

Miami Shores Village Florida

Adopted Operating Budgets and Capital Budget

By Department and Division
for the fiscal year

beginning...
October 1, 2015
and ending...
September 30, 2016

Presented to the
Miami Shores Village Council
July 2, 2015

Prepared by the
Miami Shores Village Finance Department

**FY 2015-2016 OPERATING & CAPITAL BUDGETS
Miami Shores Village, Florida**

TABLE OF CONTENTS

Please note that each Division begins at Page 1 under the respective tab.

Introduction

Transmittal Letter	i-iii
Financial Summaries - Revenues	1-10
Financial Summaries - Expenditures	1-2

Community Development

Planning & Zoning Division	1-4
Building Department	1-5
Code Enforcement Division	1-4

Recreation & Culture

Brockway Memorial Library Department	1-6
Recreation Department	1
Administration Division	1-6
Athletics Division	1-6
Athletic Programs	Separated by Program
Community Center Division	1-6
Aquatics Division	1-5
Tennis Division	1-3

Public Safety

Police Department	1
Operations Division	1-9
School Crossing Guard Division	1-2

Public Works

Public Works Department	1
Administration Division	1-5
Streets Division	1-6
Parks Division	1-4
Recreation Maintenance Division	1-4
Sanitation Enterprise Division	1-7
Stormwater Enterprise Division	1-6
Fleet Maintenance Division	1-14
Local Option Gas Tax Division	1-5
Transportation Tax Division	1-4

Administration

Office of the Mayor and Village Council	1-3
Office of the Village Attorney	1-2
Office of the Village Manager	1-4
Office of the Village Clerk	1-4
Finance Department	1-5
Non-Departmental	1-6
Debt Service Division	1-3
Risk Management	1-4
Excise Tax	1-2

Capital Fund

Capital Project Budget FY 2016	1-8 with back-up documents
Five Year Capital Improvement Plan Summary	1-6

Reference

Glossary in back of book	
--------------------------	--

Miami Shores Village, FL Live

Revenue Annual Budget by Account Classification Report

Detail

	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund: 001 General Fund					
Revenue					
<u>TAXES - Taxes</u>					
311 000 - Ad Valorem Taxes Current	\$5,894,715.76	\$6,321,800.00	\$6,321,800.00	\$6,788,095.00	\$466,295.00
316 100 - Local Business Tax Village	\$79,438.76	\$80,000.00	\$84,000.00	\$85,000.00	\$5,000.00
TAXES - Taxes Totals	\$5,974,154.52	\$6,401,800.00	\$6,405,800.00	\$6,873,095.00	\$471,295.00
<u>PFS - Permits, Fees and Special Assessments</u>					
322 000 - Building Permits Building Permits	\$706,148.71	\$700,000.00	\$753,135.00	\$783,260.00	\$83,260.00
329 100 - Other Permits, Fees and Special Assessments Other Permits	\$87,769.68	\$50,000.00	\$51,194.00	\$53,242.00	\$3,242.00
329 110 - Other Permits, Fees and Special Assessments Structural Engineer Fees	\$58,775.00	\$54,000.00	\$37,170.00	\$62,985.00	\$8,985.00
329 120 - Other Permits, Fees and Special Assessments Certificate of Re-Occupancy	\$13,575.00	\$13,000.00	\$13,000.00	\$13,520.00	\$520.00
329 200 - Other Permits, Fees and Special Assessments Zoning and Variance Fees	\$15,125.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00
329 300 - Other Permits, Fees and Special Assessments Alarm Permits	\$35,583.25	\$33,000.00	\$35,000.00	\$35,000.00	\$2,000.00
PFS - Permits, Fees and Special Assessments Totals	\$916,976.64	\$862,000.00	\$901,499.00	\$960,007.00	\$98,007.00
<u>IGOVR - Intergovernmental Revenues</u>					
335 120 - State Revenue Sharing Revenue Sharing	\$238,970.12	\$245,000.00	\$233,430.00	\$263,000.00	\$18,000.00
335 140 - State Revenue Sharing Mobile Home License Tax	\$19.25	\$0.00	\$21.00	\$20.00	\$20.00
335 150 - State Revenue Sharing Alcoholic Beverage License Tax	\$929.94	\$850.00	\$783.00	\$800.00	(\$50.00)
335 180 - State Revenue Sharing Half-Cent Sales Tax	\$762,264.29	\$800,000.00	\$800,000.00	\$850,500.00	\$50,500.00
337 700 - Grants from Other Local Units Fireworks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
338 100 - Shared Revenue From Other Local Units Local Business Tax County	\$21,884.99	\$22,000.00	\$25,000.00	\$25,000.00	\$3,000.00
338 900 - Shared Revenue From Other Local Units Crossing Guards	\$16,898.62	\$21,000.00	\$16,900.00	\$17,000.00	(\$4,000.00)
IGOVR - Intergovernmental Revenues Totals	\$1,040,967.21	\$1,088,850.00	\$1,076,134.00	\$1,156,320.00	\$67,470.00
<u>CFS - Charges for Services</u>					
339 000 - Payments in Lieu of Taxes Barry Pilot Program Fee	\$28,989.89	\$29,000.00	\$29,146.00	\$29,300.00	\$300.00
341 900 - General Government Services Other General Government Charges	\$3,826.13	\$5,000.00	\$8,000.00	\$8,000.00	\$3,000.00

Revenue Annual Budget by Account Classification Report

	Detail				
	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
341 910 - General Government Services Lien Searches	\$33,058.00	\$30,000.00	\$35,000.00	\$30,000.00	\$0.00
341 920 - General Government Services Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
342 100 - Public Safety Services Police Extra Duty Pay	\$329,525.00	\$320,000.00	\$360,000.00	\$376,000.00	\$56,000.00
342 110 - Public Safety Services Police Extra Duty Surcharge	\$65,958.20	\$64,000.00	\$72,000.00	\$75,200.00	\$11,200.00
343 910 - Physical Environment Lot Clearing	\$70,925.20	\$42,000.00	\$60,000.00	\$60,000.00	\$18,000.00
343 920 - Physical Environment Landscape Maintenance	\$14,925.96	\$19,900.00	\$5,000.00	\$5,000.00	(\$14,900.00)
344 500 - Transportation User Fees Parking Fees	\$0.00	\$300.00	\$150.00	\$150.00	(\$150.00)
347 100 - Culture/Recreation Service Charges Library	\$5,885.00	\$4,500.00	\$4,997.00	\$4,997.00	\$497.00
347 110 - Culture/Recreation Service Charges Computer Access Fees	\$1,371.50	\$1,200.00	\$1,359.00	\$1,359.00	\$159.00
347 120 - Culture/Recreation Service Charges Lost Books	\$775.07	\$750.00	\$782.00	\$782.00	\$32.00
347 130 - Culture/Recreation Service Charges Miscellaneous - Library	\$526.10	\$500.00	\$562.00	\$562.00	\$62.00
347 200 - Culture/Recreation Service Charges Program Fees	\$1,147,571.32	\$1,184,000.00	\$1,092,713.00	\$1,137,920.00	(\$46,080.00)
347 210 - Culture/Recreation Service Charges Non-Resident Memberships	\$14,160.00	\$12,000.00	\$17,250.00	\$19,500.00	\$7,500.00
347 220 - Culture/Recreation Service Charges Basketball Passes	\$1,807.10	\$1,200.00	\$1,448.00	\$1,300.00	\$100.00
347 230 - Culture/Recreation Service Charges Aquatic Admissions	\$85,887.14	\$79,000.00	\$81,000.00	\$83,000.00	\$4,000.00
347 235 - Culture/Recreation Service Charges Swim Team Registration	\$9,943.28	\$16,000.00	\$8,500.00	\$8,500.00	(\$7,500.00)
347 240 - Culture/Recreation Service Charges Tennis Admission Fees	\$929.44	\$600.00	\$1,200.00	\$1,200.00	\$600.00
347 250 - Culture/Recreation Service Charges Recreation Program Refunds	(\$18,584.03)	(\$14,650.00)	\$0.00	\$0.00	\$14,650.00
347 260 - Culture/Recreation Service Charges Adventure Camp	\$30,185.00	\$0.00	\$28,000.00	\$30,000.00	\$30,000.00
347 400 - Culture/Recreation Service Charges 5K Run	\$13,126.46	\$9,500.00	\$5,314.00	\$5,000.00	(\$4,500.00)
347 410 - Culture/Recreation Service Charges Unity Day	\$0.00	\$19,500.00	\$19,231.00	\$20,000.00	\$500.00
347 420 - Culture/Recreation Service Charges Unity Day - Wristbands	\$14,263.20	\$0.00	\$1,510.00	\$1,500.00	\$1,500.00

Miami Shores Village, FL Live

Revenue Annual Budget by Account Classification Report

	Detail				
	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
347 430 - Culture/Recreation Service Charges Unity Day - Sponsors/Vendors	\$5,025.00	\$0.00	\$620.00	\$500.00	\$500.00
347 500 - Culture/Recreation Service Charges Facility Rental	\$53,884.50	\$56,523.00	\$64,029.00	\$65,000.00	\$8,477.00
347 510 - Culture/Recreation Service Charges Community Center Bridge Rental	\$16,144.00	\$15,000.00	\$14,523.00	\$17,000.00	\$2,000.00
347 520 - Culture/Recreation Service Charges Rental Staff Reimbursement	\$4,569.00	\$4,500.00	\$8,456.00	\$8,495.00	\$3,995.00
347 530 - Culture/Recreation Service Charges Umbrella Rental Admission	\$6,871.40	\$7,500.00	\$6,000.00	\$6,500.00	(\$1,000.00)
347 535 - Culture/Recreation Service Charges Umbrella Rental Concession	\$6,177.00	\$7,300.00	\$5,500.00	\$6,000.00	(\$1,300.00)
347 910 - Culture/Recreation Service Charges Luminaries	\$272.00	\$250.00	\$208.00	\$208.00	(\$42.00)
347 920 - Culture/Recreation Service Charges Snack Shack	\$1,581.46	\$1,850.00	\$1,920.00	\$1,920.00	\$70.00
347 930 - Culture/Recreation Service Charges Pool Concessions	\$33,388.39	\$34,000.00	\$33,000.00	\$34,000.00	\$0.00
347 940 - Culture/Recreation Service Charges Insurance Fees	\$23,754.90	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00
347 950 - Culture/Recreation Service Charges Fingerprinting	\$908.00	\$650.00	\$1,867.00	\$1,600.00	\$950.00
349 100 - Other Service Charges Returned Check Fee	\$854.00	\$500.00	\$400.00	\$400.00	(\$100.00)
CFS - Charges for Services Totals	\$2,008,484.61	\$1,976,373.00	\$1,993,685.00	\$2,064,893.00	\$88,520.00
JFF - Judgments, Fines and Forfeitures					
351 500 - Court Ordered Judgments and Fines Traffic Fines	\$83,645.49	\$84,000.00	\$81,000.00	\$80,000.00	(\$4,000.00)
352 000 - Fines - Library Library	\$6,497.19	\$7,000.00	\$6,313.00	\$6,313.00	(\$687.00)
354 100 - Fines - Local Ordinance Violations Local Business Tax	\$0.00	\$2,000.00	\$2,100.00	\$2,100.00	\$100.00
354 200 - Fines - Local Ordinance Violations Code Violations	\$384,390.00	\$350,000.00	\$350,000.00	\$300,000.00	(\$50,000.00)
354 210 - Fines - Local Ordinance Violations Code Enforcement Admin Fees	\$0.00	\$0.00	\$6,000.00	\$10,000.00	\$10,000.00
JFF - Judgments, Fines and Forfeitures Totals	\$474,532.68	\$443,000.00	\$445,413.00	\$398,413.00	(\$44,587.00)
MISC - Miscellaneous					
361 100 - Interest and Other Earnings Interest Income	(\$573.62)	\$5,700.00	\$4,200.00	\$4,000.00	(\$1,700.00)
362 100 - Rents and Royalties Country Club Base	\$24,920.53	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00
362 110 - Rents and Royalties Country Club Supplemental	\$125,000.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00

Miami Shores Village, FL Live

Revenue Annual Budget by Account Classification Report

	Detail				
	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
362 200 - Rents and Royalties Charter School	\$180,000.00	\$180,000.00	\$180,000.00	\$180,000.00	\$0.00
364 100 - Disposition of Fixed Assets Sale of Surplus Assets	\$7,372.38	\$0.00	\$15,000.00	\$7,000.00	\$7,000.00
365 000 - Sale of Surplus Materials and Scrap Recycling	\$1,862.45	\$1,500.00	\$800.00	\$800.00	(\$700.00)
366 100 - Contributions and Donations Recreation Donations	\$10,000.00	\$10,000.00	\$4,500.00	\$0.00	(\$10,000.00)
369 300 - Other Miscellaneous Revenues Settlements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
369 900 - Other Miscellaneous Revenues Miscellaneous	\$11,531.34	\$11,000.00	\$22,000.00	\$11,000.00	\$0.00
369 910 - Other Miscellaneous Revenues Discounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MISC - Miscellaneous Totals	\$360,113.08	\$233,200.00	\$401,500.00	\$377,800.00	\$144,600.00
<u>OS - Other Sources</u>					
381 001 - Inter-Fund Group Transfers In General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
381 120 - Inter-Fund Group Transfers In Excise Tax	\$2,116,500.00	\$2,517,500.00	\$2,207,500.00	\$2,425,350.00	(\$92,150.00)
381 150 - Inter-Fund Group Transfers In Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
381 201 - Inter-Fund Group Transfers In Debt Service	\$37,000.00	\$0.00	\$0.00	\$0.00	\$0.00
382 000 - Contributions from Enterprise Operations Management Fees	\$395,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	\$0.00	\$101,562.00	\$0.00	\$0.00	(\$101,562.00)
OS - Other Sources Totals	\$2,548,500.00	\$3,019,062.00	\$2,607,500.00	\$2,825,350.00	(\$193,712.00)
Fund Total: General Fund	\$13,323,728.74	\$14,024,285.00	\$13,831,531.00	\$14,655,878.00	\$631,593.00
Fund: 120 Excise Tax					
Revenue					
<u>TAXES - Taxes</u>					
314 100 - Utility Service Tax Electricity	\$869,181.96	\$885,000.00	\$850,000.00	\$850,000.00	(\$35,000.00)
314 300 - Utility Service Tax Water	\$127,647.53	\$120,000.00	\$140,000.00	\$144,000.00	\$24,000.00
314 310 - Utility Service Tax Water - North Miami	\$16,308.00	\$8,500.00	\$10,566.00	\$12,000.00	\$3,500.00
314 400 - Utility Service Tax Gas	\$26,473.55	\$25,000.00	\$30,000.00	\$30,000.00	\$5,000.00
315 000 - Communications Services Taxes CST	\$481,738.20	\$482,000.00	\$475,000.00	\$466,000.00	(\$16,000.00)
TAXES - Taxes Totals	\$1,521,349.24	\$1,520,500.00	\$1,505,566.00	\$1,502,000.00	(\$18,500.00)
<u>PFS - Permits, Fees and Special Assessments</u>					
323 100 - Franchise Fees Electricity	\$662,528.96	\$670,000.00	\$642,800.00	\$645,000.00	(\$25,000.00)
323 400 - Franchise Fees Gas	\$11,546.43	\$12,000.00	\$13,300.00	\$13,500.00	\$1,500.00

Miami Shores Village, FL Live

Revenue Annual Budget by Account Classification Report

	Detail				
	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
323 700 - Franchise Fees Solid Waste	\$19,026.42	\$15,000.00	\$22,100.00	\$22,000.00	\$7,000.00
PFS - Permits, Fees and Special Assessments Totals	\$693,101.81	\$697,000.00	\$678,200.00	\$680,500.00	(\$16,500.00)
<u>OS - Other Sources</u>					
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	\$0.00	\$300,000.00	\$23,734.00	\$242,850.00	(\$57,150.00)
OS - Other Sources Totals	\$0.00	\$300,000.00	\$23,734.00	\$242,850.00	(\$57,150.00)
Fund Total: Excise Tax	\$2,214,451.05	\$2,517,500.00	\$2,207,500.00	\$2,425,350.00	(\$92,150.00)
Fund: 130 Local Option Gas Tax (LOGT)					
Revenue					
<u>TAXES - Taxes</u>					
312 410 - Local Option Taxes First Local Option Fuel Tax	\$185,583.44	\$185,000.00	\$196,000.00	\$196,000.00	\$11,000.00
312 420 - Local Option Taxes Second Local Option Fuel Tax	\$73,286.09	\$73,000.00	\$75,000.00	\$75,000.00	\$2,000.00
TAXES - Taxes Totals	\$258,869.53	\$258,000.00	\$271,000.00	\$271,000.00	\$13,000.00
<u>IGOVR - Intergovernmental Revenues</u>					
335 120 - State Revenue Sharing Revenue Sharing	\$82,961.83	\$78,000.00	\$81,000.00	\$81,500.00	\$3,500.00
335 490 - State Revenue Sharing Fuel Tax Refunds	\$14,493.06	\$14,000.00	\$14,500.00	\$14,500.00	\$500.00
IGOVR - Intergovernmental Revenues Totals	\$97,454.89	\$92,000.00	\$95,500.00	\$96,000.00	\$4,000.00
<u>MISC - Miscellaneous</u>					
361 100 - Interest and Other Earnings Interest Income	\$1,306.50	\$1,200.00	\$1,300.00	\$1,300.00	\$100.00
MISC - Miscellaneous Totals	\$1,306.50	\$1,200.00	\$1,300.00	\$1,300.00	\$100.00
<u>OS - Other Sources</u>					
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	\$0.00	\$324,439.00	\$290,498.00	\$73,450.00	(\$250,989.00)
OS - Other Sources Totals	\$0.00	\$324,439.00	\$290,498.00	\$73,450.00	(\$250,989.00)
Fund Total: Local Option Gas Tax (LOGT)	\$357,630.92	\$675,639.00	\$658,298.00	\$441,750.00	(\$233,889.00)

