

## MEMORANDUM

Date: October 19, 2015

**TO:** Town Commission  
**FROM:** Dave Bullock, Town Manager  
**SUBJECT:** Ordinance 2015-28, Amending the FY 2014-2015 Tennis Special Revenue Fund Budget to True Up Revenues and Expenses of the Fund

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Per Town Charter, the legal level of budgetary control (i.e. the level at which expenditures may not legally exceed the appropriations) is at the line item level. Transfers of appropriations up to \$10,000 between line items within a department or among programs within a department may be approved by the Town Manager. Transfers from one department to another require approval by the Town Commission by Resolution. Transfers of appropriations between funds, the use of unallocated fund balances or other revenue sources amend the budget and require approval by the Town Commission by Ordinance.

The Town Charter requires that sufficient budgets be available in each general ledger account to cover expenditures charged to the account. Each year staff prepares the required budget transfer documentation to balance surplus accounts and those with shortfalls. Ordinance 2015-28 provides for a budget transfer to bring the Tennis Center budget into compliance and includes a complete listing of recommended transfers for individual accounts within the Tennis Center.

**As of October 19, 2015 the Tennis Fund shows year-to-date revenues exceeding year-to-date expenditures by \$7,911.92.** The line items for which an overage exists are highlighted in yellow in the attached "Statement of Revenue, Expenditures and Transfers Report".

**All detail line item overages in expenses, totaling \$62,243.38, will be covered primarily by the additional revenue (\$54,199.35) collected during the year and other expense line items (\$8,044.03) as shown in Attachment A of the Ordinance.** While the prior fiscal year remains open for processing of invoices, we do not expect any additional invoices related to the Tennis Center for FY2015.

Ordinance 2015-28 was presented to the Town Commission at their September 21, 2015 Regular Workshop, the October 5, 2015 Regular Meeting for first reading and public hearing and forwarded to the November 2, 2015 Regular Meeting for second reading and public hearing.

Please contact me if you have any questions.

**ORDINANCE 2015-28**

**AN ORDINANCE AMENDING THE TENNIS SPECIAL REVENUE FUND BUDGET OF THE TOWN OF LONGBOAT KEY, FLORIDA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015; TRANSFERRING FUNDS FROM UNAPPROPRIATED REVENUES TO COVER OVERAGES IN OPERATING EXPENSE LINE ITEMS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town desires to amend the Tennis Special Revenue Fund budget for Fiscal Year 2015 to balance out increased expenditures with increased revenues; and

**WHEREAS**, the original adopted budget is insufficient to cover to the additional costs; and

**WHEREAS**, throughout the fiscal year individual expenditure accounts may go over budget requiring a budget transfer to be made; and,

**WHEREAS**, the budget transfers for some of the individual expenditure accounts exceed the authority of the Town Manager, requiring Town Commission approval; and,

**WHEREAS**, some of the requested transfers are based not only on expenditures, but revenues that were either over or under the budgeted amount; and,

**WHEREAS**, certain Tennis Center expenditure line items exceeded budgeted appropriations by \$62,243.38; and,

**WHEREAS**, the funding source to cover these line items are additional revenues of \$54,199.35 and surplus expense lines totaling \$8,044.03 as shown on Attachment A; and,

**WHEREAS**, Article V, Section 9 of the Town Charter provides for such a supplemental appropriation.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN OF LONGBOAT KEY, FLORIDA, THAT:**

**SECTION 1.** The above Whereas clauses are true and correct and are hereby ratified and confirmed.

**SECTION 2.** The Town Commission hereby increases the fiscal year 2014-2015 Tennis Special Revenue Fund budget a total of Sixty-two thousand two hundred forty-three and 00/100 dollars (\$62,243.38), as detailed on Attachment A.

**SECTION 3.** If any section, subsection, sentence, clause, or provision of this Ordinance is held invalid, the remainder of the Ordinance shall not be affected.

SECTION 4. All ordinances or parts of ordinances in conflict herewith shall be and the same are hereby repealed.

SECTION 5. This Ordinance shall take effect upon second reading and public hearing in accordance with Law and the Charter of the Town of Longboat Key.

Passed on the first reading and public hearing the \_\_\_\_ day of \_\_\_\_\_, 2015.

