10,955,414 or 101% 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 81% of the budget, however after allowing for the budgeted use of appropriated equity, the percent collected increases to 87%. Ad-valorem taxes account for the majority of the overall increase in revenue of $931,771 compared with this time last year.

Expenditures: The first eleven months operating expenditures amounted to $28,330,525 or 78% of the estimated expenditures for the year, with an additional encumbered amount of $1,148,474. Actual expenditures are $472,118 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 eleven months of the current fiscal year, the Building Special Revenue Fund received $887,287 in operating and non-operating revenues, inclusive of transfers. This equates to 78% of the annual budget, and is $283,794 (24%) 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 $954,996 or approximately 66% of estimated expenditure for the year. On a percent of budget basis, year-to-date expenditures are 23% lower than this time last year; with actual expenditures $84,462 higher than this time last year.

Year to date, the Building Special Revenue Fund's net position has decreased by $54,233.

Please also see the attached financial statement for additional detail.

WATER & SEWER FUND (Fund 401)

Revenues: The Water and Sewer Fund collected $22,504,175 in operating revenues during the first eleven months, which is 90% of projected revenues for the year. This is $578,978 higher than last year and $1,360,071 higher than in 2014.

Expenses: The first eleven months operating expenses excluding depreciation amounted to $11,692,144 or 79% of estimated expenses for the year, with an additional $1,005,012 encumbered. Non-operating activity reports a net loss of $448,106, compared to a net loss of $84,801 reported at the same time last year. Currently, the water and sewer fund is reporting an income of $10,363,924, but after transfers the fund is posting a gain of $1,302,888 which is a $349,606 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 eleven months were $6,015,457, which is 85% of the annual budget and $8,167 less than this time last year.

Expenses: The Solid Waste Fund's first eleven months operating expenses excluding depreciation total $5,630,789 or 83% of estimated expenses for the year, with an additional encumbered amount of $979,517. The Solid Waste Fund currently is reporting an income before transfers of $407,385 and a change in net position of $219,995 after allowing for transfers. The change in net position is $106,740 less 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 eleven months operating revenues amount to $3,809,766, or 96% of the annual budget and $12,216 higher than this time last year. Revenues in this fund include the collection of drainage fees by the non-advalorem method.

Expenses: For the first eleven months, operating expenses totaled $1,323,504 which is 74% of the annual budget and $64,893 less than last year. An additional

$1,350,465 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 eleven months of $265,970 which is $948,862 less than at this time last year.

The attached financial statement provides additional detail.

GOLF COURSE REPORT

The financial reports for the period ending August 31, 2016 for the Cypress Head Golf Course are attached. Detailed statements are available in the Finance Department.

YMCA REPORT

The financial report for the period ending August 31, 2016 for the YMCA is attached.

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.lm

City of Port Orange

Revenue Comparison - General Fund (001)

Period Ending: August 31 (92% of the Fiscal Year)

2016/P11

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	10,360,132	10,360,132	100%	10,371,642	10,443,031	99%	10,955,414	10,807,883	101%
SALES & USE TAXES	369,600	717,597	52%	390,658	736,939	53%	739,293	717,597	103%
UTILITY SERVICE TAXES	4,083,412	5,002,091	82%	4,190,253	5,153,922	81%	4,214,480	4,944,127	85%
COMMUNICATIONS SERVICE TX	1,498,025	1,972,034	76%	1,424,322	1,886,648	75%	1,369,915	1,862,251	74%
LOCAL BUSINESS TAX	74,527	122,860	61%	65,797	113,499	58%	108,639	123,000	88%
FEES & PERMITS	2,215,719	3,200,700	69%	2,338,628	3,333,346	70%	2,230,866	3,510,499	64%
INTER GOVT	3,932,803	4,784,473	82%	4,216,851	5,152,710	82%	4,418,840	5,179,321	85%
CHARGES FOR SERVICE	1,974,712	2,273,583	87%	2,344,949	3,380,323	69%	2,479,393	2,358,669	105%
FINES & FORFEITS	144,541	165,185	88%	214,225	45,940	466%	175,194	137,400	128%
MISC REVENUE	1,121,569	1,208,274	93%	1,120,317	380,473	294%	978,231	2,366,762	41%
INTERFUND TRANSFER	65	65	100%	63,649	63,649	100%	32,000	32,000	100%
CONTRB FROM ENTERPRISE FD	1,380,310	1,656,372	83%	1,509,071	1,646,259	92%	1,479,868	1,614,401	92%
APPROPRIATED EQUITY	0	0	0%	0	0	0%	0	2,510,040	0%
GENERAL FUND REVENUE:	**$27,155,417**	**$31,463,366**	**86%**	**$28,250,361**	**$32,336,738**	**87%**	**$29,182,132**	**$36,163,950**	**81%**

