



Village of Biscayne Park Commission Agenda Report

Village Commission Meeting Date:	November 23, 2015
Subject:	Ordinance 2015 -- 08 Finalizing and Adopting the Annual Operating Budget for Fiscal Year 2014-2015 by Amending Various Parts of the Budget
Prepared By:	Heidi Siegel, AICP, Village Manager
Sponsored By:	Staff

BACKGROUND

Based on actual data through September 30, 2015, for each department's line items, the following final amendments are required to the adopted budget for fiscal year 2014-15.

EXPENDITURES HIGHLIGHTS:

1. Village Commission
 - a. Professional Fees -- Foundation Audit not needed (decrease)
 - b. Commission Salary line item is over budget due to fourth quarter of previous year being posted to line. Will be offset by Revenue line item "Reimbursement of Prior Year Expenses" (increase)
 - c. Under budgeted memberships (increase)
2. Finance
 - a. Accrued leave payout of employee per Personnel Rules and Regulations. (increase)
3. General Government
 - a. Unbudgeted previous self-insured Workmen's Compensation claims (increase)
 - b. Over budgeted legal services (decrease)
 - c. Under budgeted telephone equipment costs for new Village Hall
4. Police Department
 - a. Accrued leave payout of employees per collective bargaining agreement (increase)
 - b. Salary item is over budget due to fourth quarter of previous year being posted to current year (increase)
 - c. Unused "comp time" payout (decrease)
 - d. Unused Court time (decrease)
 - e. Unused special legal service budget (decrease)

November 23, 2015

Commission Agenda Report

Ordinance 2015-08 Finalizing and Adopting the Annual Operating Budget for Fiscal Year 2014-2015

- f. Over budgeted gasoline (decrease)

- 7. Building Department
 - a. Under budgeted cost sharing due to higher than expected building permit. To be off-set in revenues due to cost sharing contractual agreements (increase)

- 5. Code Compliance
 - a. Over budgeted accounting software costs (decrease)

- 6. Public Works
 - a. Increase in tree trimming and unhealthy tree removal activities (increase)
 - b. Storage costs associated with Village Hall move (increase)

- 7. Parks & Recreation
 - a. Increase in field maintenance (increase)
 - b. Fumigation of Recreation Center for termite (increase)
 - c. Salary saving by utilizing part-time employees (decrease)

While the final budget shows an overage in expenses by \$18,190 in expenses, two items need to be noted:

1. Per Resolution 2015-09, an “expense” of \$75,148 was created by the transfer of extra revenue from the sale of garbage trucks to the capital improvement fund. This transfer generated a new expense line as a “Transfer Out” and created an artificial general fund expense. Without this transfer (expenditure) there would have been a savings of \$56,958 in expenses.

2. Greater than anticipated building permit revenue created a higher than budgeted “expense” in the building department budget in the form of “Professional Fees” based on our contractual agreements with the building inspectors.

After the unique expenditures outlined above and based on the unaudited revenues over expenditures for fiscal year 2014-2015 there is a budget surplus of \$54,500 that may be added to reserves once the audit is completed for fiscal year 2014-15. This amount is \$17,500 more than what was originally budgeted for contingencies/ return to reserves and based on excess revenue of \$72,595.

STAFF RECOMMENDATION

Approval of Ordinance 2015-08 at second reading.

ATTACHMENTS

- Ordinance 2015-08
- Revenue/Expenditures Summary for Fiscal Year 2014-2015 based on Proposed Budget Amendments
- Summary all departments and line item expenditures and required budget amendments

1 **Section 3.** The Village Commission hereby ratifies and confirms all other provisions
2 of Ordinance 2014-10.

3 **Section 4.** **Conflicts.** That all Ordinances or parts of Ordinances, Resolutions or
4 parts thereof in conflict herewith, are and the same are hereby repealed to the extent of such
5 conflict.

6 **Section 5.** **Severability.** The provisions of this Ordinance are declared to be
7 severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be
8 held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining
9 sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it
10 being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any
11 part.

12 **Section 6.** **Effective Date.** This Ordinance shall be effective upon adoption at
13 second reading.

14
15 The foregoing Ordinance was offered by _____ who moved its adoption.