Adopted on the second reading and public hearing the \_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
Jack G. Duncan, Mayor

ATTEST:

\_\_\_\_\_  
Trish Granger, Town Clerk

## Attachment A

| Tennis Fund Year End Transfer |                                |                 |     |
|-------------------------------|--------------------------------|-----------------|-----|
| <b>Transfer From:</b>         |                                |                 |     |
| Account                       | Description                    | Amount          |     |
| 112.2800.347.2105             | SCRIPT CARD (NINE SESSIONS)    | \$ 2,588.68     | REV |
| 112.2800.347.2106             | WALK-ON PLAY (SINGLE SESSION)  | 5,227.50        | REV |
| 112.2800.347.2107             | TENNIS LESSONS                 | 19,288.59       | REV |
| 112.2800.369.9101             | MISC REV/VENDING               | 1,114.24        | REV |
| 112.2800.369.9102             | MISC REV/MERCHANDISE SALES     | 25,980.34       | REV |
| 112.2800.572.1201             | WAGES/REGULAR                  | 3,803.82        | EXP |
| 112.2800.572.4602             | R/M GROUNDS                    | <u>4,240.21</u> | EXP |
|                               |                                | 62,243.38       |     |
| <b>Transfer to:</b>           |                                |                 |     |
| 112.2800.572.1206             | WAGES/HOLIDAY                  | \$ 132.84       | EXP |
| 112.2800.572.1210             | WAGES/LESSONS                  | 16,127.64       | EXP |
| 112.2800.572.2101             | FICA TAXES                     | 2,089.78        | EXP |
| 112.2800.572.2301             | INSURANCE/MEDICAL              | 125.58          | EXP |
| 112.2800.572.4101             | COMMUNICATIONS                 | 344.56          | EXP |
| 112.2800.572.4301             | ELECTRIC                       | 372.73          | EXP |
| 112.2800.572.4302             | WATER                          | 1,917.33        | EXP |
| 112.2800.572.4502             | INSURANCE/PROPERTY             | 1,604.00        | EXP |
| 112.2800.572.4601             | R/M BUILDINGS                  | 1,409.39        | EXP |
| 112.2800.572.4605             | R/M OTHER EQUIPMENT            | 4,800.00        | EXP |
| 112.2800.572.4701             | PRINTING AND FORMS             | 30.00           | EXP |
| 112.2800.572.4910             | CREDIT CARD FEES               | 10,558.40       | EXP |
| 112.2800.572.4920             | COSTS/VENDING                  | 2,241.40        | EXP |
| 112.2800.572.4921             | COSTS/MERCHANDISE              | 18,378.57       | EXP |
| 112.2800.572.4922             | COSTS/SPECIAL EVENTS           | 667.77          | EXP |
| 112.2800.572.4924             | COSTS/CONTRACTOR LESSONS       | 913.50          | EXP |
| 112.2800.572.5101             | OFFICE SUPPLIES                | 37.40           | EXP |
| 112.2800.572.5202             | CLEANING & SANITATION SUPPLIES | 57.38           | EXP |
| 112.2800.572.5208             | MISC OPERATING SUPPLIES        | 317.11          | EXP |
| 112.2800.572.5401             | SUBSCRIPTIONS /MEMBERSHIPS     | <u>118.00</u>   | EXP |
|                               |                                | \$ 62,243.38    |     |

As of October 19, 2015, The Tennis revenues exceeded expenditures by \$7,911.22, however the Charter requires a budget transfer to balance all line items for which there is an overage in an expense line (highlighted in yellow).