City of Port Orange

Expense Comparison - General Fund (001)

Period Ending: August 31 (92% 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	1,726,165	2,264,450	76%	3,345,211	*3,474,836*	96%	2,413,303	4,673,218	52%
MAYOR & COUNCIL	176,611	198,686	89%	183,611	199,746	92%	193,192	216,897	89%
CITY MANAGER	424,243	476,171	89%	387,688	456,549	85%	502,688	584,932	86%
LEGAL SERVICES	431,001	515,978	84%	429,310	499,708	86%	482,606	706,423	68%
CITY CLERK	214,752	255,705	84%	259,615	291,702	89%	281,048	346,677	81%
FINANCE	664,969	740,966	90%	767,544	870,178	88%	852,544	1,092,777	78%
PERSONNEL	240,062	276,184	87%	319,027	352,949	90%	289,965	345,631	84%
COMMUNITY DEVELOPMENT	1,127,182	1,298,459	87%	1,111,735	1,266,317	88%	1,196,964	1,471,700	81%
FIRE SERVICES	7,112,115	8,268,579	86%	6,924,356	7,646,521	91%	7,349,324	8,324,999	88%
POLICE	9,548,352	11,095,306	86%	10,003,758	11,622,625	86%	10,138,672	12,327,243	82%
PUBLIC WORKS	1,666,089	1,875,210	89%	1,727,289	1,960,595	88%	1,969,591	2,536,100	78%
PARKS MAINTENANCE	1,591,433	1,830,748	87%	1,514,498	1,738,032	87%	1,591,552	2,207,954	72%
RECREATION	576,850	684,616	84%	605,472	718,415	84%	679,263	852,543	80%
ATHLETICS	254,276	287,958	88%	276,183	312,346	88%	387,855	458,686	85%
POGTV	5,696	6,313	90%	3,111	3,133	99%	1,960	18,170	11%
GENERAL FUND EXPENSES:	**$25,759,798**	**$30,075,329**	**86%**	**$27,858,407**	**$31,413,652**	**89%**	**$28,330,525**	**$36,163,950**	**78%**
Excess of Revenue over(under) Expenditures	**$1,395,619**	**$1,388,037**		**$391,954**	**$923,086**		**$851,606**	**$ -**	

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: August 31 (92% of the Fiscal Year)