16 The motion was seconded by _____ and upon being put to a vote, the vote was
17 as follows:

18 PASSED AND ADOPTED upon first reading this 10th day of November, 2015.
19 PASSED AND ADOPTED upon second reading this ___ day of _____, 2015.

20

**The foregoing ordinance upon being put
to a vote, the vote was as follows:**

21
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25 _____
26 David Coviello, Mayor

Mayor Coviello: ____
Vice Mayor Anderson: ____

Commissioner Jonas: ____
Commissioner Ross: ____
Commissioner Watts: ____

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Attest:

Maria C. Camara, Village Clerk

Approved as to form:

John J. Hearn, Village Attorney

BUDGET REPORT FOR VILLAGE OF BISCAYNE PARK
Calculations as of 09/30/2015
Based on Proposed Budget Amendments

GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	2014-15 ACTIVITY THRU 09/30/15	VARIANCE	2014-15 Projected % CHANGE
ESTIMATED REVENUES					
AD VALOREM TAXES		1,331,461	1,259,353	72,108.00	5.42%
UTILITY TAXES		289,962	317,113	(27,151.00)	-9.36%
CHARGE FOR SERVICES		145,016	247,155	(102,139.00)	-70.43%
FRANCHISE FEES		161,283	157,702	3,581.00	2.22%
OPERATING CONTRIBUTIONS		21,906	29,414	(7,508.00)	-34.27%
INTERGOVERNMENTAL REVENUES		291,458	328,743	(37,285.00)	-12.79%
JUDGEMENT & FINES		41,600	97,013	(55,413.00)	-133.20%
MISCELLANEOUS REVENUES		111,695	33,832	77,863.00	69.71%
TRANSFERS IN		98,730	95,381	3,349.00	3.39%
TOTAL ESTIMATED REVENUES		2,493,111	2,565,706	(72,595)	-2.91%
APPROPRIATIONS					
TRANSFER OUT		35,000	75,148	(40,148.00)	-114.71%
Totals for dept 511-Village Commission		23,718	21,397	2,321.00	9.79%
Totals for dept 512-Administration		206,082	205,804	278.00	0.13%
Totals for dept 513-Finance		147,327	149,761	(2,434.00)	-1.65%
Totals for dept 519-General Government		430,781	426,179	4,602.00	1.07%
Totals for dept 515-Planning & Zoning		42,000	42,000	0.00	0.00%
Totals for dept 524-Building Department		109,256	156,889	(47,633.00)	-43.60%
Totals for dept 521-Police		1,081,851	1,022,679	59,172.00	5.47%
Totals for dept 529-Code Enforcement		61,987	59,177	2,810.00	4.53%
Totals for dept 539-Public Works		187,626	193,127	(5,501.00)	-2.93%
Totals for dept 572-Parks and Recreation		167,483	159,140	8,343.00	4.98%
TOTAL APPROPRIATIONS		2,493,111	2,511,301	(18,190)	-0.73%
NET OF REVENUES/APPROPRIATIONS			54,405		

