



FY 2016 BUDGET

ADOPTED: September 17, 2015

PREPARED BY:
BUDGET DEPARTMENT



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INTRODUCTION

City Council and Staff



Mayor

Wesley Meiss

COUNCIL MEMBERS

Ward I

Ashley Lay

Jimmy Messick

Ward II

Patsy Lunsford

Mary Ellen Johnson

Ward III

Alan Lowery

Marilyn Jones

Ward IV

Lloyd Hinote

R. L. Lewis

City Manager

Brian Watkins

City Clerk

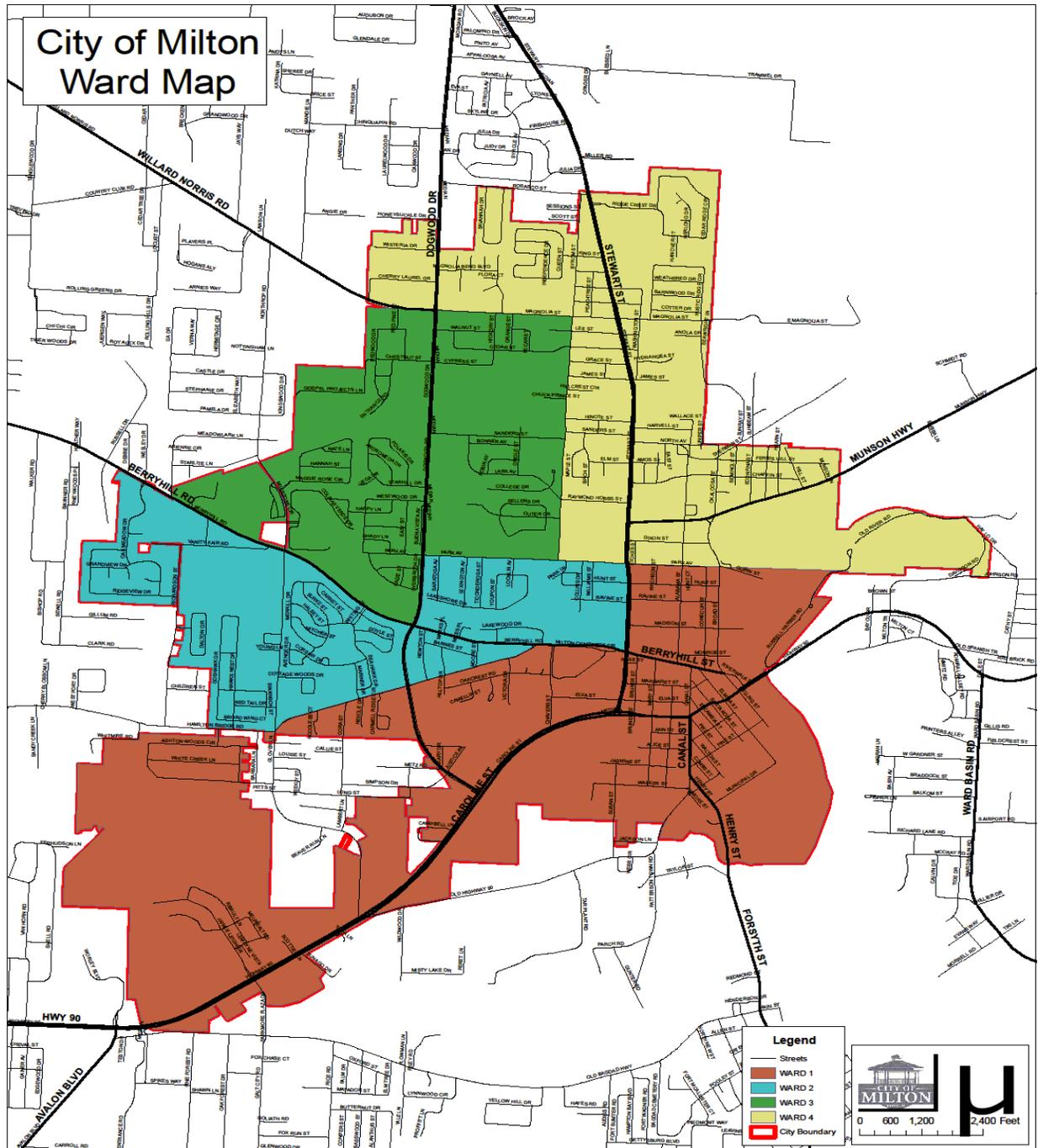
Dewitt Nobles

Attorney

Heather Lindsay



City of Milton Ward Map and Demographics





Community Profile

Income

The average household income for Santa Rosa County between 2009 and 2013 was \$57,703. The per capita income is \$26,861.

EASI Statistics

- EASI Quality of Life Index: 136 (U.S. average 100)
- EASI Best Weather Index: 184 (U.S. average 100)

Population

2010 Population

- City of Gulf Breeze - 5,763
- City of Milton - 8,826
- Pensacola-Ferry Pass-Brent MSA - 451,172
- Santa Rosa County - 152,913
- Town of Jay - 535
- Year 2020 Projection for Santa Rosa County - 178,097 (Shimberg Center)

Population by ZIP Code (2009)

- Navarre (32566) - 32,082
- Milton (32570) - 30,271
- Milton (32583) - 23,695
- Milton / Pace (32571) - 30,229
- Gulf Breeze (32561) - 8,314
- Jay (32565) - 5,841

Housing

Milton offers a wide variety of housing options ranging from luxury to waterfront, secluded to suburban.

- Median Home Value Owner Occupied - \$110,200
- Housing CPI (U.S. Average is 100) - 188.2
- SRC Median Home Value Owner Occupied \$162,300



Key Industries

Government Major Employers

- Santa Rosa County Courthouse: Located in the Historic Downtown Milton, a Main Street designated area
- City of Milton Municipal Complex

Military

NAS Whiting Field is located 8 miles north of Milton, provides support services and materials for a training air wing and 6 training squadrons providing primary and intermediate training of fixed-wing aviation and advanced helicopter training to student aviators. The \$44 billion industry is the state’s third top economic sector behind tourism and agriculture; it tops the list in Santa Rosa County.

Healthcare

The Santa Rosa Medical Center is a state-of-the-art medical facility serving Santa Rosa County and the surrounding area. The mission of Santa Rosa Medical Center is "To improve health and quality of life in our community." SRMC believes meeting and exceeding customer expectations is a key strategy in fulfilling its mission.

Agribusiness

Agriculture accounts for nearly \$60 million in annual revenue in Santa Rosa County. It is big business, and has the potential to be even larger because Santa Rosa County has the finest soil and growers in northwest Florida and throughout the state.

Military

Whiting Field

Home to Naval Air Station Whiting Field, Santa Rosa County helps make up the cradle of Naval Aviation. The \$44 billion industry is the state’s 3rd top economic sector behind tourism and agriculture; it tops the list in Santa Rosa County.

Known as the world's most efficient naval air complex, Whiting Field has served as a naval aviation training facility since its establishment as a naval air auxiliary station in July 1943.

Whiting Field, located 8 miles north of Milton, has served as a prisoner-of-war camp for German soldiers, home of the famed Blue Angels flight demonstration team and home of the Navy's first jet training unit.

Today Whiting Field hosts a fleet of over 200 T-34Cs and 150 TH-57s. Over 1,200 students complete primary flight training here each year on 2 airfields and 13 outlying fields.



[Our Mission and Our Values](#)

CITY OF MILTON

~ Our Mission ~

The mission of **The City of Milton** is to develop a first rate full service residential, business, and governmental community that responds to customer needs in establishing a safe, caring, and quality environment for all city residents.

~ Our Values ~

Competence – Hire and develop the best staff. The challenge of public service demands the best. Assure effective and efficient delivery of all department services.

Caring – Treat citizens, customers, and employees with respect and consideration. Be responsive to their requests.

Commitment – Accomplish departmental goals and objectives. Be results oriented. Follow through to achieve desired results. Leadership is action, not position.

Communication – Provide multiple ways to listen to citizens’ comments about city services and empower employees to respond to those needs. Develop and encourage meaningful two-way employee communication at all levels of the organization. Listen to employees and seek opportunities for employee involvement in solutions through various avenues.



Guide for Readers

The Fiscal Year 2016 Annual Operating Budget for the City of Milton, Florida is intended to serve four purposes:

The Budget as a Policy Guide

As a policy document, the budget indicates what services the City will provide during the twelve-month period beginning October 1, 2015 and why. The Budget Message summarizes the challenges facing Milton and how the budget addresses them. The Budget Summary and Revenue Assumptions provide more detail information such as revenue sources and trends and expenditure categories. The Department budget sections provide major goals and objectives for each department in the City.

The Budget as a Financial Plan

As a financial plan, the budget outlines how much City services will cost and how they will be funded. The Budget Summary Section provides an overview of the budget, including major revenue and expenditure categories. Also included are a description of major revenues and trends.

The Budget as an Operations Guide

As an operations guide, the budget indicates how services will be delivered to the community. The Departmental budget sections outline department appropriations approved by the City Council for the provision of services by each department. An organizational chart is provided to show how the City is structured for efficient and effective work.

The Budget as a Communications Device

The budget is designed to be user friendly with summary information in text, table, and graphs. A glossary of budget terms is included for your reference. In addition to this reader's guide, the table of contents provides a listing of the various topics in the budget document.

Copies of this document are available for review in the Budget Department located at City Hall. In addition, this document can be accessed through the internet at <http://www.miltonfl.org>.



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NOTE: The online version of the Table of Contents” is interactive. www.MiltonFL.org

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CITY MANAGER’S BUDGET MESSAGE



City Manager

MEMORANDUM

To: The Honorable Wesley Meiss, Mayor
and Members of City Council

From: Brian Watkins, City Manager

RE: FY2016 Budget

On behalf of the City of Milton, I am pleased to present the FY2016 budget. The budget is balanced and sustainable at a total of \$21,932,739 which is 2.7% more than the FY2015 budget.

The millage rate of 3.2373 mills will remain the same as was in FY2015. This rate is equal to a 0.41% decrease in the rolled back rate of 3.2506 mills. It will generate \$957,828 in taxes.

The budget is comprised of 10 Funds. **4 - Government Funds:** (General Fund, Downtown Redevelopment Fund, Debt Service Fund, and Capital Projects Fund); and **6 - Proprietary Funds often referred to as Enterprise Funds:** (Natural Gas Fund, Water/Sewer Fund, Sanitation Fund, Stormwater Fund, Riverwalk Marina Fund, and Sundial Utilities Fund.) When preparing a budget, the goal is to have revenues equal expenditures. However, it is not normal, nor is it even likely, that actual revenues will match expenditures in a fiscal year. Either a decrease or increase of fund balance should be expected in any given year. For FY2016 all of the funds are balanced with only the General Fund requiring a decrease of fund balance reserves to balance. (\$89,975 for a Fire Truck debt payment, and \$239,571 to balance.)

Balancing the budget was again challenging this year and required some difficult funding decisions. By working together with the directors, department heads, and staff we were able to make huge progress and still keep drawdown from reserves to a minimum.

FY2016 has brought about some changes in our budget as we have held Interfund Transfers to the level of our FY2015 transfers instead of allowing them to increase as historically they were doing. FY2016 marks the first year that we have defined the work of employees and expenses in the General Fund that should be funded from the Enterprise Funds. Transfers between the funds are now recognized as Charges for Services Revenue and Intergovernmental Revenue to the General Fund; and Operating Expenses for the Enterprise Funds. For FY2016 Cell Tower revenue is now a part of the General Fund.

REVENUE:

Our Enterprise Funds receive their revenue mostly from charges for services, whereas the General Fund is funded from various revenue sources. The FY2016 General Fund is budgeted at 1.7% higher than FY2015; and in comparison noting that the average rate of inflation “CPI” was 1.6% for the prior year. One of the largest drops in revenue in the General Fund is the Communication Services Tax (CST) where revenue has been trending down for the last few years as customers are using land line phones less and less. For the most part we are trending up but slower than anticipated.



Although no road paving projects are included in the FY2016 budget that doesn't negate their importance to us at the city. Additional revenue from the 6¢ fuel tax is expected to start coming to the city in mid FY2016 which should help fund a paving program for the city.

City Council has voted for us to look to establishing Fire Fee assessments for FY2016 to our city residents to help fund the increasing needs for Fire Truck replacement and other various Fire Department operation costs.

EXPENSES:

The breakdown for General Fund Expenses:

- 42% for Public Safety (Law Enforcement & Fire Department),
- 26% for General Government
- 13% for Culture/Recreation
- 12% for Transportation
- 7% for Other Uses.

The costs for Healthcare for our employees rose 6.5% for FY2016. Liability Insurance has a 3% increase.

In comparison of Full Time Equivalents of our employees for FY2015 to FY2016 the Water & Sewer Fund was the only fund that had a change, they increased by 1 position. Our employees are what make the city we live in so great; I am proud of each of our employees for their hard work. The FY2016 budget includes step increases as well as a 1% COLA for our employees.

ACCOMPLISHMENTS:

We have recently attained some big accomplishments. As we strive to be more transparent, our new webpage is something we are very proud of. Please check us out at www.miltonfl.org. More information about our city is readily available from viewing monthly financials, to registering for sports online, to requesting to be notified of meetings, or to voicing your questions and concerns.

For FY2016 the City hopes to be transitioning over its phone service to Voice over Internet Protocol "VoIP" with anticipated considerable savings to our monthly phone service expense.

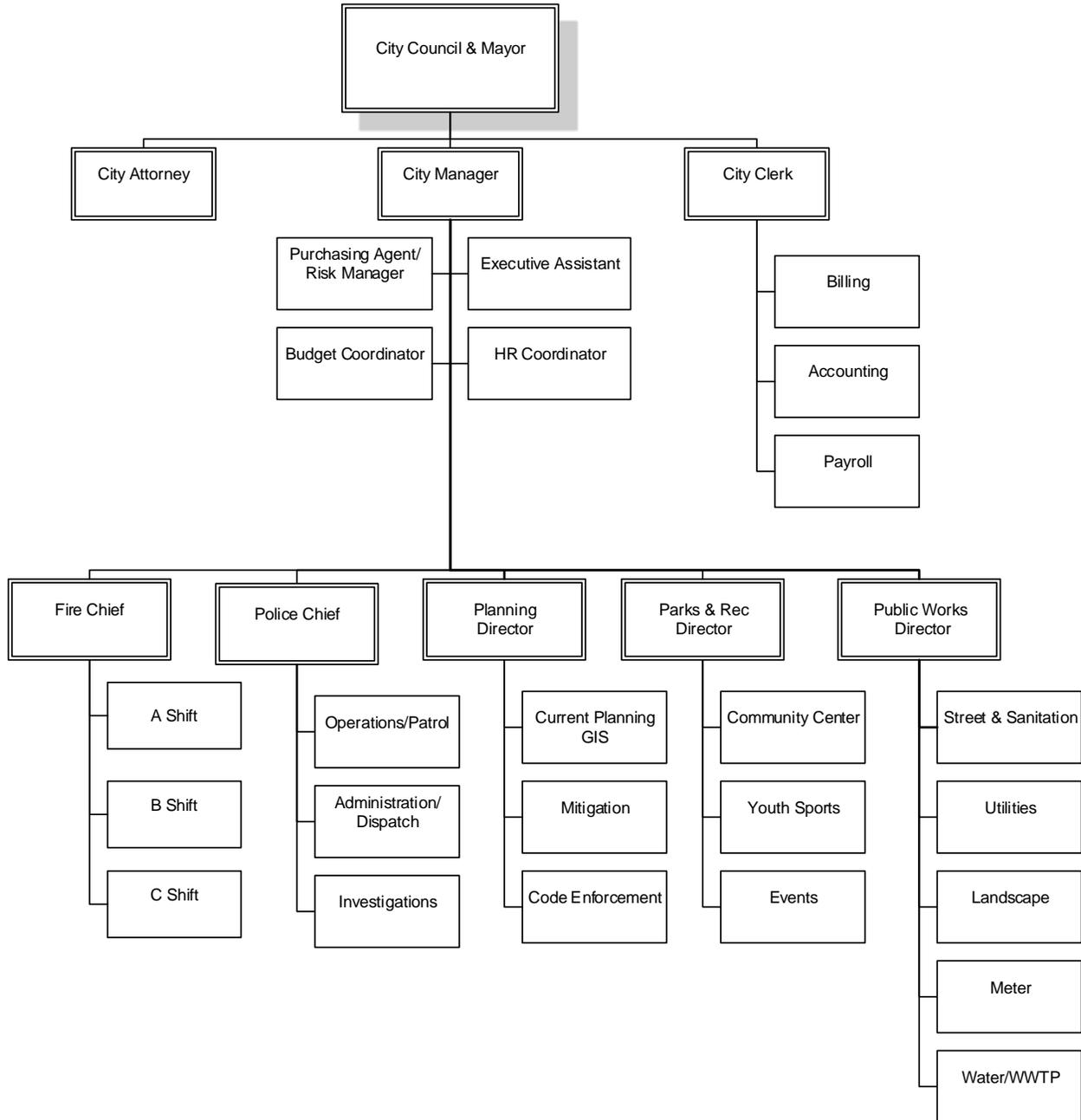
SUMMARY:

The review and adoption of the annual budget is one of the most important policy-making responsibilities of the City Council. The budget establishes priorities for the next year by allocating the sources of funds for City services and authorizing expenditures for those services.

With the City Council's continued guidance and policy development skills, the citizens of our city should feel confident that they will continue to receive the best possible services at a reasonable cost; there will be a continuation of the "small town" attitude where people can freely express their opinions and seek service support; and they can rely on employees who value public service and seek to be responsive to their community.



Organizational Chart



Revised August 2015



Fulltime Equivalent

FUNDED POSITION COMPARISON

	FY2013	FY2014	FY2015	FY2016
GENERAL FUND EMPLOYEES:				
Mayor & City Council	9	9	9	9
Administrative	8	8	8.5	8.5
Planning & Development	5	5	5	5
Finance	8	8.5	8.5	8.5
Law Enforcement	28	27	27.5	27.5
Fire	16	16	16	16
Road & Street	8	8	8	8
Parks & Recreation	6	7	6.5	6.5
Landscaping	5	5	5	5
Subtotal GENERAL FUND	93	93.5	94	94
ENTERPRISE FUND EMPLOYEES:				
Utility Meter Department	5	5	5	5
GAS Utilities	12	11	12	12
Wastewater	7	7	8	8
Water Services	13	14	13	14
Sanitation	8	5	6	6
Subtotal ENTERPRISE FUNDS	45	42	44	45
TOTAL AUTHORIZED POSITIONS	138	135.5	138	139
NET CHANGE		-2.5	+2.5	+1

FY 2014 Changes (-2.5 positions):

- .5 position added in Finance (PT Accounting Clerk III)
- 1 position removed in Law Enforc. (Dispatcher unfunded)
- 1 position added in Parks (Facility Coordinator)
- 1 position removed Gas
- 1 position added Water Services
- 3 positions removed Sanitation (2 will be thru Landrum; Supvr unfunded)

FY 2015 Changes (+2.5 positions):

- .5 position added in Admin (PT Admin Filing Clerk)
- .5 position added in Law Enforcement (PT Police Officer)
- .5 position removed in Parks (Concession Workers)
- 1 position added Sanitation (Driver)
- 1 position added Gas
- 1 position added Wastewater
- 1 position removed Water Services

FY 2016 Changes (+1 position):

- 1 position added in Water Services. (Service Tech II)



Budget Planning Calendar FY2016



- April 15** Budget Office provides departments worksheets and instructions.
- May 1** Merit Worksheets for each department due from Human Resources.
- May 15** Department Budgets due to Budget Coordinator.
- May 15-30 ...** Departmental Budget reviews with City Manager and/or Dept. Heads.
- June 1** Property Appraiser provides estimate of total assessed non-exempt property.
- July 1** Property Appraiser provides Certificate of Property Value.
- July 6** Council discusses Millage.
- July 14** Council approves Millage.
DRAFT Budget Summary presented to Council.
- July.....** Department Budgets presented at all Committee Meetings.
- Aug 4** Advise Property Appraiser of:

(on or before Aug 4)	1. Maximum Millage Rate
	2. Rollback Rate
	3. Date, Time, Place of 1 st Public Hearing
- Aug 24** Property Appraiser mails proposed property tax (TRIM). (on or before)
- Sept 3** 1st Public Hearing on Tentative Budget. (at 5:01 p.m.)
- Sept 12** Dates to advertise Final Public Hearing and details in Newspapers.
- Sept 17** Final Public Hearing on Proposed Budget. (at 5:01 p.m.)
Resolution to Tax Collector, Property Appraiser, & DOR. (adopting millage rate)
- Oct 1** Start of Fiscal Year 2015-2016.