	FY2014			FY2015			FY2016		
	FYTD Actual	**Audited Annual**	**%**	**FYTD Actual**	**Audited Annual**	**%**	**FYTD Actual**	**Budgeted Annual**	**%**
Revenues									
Permits and fees	1,065,969	1,176,045	91%	1,170,942	1,250,379	94%	887,161	1,140,540	78%
Miscellaneous	83	83	100%	140	140	100%	126	-	0%
Total operating revenues	**1,066,052**	**1,176,128**	**91%**	**1,171,081**	**1,250,519**	**94%**	**887,287**	**1,140,540**	**78%**
Expenditures									
General government:									
Planning and community development	752,134	863,069	87%	870,534	982,921	89%	954,996	1,439,621	66%
Total operating expenses - w/o depreciation	**752,134**	**863,069**	**87%**	**870,534**	**982,921**	**89%**	**954,996**	**1,439,621**	**66%**
Operating income (loss)	**313,918**	**313,059**	**100%**	**300,547**	**267,598**	**112%**	**(67,708)**	**(299,081)**	**23%**
Non-operating revenues (expenses)									
Interest earnings	9,176	3,180		14,814	9,047		13,475	7,000	
Other income (expense)									
Interest and amortization expense									
Total nonoperating revenue (expenses)	**9,176**	**3,180**	**289%**	**14,814**	**9,047**	**164%**	**13,475**	**7,000**	**192%**
Income (loss) before contributions and transfers	**323,094**	**316,239**	**102%**	**315,361**	**276,645**	**114%**	**(54,233)**	**(292,081)**	**19%**
Appropriated Fund Balance								292,081	
Transfers									
Transfers in				2,613	2,613				
Transfers (out) - In Lieu of Tax									
Transfers (out) - Debt Service									
Change in net position	**323,094**	**316,239**		**317,974**	**279,258**		**(54,233)**	**-**	

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: August 31 (92% 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	9,260,273	10,957,095	85%	9,565,223	11,274,679	85%	9,653,059	10,984,280	88%
Hydrant rentals	33,809	35,235	96%	34,374	36,165	95%	44,488	46,010	97%
Sewer charges	10,908,590	12,893,433	85%	11,573,700	13,639,842	85%	12,095,694	13,058,784	93%
Connections service, and cut-off charges	825,888	937,684	88%	697,705	796,698	88%	623,325	891,308	70%
Other revenues	115,544	309,840	37%	54,195	178,259	30%	87,609	36,253	242%
Total operating revenues	**21,144,104**	**25,133,286**	**84%**	**21,925,197**	**25,925,643**	**85%**	**22,504,175**	**25,016,635**	**90%**
Operating expenses[2]									
Personal services	5,085,532	5,696,318	89%	4,989,548	5,801,431	86%	5,225,156	6,431,812	81%
Contractual services (Professional & Other)	422,891	2,230,218	19%	847,361	2,904,120	29%	2,304,188	2,872,307	80%
Utilities	1,181,007	1,349,753	87%	1,176,890	1,321,228	89%	1,076,517	1,235,709	87%
Maintenance and repairs	279,358	1,933,414	14%	350,107	1,895,478	18%	449,624	798,022	56%
Other supplies and expenses	3,728,208	2,906,828	128%	4,357,043	2,145,414	203%	2,636,660	3,519,502	75%
Total operating expenses - w/o depreciation	**10,696,996**	**14,116,531**	**76%**	**11,720,950**	**14,067,671**	**83%**	**11,692,144**	**14,857,352**	**79%**
Operating income (loss)	**10,447,107**	**11,016,755**	**95%**	**10,204,247**	**11,857,972**	**86%**	**10,812,031**	**10,159,283**	**106%**
Non-operating revenues (expenses)									
Interest earnings	50,993	53,444		93,228	129,347		105,518	54,500	
Other income (expense)	(183,365)	445,747		(170,499)	0		(549,822)	(1,885,021)	
Interest and amortization expense	(11,184)	(1,361,091)		(7,529)	(1,205,050)		(3,802)	(259,793)	
Total nonoperating revenue (expenses)	**(143,556)**	**(861,900)**	**17%**	**(84,801)**	**(1,075,703)**	**8%**	**(448,106)**	**(2,090,314)**	**21%**
Income (loss) before contributions and transfers	**10,303,552**	**10,154,855**	**101%**	**10,119,447**	**10,782,269**	**94%**	**10,363,924**	**8,068,969**	**128%**
Appropriated Fund Balance							-	1,815,798	
Capital Contributions					1,926,860				
Transfers									
Transfers in	-	-		9,579	9,579		-	-	
Transfers (out) - In lieu of tax	(1,063,431)	(1,276,118)		(1,155,498)	(1,260,543)		(1,123,287)	(1,225,404)	
Transfers (out) - debt service[1]	(8,124,465)	-		(8,020,246)	-		(7,937,749)	(8,659,363)	
Change in net position	**1,115,656**	**8,878,738**		**953,282**	**11,458,165**		**1,302,888**	**-**	