FOR PERIOD  
09/01/15 - 09/30/15  
Period % ytd: 99.73

TOWN OF LONGBOAT KEY  
STATEMENT OF REVENUES, EXPENDITURES, AND TRANSFERS DE  
TENNIS CENTER

| ACCOUNT NUMBER           | DESCRIPTION                       | ACTUAL CURRENT | ACTUAL Y-T-D | ENCUMBRANCE | BUDGET     | BALANCE    | % Y-T-D |
|--------------------------|-----------------------------------|----------------|--------------|-------------|------------|------------|---------|
| TENNIS CENTER FUND - 112 |                                   |                |              |             |            |            |         |
| CHARGES FOR SERVICES     |                                   |                |              |             |            |            |         |
| 112.2800.347.2101        | TENNIS MEMBERSHIP-FAMILY          | 815.00         | 63,872.14    |             | 68,800.00  | 4,927.86   | 92.84   |
| 112.2800.347.2103        | TENNIS MEMBERSHIP - SINGLE        | 4,425.00       | 115,958.94   |             | 118,500.00 | 2,541.06   | 97.86   |
| 112.2800.347.2105        | SCRIPT CARD (NINE SESSIONS)       | 740.16         | 28,588.68    |             | 26,000.00  | -2,588.68  | 109.96  |
| 112.2800.347.2106        | WALK-ON PLAY (SINGLE SESSION)     | 672.60         | 25,227.50    |             | 20,000.00  | -5,227.50  | 126.14  |
| 112.2800.347.2107        | TENNIS LESSONS                    | 8,738.75       | 170,288.59   |             | 151,000.00 | -19,288.59 | 112.77  |
| 112.2800.347.2108        | CLINICS / SPECIAL EVENTS          | 42.00          | 19,846.06    |             | 21,878.00  | 2,031.94   | 90.71   |
|                          | TOTAL CHARGES FOR SERVICES        | 15,433.51      | 423,781.91   | 0.00        | 406,178.00 | -17,603.91 | 104.33  |
| MISCELLANEOUS REVENUES   |                                   |                |              |             |            |            |         |
| 112.2800.361.1000        | INTEREST ON INVESTMENTS           | 0.00           | 0.00         |             | 0.00       | 0.00       | 0.00    |
| 112.2800.361.1001        | GAIN (LOSS) SALE OF INVESTMENTS   | 0.00           | 0.00         |             | 0.00       | 0.00       | 0.00    |
| 112.2800.362.0001        | RENTAL OF COURTS                  | 0.00           | 0.00         |             | 0.00       | 0.00       | 0.00    |
| 112.2800.366.9004        | CONTRIBUTION PRIVATE ORG          | 0.00           | 0.00         |             | 0.00       | 0.00       | 0.00    |
| 112.2800.369.3000        | REFUND OF PRIOR YEAR EXPENDITURES | 0.00           | 0.00         |             | 0.00       | 0.00       | 0.00    |
| 112.2800.369.3001        | INSURANCE PROCEEDS                | 0.00           | 0.00         |             | 0.00       | 0.00       | 0.00    |
| 112.2800.369.9001        | MISC REV / WORKERS COMP REIMBURSE | 0.00           | 0.00         |             | 0.00       | 0.00       | 0.00    |
| 112.2800.369.9101        | MISC REV / TENNIS VENDING         | 228.45         | 5,114.24     |             | 4,000.00   | -1,114.24  | 127.86  |
| 112.2800.369.9102        | MISC REV / MERCHANDISE SALES      | 7,193.84       | 145,980.34   |             | 120,000.00 | -25,980.34 | 121.65  |
| 112.2800.369.9103        | MISC REV / MISCELLANEOUS TENNIS   | 33.54          | 309.05       |             | 2,000.00   | 1,690.95   | 15.45   |
|                          | TOTAL MISCELLANEOUS REVENUES      | 7,455.83       | 151,403.63   | 0.00        | 126,000.00 | -25,403.63 | 120.16  |
| NON-REVENUES             |                                   |                |              |             |            |            |         |
| 112.2800.381.0001        | IF TRANSFER / GENERAL FUND        | 0.00           | 0.00         |             | 0.00       | 0.00       | 0.00    |
|                          | TOTAL NON-REVENUES                | 0.00           | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
|                          | TOTAL FUND REVENUES               | 22,889.34      | 575,185.54   | 0.00        | 532,178.00 | -43,007.54 | 108.08  |