Budget Summary Advertised

BUDGET SUMMARY										
City of Milton - Fiscal Year 2015 - 2016										
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF MILTON										
ARE 2.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.										
General Fund		3.2373								
		GENERAL	DOWNTOWN	DEBT	CAPITAL	NATURAL GAS	WATER/ SEWER	SANITATION	OTHER	TOTAL ALL
ESTIMATED REVENUES		FUND	FUND	SERVICE	PROJECTS	FUND	FUND	FUND	FUNDS	FUNDS
Taxes:	Millage per \$1000									
Ad Valorem Taxes	3.2373	957,828								957,828
Local Option Gas Tax		219,741								219,741
Electricity Taxes		650,000								650,000
Communication Service Tax		439,828								439,828
Business Taxes		126,000								126,000
Permits, Fees:										
Electric Franchise Fees		650,000								650,000
Other licenses & Fees		28,050								28,050
Intergovernmental Revenue		1,229,110	39,666		80,000					1,348,776
Charges for Services		766,996	34,800			4,063,200	6,245,500	1,168,800		12,279,296
Fines and Forfeitures		26,950								26,950
Miscellaneous Revenue		238,445				22,000	30,000	500		290,945
Other Funds:										
Stormwater Fund									226,350	226,350
Marina Fund									321,329	321,329
Sundial Fund									310,200	310,200
TOTAL SOURCES		5,332,948	74,466	-	80,000	4,085,200	6,275,500	1,169,300	857,879	17,875,293
Transfers In		3,308,247	21,067	319,547	50,000					3,698,861
Fund Balances/Reserves/Net Assets		329,546	7,767	21,272						358,585
TOTAL REVENUES, TRANSFERS & BALANCES		\$8,970,741	\$103,300	\$340,819	\$130,000	\$4,085,200	\$6,275,500	\$1,169,300	\$857,879	\$21,932,739
EXPENDITURES										
General Government		2,334,074								2,334,074
Public Safety		3,728,997								3,728,997
Physical Environment						3,026,277	3,584,503	1,030,057		7,640,837
Transportation		1,122,799			130,000					1,252,799
Debt Service		5,952		319,547		23,187	524,229			872,915
Economic Environment			103,300							103,300
Culture / Recreation		1,133,636								1,133,636
Other Funds:										
Stormwater Fund									226,350	226,350
Marina Fund									321,329	321,329
Sundial Fund									310,200	310,200
TOTAL EXPENDITURES		8,325,458	103,300	319,547	130,000	3,049,464	4,108,732	1,030,057	857,879	17,924,437
Transfers Out		645,283		21,272		1,035,736	2,166,768	105,743		3,974,802
Fund Balances/Reserves/Net Assets								33,500		33,500
TOTAL APPROPRIATED EXPENDITURES										
TRANSFERS, RESERVES & BALANCES		\$8,970,741	\$103,300	\$340,819	\$130,000	\$4,085,200	\$6,275,500	\$1,169,300	\$857,879	\$21,932,739

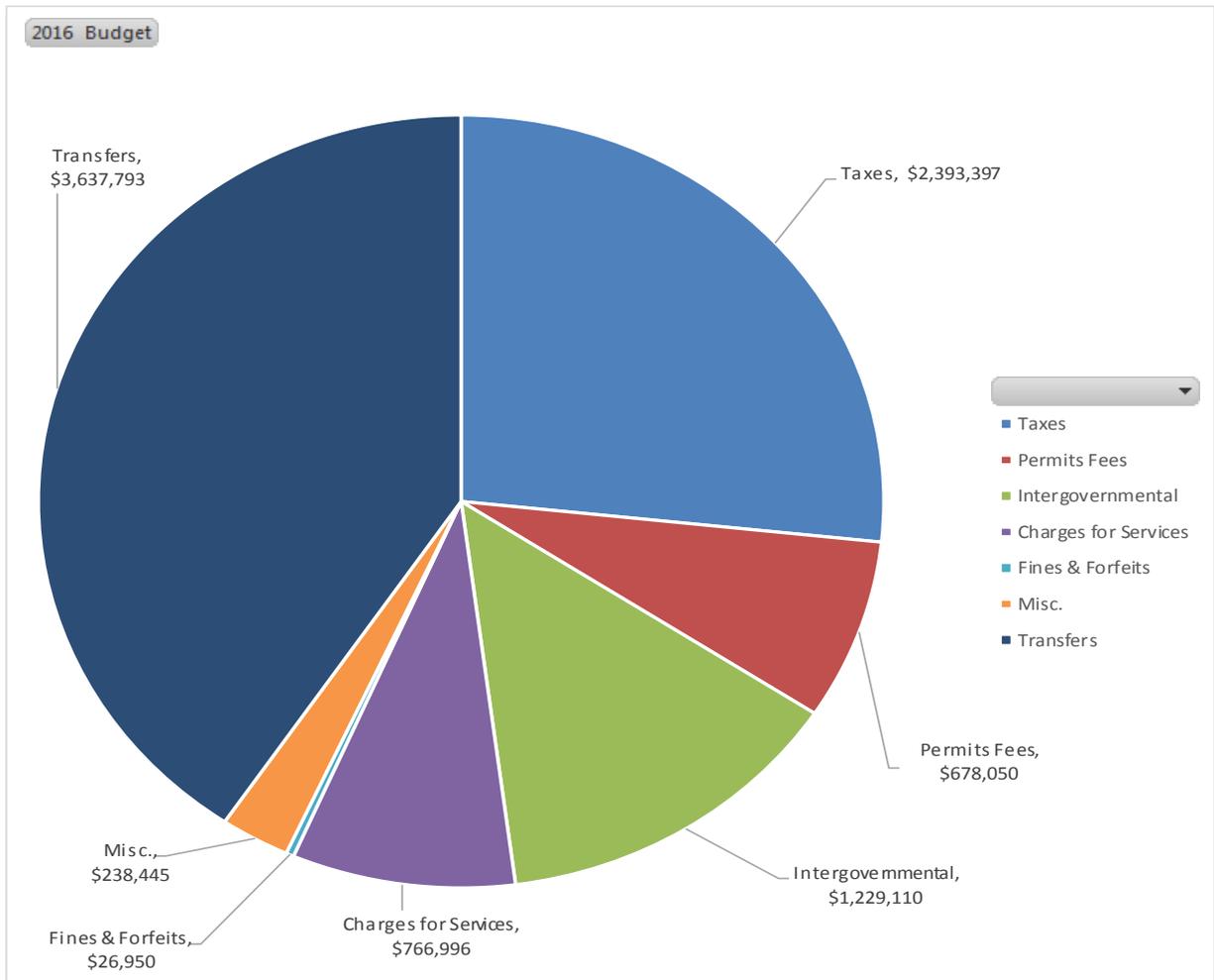
The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.



[Where Does the Money Come From?](#)

GENERAL FUND - Where Does the Money Come From ?

General Fund	
Revenue by Type	2016 Budget
Taxes	\$2,393,397
Permits Fees	\$ 678,050
Intergovernmental	\$1,229,110
Charges for Services	\$ 766,996
Fines & Forfeits	\$ 26,950
Misc.	\$ 238,445
Transfers	\$3,637,793
Grand Total	\$8,970,741

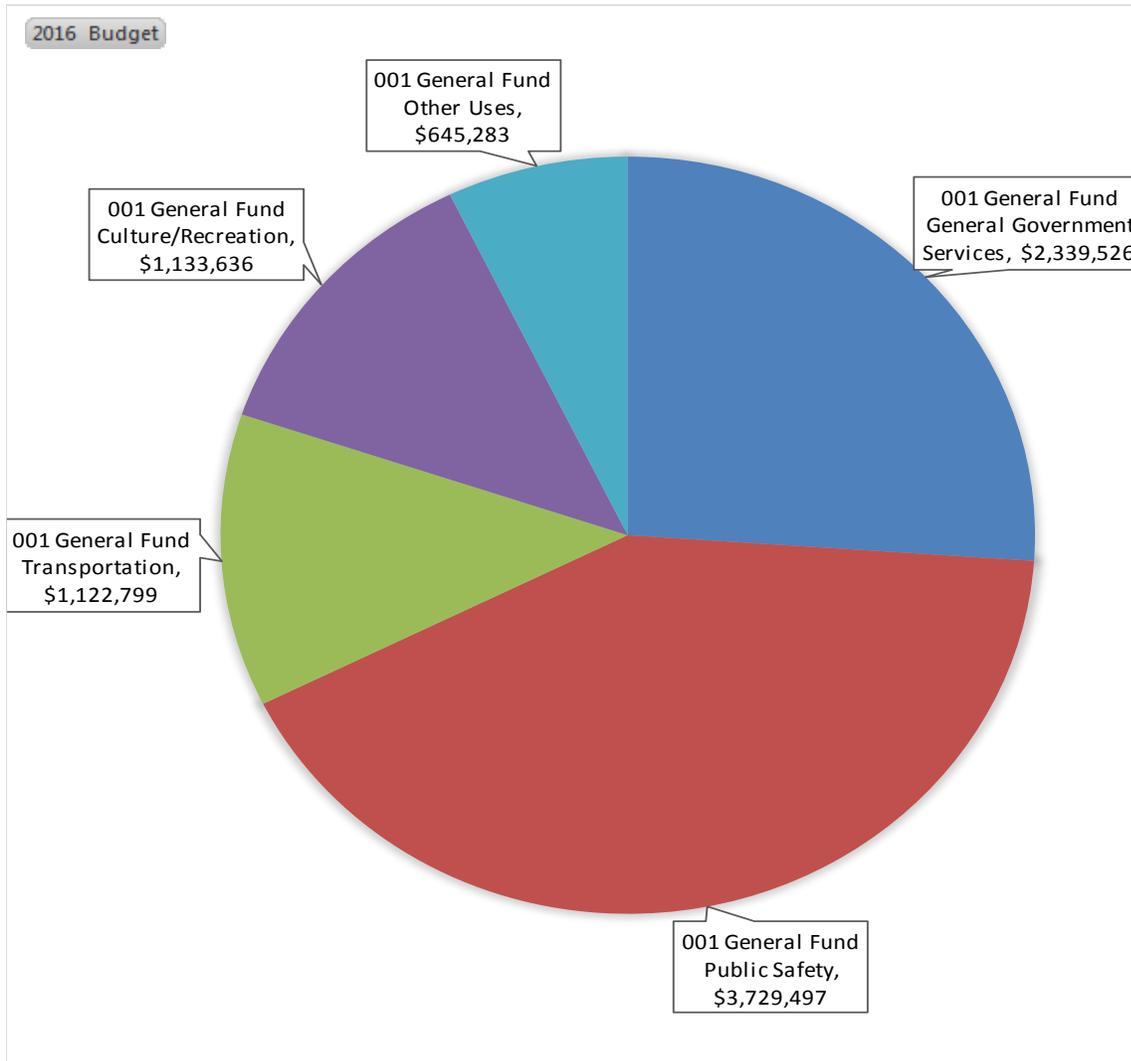




Where Does the Money Go?

GENERAL FUND - Where Does the Money Go ?

General Fund	
Expenditures by Class	2016 Budget
001 General Fund	\$8,970,741
General Government Services	\$2,339,526
Public Safety	\$3,729,497
Transportation	\$1,122,799
Culture/Recreation	\$1,133,636
Other Uses	\$ 645,283
Other NonOperating	
Total	\$8,970,741



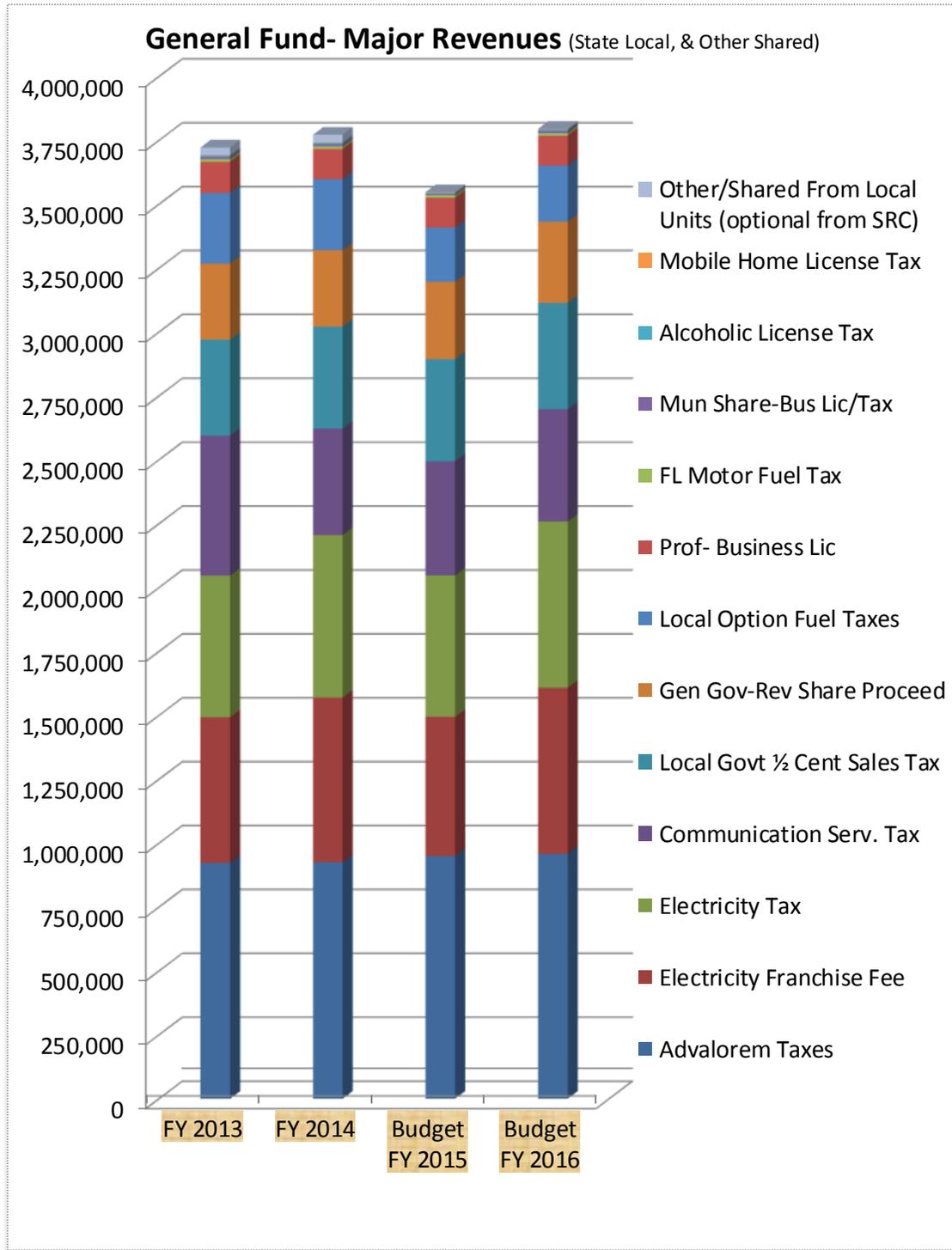


General Fund Summary of Major Revenues

General Fund - Major Revenues (State, Local, & Other Shared)

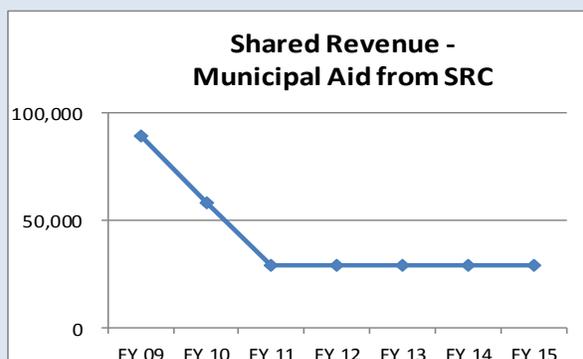
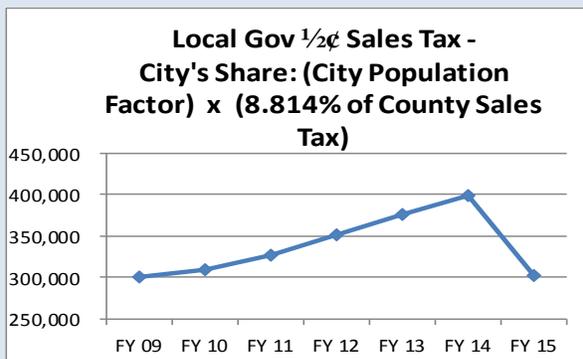
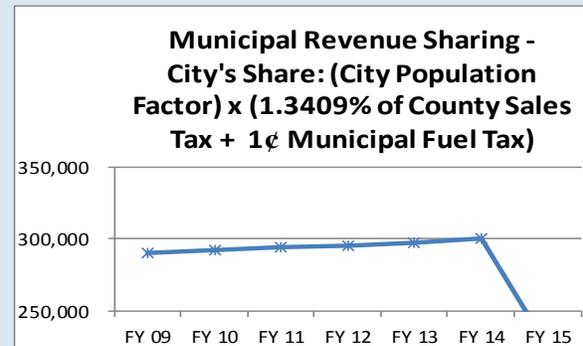
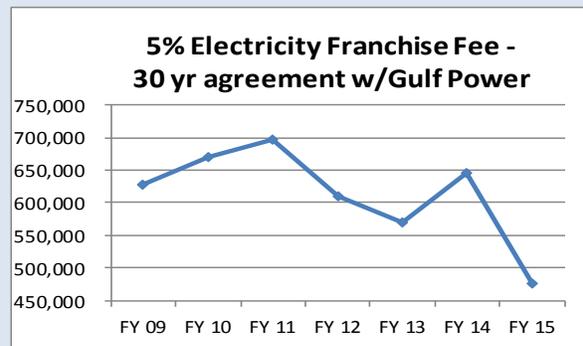
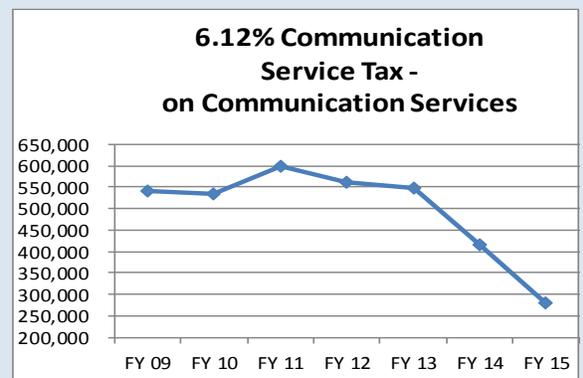
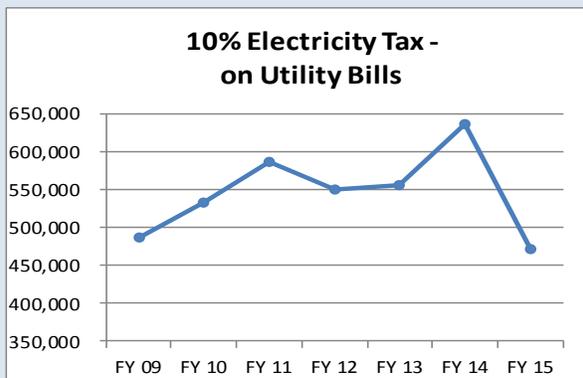
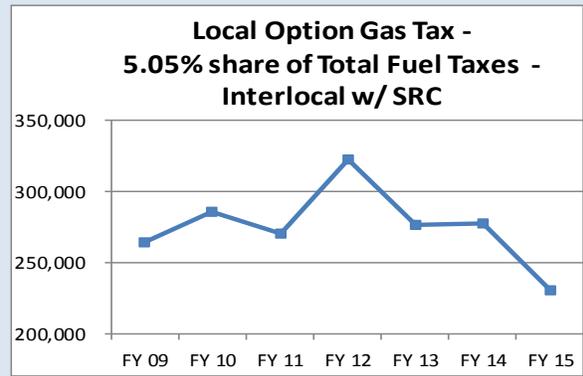
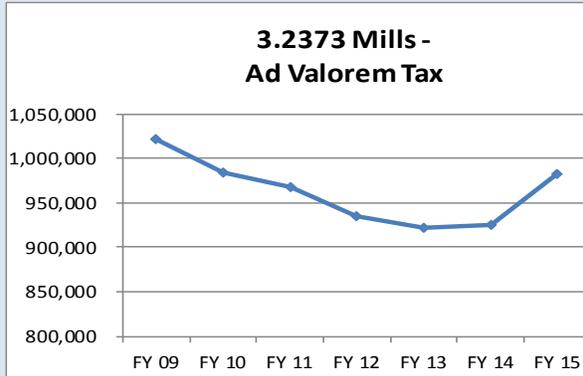
Fiscal Year 2016

Account #	Description	Actual For:		Budget for:	Budget for:	Change PY Inc/(Decr.)	% Chg PY Inc/(Decr.)
		FY 2013	FY 2014	Budget FY 2015	Budget FY 2016		
311-00-00	Advalorem Taxes	\$ 922,419	\$ 924,913	\$ 949,478	\$ 957,828	\$8,350	0.92%
323-10-00	Electricity Franchise Fee	\$ 569,689	\$ 644,602	\$ 544,602	\$ 650,000	\$105,398	20.27%
314-10-00	Electricity Tax	\$ 554,710	\$ 635,880	\$ 553,619	\$ 650,000	\$96,381	21.90%
315-00-00	Communication Serv. Tax	\$ 547,725	\$ 416,319	\$ 446,498	\$ 439,828	(\$6,670)	-1.13%
335-18-00	Local Govt ½ Cent Sales Tax	\$ 375,612	\$ 399,001	\$ 399,310	\$ 416,131	\$16,821	4.85%
335-12-00	Gen Gov-Rev Share Proceed	\$ 297,443	\$ 299,844	\$ 302,945	\$ 317,731	\$14,786	4.99%
312-10-00	Local Option Fuel Taxes	\$ 276,612	\$ 277,684	\$ 211,991	\$ 219,741	\$7,750	3.77%
316-20-00	Prof- Business Lic	\$ 121,828	\$ 117,870	\$ 117,000	\$ 117,000	\$0	0.00%
335-19-02	FL Motor Fuel Tax	\$ 10,530	\$ 10,266	\$ 10,000	\$ 10,000	\$0	0.00%
316-10-00	Mun Share-Bus Lic/Tax	\$ 9,258	\$ 8,871	\$ 5,000	\$ 9,000	\$4,000	133.33%
335-15-00	Alcoholic License Tax	\$ 4,877	\$ 5,905	\$ 4,000	\$ 5,000	\$1,000	25.00%
335-14-00	Mobile Home License Tax	\$ 2,344	\$ 1,853	\$ 2,600	\$ 2,600	\$0	0.00%
366-30-00	Other/Shared From Local Units (optional from SRC)	\$ 29,105	\$ 29,105	\$ -	\$ -	\$0	
Totals		\$3,722,152	\$3,772,113	\$ 3,547,043	\$ 3,794,859	\$ 247,816	
% of change from Prior Year		-1.8%	1.3%	-2.0%	7.0%		





MAJOR REVENUE HISTORY (as of 08/01/2015)





REVENUE ASSUMPTIONS

The City of Milton relies on a variety of revenue sources to finance operations and construction activities. These sources include taxes, special assessments, fees, intergovernmental funding and service charges. Examples of user fees are those used to finance the City's natural gas utility, water and sewer, and its sanitation department.

Several major factors impact revenues: changes in overall city-wide population, changes in specific service populations and their demands, increases or decreases in real disposable income (which measures residents' after-tax buying power adjusted for inflation), and inflation. One or more of the factors impact most revenues directly or indirectly. Estimates of revenues for budgetary purposes are gathered from a variety of sources. Based on past trends and experienced judgment of current and future conditions, estimates of revenues are calculated from program-related fees (charges for services), state and federal grants, licenses and permits, fines and assessments. The Florida Department of Revenue provides estimates of revenues from the Local Government Half-Cent Sales Tax, Municipal Revenue Sharing, Communication Services Tax, and the Local Option Gasoline Tax. These estimates are compared with our trend analysis revenue estimates. Ad valorem tax revenue is estimated from taxable property values provided by the Property Appraiser by July 1st of each year in conjunction with the applicable millage rate. Once the revenue estimates from the State of Florida and the Property Appraiser's estimated table property values are received there may be an adjustment in revenues in the final approved budget.