[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: August 31 (92% 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	5,953,181	6,943,255	86%	6,008,855	7,052,339	85%	6,015,446	7,049,150	85%
Other revenues	38,134	41,749	91%	14,769	42	35173%	11	-	
Total operating revenues	**5,991,315**	**6,985,004**	**86%**	**6,023,624**	**7,052,381**	**85%**	**6,015,457**	**7,049,150**	**85%**
Operating expenses[2]									
Personal services	184,870	226,705	82%	193,821	223,365	87%	216,780	299,999	72%
Contractual services (Professional & Other)	4,784,502	4,805,927	100%	4,852,381	6,286,101	77%	5,400,564	6,425,508	84%
Utilities	319	1,014	31%	789	858	92%	494	890	56%
Maintenance and repairs	735	6,843	11%	1,814	7,251	25%	4,245	5,606	76%
Other supplies and expenses	374,777	1,414,561	26%	492,688	54,882	898%	8,705	12,525	69%
Total operating expenses (w/o depreciation)	**5,345,202**	**6,455,050**	**83%**	**5,541,492**	**6,572,457**	**84%**	**5,630,789**	**6,744,528**	**83%**
Operating income (loss)	**646,112**	**529,954**	**122%**	**482,132**	**479,924**	**100%**	**384,668**	**304,622**	**126%**
Non-operating revenues (expenses)									
Interest earnings	13,672	6,580		21,434	13,809		22,717	14,000	
Other income (expense)								(114,197)	
Interest and amortization expense					-				
Total nonoperating revenue (expenses)	**13,672**	**6,580**	**208%**	**21,434**	**13,809**	**155%**	**22,717**	**(100,197)**	**-23%**
Income (loss) before contributions and transfers	**659,784**	**536,534**	**123%**	**503,566**	**493,733**	**102%**	**407,385**	**204,425**	**199%**
Appropriated Fund Balance								-	
Transfers									
Transfers in				888	888		-	-	
Transfers (out) - In lieu of taxes	(161,649)	(193,978)		(177,719)	(193,875)		(187,390)	(204,425)	
Transfers (out) - debt service									
Change in net position	**498,136**	**342,556**		**326,735**	**300,746**		**219,995**	**-**	