BUDGET REPORT FOR VILLAGE OF BISCAYNE PARK
Calculations as of 09/30/2015

GL NUMBER	DESCRIPTION	2014-15 ORIGINAL BUDGET	FINAL BUDGET AMENDMENT	AMENDMENT DESCRIPTION	2014-2015 REVISED FINAL BUDGET	2014-15 ACTIVITY THRU 09/30/15
Dept 511-Village Commission						
001-511-5110000.000	Commission Compensation/Reimbursement	12,000	501	Fourth Quarter previous year	12,501	12,500
001-511-5210000.000	Fica/Medicare	918	38		956	956
001-511-5310000.000	Professional Fees	3,500	(3,500)	Foundation Audit not needed	0	0
001-511-5400000.000	Travel & Per diem	1,500	318		1,818	1,818
001-511-5480000.000	Promotional Activities	2,500	(126)		2,374	2,375
001-511-5490000.150	Misc Special Events	0	514		514	514
001-511-5540000.200	MEMBERSHIPS	800	1,239	Under budgeted membership	2,039	2,039
001-511-5550000.000	Education & Training	2,500	(1,305)		1,195	1,195
Totals for dept 511-Village Commission		23,718	(2,321)		21,397	21,397
Dept 512-Administration						
001-512-5110000.000	Administrative Salaries	87,720	(614)		87,106	87,106
001-512-5120000.000	Regular Salaries	50,551	456		51,007	51,007
001-512-5210000.000	Fica/Medicare	10,578	121		10,699	10,699
001-512-5220000.000	Florida Retirement System	22,186	1,014		23,200	23,200
001-512-5230000.000	Health Insurance	12,487	1,019		13,506	13,506
001-512-5240000.000	Workman Compensation	0	0		0	0
001-512-5310000.000	Professional Fees	3,000	(383)		2,617	2,617
001-512-5400000.010	Car Allowance	4,800	0		4,800	4,800
001-512-5400000.200	Travel & Per Diem	1,500	251		1,751	1,751
001-512-5410000.010	Phone Stipend	2,160	0		2,160	2,160
001-512-5480000.000	Promotional Activities	2,000	(586)		1,414	1,414
001-512-5490000.100	Legal Advertising	5,000	(1,444)		3,556	3,556
001-512-5520000.000	Operating Supplies	0	0		0	0
001-512-5520000.210	Gasoline	0	114		114	114
001-512-5540000.200	Memberships	2,100	261		2,361	2,361
001-512-5550000.000	Education and Training	2,000	(802)		1,198	1,198
001-512-5600000.000	Miscellaneous Expenses	0	315		315	315
Totals for dept 512-Administration		206,082	(278)		205,804	205,804
Dept 513-Finance						
001-513-5120000.000	Regular Salaries	33,068	6,165	Payout of Employee	39,233	39,233
001-513-5140000.000	Overtime	1,000	(911)		89	89
001-513-5210000.000	Fica/Medicare	2,606	402		3,008	3,008
001-513-5220000.000	Florida Retirement System	2,511	438		2,949	2,949
001-513-5230000.000	Health Insurance	6,244	(132)		6,112	6,112
001-513-5240000.000	Workman Compensation	0	0		0	0
001-513-5300000.000	Bank Service Charges	900	(701)		199	199
001-513-5310000.000	Professional Fees	0	610		610	610
001-513-5320000.000	Professional Services-Audit Fees	20,000	(1,000)		19,000	19,000
001-513-5340000.010	Payroll Processing Fees	2,860	617		3,477	3,477
001-513-5340000.100	Contract Services-Finance	72,000	(3,000)		69,000	69,000