The following provides a brief explanation of our major revenue categories.



General Fund Major Revenues

Ad Valorem Taxes

AUTHORIZATION		REVENUE SOURCE:																																		
F. S. 192-197 and 200		Ad Valorem Tax																																		
Ordinance Done Annually With Budget																																				
REVENUE CLASSIFICATION:		RATES:																																		
Account Number	001-0000-311-00-00	Current Millage	3.2373																																	
Uniform Accounting System #	311.000	Maximum Millage	10.00																																	
DESCRIPTION:																																				
Property taxes computed as a percentage of the Fair Market value of locally assessed real estate, and tangible personal property less any exclusions, differentials, exemptions and credits and expressed in mills. The City Council sets the millage rate annually prior to October 1st. One mill is \$1 of tax per \$1,000 of taxable assessed value.																																				
FEE SCHEDULE:																																				
General Fund millage rate, per thousand dollars valuation: 3.2373																																				
Discount for early payment: Nov. 4%; Dec. 3%; Jan. 2%; Feb. 1%. March - payments are due.																																				
RESTRICTIONS:																																				
Federal, State, County and municipal property is exempt from ad valorem tax.																																				
COLLECTION FREQUENCY:																																				
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the rest of the year.																																				
ADMINISTRATION:																																				
Revenues are received into the General Fund and are used to provide a major portion of City services.																																				
COLLECTION HISTORY AND CURRENT BUDGET (BASED ON PROPERTY APPRAISER ESTIMATE):																																				
<table border="1"> <thead> <tr> <th></th> <th>Actual FY2007</th> <th>Actual FY2008</th> <th>Actual FY2009</th> <th>Actual FY2010</th> <th>Actual FY2011</th> <th>Actual FY2012</th> <th>Actual FY2013</th> <th>Actual FY2014</th> <th>Budget FY2015</th> <th>Adopted FY2016</th> </tr> </thead> <tbody> <tr> <td>Revenue</td> <td>\$884,914</td> <td>\$917,699</td> <td>\$1,022,200</td> <td>\$984,660</td> <td>\$967,369</td> <td>\$935,372</td> <td>\$922,419</td> <td>\$924,913</td> <td>\$949,478</td> <td>\$957,828</td> </tr> <tr> <td>% Change</td> <td>17%</td> <td>4%</td> <td>11%</td> <td>-4%</td> <td>-2%</td> <td>-3%</td> <td>-1%</td> <td>0%</td> <td>3%</td> <td>4%</td> </tr> </tbody> </table>					Actual FY2007	Actual FY2008	Actual FY2009	Actual FY2010	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Budget FY2015	Adopted FY2016	Revenue	\$884,914	\$917,699	\$1,022,200	\$984,660	\$967,369	\$935,372	\$922,419	\$924,913	\$949,478	\$957,828	% Change	17%	4%	11%	-4%	-2%	-3%	-1%	0%	3%	4%
	Actual FY2007	Actual FY2008	Actual FY2009	Actual FY2010	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Budget FY2015	Adopted FY2016																										
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% Change	17%	4%	11%	-4%	-2%	-3%	-1%	0%	3%	4%																										



General Fund Major Revenues

Local Option Fuel Tax

AUTHORIZATION		REVENUE SOURCE:	
F.S.206; 336.025		Local Option Fuel Taxes	
Interlocal Agreement w/ Santa Rosa County			
REVENUE CLASSIFICATION:		RATES:	
Account Number	001-0000-312-10-00	Current	5.05%
Uniform Accounting System #	312.000	Expires	Dec 2016

DESCRIPTION:
 Fuel Taxes imposed by State (transportation use). City of Milton has an agreement with Santa Rosa County dated 07/13/2006. Formula uses population estimates and transportation expenditures. Agreement is good through December 2016.

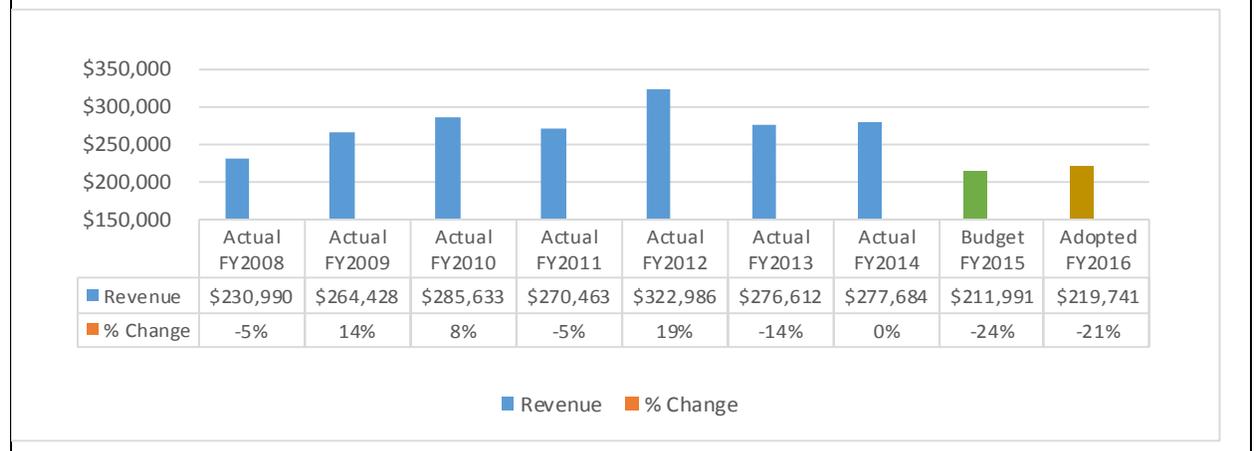
FEE SCHEDULE:
 50% of the total fuel taxes are divided proportionately among the City of Milton, City of Gulf Breeze, and Town of Jay based on transportation expenditures for each of the cities. It uses the transportation expenditures of the immediately preceding five years.

RESTRICTIONS:
 Utilized for transportation expenditures. F.S. 336.025 (2)

COLLECTION FREQUENCY:
 Monthly.

ADMINISTRATION:
 Revenues are received into the General Fund and are used to provide a major portion of City services.

COLLECTION HISTORY AND CURRENT BUDGET (BASED ON STATE OF FLORIDA ESTIMATE):





General Fund Major Revenues

Electricity Tax

AUTHORIZATION		REVENUE SOURCE:							
F.S. 166.231 (1)		Electricity Tax							
Ordinance 1046; Ordinance 693									
REVENUE CLASSIFICATION:		RATES:							
Account Number	001-0000-314-10-00	Current	10%						
Uniform Accounting System #	314.000	Maximum per Statute	10%						
		Individual Monthly Maximum	\$50.00						
DESCRIPTION:									
This revenue originates from the sale of electricity to citizens within City limits. The basis for this tax is a maximum assessment of 10% of Gulf Power's revenue. (There is a cap of \$50.00 monthly maximum payment per individual.)									
FEE SCHEDULE:									
10% utility tax on electric services provided to residents. Per F.S. 166.231 10% is the maximum. Ordinance 693 caps \$50 monthly maximum payment per individual.									
RESTRICTIONS:									
None.									
COLLECTION FREQUENCY:									
Monthly.									
ADMINISTRATION:									
Revenues are received into the General Fund and are used to provide a major portion of City services.									
COLLECTION HISTORY AND CURRENT BUDGET (BASED ON STATE OF FLORIDA ESTIMATE):									
	Actual FY2008	Actual FY2009	Actual FY2010	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Budget FY2015	Adopted FY2016
Revenue	\$479,821	\$486,737	\$531,778	\$585,741	\$549,540	\$554,710	\$635,880	\$553,619	\$650,000
% Change	2%	1%	9%	10%	-6%	1%	15%		2%



General Fund Major Revenues

Communication Service Tax (CST)

AUTHORIZATION		REVENUE SOURCE:	
F.S. 202		Communication Service Tax	
Ordinance #1046; Sect. 44-61 to 44-65			
REVENUE CLASSIFICATION:		RATES:	
Account Number	001-0000-315-00-00	Residential Local Amount	6.12%
Uniform Accounting System #	315.000	Residential State Amount	2.37%
		<u>8.49% Total</u>	

DESCRIPTION:
 Communication services tax on telecommunication, video, direct-to-home satellite, and related communication services. Comprised of two components: a state communications services tax and a local communications services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state.

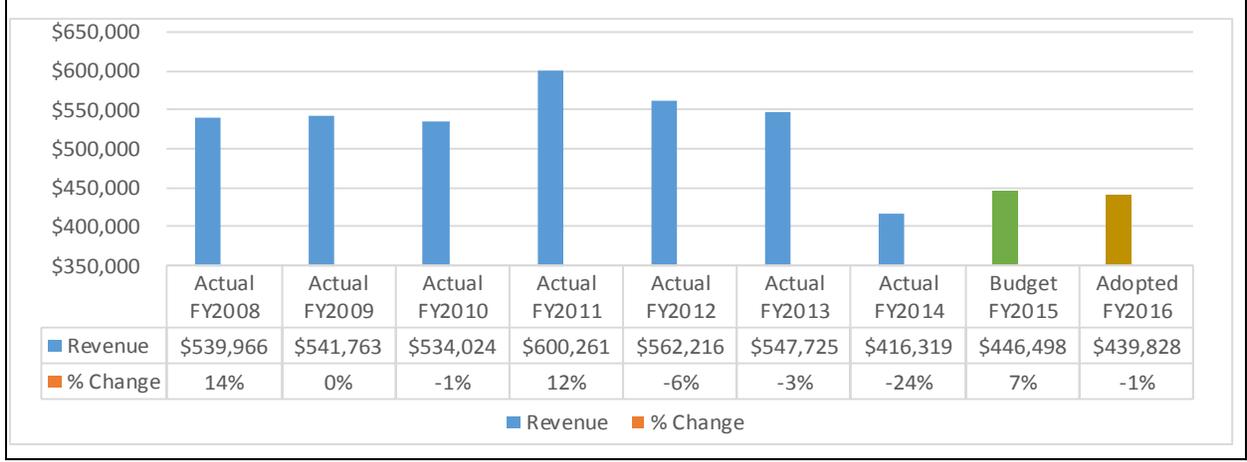
FEE SCHEDULE:
 Residential - Local & State Amounts (6.12% + 2.37% = 8.49% Total)
 Commercial - Local & State Amounts (6.12% + 9.17% =15.29% Total)

RESTRICTIONS:
 None.

COLLECTION FREQUENCY:
 Monthly.

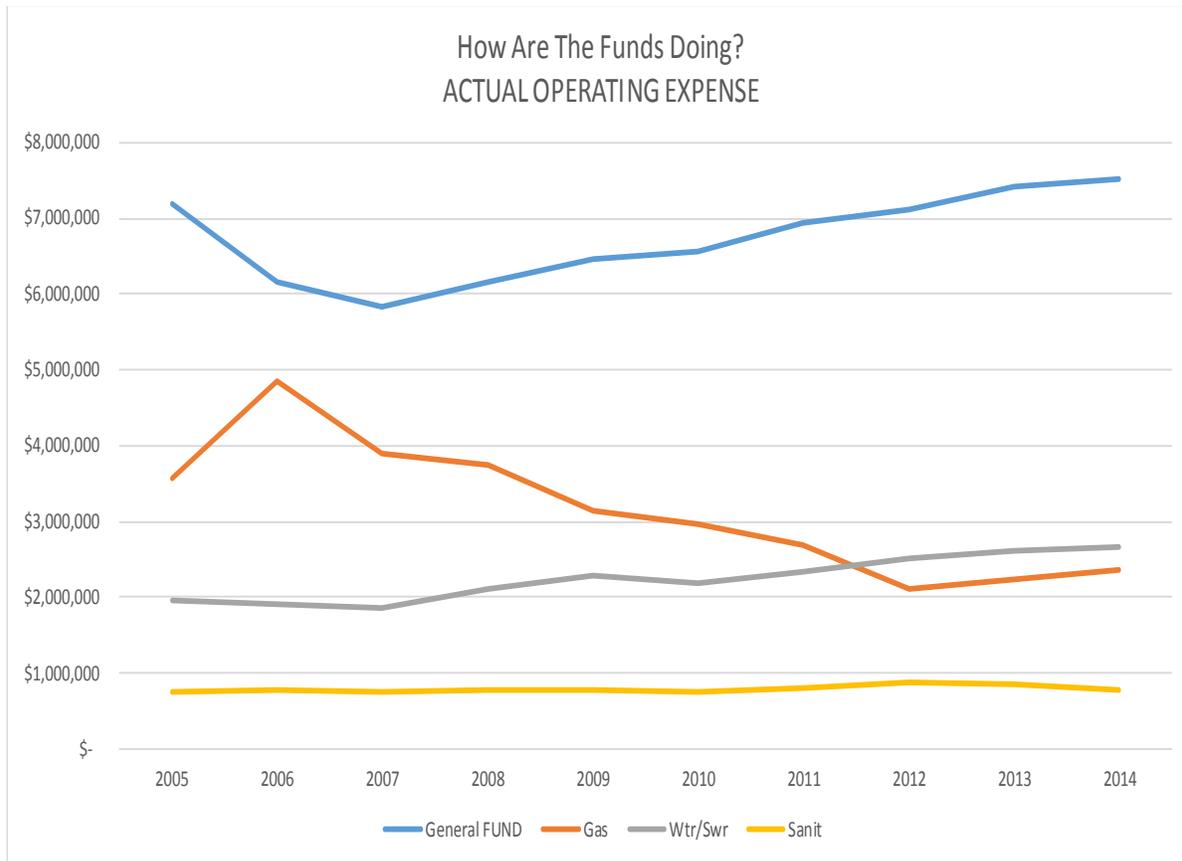
ADMINISTRATION:
 Revenues are received into the General Fund and are used to provide a major portion of City services.

COLLECTION HISTORY AND CURRENT BUDGET (BASED ON STATE OF FLORIDA ESTIMATE):





Historical Expenditures



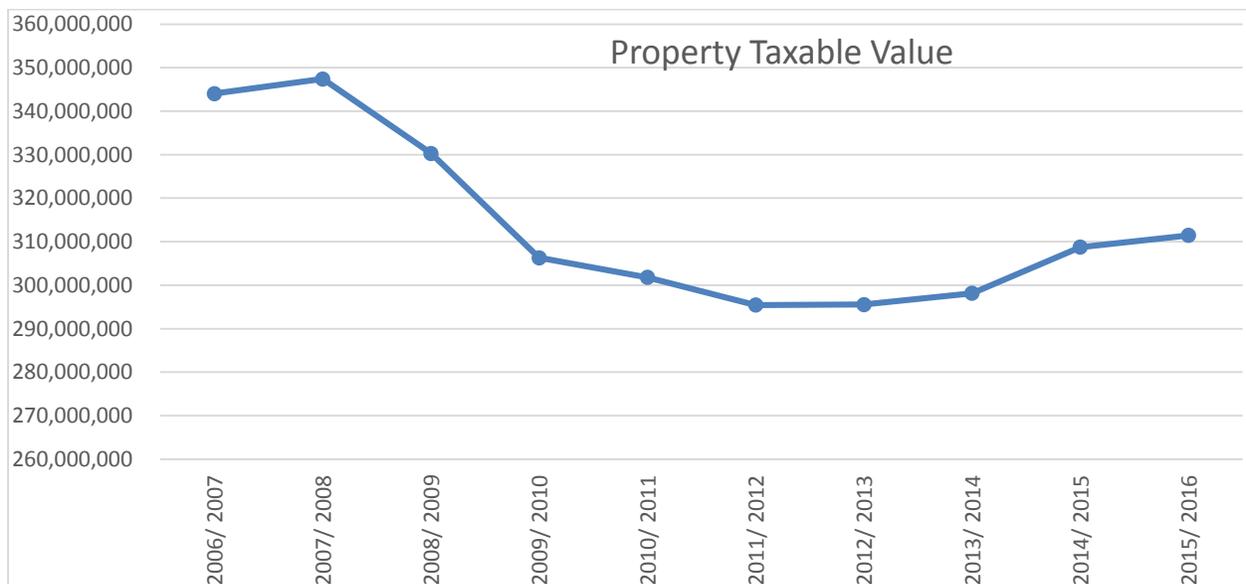
Actual - Data for Graph

	General FUND	Gas	Wtr/Swr	Sanit	Stmwtr
2005	\$ 7,184,914	\$ 3,558,245	\$ 1,969,811	\$ 749,618	\$ -
2006	\$ 6,154,337	\$ 4,855,466	\$ 1,914,862	\$ 777,858	\$ -
2007	\$ 5,829,094	\$ 3,899,611	\$ 1,861,440	\$ 753,653	\$ -
2008	\$ 6,166,030	\$ 3,747,409	\$ 2,120,143	\$ 769,254	\$ 3,479
2009	\$ 6,453,178	\$ 3,150,698	\$ 2,288,951	\$ 773,469	\$ 18,559
2010	\$ 6,566,608	\$ 2,977,485	\$ 2,191,932	\$ 760,096	\$ 24,692
2011	\$ 6,942,058	\$ 2,682,033	\$ 2,335,489	\$ 807,004	\$ 52,715
2012	\$ 7,124,489	\$ 2,107,601	\$ 2,526,042	\$ 882,120	\$ 64,349
2013	\$ 7,415,002	\$ 2,234,849	\$ 2,621,329	\$ 845,134	\$ 56,989
2014	\$ 7,504,858	\$ 2,357,593	\$ 2,656,360	\$ 783,609	\$ 79,284
2015	\$ -	\$ -	\$ -	\$ -	\$ -



10 Years Property Tax Millage Rates and Revenue

ADVALOREM TAX								
2015/2016 Amounts are based on estimate from Property Appraiser July 1, 2015								
Tax Year/ Budget Year	Est. Taxable Value (Trim-Line 4)	Final Value (DR-422 Line 2)	Millage Rate	Tax Value X Millage	95% (of Final Value)	Budget	Actual	Actual Incr/Decr from Prior Yr
2006/2007	344,026,029		2.7500	946,072	898,768	907,258	884,914	81,200
2007/2008	347,395,598		2.7500	955,338	907,571	925,841	914,699	29,785
2008/2009	330,276,774		3.2373	1,069,205	1,015,745	1,015,744	1,022,291	107,592
2009/2010	306,308,652		3.2373	991,613	942,032	942,032	984,660	(37,631)
2010/2011	301,801,404		3.2373	977,022	928,171	931,979	967,369	(17,291)
2011/2012	295,426,651	297,627,518	3.2373	963,510	915,335	907,661	935,372	(31,997)
2012/2013	295,534,050	293,943,173	3.2373	951,582	904,004	908,896	922,419	(12,953)
2013/2014	298,150,086	297,385,508	3.2373	962,726	914,590	916,941	924,913	2,494
2014/2015	308,729,765	307,900,885	3.2373	996,768	946,930	949,478	982,808	57,895
2015/2016	311,444,631		3.2373	1,008,240	957,828	957,828		





Projected Changes in Fund Balance

**PROJECTED CHANGES IN FUND BALANCE
(Cash & Unrestricted CD's)**

FUNDS	FYE 2013	FYE 2014	FYE 2015	FYE 2015	FYE 2015
	AUDITED 09/30/13	AUDITED 09/30/14	PROJECTED INCREASE	PROJECTED RESERVES BALANCE	% CHG
001 General Fund	2,753,392	2,823,144	442,756	3,265,900	a. 16%
*Unrestricted CD's	512,025	517,697	0	517,697	0%
402 Natural Gas	563,367	833,626	(9,546)	824,080	-1%
*Unrestricted CD's	270,978	271,142	0	271,142	0%
403 Water & Sewer	2,073,473	2,752,484	184,941	2,937,425	7%
404 Sanitation	335,358	329,571	100,914	430,485	b. 31%
SUBTOTAL	6,508,593	7,527,664	719,065	8,246,729	10%
102 Downtown Redevelopment	49,152	87,226	0	87,226	0%
407 Stormwater	81,342	137,888	170,000	307,888	c. 123%
408 Riverwalk Marina	19,743	-	16,500	16,500	d. ++
409 Sundial	41,286	6,585	122,545	129,130	e. ++
TOTAL FUND RESERVES	\$ 6,700,116	\$ 7,759,362	\$ 1,028,110	8,787,472	13%

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds. The equivalent terminology within proprietary funds is Retained Earnings. (When the term "Fund Balance" is used in reference to Proprietary Funds, it is normally referring to the estimated budgetary basis amount available for appropriations for budgeting purposes.)

Changes in Fund Balance - The overall philosophy of the City is to utilize reserve funds to improve conditions, increase efficiencies in the delivery of services and enhance the experience of living in the City for residents and businesses and their customers. The drawing down of reserves is a result of that philosophy.



Notes for Projected Changes

Notes for: **PROJECTED changes to Fund Balance for Fiscal Year Ended 2015 (FY2016 Beginning)**

The most noteworthy changes from Fiscal year ended 2014 to Fiscal year ended 2015 (FY2016 beginning) has occurred in the General Fund, Sanitation Fund, Stormwater Fund, Riverwalk Marina Fund, and in Sundial Utilities Fund Balance.

Projected Significant FUND Changes:

- a) **The City's General Fund** should experience an increase in the fund balance from FYE2014 to FYE2015 due to the continued emphasis on spending reductions. These monies are used to help cover the cost associated with capital improvements and renew and replacement of infrastructure that the City Council approves. The City has also been successful at obtaining grants for various capital projects.
- b) **The Sanitation Fund** should experience an increase in fund balance due to controlled spending as we prepare for a major purchase of a new sanitation truck.
- c) **The Stormwater Fund** should experience an increase in fund balance due to some projects not completed in FY2015 which will be carried forward into FY2016.
- d) **The Riverwalk Marina Fund** should experience an increase in fund balance due to an increase in revenue from rental slips. Plans are in the works to embark on future improvement projects which will be presented to the City Council when a comprehensive study is completed.
- e) **The Sundial Utilities Fund** should experience an increase in fund balance due to the numerous new customer connections in FY2015.