Revenue Annual Budget by Account Classification Report

	Detail				
	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund: 135 Citizens' Indep Trust (CITT)					
Revenue					
<u>IGOVR - Intergovernmental Revenues</u>					
335 180 - State Revenue Sharing Half-Cent Sales Tax	\$384,663.00	\$369,000.00	\$364,375.00	\$369,000.00	\$0.00
IGOVR - Intergovernmental Revenues Totals	\$384,663.00	\$369,000.00	\$364,375.00	\$369,000.00	\$0.00
<u>MISC - Miscellaneous</u>					
361 100 - Interest and Other Earnings Interest Income	\$1,060.65	\$1,000.00	\$1,060.00	\$1,000.00	\$0.00
MISC - Miscellaneous Totals	\$1,060.65	\$1,000.00	\$1,060.00	\$1,000.00	\$0.00
<u>OS - Other Sources</u>					
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	\$0.00	\$267,142.00	\$91,285.00	\$34,625.00	(\$232,517.00)
OS - Other Sources Totals	\$0.00	\$267,142.00	\$91,285.00	\$34,625.00	(\$232,517.00)
Fund Total: Citizens' Indep Trust (CITT)	\$385,723.65	\$637,142.00	\$456,720.00	\$404,625.00	(\$232,517.00)
Fund: 201 Debt Service					
Revenue					
<u>TAXES - Taxes</u>					
311 000 - Ad Valorem Taxes Current	\$512,127.10	\$505,020.00	\$505,020.00	\$453,975.00	(\$51,045.00)
TAXES - Taxes Totals	\$512,127.10	\$505,020.00	\$505,020.00	\$453,975.00	(\$51,045.00)
<u>MISC - Miscellaneous</u>					
361 100 - Interest and Other Earnings Interest Income	\$3,089.69	\$0.00	\$3,160.00	\$2,000.00	\$2,000.00
MISC - Miscellaneous Totals	\$3,089.69	\$0.00	\$3,160.00	\$2,000.00	\$2,000.00
<u>OS - Other Sources</u>					
381 001 - Inter-Fund Group Transfers In General Fund	\$286,800.00	\$286,800.00	\$286,800.00	\$286,800.00	\$0.00
381 130 - Inter-Fund Group Transfers In Local Option Gas Tax (LOGT)	\$93,700.00	\$93,700.00	\$93,700.00	\$93,700.00	\$0.00
384 000 - Debt Proceeds Debt Proceeds	\$0.00	\$0.00	\$4,017,600.00	\$0.00	\$0.00
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OS - Other Sources Totals	\$380,500.00	\$380,500.00	\$4,398,100.00	\$380,500.00	\$0.00
Fund Total: Debt Service	\$895,716.79	\$885,520.00	\$4,906,280.00	\$836,475.00	(\$49,045.00)

Revenue Annual Budget by Account Classification Report

	Detail				
	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund: 301 Capital Projects					
Revenue					
<u>MISC - Miscellaneous</u>					
361 100 - Interest and Other Earnings Interest Income	\$353.87	\$0.00	\$355.00	\$0.00	\$0.00
MISC - Miscellaneous Totals	\$353.87	\$0.00	\$355.00	\$0.00	\$0.00
<u>OS - Other Sources</u>					
381 001 - Inter-Fund Group Transfers In General Fund	\$284,300.00	\$319,700.00	\$319,700.00	\$259,800.00	(\$59,900.00)
381 161 - Inter-Fund Group Transfers In Special Purpose Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
381 501 - Inter-Fund Group Transfers In Risk	\$0.00	\$62,000.00	\$62,000.00	\$0.00	(\$62,000.00)
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	\$0.00	\$151,772.00	\$0.00	\$0.00	(\$151,772.00)
OS - Other Sources Totals	\$284,300.00	\$533,472.00	\$381,700.00	\$259,800.00	(\$273,672.00)
Fund Total: Capital Projects	\$284,653.87	\$533,472.00	\$382,055.00	\$259,800.00	(\$273,672.00)
Fund: 402 Stormwater					
Revenue					
<u>CFS - Charges for Services</u>					
343 900 - Physical Environment Stormwater Fees	\$240,963.97	\$244,950.00	\$244,950.00	\$246,435.00	\$1,485.00
CFS - Charges for Services Totals	\$240,963.97	\$244,950.00	\$244,950.00	\$246,435.00	\$1,485.00
<u>JFF - Judgments, Fines and Forfeitures</u>					
354 402 - Fines - Local Ordinance Violations Stormwater Penalties	\$3,143.32	\$3,500.00	\$2,400.00	\$2,500.00	(\$1,000.00)
JFF - Judgments, Fines and Forfeitures Totals	\$3,143.32	\$3,500.00	\$2,400.00	\$2,500.00	(\$1,000.00)
<u>MISC - Miscellaneous</u>					
361 100 - Interest and Other Earnings Interest Income	\$1,109.17	\$1,200.00	\$1,100.00	\$1,250.00	\$50.00
369 900 - Other Miscellaneous Revenues Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MISC - Miscellaneous Totals	\$1,109.17	\$1,200.00	\$1,100.00	\$1,250.00	\$50.00
<u>OS - Other Sources</u>					
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	\$0.00	\$6,044.00	\$0.00	\$8,450.00	\$2,406.00
OS - Other Sources Totals	\$0.00	\$6,044.00	\$0.00	\$8,450.00	\$2,406.00
Fund Total: Stormwater	\$245,216.46	\$255,694.00	\$248,450.00	\$258,635.00	\$2,941.00

Miami Shores Village, FL Live

Revenue Annual Budget by Account Classification Report

	Detail				
	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund: 405 Sanitation					
Revenue					
<u>CFS - Charges for Services</u>					
343 400 - Physical Environment Garbage/Solid Waste Collection	\$2,561,265.61	\$2,615,900.00	\$2,615,900.00	\$2,648,900.00	\$33,000.00
343 410 - Physical Environment Special Pick-Up Waste	\$0.00	\$5,000.00	\$1,000.00	\$1,000.00	(\$4,000.00)
343 420 - Physical Environment Recycling - Biscayne Park	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00
CFS - Charges for Services Totals	\$2,596,265.61	\$2,620,900.00	\$2,616,900.00	\$2,649,900.00	\$29,000.00
<u>JFF - Judgments, Fines and Forfeitures</u>					
354 405 - Fines - Local Ordinance Violations Sanitation Penalties	\$45,017.60	\$50,000.00	\$35,000.00	\$32,500.00	(\$17,500.00)
JFF - Judgments, Fines and Forfeitures Totals	\$45,017.60	\$50,000.00	\$35,000.00	\$32,500.00	(\$17,500.00)
<u>MISC - Miscellaneous</u>					
361 100 - Interest and Other Earnings Interest Income	\$4,598.81	\$5,000.00	\$4,500.00	\$4,600.00	(\$400.00)
364 100 - Disposition of Fixed Assets Sale of Surplus Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MISC - Miscellaneous Totals	\$4,598.81	\$5,000.00	\$4,500.00	\$4,600.00	(\$400.00)
<u>OS - Other Sources</u>					
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	\$0.00	\$348,500.00	\$298,836.00	\$402,278.00	\$53,778.00
OS - Other Sources Totals	\$0.00	\$348,500.00	\$298,836.00	\$402,278.00	\$53,778.00
Fund Total: Sanitation	\$2,645,882.02	\$3,024,400.00	\$2,955,236.00	\$3,089,278.00	\$64,878.00
Fund: 501 Risk Management					
Revenue					
<u>MISC - Miscellaneous</u>					
361 100 - Interest and Other Earnings Interest Income	\$1,520.27	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
369 300 - Other Miscellaneous Revenues Settlements	\$90,799.72	\$110,000.00	\$100,000.00	\$649.00	(\$109,351.00)
369 900 - Other Miscellaneous Revenues Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
369 920 - Other Miscellaneous Revenues Country Club Insurance	\$86,643.36	\$86,645.00	\$86,645.00	\$86,644.00	(\$1.00)
369 930 - Other Miscellaneous Revenues Insurance Refund	\$0.00	\$70,000.00	\$53,177.00	\$50,000.00	(\$20,000.00)
MISC - Miscellaneous Totals	\$178,963.35	\$268,145.00	\$241,322.00	\$138,793.00	(\$129,352.00)

Miami Shores Village, FL Live

Revenue Annual Budget by Account Classification Report

	Detail				
	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
<u>OS - Other Sources</u>					
381 000 - Inter-Fund Group Transfers In Workers Comp	\$0.00	\$0.00	\$0.00	\$271,060.00	\$271,060.00
381 001 - Inter-Fund Group Transfers In General Fund	\$382,836.00	\$296,589.00	\$296,589.00	\$235,366.00	(\$61,223.00)
381 130 - Inter-Fund Group Transfers In Local Option Gas Tax (LOGT)	\$0.00	\$2,457.00	\$2,457.00	\$1,732.00	(\$725.00)
381 135 - Inter-Fund Group Transfers In Citizens' Indep Trust (CITT)	\$2,821.00	\$2,718.00	\$2,718.00	\$1,604.00	(\$1,114.00)
381 150 - Inter-Fund Group Transfers In Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
381 402 - Inter-Fund Group Transfers In Stormwater	\$3,637.00	\$2,970.00	\$2,970.00	\$1,721.00	(\$1,249.00)
381 405 - Inter-Fund Group Transfers In Sanitation	\$38,563.00	\$35,655.00	\$35,655.00	\$11,370.00	(\$24,285.00)
381 550 - Inter-Fund Group Transfers In Fleet Maintenance	\$96,290.00	\$95,726.00	\$95,726.00	\$112,906.00	\$17,180.00
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	\$0.00	\$127,325.00	\$217,605.00	\$0.00	(\$127,325.00)
OS - Other Sources Totals	\$524,147.00	\$563,440.00	\$653,720.00	\$635,759.00	\$72,319.00
Fund Total: Risk Management	\$703,110.35	\$831,585.00	\$895,042.00	\$774,552.00	(\$57,033.00)
Fund: 550 Fleet Maintenance					
Revenue					
<u>CFS - Charges for Services</u>					
344 900 - Transportation User Fees Mileage Reimbursement	\$18,563.96	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00
CFS - Charges for Services Totals	\$18,563.96	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00
<u>MISC - Miscellaneous</u>					
361 100 - Interest and Other Earnings Interest Income	\$984.13	\$1,000.00	\$800.00	\$800.00	(\$200.00)
MISC - Miscellaneous Totals	\$984.13	\$1,000.00	\$800.00	\$800.00	(\$200.00)
<u>OS - Other Sources</u>					
381 001 - Inter-Fund Group Transfers In General Fund	\$516,889.00	\$534,577.00	\$534,577.00	\$563,597.00	\$29,020.00
381 130 - Inter-Fund Group Transfers In Local Option Gas Tax (LOGT)	\$65,277.00	\$66,985.00	\$66,985.00	\$78,744.00	\$11,759.00
381 135 - Inter-Fund Group Transfers In Citizens' Indep Trust (CITT)	\$18,536.00	\$13,864.00	\$13,864.00	\$23,343.00	\$9,479.00
381 163 - Inter-Fund Group Transfers In Police Forfeiture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
381 301 - Inter-Fund Group Transfers In Capital Projects	\$0.00	\$30,000.00	\$30,000.00	\$0.00	(\$30,000.00)

Miami Shores Village, FL Live

Revenue Annual Budget by Account Classification Report

Detail

	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
381 402 - Inter-Fund Group Transfers In Stormwater	\$10,177.00	\$8,561.00	\$8,561.00	\$9,017.00	\$456.00
381 405 - Inter-Fund Group Transfers In Sanitation	\$455,808.00	\$431,957.00	\$431,957.00	\$435,681.00	\$3,724.00
381 501 - Inter-Fund Group Transfers In Risk	\$0.00	\$60,000.00	\$60,000.00	\$0.00	(\$60,000.00)
389 900 - Proprietary Non-Operating Sources Appropriation from Fund Balance	\$0.00	\$81,310.00	\$33,600.00	\$211,901.00	\$130,591.00
OS - Other Sources Totals	\$1,066,687.00	\$1,227,254.00	\$1,179,544.00	\$1,322,283.00	\$95,029.00
Fund Total: Fleet Maintenance	\$1,086,235.09	\$1,245,254.00	\$1,197,344.00	\$1,340,083.00	\$94,829.00
Revenue Grand Totals:	\$22,142,348.94	\$24,630,491.00	\$27,738,456.00	\$24,486,426.00	(\$144,065.00)
Expenditure Grand Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Grand Totals:	\$22,142,348.94	\$24,630,491.00	\$27,738,456.00	\$24,486,426.00	(\$144,065.00)

Miami Shores Village, FL Live

Expense Annual Budget by Organization Report

Summary

	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund: 001 General Fund					
Expenditures					
001.10 - General Fund,Village Manager	\$223,178.55	\$233,102.00	\$233,948.00	\$230,175.00	(\$2,927.00)
001.11 - General Fund,Mayor & Council	\$4,990.52	\$9,547.00	\$8,247.00	\$15,961.00	\$6,414.00
001.12 - General Fund,Village Clerk	\$132,470.78	\$164,504.00	\$145,589.00	\$152,901.00	(\$11,603.00)
001.13 - General Fund,Finance	\$447,533.18	\$518,740.00	\$470,466.00	\$601,955.00	\$83,215.00
001.14 - General Fund,Legal	\$242,994.79	\$167,850.00	\$236,371.00	\$192,970.00	\$25,120.00
001.15 - General Fund,Planning & Zoning	\$147,592.30	\$175,381.00	\$175,905.00	\$218,398.00	\$43,017.00
001.19 - General Fund,Non-Departmental	\$1,089,169.34	\$1,447,541.00	\$1,335,652.00	\$1,249,443.00	(\$198,098.00)
001.21 - General Fund,Police	\$6,312,928.95	\$6,539,628.00	\$6,502,398.00	\$6,634,454.00	\$94,826.00
001.24 - General Fund,Building Department	\$489,072.42	\$486,573.00	\$484,929.00	\$587,733.00	\$101,160.00
001.29 - General Fund,Code Compliance	\$165,372.94	\$175,099.00	\$185,058.00	\$188,177.00	\$13,078.00
001.39 - General Fund,Public Works	\$1,418,036.61	\$1,374,469.00	\$1,371,765.00	\$1,659,847.00	\$285,378.00
001.71 - General Fund,Brockway Memorial Library	\$389,591.09	\$421,524.00	\$394,837.00	\$436,472.00	\$14,948.00
001.72 - General Fund,Recreation	\$2,257,571.94	\$2,310,327.00	\$2,275,162.00	\$2,487,392.00	\$177,065.00
Fund Total: General Fund	(\$13,320,503.41)	(\$14,024,285.00)	(\$13,820,327.00)	(\$14,655,878.00)	(\$631,593.00)
Fund: 120 Excise Tax					
Expenditures					
120.19 - Excise Tax,Non-Departmental	\$2,116,500.00	\$2,517,500.00	\$2,207,500.00	\$2,425,350.00	(\$92,150.00)
Fund Total: Excise Tax	(\$2,116,500.00)	(\$2,517,500.00)	(\$2,207,500.00)	(\$2,425,350.00)	\$92,150.00
Fund: 130 Local Option Gas Tax (LOGT)					
Expenditures					
130.39 - Local Option Gas Tax (LOGT),Public Works	\$360,325.91	\$675,639.00	\$658,298.00	\$441,750.00	(\$233,889.00)
Fund Total: Local Option Gas Tax (LOGT)	(\$360,325.91)	(\$675,639.00)	(\$658,298.00)	(\$441,750.00)	\$233,889.00
Fund: 135 Citizens' Indep Trust (CITT)					
Expenditures					
135.39 - Citizens' Indep Trust (CITT),Public Works	\$361,229.59	\$637,142.00	\$456,720.00	\$404,625.00	(\$232,517.00)
Fund Total: Citizens' Indep Trust (CITT)	(\$361,229.59)	(\$637,142.00)	(\$456,720.00)	(\$404,625.00)	\$232,517.00
Fund: 201 Debt Service					
Expenditures					
201.19 - Debt Service,Non-Departmental	\$921,226.55	\$885,520.00	\$4,906,280.00	\$836,475.00	(\$49,045.00)
Fund Total: Debt Service	(\$921,226.55)	(\$885,520.00)	(\$4,906,280.00)	(\$836,475.00)	\$49,045.00
Fund: 301 Capital Projects					
Expenditures					
301.13 - Capital Projects,Finance	\$39,506.27	\$39,000.00	\$0.00	\$0.00	(\$39,000.00)
301.19 - Capital Projects,Non-Departmental	\$50,721.81	\$56,000.00	\$56,000.00	\$75,000.00	\$19,000.00

Miami Shores Village, FL Live

Expense Annual Budget by Organization Report

Summary

	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
301.21 - Capital Projects,Police	\$97,529.09	\$123,442.00	\$37,500.00	\$58,000.00	(\$65,442.00)
301.24 - Capital Projects,Building Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
301.39 - Capital Projects,Public Works	\$157,631.19	\$158,498.00	\$518,228.00	\$82,000.00	(\$76,498.00)
301.71 - Capital Projects,Brockway Memorial Library	\$0.00	\$6,700.00	\$23,650.00	\$0.00	(\$6,700.00)
301.72 - Capital Projects,Recreation	\$146,572.96	\$149,832.00	\$150,208.00	\$44,800.00	(\$105,032.00)
Fund Total: Capital Projects	(\$491,961.32)	(\$533,472.00)	(\$785,586.00)	(\$259,800.00)	\$273,672.00
Fund: 402 Stormwater					
Expenditures					
402.39 - Stormwater,Public Works	\$210,537.91	\$255,694.00	\$228,698.00	\$258,635.00	\$2,941.00
Fund Total: Stormwater	(\$210,537.91)	(\$255,694.00)	(\$228,698.00)	(\$258,635.00)	(\$2,941.00)
Fund: 405 Sanitation					
Expenditures					
405.39 - Sanitation,Public Works	\$2,644,398.56	\$3,024,400.00	\$2,955,236.00	\$3,089,278.00	\$64,878.00
Fund Total: Sanitation	(\$2,644,398.56)	(\$3,024,400.00)	(\$2,955,236.00)	(\$3,089,278.00)	(\$64,878.00)
Fund: 501 Risk Management					
Expenditures					
501.19 - Risk Management,Non-Departmental	\$688,144.47	\$831,585.00	\$895,042.00	\$774,552.00	(\$57,033.00)
Fund Total: Risk Management	(\$688,144.47)	(\$831,585.00)	(\$895,042.00)	(\$774,552.00)	\$57,033.00
Fund: 550 Fleet Maintenance					
Expenditures					
550.39 - Fleet Maintenance,Public Works	\$1,066,733.79	\$1,245,254.00	\$1,197,344.00	\$1,340,083.00	\$94,829.00
Fund Total: Fleet Maintenance	(\$1,066,733.79)	(\$1,245,254.00)	(\$1,197,344.00)	(\$1,340,083.00)	(\$94,829.00)
Revenue Grand Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenditure Grand Totals:	\$22,181,561.51	\$24,630,491.00	\$28,111,031.00	\$24,486,426.00	(\$144,065.00)
Net Grand Totals:	(\$22,181,561.51)	(\$24,630,491.00)	(\$28,111,031.00)	(\$24,486,426.00)	\$144,065.00

Table of Contents

1

Community Development

- Planning & Zoning Department
- Building Department
- Code Compliance Department

2

Recreation and Culture

- Library Department
- Recreation Department
 - o Administration
 - o Athletics
 - o Community Center
 - o Aquatics
 - o Tennis

3

Public Safety

- Police Department
 - o Operations
 - o School Guards

4

Public Works Department

- Administrative Division (1203)
- Streets Division (1202)
- Parks Division (1201)
- Recreation Maintenance Division (1204)
- Sanitation Enterprise Division (3000)
- Storm Water Enterprise Division (3500)
- Fleet Maintenance Division (6000)
- Local Option Gas Tax Division (130-1202)
- Transportation Surtax Division (135-1210)

5

Administration

- Office of the Mayor & Village Council
- Office of the Village Attorney
- Office of the Village Manager
- Office of the Village Clerk
- Finance Department
 - o Non-Departmental
 - o Debt Service Fund
 - o Risk Management
 - o Excise Tax



PLANNING & ZONING ORGANIZATION CHART



PLANNING AND ZONING DEPARTMENT

Services, Functions and Activities

The mission of the Planning and Zoning Department is to provide Miami Shores Village with professional, courteous and timely planning services that promote and facilitate the orderly and efficient development of the community; to protect existing neighborhoods through sound regulatory controls; and to promote development that is in conformity with the Comprehensive Plan, Village Code, Federal and State regulations.