001-513-5340000.300	Annual Maintenance Fees-Accounting Softw	2,165	15		2,180	2,180
001-513-5400000.200	Travel and per diem	215	(215)		0	0
001-513-5540000.200	Memberships	200	330		530	530
001-513-5550000.000	Education & Training	225	397		622	622
001-513-5640000.100	Capital Acquisitions-Accounting & Permit	3,333	(581)		2,752	2,752
					0	
Totals for dept 513-Finance		147,327	2,434		149,761	149,761
Dept 519-General Government						
001-519-5120000.000	Regular Salaries	78,917	1,807		80,724	80,724
001-519-5450000.400	Flood Insurance	0	90		90	90
001-519-5210000.000	Fica/Medicare	5,856	310		6,166	6,166
001-519-5220000.000	Florida Retirement System	5,642	340		5,982	5,982
001-519-5230000.000	Health Insurance	11,939	1,434		13,373	13,373
001-519-5310000.101	Professional Services-Medical	1,770	428		2,198	2,198
001-519-5310000.102	Professional Services-IT	10,275	(846)		9,429	9,429
001-519-5310000.135	Professional Sevices-Lobbyist	15,000	1,500		16,500	16,500
001-519-5310000.150	Professional Services-Legal	70,000	(5,811)	Over budgeted	64,189	64,189
001-519-5310000.160	Professional Services-Other Legal	5,000	(4,637)	Over budgeted	363	363
001-519-5410000.010	Phone Stipend	480	(320)		160	160
001-519-5410000.100	Telephone/Communiations	4,000	14,924		18,924	18,924
001-519-5420000.000	Postage	5,000	(923)		4,077	4,077
001-519-5440000.100	Leased Equipment	3,000	1,124		4,124	4,124
001-519-5440000.420	Rental Storage Facility	3,540	(109)		3,431	3,431
001-519-5450000.050	Insurance-FMIT	148,371	7,766		156,137	156,137
001-519-5450000.200	Insurance-Old Workers Comp Claim	0	12,085	Unbudgeted previous claims	12,085	12,085
001-519-5460000.200	Repairs & Maintenance-Equipment	3,720	(570)		3,150	3,150
001-519-5460000.250	Repairs & Maintenance-Vehicles	900	(848)		52	52
001-519-5460000.500	Repairs & Maintenance-Pest Control	0	180		180	180
001-519-5470000.000	Printing	1,200	126		1,326	1,326
001-519-5480000.100	Promotional Activities-Newletter	4,000	(171)		3,829	3,829
001-519-5490000.000	Other Charge For Services	1,000	3,692		4,692	4,692
001-519-5490000.200	Filing Fees-Liens	1,500	(44)		1,456	1,456
001-519-5510000.000	Office Supplies	5,000	1,664		6,664	6,664
001-519-5520000.000	Operating Supplies	2,000	1,349		3,349	3,349
001-519-5520000.210	Gasoline	250	(164)		86	86
001-519-5540000.410	Subscriptions	179	260		439	439
001-519-5540000.420	MEMBERSHIPS	165	(165)		0	0
001-519-5550000.000	Education & Training	1,500	(1,500)		0	0
001-519-5640000.200	Capital Acquisitions-IT Project	1,500	(996)		504	504
001-519-5690000.000	General Contingencies	20,000	(20,000)		0	0
001-519-5695000.000	Return to General Fund Reserves	16,577	(16,577)		0	0
001-519-5820000.100	Aid to Private Organizations	2,500	0		2,500	2,500
					0	
Totals for dept 519-General Government		430,781	(4,602)		426,179	426,179
Dept 515-Planning & Zoning						
001-515-5310000.000	Professional Fees	42,000	0		42,000	42,000
					0	
Totals for dept 515-Planning & Zoning		42,000	0		42,000	42,000
Dept 524-Building Department						
001-524-5120000.000	Regular Salaries	36,050	412		36,462	36,462
001-524-5210000.000	Fica/Medicare	2,758	31		2,789	2,789