Other Projected FUND Changes:

- **The Natural Gas Fund** is expected to decrease below the actual audited Fund Balance in 2014 but still remains healthy. Ongoing repairs and upgrades are annually performed.
- **The Water & Sewer Fund** should experience a minor increase in fund balance. Future infrastructure projects are in the works.
- **The Downtown Redevelopment Fund** is not expected to change. Future development and land purchases are in the works.



Capital Improvement Plan

Projects/Purchases

**CITY OF MILTON
Capital Improvement Projects/Purchases
FY2016**

<u>Project/Purchase</u>	<u>Status</u>	<u>Funding Source</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Cabling for phone system (VOIP)	Pending	Budget	32,000				
Police Vehicles	Pending	Budget	75,000	75,000	75,000	75,000	75,000
Gas Utility Vehicle	In Work	Reserves	30,000				
Water Services Vehicle	In Work	Reserves	30,000				
Lift Station Refurbishments	Pending	Operating	125,000	125,000	125,000	130,000	130,000
Natural Gas Steel Line Replacement	Pending	Budget	10,000	100,000	100,000	50,000	50,000
Whiting Field Natural Gas Line Extension	In Work	Operating	300,000				
Roadside Beautification (Dogwood Drive Median - Phase I)	In Work	Grants	80,000				
Carpenter's Park Upgrades (FRDAP)	In Work	Grants	50,000				
Lucille Johnson Park (FRDAP)	In Work	Grants	50,000				
Canal Street CDBG - Gill Bass Park	Pending	Reserves/ Grants	750,000				
Paving Projects	Pending	Revenue		180,000	180,000	180,000	180,000
Thermal Imager (Fire Dept.)	Pending	Budget		10,000			
Fire Hose Replacement	Pending	Budget		10,000			
FTE Youth Services Officer (DARE pgm & Sportsplex)	Pending	Budget		50,000			
T-Top and Light Bar for Rescue Boat	Pending	Budget		5,000			
Replace Fire Rescue Vehicle	Pending	Loan		250,000			
Phase 1- Fire Public Safety Training Facility - Site Work	Pending	Grants		20,000			
Basketball Court Lighting at Lucille Johnson Park	Pending	Grants		50,000			
Install Shade Structure at Dog Park	Pending	Budget		10,000			
Ward Basin Road Expansion Phase II	In Work	Reserves		300,000			
Hydrographic Study for Roeville Water Well	Pending	Reserves		200,000			
South Willing Street Streetscape Improvements	Pending	Grants		250,000			
Vacuum Truck	Pending	Budget		250,000			
CNG Station Upgrade - Phase 4 - ASME 5,000 psi Storage	Pending	Reserves		121,000			
City Hall Chiller Replacement	Pending	Budget		80,000			
Direct Digital Controls for Guy Thompson Community Center	Pending	Budget		80,000			
Phase 2 of Public Safety Training Facility - Utilities	Pending	Budget			30,000		
Fire Department Command Vehicle	Pending	Budget			55,000		
New Playground Equipment at Carpenter's Park	Pending	Grants			50,000		
Outdoor Basketball Court at Sportsplex	Pending	Grants			50,000		
Fencing at Carpenter's Park	In Work	Budget			7,000		
Replace Restrooms at Hindall Park	Pending	Budget			75,000		
Firearms Training Simulator	Pending	Budget			50,000		
Police- Carport/Evidence & Property Storage Area	Pending	Budget			60,000		
CNG Station Upgrade - Phase 5 - Natural Gas Generator	Pending	Reserves			75,000		
East Milton WWTP	In Work	Loan			29,000,000		
Repair Gazebo On North Riverwalk	Pending	Budget			5,000		
Repair Pavilion on South Riverwalk	Pending	Budget			10,000		
Natural Gas Steel Line Replacement - Phase 4	Pending	Budget			50,000		
Decorative Lighting on Dogwood Drive	Pending	Reserves			350,000		
Berryhill Well Replacement	Pending	Loan			400,000		
Warehouse Build Out	Pending	Reserves			150,000		
Replace Street Sweeper	Pending	Budget			150,000		
Enhance Gateways with Signage	Pending	Budget			20,000		



Capital Improvement Plan (cont.)

CITY OF MILTON
Capital Improvement Projects/Purchases
FY2016

<u>Project/Purchase</u>	<u>Status</u>	<u>Funding Source</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Phase 3 of Public Safety Training Facility - Construction	Pending	Budget				300,000	
Add Fire Marshal Position to Fire Department	Pending	Budget				60,000	
SCBA Replacement	Pending	Budget				30,000	
Upgrade Field Lighting at Sportsplex	Pending	Reserves				200,000	
Downtown Walking/Biking Trail	Pending	Budget				50,000	
Riverwalk Extension to Carpenter's Park	Pending	Grants				5,500,000	
Pine Street Streetscape Improvements	Pending	Grants				750,000	
North Canal Street Streetscape Improvements	Pending	Grants				700,000	
Add Sidewalks to Berryhill Rd (Stewart to Dogwood)	Pending	Budget				100,000	
Replace Front End Loader	Pending	Budget				55,000	
Extrication Equipment Replacement	Pending	Budget					35,000
Open a Senior Center	Pending	County					300,000
Replace Basketball Court at Lucille Johnson Park	Pending	Budget					30,000
Construct Restrooms at Russell Harbor Landing	Pending	Budget					50,000
Replace Pavilion at South Riverwalk	Pending	Grants					60,000
Amphitheater	Pending	Grants					400,000
Expand Skate Park Street Skating Area	Pending	Budget					150,000
RV Park	Pending	Grants					250,000
Dredge Locklin Lake	Pending	Grants					1,500,000
Upstream Stormwater Improvements for Locklin Lake	Pending	Grants					1,000,000
Alabama Street Improvements	Pending	Grants					2,500,000
Mast Arm Replacement at Caroline & Elmyra	Pending	Budget					75,000
Add Sidewalk Munson Hwy - Carpenter's Pk to Stewart	Pending	County					150,000
Drive By Meters	Pending	Loan					2,000,000
Old Berryhill Elevated Tank Demolition	Pending	Budget					20,000
Warehouse Land Acquisition	Pending	Reserves					25,000
Purchase a Grapple Truck for Yard Debris Pick-up	Pending	Reserves					85,000
Parking Garage	Pending	Other					2,000,000
TOTAL:			1,532,000	2,166,000	31,067,000	8,180,000	11,065,000

Capital Expenditures: Outlays for the acquisition of or addition to fixed assets. \$1,000 or more in value and a useful life of more than one (1) year.

Examples: Land, buildings, infrastructure, machinery, equipment, construction in progress, books, publications, collections, and intangible assets.



Detailed Descriptions

FY2016 Projects / Purchases

Detailed Descriptions

Cabling for phone system (VOIP) –\$32,000.

The City is installing cabling in preparation for transitioning over our phone service to Voice over Internet Protocol "VoIP" with anticipated considerable savings to our monthly phone

Police Vehicles – \$75,000.

The City's police department is on a rotation of replacing 2 police cars annually.

Gas Utility Vehicle – \$30,000.

New vehicle purchase needed in the Natural Gas Fund. (F150 standard service truck).

Water Services Vehicle – \$30,000.

New vehicle purchase needed in the Water & Sewer Fund for Water Services Department. (F150 standard service truck).

Lift Station Refurbishments – \$125,000.

Schedule: FY2016 for Berryhill Elementary School; FY2017 for Munson Highway; and FY2018 for Georgetown Estates.

Natural Gas Steel Line Replacement – \$10,000.

Schedule: FY2016 \$10,000; FY2017 Phase 2 & 3 \$100,000; FY2018 Phase 4 & 5 \$100,000; FY2019 Phase 6 \$50,000; and FY2020 Phase 7 \$50,000.

Whiting Field Natural Gas Line Extension – \$300,000.

Running of a high pressure gas main to service the Aviation Industrial Park.

Roadside Beautification – \$80,000.

Dogwood Drive Median - Phase I.

Carpenter's Park Upgrades (FRDAP Grant) – \$50,000.

New playground equipment; Rehabilitation & Replacement to the Fishing Pier & Footbridge; and replace restrooms.

Lucille Johnson Park (FRDAP Grant) – \$50,000.

Rehabilitation & replacement to park structures; and Rehabilitation & replacement to the restrooms.

Canal Street CDBG - Gill Bass Park – \$750,000.

(\$50,000 local match & \$700,000 CDBG Grant) Phase I upgrades to Gill Bass Park \$25,000; Phase II upgrades to Gill Bass Park \$200,000; Phase III upgrades to Gill Bass Park \$25,000. And additional projects.



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GOVERNMENT FUNDS

For the City of Milton

001 General Fund

102 Downtown Redevelopment Fund

201 Debt Service Fund

301 Capital Projects Fund



001 GENERAL FUND

DEPARTMENTAL – ACTIVITIES / SERVICES / FUNCTIONS



ADMINISTRATION DEPARTMENT

UNDER DIRECTION OF THE CITY MANAGER

Activities / Services / Functions

Mission: The Administration Department is to assist the City Manager, Mayor, and the City Council with the everyday workings of the city. There are 3 additional departments which are a part of Administration. (Purchasing, Budget, & Human Resources)

- **Purchasing** – Responsibilities: Purchasing, P-Card Program, Disposition of Surplus Items, Contract Administration, Insurance, and Risk Management Services.

Purchasing works with vendors, departments, and division to ensure that products and services ordered are of satisfactory quality and purchased in accordance with the City’s adopted Purchasing Policy and Best Practices and Standards of Purchasing.

Mission: The mission of the Purchasing Department is to administer all purchasing policies and procedures in obtaining materials and services of the right quality, in the right quantity, at the right price, from the right source, and at the right time for the needs of all departments under the direction of the City Manager and the City Council. Purchasing staff assists department in securing services necessary for the effective and efficient operation of the city and to ensure that such goods and services represents best value, quality service, and timely delivery and that all funding sources for such goods and services are expended in accordance with City policies.

Solicitation: The City of Milton posts and tracks bids and solicitations through the Florida Purchasing Alliance. Vendors may register to be automatically notified of future solicitations. Vendors are also able to register, free of charge, to download and view any bids that have been posted by the City of Milton.

The Purchasing Department is also responsible for contract administration, record maintenance, and renewal for service and or commodity contracts held by the city of Milton in support of the departments within the city.

- **Budget** – The Budget Department is responsible for preparing and monitoring the City’s budgetary information. In preparation for the annual budget, the budget department performs revenue projections, and is available for support to department for their expense requests.

The budget preparation begins in January each year and concludes with the 2 public hearings held in September each year. The fiscal year begins October 1st and ends September 30th each year.

The budget is monitored continuously for any needed adjustments. Any new Council approved projects and programs may require adjustments to revenue and expense lines.

Analysis of existing programs and/or projects are also a responsibility of the Budget Department.

- **Human Resources** – The Human Resources Department strives to provide effective personnel services through the development, implementation, and administration of the city’s policies and procedures. The Human Resources Department support the goals, mission and vision of the city by providing guidance and direction to all city employees. The City of Milton is an Equal Opportunity Employer, maintain a drug-free and tobacco-free workplace. As of October 1, 2013, the City of Milton has gone Tobacco Free.



FINANCE DEPARTMENT

UNDER DIRECTION OF THE CITY CLERK

Activities / Services / Functions

Mission: The mission of the Finance Department for the City of Milton is to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies, and practices for the public benefit.

Services: There are 3 main services provided by the Finance Department: Billing, Accounting, and Payroll.



FIRE DEPARTMENT

UNDER DIRECTION OF THE FIRE CHIEF

Activities / Services / Functions

Mission: The City of Milton Fire Department is charged with the responsibility of providing professional and efficient fire suppression, emergency medical services, fire prevention, and public education to the citizens of Milton. The goal is to provide the highest level of service in the most efficient manner possible; to constantly safeguard and preserve life and property against the elements of fire and disaster through effective preparation, training and education; to respond to all emergencies in a safe yet swift manner with sufficient resources to address the situation.

The Fire Department responds to a wide variety of emergency incidents including structure fires, vehicle fires, brush fires, medical emergencies, vehicle accidents, extrication, gas leaks, fuel spills, downed power lines, hazardous material emergencies, and even animal rescues.

Fire hydrants are tested yearly in Milton. The City of Milton Fire Department offers a community CPR and AED course, and basic first aid course.



LAW ENFORCEMENT DEPARTMENT

UNDER DIRECTION OF THE POLICE CHIEF

Activities / Services / Functions

Mission: To create a safe environment through protection of life and property; to enhance the quality of life for residents and visitors of the City of Milton.

The Milton Police Department functions under a City Council / Manager form of municipal government. With roughly 9,200 full-time residents, Milton is located in the Western Florida Panhandle and is the County Seat of Santa Rosa County. The Police Department is staffed by 20 full time Police Officers, 1 part time Police Officer and 7 Civilian Dispatch Records Clerks.

Strategic Plan: Daily police operations are driven by our Strategic Plan, which outlines the Department’s purpose, mission, strategies for success, and core values.

Purpose: The purpose of the Milton Police Department is to enhance the quality of life for everyone in the City of Milton.

Strategies for Success:

- Enhancing technology
- Exercising a community oriented philosophy
- Focusing on employee development
- Promoting efficiency, effectiveness, and accountability

Core Values:

- Community trust and confidence in the Milton Police Department is earned by the integrity of our members.
- We believe in the principles embodied in the Constitution of the United States of America and State of Florida, and will strive to maintain the integrity of our federal, state, and local laws.
- We respect and protect the rights of all people and promise to enforce the law without favoritism or bias, treating everyone with courtesy and fairness.
- We will be accountable to ourselves and to the community we serve, always working to perform at our personal best, with great respect for duty and honor.

Community Policing – The Milton Police Department is dedicated to the philosophy of community policing. By forming partnerships within the community to resolve problems of mutual concern, we strive to enhance the quality of life for everyone in the City of Milton.

Crime is not just a police problem, it is a community problem. By establishing and maintaining open communications with our residents, we are better able to address their concerns.

The Milton Police Department welcomes citizen input to help resolve crime problems and quality of life issues in our community. Our job is service.



PLANNING DEPARTMENT

UNDER DIRECTION OF THE PLANNING DIRECTOR

Activities / Services / Functions

The Planning Department is responsible for: planning and zoning, code enforcement, construction inspections and works closely with a variety of City Committees that guide development, housing and redevelopment for the City of Milton. Many projects that come before the city for review are presented to one or more boards or committees for recommendation to the City Council.

Our department works to ensure that new construction and additions to existing structures meet the policies and guidelines that have been established for public safety, zoning and development.

Core Values: The Planning and Development Department believes in:

- A team oriented approach
- Creative thinking in problem solving
- Customer service
- Effective communication between all departments and levels of staff
- Enthusiasm for its work
- Integrity
- Mutual respect for all
- Professionalism
- State-of-the-art technology to improve our work product.

Smart Growth: The City of Milton embraces many of the principles of Smart Growth utilized to help communities develop in an orderly and harmonious fashion.

The basic principles include:

1. Mix Land Uses
2. Take advantage of compact design
3. Create a range of housing opportunities and choices
4. Create walkable communities
5. Foster distinctive, attractive areas with a strong sense of place
6. Preserve open space, natural beauty, and critical environmental areas
7. Strengthen and direct development toward existing neighborhoods
8. Provide for multi-modal transportation options
9. Make development decisions predictable, fair, and cost effective, and review submittals in an expeditious fashion
10. Encourage collaboration

The city has worked diligently to incorporate these principles into its ordinances, policies, and comprehensive plan. One of the pillars of the city’s smart growth policy involves focusing on development along 3 primary transportation corridors, while working to preserve open space and existing residential neighborhoods. This is accomplished through the application of a transportation corridor overlay.

Other overlays achieve similar objectives while providing well defined zoning and land-use policies and plans that guide development for specific projects, neighborhoods and the community as a whole.



PARKS & RECREATION DEPARTMENT

UNDER DIRECTION OF THE PARKS DIRECTOR

Activities / Services / Functions

Mission: The mission of the Parks and Recreation Department is to improve and promote the quality of life for all citizens of the City of Milton by providing a wide range of recreational, social, and educational opportunities.

Goals:

- Provide amenities to the City that will increase property values, and boost the local Economy
- Promote Health and Wellness
- Strengthen community image and community pride
- Increase cultural and community unity

Services:

- 10 Sports Fields
- 1 Tennis Center (6 courts)
- 1 Community Center
- 1 Skate Park
- 3 Playground Parks
- 1 Dog Park
- 1 Track
- 5 Boat Launches
- 20 + Picnic areas
- Adult and Youth Sports
- Senior activities and programs
- Downtown Events

001 GENERAL FUND

REVENUE

CITY OF MILTON
001 General Fund
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	\$ 8,252,264	\$ 8,427,187	\$ 8,817,982	\$ 8,970,741
Taxes	\$ 2,432,552	\$ 2,381,538	\$ 2,283,586	\$ 2,393,397
311-00-00 Ad Valorem Taxes- From Property Appr.	\$ 922,419	\$ 924,913	\$ 949,478	\$ 957,828
312-10-00 Local Option Gas Fuel Tax- EDR Est./TREND	\$ 276,612	\$ 277,684	\$ 211,991	\$ 219,741
314-10-00 Electricity Tax- TREND	\$ 554,710	\$ 635,880	\$ 553,619	\$ 650,000
315-00-00 Communication Serv Tax- EDR Est./TREND	\$ 547,725	\$ 416,319	\$ 446,498	\$ 439,828
316-05-00 Suspense account-				
316-10-00 MunicipalShare-Business Tax-	\$ 9,258	\$ 8,871	\$ 5,000	\$ 9,000
316-20-00 Professional-Business Tax-	\$ 121,828	\$ 117,870	\$ 117,000	\$ 117,000
Permits Fees	\$ 599,803	\$ 674,882	\$ 576,352	\$ 678,050
323-10-00 Electricity Franchise-NEW- TREND	\$ 569,689	\$ 644,602	\$ 544,602	\$ 650,000
329-10-00 Othr License, Fees & Perm-	\$ 2,764	\$ 2,375	\$ 3,200	\$ 2,500
329-15-00 Plans Review Fee-	\$ 7,414	\$ 8,495	\$ 12,000	\$ 9,000
329-16-00 Plat Review Fees-	\$ 3,340			
329-17-00 Variance/Rezoning/Amends-	\$ 686	\$ 370	\$ 800	\$ 800
329-18-00 Intersection Improve Fee-				
329-20-00 Review fees-developer app-	\$ 360		\$ 750	\$ 750
329-20-01 Review fees-developer app- Other Plan / Dev. Fees	\$ 14,860	\$ 18,356	\$ 15,000	\$ 15,000
329-30-00 Stormwater Utility Fees-	\$ 690	\$ 684	\$ -	\$ -
Intergovernmental	\$ 878,045	\$ 893,949	\$ 814,477	\$ 1,229,110
330-21-01 State Grants- CDBG Grant				
331-20-01 Public safety- Dept of Justice-LLEBG	\$ 2,098	\$ 1,718		
331-20-04 Public safety- Recovery Act - LLEGB				
331-50-04 Federal Grants- FEMA 2014 Flooding		\$ 4,460		
331-50-93 Federal Grants- HMGP-Police Wind Retrofit				
331-50-94 Federal Grants- ElvaStDrainageHazMitProj	\$ 10,800			
331-50-95 Federal Grants- Isaac FEMA DisasterRelief	\$ 2,818			
331-50-96 Federal Grants- CDBG Canal/Oak Dis Mit Re				
331-50-97 Federal Grants- Katrina FEMA Disaster Rel				
331-50-98 Federal Grants- Dennis FEMA Disaster Rel				
331-50-99 Federal Grants- Ivan FEMA Disaster Relief			\$ -	\$ -
331-70-01 Federal Grants- Tree Inventory Grant	\$ 2,300			
334-10-02 General Govt- DCA Community Visioning				
334-20-01 Public Safety- FDOT police dept grant				
334-20-02 Public Safety- FDHSMV-PD-GRANT		\$ 28,067		
334-50-94 State grants- Katrina FL Public Assist				
334-50-95 State grants- Isaac FL Public Assist	\$ 470			
334-50-96 State grants- Dennis FL Public Assist				
334-50-98 State grants- Ivan FL Public Assistance				
334-70-04 Culture and recreation- FRDAP - Harber Landing				
334-70-06 Culture and recreation- NWFLWMD-Old River Trail			\$ -	\$ -
334-90-00 State grants-Other-				
335-12-00 Municipal Rev Sharing Program- EDR Est./TREND	\$ 297,443	\$ 299,844	\$ 302,945	\$ 317,731
335-14-00 Gen gov - Mobile home lic-	\$ 2,344	\$ 1,853	\$ 2,600	\$ 2,600
335-15-00 Gen gov-Alcoholic bev lic-	\$ 4,877	\$ 5,905	\$ 4,000	\$ 5,000
335-18-00 Local Govt 1/2 Cent Sales Tax- EDR Est./TREND	\$ 375,612	\$ 399,001	\$ 399,310	\$ 416,131
335-19-01 State shared revenues- Local Altern. Fuel Tax				
335-19-02 State shared revenues- FL MotorFuel TaxRebate	\$ 10,530	\$ 10,266	\$ 10,000	\$ 10,000
335-19-03 State shared revenues- St.Maint/ LightMaint Lowered FY2015	\$ 99,673	\$ 104,827	\$ 64,271	\$ 65,160
335-19-04 State shared revenues- DOT TrafficSignalMaint Offset 541-46-01	\$ 24,370	\$ 25,097	\$ 25,851	\$ 46,208
335-20-01 Public safety- Firefighter's supplement	\$ 4,650	\$ 2,940	\$ 2,500	\$ 2,500
335-70-00 SRC - TDC shared revenues-	\$ 30,000		\$ -	\$ -
337-01-00 SRC grant funds for City-				
339-10-00 Milton Housing Authority-	\$ 10,060	\$ 9,970	\$ 3,000	\$ 10,000
339-20-00 PILOT-Enterprise Fund Fees-			\$ -	\$ 353,780