BUDGET HIGHLIGHTS

	<u>FY'15</u>	<u>FY'16</u>	<u>Change</u>
Personnel Services.....	\$ 146,644	\$ 154,495	\$ 7,851
Operating Expenditures/Expenses	<u>28,737</u>	<u>63,903</u>	<u>35,166</u>
TOTAL	<u>\$ 175,381</u>	<u>\$ 218,398</u>	<u>\$ 43,017</u>

*The comment(s) for each line item can be found below the account and amounts on the following pages

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
General Fund						
Fund	001					
Department	15					
Division	0450					
Program	00					
Activity	515					
Personnel Services						
11-000	Executive Salaries	\$103,622.63	\$105,636.00	\$103,565.00	\$109,223.00	\$3,587.00
	Comment: Level					
	Department Entry			Planning and Zoning Director base salary		
		\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00
11-100	Executive Salaries Executive Benefit					
	Comment: Level					
	Department Entry			Executive Package		
		\$10,399.71	\$16,420.00	\$16,098.00	\$16,165.00	(\$255.00)
12-000	Regular Salaries and Wages					
	Comment: Level					
	Department Entry			(1) Administrative Assistant (50% allocated with Code Enforcement Department)		
	Council Review			The difference between the Position Transaction and the 2016 Proposed Budget is the 3% Cola which was added.		
		\$250.58	\$1,000.00	\$1,000.00	\$1,515.00	\$515.00
14-000	Overtime					
	Comment: Level					
	Department Entry			Administrative Assistant, Board Hearings and Workshops		
		\$500.00	\$500.00	\$500.00	\$500.00	\$0.00
18-100	Compensated Leave Longevity					
	Comment: Level					
	Department Entry			Benefit paid to tenured employees per policy		
		\$9,227.41	\$9,949.00	\$9,766.00	\$10,245.00	\$296.00
21-000	Payroll Taxes Employer Fica and Medicare					
	Comment: Level					
	Department Entry			Social Security and Medicare taxes		
		\$4,919.76	\$5,166.00	\$5,166.00	\$9,686.00	\$4,520.00
23-000	Life and Health Insurance					
	Comment: Level					
	Department Entry			Estimated annual employee costs for health insurance benefits		

Tuesday, September 29, 2015

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	15	Planning & Zoning				
Division	0450	Planning and Zoning				
Program	00	None				
Activity	515	Comprehensive Planning				
23-100	Life and Health Insurance Dental	\$167.28	\$148.00	\$148.00	\$286.00	\$138.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for dental insurance benefits		
23-200	Life and Health Insurance Long-Term Care	\$103.20	\$103.00	\$103.00	\$122.00	\$19.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for long-term care insurance benefits		
24-000	Workers' Compensation Workers' Compensation	\$1,306.00	\$1,222.00	\$1,222.00	\$253.00	(\$969.00)
	Comment: Level			Comment:		
	Department Entry			Allocated costs of workers' compensation premiums paid to the Florida League		
29-990	Personnel Services Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Projected costs for all eligible employee salary increases (dependent upon union contracts, other contractually required personnel cost increases and the associated federal taxes for a one year period)		
Total: Personnel Services		\$136,996.57	\$146,644.00	\$144,068.00	\$154,495.00	\$7,851.00
Operating Expenditures/Expenses						
31-000	Professional Services Professional Services	\$0.00	\$20,000.00	\$20,000.00	\$50,000.00	\$30,000.00
	Comment: Level			Comment:		
	Department Entry			Comprehensive Plan update and Downtown Development Plan		
31-100	Professional Services Technology	\$1,736.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
	Comment: Level			Comment:		
	Department Entry			Annual maintenance fees to Energov		
34-100	Other Services Temporary Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	15	Planning & Zoning				
Division	0450	Planning and Zoning				
Program	00	None				
Activity	515	Comprehensive Planning				
40-000	Travel and Per Diem Travel	\$3,434.26	\$4,100.00	\$4,100.00	\$3,500.00	(\$600.00)
	Comment: Level			Comment:		
	Department Entry			Conferences and Continuing Education		
41-100	Communications Services Cellular	\$1.92	\$25.00	\$25.00	\$25.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Cell Phone		
42-000	Freight and Postage Services Postage	\$145.40	\$100.00	\$100.00	\$100.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Zoning hearing notices, certified mailings and miscellaneous correspondence		
45-000	Insurance ISF: Risk Management	\$2,362.00	\$1,615.00	\$1,615.00	\$2,581.00	\$966.00
	Comment: Level			Comment:		
	Department Entry			Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League		
46-000	Repair and Maintenance Services ISF: Fleet Maintenance	\$775.00	\$0.00	\$0.00	\$950.00	\$950.00
47-000	Printing and Binding Printing	\$495.00	\$500.00	\$750.00	\$750.00	\$250.00
	Comment: Level			Comment:		
	Department Entry			Posters		
51-000	Office Supplies Office Supplies	\$425.52	\$500.00	\$500.00	\$500.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			General office supplies for one and one half (1.5) full-time employees		
52-200	Operating Supplies Other Operating Supplies	\$141.63	\$750.00	\$0.00	\$0.00	(\$750.00)

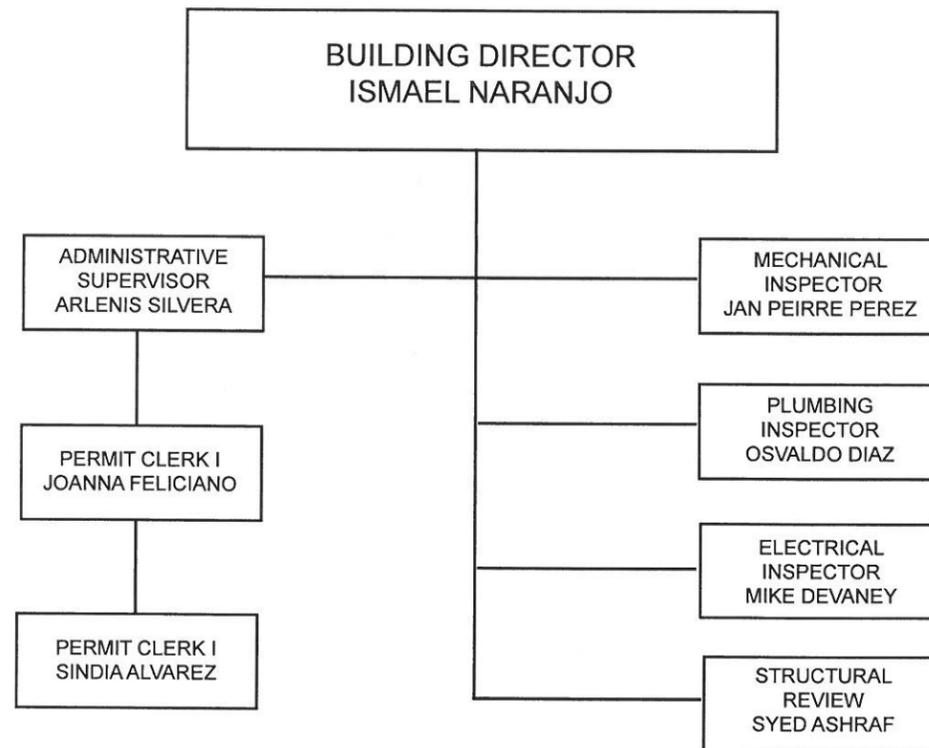
Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	15	Planning & Zoning				
Division	0450	Planning and Zoning				
Program	00	None				
Activity	515	Comprehensive Planning				
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	\$629.00	\$747.00	\$747.00	\$747.00	\$0.00
	Comment: Level					
	Department Entry			APA Membership		
55-000	Training Training and Education	\$450.00	\$400.00	\$1,000.00	\$1,750.00	\$1,350.00
	Comment: Level					
	Department Entry			Moved registration expense from travel		
Total: Operating Expenditures/Expenses		\$10,595.73	\$28,737.00	\$31,837.00	\$63,903.00	\$35,166.00
Activity Total: Comprehensive Planning		(\$147,592.30)	(\$175,381.00)	(\$175,905.00)	(\$218,398.00)	(\$43,017.00)
Program Total: None		(\$147,592.30)	(\$175,381.00)	(\$175,905.00)	(\$218,398.00)	(\$43,017.00)
Division Total: Planning and Zoning		(\$147,592.30)	(\$175,381.00)	(\$175,905.00)	(\$218,398.00)	(\$43,017.00)
Department Total: Planning & Zoning		(\$147,592.30)	(\$175,381.00)	(\$175,905.00)	(\$218,398.00)	(\$43,017.00)
Fund Total: General Fund		(\$147,592.30)	(\$175,381.00)	(\$175,905.00)	(\$218,398.00)	(\$43,017.00)
Net Grand Totals:		(\$147,592.30)	(\$175,381.00)	(\$175,905.00)	(\$218,398.00)	(\$43,017.00)



BUILDING DEPARTMENT ORGANIZATION CHART



BUILDING DEPARTMENT

Services, Functions and Activities

The Building Department is responsible for the administration and application of all Federal, State, County and municipal construction and building related codes in a client sensitive manner. Permit clerks intake the permit application and all pertinent submittal documents. They verify the application for completeness, verify contractor information and input the information into the permitting system prior to forwarding the documents to plans review.

Plan examiners review permit applications, plans and documents for compliance with implemented codes and regulations prior to the issuance of permits. Building inspectors ensure compliance with regulations and approved plans during the construction process. The inspectors also ensure that construction methods, materials and workmanship comply with standard practice. Upon completion of the project, the Department issues a certificate of occupancy or certificate of completion.

BUDGET HIGHLIGHTS

	<u>FY'15</u>	<u>FY'16</u>	<u>Change</u>
Personnel Services.....	\$ 475,912	\$ 561,482	\$ 85,570
Operating Expenditures/Expenses	<u>10,661</u>	<u>26,251</u>	<u>15,590</u>
TOTAL	<u>\$ 486,573</u>	<u>\$ 587,733</u>	<u>\$ 101,160</u>

*The comment(s) for each line item can be found below the account and amounts on the following pages

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	24	Building Department				
Division	0400	Building				
Program	00	None				
Activity	524	Protective Inspections				
<u>Personnel Services</u>						
11-000	Executive Salaries Salaries	\$113,921.96	\$117,751.00	\$115,488.00	\$121,736.00	\$3,985.00
	Comment: Level			Comment		
	Department Entry			Building Director base salary		
11-100	Executive Salaries Executive Benefit	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00
	Comment: Level			Comment		
	Department Entry			Executive benefit package		
12-000	Regular Salaries and Wages Salaries	\$77,196.97	\$96,457.00	\$94,611.00	\$133,474.00	\$37,017.00
	Comment: Level			Comment		
	Department Entry			(1) Permit clerk supervisor (2) Permit clerk II (1) Permit clerk I		
13-000	Other Salaries and Wages Other Salaries	\$215,961.00	\$198,800.00	\$198,800.00	\$230,585.00	\$31,785.00
	Comment: Level			Comment		
	Department Entry			(3) Chief Inspectors: Electrical, Plumbing and Mechanical (1) Building Inspector (1) Structural Engineer (Funded by structural review fees) Due to the volume of work additional inspection dates will be required for both the plumbing and the mechanical inspectors. I expect a total salary increase for both of about \$10,000		
14-000	Overtime Overtime	\$57.70	\$0.00	\$0.00	\$0.00	\$0.00
18-100	Compensated Leave Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21-000	Payroll Taxes Employer Fica and Medicare	\$30,071.54	\$32,130.00	\$31,808.00	\$36,965.00	\$4,835.00
	Comment: Level			Comment		
	Department Entry			Social Security and Medicare taxes		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	24	Building Department				
Division	0400	Building				
Program	00	None				
Activity	524	Protective Inspections				
23-000	Life and Health Insurance Health Insurance	\$17,219.16	\$20,663.00	\$20,663.00	\$25,829.00	\$5,166.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for health insurance benefits		
23-100	Life and Health Insurance Dental	\$515.78	\$443.00	\$443.00	\$763.00	\$320.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for dental insurance benefits		
23-200	Life and Health Insurance Long-Term Care	\$122.04	\$112.00	\$113.00	\$152.00	\$40.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for long-term care insurance benefits		
24-000	Workers' Compensation Workers' Compensation	\$2,676.00	\$3,056.00	\$3,056.00	\$5,478.00	\$2,422.00
	Comment: Level			Comment:		
	Department Entry			Allocated cost of workers' compensation premiums paid to the Florida League		
29-990	Personnel Services Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Projected costs for eligible employee salary increases (dependent upon union contracts), other contractually required personnel cost increases and the associated federal taxes for a one year period		
Total: Personnel Services		\$464,242.15	\$475,912.00	\$471,482.00	\$561,482.00	\$85,570.00
Operating Expenditures/Expenses						
31-100	Professional Services Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34-000	Other Services Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34-100	Other Services Temporary Personnel	\$3,526.07	\$0.00	\$2,000.00	\$0.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Temporary permit clerk if needed		

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	24	Building Department				
Division	0400	Building				
Program	00	None				
Activity	524	Protective Inspections				
40-000	Travel and Per Diem Travel	\$24.27	\$0.00	\$303.00	\$1,150.00	\$1,150.00
	Comment: Level			Comment:		
	Department Entry			2016 FEMA training at EMI, and the Building Officials State conference		
41-000	Communications Services Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41-100	Communications Services Cellular	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41-200	Communications Services Internet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42-000	Freight and Postage Services Postage	\$405.60	\$360.00	\$153.00	\$360.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Postage services will be used to send notices to property owners for soon to expire permits and expired permits		
45-000	Insurance ISF: Risk Management	\$7,087.00	\$4,845.00	\$4,845.00	\$7,742.00	\$2,897.00
	Comment: Level			Comment:		
	Department Entry			Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League		
46-000	Repair and Maintenance Services ISF: Fleet Maintenance	\$7,349.00	\$1,811.00	\$1,811.00	\$8,499.00	\$6,688.00
	Comment: Level			Comment:		
	Department Entry			The Building Department vehicle only has 12,000 miles. I expect the maintenance on the vehicle to be very low for the upcoming fiscal year.		
46-200	Repair and Maintenance Services Repairs and Maintenance	\$300.58	\$300.00	\$300.00	\$300.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Plans perforator		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	24	Building Department				
Division	0400	Building				
Program	00	None				
Activity	524	Protective Inspections				
47-000	Printing and Binding Printing	\$405.26	\$150.00	\$300.00	\$300.00	\$150.00
	Comment: Level			Comment:		
	Department Entry			Business cards		
49-700	Other Current Charges and Obligations Village Permit Fees	\$297.68	\$100.00	\$100.00	\$0.00	(\$100.00)
	Comment: Level			Comment:		
	Department Entry			2016 department entry for this account is pending a meeting with Mr. Benton as to the requirements of permit fees for Village projects.		
51-000	Office Supplies Office Supplies	\$658.61	\$650.00	\$975.00	\$900.00	\$250.00
	Comment: Level			Comment:		
	Department Entry			Pens, paper, ink and other office supplies for a one year period for (4) full time employees		
52-200	Operating Supplies Other Operating Supplies	\$3,912.95	\$1,500.00	\$1,250.00	\$3,800.00	\$2,300.00
	Comment: Level			Comment:		
	Department Entry			New furniture setup for Plans examiner in the back room		
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	\$470.59	\$645.00	\$1,110.00	\$2,000.00	\$1,355.00
	Comment: Level			Comment:		
	Department Entry			Purchase the 5th edition of the 2014 Florida Building Code for inspectors and plans examiners		
55-000	Training Training and Education	\$392.66	\$300.00	\$300.00	\$1,200.00	\$900.00
	Comment: Level			Comment:		
	Department Entry			Education Tuition Reimbursement for Arlenis Silvera		
Total: Operating Expenditures/Expenses		\$24,830.27	\$10,661.00	\$13,447.00	\$26,251.00	\$15,590.00
Activity Total: Protective Inspections		(\$489,072.42)	(\$486,573.00)	(\$484,929.00)	(\$587,733.00)	(\$101,160.00)
Program Total: None		(\$489,072.42)	(\$486,573.00)	(\$484,929.00)	(\$587,733.00)	(\$101,160.00)
Division Total: Building		(\$489,072.42)	(\$486,573.00)	(\$484,929.00)	(\$587,733.00)	(\$101,160.00)
Department Total: Building Department		(\$489,072.42)	(\$486,573.00)	(\$484,929.00)	(\$587,733.00)	(\$101,160.00)

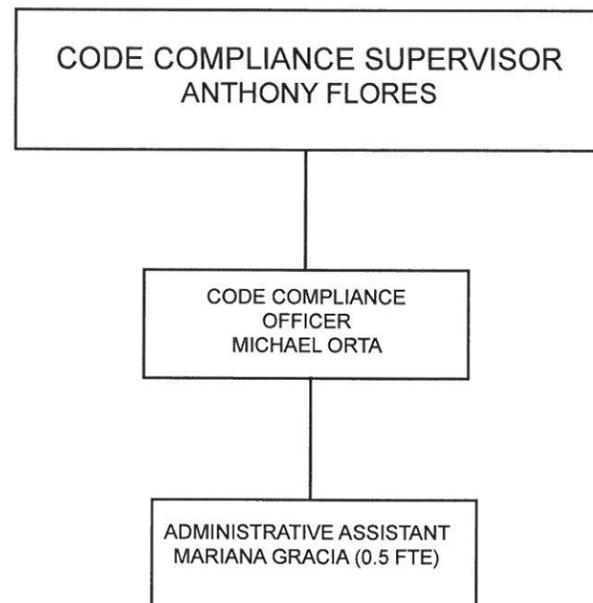
Miami Shores Village, FL Live

Expense Budget Worksheet Report

Fund Total: General Fund	(\$489,072.42)	(\$486,573.00)	(\$484,929.00)	(\$587,733.00)	(\$101,160.00)
Net Grand Totals:	(\$489,072.42)	(\$486,573.00)	(\$484,929.00)	(\$587,733.00)	(\$101,160.00)



CODE COMPLIANCE ORGANIZATION CHART



CODE COMPLIANCE DEPARTMENT

Services, Functions and Activities

The Code Compliance Department performs community-wide inspections to maintain the highest standards per the Code of Ordinances of Miami Shores Village. By forging an alliance with the community and its residents, staff is able to achieve an exceptionally high compliance percentage. Continuing violations are processed through our Code Enforcement Board which may impose fines in the form of property liens. Staff associates work closely with the Public Works, Finance and Police Departments in order to achieve Village wide community improvement programs.