001-524-5220000.000	Florida Retirement System	2,657	19		2,676	2,676
001-524-5230000.000	Health Insurance	6,243	271		6,514	6,514
001-524-5240000.000	Workman Compensation	0	0		0	0
001-524-5310000.120	Professional Services-Inspectors	55,250	49,631	Under budgeted to be upset by revenue	104,881	104,881
001-524-5340000.300	Annual Maintenance Fees-Accounting Softw	2,165	(1,390)		775	775
001-524-5540000.200	Memberships	0	40		40	40
001-524-5550000.000	Education & Training	800	(800)		0	0
001-524-5640000.100	Capital Acquisitions-Accounting & Permit	3,333	(581)		2,752	2,752
Totals for dept 524-Building Department		109,256	47,633		156,889	156,889
Dept 521-Police						
001-521-5120000.000	Regular Salaries	517,607	29,911		547,518	547,518
001-521-5130000.000	Other Salaries & Wages	15,000	(14,800)	Unused comptime payout	200	200
001-521-5130000.100	Other Salaries & Wages-Part Time Salarie	16,898	(1,248)		15,650	15,650
001-521-5140000.000	Overtime	23,000	55,468		78,468	78,468
001-521-5150000.000	Special Pay	4,207	(2,807)		1,400	1,400
001-521-5160000.000	Court Pay	23,000	(21,144)	Unsued court time	1,856	1,856
001-521-5210000.000	Fica/Medicare	45,878	3,122		49,000	49,000
001-521-5220000.000	Florida Retirement System	118,029	(5,172)		112,857	112,857
001-521-5230000.000	Health Insurance	68,676	(1,263)		67,413	67,413
001-521-5240000.000	Workman Compensation	0	0		0	0
001-521-5310000.150	Professional Services-Legal	5,000	(5,000)	Unused special legal services	0	0
001-521-5400000.200	Travel & Per Diem	1,000	(255)		745	745
001-521-5410000.000	Telephone/Communiations	0	(146)		0	(146)
001-521-5410000.100	Telephone Stipends & Air Cards	6,480	(1,768)		4,712	4,712
001-521-5430000.302	Electric-Police	1,440	(355)		1,085	1,085
001-521-5440000.200	Rent Storage Facility	4,296	3,461		7,757	7,757
001-521-5440000.900	Financing Lease Copier	675	(549)		126	126
001-521-5460000.200	Repairs & Maintenance-Equipment	3,400	114		3,514	3,514
001-521-5460000.225	Repairs & Equipment-Radios	500	1,765		2,265	2,265
001-521-5460000.250	Repairs & Maintenance-Vehicles	28,000	20,670		48,670	48,670
001-521-5490000.250	Prosecution/Police Arrest Forms	1,500	(904)		596	596
001-521-5490000.350	Police Facility Retro Fit	1,000	(1,000)		0	0
001-521-5520000.000	Miscellaneous Operating Supplies	2,500	351		2,851	2,851
001-521-5520000.205	Uniforms & Cleaning	4,500	3,756		8,256	8,256
001-521-5520000.210	Gasoline	65,000	(26,517)	Over budgeted gasoline	38,483	38,483
001-521-5520000.400	K-9 Operating Supplies	1,000	(1,000)		0	0
001-521-5540000.200	Memberships	725	(24)		701	701
001-521-5550000.000	Education & Training	3,300	(1,276)		2,024	2,024
001-521-5701000.000	Debt Serving-Principal	21,246	(6,977)		14,269	14,269
001-521-5720500.000	Debt Serving-Interest	2,393	419		2,812	2,812
001-521-5800000.100	Byrne Grant	1,906	1,027		2,933	2,933
001-521-6400000.000	Capital Acquisitions-Equipment	93,695	(87,031)		6,664	6,664
Totals for dept 521-Police		1,081,851	(59,172)		1,022,679	1,022,679
Dept 529-Code Enforcement						
					0	0
001-529-5120000.000	Regular Salaries	39,720	586		40,306	40,306
001-529-5210000.000	Fica/Medicare	3,039	35		3,074	3,074
001-529-5220000.000	Florida Retirement System	2,927	46		2,973	2,973
001-529-5230000.000	Health Insurance	6,243	294		6,537	6,537
001-529-5340000.300	Annual Maintenance Fees-Accounting Softw	2,165	(2,165)	Over budgeted accounting software cost	0	0
001-529-5400000.000	Telephone/Communiations	960	(331)		629	629
001-529-5460000.250	Repairs & Maintenance-Vehicles	900	856		1,756	1,756