Charges for Services	\$ 127,754	\$ 129,005	\$ 126,000	\$ 766,996
342-20-00 Life Safety (fire inspec)-	\$ 1,737	\$ 1,305	\$ 2,000	\$ 2,000
342-21-00 Cost Recovery/Fire Fight-				
342-90-01 Fire Department Training- CPR Class offset 522-31-00	\$ 395	\$ 120	\$ 1,000	\$ 1,000
342-91-01 Cost Recovery- VehicleCrash-Police&Fire				
347-20-01 Parks and recreation- Parks User Fees	\$ 18,081	\$ 18,480	\$ 15,000	\$ 15,000
347-20-02 Parks and recreation- Concessions Sales offset 572-52-02 +10K	\$ 18,080	\$ 15,162	\$ 18,000	\$ -
347-20-03 Parks and recreation- Softball League offset 572-30-01	\$ 4,080	\$ 3,150	\$ 6,000	\$ 6,000
347-20-04 Parks and recreation- Basketball program offset 572-30-02	\$ 12,880	\$ 14,995	\$ 12,000	\$ 23,000
347-20-05 Parks and recreation- Football Program offset 572-30-03	\$ 38,484	\$ 58,317	\$ 40,000	\$ 49,000
347-20-06 Parks and recreation- Baseball Program offset 572-30-05	\$ 12,800	\$ 10,555	\$ 15,000	\$ 15,000
347-20-07 Parks and recreation- Tennis Program offset 572-30-04			\$ 10,000	\$ 2,000
347-20-11 Parks and recreation- Martial Arts Fee	\$ 1,000			
347-20-12 Parks and recreation- Locker Rental				
347-20-13 Parks and recreation- Fitness Room	\$ 4,255	\$ 4,090	\$ 4,000	\$ 4,000
347-20-14 Parks and recreation- Gymnastics				
347-20-15 Parks and recreation- Senior Programs offset 572-30-08	\$ 1,558	\$ 1,432	\$ 3,000	\$ 4,000
347-20-17 Parks and recreation see 102- SpPKEvents-ConcessnFee	\$ 14,380	\$ 1,375	\$ -	\$ 6,000
347-20-50 Parks and recreation- Sponsorships				
347-21-00 Parks & Rec Impact Fees-				
349-10-00 IT Charge from Enterprise Funds-			\$	\$ 45,259
349-15-00 Administrative Fee-Union-	\$ 24	\$ 24		
349-20-00 Utility Bill Fees & Admin-				\$ 594,737
Fines & Forfeits	\$ 29,280	\$ 22,780	\$ 26,950	\$ 26,950
351-00-00 Fines and Forfeits-	\$ 19,754	\$ 13,269	\$ 18,000	\$ 18,000
351-10-00 Judgements and Fines-				
354-00-00 Violations of local ordin-	\$ 738	\$ 614	\$ 1,200	\$ 800
359-10-00 Police reports-	\$ 2,069	\$ 3,054	\$ 1,800	\$ 2,000
359-30-00 Police education - 2nd \$-	\$ 3,627	\$ 2,906	\$ 2,500	\$ 3,000
359-31-00 Code Enforcement Educatio-	\$ 12	\$ 131	\$ 250	\$ 150
359-40-00 Witness fees-	\$ 3,080	\$ 2,806	\$ 3,200	\$ 3,000
359-50-00 Fines for fault equipment-				
359-70-00 VIN verification-				
Misc.	\$ 153,233	\$ 202,297	\$ 90,660	\$ 238,445
360-10-00 Miscellaneous revenues-	\$ 25,826	\$ 28,345	\$ 25,500	\$ 25,500
360-12-00 Proceeds from Dmg Claims-	\$ 17,519	\$ 28,533	\$ -	\$ -
360-13-00 Tower Antenna Rental Fee-			\$	\$ 134,322
360-19-00 Brick Sales-				
360-20-00 Returned cks & redeposits-	\$ 4,330	\$ 4,915	\$ -	\$ -
360-29-00 Flower Fund Revenues- offset 514-56-00	\$ 1,658	\$ 1,473	\$ 1,000	\$ 1,000
360-31-00 Restitution-			\$ 500	\$ 500
360-32-00 Insurance Rebate-	\$ 30,409	\$ 31,101	\$ 25,860	\$ 21,873
360-41-00 Recreation Assessment Fee-				
360-60-00 City Event Fee- offset 514-82-10	\$ 3,170	\$ 3,133	\$ 3,000	\$ 3,000
361-10-00 Interest income-	\$ 12,785	\$ 9,870	\$ 4,000	\$ 4,000
362-10-01 Sundial- Bldg Lease12x\$1,000	\$ 856	\$ 12,065	\$ 12,000	\$ 12,000
362-10-02 RV Rentals and Other- Rentals	\$ 690	\$ 4,073	\$ 4,800	\$ 4,000
364-66-00 Equipment-	\$ 8,810	\$ 6,594		
365-00-00 Sales of surplus & scrap-	\$ 2,323	\$ 1,556	\$ 1,000	\$ 1,000
366-06-00 Donations - Commun Center-		\$ 25,000		
366-07-00 Donations-Skatepark-				
366-09-00 Donations-HurricaneRelief-				
366-10-00 Misc Donations-				
366-20-00 Donations to Mary Street-				
366-21-00 Donations-Police Dept-	\$ 249	\$ 229		
366-22-00 Donations-Fire Dept.-				
366-23-00 Donations-SRCSchool Board-			\$ -	\$ -
366-30-00 o/shard rev frm local uni- Not Budgeted	\$ 29,105	\$ 29,105	\$ -	\$ -
366-70-00 CIAC- FY16 SchoolPymt 4of5			\$	\$ 14,750
369-90-00 Other Misc Revenues-				
369-90-01 Other Misc Revenues- Credit Card Fee	\$ 15,503	\$ 16,305	\$ 13,000	\$ 16,500
369-91-01 Insurance Reimbursement- Fire Department				
Transfers	\$ 4,031,597	\$ 4,122,736	\$ 4,899,957	\$ 3,637,793
381-02-00 Transfr from DT Trust-				
381-03-00 Transfr from W&S Fund-				
381-05-00 Transfer From Other Funds-		\$ 5,000		
381-11-00 Tmsfr fr Police Spec Inv-				
381-12-00 IT Tmsfr from Gas Fund- IT Transfer		\$ 29,000	\$ 22,736	
381-13-00 IT Tmsfr from W&S Fund- IT Transfer		\$ 34,000	\$ 17,052	
381-14-00 IT Tmsfr from Sanitation- IT Transfer		\$ 3,000	\$ 2,842	
381-19-00 IT Tmsfr from Sundial Fund- IT Transfer		\$ 3,000	\$ 2,842	
381-21-00 Tmsfr from Debt Service-				
381-31-00 Tmsfr from Cap Projects-				
381-60-00 Transfer from Trust funds-				
382-42-00 Transfer from Natural Gas-	\$ 1,401,679	\$ 1,221,852	\$ 1,314,950	\$ 1,035,736
382-43-00 Tmsfr from Water & Sewer-	\$ 2,388,536	\$ 2,414,583	\$ 2,772,780	\$ 2,166,768
382-44-00 Transfer from Sanitation-	\$ 181,632	\$ 356,426	\$ 247,152	\$ 105,743
382-47-00 Transfer from Stormwater-	\$ 59,750	\$ 55,875	\$ 56,500	
383-00-00 Capital Lease Inception-				
389-90-01 Other Nonoperating- FFwrld FireTrk+Marina+Balance			\$ 463,103	\$ 329,546
Grand Total Revenue	\$ 8,252,264	\$ 8,427,187	\$ 8,817,982	\$ 8,970,741



001 GENERAL FUND

Expense- 0511 Legislative (City Council)

**CITY OF MILTON
001 General Fund - 511 Council
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	79,439	79,563	95,077	131,681
511 Council	79,439	79,563	95,077	131,681
Personal Services	67,152	69,431	68,577	105,181
11-00 Council wages	52,493	54,000	52,849	58,278
15-00 Special Pay - 20YrServRet				10,426
20-00 Retirees Benefit	2,467	2,475	2,485	2,739
21-00 FICA / medicare taxes	4,011	4,023	4,030	5,164
23-00 Life & health insurance	8,182	8,933	9,213	28,574
Operating Expenses	12,287	10,132	26,500	26,500
40-00 Travel and per diem	1,459	127	2,000	2,000
49-00 Misc. Expenditures	7,071	4,978	6,500	6,500
52-00 Operating supplies	-	-	500	500
54-00 Dues/subscrip/training	3,758	5,027	12,500	12,500
55-00 Education Committee	-	-	5,000	5,000
Grand Total	79,439	79,563	95,077	131,681

001 GENERAL FUND

Expense- 0513 Admin-Other

CITY OF MILTON
001 General Fund - 513 Admin
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	554,062	598,759	640,408	631,454
513 Admin	554,062	598,759	640,408	631,454
Personal Services	539,334	582,870	606,208	605,554
12-00 Regular salaries	363,788	393,166	428,536	449,415
14-00 Overtime				
15-01 Special Pay Bonuses	1,750	400	2,000	2,250
15-02 Special Pay Holiday Pay	14,543	16,087		
16-00 Sick pay	11,361	12,071		
17-00 Excess Sick Leave Payout	2,595	3,815	3,815	2,677
18-00 Vacation Payout				
20-00 Retirees Benefit	19,033	20,408	20,141	20,699
21-00 FICA / medicare taxes	29,278	31,555	31,036	33,105
22-00 Retirement contributions	31,265	45,260	45,544	28,376
22-01 Retirement contributions ICMA		2,962	6,315	6,485
23-00 Life & health insurance	56,285	51,106	61,593	55,614
24-00 Workers compensation	9,437	6,041	7,228	6,933
25-00 Unemployment		-		
29-00 Contract personnel		-		
Operating Expenses	14,728	15,889	34,200	25,900
40-00 Travel and per diem	557	721	4,500	4,500
41-00 Communication services	5,779	4,920	5,400	5,400
42-00 Postage and shipping	-	-	600	500
43-00 Utility services	(46)	-		
46-00 R&M	44	3	4,000	3,000
48-00 Advertising / promotional	499	-	1,500	1,000
49-00 Misc. Expenditures	-	155	1,000	-
49-01 Misc. Expenditures Gas and Oil	2,980	4,935	3,000	1,500
49-02 Misc. Expenditures Uniforms	-	-		
49-04 Misc. Expenditures Computer	235	-		
51-00 Office supplies	4,109	3,266	5,200	4,000
52-00 Operating supplies	327	748	2,500	2,000
54-00 Dues/subscrip/training	244	1,142	6,500	4,000
Grand Total	554,062	598,759	640,408	631,454



001 GENERAL FUND

Expense- 0514 Non-Departmental

**CITY OF MILTON
001 General Fund - 514 Non-Dept.
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	534,950	551,103	640,450	670,656
514 Non-Dept.	534,950	551,103	640,450	670,656
Personal Services				
22-00 Retirement contributions				
Operating Expenses	496,146	481,872	548,938	554,204
31-00 Professional services	94,822	81,282	80,900	83,940
31-01 Professional services Legal Counsel	32,047	24,333	37,200	37,200
31-03 Professional services Engineering	2,200	4,085	6,000	5,000
32-00 Accounting & auditing	21,472	27,368	27,622	27,823
34-00 Other contractual svcs	16,419	16,406	16,406	16,406
34-10 Other contractual svcs Code Revision	4,571	4,562	10,000	10,000
34-96 Other contractual svcs Hurricane DENNIS Debris				
41-00 Communication services	19,957	26,725	31,928	27,552
42-00 Postage and shipping	12,177	5,054	8,806	8,000
43-00 Utility services	45,144	33,307	52,000	50,000
45-00 Insurance & Bonds	87,806	86,426	88,626	100,825
46-00 R&M & WH Issues	12,803	11,838	11,680	12,000
48-00 Advertising / promotional	6,195	4,663	5,000	5,000
48-01 Milton Local	17,272	7,857	15,570	8,589
49-00 Misc. Expenditures	33,171	7,318	10,050	10,050
49-08 Misc. Expenditures Hurricane Expenditures				
49-09 Wellness Program				
51-00 Office supplies	10,848	10,520	11,990	11,000
52-03 Operating supplies Warehouse Expenditures				
52-08 Operating supplies Non-Capital Computer Exp IT	78,510	131,470	133,660	139,819
52-90 Operating supplies Over/Short - Warehouse	(450)	(2,392)		
52-91 Operating supplies Over/Short - Warehouse 2	54	530		
54-00 Dues/subscrip/training	689		500	
56-00 Employee flower exp	439	520	1,000	1,000
Capital	2,862	25,784	39,560	36,500
61-06 Capital Outlay DT Parcel #6				
61-08 Capital Outlay DT Parcel #8				
62-01 Capital Outlay Building Improvements				
63-01 Capital Outlay Infrastructure Cabling for VOIP				32,000
64-02 Equipment Computers/Printers	2,862		4,500	4,500
64-03 Equipment Copy Machine		7,890	4,000	
64-07 Equipment Misc. Equip		17,894	31,060	
Debt Service	5,943	6,447	5,952	5,952
73-01 Other Debt Service Costs Copier Lease	5,943	495		
73-02 Other Debt Service Costs Stuffer Lease		5,952	5,952	5,952
Grants	30,000	37,000	46,000	74,000
82-02 Grants & aids Cemetery donations	7,000	11,000	11,000	11,000
82-03 Grants & aids Keep Milton Beautiful	11,000	14,500	14,500	14,500
82-04 Grants & aids Miscellaneous	500		6,000	5,000
82-06 Grants & aids Milton High School				
82-07 Grants & aids Contribution to BARC	1,500	1,500	1,500	1,500
82-08 Grants & aids SRC Chamber July 4th	10,000	10,000	10,000	10,000
82-10 Grants & aids City Sponsored Events			3,000	2,000
82-11 Grants & aids Team Santa Rosa				
82-12 Grants & aids Mt Pilgrim Historic Ch Fy16				30,000
Grand Total	534,950	551,103	640,450	670,656

001 GENERAL FUND

EXPENSE- 0515 PLANNING & DEVELOPMENT

CITY OF MILTON
001 General Fund - 515 Planning
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	404,378	359,522	405,112	369,371
515 Planning	404,378	359,522	405,112	369,371
Personal Services	320,810	317,780	340,262	334,521
12-00 Regular salaries	209,129	203,641	242,099	239,687
15-01 Special Pay Bonuses	6,850	250	1,250	1,250
15-02 Special Pay Holiday Pay	8,834	8,864		
16-00 Sick pay	7,477	13,057		
17-00 Excess Sick Leave Payout	501	855	855	800
18-00 Vacation Payout		-		
20-00 Retirees Benefit	11,198	10,802	11,379	11,265
21-00 FICA / medicare taxes	17,130	16,327	17,373	17,508
22-00 Retirement contributions	25,113	27,030	27,253	17,172
23-00 Life & health insurance	31,039	32,926	35,234	37,717
24-00 Workers compensation	3,539	4,027	4,819	4,622
29-00 Contract personnel				4,500
Operating Expenses	83,569	41,743	64,850	34,850
31-00 Professional services	60,885	16,788	25,000	9,500
31-01 Professional services Legal Counsel	2,718	4,663	2,500	1,500
31-03 Professional services Engineering		450	500	-
34-01 Other contractual svcs Demolition	1,771	4,848	15,000	5,000
40-00 Travel and per diem	4,588	476	1,500	2,000
41-00 Communication services	3,179	4,271	4,000	4,500
42-00 Postage and shipping	227	181	1,500	1,500
46-00 R&M	208	274	500	500
47-00 Printing and binding	-	105	750	250
48-00 Advertising / promotional	1,161	846	2,000	1,000
49-00 Misc. Expenditures	255	358	500	1,500
49-01 Misc. Expenditures Gas and Oil	5,314	1,267	4,000	2,000
49-02 Misc. Expenditures Uniforms	490	537	600	600
51-00 Office supplies	2,447	2,770	3,000	2,500
52-00 Operating supplies	747	853	1,500	1,000
52-01 Operating supplies Software	-	-		
52-08 Operating supplies Non-Capital Computer Exp		-		
54-00 Dues/subscrip/training	(422)	3,056	2,000	1,500
Grand Total	404,378	359,522	405,112	369,371



001 GENERAL FUND

EXPENSE- 0516 FINANCE

**CITY OF MILTON
001 General Fund - 516 Finance
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	500,403	498,340	537,828	536,864
516 Finance	500,403	498,340	537,828	536,864
Personal Services	471,125	474,227	498,228	507,464
12-00 Regular salaries	297,035	267,561	317,784	333,004
14-00 Overtime	92	168	1,000	1,000
15-01 Special Pay Bonuses	2,000	400	2,250	2,250
15-02 Special Pay Holiday Pay	10,268	9,853		
16-00 Sick pay	9,350	13,820		
17-00 Excess Sick Leave Payout	1,288	1,905	1,905	939
18-00 Vacation Payout		4,933		
20-00 Retirees Benefit	15,496	14,056	14,396	15,077
21-00 FICA / medicare taxes	24,058	22,050	23,041	24,102
22-00 Retirement contributions	33,745	35,682	37,438	43,054
22-01 Retirement contributions ICMA ICMA	3,679	3,710	3,834	4,038
22-02 Retirement contributions IRA IRA	4,031	4,124	4,181	4,399
23-00 Life & health insurance	61,827	56,532	86,777	74,208
24-00 Workers compensation	8,258	4,698	5,622	5,393
29-00 Contract personnel		34,735		
Operating Expenses	24,817	24,113	39,600	29,400
31-00 Professional services	1,053	-	1,000	1,000
34-03 Other contractual svcs Collection Expense	1,681	494	2,500	1,500
40-00 Travel and per diem	1,961	1,955	5,000	3,000
41-00 Communication services	2,034	2,365	2,500	2,000
42-00 Postage and shipping	44	-	300	300
48-00 Advertising / promotional	-	56	500	300
49-00 Misc. Expenditures	-	147	300	300
49-02 Misc. Expenditures Uniforms	-	-		
49-06 Misc. Expenditures Elections Expense		211	500	500
49-41 Misc. Expenditures CreditCardConvenienceFee	11,038	13,233	15,000	12,000
51-00 Office supplies	2,555	4,010	4,000	4,000
52-00 Operating supplies	1,808	1,189	5,000	3,000
52-01 Operating supplies Software		-		
54-00 Dues/subscrip/training	2,643	453	3,000	1,500
Capital	4,460	-		
64-07 Capital Outlay Misc. Equipment	4,460	-		
Grand Total	500,403	498,340	537,828	536,864

001 GENERAL FUND

EXPENSE- 0521 LAW ENFORCEMENT

CITY OF MILTON
001 General Fund - 521 Law Enf.
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	2,037,406	2,114,909	2,233,562	2,179,012
521 Law Enf.	2,037,406	2,114,909	2,233,562	2,179,012
Personal Services	1,805,432	1,817,862	1,919,212	1,903,622
12-00 Regular salaries	1,032,994	1,061,694	1,244,222	1,230,541
14-00 Overtime	30,069	27,569	35,000	30,000
15-01 Special Pay Bonuses	6,500	1,250	7,000	7,000
15-02 Special Pay Holiday Pay	43,019	42,644	44,500	45,000
15-03 Special Pay Police Additional Pay	15,887	15,839	16,128	16,534
16-00 Sick pay	42,706	42,586		
17-00 Excess Sick Leave Payout	6,730	6,247	6,247	9,220
18-00 Vacation Payout	1,379	-		
20-00 Retirees Benefit	55,497	57,211	59,142	57,764
21-00 FICA / medicare taxes	83,355	84,322	87,421	85,863
22-00 Retirement contributions	237,098	229,277	148,244	140,617
23-00 Life & health insurance	221,070	225,509	242,931	253,864
24-00 Workers compensation	25,952	23,715	28,377	27,219
25-00 Unemployment	3,175	-		
Operating Expenses	192,877	190,248	219,350	200,390
31-01 Professional services Legal Counsel	1,035	2,164	2,500	2,500
34-00 Contract Service Expense	4,795	6,070	10,000	10,000
34-05 Contract Service Expense Contractual/Maintenance Smart Cop Agreement	17,856	16,000	16,000	16,000
35-00 Investigations	1,777	2,024	2,000	2,000
40-00 Travel and per diem	21	1,158	2,500	3,950
41-00 Communication services	30,418	29,549	35,000	30,840
42-00 Postage and shipping	2,671	2,498	2,850	2,850
43-00 Utility services	15,062	11,303	16,500	16,500
46-00 R&M	5,751	7,843	6,500	6,500
46-01 R&M Vehicle R&M	5,252	3,236	4,500	5,000
46-99 R&M Damage Claim Repairs		500		
47-00 Printing and binding	430	350	500	500
48-00 Advertising / promotional	1,793	877	1,500	1,000
48-01 Advertising / promotional Community Relations	2,387	2,522	2,750	2,500
49-00 Misc Expense	839	1,246	1,250	1,250
49-01 Misc Expense Gas and Oil	61,952	58,618	60,000	50,000
49-02 Misc Expense Uniforms	10,226	12,603	11,500	12,500
49-06 Misc Expense Applicant Processing	450	1,200	2,000	1,500
49-07 Misc Expense Bloodborne Pathogens	-	-	1,000	1,000
51-00 Office supplies	5,530	5,038	6,500	6,000
51-01 Office supplies Reserve Officers			1,000	1,000
52-00 Operating supplies	4,069	7,313	7,500	7,000
52-07 Operating supplies Non-Capital Misc. Equip	13,023	11,098	12,000	10,000
54-00 Dues/subscrip/training	2,393	829	4,000	3,000
54-01 Dues/subscrip/training 2nd Dollar Fund	3,631	3,381	4,500	4,000
54-02 Dues/subscrip/training Tuition Reimbursement	1,518	2,829	5,000	3,000
58-00 Penalties		-		
Capital	35,522	105,499	95,000	75,000
62-01 Capital Outlay Building Improvements			20,000	-
64-01 Capital Outlay Vehicles Repl 2 Polic Cars	33,387	68,115	75,000	75,000
64-02 Capital Outlay Computers/Printers	2,135	28,856		
64-07 Capital Outlay Misc. Equipment		8,528		
Debt Service	3,575	1,300		
73-00 Lease Payment Motorcycle Lease	3,575	1,300		
Grand Total	2,037,406	2,114,909	2,233,562	2,179,012