[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: August 31 (92% 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	3,771,687	3,805,631	99%	3,797,333	3,860,256	98%	3,809,508	3,978,063	96%
Other revenues	127	127	100%	218	218	100%	258		0%
Total operating revenues	**3,771,814**	**3,805,758**	**99%**	**3,797,550**	**3,860,474**	**98%**	**3,809,766**	**3,978,063**	**96%**
Operating expenses[2]									
Personal services	637,099	721,017	88%	639,053	734,663	87%	643,208	930,854	69%
Contractual services (Professional & Other)	52,496	613,143	9%	89,281	610,614	15%	523,070	617,199	85%
Utilities	-	-	0%	-	-	0%	2,104	2,737	77%
Maintenance and repairs	79,766	93,595	85%	133,764	141,756	94%	112,323	158,506	71%
Other supplies and expenses	521,296	65,509	796%	526,299	69,426	758%	42,798	70,934	60%
Total operating expenses (w/o depreciation)	**1,290,657**	**1,493,264**	**86%**	**1,388,397**	**1,556,459**	**89%**	**1,323,504**	**1,780,230**	**74%**
Operating income (loss)	**2,481,157**	**2,312,494**	**107%**	**2,409,153**	**2,304,015**	**105%**	**2,486,262**	**2,197,833**	**113%**
Non-operating revenues (expenses)									
Interest earnings	19,614	20,586		29,797	30,007		19,919	26,700	
Other income (expense)	(1,057,927)	500,000		(136,797)	255,496		(1,337,074)	(2,981,312)	
Interest and amortization expense	(15,088)	(460,404)		(8,719)	(420,188)		(2,033)	(42,686)	
Total nonoperating revenue (expenses)	**(1,053,401)**	**60,182**		**(115,719)**	**(134,685)**	**86%**	**(1,319,188)**	**(2,997,298)**	**44%**
Income (loss) before contributions and transfers	**1,427,756**	**2,372,676**	**60%**	**2,293,434**	**2,169,330**	**106%**	**1,167,074**	**(799,465)**	**-146%**
Appropriated Fund Balance								1,844,034	
Transfers									
Transfers in				847,500	847,500		677,000	677,000	
Transfers (out) - General Fund				(63,649)	(63,649)		0	0	
Transfers (out) - In Lieu of Tax	(155,231)	(186,277)		(175,854)	(191,841)		(169,191)	(184,572)	
Transfers (out) - debt service[1]	(1,232,935)	(83,520)		(1,686,599)	(83,501)		(1,408,914)	(1,536,997)	
Change in net position	**39,590**	**2,102,879**		**1,214,832**	**2,677,839**		**265,970**	-	

[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.

[2] 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 period ending August 31, 2016

Golf Course

The Golf Club at Cypress Head
Comparative Income Statement
For the Eleven Months Ending August 31, 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	349	714,691	714,869	100%	70,938	1,015,864	1,023,426	99%
Merchandise	51	53,568	53,694	100%	4,292	50,829	61,281	83%
Other Pro Shop	367	9,598	10,198	94%	912	14,225	10,769	132%
Range	0	16,885	16,885	100%	2,426	32,278	35,044	92%
Food and Beverage	0	182,967	182,967	100%	0	0	0	
Membership Initiation Fees	250	250	750	33%	0	0	0	
Other Operating Revenues	0	24,901	24,901	100%	2,590	35,525	35,106	101%
Other G&A Income	0	0	(866)		0	0	0	
TOTAL REVENUE	1,017	1,002,860	1,003,396	100%	81,158	1,148,720	1,165,626	99%
COST OF SALES								
Merchandise	137	44,352	44,543	100%	2,324	34,135	33,672	101%
Food & Beverage	0	72,592	72,592	100%	0	0	0	
TOTAL COGS	137	116,943	117,135	100%	2,324	34,135	33,672	101%
COGS - Merchandise %	270.8%	82.8%	83.0%	99.8%	54.1%	67.2%	54.9%	122.2%
COGS - Food %		39.8%	39.8%	100.0%				
PAYROLL								
Course and Grounds	23,084	263,957	291,280	91%	27,543	312,543	302,225	103%
Carts, Range, Starters, Etc.	0	39,741	39,741	100%	6,061	74,893	73,469	102%
Pro Shop	0	33,566	33,566	100%	3,853	49,181	53,508	92%
Food and Beverage	0	94,245	94,245	100%	0	0	0	
General and Administrative	10,048	115,963	126,613	92%	10,792	117,677	127,761	92%
Marketing	3,791	41,776	45,103	93%	3,899	44,969	45,604	99%
TOTAL PAYROLL	36,923	589,247	630,548	93%	52,148	599,262	602,567	99%

The Golf Club at Cypress Head
Comparative Income Statement
For the Eleven Months Ending August 31, 2016