001-529-5520000.000	Operating Supplies	850	(527)		323	323
001-529-5520000.205	Uniforms & Cleaning	250	(182)		68	68
001-529-5520000.210	Gasoline	700	(234)		466	466
001-529-5540000.200	Memberships	100	25		125	125
001-529-5550000.000	Education & Training	800	(632)		168	168
001-529-5640000.100	Capital Acquisitions-Accounting & Permit	3,333	(581)		2,752	2,752
					0	
Totals for dept 529-Code Enforcement		61,987	(2,810)		59,177	59,177
Dept 539-Public Works						
001-539-5120000.000	Regular Salaries	95,161	751		95,912	95,912
001-539-5120000.210	Employee Bonuses	1,000	0		1,000	1,000
001-539-5140000.000	Overtime	0	113		113	113
001-539-5210000.000	Fica/Medicare	7,356	57		7,413	7,413
001-539-5220000.000	Florida Retirement System	7,013	(28)		6,985	6,985
001-539-5230000.000	Health Insurance	18,180	1,061		19,241	19,241
001-539-5410000.100	Telephone Stipend & Other Communications	600	(261)		339	339
001-539-5430000.301	Electric-Village Hall	4,200	(1,208)		2,992	2,992
001-539-5430000.303	Electric-Public Works	2,500	945		3,445	3,445
001-539-5430000.304	Electric-Entrance Sign	212	12		224	224
001-539-5430000.315	Water & Sewer	7,800	(4,995)		2,805	2,805
001-539-5440000.100	Leased Equipment	1,500	(134)		1,366	1,366
001-539-5460000.100	Repairs & Maintenance-Landscaping	21,000	(5,403)		15,597	15,597
001-539-5460000.160	Repairs & Maintenance-Log Cabin	1,500	1,650		3,150	3,150
001-539-5460000.200	Repairs & Maintenance-Equipment	3,000	2,006		5,006	5,006
001-539-5460000.250	Repairs & Maintenance-Vehicles	0	349		349	349
001-539-5460000.275	Repairs & Maintenance-Buildings	1,500	4,512	Storage for Village Hall move	6,012	6,012
001-539-5460000.280	Repairs & Maintenance-Tree Trimming & Re	7,500	4,129	Tree trimming and unhealthy tree removal	11,629	11,629
001-539-5520000.000	Miscellaneous Operating Supplies	2,000	2,797		4,797	4,797
001-539-5520000.205	Uniforms & Cleaning	1,000	1,893		2,893	2,893
001-539-5520000.210	Gasoline	1,604	(1,545)		59	59
001-539-5520000.215	Janitorial Supplies	2,000	(200)		1,800	1,800
001-539-5540000.200	Memberships	500	(500)		0	0
001-539-5550000.000	Education and Training	500	(500)		0	0
Totals for dept 539-Public Works		187,626	5,501		193,127	193,127
Dept 572-Parks and Recreation						
001-572-5120000.000	Regular Salaries	66,230	(23,126)	Only one full time employee	43,104	43,104
001-572-5130000.100	Other Salaries & Wages-Part Time Salarie	17,661	7,377		25,038	25,038
001-572-5140000.000	Overtime	500	(370)		130	130
001-572-5210000.000	Fica/Medicare	6,456	(1,249)		5,207	5,207
001-572-5220000.000	Florida Retirement System	6,220	(1,131)		5,089	5,089
001-572-5230000.000	Health Insurance	12,486	(4,850)		7,636	7,636
001-572-5340000.125	Contractual Services-Janitorial Services	3,500	(25)		3,475	3,475
001-572-5340000.900	Other Contractual Services	1,000	575		1,575	1,575
001-572-5400000.000	Telephone & other communications	2,000	(1,925)		75	75
001-572-5410000.110	Telephone Stipend	480	(240)		240	240
001-572-5430000.120	Utilities-Recreation Center	5,400	796		6,196	6,196
001-572-5440000.100	Leased Equipment	750	(101)		649	649
001-572-5460000.100	Repairs & Maintenance-Landscaping	14,000	9,278	Increase in field maintenance	23,278	23,278
001-572-5460000.200	Repairs & Maintenance-Equipment	3,500	4,493		7,993	7,993
001-572-5460000.250	Repairs & Maintenance-Vehicles	1,150	(287)		863	863
001-572-5460000.275	Repairs & Maintenance-Buildings	10,000	(1,182)	Fumigation of Rec Center	8,818	8,818
001-572-5460000.400	Repairs & Maintenance-Irrigation	1,000	423		1,423	1,423

001-572-5490000.905	Concession Expenses	500	(434)		66	66
001-572-5490000.915	Miscellaneous Special Events	8,500	3,503		12,003	12,003
001-572-5490000.920	Add'l Programs-Cultural Council Grant	2,500	(343)		2,157	2,157
001-572-5520000.000	Miscellaneous Operating Supplies	1,000	653		1,653	1,653
001-572-5520000.201	Gas/Oil/Grease	250	(232)		18	18
001-572-5520000.205	Uniforms & Cleaning	350	(173)		177	177
001-572-5520000.210	Gasoline	900	(159)		741	741
001-572-5540000.200	Memberships	300	(80)		220	220
001-572-5550000.000	Education and Training	850	466		1,316	1,316
totals for dept 572-Parks and Recreation		167,483	(8,343)		159,140	159,140
001-000-5810000.000	Transfers Out	35,000	40,148	Proceeds from Sanitation trucks	75,148	75,148
TOTAL		2,493,111	18,190		2,511,301	2,511,301