001 GENERAL FUND

EXPENSE- 0522 FIRE CONTROL

CITY OF MILTON
001 General Fund - 522 Fire
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	1,333,679	1,455,845	1,481,119	1,549,985
522 Fire	1,333,679	1,455,845	1,481,119	1,549,985
Personal Services	1,239,385	1,345,868	1,364,369	1,419,925
12-00 Regular salaries	653,936	683,394	737,478	765,360
14-00 Overtime	26,704	22,976	25,000	25,000
15-01 Special Pay Bonuses	4,000	800	4,000	4,000
15-02 Special Pay Holiday Pay	32,922	34,804	35,000	35,000
15-03 Special Pay Fire Dept Additional Pay	25,995	24,476	23,987	24,064
16-00 Sick pay	9,750	12,537		
17-00 Excess Sick Leave Payout	7,554	10,667	10,666	10,664
18-00 Vacation Payout	327	-		
20-00 Retirees Benefit	37,361	37,319	34,334	35,576
21-00 FICA / medicare taxes	53,734	54,006	50,029	53,269
22-00 Retirement contributions	217,129	267,653	241,258	271,081
23-00 Life & health insurance	155,222	177,660	179,193	173,442
24-00 Workers compensation	14,752	19,576	23,424	22,469
25-00 Unemployment				
Operating Expenses	94,293	109,977	116,750	130,060
31-00 Professional services	1,078	555	1,000	1,000
31-01 Professional services Legal Counsel	553	-		
40-00 Travel and per diem	420	-	500	500
41-00 Communication services Fy16 \$15K for Radios	11,058	12,338	11,500	28,060
43-00 Utility services	19,091	23,005	24,000	24,000
45-00 Insurance & Bonds		-		
46-00 R&M	12,327	11,994	12,000	12,000
46-01 R&M Vehicle R&M	13,395	14,958	17,000	18,000
48-00 Advertising / promotional	-	590	750	500
49-00 Misc. Expenditures	735	140	1,000	1,000
49-01 Misc. Expenditures Gas and Oil	9,246	13,465	12,000	10,000
49-02 Misc. Expenditures Uniforms	9,120	10,631	13,000	13,000
49-07 Misc. Expenditures Bloodborne Pathogens	924	633	1,000	1,000
51-00 Office supplies	646	580	1,000	1,000
52-00 Operating supplies	10,728	12,280	12,000	10,000
52-07 Operating supplies Non-Capital Misc. Equip		4,164	5,000	5,000
54-00 Dues/subscrip/training	4,973	4,643	5,000	5,000
Capital	-	-	-	-
64-01 Capital Outlay Vehicles		-		
64-07 Capital Outlay Misc. Equipment 2 Thermal Img Cameras		-		-
Debt Service	-	-	-	-
72-00 Interest Expense		-		
Transfers				-
90-22 Fire Control/Reserve - Fire Trk Set up Reserve for Fire Truck				-
Grand Total	1,333,679	1,455,845	1,481,119	1,549,985



001 GENERAL FUND

EXPENSE- 0541 ROAD & STREET

**CITY OF MILTON
001 General Fund - 541 Road & St.
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	1,065,554	1,018,604	1,144,936	1,122,799
541 Road & St.	1,065,554	1,018,604	1,144,936	1,122,799
Personal Services	488,934	466,729	517,752	508,719
12-00 Regular salaries	291,970	274,393	338,261	299,875
14-00 Overtime	11,179	13,227	15,000	15,000
15-01 Special Pay Bonuses	2,000	450	2,000	2,000
15-02 Special Pay Holiday Pay	12,479	12,696		
16-00 Sick pay	17,132	15,066		
17-00 Excess Sick Leave Payout	994	786	786	343
18-00 Vacation Payout		-		
20-00 Retirees Benefit	16,293	15,211	15,898	14,095
21-00 FICA / medicare taxes	23,802	21,564	23,544	20,964
22-00 Retirement contributions	38,577	36,785	41,264	56,225
23-00 Life & health insurance	67,430	63,031	70,291	89,946
24-00 Workers compensation	7,078	8,949	10,708	10,271
29-00 Contract personnel		4,571		-
29-01 Contract Personnel Contr Person / STREET		-		
29-02 Contract Personnel Contr Person / LANDSC		-		
29-03 Contract Personnel Contr Person / LAWN&IRRIG		-		
Operating Expenses	576,620	531,286	627,184	614,080
31-00 Professional services		-		
31-01 Professional services Legal Counsel	-	-		
31-03 Professional services Engineering	-	940		
34-01 Other contractual svcs Contr. Svcs / STREET	4,525	4,995	6,560	6,560
34-02 Other contractual svcs Contr. Svcs / LANDSC		-		
34-03 Other contractual svcs Contr. Svcs /GARAGE	49,761	54,255	50,000	45,000
34-05 Other contractual svcs ContrSvcs /TREE INVENTORY	3,050	-		
40-00 Travel and per diem	-	-	1,500	1,500
41-00 Communication services	6,803	5,952	7,000	6,200
42-00 Postage and shipping	73	-	700	250
43-00 Utility services	213,150	186,650	198,000	198,000
44-00 Equipment Rental	1,063	1,914	3,000	3,000



46-00 R&M	(213)	-		
46-01 R&M R&M/Traffic Signal Repair	21,074	15,563	25,851	46,208
46-02 R&M R&M / STREET	22,129	28,020	26,941	24,780
46-03 R&M R&M / Pride & Prog Maint	3,371	-	5,000	2,500
46-11 R&M R&M / City Hall	16,268	25,335	25,000	27,000
46-12 R&M R&M /Utility Dept. Bldg.	354	947	1,500	1,500
46-13 R&M DWNTWN-Lights/Bnnrs	6,293	6,338	6,635	15,865
46-14 R&M R&M / Warehouse/Garage	4,420	4,786	3,000	3,000
46-15 R&M R&M / LANDSC-General		-		
46-16 R&M R&M / LANDSC-Ballfields		-		
46-17 R&M R&M / Medians		-		
46-21 R&M R&M / Police Dept	1,224	952	2,000	2,000
46-22 R&M R&M / Firehouse	1,010	547	1,000	1,000
46-42 R&M R&M / Water Well Bldgs	301	386	500	500
46-43 R&M R&M / WWTP Facility	465	469	500	500
46-72 R&M R&M/MCC&Skate Park	14,818	431	-	
46-73 R&M R&M / Landscape Bldg	1,071	206	1,114	1,114
46-74 R&M R&M / Carpenters Park	10,234	4,443	7,000	7,000
46-75 R&M R&M / Hindall Park	10,205	2,016	7,000	7,000
46-76 R&M R&M / FieldHouse & fields	8,018	1,930	21,583	21,583
46-77 R&M R&M / Riverwalk Park	1,808	2,038	2,000	5,000
46-78 R&M R&M / Russell Harber Land	3,660	4,984	6,000	3,000
46-79 R&M R&M / Mary/Barnes & Prks	1,899	1,110	2,000	2,000
46-80 R&M R&M / GARAGE	82,085	80,931	80,000	75,000
46-81 R&M R&M / MCC -LANDSC	37	17,543	15,000	15,000
46-82 R&M R&M / Skateprk-LANDSC		2,021	5,000	2,500
46-83 R&M Optimist Park		859	1,500	1,500
46-84 R&M Tennis Courts		271	2,000	4,500
46-85 R&M Sundial		1,023	1,500	500
46-86 R&M Marina			2,000	1,000
46-99 R&M R&M / Damage Clm Repairs	696	1,454		
48-00 Advertising / promotional	-	249	1,000	250
49-00 Misc. Expenditures	8	233	500	500
49-01 Misc. Expenditures Gas and Oil	27,186	21,226	35,000	20,000
49-02 Misc. Expenditures Uniforms	3,354	3,298	3,000	2,200
49-04 Misc. Expenditures Computer Programming	-	-		
49-10 Misc. Expenditures Christmas Decorations	4,916	2,072	6,000	6,770
49-14 Misc. Expenditures Operating Exp. Mary St Pk	84	238	500	-
51-00 Office supplies	524	512	800	800
52-01 Operating supplies Operat Supplies / STREET	12,769	11,468	9,000	5,000
52-02 Operating supplies Operat Supplies / LANDSC		-		
52-03 Operating supplies Operat Supplies / GARAGE	25,041	26,696	25,000	20,000
53-00 Materials/Rep & Supplies	3,804	974	5,000	5,000
53-02 Materials/Rep & Supplies Street & Sidewalk Improve	8,976	2,798	15,000	15,000
53-06 Materials/Rep & Supplies Signage	-	2,009	5,000	5,000
54-00 Dues/subscrip/training	304	205	3,000	1,500
Capital		20,589		-
63-15 Capital Outlay Street & Sidewalk Improvm		-		
63-16 Capital Outlay City Signage				
64-01 Capital Outlay Vehicles		19,000		
64-07 Capital Outlay Misc. Equipment		1,589		
64-22 Capital Outlay Machinery & Equipment Misc.				-
Grand Total	1,065,554	1,018,604	1,144,936	1,122,799

**001 GENERAL FUND**

Expense- 0572 Parks & Recreation

CITY OF MILTON
001 General Fund - 572 Parks
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	483,120	791,896	586,826	554,857
572 Parks	483,120	791,896	586,826	554,857
Personal Services	270,169	283,951	328,126	307,741
12-00 Regular salaries	165,470	154,789	206,525	203,354
15-01 Special Pay Bonuses	1,000	250	1,500	1,500
15-02 Special Pay Holiday Pay	6,447	6,311		
16-00 Sick pay	2,924	5,768		
17-00 Excess Sick Leave Payout	1,811	1,853	1,853	1,891
18-00 Vacation Payout	914	-		
20-00 Retirees Benefit	8,538	7,847	9,167	8,034
21-00 FICA / medicare taxes	11,862	11,923	13,888	11,487
22-00 Retirement contributions	14,191	18,886	30,503	19,640
22-01 Retirement contributions ICMA ICMA	2,386	4,312	3,903	4,031
23-00 Life & health insurance	50,781	49,154	56,236	53,439
24-00 Workers compensation	3,539	3,803	4,551	4,365
29-00 Contract personnel	308	19,055		-
Operating Expenses	201,476	236,729	233,700	237,616
30-01 Athletic Programs Softball Program Expense	2,462	1,800	6,000	6,000
30-02 Athletic Programs Basketball Program Expens	9,050	11,976	12,000	23,000
30-03 Athletic Programs Football Program Expense	34,283	53,536	40,000	49,000
30-04 Athletic Programs Tennis Program Expense		-	10,000	-
30-05 Athletic Programs Baseball Program Expense	9,977	8,903	15,000	15,000
30-08 Athletic Programs Senior Program Expense	1,888	744	3,000	4,000
30-09 Athletic Programs Special Park Event Exps	6,761	(400)		-
30-11 Athletic Programs Martial Arts Expense	600	-		
31-00 Professional services FY16 Tennis Contr				11,000
31-03 Engineering		8,320		5,000
34-00 Other contractual svcs	1,250	-	-	
41-00 Communication services	6,908	9,746	8,500	14,116
43-00 Utility services	82,627	83,809	85,000	79,000
46-00 R&M	5,618	15,256	9,000	10,000
46-99 R&M Damage Claim Repairs	5,064	8,630		-
48-00 Advertising / promotional	1,962	1,914	2,000	2,000
49-00 Misc. Expenditures	641	2,583	2,400	500
49-01 Misc. Expenditures Gas and Oil	3,189	3,912	4,000	3,000
49-02 Misc. Expenditures Uniforms	395	224	500	1,000
51-00 Office supplies	1,023	1,270	1,500	1,500
52-00 Operating supplies	12,754	13,981	16,300	13,000
52-02 Operating supplies ConcessionExp offset 001-347-20-02	14,543	10,327	18,000	-
52-08 Operating supplies Non-Capital Computer Exp		98		
54-00 Dues/subscrip/training	482	100	500	500
Capital	11,475	271,216		9,500
61-03 Land Acquisition Sanders Street 31 Acres		251,761		
61-04 Land Acquisition Mary St. Lot				
62-01 Capial Outlay Building Improvements	3,547	-		
63-03 Capital Outlay Softball Field-Sanders St.	7,927	-		
64-02 Capital Outlay computer/Printers		4,605		
64-07 Capital Outlay Misc. Equipment FY16 1/2 Movie Screen		14,851		9,500
Other Debt Service			25,000	-
73-00 Other Debt Service Costs			25,000	-
Grand Total	483,120	791,896	586,826	554,857

001 GENERAL FUND

EXPENSE- 0573 LANDSCAPING

CITY OF MILTON
001 General Fund - 573 Landscaping
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	421,027	517,879	558,749	578,779
573 Landscaping	421,027	517,879	558,749	578,779
Personal Services	251,740	286,997	322,265	331,384
12-00 Regular salaries	111,100	147,401	169,441	175,144
14-00 Overtime		40		-
15-01 Special Pay Bonuses	1,000	200	1,250	1,250
15-02 Special Pay Holiday Pay	5,078	5,714		
16-00 Sick pay	7,702	5,823		
17-00 Excess Sick Leave Payout	497	191	191	358
18-00 Vacation Payout	524	-		
20-00 Retirees Benefit	5,942	7,743	7,964	8,232
21-00 FICA / medicare taxes	9,092	12,615	12,009	12,407
22-00 Retirement contributions	14,459	25,168	26,422	27,020
22-01 Retirement contributions ICMA ICMA		727	976	990
23-00 Life & health insurance	21,257	44,430	43,933	46,030
24-00 Workers compensation	2,359	2,573	3,079	2,953
29-00 Contract personnel	72,729	34,372	57,000	57,000
29-01 Contract personnel Lawn & Irrigation Svcs	-	-		
Operating Expenses	162,854	217,157	236,484	241,395
34-00 Other contractual svcs	87,006	114,994	114,994	114,994
40-00 Travel and per diem	20	-	1,000	
41-00 Communication services	1,263	3,300	3,500	3,500
42-00 Postage and shipping	-	-	200	200
43-00 Utility services	5,384	9,254	7,500	17,500
46-00 R&M	14,610	11,433	20,000	18,000
46-01 R&M Ball Field Maintenance	13,432	18,068	20,000	20,000
46-02 R&M MCC and Skatepark R&M	899	770	2,000	1,000
46-03 R&M Sanders Street Maint.			2,500	2,500
46-17 R&M Medians	-	5,941	10,000	10,000
46-99 Damage Claim Repair		5,273		
48-00 Advertising / promotional	-	-	1,000	
49-00 Misc. Expenditures	-	-	500	500
49-01 Misc. Expenditures Gas and Oil	15,082	19,972	20,000	22,000
49-02 Misc. Expenditures Uniforms	812	873	1,700	1,611
49-04 Misc. Expenditures Computer Programming	1,510	-		
49-05 Misc. Expenditures Tree Removal		4,730	6,000	4,000
51-00 Office supplies	266	129	500	500
52-00 Operating supplies	22,017	22,164	24,090	24,090
54-00 Dues/subscrip/training	554	256	1,000	1,000
Capital	6,433	13,726		6,000
64-07 Capital Outlay Misc. Equipment FY16 Irrigation Pump	6,433	3,594		6,000
64-25 Capital Outlay Lawnmower		10,132		
Grand Total	421,027	517,879	558,749	578,779



001 GENERAL FUND

EXPENSE- 0581TRANSFER-OUT

CITY OF MILTON
001 General Fund - 581 Transfers
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
001 General Fund	711,861	622,255	493,915	645,283
581 Transfers	711,861	622,255	493,915	645,283
Transfers	711,861	622,255	493,915	645,283
91-00 Transfers to other Funds FY16 Marina Balloon	1,715	12,350		254,669
91-11 Transfers to other Funds Trnsfr to Police Spec Inv	-	-		
91-12 Transfers to other Funds Trnsfr to Downtwn Develop	133,343	19,144	21,548	21,067
91-21 Transfers to other Funds Transfer to Debt Svc fund	319,546	319,121	472,367	319,547
91-31 Transfers to other Funds Transfer to Cap Projects FY16 CDBG Canal	255,757	271,639	-	50,000
91-42 Transfers to other Funds Transfer to Natural Gas	24	-		
91-43 Transfers to other Funds Transfer to Water & Sewer	247	-		
91-44 Transfers to other Funds Transfer to Sanitation	65	-		
91-49 Transfers to other Funds Transfer to Sundial Fund	1,165	-		
Grand Total	711,861	622,255	493,915	645,283



102 DOWNTOWN REDEVELOPMENT FUND

REVENUE

**CITY OF MILTON
102 Downtown
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
102 Downtown	\$ 169,928	\$ 85,063	\$ 135,700	\$ 103,300
Intergovernmental	\$ 36,562	\$ 36,050	\$ 36,000	\$ 39,666
337-11-00 D/town redevelopment rev-				
338-10-00 O/S Rev from Local Units-	\$ 36,562	\$ 36,050	\$ 36,000	\$ 39,666
Charges for Services		\$ 29,836	\$ 29,000	\$ 34,800
348-xx-xx Promo Revenue- offset				
5k;movies;ScratchAnkle/Bands		\$ 29,836	\$ 29,000	\$ 34,800
Misc.	\$ 23	\$ 32		
360-10-00 Miscellaneous revenues-				
361-10-00 Interest income-	\$ 23	\$ 32		
366-10-00 Misc Donations-				
Transfers	\$ 133,343	\$ 19,144	\$ 70,700	\$ 28,834
380-10-00 O/S Rev from Local Units-				
381-01-00 From General Fund-	\$ 111,764			
381-15-00 Interfund Transfer In- Based on TIF	\$ 21,579	\$ 19,144	\$ 21,548	\$ 21,067
389-90-01 Funds Brought Forward- Est. Funds				
Forward PY			\$ 49,152	\$ 7,767
Grand Total Revenue	\$ 169,928	\$ 85,063	\$ 135,700	\$ 103,300



102 DOWNTOWN REDEVELOPMENT FUND

EXPENSE

CITY OF MILTON
102 Downtown - 552 Downtown
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
102 Downtown	173,044	58,839	135,700	103,300
552 Downtown	173,044	58,839	135,700	103,300
Operating Expenses	61,281	40,639	65,500	79,800
34-00 Other contractual svcs	29,002	596	3,500	3,000
43-00 Utility services	-	-	1,500	4,000
46-00 R&M	20,183	7,677	30,000	30,000
48-00 Promotional	-	-		
48-01 5K Run		8,891	8,500	17,000
48-02 Bands on the Blackwater	9,969	14,519	10,000	19,000
48-03 Movie Night		5,759	6,000	300
48-04 Scratch Ankle		1,828	1,500	2,000
49-00 Other Current Charges	1,927	1,170	4,000	4,000
52-00 Operating supplies	200	200	500	500
54-00 Dues/subscrip/training				
Capital	111,764	-		9,500
61-01 Land Acquisition	111,764	-		
64-07 Misc Equipment FY16 Pchse Screen/Proj.				9,500
64-27 Capital Outlay Downtown project expenses		-		
Grants	-	1,500	4,000	4,000
82-09 Grants & Aid Misc.	-	1,500	4,000	4,000
Transfers		16,700		
91-00 Transfers to other Funds		11,700		
91-01 Transfer to General Fund		5,000		
Contingency		-	66,200	10,000
99-99 Other NonOperating Uses Contingency		-	66,200	10,000
Grand Total	173,044	58,839	135,700	103,300



201 DEBT SERVICE FUND

REVENUE

**CITY OF MILTON
201 Debt Service
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
201 Debt Service	\$ 319,692	\$ 340,539	\$ 319,547	\$ 340,819
Misc.	\$ 146	\$ 146	\$ -	\$ -
361-10-00 Interest income-	\$ 146	\$ 146	\$ -	\$ -
Transfers	\$ 319,546	\$ 340,393	\$ 319,547	\$ 340,819
381-00-00 Interfund Transfer-		\$ 21,272		
381-01-00 Transfr from General Fund- Trsfr from GF for Debt Svce	\$ 319,546	\$ 319,121	\$ 319,547	\$ 319,547
389-90-01 Funds Brought Forward- Marina FY14 \$21,241 W/S to 201				\$ 21,272
Grand Total Revenue	\$ 319,692	\$ 340,539	\$ 319,547	\$ 340,819



201 DEBT SERVICE FUND

EXPENSE

**CITY OF MILTON
201 Debt Service - 513 Admin
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
201 Debt Service	319,234	319,121	319,547	340,819
513 Admin	73,364	73,339	73,463	73,463
Debt Service	73,364	73,339	73,463	73,463
71-00 Principal Expense Admin Whse.	58,916	60,859	63,220	65,488
71-72 Combined Principal & Interest				
72-00 Interest Expense	14,448	12,480	10,243	7,975
522 Fire	206,887	206,852	207,057	207,057
Debt Service	206,887	206,852	207,057	207,057
71-00 Principal Expense Fire Station & Fire Truck	170,608	176,196	182,523	188,787
72-00 Interest Expense	36,279	30,657	24,534	18,270
572 Parks	38,983	38,930	39,027	39,027
Debt Service	38,983	38,930	39,027	39,027
71-00 Principal Expense Skate Park	31,306	32,339	33,585	34,790
72-00 Interest Expense	7,677	6,591	5,442	4,237
581 Transfers				21,272
Transfers				21,272
91-00 Transfers to other Funds Transfer to Other Funds				21,272
Grand Total	319,234	319,121	319,547	340,819



301 CAPITAL PROJECTS FUND

REVENUE

**CITY OF MILTON
301 Capital Projects
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
301 Capital Projects	\$ 1,903,626	\$ 1,743,859	\$ 114,750	\$ 130,000
Intergovernmental	\$ 1,157,030	\$ 1,404,004	\$ 100,000	\$ 80,000
331-50-02 Sanders Street-	\$ 706,530	\$ 963,866	\$ -	\$ -
331-50-96 Oak Dist Mit Re-	\$ 450,500	\$ 144,404		
334-39-01 Road Side Beautify-Roadside Beautify offset 301-541-63-03		\$ 295,734	\$ 100,000	\$ 80,000
335-70-00 SRC - TDC shared revenues-				
337-90-xx Other Grant Revenue-				
Misc.	\$ 35,167	\$ 14,841	\$ 14,750	\$ -
361-10-00 Interest income-	\$ 290	\$ 91		
366-70-00 CIAC- use CIAC in General Fund	\$ 34,877	\$ 14,750	\$ 14,750	\$ -
Transfers	\$ 711,429	\$ 325,014	\$ -	\$ 50,000
381-00-00 Other Sources-	\$ 16,772		\$ -	\$ -
381-01-00 Transfr from General Fund-	\$ 255,757	\$ 271,639	\$ -	\$ 50,000
381-02-00 Transfr from DT Trust-			\$ -	\$ -
381-03-00 Transfr from W&S Fund-	\$ 138,900		\$ -	\$ -
381-07-00 Transfr from Stormwater-	\$ 300,000	\$ 53,375	\$ -	\$ -
381-70-00 Amount brought forward-			\$ -	\$ -
389-90-01 Other Nonoperating- Funds brought forward			\$ -	\$ -
Grand Total Revenue	\$ 1,903,626	\$ 1,743,859	\$ 114,750	\$ 130,000



301 CAPITAL PROJECTS FUND

Expense

**CITY OF MILTON
301 Capital Projects - 514 Non-Dept.
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
301 Capital Projects	1,937,180	1,537,016	114,750	130,000
514 Non-Dept.				
Capital				
62-01 Capital Outlay Building Improvements				
64-08 Equipment HVAC				
541 Road & St.	1,684,199	1,494,658	100,000	130,000
Capital	1,684,199	1,480,818	100,000	130,000
63-02 Capital Outlay Sanders St Project	1,039,681	1,158,584		
63-03 Capital Outlay Roadside Beautification	1,649	295,734	100,000	80,000
63-15 Capital Outlay Street & Sidewalk Improv	4,092	-		
63-16 Capital Outlay City Signage		-		
63-94 Capital Outlay ElvaStDrainageUpgradeProj		-		
63-95 Capital Outlay Canal Street -CDBG	638,777	26,500		50,000
Debt Service		13,840		
63-96 Capital Outlay CDBG 2014		13,840		
572 Parks	252,981	42,358	14,750	-
Capital	252,981	42,358	14,750	-
63-04 Capital Outlay Carpenter's Pk Improve.				
63-07 Capital Outlay Riverwalk Pk Improve				
63-08 Capital Outlay Russell Harbor Landing				
63-11 Capital Outlay Old River Trail				
63-13 Capital Outlay Tennis Courts FY16 in General Fund	252,981	42,358	14,750	-
Grand Total	1,937,180	1,537,016	114,750	130,000



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PROPRIETARY / ENTERPRISE FUNDS

For the City of Milton

402 Natural Gas Fund

403 Water & Sewer Fund

404 Sanitation Fund

407 Stormwater Fund

408 Riverwalk Marina Fund

409 Sundial Utilities Fund



ENTERPRISE FUNDS

ACTIVITIES / SERVICES / FUNCTIONS

PUBLIC WORKS DEPARTMENT

UNDER DIRECTION OF THE PUBLIC WORKS DIRECTOR

Activities / Services / Functions

Overview: The success of the City of Milton Public Works Department results from the partnership among its divisions and the diverse skills and unselfish contributions of their respective staffs. The Department is comprised of the following divisions:

- **Landscape**
- **Road and Streets**
- **Meters**
- **Gas Utilities**
- **Water/Wastewater Treatment**
- **Sanitation**

Mission: The mission of the Public Works Department is to provide affordable and reliable public works infrastructure and services within the city of Milton and its utilities franchise areas. We are committed to our Vision and Core Values.

