

**CITY OF NORTH MIAMI**  
**FISCAL YEAR 2016-17**  
**EXPENSE DETAIL WORKSHEET**

A.19

**Department:** Parks and Recreation  
**Division:** Tennis  
**Division #:** 464 **Objective No.:** 001

**Title:** Penny Sugarman Facility Operations

#	Computation/Explanation	Amount
101	Tennis Pro	88,485.00
	Recreation Leader I	37,088.00
		125,573.00
		125,573
125	Salary Adjustment	0.00
140	Employer's portion of Social Security Tax @ 7.65% of Salaries	9,606.33
	Savings from Flexible Benefits Program	0.00
		9,606.33
		9,606
141	Employer contribution to 691 Pension Plan	40,831.00
		40,831
142	Group health premiums - \$550/mo. x 12 mos. x 2 employees	13,200.00
	Group dental premiums - \$15/mo. x 12 mos. x 2 employees	360.00
	Dependents' coverage - \$250.00/mo. x 12 mos. x 1 employee	3,000.00
	Life insurance premiums - .24/1000 x salaries x 12 mos	0.00
	AD & D insurance premiums - .05/1000 x salaries x 12 mos	0.00
		16,560.00
		16,560
144	Workers' Compensation coverage for General Fund Employees	6,020.00
		6,020
301	Outside Wages - 20 hours/week	10,400.00
		10,400
302	Telephone charges	720.00
	Long distance	60.00
		780.00
		780
308	Staff shirts	100.00
		100
311	A/C maintenance	0.00
	Pest Control	360.00
		360.00
		360

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312	Surfacing material (clay court) 1,900.00	
	Windscreens 600.00	
	Various supplies 2,000.00	
	4,500.00	4,500
315	Holiday gift cards for 1 employees 0.00	0
317	Electrical service 16,500.00	16,500
321	Property insurance on Tennis Center (incl. contents) and Equip. 3,021.10	
	Flood insurance on Tennis Center (incl. contents) and Equip. 412.00	
	3,433.10	3,433
378	Water and sewer fees 660.00	660
402	Sanitation services 0.00	0
405	Contribution to the Risk Management Fund to operate the General and Auto Liability programs and maintain a Reserve for Claims 3,992.00	3,992
910	Debt service on 2010 Pension Obligation Bonds 9,197.00	9,197
		248,512