Ordinance 2015-28  
Memo Attachment

FOR PERIOD  
09/01/15 - 09/30/15  
Period % ytd: 99.73

TOWN OF LONGBOAT KEY  
STATEMENT OF REVENUES, EXPENDITURES, AND TRANSFERS DETAIL  
TENNIS CENTER

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| ACCOUNT NUMBER       | DESCRIPTION                         | ACTUAL CURRENT | ACTUAL Y-T-D | ENCUMBRANCE | BUDGET     | BALANCE    | % Y-T-D |
|----------------------|-------------------------------------|----------------|--------------|-------------|------------|------------|---------|
| TENNIS CENTER - 2800 |                                     |                |              |             |            |            |         |
| PERSONNEL SERVICES   |                                     |                |              |             |            |            |         |
| 112.2800.572.1201    | WAGES / REGULAR                     | 16,390.40      | 176,539.18   | 0.00        | 180,343.00 | 3,803.82   | 97.89   |
| 112.2800.572.1206    | WAGES / HOLIDAY                     | 3,911.84       | 3,911.84     | 0.00        | 3,779.00   | -132.84    | 103.52  |
| 112.2800.572.1210    | WAGES / LESSONS                     | 5,875.44       | 121,827.64   | 0.00        | 105,700.00 | -16,127.64 | 115.26  |
| 112.2800.572.1220    | ADDITIONAL TAXABLE BENEFITS         |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
| 112.2800.572.1302    | WAGES / TEMPORARY                   |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
| 112.2800.572.1402    | WAGES / OVERTIME                    |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
| 112.2800.572.2101    | FICA TAXES                          | 1,974.05       | 23,174.78    | 0.00        | 21,085.00  | -2,089.78  | 109.91  |
| 112.2800.572.2201    | PENSION                             | 6,416.05       | 25,897.54    | 0.00        | 25,921.00  | 23.46      | 99.91   |
| 112.2800.572.2203    | TOWN CONTRIB SALARY SAVINGS / 401-K | 340.30         | 4,072.72     | 0.00        | 4,175.00   | 102.28     | 97.55   |
| 112.2800.572.2204    | TOWN CONTRIB DEF COMP / ICMA 401-A  | 1,251.20       | 15,234.22    | 0.00        | 16,265.00  | 1,030.78   | 93.66   |
| 112.2800.572.2301    | INSURANCE / MEDICAL                 | 1,510.36       | 17,995.58    | 0.00        | 17,870.00  | -125.58    | 100.70  |
| 112.2800.572.2302    | INSURANCE / DISABILITY              | 28.92          | 375.96       | 0.00        | 410.00     | 34.04      | 91.70   |
| 112.2800.572.2304    | INSURANCE / LIFE                    | 19.78          | 237.36       | 0.00        | 249.00     | 11.64      | 95.33   |
| 112.2800.572.2401    | WORKERS COMPENSATION                |                | 3,092.05     | 0.00        | 4,566.00   | 1,473.95   | 67.72   |
| 112.2800.572.4103    | INSURANCE OPT-OUT ALLOWANCE         |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
|                      | TOTAL PERSONNEL SERVICES            | 37,718.34      | 392,358.87   | 0.00        | 380,363.00 | -11,995.87 | 103.15  |
| OPERATING EXPENSES   |                                     |                |              |             |            |            |         |
| 112.2800.572.3104    | PROF SERVICE / OTHER                |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
| 112.2800.572.4101    | COMMUNICATIONS                      | 149.89         | 1,294.56     | 0.00        | 950.00     | -344.56    | 136.27  |
| 112.2800.572.4201    | POSTAGE AND FREIGHT                 | 71.97          | 208.37       | 0.00        | 250.00     | 41.63      | 83.35   |
| 112.2800.572.4301    | ELECTRICITY                         | 668.35         | 3,247.73     | 0.00        | 2,875.00   | -372.73    | 112.96  |
| 112.2800.572.4302    | WATER                               | 1,854.78       | 13,217.33    | 0.00        | 11,300.00  | -1,917.33  | 116.97  |
| 112.2800.572.4305    | NATURAL GAS                         | 56.17          | 334.68       | 0.00        | 450.00     | 115.32     | 74.37   |
| 112.2800.572.4502    | INSURANCE / PROPERTY                |                | 1,604.00     | 0.00        | 0.00       | -1,604.00  | 0.00    |
| 112.2800.572.4601    | R/M BUILDINGS                       | 1,403.23       | 6,409.39     | 0.00        | 5,000.00   | -1,409.39  | 128.19  |
| 112.2800.572.4602    | R/M GROUNDS                         | 5,205.98       | 6,570.66     | 0.00        | 11,350.00  | 4,779.34   | 57.89   |
| 112.2800.572.4605    | R/M OTHER EQUIPMENT                 |                | 4,800.00     | 0.00        | 0.00       | -4,800.00  | 0.00    |
| 112.2800.572.4701    | PRINTING AND FORMS                  |                | 830.00       | 0.00        | 800.00     | -30.00     | 103.75  |
| 112.2800.572.4702    | DUPLICATION COSTS                   |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
| 112.2800.572.4801    | COSTS / PROMOTIONAL                 |                | 1,749.42     | 0.00        | 2,000.00   | 250.58     | 87.47   |
| 112.2800.572.4901    | LICENSES AND TAXES                  |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
| 112.2800.572.4902    | MISCELLANEOUS                       |                | 0.00         | 0.00        | 100.00     | 100.00     | 0.00    |
| 112.2800.572.4903    | ADVERTISING                         |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
| 112.2800.572.4910    | CREDIT CARD FEES                    | 697.06         | 19,558.40    | 0.00        | 9,000.00   | -10,558.40 | 217.32  |
| 112.2800.572.4920    | COSTS / VENDING                     | 6.71           | 3,041.40     | 0.00        | 800.00     | -2,241.40  | 380.18  |
| 112.2800.572.4921    | COSTS / MERCHANDISE                 | 10,236.89      | 101,068.57   | 0.00        | 82,690.00  | -18,378.57 | 122.23  |
| 112.2800.572.4922    | COSTS / SPECIAL EVENTS              |                | 6,167.77     | 0.00        | 5,500.00   | -667.77    | 112.14  |