BUDGET HIGHLIGHTS

	<u>FY'15</u>	<u>FY'16</u>	<u>Change</u>
Personnel Services.....	\$ 150,006	\$ 159,303	\$ 9,297
Operating Expenditures/Expenses	<u>25,093</u>	<u>28,874</u>	<u>3,781</u>
TOTAL	<u>\$ 175,099</u>	<u>\$ 188,177</u>	<u>\$ 13,078</u>

*The comment(s) for each line item can be found below the account and amounts on the following pages

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	29	Code Compliance				
Division	0351	Code Compliance				
Program	00	None				
Activity	529	Other Public Safety				
<u>Personnel Services</u>						
12-000	Regular Salaries and Wages Salaries	\$112,145.68	\$120,268.00	\$122,912.00	\$123,425.00	\$3,157.00
	Comment: Level			Comment:		
	Department Entry			(1) Code Compliance Supervisor (1) Code Compliance Officer (1) Administrative Assistant - 50% allocated with Planning & Zoning Department		
14-000	Overtime Overtime	\$2,860.12	\$2,100.00	\$3,912.00	\$4,592.00	\$2,492.00
	Comment: Level			Comment:		
	Department Entry			Estimated overtime costs for special enforcement efforts and attendance at board meetings under FLSA regulations		
18-100	Compensated Compensatory Leave Longevity	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Benefits paid to tenured employees per policy		
21-000	Payroll Taxes Employer Fica and Medicare	\$8,835.31	\$9,437.00	\$9,300.00	\$9,870.00	\$433.00
	Comment: Level			Comment:		
	Department Entry			Employee paid taxes for FICA & Medicare		
23-000	Life and Health Insurance Health Insurance	\$13,529.34	\$15,497.00	\$11,623.00	\$16,143.00	\$646.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for health insurance benefits		
23-100	Life and Health Insurance Dental	\$473.96	\$443.00	\$550.00	\$477.00	\$34.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for dental insurance benefits		
23-200	Life and Health Insurance Long-Term Care	\$97.33	\$108.00	\$110.00	\$89.00	(\$19.00)
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee cost for long-term care insurance benefits		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	29	Code Compliance				
Division	0351	Code Compliance				
Program	00	None				
Activity	529	Other Public Safety				
24-000	Workers' Compensation Workers' Compensation	\$1,210.00	\$1,153.00	\$1,153.00	\$3,707.00	\$2,554.00
	Comment: Level	Comment				
	Department Entry	Allocated cost of workers' compensation premiums paid to the Florida League				
29-990	Personnel Services Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Projected costs for eligible employee salary increases, other contractually required personnel cost increases and the associated federal taxes for a one year period				
<u>Total: Personnel Services</u>		\$140,151.74	\$150,006.00	\$150,560.00	\$159,303.00	\$9,297.00
<u>Operating Expenditures/Expenses</u>						
31-100	Professional Services Technology	\$1,596.00	\$1,600.00	\$1,596.00	\$1,596.00	(\$4.00)
	Comment: Level	Comment				
	Department Entry	Funding for the EnerGov program maintenance				
34-100	Other Services Temporary Personnel	\$0.00	\$0.00	\$7,929.00	\$0.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Cost associated with the hiring of temporary staff				
41-000	Communications Services Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41-200	Communications Services Internet	\$963.42	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Estimated cost for mobile internet access				
42-000	Freight and Postage Services Postage	\$5,289.46	\$3,500.00	\$5,000.00	\$5,000.00	\$1,500.00
	Comment: Level	Comment				
	Department Entry	Correspondence and certified mail				

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	29	Code Compliance				
Division	0351	Code Compliance				
Program	00	None				
Activity	529	Other Public Safety				
45-000	Insurance ISF: Risk Management	\$3,937.00	\$2,692.00	\$2,692.00	\$4,302.00	\$1,610.00
	Comment: Level	Comment				
	Department Entry	Allocated costs for property, casualty and general liability insurance premiums paid to the Florida league				
46-000	Repair and Maintenance Services ISF: Fleet Maintenance	\$6,895.00	\$7,901.00	\$7,901.00	\$8,596.00	\$695.00
	Comment: Level	Comment				
	Department Entry	Allocated costs for operating the Village' s fleet including the costs for automobile liability coverage paid to the Florida League				
46-200	Repair and Maintenance Services Repairs and Maintenance	\$191.75	\$250.00	\$250.00	\$250.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Estimated funding requirement for repairs and maintenance to furniture, fixtures and equipment				
47-000	Printing and Binding Printing	\$480.40	\$700.00	\$700.00	\$700.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Printing of educational or advisory pamphlets, courtesy notices and business cards				
49-600	Other Current Charges and Obligations Court Filing Fees	\$3,597.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Cost to record notices, orders and lien releases				
51-000	Office Supplies Office Supplies	\$931.35	\$700.00	\$700.00	\$700.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Pens, paper, folders and other office supplies for a one year period for two and one half (2.5) full time employees and the Code Compliance program				
52-200	Operating Supplies Other Operating Supplies	\$1,159.82	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Toner for printer and special software requirements to support Code Compliance programs				

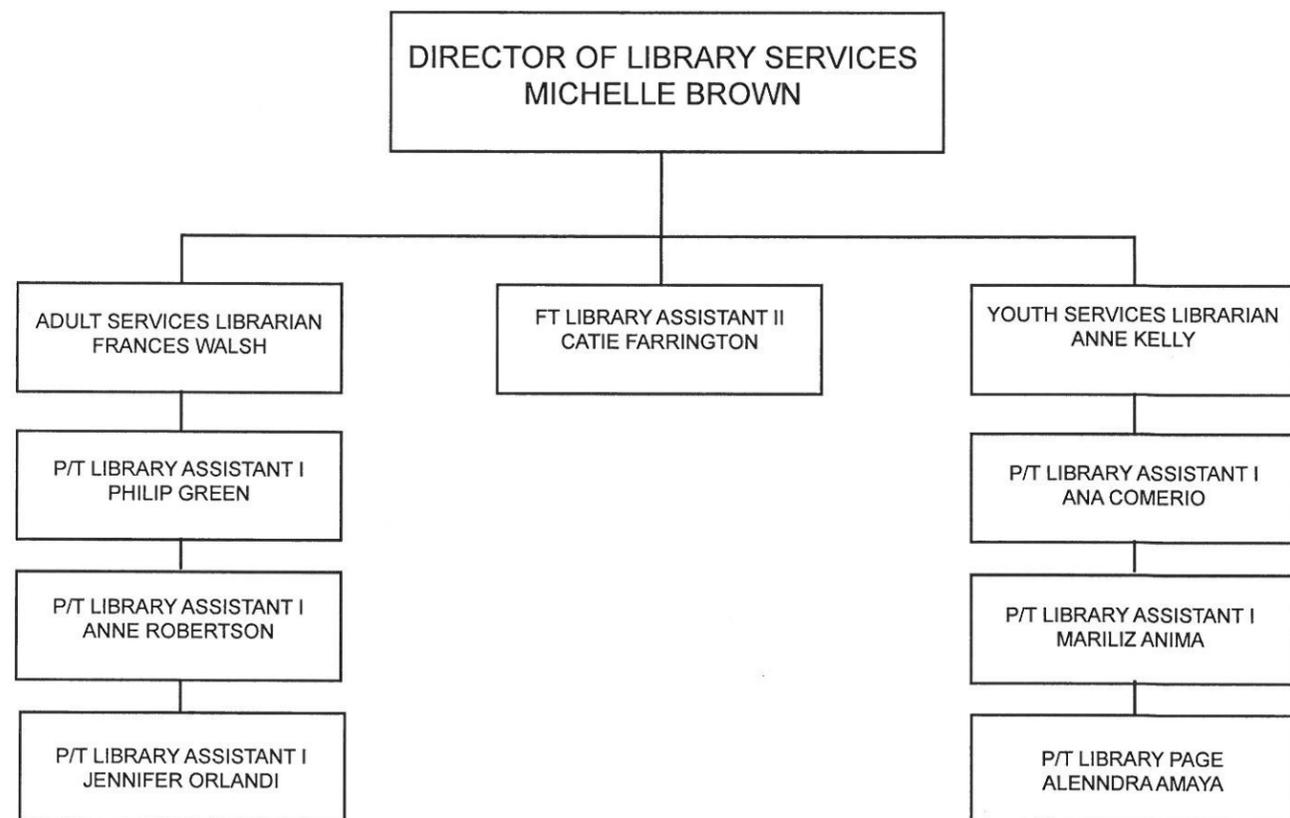
Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	29	Code Compliance				
Division	0351	Code Compliance				
Program	00	None				
Activity	529	Other Public Safety				
52-225	Operating Supplies Computer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			New laptops, tablets or ipads		
52-400	Operating Supplies Uniforms	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Uniform cost for the Code Compliance Supervisor and Code Compliance Officer		
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	\$180.00	\$200.00	\$180.00	\$180.00	(\$20.00)
	Comment: Level			Comment:		
	Department Entry			Florida Association of Code Enforcement dues & South Florida Association of Code Enforcement dues		
55-000	Training Training and Education	\$0.00	\$800.00	\$800.00	\$800.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Continuing education funding		
Total: Operating Expenditures/Expenses		\$25,221.20	\$25,093.00	\$34,498.00	\$28,874.00	\$3,781.00
Activity Total: Other Public Safety		(\$165,372.94)	(\$175,099.00)	(\$185,058.00)	(\$188,177.00)	(\$13,078.00)
Program Total: None		(\$165,372.94)	(\$175,099.00)	(\$185,058.00)	(\$188,177.00)	(\$13,078.00)
Division Total: Code Compliance		(\$165,372.94)	(\$175,099.00)	(\$185,058.00)	(\$188,177.00)	(\$13,078.00)
Department Total: Code Compliance		(\$165,372.94)	(\$175,099.00)	(\$185,058.00)	(\$188,177.00)	(\$13,078.00)
Fund Total: General Fund		(\$165,372.94)	(\$175,099.00)	(\$185,058.00)	(\$188,177.00)	(\$13,078.00)
Net Grand Totals:		(\$165,372.94)	(\$175,099.00)	(\$185,058.00)	(\$188,177.00)	(\$13,078.00)



LIBRARY DEPARTMENT ORGANIZATION CHART



BROCKWAY MEMORIAL LIBRARY

Services, Functions and Activities

Brockway Memorial Library provides area residents with free access to library materials in a variety of formats and media. The Library staff is committed to providing patrons with a high level of personal assistance to gain access to information, meeting various personal, educational and professional needs. The Library promotes community enrichment and individual achievement through reading and cultural programs. The Library keeps its shelves filled with best sellers, latest works by popular authors, magazines, periodicals, audio books, videos, large print books and the newest addition of ebooks. The Library Budget is reviewed and approved by the Brockway Memorial Library Board of Trustees.

BUDGET HIGHLIGHTS

	<u>FY'15</u>	<u>FY'16</u>	<u>Change</u>
Personnel Services.....	\$ 309,964	\$ 299,952	\$ (10,012)
Operating Expenditures/Expenses	65,593	95,100	29,507
Capital Outlay	39,267	41,420	2,153
Other Uses.....	6,700	-	(6,700)
TOTAL	<u>\$ 421,524</u>	<u>\$ 436,472</u>	<u>\$ 14,948</u>

*The comment(s) for each line item can be found below the account and amounts on the following pages

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	71	Brockway Memorial Library				
Division	1500	Library				
Program	00	None				
Activity	571	Libraries				
<u>Personnel Services</u>						
11-000	Executive Salaries Salaries	\$83,102.40	\$84,764.00	\$72,000.00	\$72,710.00	(\$12,054.00)
	Comment: Level			Comment:		
	Department Entry			Library Director base salary		
11-100	Executive Salaries Executive Benefit	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Executive benefit package		
11-300	Executive Salaries Executive Benefit Allowance	\$650.00	\$600.00	\$150.00	\$0.00	(\$600.00)
	Comment: Level			Comment:		
	Department Entry			Funding for car allowance		
12-000	Regular Salaries and Wages Salaries	\$160,266.32	\$174,457.00	\$162,354.00	\$177,034.00	\$2,577.00
	Comment: Level			Comment:		
	Department Entry			(1) Youth Services Librarian (full-time) (1) Adult Services Librarian (full-time) (1) Library Assistant II (full-time) (5) Library Assistant I (part-time) (1) Library Page (part-time)		
14-000	Overtime Overtime	\$2,447.19	\$2,400.00	\$1,670.00	\$537.00	(\$1,863.00)
	Comment: Level			Comment:		
	Department Entry			Estimated overtime costs for special events and coverage		
18-100	Compensated Compensatory Leave Longevity	\$3,000.00	\$4,000.00	\$3,673.00	\$2,500.00	(\$1,500.00)
	Comment: Level			Comment:		
	Department Entry			Benefit paid to tenured employees per policy		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	71	Brockway Memorial Library				
Division	1500	Library				
Program	00	None				
Activity	571	Libraries				
21-000	Payroll Taxes Employer Fica and Medicare	\$19,540.27	\$20,863.00	\$18,846.00	\$19,836.00	(\$1,027.00)
	Comment: Level			Comment:		
	Department Entry			Social Security and Medicare taxes		
23-000	Life and Health Insurance Health Insurance	\$9,839.52	\$15,497.00	\$11,623.00	\$19,372.00	\$3,875.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for health insurance benefits		
23-100	Life and Health Insurance Dental	\$333.48	\$443.00	\$487.00	\$763.00	\$320.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for dental insurance benefits		
23-200	Life and Health Insurance Long-Term Care	\$110.40	\$172.00	\$172.00	\$209.00	\$37.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for long-term care insurance benefits		
24-000	Workers' Compensation Workers' Compensation	\$274.00	\$268.00	\$268.00	\$491.00	\$223.00
	Comment: Level			Comment:		
	Department Entry			Allocated workers' compensation premiums paid to the Florida League		
29-990	Personnel Services Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Projected costs for eligible employee salary increases (dependent upon union contract), other contractually required personnel cost increases and the associated federal taxes for a one year period		
<u>Total: Personnel Services</u>		\$286,063.58	\$309,964.00	\$277,743.00	\$299,952.00	(\$10,012.00)