	MTD Prior Year	YTD Prior Year	Audited Prior Year	Percent of Total	MTD Actual	YTD Actual	Annual Budget	Percent of Total
OPERATING EXPENSES								
Course and Grounds	24,933	191,889	220,151	87%	35,491	208,541	194,632	107%
Carts, Range, Starters, Etc.	6,618	107,050	113,365	94%	6,016	74,136	85,831	86%
Pro Shop	967	10,087	10,087	100%	827	9,493	11,155	85%
Food and Beverage	0	29,730	30,128	99%	0	322	0	
General and Administrative	10,693	173,312	182,159	95%	14,912	178,060	197,717	90%
Marketing	200	21,171	29,588	72%	2,827	33,889	39,686	85%
TOTAL OPERATING EXPENSES	43,412	533,238	585,477	91%	60,073	504,442	529,021	95%
TOTAL EXPENSES	80,472	1,239,429	1,333,159	93%	114,545	1,137,838	1,165,260	98%
OTHER INCOME (EXPENSE)								
MANAGEMENT FEES	(3,685)	(66,226)	(66,226)	100%	(5,713)	(64,498)	(65,296)	99%
Depreciation & Amortization	(381)	(4,191)	(9,405)	45%	(381)	(4,191)	(6,420)	65%
TOTAL OTHER INCOME (EXPENSE)	(4,066)	(70,417)	(75,631)	93%	(6,094)	(68,689)	(71,716)	96%
NET INCOME	(83,521)	(306,986)	(405,394)	76%	(39,480)	(57,807)	(71,350)	81%
Paid Rounds	0	25,909	25,909	100%	2,421	32,956	38,507	86%
Annual Pass Rounds	0	2,970	2,970	100%	579	8,053	4,295	187%
Other Rounds	0	1,772	1,772	100%	139	2,239	2,819	79%
Total Rounds	0	30,651	30,651	100%	3,139	43,248	45,621	95%
Revenue/Paid Rounds	0	$ 38.71	$ 38.76	100%	$ 33.52	$ 34.86	$ 30.27	115%
Revenue/Total Rounds	0	$ 32.72	$ 32.76	100%	$ 25.85	$ 26.56	$ 25.55	104%

City of Port Orange, Florida
Statement of Net Position
August 31, 2016
Consolidated Golf Course

ASSETS		
Cash	$	313,909.04
Accounts Receivable	$	279,165.72
Inventory	$	16,501.00
Prepaid Items	$	28,292.00
Total Current Assets	$	637,867.76
Land	$	1,003,352.00
Buildings & Improvements	$	5,027,547.03
Equipment	$	112,291.39
Accum Depr	$	(2,438,693.13)
Total Non-Current Assets	$	3,704,497.29
TOTAL ASSETS	**$**	**4,342,365.05**
LIABILITIES		
Accounts Payable	$	115,762.25
Unearned Revenue	$	324,373.00
Total Current Liabilities	$	440,135.25
Advances from Other Funds	$	3,288,551.86
Total Non-current Liabilities	$	3,288,551.86
TOTAL LIABILITIES	**$**	**3,728,687.11**
NET POSITION		
Net Investment In Capital Assets	$	819,913.80
Income (Loss)	$	(206,235.86)
TOTAL NET POSITION	**$**	**613,677.94**