Ordinance 2015-28  
Memo Attachment

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TOWN OF LONGBOAT KEY  
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| ACCOUNT NUMBER         | DESCRIPTION                       | ACTUAL CURRENT | ACTUAL Y-T-D | ENCUMBRANCE | BUDGET     | BALANCE    | % Y-T-D |
|------------------------|-----------------------------------|----------------|--------------|-------------|------------|------------|---------|
| 112.2800.572.4924      | COSTS / CONTRACTOR LESSONS        |                | 913.50       | 0.00        | 0.00       | -913.50    | 0.00    |
| 112.2800.572.5101      | OFFICE SUPPLIES                   | 137.77         | 637.40       | 0.00        | 600.00     | -37.40     | 106.23  |
| 112.2800.572.5202      | CLEANING AND SANITATION SUPPLIES  | 22.61          | 107.38       | 0.00        | 50.00      | -57.38     | 214.76  |
| 112.2800.572.5208      | MISC OPERATING SUPPLIES           | 323.99         | 517.11       | 0.00        | 200.00     | -317.11    | 258.56  |
| 112.2800.572.5210      | SMALL TOOLS AND MINOR EQUIPMENT   | 1,318.34       | 2,119.08     | 0.00        | 2,500.00   | 380.92     | 84.76   |
| 112.2800.572.5401      | SUBSCRIPTIONS AND MEMBERSHIPS     |                | 518.00       | 0.00        | 400.00     | -118.00    | 129.50  |
|                        | TOTAL OPERATING EXPENSES          | 22,153.74      | 174,914.75   | 0.00        | 136,815.00 | -38,099.75 | 127.85  |
| CAPITAL OUTLAY         |                                   |                |              |             |            |            |         |
| 112.2800.572.6202      | IMPROVEMENTS TO BUILDINGS         |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
| 112.2800.572.6301      | IMPROVEMENTS OTHER THAN BUILDINGS |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
| 112.2800.572.6403      | OTHER EQUIPMENT                   |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
|                        | TOTAL CAPITAL OUTLAY              | 0.00           | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
| NON-OPERATING EXPENSES |                                   |                |              |             |            |            |         |
| 112.2800.572.9001      | IF TRANSFER / GENERAL FUND        |                | 0.00         | 0.00        | 0.00       | 0.00       | 0.00    |
| 112.2800.572.9911      | TENNIS CAPITAL RESERVE            |                | 0.00         | 0.00        | 15,000.00  | 15,000.00  | 0.00    |
|                        | TOTAL NON-OPERATING EXPENSES      | 0.00           | 0.00         | 0.00        | 15,000.00  | 15,000.00  | 0.00    |
|                        | GRAND TOTAL FUND EXPENDITURES     | 59,872.08      | 567,273.62   | 0.00        | 532,178.00 | -35,095.62 | 106.59  |
|                        | FUND REVENUE OVER EXPENDITURES    | -36,982.00     | 7,911.92     | 0.00        | 0.00       | -7,911.92  | 0.00    |
|                        | APPROPRIATED FUND BALANCE         | 0.00           | 52,339.53    | 0.00        | 52,339.53  | 0.00       | 100.00  |
|                        | PROJECTED ENDING FUND BALANCE     | -36,982.74     | 60,251.45    | 0.00        | 52,339.53  | -7,911.92  | 115.12  |

Ordinance 2015-28  
Memo Attachment



**End of Agenda Item**