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	71	Brockway Memorial Library				
Division	1500	Library				
Program	00	None				
Activity	571	Libraries				
<u>Operating Expenditures/Expenses</u>						
31-100	Professional Services Technology	\$0.00	\$0.00	\$1,824.00	\$4,590.00	\$4,590.00
	Comment: Level			Comment:		
	Department Entry			eBook Platform Annual Fee; 2 Wireless Long-range systems + Labor; Follett Software Support Agreement; WatchGuard Firewall 3 yr. Security Bundle		
34-000	Other Services Contract Services	\$13,030.29	\$14,762.00	\$14,212.00	\$12,163.00	(\$2,599.00)
	Comment: Level			Comment:		
	Department Entry			Fire Alarm Maintenance; Annual Fire Inspection; Fire Equipment Maintenance; ADT Alarm Monitor; Janitorial Services; Pest Control		
40-000	Travel and Per Diem Travel	\$0.00	\$680.00	\$680.00	\$682.00	\$2.00
	Comment: Level			Comment:		
	Department Entry			Florida Library Annual Conference for 2: Lodging & per diem		
41-000	Communications Services Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41-200	Communications Services Internet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42-000	Freight and Postage Services Postage	\$280.78	\$540.00	\$540.00	\$590.00	\$50.00
	Comment: Level			Comment:		
	Department Entry			Library correspondence and media mail		
43-100	Utility Services Electric	\$13,839.07	\$14,080.00	\$14,080.00	\$14,000.00	(\$80.00)
	Comment: Level			Comment:		
	Department Entry			Estimated Actual + 5%		
43-200	Utility Services Water	\$202.81	\$252.00	\$252.00	\$302.00	\$50.00
	Comment: Level			Comment:		
	Department Entry			Estimated cost for water usage		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	71	Brockway Memorial Library				
Division	1500	Library				
Program	00	None				
Activity	571	Libraries				
45-000	Insurance ISF: Risk Management	\$23,847.00	\$20,734.00	\$20,734.00	\$24,758.00	\$4,024.00
	Comment: Level			Comment:		
	Department Entry			Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League		
46-200	Repair and Maintenance Services Repairs and Maintenance	\$8,024.05	\$7,025.00	\$7,025.00	\$8,860.00	\$1,835.00
	Comment: Level			Comment:		
	Department Entry			AC Monthly Service; AC parts not covered under contract i.e. filters, etc.; Electrical repairs, General building maintenance and repair; Plumbing; Gutters		
47-000	Printing and Binding Printing	\$225.00	\$400.00	\$400.00	\$960.00	\$560.00
	Comment: Level			Comment:		
	Department Entry			Application forms, bookmarks, brochures, envelopes, library letterhead, program advertising, etc.		
48-000	Promotional Activities Promotional Activities	\$788.81	\$600.00	\$5,010.00	\$18,316.00	\$17,716.00
	Comment: Level			Comment:		
	Department Entry			Banners; Summer Program and Monthly Programs for Children and Adults; NEW: Once monthly Mad Science K-6 program (\$2690);NEW: Weekly Tangerine Bilingual Story Time: \$6500; NEW: Weekly Wholesome Harmonies Baby & Toddler Program (\$6240); NEW: Twice monthly Theatre Arts Workshop for Teens and Tweens - Miami Theatre Center (\$2000)		
51-000	Office Supplies Office Supplies	\$626.52	\$600.00	\$600.00	\$570.00	(\$30.00)
	Comment: Level			Comment:		
	Department Entry			General office supplies		
52-200	Operating Supplies Other Operating Supplies	\$4,378.16	\$5,400.00	\$5,400.00	\$5,800.00	\$400.00
	Comment: Level			Comment:		
	Department Entry			Supplies needed for specific library functions i.e. book jackets, DVD cases, etc.		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	71	Brockway Memorial Library				
Division	1500	Library				
Program	00	None				
Activity	571	Libraries				
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	\$200.00	\$520.00	\$200.00	\$232.00	(\$288.00)
	Comment: Level	Comment				
	Department Entry	Florida Library Association annual membership for 2 full-time librarians; Dade County Library Association annual membership for 2 full-time librarians.				
55-000	Training Training and Education	\$0.00	\$0.00	\$170.00	\$3,277.00	\$3,277.00
	Comment: Level	Comment				
	Department Entry	Florida Library Annual Conference for 2: conference registration fees; Tuition reimbursement for Master of Library Science program for (1) full-time Adult Services Librarian				
Total: Operating Expenditures/Expenses		\$65,442.49	\$65,593.00	\$71,127.00	\$95,100.00	\$29,507.00
Capital Outlay						
66-000	Books, Publications, and Library Materials Books and Publications	\$29,438.58	\$31,412.00	\$31,412.00	\$32,020.00	\$608.00
	Comment: Level	Comment				
	Department Entry	Print Copy Books; Periodicals				
66-100	Books, Publications, and Library Materials Media	\$8,646.44	\$7,855.00	\$7,855.00	\$9,400.00	\$1,545.00
	Comment: Level	Comment				
	Department Entry	Electronic Library Media: Books on CD, DVDs, eBooks and eAudios through Overdrive as part of SEFLIN consortium.				
Total: Capital Outlay		\$38,085.02	\$39,267.00	\$39,267.00	\$41,420.00	\$2,153.00
Activity Total: Libraries		(\$389,591.09)	(\$414,824.00)	(\$388,137.00)	(\$436,472.00)	(\$21,648.00)

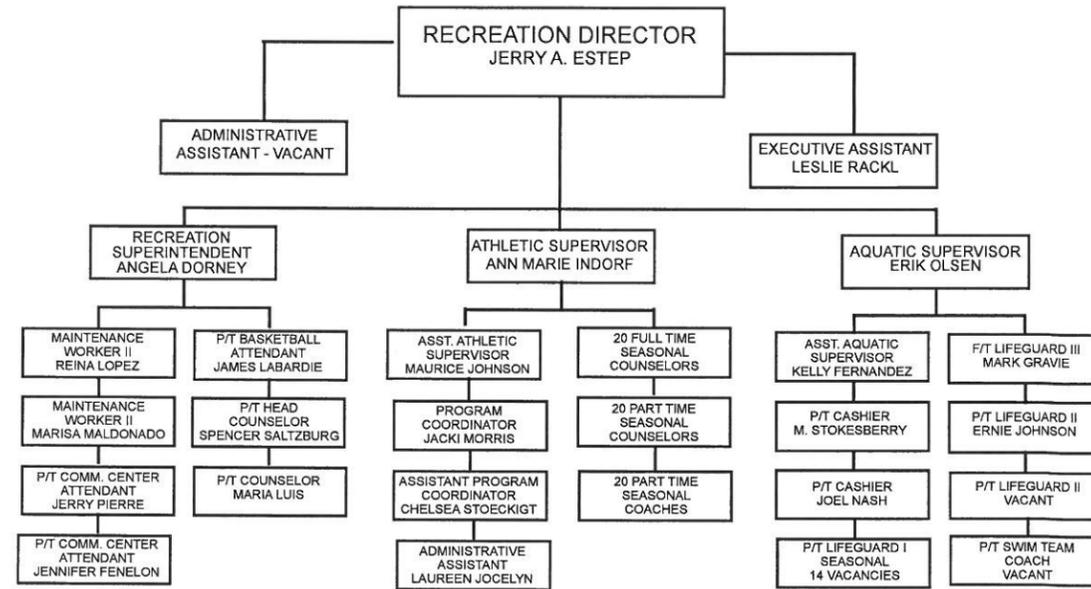
Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	71	Brockway Memorial Library				
Division	1500	Library				
Program	00	None				
Activity	581	Inter-Fund Group Transfers Out				
<u>Other Uses</u>						
91-301	Interfund Transfers Capital Projects	\$0.00	\$6,700.00	\$6,700.00	\$0.00	(\$6,700.00)
		Comment: Level		Comment		
		Department Entry		Transfer to Capital Projects		
Total: Other Uses		\$0.00	\$6,700.00	\$6,700.00	\$0.00	(\$6,700.00)
Activity Total: Inter-Fund Group Transfers Out		\$0.00	(\$6,700.00)	(\$6,700.00)	\$0.00	\$6,700.00
Program Total: None		(\$389,591.09)	(\$421,524.00)	(\$394,837.00)	(\$436,472.00)	(\$14,948.00)
Division Total: Library		(\$389,591.09)	(\$421,524.00)	(\$394,837.00)	(\$436,472.00)	(\$14,948.00)
Department Total: Brockway Memorial Library		(\$389,591.09)	(\$421,524.00)	(\$394,837.00)	(\$436,472.00)	(\$14,948.00)
Fund Total: General Fund		(\$389,591.09)	(\$421,524.00)	(\$394,837.00)	(\$436,472.00)	(\$14,948.00)
Net Grand Totals:		(\$389,591.09)	(\$421,524.00)	(\$394,837.00)	(\$436,472.00)	(\$14,948.00)



RECREATION DEPARTMENT ORGANIZATION CHART



**RECREATION DEPARTMENT
Administration Division**

Services, Functions and Activities

The Administration Division is responsible for coordinating the highest quality of cultural and recreational programs for Village residents. This includes directing, planning, developing and implementing programs, facility maintenance and special events. The Division also oversees the preparation and administration of the annual recreation operating budget, five year capital plan, the Fine Arts programs, as well as coordinating the daily operations at each facility.

BUDGET HIGHLIGHTS

	<u>FY'15</u>	<u>FY'16</u>	<u>Change</u>
Personnel Services.....	\$ 182,419	\$ 196,569	\$ 14,150
Operating Expenditures/Expenses	54,636	69,649	15,013
Other Uses.....	28,000	-	(28,000)
TOTAL	<u>\$ 265,055</u>	<u>\$ 266,218</u>	<u>\$ 1,163</u>

*The comment(s) for each line item can be found below the account and amounts on the following pages

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1401	Recreation Administration				
Program	00	None				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
11-000	Executive Salaries Salaries	\$96,904.08	\$98,842.00	\$96,904.00	\$102,201.00	\$3,359.00
	Comment: Level			Comment:		
	Department Entry			Recreation Director		
11-100	Executive Salaries Executive Benefit	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Executive benefit package		
12-000	Regular Salaries and Wages Salaries	\$50,461.92	\$51,413.00	\$50,461.00	\$53,155.00	\$1,742.00
	Comment: Level			Comment:		
	Department Entry			(1) Executive Assistant		
14-000	Overtime Overtime	\$1,870.83	\$600.00	\$2,200.00	\$2,682.00	\$2,082.00
	Comment: Level			Comment:		
	Department Entry			Funding estimate for overtime required during summer special events and Board meetings		
18-100	Compensated Compensatory Leave Longevity	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Benefit paid to tenured employees per policy		
21-000	Payroll Taxes Employer Fica and Medicare	\$11,954.17	\$12,190.00	\$11,595.00	\$12,740.00	\$550.00
	Comment: Level			Comment:		
	Department Entry			Social Security and Medicare taxes		
23-000	Life and Health Insurance Health Insurance	\$9,839.52	\$10,331.00	\$10,331.00	\$12,914.00	\$2,583.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for health insurance benefits		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1401	Recreation Administration				
Program	00	None				
Activity	572	Parks and Recreation				
23-100	Life and Health Insurance Dental	\$333.48	\$295.00	\$335.00	\$381.00	\$86.00
	Comment: Level					Comment
	Department Entry			Estimated annual employee costs for dental insurance benefits		
23-200	Life and Health Insurance Long-Term Care	\$92.40	\$92.00	\$93.00	\$92.00	\$0.00
	Comment: Level					Comment
	Department Entry			Estimated annual employee costs for long-term care insurance benefits		
24-000	Workers' Compensation Workers' Compensation	\$154.00	\$156.00	\$156.00	\$3,904.00	\$3,748.00
	Comment: Level					Comment
	Department Entry			Allocated costs of workers' compensation premiums paid to the Florida League		
29-990	Personnel Services Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level					Comment
	Department Entry			Projected costs for all eligible employee salary increases (dependent upon union contracts), other contractually required personnel cost increases and the associated federal taxes for a one year period		
Total: Personnel Services		\$180,110.40	\$182,419.00	\$180,575.00	\$196,569.00	\$14,150.00
Operating Expenditures/Expenses						
31-100	Professional Services Technology	\$7,686.70	\$8,500.00	\$8,500.00	\$8,500.00	\$0.00
	Comment: Level					Comment
	Department Entry			Funding for the Recreation Participant insurance, Rectrac and related reports		
31-270	Professional Services Pre-employment Screening	\$0.00	\$0.00	\$8,900.00	\$11,000.00	\$11,000.00
	Comment: Level					Comment
	Department Entry			Pre-employment screening including: Dept. of Family Services level 2 screening, drug test, Social Security report and background check		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1401	Recreation Administration				
Program	00	None				
Activity	572	Parks and Recreation				
34-000	Other Services Contract Services	\$3,025.70	\$3,400.00	\$3,400.00	\$3,600.00	\$200.00
	Comment: Level			Comment:		
	Department Entry			Service contract on department equipment		
40-000	Travel and Per Diem Travel	\$60.00	\$500.00	\$150.00	\$300.00	(\$200.00)
	Comment: Level			Comment:		
	Department Entry			Funding to attend the FRPA conference, per-diem charges at conference and staff reimbursement for use of personal vehicle		
40-100	Travel and Per Diem Per Diem Allowance	\$0.00	\$85.00	\$0.00	\$0.00	(\$85.00)
40-200	Travel and Per Diem Local Mileage Reimbursement	\$0.00	\$50.00	\$50.00	\$100.00	\$50.00
	Comment: Level			Comment:		
	Department Entry			Funding to reimburse staff for use of their personal vehicles		
41-100	Communications Services Cellular	\$1.92	\$0.00	\$320.00	\$0.00	\$0.00
41-200	Communications Services Internet	\$0.00	\$1,540.00	\$1,540.00	\$1,540.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Funding for internet connection		
42-000	Freight and Postage Services Postage	\$20.02	\$75.00	\$60.00	\$75.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Department postage costs		
43-200	Utility Services Water	\$0.00	\$65.00	\$65.00	\$75.00	\$10.00
	Comment: Level			Comment:		
	Department Entry			Estimated funding for water consumption at Tot Lot		

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1401	Recreation Administration				
Program	00	None				
Activity	572	Parks and Recreation				
45-000	Insurance ISF: Risk Management	\$3,787.00	\$2,791.00	\$2,791.00	\$4,078.00	\$1,287.00
	Comment: Level					Comment
	Department Entry					Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League
45-200	Insurance Premium: Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46-200	Repair and Maintenance Services Repairs and Maintenance	\$0.00	\$3,000.00	\$3,000.00	\$3,500.00	\$500.00
	Comment: Level					Comment
	Department Entry					General repair cost for items not under maintenance or warranty agreements. Tot lot repairs and replacement of damaged equipment.
47-000	Printing and Binding Printing	\$0.00	\$250.00	\$150.00	\$250.00	\$0.00
	Comment: Level					Comment
	Department Entry					Funding for publication of Recreation programs and events
48-000	Promotional Activities Promotional Activities	\$0.00	\$150.00	\$150.00	\$150.00	\$0.00
	Comment: Level					Comment
	Department Entry					Annual funding for advertisements for special events
49-220	Other Current Charges and Obligations Special Events - Fine Arts	\$6,305.47	\$6,500.00	\$6,500.00	\$8,000.00	\$1,500.00
	Comment: Level					Comment
	Department Entry					Funding for the Fine Arts Commission to provide art exhibits, educational programs and concerts
49-230	Other Current Charges and Obligations Special Events - MSV Band	\$2,180.28	\$2,180.00	\$2,180.00	\$2,181.00	\$1.00
	Comment: Level					Comment
	Department Entry					Annual funding for band appearances at Village sponsored events and other related community events

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1401	Recreation Administration				
Program	00	None				
Activity	572	Parks and Recreation				
49-800	Other Current Charges and Obligations Licenses and Permits	\$0.00	\$350.00	\$335.00	\$350.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			ASCAP music license fee		
51-000	Office Supplies Office Supplies	\$774.48	\$1,400.00	\$960.00	\$1,000.00	(\$400.00)
	Comment: Level			Comment:		
	Department Entry			General office supplies for the department		
52-200	Operating Supplies Other Operating Supplies	\$2,680.45	\$1,700.00	\$1,500.00	\$1,700.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Funding for supplies necessary to maintain the operation of the department		
52-400	Operating Supplies Uniforms	\$265.14	\$350.00	\$300.00	\$300.00	(\$50.00)
	Comment: Level			Comment:		
	Department Entry			Funding to provide uniforms to staff		
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	\$554.00	\$500.00	\$600.00	\$600.00	\$100.00
	Comment: Level			Comment:		
	Department Entry			Annual funding for FRPA and NRPA membership		
55-000	Training Training and Education	\$0.00	\$250.00	\$320.00	\$350.00	\$100.00
	Comment: Level			Comment:		
	Department Entry			Estimated funding for staff to attend training		
Total: Operating Expenditures/Expenses		\$27,341.16	\$33,636.00	\$41,771.00	\$47,649.00	\$14,013.00
Activity Total: Parks and Recreation		(\$207,451.56)	(\$216,055.00)	(\$222,346.00)	(\$244,218.00)	(\$28,163.00)

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1401	Recreation Administration				
Program	00	None				
Activity	581	Inter-Fund Group Transfers Out				
<u>Other Uses</u>						
91-301	Interfund Transfers Capital Projects	\$0.00	\$28,000.00	\$28,000.00	\$0.00	(\$28,000.00)
		Comment: Level	Comment			
		Department Entry	Transfer to Capital Projects			
Total: Other Uses		\$0.00	\$28,000.00	\$28,000.00	\$0.00	(\$28,000.00)
Activity Total: Inter-Fund Group Transfers Out		\$0.00	(\$28,000.00)	(\$28,000.00)	\$0.00	\$28,000.00
Program Total: None		(\$207,451.56)	(\$244,055.00)	(\$250,346.00)	(\$244,218.00)	(\$163.00)
Program	20	Unity Day				
	572	Parks and Recreation				
<u>Operating Expenditures/Expenses</u>						
49-210	Other Current Charges and Obligations Special Events - Unity Day	\$19,925.11	\$21,000.00	\$17,912.00	\$22,000.00	\$1,000.00
Total: Operating Expenditures/Expenses		\$19,925.11	\$21,000.00	\$17,912.00	\$22,000.00	\$1,000.00
Activity Total: Parks and Recreation		(\$19,925.11)	(\$21,000.00)	(\$17,912.00)	(\$22,000.00)	(\$1,000.00)
Program Total: Unity Day		(\$19,925.11)	(\$21,000.00)	(\$17,912.00)	(\$22,000.00)	(\$1,000.00)
Division Total: Recreation Administration		(\$227,376.67)	(\$265,055.00)	(\$268,258.00)	(\$266,218.00)	(\$1,163.00)
Department Total: Recreation		(\$227,376.67)	(\$265,055.00)	(\$268,258.00)	(\$266,218.00)	(\$1,163.00)
Fund Total: General Fund		(\$227,376.67)	(\$265,055.00)	(\$268,258.00)	(\$266,218.00)	(\$1,163.00)
Net Grand Totals:		(\$227,376.67)	(\$265,055.00)	(\$268,258.00)	(\$266,218.00)	(\$1,163.00)

**RECREATION DEPARTMENT
Athletics Division**

Services, Functions and Activities

The Athletics Division of the Miami Shores Recreation Department is responsible for the sports, after school care and summer camp programs. The Athletics Division is managed directly by the Athletic Supervisor with assistance from the Assistant Athletic Supervisor and the Program Director.