City of Port Orange, Florida

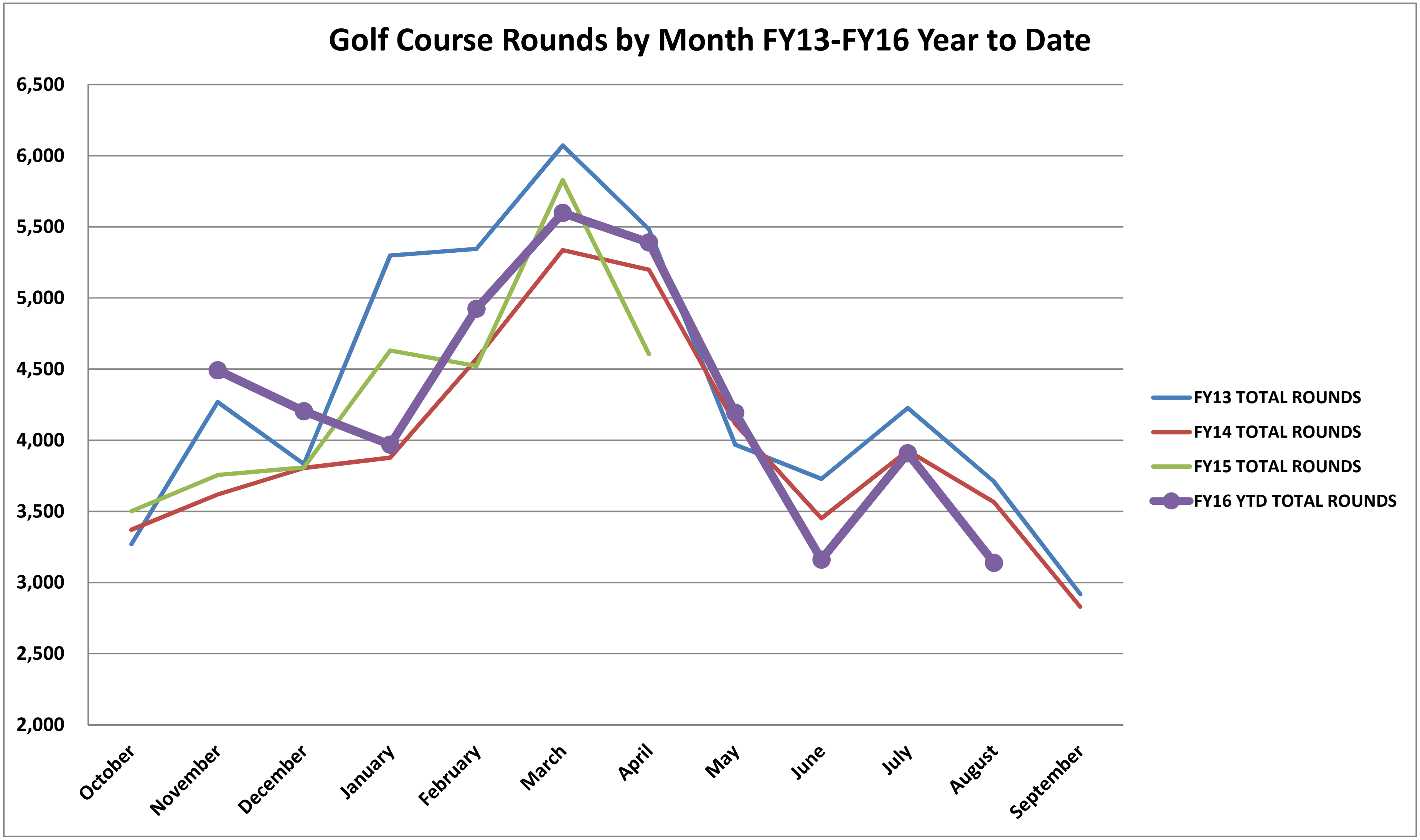
Statement of Reveune, Expenses and Changes in Net Position

Fiscal year to date as of August 31, 2016

Consolidated Golf Course

Operating Revenues		Total
Golf Course	$	1,148,720
Restaurant	$	24,750
Operating Expenses		
Golf Course	$	1,223,132
Operating Income (Loss)	**$**	**(49,662)**
Nonoperating revenues (expenses)		
Interest & Misc.	$	919
Capital	$	(167,492)
Transfers in (out)	$	10,000
Change in Net Position	**$**	**(206,236)**

Note: Capital Assets have not been reclassified &
Depreciation expense is not yet recorded


Golf Course Rounds by Month FY13-FY16 Year to Date
6,500
6,000
5,500
5,000
4,500
4,000
3,500
3,000
2,500
2,000
October
November
December
January
February
March
April
May
June
July
August
September
FY13 TOTAL ROUNDS
FY14 TOTAL ROUNDS
FY15 TOTAL ROUNDS
FY16 YTD TOTAL ROUNDS