Vision: Commitment to our mission enhances the quality of life of our citizens and customers and makes the City of Milton an attractive place to live, visit and conduct business. We strive to continuously improve operations in order to provide safe and sustainable infrastructure and services.

Core Values:

- **Customer Service** – We measure the quality of our services by the satisfaction of those we serve.
- **Integrity** – We dedicate ourselves to the highest levels of ethical and professional conduct in serving our customers and working with others.
- **Commitment** – We are dedicated to the delivery of high-quality and responsive services.
- **Teamwork** – We build organizational strength through cooperation and collaboration with others.

PUBLIC WORKS DEPARTMENT

METER DIVISION

Activities / Services / Functions

The City of Milton's Meter Department is solely responsible for reading gas and water meters to determine the customer's usage for each month of the year. The readings are given to the billing office, which in turn provides the customer with a utility bill for each month.

Meter Readers read approximately 5,000 gas meters and 6,000 water meters inside and outside the city limits in four billing cycles each month.

Customers often have questions about their reading estimates. Although reading accuracy is a priority, errors can occur.

Meter readers have a specific time frame to read each route of customers. When they encounter any of the above problems, it slows the process of reading meters on a specific route. Customers can help by keeping meters easily accessible.



402 NATURAL GAS

ACTIVITIES / SERVICES / FUNCTIONS

PUBLIC WORKS DEPARTMENT

NATURAL GAS

Activities / Services / Functions

Clean & Safe Energy

Since 1949, Natural Gas of Milton has provided clean, safe energy to residents of Milton, East Milton and Pace. Environmentally-friendly natural gas keeps many homes, businesses and industries operating smoothly at a significant savings over other forms of energy. We serve approximately 4,500 customers through 253 miles of pipeline, with new upgrades each year. The system is inspected by the Public Service Commission of Florida annually for compliance with Federal Office of Pipeline Safety (OPS) rules and regulations. The City of Milton Gas Department also performs regular maintenance throughout the year to ensure a safe natural gas system.

For the past 24 years, the Department of Energy has consistently reported that natural gas is the best energy buy. Electricity costs four times more on an energy-equivalent basis calculated in Btu, a standard measuring stick for energy value.

In addition to being a financially-savvy choice, the natural gas industry is dedicated to meeting stringent safety regulations. Providing a supply of natural gas to the customer's meter involves adhering to the ever-changing rules and regulations of many federal and state regulatory agencies. Natural Gas of Milton is committed to constant inspection, maintenance and documentation of our gas mains, lines and related services.



402 NATURAL GAS FUND

REVENUE

**CITY OF MILTON
402 Gas
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
402 Gas	\$ 3,711,054	\$ 4,181,005	\$ 4,017,261	\$ 4,085,200
Intergovernmental				
331-10-02 General Govt- CDBG-ED Prison Gas\Sewer				
331-50-97 Federal Grants- Katrina FEMA Disaster Rel				
331-50-98 Federal Grants- Dennis FEMA Disaster Rel				
334-50-94 State grants- Katrina FL Public Assist				
334-50-96 State grants- Dennis FL Public Assist				
334-50-98 State grants- Ivan FL Public Assistance				
Charges for Services	\$ 3,673,103	\$ 4,159,129	\$ 3,995,261	\$ 4,063,200
343-20-00 Natural gas revenues- TREND	\$ 3,619,836	\$ 4,095,841	\$ 3,932,061	\$ 4,000,000
343-20-01 Natural gas revenues- Billed Deposit Revenue				
343-21-00 Generator Program Revenue-				
343-21-01 Generator Program Revenue- Water Heaters				
343-25-00 Gas meter service revenue-	\$ 900	\$ 720	\$ 1,200	\$ 1,200
343-28-00 Gas service connections-	\$ 7,993	\$ 6,757	\$ 7,000	\$ 7,000
343-29-00 Penalties-	\$ 44,374	\$ 55,812	\$ 55,000	\$ 55,000
Misc.	\$ 34,909	\$ 22,740	\$ 22,000	\$ 22,000
360-10-00 Miscellaneous revenues-	\$ 1,729	\$ 1,176	\$ 1,000	\$ 1,000
360-11-00 Other Income-			\$ -	\$ -
360-12-00 Proceeds from Dmg Claims-	\$ 11,976	\$ 1,555		
360-20-00 Returned cks & redeposits-				
360-27-00 Initial Gas Svc Charge-	\$ 17,911	\$ 18,799	\$ 18,000	\$ 18,000
360-30-00 Cash / Over and Short-	\$ (304)	\$ 221		
361-10-00 Interest income-	\$ 1,170	\$ 989	\$ 3,000	\$ 3,000
364-01-00 Gain/Loss on Sale-				
364-66-00 Equipment-	\$ 694			
365-00-00 Sales of surplus & scrap-	\$ 1,733			
Transfers	\$ 3,042	\$ (865)		
381-01-00 Transfr from General Fund-	\$ 417	\$ 510		
381-05-00 Transfer From Other Funds-				
384-00-00 Debt proceeds-				
389-80-01 Capital Contrib - Private- Contrib in Aid of Constr	\$ 2,625	\$ (1,375)		
389-90-01 Other Nonoperating- Funds brought forward				
Grand Total Revenue	\$ 3,711,054	\$ 4,181,005	\$ 4,017,261	\$ 4,085,200

402 NATURAL GAS FUND

EXPENSE- 0531 METER DEPARTMENT (36%)

CITY OF MILTON
402 Gas - 531 Meter
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Begin Budget	Budget
402 Gas	113,385	111,022	124,905	126,171
531 Meter	113,385	111,022	124,905	126,171
Personal Services	95,002	93,305	103,954	105,149
12-00 Regular salaries	53,953	51,992	65,839	65,195
14-00 Overtime	33	-	360	360
15-01 Special Pay Bonuses	450	90	450	450
15-02 Special Pay Holiday Pay	2,363	2,428		
16-00 Sick pay	3,205	2,656		
17-00 Excess Sick Leave Payout	489	82	82	258
18-00 Vacation Payout		-		
20-00 Retirees Benefit	2,947	2,982	3,094	3,064
21-00 FICA / medicare taxes	4,322	4,302	4,677	4,675
22-00 Retirement contributions	10,601	12,189	11,674	14,017
23-00 Life & health insurance	14,516	15,466	16,439	15,846
24-00 Workers compensation	2,124	1,119	1,339	1,284
Operating Expenses	18,383	17,717	20,951	21,022
31-04 Professional services Test Comm. Gas Meters	-	-	720	720
41-00 Communication services	672	729	800	800
43-00 Utility services	1,327	1,379	1,400	1,400
45-00 Insurance & Bonds	2,487	4,939	4,927	5,076
46-00 R&M	1,966	1,832	2,700	2,700
49-00 Misc. Expenditures	111			
49-01 Misc. Expenditures Gas and Oil	5,418	5,212	6,840	6,840
49-02 Misc. Expenditures Uniforms	729	784	864	750
51-00 Office supplies	590	293	540	576
52-00 Operating supplies	2,045	1,260	2,160	2,160
59-00 Depreciation	3,037	1,289		
Grand Total	113,385	111,022	124,905	126,171

402 NATURAL GAS FUNDEXPENSE- 0532 UTILITY SERVICE

CITY OF MILTON
402 Gas - 532 Utility Service
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
402 Gas	2,239,512	2,667,746	2,499,670	2,868,293
532 Utility Service	2,239,512	2,667,746	2,499,670	2,868,293
Personal Services	511,061	568,021	596,118	653,671
12-00 Regular salaries	283,064	316,291	375,687	403,406
14-00 Overtime	11,557	9,731	10,000	10,000
15-01 Special Pay Bonuses	2,750	450	2,500	3,000
15-02 Special Pay Holiday Pay	12,877	13,128		
16-00 Sick pay	15,884	15,026		
17-00 Excess Sick Leave Payout	1,124	1,383	1,383	613
18-00 Vacation Payout	999			
20-00 Retirees Benefit	15,998	17,250	17,657	18,960
21-00 FICA / medicare taxes	22,863	26,092	26,462	28,853
22-00 Retirement contributions	42,829	49,419	43,983	48,022
22-01 Retirement contributions ICMA ICMA				
23-00 Life & health insurance	79,538	92,861	91,323	114,010
24-00 Workers compensation	9,801	6,488	7,763	7,447
29-00 Contract personnel	11,775	19,901	19,360	19,360
Operating Expenses	1,724,034	2,093,435	1,871,423	2,151,435
31-00 Professional services	6,250	-		
31-01 Professional services Legal Counsel	-	-		
31-06 Professional services Welti Engineering		24,180		
31-07 Professional services Utility Management	21,600	21,600	21,600	21,600
32-00 Accounting & auditing	10,508	13,451	13,811	13,912
34-00 Other contractual svcs	23,497	15,265	23,020	23,020
38-01 Payment In Lieu of Taxes FY16 New				127,293
39-00 Bad debts	6,993	7,498	20,000	20,000
40-00 Travel and per diem	984	2,593	2,500	2,500
41-00 Communication services	5,405	5,156	6,500	5,500
41-01 Communication services Refueling Station	162	229	250	250
42-00 Postage and shipping	11,796	11,670	20,000	20,000
43-00 Utility services	7,758	8,277	8,050	8,050
43-01 Utility services Natural Gas Ref	1,346	2,501	1,800	4,500
43-02 Utility services Utility Billing Expense		9,845		
44-00 Rentals and leases	371	709	800	800
45-00 Insurance & Bonds	27,661	29,632	29,563	30,454



46-00 R&M	2,069	4,085	10,000	10,000
46-01 R&M R&M-Public Refuel Station	5,929	6,607	7,500	7,500
46-02 R&M Vehicle R&M	3,848	3,822	5,000	5,000
46-03 R&M Equipment R&M	1,194	3,099	3,000	3,000
46-99 Damage Claim Repair	3,246	1,555		
48-00 Advertising / promotional	-	-		
48-01 Advertising / promotional Rebates				
48-02 Advertising / promotional Rebates - Adams Homes	14,300	23,400	25,000	25,000
49-00 Misc. Expenditures	294	1,485	500	4,900
49-01 Misc. Expenditures Gas and Oil	27,540	31,653	32,000	32,000
49-02 Misc. Expenditures Uniforms	2,733	3,065	4,000	3,727
49-03 Misc. Expenditures Pipes, valves & fittings	6,932	1,118	12,000	12,000
49-12 Misc. Expenditures State Utility Tx/Gas Bill	6,362	7,084	8,500	8,500
49-18 Misc. Expenditures	12	-		
49-21 Misc. Expenditures Federal Excise Gas Tax FY16 New				600
49-22 Misc. Expenditures Gas Storage Property Tax	2,819	3,683	6,000	6,000
49-41 IT Expense				22,629
49-42 Misc. Expenditures Billing & Admin Fees FY16 New				122,521
51-00 Office supplies	2,256	3,383	6,600	6,750
52-00 Operating supplies	5,248	7,117	9,429	9,429
52-01 Operating supplies Materials/Rep&Supplies-WH	66,559	64,563	55,000	55,000
52-02 Operating supplies Meters	17,373	23,926	25,000	25,000
53-01 Materials/Rep & Supplies Asphalt Repair	366	582	2,500	2,500
54-00 Dues/subscrip/training	14,204	14,522	11,500	11,500
55-00 Purchased Gas	1,244,526	1,565,028	1,500,000	1,500,000
59-00 Depreciation	171,894	171,054		
Capital	-	-	10,000	40,000
63-04 Capital Outlay SR 87 Extension				
63-06 Capital Outlay Hamilton Bridge				
63-28 Capital Outlay CNG Upgrade Proj				
63-37 Capital Outlay Whiting Aviation Pk Proj				
63-40 Capital Outlay GasLine Iron/Steel Replacement			10,000	10,000
64-01 Capital Outlay Vehicles				30,000
64-05 Capital Outlay Meters-New				
64-07 Capital Outlay Misc. Equipment				
Debt Service	4,418	6,289	22,129	23,187
71-00 Principal Expense			19,902	20,809
72-00 Interest Expense	4,418	6,289	2,227	2,378
Grants				
82-04 Grants & Aid Misc. Grant				
Grand Total	2,239,512	2,667,746	2,499,670	2,868,293



402 NATURAL GAS FUND

EXPENSE- 0533 MARKETING PROGRAMS

**CITY OF MILTON
402 Gas - 533 Marketing
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
402 Gas	33,605	37,994	55,000	55,000
533 Marketing	33,605	37,994	55,000	55,000
Operating Expenses	33,605	37,994	55,000	55,000
31-00 Professional services	-	-	-	-
48-00 Advertising / promotional	15,513	12,061	25,000	25,000
48-01 Advertising / Promotional Rebates - Customers	15,000	23,950	25,000	25,000
48-03 Advertising / Promotional Public Awareness	3,092	1,983	5,000	5,000
52-01 Operating supplies Materials/Rep & Supplies	-	-	-	-
52-19 Operating supplies Generators	-	-	-	-
59-00 Depreciation	-	-	-	-
Capital	-	-	-	-
64-01 Capital Outlay Vehicles	-	-	-	-
Grand Total	33,605	37,994	55,000	55,000



402 NATURAL GAS FUND

EXPENSE- 0581 TRANSFER-OUT, 0590 CONTINGENCY

**CITY OF MILTON
402 Gas - 581 Transfers
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013	FY 2014	FY 2015	FY 2016
	Actual	Actual	Begin Budget	Budget
402 Gas	1,418,451	1,250,852	1,337,686	1,035,736
581 Transfers	1,418,451	1,250,852	1,337,686	1,035,736
Transfers	1,418,451	1,250,852	1,337,686	1,035,736
91-00 Transfers to other Funds		-		
91-01 Transfers to other Funds Transfer to General Fund	1,401,679	1,226,852	1,314,950	1,035,736
91-31 Transfers to other Funds Transfer to Cap Projects	16,772	-		
92-01 IT overhead transf to GF		24,000	22,736	-
590 Reserve/Contingency				
Contingency				
01-00 Contingency				
Grand Total	1,418,451	1,250,852	1,337,686	1,035,736



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403 WATER & SEWER FUND

ACTIVITIES / SERVICES / FUNCTIONS

PUBLIC WORKS DEPARTMENT

WATER & SEWER

Activities / Services / Functions

WATER SERVICES:

The City of Milton's Drinking Water comes from wells that tap the pristine sand and gravel aquifer. The water is treated as it is pumped by injecting lime for stabilization / corrosion control and chlorine for disinfection.

Services

Water / Sewer Lines

Call Sunshine at 811 at least 48 hours before you plan to dig.

Water Leaks

Call Public Works at 850-983-5410 to report the problem. Please note that the city personnel will repair leaks on the city side of the meter. A leak on the customer side of the meter is normally a customer problem that the customer will need to fix.

Water Outages

The City of Milton will advertise any scheduled water outage in local papers, on local radio and television stations. Any water outage not scheduled is normally the result of one of our lines being cut by a contractor.

New Water Meters

Please call Public Works 850-983-5410 for current pricing of water meter connections. There is usually a 2 week waiting period to have the water connection made.

2014 City of Milton Water Quality Report <http://www.ci.milton.fl.us/DocumentCenter/View/1121>

WASTEWATER SERVICES

History: The City of Milton has operated a Wastewater Treatment Facility since the mid 1900's. In 1984 the current oxidation ditch facility was constructed and has allowed the city to grow into the 21st century. In 2006, this plant underwent a major upgrade to modernize and enhance the treatment process. Since the effluent is a surface water discharge into the Blackwater River, the city has taken steps to ensure that this "Outstanding Florida Water Body" is protected by performing a Water Quality Based Effluent Limitation (WQBEL) study.

While being centrally located in one of Florida's fastest growing counties, Milton strives to be a leader in protecting its natural resources.

MISSION: The City's wastewater treatment plant operations perform their duties in a responsible and professional manner, while meeting or exceeding State of Florida standards and rules, in addition to the public's health, safety, and welfare. Operations at this facility have three (3) primary goals:

- Produce the very best effluent quality possible
- Help ensure the water quality of the Blackwater River
- Provide this quality and protection at the lowest possible cost to the citizens of Milton and its customers.

**403 WATER & SEWER FUND****REVENUE**

CITY OF MILTON
403 Water & Sewer
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
403 Water & Sewer	\$ 6,869,149	\$ 14,035,826	\$ 6,259,611	\$ 6,275,500
Intergovernmental	\$ 750,000	\$ 7,638,371	\$ -	\$ -
331-10-02 General Govt- CDBG-ED Prison Gas\Sewer				
331-50-00 Federal Grants-				
331-50-03 Federal Grants- Glover Lane LS - FEMA		\$ 121,523		
331-50-95 Federal Grants- Isaac FEMA				
331-50-97 Federal Grants- Katrina FEMA Disaster Rel				
331-50-98 Federal Grants- Dennis FEMA Disaster				
334-31-00 State Grants- WWTP-GRANT	\$ 750,000	\$ 7,516,848	\$ -	\$ -
334-31-01 State Grants- Legislative Appropriation				
334-50-94 State grants- Katrina FL Public Assist				
334-50-96 State grants- Dennis FL Public Assist				
334-50-98 State grants- Ivan FL Public Assistance				
334-61-01 Human Services - Health- DOH Fluoridation Grant				
Charges for Services	\$ 5,820,002	\$ 6,219,115	\$ 6,066,689	\$ 6,245,500
343-29-00 Penalties-	\$ 113,803	\$ 122,004	\$ 100,000	\$ 100,000
343-30-00 Water revenues- TREND	\$ 2,466,269	\$ 2,556,731	\$ 2,612,702	\$ 2,660,000
343-39-00 Water Impact Fees-	\$ 51,213	\$ 47,857		
343-50-00 Sewer revenues- TREND	\$ 2,932,504	\$ 3,172,734	\$ 3,253,487	\$ 3,365,000
343-51-00 Sewer Impact Fees-	\$ 142,378	\$ 197,816		
343-52-00 Sewer-East Milton Prison-				
343-55-00 Backflow fee-				
343-56-00 Fats, Oils & Grease-	\$ 400	\$ 2,800	\$ 500	\$ 500
343-58-00 Wtr & Sewer svc connects-	\$ 113,435	\$ 119,174	\$ 100,000	\$ 100,000
349-25-00 Sundial Labor Charges-				\$ 20,000
Misc.	\$ 162,485	\$ 170,651	\$ 182,922	\$ 30,000
360-10-00 Miscellaneous revenues-	\$ 3,142	\$ 2,105	\$ 5,000	\$ 5,000
360-12-00 Proceeds from Dmg Claims-	\$ 185	\$ 5,064		
360-20-00 Returned cks & redeposits-	\$ 1,396			
361-10-00 Interest income-	\$ 29,398	\$ 25,137	\$ 25,000	\$ 25,000
361-20-00 Dividends-	\$ 108	\$ 50		
364-66-00 Equipment-		\$ 5,088		
365-00-00 Sales of surplus & scrap-	\$ 425			
366-70-00 CIAC-	\$ 1,500			
360-13-00 Tower Antenna Rental Fee- moved to 001 FY16	\$ 126,331	\$ 133,208	\$ 152,922	\$ -
Transfers	\$ 136,662	\$ 7,690	\$ 10,000	\$ -
380-11-00 Trucked Wastewater-				
381-01-00 Transfr from General Fund-	\$ 752	\$ 326		
381-31-00 Trnsfr from Cap Projects-				
381-42-00 Trnsfr from Natural Gas-				
381-44-00 Transfer from Sanitation-				
381-49-00 Transfer from Sundial- for W/S Labor at Sundial	\$ 15,910	\$ 7,364	\$ 10,000	\$ -
384-00-00 Debt proceeds-	\$ -	\$ -	\$ -	\$ -
389-70-00 Capital Contrib - Other-				
389-80-01 Capital Contrib - Private- Contrib in Aid of Constr				
389-90-01 Other Nonoperating- Funds brought	\$ 120,000			
Grand Total Revenue	\$ 6,869,149	\$ 14,035,826	\$ 6,259,611	\$ 6,275,500