The sports program runs all year round and offers intramural soccer, intramural basketball, intramural baseball, softball and flag football. The intramural programs average 250 participants per sport. The after school care program runs from August to June with an average of 70 children a week. The program hires an average of seven counselors throughout the year. The summer camp program runs from mid-June to mid-August with a maximum of 150 participants each week. We staff an average of 18 counselors each week with 4 supervisors who monitor the pool, field trips, arts and crafts, and facilities. Athletics also runs an average of 15 specialty sports camps throughout the year.

BUDGET HIGHLIGHTS

	<u>FY'15</u>	<u>FY'16</u>	<u>Change</u>
Personnel Services.....	\$ 480,585	\$ 529,569	\$ 48,984
Operating Expenditures/Expenses	222,629	280,152	57,523
Other Uses.....	13,000	9,500	(3,500)
TOTAL	<u>\$ 716,214</u>	<u>\$ 819,221</u>	<u>\$ 103,007</u>

*The comment(s) for each line item can be found below the account and amounts on the following pages

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	00	None				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
12-000	Regular Salaries and Wages Salaries	\$169,711.74	\$202,401.00	\$169,712.00	\$210,562.00	\$8,161.00
	Comment: Level			Comment:		
	Department Entry			(1) Athletics Supervisor (1) Assistant Athletics Supervisor (1) Program Coordinator (1) Administrative Assistant (1) Assistant Program Coordinator		
13-000	Other Salaries and Wages Other Salaries	\$3,689.49	\$1,500.00	\$6,600.00	\$6,700.00	\$5,200.00
	Comment: Level			Comment:		
	Department Entry			Employees who cover facility rental		
13-100	Other Salaries and Wages Rental	\$0.00	\$0.00	\$3,150.00	\$0.00	\$0.00
14-000	Overtime Overtime	\$4,173.71	\$2,000.00	\$5,400.00	\$4,632.00	\$2,632.00
	Comment: Level			Comment:		
	Department Entry			Funding estimate for overtime required during summer and special events		
18-100	Compensated Compensatory Leave Longevity	\$500.00	\$1,500.00	\$1,500.00	\$2,000.00	\$500.00
	Comment: Level			Comment:		
	Department Entry			Benefit paid to tenured employees per policy		
21-000	Payroll Taxes Employer Fica and Medicare	\$13,328.08	\$15,866.00	\$14,257.00	\$17,126.00	\$1,260.00
	Comment: Level			Comment:		
	Department Entry			Social Security and Medicare taxes		
23-000	Life and Health Insurance Health Insurance	\$17,856.79	\$25,829.00	\$22,815.00	\$32,285.00	\$6,456.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for health insurance benefits		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	00	None				
Activity	572	Parks and Recreation				
23-100	Life and Health Insurance Dental	\$500.22	\$739.00	\$783.00	\$953.00	\$214.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for dental insurance benefits		
23-200	Life and Health Insurance Long-Term Care	\$115.20	\$165.00	\$165.00	\$165.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for long-term care insurance benefits		
24-000	Workers' Compensation	\$2,857.00	\$3,178.00	\$3,178.00	\$6,682.00	\$3,504.00
	Comment: Level			Comment:		
	Department Entry			Allocated cost of workers' compensation premiums paid to the Florida League		
29-990	Personnel Services Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Projected costs for eligible employee's salary increase (dependent upon union contracts), other contractually required personnel cost increases and the associated federal taxes for a one year period		
Total: Personnel Services		\$212,732.23	\$253,178.00	\$227,560.00	\$281,105.00	\$27,927.00
Operating Expenditures/Expenses						
34-000	Other Services Contract Services	\$4,491.92	\$7,087.00	\$6,800.00	\$7,000.00	(\$87.00)
	Comment: Level			Comment:		
	Department Entry			Funding for annual service agreements on athletic equipment and sport official fees		
34-150	Other Services Program Instructors	\$38,016.04	\$26,250.00	\$38,000.00	\$26,000.00	(\$250.00)
	Comment: Level			Comment:		
	Department Entry			Funding for specialty camp instructors not engaged as employees		
34-400	Other Services Field Trips	\$0.00	\$0.00	\$250.00	\$0.00	\$0.00

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	00	None				
Activity	572	Parks and Recreation				
40-000	Travel and Per Diem Travel	\$95.32	\$95.00	\$95.00	\$95.00	\$0.00
	Comment: Level			Comment		
	Department Entry			Funding to attend the FRPA Conference		
40-200	Travel and Per Diem Local Mileage Reimbursement	\$11.41	\$50.00	\$50.00	\$50.00	\$0.00
	Comment: Level			Comment		
	Department Entry			Funding to reimburse staff for use of their personal vehicle		
41-100	Communications Services Cellular	\$113.86	\$120.00	\$39.00	\$0.00	(\$120.00)
	Comment: Level			Comment		
	Department Entry			Funding for AT&T cellular phones		
42-000	Freight and Postage Services Postage	\$5.60	\$40.00	\$15.00	\$15.00	(\$25.00)
	Comment: Level			Comment		
	Department Entry			Funding for special mailings		
43-100	Utility Services Electric	\$7,192.45	\$9,100.00	\$8,800.00	\$9,100.00	\$0.00
	Comment: Level			Comment		
	Department Entry			Estimated annual cost for electrical services based on current actual FPL usage		
43-200	Utility Services Water	\$339.41	\$450.00	\$450.00	\$450.00	\$0.00
	Comment: Level			Comment		
	Department Entry			Annual funding for water consumption		
45-000	Insurance ISF: Risk Management	\$5,790.00	\$3,797.00	\$3,797.00	\$6,373.00	\$2,576.00
	Comment: Level			Comment		
	Department Entry			Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	00	None				
Activity	572	Parks and Recreation				
46-000	Repair and Maintenance Services ISF: Fleet Maintenance	\$14,823.00	\$15,935.00	\$15,935.00	\$28,204.00	\$12,269.00
	Comment: Level	Comment				
	Department Entry	Allocated costs for operating the Village's fleet including the costs for automobile liability coverage paid to the Florida League				
46-200	Repair and Maintenance Services Repairs and Maintenance	\$5,288.97	\$9,000.00	\$8,480.00	\$7,000.00	(\$2,000.00)
	Comment: Level	Comment				
	Department Entry	Funding to maintain and repair all athletic equipment and the facility				
47-000	Printing and Binding Printing	\$145.80	\$400.00	\$400.00	\$400.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Funding for special printing				
51-000	Office Supplies Office Supplies	\$1,812.67	\$1,600.00	\$1,530.00	\$1,600.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Funding for general office supplies for four staff members including pens, pencils, etc				
52-200	Operating Supplies Other Operating Supplies	\$3,338.76	\$6,200.00	\$5,280.00	\$6,200.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Funding for supplies used by participants and equipment needs				
52-400	Operating Supplies Uniforms	\$2,143.57	\$1,300.00	\$1,280.00	\$750.00	(\$550.00)
	Comment: Level	Comment				
	Department Entry	Funding for staff uniforms and uniforms for special camp programs				

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	00	None				
Activity	572	Parks and Recreation				
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	\$75.00	\$350.00	\$350.00	\$350.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Funding for FRPA and NRPA memberships				
55-000	Training Training and Education	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Funding to send staff to FRPA Training				
Total: Operating Expenditures/Expenses		\$83,683.78	\$82,024.00	\$91,801.00	\$93,837.00	\$11,813.00
Capital Outlay						
64-000	Machinery and Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total: Capital Outlay		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Activity Total: Parks and Recreation		(\$296,416.01)	(\$335,202.00)	(\$319,361.00)	(\$374,942.00)	(\$39,740.00)
Activity	581	Inter-Fund Group Transfers Out				
Other Uses						
91-301	Interfund Transfers Capital Projects	\$40,000.00	\$13,000.00	\$13,000.00	\$9,500.00	(\$3,500.00)
	Comment: Level	Comment				
	Department Entry	Field house alarm system				
Total: Other Uses		\$40,000.00	\$13,000.00	\$13,000.00	\$9,500.00	(\$3,500.00)
Activity Total: Inter-Fund Group Transfers Out		(\$40,000.00)	(\$13,000.00)	(\$13,000.00)	(\$9,500.00)	\$3,500.00
Program Total: None		(\$336,416.01)	(\$348,202.00)	(\$332,361.00)	(\$384,442.00)	(\$36,240.00)
Division Total: Athletics		(\$336,416.01)	(\$348,202.00)	(\$332,361.00)	(\$384,442.00)	(\$36,240.00)
Department Total: Recreation		(\$336,416.01)	(\$348,202.00)	(\$332,361.00)	(\$384,442.00)	(\$36,240.00)
Fund Total: General Fund		(\$336,416.01)	(\$348,202.00)	(\$332,361.00)	(\$384,442.00)	(\$36,240.00)

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Net Grand Totals:

(\$336,416.01)	(\$348,202.00)	(\$332,361.00)	(\$384,442.00)	(\$36,240.00)
----------------	----------------	----------------	----------------	---------------

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	10	Afterschool				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
13-000	Other Salaries and Wages Other Salaries	\$80,545.42	\$84,000.00	\$82,000.00	\$85,000.00	\$1,000.00
	Comment: Level			Comment:		
	Department Entry			Part-time seasonal counselors		
14-000	Overtime Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21-000	Payroll Taxes Employer Fica and Medicare	\$6,183.73	\$6,426.00	\$6,400.00	\$6,503.00	\$77.00
	Comment: Level			Comment:		
	Department Entry			Social Security and Medicare taxes		
23-000	Life and Health Insurance Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24-000	Workers' Compensation Workers' Compensation	\$1,123.00	\$1,319.00	\$1,319.00	\$2,949.00	\$1,630.00
	Comment: Level			Comment:		
	Department Entry			Allocated cost of workers' compensation premiums paid to the Florida League		
<u>Total: Personnel Services</u>		\$87,852.15	\$91,745.00	\$89,719.00	\$94,452.00	\$2,707.00
<u>Operating Expenditures/Expenses</u>						
34-000	Other Services Contract Services	\$4,810.00	\$7,350.00	\$7,250.00	\$7,250.00	(\$100.00)
	Comment: Level			Comment:		
	Department Entry			Funding to special instructors and teachers		
34-150	Other Services Program Instructors	\$0.00	\$0.00	\$518.00	\$0.00	\$0.00
34-400	Other Services Field Trips	\$13,704.50	\$16,300.00	\$14,000.00	\$16,300.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Funding for events and trips sponsored during kids day off programs		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	10	Afterschool				
Activity	572	Parks and Recreation				
34-500	Other Services Transport Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45-000	Insurance ISF: Risk Management	\$4,260.00	\$0.00	\$4,260.00	\$5,721.00	\$5,721.00
	Comment: Level			Comment:		
	Department Entry			Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League		
51-000	Office Supplies Office Supplies	\$39.65	\$200.00	\$100.00	\$200.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			General office supplies for staff		
52-200	Operating Supplies Other Operating Supplies	\$8,419.65	\$9,500.00	\$9,200.00	\$9,500.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Supplies used for program		
52-400	Operating Supplies Uniforms	\$0.00	\$630.00	\$630.00	\$600.00	(\$30.00)
	Comment: Level			Comment:		
	Department Entry			Funding for counselor uniforms		
Total: Operating Expenditures/Expenses		\$31,233.80	\$33,980.00	\$35,958.00	\$39,571.00	\$5,591.00
Activity Total: Parks and Recreation		(\$119,085.95)	(\$125,725.00)	(\$125,677.00)	(\$134,023.00)	(\$8,298.00)
Program Total: Afterschool		(\$119,085.95)	(\$125,725.00)	(\$125,677.00)	(\$134,023.00)	(\$8,298.00)
Division Total: Athletics		(\$119,085.95)	(\$125,725.00)	(\$125,677.00)	(\$134,023.00)	(\$8,298.00)
Department Total: Recreation		(\$119,085.95)	(\$125,725.00)	(\$125,677.00)	(\$134,023.00)	(\$8,298.00)
Fund Total: General Fund		(\$119,085.95)	(\$125,725.00)	(\$125,677.00)	(\$134,023.00)	(\$8,298.00)
Net Grand Totals:		(\$119,085.95)	(\$125,725.00)	(\$125,677.00)	(\$134,023.00)	(\$8,298.00)

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	11	Summer Camp				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
13-000	Other Salaries and Wages Other Salaries	\$73,888.17	\$66,000.00	\$63,000.00	\$83,600.00	\$17,600.00
	Comment: Level	Comment				
	Department Entry	Summer Camp Counselors: Part-time				
14-000	Overtime Overtime	\$0.00	\$2,000.00	\$0.00	\$0.00	(\$2,000.00)
	Comment: Level	Comment				
	Department Entry	Funding estimate for overtime required during summer camp and special events				
21-000	Payroll Taxes Employer Fica and Medicare	\$5,652.97	\$5,202.00	\$6,000.00	\$6,395.00	\$1,193.00
	Comment: Level	Comment				
	Department Entry	Social Security and Medicare taxes				
24-000	Workers' Compensation Workers' Compensation	\$1,106.00	\$1,068.00	\$1,068.00	\$2,901.00	\$1,833.00
	Comment: Level	Comment				
	Department Entry	Allocated cost of workers' compensation premiums paid to the Florida League				
<u>Total: Personnel Services</u>		\$80,647.14	\$74,270.00	\$70,068.00	\$92,896.00	\$18,626.00
<u>Operating Expenditures/Expenses</u>						
34-150	Other Services Program Instructors	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34-400	Other Services Field Trips	\$21,595.61	\$21,000.00	\$21,000.00	\$22,500.00	\$1,500.00
	Comment: Level	Comment				
	Department Entry	Funding for events and trips sponsored by the summer camp program				

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	11	Summer Camp				
Activity	572	Parks and Recreation				
34-500	Other Services Transport Services	\$20,962.50	\$22,000.00	\$22,000.00	\$23,500.00	\$1,500.00
	Comment: Level	Comment				
	Department Entry	Funding for the payment of transportation and special programs assigned to outside vendors				
44-000	Rentals and Leases Equipment Rental	\$2,242.27	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Rental of equipment / supplies for program				
45-000	Insurance ISF: Risk Management	\$9,371.00	\$0.00	\$0.00	\$12,587.00	\$12,587.00
	Comment: Level	Comment				
	Department Entry	Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League				
47-000	Printing and Binding Printing	\$0.00	\$500.00	\$250.00	\$250.00	(\$250.00)
	Comment: Level	Comment				
	Department Entry	Registration forms, flyers and posters for summer camp				
48-000	Promotional Activities Promotional Activities	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Estimated annual funding for advertisements and events for the department				
51-000	Office Supplies Office Supplies	\$0.00	\$300.00	\$300.00	\$100.00	(\$200.00)
	Comment: Level	Comment				
	Department Entry	General office supplies for staff				
52-200	Operating Supplies Other Operating Supplies	\$8,239.19	\$5,840.00	\$5,840.00	\$6,200.00	\$360.00
	Comment: Level	Comment				
	Department Entry	Art supplies, board games, balls, program supplies and equipment used for program				

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	11	Summer Camp				
Activity	572	Parks and Recreation				
52-400	Operating Supplies Uniforms	\$3,165.00	\$3,200.00	\$3,200.00	\$3,280.00	\$80.00
	Comment: Level			Comment:		
	Department Entry			Funding for uniform costs for staff, participants and CITs		
Total: Operating Expenditures/Expenses		\$65,575.57	\$55,040.00	\$54,790.00	\$70,617.00	\$15,577.00
Activity Total: Parks and Recreation		(\$146,222.71)	(\$129,310.00)	(\$124,858.00)	(\$163,513.00)	(\$34,203.00)
Program Total: Summer Camp		(\$146,222.71)	(\$129,310.00)	(\$124,858.00)	(\$163,513.00)	(\$34,203.00)
Division Total: Athletics		(\$146,222.71)	(\$129,310.00)	(\$124,858.00)	(\$163,513.00)	(\$34,203.00)
Department Total: Recreation		(\$146,222.71)	(\$129,310.00)	(\$124,858.00)	(\$163,513.00)	(\$34,203.00)
Fund Total: General Fund		(\$146,222.71)	(\$129,310.00)	(\$124,858.00)	(\$163,513.00)	(\$34,203.00)
Net Grand Totals:		(\$146,222.71)	(\$129,310.00)	(\$124,858.00)	(\$163,513.00)	(\$34,203.00)

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	12	Soccer				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
13-000	Other Salaries and Wages Other Salaries	\$13,464.41	\$12,000.00	\$11,381.00	\$12,600.00	\$600.00
	Comment: Level			Comment:		
	Department Entry			Part-time seasonal coaches		
21-000	Payroll Taxes Employer Fica and Medicare	\$948.78	\$918.00	\$871.00	\$964.00	\$46.00
	Comment: Level			Comment:		
	Department Entry			Social Security and Medicare taxes		
23-000	Life and Health Insurance Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24-000	Workers' Compensation Workers' Compensation	\$207.00	\$188.00	\$188.00	\$437.00	\$249.00
	Comment: Level			Comment:		
	Department Entry			Allocated cost of workers' compensation premiums paid to the Florida League		
<u>Total: Personnel Services</u>		\$14,620.19	\$13,106.00	\$12,440.00	\$14,001.00	\$895.00
<u>Operating Expenditures/Expenses</u>						
34-000	Other Services Contract Services	\$150.00	\$350.00	\$155.00	\$165.00	(\$185.00)
	Comment: Level			Comment:		
	Department Entry			Funding for referee payments		
45-000	Insurance ISF: Risk Management	\$4,260.00	\$0.00	\$0.00	\$5,721.00	\$5,721.00
	Comment: Level			Comment:		
	Department Entry			Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	12	Soccer				
Activity	572	Parks and Recreation				
52-200	Operating Supplies Other Operating Supplies	\$6,229.57	\$8,050.00	\$11,047.00	\$11,400.00	\$3,350.00
	Comment: Level			Comment		
	Department Entry			Equipment, trophies and supplies		
52-400	Operating Supplies Uniforms	\$5,581.00	\$5,600.00	\$9,582.00	\$5,500.00	(\$100.00)
	Comment: Level			Comment		
	Department Entry			Funding for uniform costs for participants and coaches		
Total: Operating Expenditures/Expenses		\$16,220.57	\$14,000.00	\$20,784.00	\$22,786.00	\$8,786.00
Activity Total: Parks and Recreation		(\$30,840.76)	(\$27,106.00)	(\$33,224.00)	(\$36,787.00)	(\$9,681.00)
Program Total: Soccer		(\$30,840.76)	(\$27,106.00)	(\$33,224.00)	(\$36,787.00)	(\$9,681.00)
Division Total: Athletics		(\$30,840.76)	(\$27,106.00)	(\$33,224.00)	(\$36,787.00)	(\$9,681.00)
Department Total: Recreation		(\$30,840.76)	(\$27,106.00)	(\$33,224.00)	(\$36,787.00)	(\$9,681.00)
Fund Total: General Fund		(\$30,840.76)	(\$27,106.00)	(\$33,224.00)	(\$36,787.00)	(\$9,681.00)
Net Grand Totals:		(\$30,840.76)	(\$27,106.00)	(\$33,224.00)	(\$36,787.00)	(\$9,681.00)