Financial Report for period ending August 31, 2016 Provided by YMCA

Statement Of Activities Report

Unaudited

Volusia Flagler Family YMCA

Period 8 August 2016

Fund: Unrestricted 1

Branch: Port Orange 07

		Period 8 August 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	1,940	0	1,940	1,230	710	58,218	65,700	-7,482	74,294	-16,076
03	Special Events	1,953	250	1,703	5,794	-3,841	39,103	36,007	3,096	13,982	25,121
08	United Way	3,466	3,466	0	3,466	0	27,729	27,729	0	27,729	0
10	Grants	5,372	3,698	1,674	12,744	-7,372	23,580	22,225	1,355	26,532	-2,952
11	Membership	110,519	117,905	-7,386	105,689	4,830	867,685	922,174	-54,489	897,068	-29,383
13	Program Fees	35,449	67,407	-31,958	49,695	-14,246	444,949	460,001	-15,052	438,570	6,379
14	Other - Merchandise/Vending	57	75	-18	238	-181	8,452	11,475	-3,023	11,809	-3,357
16	Late Fees/Misc Income	91	100	-9	0	91	2,306	3,177	-871	1,727	579
19	Release from Restriction	0	0	0	-420	420	-1,390	1,830	-3,220	-4,238	2,848
Total Revenue		158,847	192,901	-34,054	178,436	-19,589	1,470,632	1,550,318	-79,686	1,487,473	-16,841
Expenses											
21	Salaries & Wages	64,885	69,977	5,092	76,072	11,187	555,486	565,035	9,549	629,421	73,935
22	Employee Benefits	3,440	3,382	-58	4,607	1,167	35,210	28,125	-7,085	38,191	2,981
23	Payroll, Taxes & W/C	5,935	6,771	836	7,256	1,321	51,788	54,469	2,681	57,329	5,541
24	Contract Services	2,324	4,705	2,381	2,804	480	31,375	38,320	6,945	35,347	3,972
25	Supplies	1,550	3,597	2,047	4,080	2,530	23,019	28,976	5,957	34,957	11,938
26	Telephone	817	770	-47	370	-447	6,853	6,160	-693	7,720	867
27	Postage & Shipping	75	33	-42	0	-75	599	267	-332	25	-574
28	Facility Costs	37,615	39,380	1,765	41,339	3,724	309,769	319,026	9,257	321,925	12,156
29	Equipment Costs	4,226	4,444	218	415	-3,811	38,660	38,219	-441	35,482	-3,178
30	Program Expenses	5,100	6,184	1,084	5,476	376	49,865	51,680	1,815	49,855	-10
31	Marketing & Promotion	99	49	-50	49	-50	148	366	218	366	218
32	Travel & Mileage	0	147	147	8	8	591	825	234	191	-400
33	Conference & Training	1,125	42	-1,083	245	-880	1,737	633	-1,104	1,175	-562
34	Fundraising Expense	164	0	-164	0	-164	164	0	-164	511	347
35	National & Other Dues	2,616	2,616	0	2,505	-111	21,115	20,930	-185	20,177	-938
38	Insurance	2,445	2,322	-123	2,244	-201	18,901	18,580	-321	17,954	-947
39	Miscellaneous Expense	-64	0	64	0	64	10,124	0	-10,124	0	-10,124
40	Depreciation & Amortization	2,374	1,666	-708	2,068	-306	17,931	13,322	-4,609	17,685	-246
48	Metro Services	27,354	27,354	0	33,629	6,275	218,549	218,550	1	237,050	18,501
Total Expenses		162,080	173,439	11,359	183,167	21,087	1,391,884	1,403,483	11,599	1,505,361	113,477
Change in Net Assets		**-3,233**	**19,462**	**-22,695**	**-4,731**	**1,498**	**78,748**	**146,835**	**-68,087**	**-17,888**	**96,636**