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	13	Basketball				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
13-000	Other Salaries and Wages Other Salaries	\$20,959.73	\$20,000.00	\$20,213.00	\$20,900.00	\$900.00
	Comment: Level	Comment				
	Department Entry	Part-time seasonal coaches				
14-000	Overtime Overtime	\$0.00	\$0.00	\$101.00	\$0.00	\$0.00
21-000	Payroll Taxes Employer Fica and Medicare	\$1,603.17	\$1,530.00	\$1,554.00	\$1,599.00	\$69.00
	Comment: Level	Comment				
	Department Entry	Social Security and Medicare taxes				
24-000	Workers' Compensation Workers' Compensation	\$285.00	\$314.00	\$314.00	\$725.00	\$411.00
	Comment: Level	Comment				
	Department Entry	Allocated cost of workers' compensation premiums paid to the Florida League				
Total: Personnel Services		\$22,847.90	\$21,844.00	\$22,182.00	\$23,224.00	\$1,380.00
<u>Operating Expenditures/Expenses</u>						
34-000	Other Services Contract Services	\$845.00	\$1,200.00	\$1,215.00	\$1,215.00	\$15.00
	Comment: Level	Comment				
	Department Entry	Funding for referee payments				
45-000	Insurance ISF: Risk Management	\$4,260.00	\$0.00	\$4,260.00	\$5,721.00	\$5,721.00
	Comment: Level	Comment				
	Department Entry	Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League				

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	13	Basketball				
Activity	572	Parks and Recreation				
52-200	Operating Supplies Other Operating Supplies	\$5,374.35	\$4,200.00	\$5,939.00	\$5,500.00	\$1,300.00
	Comment: Level			Comment:		
	Department Entry			Equipment, trophies and supplies used for program		
52-400	Operating Supplies Uniforms	\$4,339.40	\$3,885.00	\$4,486.00	\$4,500.00	\$615.00
	Comment: Level			Comment:		
	Department Entry			Funding for uniform costs for participants and coaches		
Total: Operating Expenditures/Expenses		\$14,818.75	\$9,285.00	\$15,900.00	\$16,936.00	\$7,651.00
Activity Total: Parks and Recreation		(\$37,666.65)	(\$31,129.00)	(\$38,082.00)	(\$40,160.00)	(\$9,031.00)
Program Total: Basketball		(\$37,666.65)	(\$31,129.00)	(\$38,082.00)	(\$40,160.00)	(\$9,031.00)
Division Total: Athletics		(\$37,666.65)	(\$31,129.00)	(\$38,082.00)	(\$40,160.00)	(\$9,031.00)
Department Total: Recreation		(\$37,666.65)	(\$31,129.00)	(\$38,082.00)	(\$40,160.00)	(\$9,031.00)
Fund Total: General Fund		(\$37,666.65)	(\$31,129.00)	(\$38,082.00)	(\$40,160.00)	(\$9,031.00)
Net Grand Totals:		(\$37,666.65)	(\$31,129.00)	(\$38,082.00)	(\$40,160.00)	(\$9,031.00)

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	14	Baseball				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
13-000	Other Salaries and Wages Other Salaries	\$15,341.35	\$12,500.00	\$15,319.00	\$13,500.00	\$1,000.00
	Comment: Level			Comment:		
	Department Entry			Part-time seasonal coaches		
14-000	Overtime Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21-000	Payroll Taxes Employer Fica and Medicare	\$1,170.84	\$1,056.00	\$1,172.00	\$1,033.00	(\$23.00)
	Comment: Level			Comment:		
	Department Entry			Social Security and Medicare taxes		
24-000	Workers' Compensation Workers' Compensation	\$207.00	\$217.00	\$217.00	\$468.00	\$251.00
	Comment: Level			Comment:		
	Department Entry			Allocated cost of workers' compensation premiums paid to the Florida League		
<u>Total: Personnel Services</u>		\$16,719.19	\$13,773.00	\$16,708.00	\$15,001.00	\$1,228.00
<u>Operating Expenditures/Expenses</u>						
34-000	Other Services Contract Services	\$1,655.00	\$1,000.00	\$1,700.00	\$1,700.00	\$700.00
	Comment: Level			Comment:		
	Department Entry			Funding for umpire payments		
45-000	Insurance ISF: Risk Management	\$4,260.00	\$0.00	\$4,000.00	\$5,721.00	\$5,721.00
	Comment: Level			Comment:		
	Department Entry			Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	14	Baseball				
Activity	572	Parks and Recreation				
52-200	Operating Supplies Other Operating Supplies	\$3,498.62	\$3,200.00	\$3,200.00	\$3,200.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Equipment, trophies and supplies used for program		
52-400	Operating Supplies Uniforms	\$8,104.00	\$7,500.00	\$7,087.00	\$7,580.00	\$80.00
	Comment: Level			Comment:		
	Department Entry			Funding for uniform costs for participants and coaches		
Total: Operating Expenditures/Expenses		\$17,517.62	\$11,700.00	\$15,987.00	\$18,201.00	\$6,501.00
Activity Total: Parks and Recreation		(\$34,236.81)	(\$25,473.00)	(\$32,695.00)	(\$33,202.00)	(\$7,729.00)
Program Total: Baseball		(\$34,236.81)	(\$25,473.00)	(\$32,695.00)	(\$33,202.00)	(\$7,729.00)
Division Total: Athletics		(\$34,236.81)	(\$25,473.00)	(\$32,695.00)	(\$33,202.00)	(\$7,729.00)
Department Total: Recreation		(\$34,236.81)	(\$25,473.00)	(\$32,695.00)	(\$33,202.00)	(\$7,729.00)
Fund Total: General Fund		(\$34,236.81)	(\$25,473.00)	(\$32,695.00)	(\$33,202.00)	(\$7,729.00)
Net Grand Totals:		(\$34,236.81)	(\$25,473.00)	(\$32,695.00)	(\$33,202.00)	(\$7,729.00)

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	15	Softball				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
13-000	Other Salaries and Wages Other Salaries	\$3,023.75	\$2,700.00	\$3,500.00	\$2,500.00	(\$200.00)
	Comment: Level			Comment:		
	Department Entry			Part-time seasonal coaches		
21-000	Payroll Taxes Employer Fica and Medicare	\$231.36	\$207.00	\$245.00	\$191.00	(\$16.00)
	Comment: Level			Comment:		
	Department Entry			Social Security and Medicare taxes		
24-000	Workers' Compensation Workers' Compensation	\$59.00	\$42.00	\$42.00	\$87.00	\$45.00
	Comment: Level			Comment:		
	Department Entry			Allocated cost of workers' compensation premiums paid to the Florida League		
	Total: Personnel Services	\$3,314.11	\$2,949.00	\$3,787.00	\$2,778.00	(\$171.00)
<u>Operating Expenditures/Expenses</u>						
34-000	Other Services Contract Services	\$1,090.00	\$500.00	\$1,200.00	\$1,200.00	\$700.00
	Comment: Level			Comment:		
	Department Entry			Funding for umpire payments		
45-000	Insurance ISF: Risk Management	\$852.00	\$0.00	\$825.00	\$1,159.00	\$1,159.00
	Comment: Level			Comment:		
	Department Entry			Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League		
52-200	Operating Supplies Other Operating Supplies	\$838.77	\$1,100.00	\$1,000.00	\$1,000.00	(\$100.00)
	Comment: Level			Comment:		
	Department Entry			Equipment, trophies and supplies used for program		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	15	Softball				
Activity	572	Parks and Recreation				
52-400	Operating Supplies Uniforms	\$2,890.30	\$2,700.00	\$2,700.00	\$2,800.00	\$100.00
	Comment: Level			Comment:		
	Department Entry			Funding for uniform costs for participants and coaches		
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55-000	Training Training and Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total: Operating Expenditures/Expenses		\$5,671.07	\$4,300.00	\$5,725.00	\$6,159.00	\$1,859.00
Activity Total: Parks and Recreation		(\$8,985.18)	(\$7,249.00)	(\$9,512.00)	(\$8,937.00)	(\$1,688.00)
Program Total: Softball		(\$8,985.18)	(\$7,249.00)	(\$9,512.00)	(\$8,937.00)	(\$1,688.00)
Division Total: Athletics		(\$8,985.18)	(\$7,249.00)	(\$9,512.00)	(\$8,937.00)	(\$1,688.00)
Department Total: Recreation		(\$8,985.18)	(\$7,249.00)	(\$9,512.00)	(\$8,937.00)	(\$1,688.00)
Fund Total: General Fund		(\$8,985.18)	(\$7,249.00)	(\$9,512.00)	(\$8,937.00)	(\$1,688.00)
Net Grand Totals:		(\$8,985.18)	(\$7,249.00)	(\$9,512.00)	(\$8,937.00)	(\$1,688.00)

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	16	Flag football				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
13-000	Other Salaries and Wages Other Salaries	\$4,562.16	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Part-time seasonal coaches				
21-000	Payroll Taxes Employer Fica and Medicare	\$363.09	\$421.00	\$400.00	\$421.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Social Security and Medicare taxes				
24-000	Workers' Compensation Workers' Compensation	\$87.00	\$86.00	\$86.00	\$191.00	\$105.00
	Comment: Level	Comment				
	Department Entry	Allocated cost of workers' compensation premiums paid to the Florida League				
<u>Total: Personnel Services</u>		\$5,012.25	\$6,007.00	\$5,986.00	\$6,112.00	\$105.00
<u>Operating Expenditures/Expenses</u>						
34-000	Other Services Contract Services	\$2,674.00	\$1,800.00	\$2,800.00	\$2,800.00	\$1,000.00
	Comment: Level	Comment				
	Department Entry	Funding for referee payments				
45-000	Insurance ISF: Risk Management	\$852.00	\$0.00	\$865.00	\$1,145.00	\$1,145.00
	Comment: Level	Comment				
	Department Entry	Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League				

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1402	Athletics				
Program	16	Flag football				
Activity	572	Parks and Recreation				
52-200	Operating Supplies Other Operating Supplies	\$1,701.32	\$1,000.00	\$1,300.00	\$1,400.00	\$400.00
	Comment: Level			Comment		
	Department Entry			Equipment for program; including footballs, flag belts, etc.		
52-400	Operating Supplies Uniforms	\$1,465.60	\$2,100.00	\$1,700.00	\$1,700.00	(\$400.00)
	Comment: Level			Comment		
	Department Entry			Funding for uniform costs for participants and coaches		
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	\$4,655.00	\$5,000.00	\$4,800.00	\$5,000.00	\$0.00
	Comment: Level			Comment		
	Department Entry			Fees to participate in multi-agency program		
Total: Operating Expenditures/Expenses		\$11,347.92	\$9,900.00	\$11,465.00	\$12,045.00	\$2,145.00
Activity Total: Parks and Recreation		(\$16,360.17)	(\$15,907.00)	(\$17,451.00)	(\$18,157.00)	(\$2,250.00)
Program Total: Flag football		(\$16,360.17)	(\$15,907.00)	(\$17,451.00)	(\$18,157.00)	(\$2,250.00)
Division Total: Athletics		(\$16,360.17)	(\$15,907.00)	(\$17,451.00)	(\$18,157.00)	(\$2,250.00)
Department Total: Recreation		(\$16,360.17)	(\$15,907.00)	(\$17,451.00)	(\$18,157.00)	(\$2,250.00)
Fund Total: General Fund		(\$16,360.17)	(\$15,907.00)	(\$17,451.00)	(\$18,157.00)	(\$2,250.00)
Net Grand Totals:		(\$16,360.17)	(\$15,907.00)	(\$17,451.00)	(\$18,157.00)	(\$2,250.00)

**RECREATION DEPARTMENT
Community Center Division**

Services, Functions and Activities

The Recreation Community Center Division runs over 40 recreation classes a week and coordinates special events throughout the year. Special events include Unity Day, Winterfest, Marshmallow Drop and Memorial Day programs.

BUDGET HIGHLIGHTS

	<u>FY'15</u>	<u>FY'16</u>	<u>Change</u>
Personnel Services.....	\$ 247,406	\$ 289,220	\$ 41,814
Operating Expenditures/Expenses	408,118	440,299	32,181
Other Uses.....	<u>24,500</u>	<u>-</u>	<u>(24,500)</u>
TOTAL	<u>\$ 680,024</u>	<u>\$ 729,519</u>	<u>\$ 49,495</u>

*The comment(s) for each line item can be found below the account and amounts on the following pages

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1403	Community Center				
Program	00	None				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
12-000	Regular Salaries and Wages Salaries	\$150,388.04	\$149,850.00	\$145,212.00	\$178,636.00	\$28,786.00
	Comment: Level			Comment:		
	Department Entry			(1) Recreation Superintendent (2) Maintenance Workers II (1) Administrative Assistant		
13-000	Other Salaries and Wages Other Salaries	\$27,423.28	\$49,386.00	\$22,198.00	\$24,970.00	(\$24,416.00)
	Comment: Level			Comment:		
	Department Entry			(2) Community Center Attendants (1) Basketball Attendant		
13-100	Other Salaries and Wages Rental	\$0.00	\$0.00	\$500.00	\$22,575.00	\$22,575.00
	Comment: Level			Comment:		
	Department Entry			Reimbursement for staff working facility rentals		
14-000	Overtime Overtime	\$5,880.57	\$4,800.00	\$4,600.00	\$4,635.00	(\$165.00)
	Comment: Level			Comment:		
	Department Entry			Maintenance staff overtime for facility rentals, vacations and special events		
18-100	Compensated Compensatory Leave Longevity	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Benefit paid to tenured employees per policy		
21-000	Payroll Taxes Employer Fica and Medicare	\$13,595.68	\$15,838.00	\$13,600.00	\$17,888.00	\$2,050.00
	Comment: Level			Comment:		
	Department Entry			Social Security and Medicare taxes		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1403	Community Center				
Program	00	None				
Activity	572	Parks and Recreation				
23-000	Life and Health Insurance Health Insurance	\$14,759.28	\$20,663.00	\$15,497.00	\$25,828.00	\$5,165.00
	Comment: Level	Comment				
	Department Entry	Estimated annual employee costs for health insurance benefits				
23-100	Life and Health Insurance Dental	\$500.22	\$591.00	\$370.00	\$763.00	\$172.00
	Comment: Level	Comment				
	Department Entry	Estimated annual employee costs for dental insurance benefits				
23-200	Life and Health Insurance Long- Term Care	\$138.00	\$138.00	\$139.00	\$138.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Estimated annual employee costs for long-term care insurance benefits				
24-000	Workers' Compensation Workers' Compensation	\$3,127.00	\$3,140.00	\$3,140.00	\$10,787.00	\$7,647.00
	Comment: Level	Comment				
	Department Entry	Allocated cost of workers' compensation premiums paid to the Florida League				
29-990	Personnel Services Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Projected costs for eligible employee salary increases (dependent upon union contracts), other contractually required personnel cost increases and the associated federal taxes for a one year period				
<u>Total: Personnel Services</u>		\$218,812.07	\$247,406.00	\$208,256.00	\$289,220.00	\$41,814.00
<u>Operating Expenditures/Expenses</u>						
34-000	Other Services Contract Services	\$6,304.60	\$6,500.00	\$2,575.00	\$2,800.00	(\$3,700.00)
	Comment: Level	Comment				
	Department Entry	Exterminating services, ac services and alarm services				

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1403	Community Center				
Program	00	None				
Activity	572	Parks and Recreation				
34-150	Other Services Program Instructors	\$327,396.96	\$312,000.00	\$325,000.00	\$325,000.00	\$13,000.00
	Comment: Level			Comment:		
	Department Entry			Funding for Class/Program instructors		
34-400	Other Services Field Trips	\$13,899.32	\$9,890.00	\$17,870.00	\$15,885.00	\$5,995.00
	Comment: Level			Comment:		
	Department Entry			Adventure Camp Field Trips Senior Programming Field Trips		
40-000	Travel and Per Diem Travel	\$408.00	\$456.00	\$420.00	\$420.00	(\$36.00)
	Comment: Level			Comment:		
	Department Entry			FRPA Annual Conference		
41-100	Communications Services Cellular	\$1.92	\$66.00	\$10.00	\$10.00	(\$56.00)
	Comment: Level			Comment:		
	Department Entry			Cell Phone Usage		
43-100	Utility Services Electric	\$23,580.64	\$24,440.00	\$24,440.00	\$24,400.00	(\$40.00)
	Comment: Level			Comment:		
	Department Entry			Estimated annual cost for electrical services based on current actual FPL usage		
43-200	Utility Services Water	\$2,035.84	\$1,944.00	\$2,262.00	\$2,000.00	\$56.00
	Comment: Level			Comment:		
	Department Entry			Annual funding for water consumption		
44-000	Rentals and Leases Equipment Rental	\$571.28	\$325.00	\$349.00	\$575.00	\$250.00
	Comment: Level			Comment:		
	Department Entry			Rentals and Leases/Equipment Rental for Special Events		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1403	Community Center				
Program	00	None				
Activity	572	Parks and Recreation				
45-000	Insurance ISF: Risk Management	\$20,498.00	\$15,058.00	\$15,058.00	\$21,373.00	\$6,315.00
	Comment: Level			Comment:		
	Department Entry			Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League		
46-200	Repair and Maintenance Services Repairs and Maintenance	\$9,017.37	\$6,775.00	\$7,446.00	\$7,500.00	\$725.00
	Comment: Level			Comment:		
	Department Entry			Funding to provide on-going maintenance and repairs to building and equipment at the Community Center		
47-000	Printing and Binding Printing	\$199.50	\$100.00	\$200.00	\$200.00	\$100.00
	Comment: Level			Comment:		
	Department Entry			Funding for special flyers		
48-000	Promotional Activities Promotional Activities	\$5,394.78	\$0.00	\$6,268.00	\$6,300.00	\$6,300.00
	Comment: Level			Comment:		
	Department Entry			Funding for promotional events/ 5K Race Shirts and Promotional Materials		
48-100	Promotional Activities Fireworks Display	\$11,500.00	\$10,000.00	\$12,000.00	\$12,000.00	\$2,000.00
	Comment: Level			Comment:		
	Department Entry			Fourth of July Fireworks		
49-000	Other Current Charges and Obligations Other Current Charges	\$335.70	\$497.00	\$497.00	\$497.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Annual fire safety permit and elevator permit		
51-000	Office Supplies Office Supplies	(\$76.46)	\$199.00	\$100.00	\$100.00	(\$99.00)
	Comment: Level			Comment:		
	Department Entry			General Office supplies for staff		

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1403	Community Center				
Program	00	None				
Activity	572	Parks and Recreation				
52-200	Operating Supplies Other Operating Supplies	\$18,605.55	\$18,500.00	\$19,997.00	\$19,500.00	\$1,000.00
	Comment: Level			Comment:		
	Department Entry			Funding for supplies for community center class and special events sponsored by the Village		
52-400	Operating Supplies Uniforms	\$867.24	\$695.00	\$700.00	\$870.00	\$175.00
	Comment: Level			Comment:		
	Department Entry			Uniforms for community center staff and community center summer counselors		
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	\$369.00	\$184.00	\$369.00	\$369.00	\$185.00
	Comment: Level			Comment:		
	Department Entry			FRPA Membership		
55-000	Training Training and Education	\$225.00	\$489.00	\$489.00	\$500.00	\$11.00
	Comment: Level			Comment:		
	Department Entry			FRPA conferences and seminars		
Total: Operating Expenditures/Expenses		\$441,134.24	\$408,118.00	\$436,050.00	\$440,299.00	\$32,181.00
Capital Outlay						
64-000	Machinery and Equipment Machinery and Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Office furniture and Equipment		
Total: Capital Outlay		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Activity Total: Parks and Recreation		(\$659,946.31)	(\$655,524.00)	(\$644,306.00)	(\$729,519.00)	(\$73,995.00)

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1403	Community Center				
Program	00	None				
Activity	581	Inter-Fund Group Transfers Out				
<u>Other Uses</u>						
91-301	Interfund Transfers Capital Projects	\$5,400.00	\$24,500.00	\$24,500.00	\$0.00	(\$24,500.00)
		Comment: Level	Comment			
		Department Entry	Transfer to Capital Projects			
<u>Total: Other Uses</u>		\$5,400.00	\$24,500.00	\$24,500.00	\$0.00	(\$24,500.00)
Activity Total: Inter-Fund Group Transfers Out		(\$5,400.00)	(\$24,500.00)	(\$24,500.00)	\$0.00	\$24,500.00
Program Total: None		(\$665,346.31)	(\$680,024.00)	(\$668,806.00)	(\$729,519.00)	(\$49,495.00)
Division Total: Community Center		(\$665,346.31)	(\$680,024.00)	(\$668,806.00)	(\$729,519.00)	(\$49,495.00)
Department Total: Recreation		(\$665,346.31)	(\$680,024.00)	(\$668,806.00)	(\$729,519.00)	(\$49,495.00)
Fund Total: General Fund		(\$665,346.31)	(\$680,024.00)	(\$668,806.00)	(\$729,519.00)	(\$49,495.00)
Net Grand Totals:		(\$665,346.31)	(\$680,024.00)	(\$668,806.00)	(\$729,519.00)	(\$49,495.00)

**RECREATION DEPARTMENT
Aquatics Division**

Services, Functions and Activities

The Miami Shores Aquatic Facility is comprised of an 8 lane competition pool, activity pool and jacuzzi offering comprehensive aquatic programs including adult and youth swimming lessons, swim team competitions, water exercise classes and free swim. The activity pool features slides, water cannons and interactive toys. This state-of-the-art facility offers the best aquatics facility in the area, competing with several large capacity facilities. The Aquatic Center also hosts several special events including egg dive, teen nights, dive-in theater and family nights.

BUDGET HIGHLIGHTS

	<u>FY'15</u>	<u>FY'16</u>	<u>Change</u>
Personnel Services.....	\$ 425,621	\$ 440,325	\$ 14,704
Operating Expenditures/Expenses	170,244	182,489	12,245
Other Uses.....	40,000	35,300	(4,700)
TOTAL	<u>\$ 635,865</u>	<u>\$ 658,114</u>	<u>\$ 22,249</u>

*The comment(s) for each line item can be found below the account and amounts on the following pages

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1405	Aquatics				
Program	00	None				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
12-000	Regular Salaries and Wages Salaries	\$143,398.63	\$164,268.00	\$130,000.00	\$135,229.00	(\$29,039.00)
	Comment: Level			Comment:		
	Department Entry			(1) Aquatics Supervisor (1) Assistant Aquatics Supervisor (1) Lifeguard III		
13-000	Other Salaries and Wages Other Salaries	\$185,658.38	\$206,000.00	\$215,000.00	\$240,026.00	\$34,026.00
	Comment: Level			Comment:		
	Department Entry			Funding for part-time seasonal staff and (2) Lifeguard II		
14-000	Overtime Overtime	\$1,171.40	\$2,800.00	\$630.00	\$2,000.00	(\$800.00)
	Comment: Level			Comment:		
	Department Entry			Funding estimate for overtime required during summer and special events		
18-100	Compensated Compensatory Leave Longevity	\$2,000.00	\$2,000.00	\$2,000.00	\$1,000.00	(\$1,000.00)
	Comment: Level			Comment:		
	Department Entry			Benefit paid to tenured employees per policy		
21-000	Payroll Taxes Employer Fica and Medicare	\$25,535.17	\$28,692.00	\$26,594.00	\$28,937.00	\$245.00
	Comment: Level			Comment:		
	Department Entry			Social Security and Medicare taxes		
23-000	Life and Health Insurance Health Insurance	\$9,839.52	\$15,497.00	\$12,483.00	\$19,371.00	\$3,874.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for health insurance benefits		
23-100	Life and Health Insurance Dental	\$333.48	\$443.00	\$429.00	\$572.00	\$129.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for dental insurance benefits		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1405	Aquatics				
Program	00	None				
Activity	572	Parks and Recreation				
23-200	Life and Health Insurance Long-Term Care	\$55.20	\$83.00	\$83.00	\$83.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Estimated annual employee costs for long-term care insurance benefits		
24-000	Workers' Compensation	\$5,492.00	\$5,838.00	\$5,838.00	\$13,107.00	\$7,269.00
	Comment: Level			Comment:		
	Department Entry			Allocated cost of workers' compensation premiums paid to the Florida League		
29-990	Personnel Services Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Projected costs for eligible employee salary increases (dependent upon union contracts), other contractually required personnel cost increases and the associated federal taxes for a one year period		
<u>Total: Personnel Services</u>		\$373,483.78	\$425,621.00	\$393,057.00	\$440,325.00	\$14,704.00
<u>Operating Expenditures/Expenses</u>						
34-000	Other Services Contract Services	\$2,837.00	\$3,200.00	\$3,200.00	\$3,200.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Pest control, office equipment, fire extinguishers and Thorguard (lightning detection)		
34-150	Other Services Program Instructors	\$4,726.45	\$6,000.00	\$7,000.00	\$7,000.00	\$1,000.00
	Comment: Level			Comment:		
	Department Entry			Funding for swim class instructors		
41-000	Communications Services Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Telephone expenses		

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1405	Aquatics				
Program	00	None				
Activity	572	Parks and Recreation				
41-100	Communications Services Cellular	\$3.84	\$50.00	\$50.00	\$50.00	\$0.00
	Comment: Level					
	Department Entry					Cellular phones
43-100	Utility Services Electric	\$45,141.99	\$43,000.00	\$43,000.00	\$44,000.00	\$1,000.00
	Comment: Level					
	Department Entry					Estimated annual cost for electrical services based on current actual FPL usage
43-200	Utility Services Water	\$10,761.21	\$7,000.00	\$11,000.00	\$11,500.00	\$4,500.00
	Comment: Level					
	Department Entry					Annual funding for water consumption
45-000	Insurance ISF: Risk Management	\$21,857.00	\$17,413.00	\$17,413.00	\$22,439.00	\$5,026.00
	Comment: Level					
	Department Entry					Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League
46-200	Repair and Maintenance Services Repairs and Maintenance	\$13,717.62	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00
	Comment: Level					
	Department Entry					Funding to maintain and repair equipment located at the aquatics facility
47-000	Printing and Binding Printing	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00
	Comment: Level					
	Department Entry					Funding for printing of notices
48-000	Promotional Activities Promotional Activities	\$386.00	\$600.00	\$600.00	\$400.00	(\$200.00)
	Comment: Level					
	Department Entry					Funding for promotions & lifeguard ads

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1405	Aquatics				
Program	00	None				
Activity	572	Parks and Recreation				
49-000	Other Current Charges and Obligations Other Current Charges	\$1,684.38	\$2,195.00	\$2,000.00	\$2,200.00	\$5.00
	Comment: Level	Comment				
	Department Entry	Pool, spa, and activity area permits and engineer fees. Also includes fees to the State of Florida and Dade County.				
51-000	Office Supplies Office Supplies	\$789.99	\$800.00	\$1,200.00	\$1,200.00	\$400.00
	Comment: Level	Comment				
	Department Entry	General office supplies for staff				
52-200	Operating Supplies Other Operating Supplies	\$13,296.18	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Supplies for non-food related operations				
52-250	Operating Supplies Food for Resale	\$25,524.41	\$26,686.00	\$26,000.00	\$26,000.00	(\$686.00)
	Comment: Level	Comment				
	Department Entry	Funding for the purchase of concession stand supplies at the Aquatics facility				
52-400	Operating Supplies Uniforms	\$303.22	\$2,000.00	\$5,550.00	\$2,200.00	\$200.00
	Comment: Level	Comment				
	Department Entry	Funding for staff uniforms				
52-500	Operating Supplies Fertilizer and Chemicals	\$31,015.70	\$27,000.00	\$27,000.00	\$28,000.00	\$1,000.00
	Comment: Level	Comment				
	Department Entry	Funding for the purchase of chlorine and other chemicals to operate facility				
54-000	Books, Publications, Subscriptions, and Memberships Dues, Memberships and Subs	\$239.00	\$400.00	\$400.00	\$400.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Membership fee to FRPA & ASCA (American Swim Coaches Association)				

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1405	Aquatics				
Program	00	None				
Activity	572	Parks and Recreation				
55-000	Training Training and Education	\$337.00	\$500.00	\$800.00	\$500.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Training fees required by state		
Total: Operating Expenditures/Expenses		\$172,620.99	\$170,244.00	\$178,613.00	\$182,489.00	\$12,245.00
	Capital Outlay					
64-000	Machinery and Equipment Machinery and Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comment: Level			Comment:		
	Department Entry			Machinery or equipment needed to run Aquatic Facility		
Total: Capital Outlay		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Activity Total: Parks and Recreation		(\$546,104.77)	(\$595,865.00)	(\$571,670.00)	(\$622,814.00)	(\$26,949.00)
Activity	581	Inter-Fund Group Transfers Out				
	Other Uses					
91-301	Interfund Transfers Capital Projects	\$67,500.00	\$40,000.00	\$40,000.00	\$35,300.00	(\$4,700.00)
	Comment: Level			Comment:		
	Department Entry			Funding to replace aquatic center deck showers, pool strainers, aquatic center concession shutters and purchase four 20' sunbrella tops		
Total: Other Uses		\$67,500.00	\$40,000.00	\$40,000.00	\$35,300.00	(\$4,700.00)
Activity Total: Inter-Fund Group Transfers Out		(\$67,500.00)	(\$40,000.00)	(\$40,000.00)	(\$35,300.00)	\$4,700.00
Program Total: None		(\$613,604.77)	(\$635,865.00)	(\$611,670.00)	(\$658,114.00)	(\$22,249.00)
Division Total: Aquatics		(\$613,604.77)	(\$635,865.00)	(\$611,670.00)	(\$658,114.00)	(\$22,249.00)
Department Total: Recreation		(\$613,604.77)	(\$635,865.00)	(\$611,670.00)	(\$658,114.00)	(\$22,249.00)
Fund Total: General Fund		(\$613,604.77)	(\$635,865.00)	(\$611,670.00)	(\$658,114.00)	(\$22,249.00)
Net Grand Totals:		(\$613,604.77)	(\$635,865.00)	(\$611,670.00)	(\$658,114.00)	(\$22,249.00)

**RECREATION DEPARTMENT
Tennis Division**

Services, Functions and Activities

The Operation of the Tennis Division was reorganized at the start of FY09/10 with the Tennis Pro outsourced. The Tennis courts remain open and a part-time employee is present when the Tennis Pro is not on-duty.

BUDGET HIGHLIGHTS

	<u>FY'15</u>	<u>FY'16</u>	<u>Change</u>
Personnel Services.....	\$ 10,225	\$ 10,147	\$ (78)
Operating Expenditures/Expenses	<u>2,944</u>	<u>4,173</u>	<u>1,229</u>
TOTAL	<u>\$ 13,169</u>	<u>\$ 14,320</u>	<u>\$ 1,151</u>

*The comment(s) for each line item can be found below the account and amounts on the following pages

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1406	Tennis				
Program	00	None				
Activity	572	Parks and Recreation				
<u>Personnel Services</u>						
12-000	Regular Salaries and Wages Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13-000	Other Salaries and Wages Other Salaries	\$8,878.75	\$9,165.00	\$8,879.00	\$9,133.00	(\$32.00)
	Comment: Level	Comment				
	Department Entry	Part time tennis attendant				
14-000	Overtime Overtime	\$0.00	\$200.00	\$0.00	\$0.00	(\$200.00)
18-100	Compensated Compensatory Leave Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21-000	Payroll Taxes Employer Fica and Medicare	\$681.61	\$716.00	\$690.00	\$698.00	(\$18.00)
	Comment: Level	Comment				
	Department Entry	Social Security and Medicare taxes				
23-000	Life and Health Insurance Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24-000	Workers' Compensation Workers' Compensation	\$161.00	\$144.00	\$144.00	\$316.00	\$172.00
	Comment: Level	Comment				
	Department Entry	Allocated cost of workers' compensation premiums paid to the Florida League				
29-990	Personnel Services Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total: Personnel Services		\$9,721.36	\$10,225.00	\$9,713.00	\$10,147.00	(\$78.00)
<u>Operating Expenditures/Expenses</u>						
34-000	Other Services Contract Services	\$849.00	\$750.00	\$896.00	\$800.00	\$50.00
	Comment: Level	Comment				
	Department Entry	Reimbursement to tennis contractor for evening play as per contract				

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1406	Tennis				
Program	00	None				
Activity	572	Parks and Recreation				
43-200	Utility Services Water	\$154.58	\$155.00	\$150.00	\$160.00	\$5.00
	Comment: Level	Comment				
	Department Entry	Annual funding for water consumption				
45-000	Insurance ISF: Risk Management	\$777.00	\$279.00	\$279.00	\$923.00	\$644.00
	Comment: Level	Comment				
	Department Entry	Allocated costs for property, casualty and general liability insurance premiums paid to the Florida League				
46-200	Repair and Maintenance Services Repairs and Maintenance	\$263.77	\$1,500.00	\$800.00	\$1,500.00	\$0.00
	Comment: Level	Comment				
	Department Entry	Wind screen, tennis nets and general facility maintenance				
51-000	Office Supplies Office Supplies	\$4.79	\$100.00	\$0.00	\$0.00	(\$100.00)
	Comment: Level	Comment				
	Department Entry	General office supplies.				
52-200	Operating Supplies Other Operating Supplies	\$380.60	\$85.00	\$700.00	\$750.00	\$665.00
	Comment: Level	Comment				
	Department Entry	Miscellaneous supplies for tennis center				
52-400	Operating Supplies Uniforms	\$0.00	\$75.00	\$30.00	\$40.00	(\$35.00)
	Comment: Level	Comment				
	Department Entry	Funding to provide staff uniforms				
Total: Operating Expenditures/Expenses		\$2,429.74	\$2,944.00	\$2,855.00	\$4,173.00	\$1,229.00
Activity Total: Parks and Recreation		(\$12,151.10)	(\$13,169.00)	(\$12,568.00)	(\$14,320.00)	(\$1,151.00)

Miami Shores Village, FL Live

Expense Budget Worksheet Report

Account Number	Description	2014 Actual Amount	2015 Budget	2015 Estimated Amount	2016 Adopted	2015 Budget vs 2016 Adopted
Fund	001	General Fund				
Department	72	Recreation				
Division	1406	Tennis				
Program	00	None				
Activity	581	Inter-Fund Group Transfers Out				
<u>Other Uses</u>						
91-301	Interfund Transfers Capital Projects	\$3,400.00	\$0.00	\$0.00	\$0.00	\$0.00
Total: Other Uses		\$3,400.00	\$0.00	\$0.00	\$0.00	\$0.00
Activity Total: Inter-Fund Group Transfers Out		(\$3,400.00)	\$0.00	\$0.00	\$0.00	\$0.00
Program Total: None		(\$15,551.10)	(\$13,169.00)	(\$12,568.00)	(\$14,320.00)	(\$1,151.00)
Division Total: Tennis		(\$15,551.10)	(\$13,169.00)	(\$12,568.00)	(\$14,320.00)	(\$1,151.00)
Department Total: Recreation		(\$15,551.10)	(\$13,169.00)	(\$12,568.00)	(\$14,320.00)	(\$1,151.00)
Fund Total: General Fund		(\$15,551.10)	(\$13,169.00)	(\$12,568.00)	(\$14,320.00)	(\$1,151.00)
Net Grand Totals:		(\$15,551.10)	(\$13,169.00)	(\$12,568.00)	(\$14,320.00)	(\$1,151.00)