403 WATER & SEWER FUND

EXPENSE – 0531 METER DEPARTMENT (64%)

CITY OF MILTON
403 Water & Sewer - 531 Meter
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
403 Water & Sewer	197,170	197,952	217,657	220,537
531 Meter	197,170	197,952	217,657	220,537
Personal Services	170,053	172,783	184,704	186,832
12-00 Regular salaries	97,079	99,428	117,046	115,903
14-00 Overtime	58	-	640	640
15-01 Special Pay Bonuses	800	160	800	800
15-02 Special Pay Holiday Pay	4,201	4,316		
16-00 Sick pay	5,697	4,721		
17-00 Excess Sick Leave Payout	869	147	147	459
18-00 Vacation Payout				
20-00 Retirees Benefit	5,239	5,301	5,501	5,447
21-00 FICA / medicare taxes	7,685	7,647	8,315	8,310
22-00 Retirement contributions	18,846	21,667	20,755	24,919
23-00 Life & health insurance	25,805	27,494	29,225	28,171
24-00 Workers compensation	3,774	1,902	2,275	2,183
Operating Expenses	27,117	25,170	32,953	33,705
31-04 Professional services Test Comm. Gas Meters	-	-	1,280	1,280
41-00 Communication services	1,035	1,179	1,200	1,200
43-00 Utility services	2,359	2,401	2,250	3,000
45-00 Insurance & Bonds	4,428	4,939	4,927	5,076
46-00 R&M	3,495	3,257	4,800	4,800
49-01 Misc. Expenditures Gas and Oil	9,811	9,236	12,160	12,160
49-02 Misc. Expenditures Uniforms	1,342	1,416	1,536	1,325
51-00 Office supplies	1,048	522	960	1,024
52-00 Operating supplies	3,599	2,220	3,840	3,840
Grand Total	197,170	197,952	217,657	220,537



403 WATER & SEWER FUND

EXPENSE – 0535 WASTEWATER

**CITY OF MILTON
403 Water & Sewer - 535 Wastewater
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
403 Water & Sewer	2,761,961	2,631,324	1,828,634	2,136,415
535 Wastewater	2,761,961	2,631,324	1,828,634	2,136,415
Personal Services	464,875	503,617	539,923	540,239
12-00 Regular salaries	257,084	284,113	341,685	338,681
14-00 Overtime	7,928	11,634	13,000	13,000
15-01 Special Pay Bonuses	1,750	300	2,000	2,000
15-02 Special Pay Holiday Pay	10,349	10,813		
16-00 Sick pay	5,032	2,021		
17-00 Excess Sick Leave Payout	2,644	3,089	3,089	3,845
18-00 Vacation Payout	-	-		
20-00 Retirees Benefit	9,108	9,891	16,059	15,918
21-00 FICA / medicare taxes	19,834	21,080	23,108	22,774
22-00 Retirement contributions	48,327	53,277	47,546	46,831
22-01 Retirement contributions ICMA ICMA	4,283	4,410	4,471	4,528
23-00 Life & health insurance	57,551	61,732	80,666	84,702
24-00 Workers compensation	7,078	6,936	8,299	7,960
29-00 Contract personnel	33,907	34,321		-
Operating Expenses	2,000,558	1,923,018	784,025	1,046,947
31-00 Professional services		-		
31-01 Professional services Legal Counsel		-		
31-03 Professional services Engineering	12,765	-	10,000	10,000
32-00 Accounting & auditing	4,112	4,094	4,203	4,234
34-00 Other contractual svcs	52,896	60,578	55,105	55,105
38-01 Payment In Lieu of Taxes				84,581
39-00 Wastewater / Bad Debts		25		
40-00 Travel and per diem	666	-	1,000	1,000
41-00 Communication services	6,790	7,115	8,500	7,340
42-00 Postage and shipping	-	-	2,650	2,650
43-01 Utility services Utilities - Water	126,973	96,613	130,000	130,000
43-02 Utility services Utilities - Wastewater	215,335	210,326	225,000	225,000
44-00 Rentals and leases	-	-	1,000	1,000
45-00 Insurance & Bonds	78,373	80,252	80,067	82,480



46-01 R&M Repair & Maint-Water	24,635	20,007	55,000	40,000
46-02 R&M Repair & Maint-Wastewater	42,828	30,426	46,000	50,000
46-03 R&M Vehicles	(75)	-		
46-99 Damage Claim Repair		2,500		
47-00 Printing and binding	785	701	1,200	1,000
48-00 Advertising / promotional	280	804	1,000	1,500
49-00 Misc. Expenditures	200	659	500	
49-02 Misc. Expenditures Uniforms	2,412	2,766	2,800	2,110
49-03 Misc. Expenditures Gas & Oil - Water	5,829	6,496	7,000	7,000
49-04 Misc. Expenditures Gas & Oil - Wastewater	1,416	1,009	1,000	1,200
49-14 Misc. Expenditures Laboratory Svc-Water	7,550	12,692	15,000	15,000
49-15 Misc. Expenditures Laboratory Svc-Wastewater	20,159	15,420	17,000	18,000
49-17 Misc. Expenditures State Permit Fees	10,355	1,000	2,500	2,500
49-18 Misc. Expenditures Bank Charges	5,388	2,471		
49-41 Misc. Expenditures IT Expense				8,486
49-42 Misc. Expenditures Billing & Admin Fees				183,011
51-00 Office supplies	996	263	1,000	1,250
52-01 Operating supplies Operating - Water	20,580	15,855	20,000	18,000
52-02 Operating supplies Operating - Wastewater	84,174	90,365	94,000	92,000
54-00 Dues/subscrip/training	1,780	1,396	2,500	2,500
59-00 Depreciation	1,273,355	1,259,186		
☐ Capital	-	28,899		25,000
61-01 Capital Outlay Land Easements				
64-01 Capital Outlay Vehicles				
64-07 Capital Outlay Misc. Equipment				5,000
64-29 Capital Outlay Water Well Repairs	-	-		
64-30 Capital Outlay WWTP Improvements	-	-		20,000
64-40 Capital Outlay East Milton WW Project		28,899		
☐ Debt Service	296,528	175,790	504,686	524,229
71-00 Principal Expenses	-	-	381,694	402,844
72-00 Interest Expense	296,528	175,790	122,992	121,385
73-00 Other Debt Service Costs		-		
Grand Total	2,761,961	2,631,324	1,828,634	2,136,415



403 WATER & SEWER FUND

EXPENSE – 0536 WATER SERVICES

**CITY OF MILTON
403 Water & Sewer - 536 Water Services
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
403 Water & Sewer	1,818,460	1,899,335	1,423,488	1,751,780
536 Water Services	1,818,460	1,899,335	1,423,488	1,751,780
Personal Services	757,898	784,970	911,773	952,430
12-00 Regular salaries	399,638	397,998	527,350	545,871
14-00 Overtime	26,302	28,501	25,000	25,000
15-01 Special Pay Bonuses	3,000	650	3,750	3,250
15-02 Special Pay Holiday Pay	17,049	17,683		
16-00 Sick pay	18,009	20,585		
17-00 Excess Sick Leave Payout	1,413	1,444	1,444	1,341
18-00 Vacation Payout	3,606	177		
20-00 Retirees Benefit	21,056	22,460	24,785	25,657
21-00 FICA / medicare taxes	32,838	31,677	35,998	37,214
22-00 Retirement contributions	80,870	93,054	93,553	92,780
22-01 Retirement contributions ICMA ICMA		-		
23-00 Life & health insurance	96,941	102,699	135,256	157,073
24-00 Workers compensation	11,797	8,054	9,637	9,244
29-00 Contract personnel	45,379	59,987	55,000	55,000
Operating Expenses	1,059,951	1,112,259	511,715	769,350
31-01 Professional services Legal Counsel	113	323	2,190	2,190
31-07 Professional services Engineering-KenHorne	-	-	5,000	5,000
32-00 Accounting & auditing	7,310	9,357	9,608	9,678
34-00 Other contractual svcs	23,446	37,039	27,020	22,000
38-01 Payment In Lieu of Taxes PILOT FY16 New				105,325
39-00 Bad debts	33,064	33,958	30,000	30,000
40-00 Travel and per diem	289	34	2,500	2,500
41-00 Communication services	7,804	9,997	15,000	20,456
42-00 Postage and shipping	20,683	20,819	25,000	25,000
43-00 Utility services	55,108	61,560	60,000	60,000
44-00 Rentals and leases	427	41	6,400	6,400
45-00 Insurance & Bonds	22,138	24,209	23,543	26,453



46-00 R&M	5,880	7,898	10,394	10,394
46-01 R&M Vehicle R&M	6,222	10,959	15,600	15,600
46-02 R&M Equipment R&M	5,366	5,311	8,000	8,000
46-05 R&M Liftstation R&M	37,728	37,820	38,000	38,000
46-17 Misc. Expenditures State Permit Fees		606	606	606
46-18 Misc. Expenditures Bank Charges		10		
46-29 R&M Fire Hydrants R&M	14,228	14,928	19,944	20,000
46-99 R&M Damage Claim Repairs	2,810	2,185		-
48-00 Advertising / promotional	660	-		
49-00 Misc. Expenditures	2,268	203	500	539
49-01 Misc. Expenditures Gas and Oil	36,318	42,725	45,000	45,000
49-02 Misc. Expenditures Uniforms	4,907	5,789	6,000	4,600
49-03 Misc. Expenditures Pipes, valves, fittings-WTR	13,131	7,879	15,000	10,000
49-06 Misc. Expenditures Pipes, valves, fittings-SWR	8,883	7,972	8,000	23,000
49-07 Misc. Expenditures Bloodborne Pathogens	1,623	791	1,100	1,100
49-15 Misc. Expenditures Landfill Tipping Fee	4,292	7,070	4,500	7,500
49-41 IT Expense				8,486
49-42 Billing & Admin Fees FY16 New				128,173
49-99 Misc. Expenditures Hurricane IVAN Expenses		-		
51-00 Office supplies	3,464	7,770	11,960	12,500
52-00 Operating supplies		-		
52-02 Operating supplies Meters	20,112	18,454	20,000	20,000
52-03 Operating supplies Operate Supply-WTR	16,774	11,572	16,800	16,800
52-06 Operating supplies Operate Supply - SWR	18,256	15,418	14,300	14,300
53-01 Materials Asphalt Repair	3,715	3,646	3,750	3,750
53-03 Materials Materials Water - WH	70,437	81,298	45,000	45,000
53-06 Materials Materials Sewer - WH	11,977	17,001	12,000	12,000
54-00 Dues/subscrip/training	5,103	1,347	9,000	9,000
59-00 Depreciation	595,414	606,270		
Capital	-	-		30,000
62-01 Capital Outlay Lift Station Improvements	-	-		
63-17 Capital Outlay Lassiter/Shields Sewer	-	-		
63-20 Capital Outlay Other Sewer Impact Improv Offset w/ Impact Fee Reserves when used	-	-		
63-26 Capital Outlay Whiting Field Circle Swr	-	-		
63-28 Capital Outlay Ward Basin Force Main offset w/ Debt Proceeds 403-384-00-00	-	-		
63-29 Capital Outlay Beficl EffluentReuseProj				
64-01 Capital Outlay Vehicles	-	-		30,000
64-07 Capital Outlay Misc. Equipment	-	-		
64-10 Capital Outlay Machinery & Equipment				
Debt Service	611	2,107		
72-00 Interest Expense	611	2,107		
Grand Total	1,818,460	1,899,335	1,423,488	1,751,780



403 WATER & SEWER FUND

Expense – 0581 Transfer-Out

**CITY OF MILTON
403 Water & Sewer - 581 Transfers
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
403 Water & Sewer	2,765,497	2,469,855	2,789,832	2,166,768
581 Transfers	2,765,497	2,469,855	2,789,832	2,166,768
Transfers	2,765,497	2,469,855	2,789,832	2,166,768
91-01 Transfers to other Funds Transfer to General Fund	2,388,536	2,433,583	2,772,780	2,166,768
91-21 Transfers to other Funds Transfer to Debt Svc fund		21,272		
91-31 Transfers to other Funds Transfer to Cap Projects	138,900	-		
91-42 Transfers to other Funds Transfer to Natural Gas	-	-		
91-48 Transfers to other Funds Transfer to Marina Fund	37,000	-		
91-49 Transfers to other Funds Transfer to Sundial Fund	201,061	-		
92-01 IT overhead transf to GF		15,000	17,052	
Grand Total	2,765,497	2,469,855	2,789,832	2,166,768



403 WATER & SEWER FUND

Expense – 0590 Other Uses

CITY OF MILTON
403 Water & Sewer - 590 Reserve/Contingency
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
403 Water & Sewer	120,000	-	-	-
590 Reserve/Contingency	120,000	-	-	-
Contingency	120,000	-	-	-
01-00 Contingency	120,000	-	-	-
Grand Total	120,000	-	-	-



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404 SANITATION FUND
ACTIVITIES / SERVICES / FUNCTIONS

PUBLIC WORKS DEPARTMENT
SANITATION

UNDER DIRECTION OF THE PUBLIC WORKS DIRECTOR

Activities / Services / Functions

Schedules will be advertised in the Press Gazette and the Pensacola News Journal before each holiday.

Holiday Closure Schedule

New Year's Day

City Hall closed on Thursday, Jan. 1, 2015 - Thursday's routes will be picked up on Wednesday.

Martin Luther King, Jr. Day

City Hall closed Monday, Jan. 19, 2015 - Monday's routes will be picked up on Tuesday. Tuesday's routes will be picked up on Wednesday. Thursday and Friday routes will be picked up as normal.

Memorial Day

City Hall closed Monday, May 25, 2015 - Monday's routes will be picked up on Tuesday. Tuesday's routes will be picked up on Wednesday. Thursday and Friday routes will be picked up as normal.

Independence Day

City Hall closed Friday, July 3, 2015 - Monday and Tuesday routes will be picked up as normal. Thursday route will be picked up on Wednesday. Friday route will be picked up on Thursday.

Labor Day

City Hall closed Monday, Sept. 7, 2015 - Monday's routes will be picked up on Tuesday. Tuesday's routes will be picked up on Wednesday. Thursday and Friday routes will be picked up as normal.

Veteran's Day

City Hall closed Wednesday, Nov. 11, 2015 - All routes will be picked up as normal.

Thanksgiving

City Hall closed Thursday, Nov. 26 and Friday, Nov. 27, 2015 - Monday and Tuesday routes will be picked up as normal. No pick up on Thursday or Friday.

Christmas

City Hall closed Thursday, Dec. 24 and Friday, Dec. 25, 2015 - Monday and Tuesday routes will be picked up as normal. No pickup on Wednesday, Thursday or Friday route.



404 SANITATION FUND

REVENUE

**CITY OF MILTON
404 Sanitation
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
404 Sanitation	\$ 1,153,997	\$ 1,146,065	\$ 1,140,346	\$ 1,169,300
Intergovernmental				
331-50-98 Federal Grants- Dennis FEMA Disaster Rel				
334-50-96 State grants- Dennis FL Public Assist				
334-50-98 State grants- Ivan FL Public Assistance				
Charges for Services	\$ 1,151,398	\$ 1,143,574	\$ 1,139,846	\$ 1,168,800
343-29-00 Penalties-	\$ 25,409	\$ 25,564	\$ 25,000	\$ 25,000
343-40-00 Garbage revenues- TREND	\$ 758,356	\$ 749,816	\$ 747,323	\$ 760,000
343-45-00 Landfill fees- TREND	\$ 367,633	\$ 368,195	\$ 367,523	\$ 370,000
343-46-00 Recycling Fees- \$5month customer chg				\$ 13,800
Misc.	\$ 1,717	\$ 1,576	\$ 500	\$ 500
360-10-00 Miscellaneous revenues-	\$ 996	\$ 1,429	\$ 500	\$ 500
360-12-00 Proceeds from Dmg Claims-				
361-10-00 Interest income-				
364-01-00 Gain/Loss on Sale-				
365-00-00 Sales of surplus & scrap-	\$ 721	\$ 147		
Transfers	\$ 882	\$ 915		
381-01-00 Transfr from General Fund-	\$ 882	\$ 915		
381-05-00 Transfer From Other Funds-				
389-90-01 Other Nonoperating- Funds brought forward				
Grand Total Revenue	\$ 1,153,997	\$ 1,146,065	\$ 1,140,346	\$ 1,169,300

**404 SANITATION FUND****EXPENSE – 0534, 0581 SANITATION**

CITY OF MILTON
404 Sanitation - 534 Sanitation
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
404 Sanitation	1,039,530	1,165,339	1,140,346	1,169,300
534 Sanitation	857,898	805,913	890,352	1,063,557
Personal Services	370,996	329,572	380,894	407,871
12-00 Regular salaries	188,491	146,768	210,676	200,659
14-00 Overtime	5,037	8,638	3,500	3,500
15-01 Special Pay Bonuses	2,000	300	1,250	1,500
15-02 Special Pay Holiday Pay	8,187	6,411		
16-00 Sick pay	8,084	7,024		
17-00 Excess Sick Leave Payout	1,464	1,565	1,565	872
18-00 Vacation Payout	74	-		
20-00 Retirees Benefit	10,589	7,920	9,902	9,431
21-00 FICA / medicare taxes	15,105	11,593	14,320	14,081
22-00 Retirement contributions	39,437	32,424	37,843	34,894
23-00 Life & health insurance	58,707	40,167	61,506	63,285
24-00 Workers compensation	5,898	13,983	16,732	16,049
25-00 Unemployment	6,346	-		
29-00 Contract personnel	21,577	52,780	23,600	63,600
Operating Expenses	486,903	476,341	509,458	622,186
31-01 Professional services Legal Counsel	200	-		
32-00 Accounting & auditing	2,284	2,924	2,915	3,024
34-00 Other contractual svcs	13,873	5,542	22,000	22,000
38-01 Payment In Lieu of Taxes PILOT FY16 New				36,581
39-00 Bad debts	7,486	7,824	6,000	6,000
41-00 Communication services	2,631	2,778	3,500	3,000
42-00 Postage and shipping	6,357	6,357	7,000	7,000
43-00 Utility services	6,599	5,614	7,000	7,000
45-00 Insurance & Bonds	13,831	12,347	12,318	12,689
46-00 R&M	35,942	32,951	35,000	31,000
46-01 R&M Vehicle		6,306	5,000	5,000
46-02 Dumpsters		8,698	25,000	20,000
48-00 Advertising / promotional	70	804	810	810
49-00 Misc. Expenditures	70	-	390	241
49-01 Misc. Expenditures Gas and Oil	77,781	74,755	72,000	69,000
49-02 Misc. Expenditures Uniforms	2,575	2,327	2,625	2,000
49-15 Misc. Expenditures Landfill Tipping Fee	269,839	278,855	300,000	280,000
49-41 IT Expense				2,829
49-42 Billing & Admin Fees FY16 New				104,828
51-00 Office supplies	1,362	1,693	2,700	3,984
52-00 Operating supplies	6,024	4,265	5,200	5,200
53-00 Materials/Rep & Supplies	21,676	-		
59-00 Depreciation	18,304	22,304		
Capital				
64-01 Vehicles				
Transfers				33,500
90-04 Reserves-Sanitation Truck				33,500
581 Transfers	181,632	359,426	249,994	105,743
Transfers	181,632	359,426	249,994	105,743
91-01 Transfers to other Funds Transfer to General Fund	181,632	356,426	247,152	105,743
92-01 IT overhead transf to GF		3,000	2,842	
590 Reserve/Contingency				
Reserve/Contingency				
01-00 Contingency				
Grand Total	1,039,530	1,165,339	1,140,346	1,169,300



407 STORMWATER FUND

REVENUE

**CITY OF MILTON
407 Stormwater
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
407 Stormwater	\$ 225,212	\$ 237,659	\$ 226,461	\$ 226,350
Permits Fees				
329-30-00 Stormwater Utility Fees-				
Intergovernmental				
331-50-04 Flood 14 FEMA-				
334-50-91 Flood 14 FL Pub-				
Charges for Services	\$ 225,006	\$ 225,948	\$ 226,111	\$ 226,000
343-71-00 Stormwater Utility Fees- TREND	\$ 225,006	\$ 225,948	\$ 226,111	\$ 226,000
Misc.	\$ 206	\$ 11	\$ 350	\$ 350
361-10-00 Interest income-	\$ 206	\$ 11	\$ 350	\$ 350
Transfers		\$ 11,700		
381-05-00 Transfer From Other Funds-		\$ 11,700		
389-90-01 Other Nonoperating- Funds brought forward				
Grand Total Revenue	\$ 225,212	\$ 237,659	\$ 226,461	\$ 226,350

**407 STORMWATER FUND****EXPENSE – 0537, 0581, 0590 STORMWATER**

CITY OF MILTON
407 Stormwater - 537 Stormwater
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
407 Stormwater	434,542	209,263	226,461	226,350
537 Stormwater	74,792	100,013	98,550	156,629
Operating Expenses	74,792	100,013	98,550	156,629
31-00 Professional services	450	6,700	5,000	5,000
31-03 Engineering		894		
39-00 Bad debts	2,077	2,430	1,500	1,500
40-00 Travel and per diem	-	-	1,500	1,500
42-00 Postage and shipping	3,965	3,965	5,500	5,500
46-00 R&M	49,736	55,239	80,050	80,050
47-00 Printing and binding	527	987	1,000	1,000
48-00 Advertising / promotional	-	-	500	500
49-00 Misc. Expenditures	-	2,759	500	500
49-17 Misc. Expenditures State Permit Fees		5,625		
49-42 Billing & Admin Fees FY16 New				56,204
51-00 Office supplies	235	686	2,000	3,875
52-00 Operating supplies	-	-	1,000	1,000
59-00 Depreciation	17,802	20,729		
Capital	-	-		
63-12 Capital Outlay Locklin Lake Phase 3				
63-27 Capital Outlay Designated Projects	-	-		
581 Transfers	359,750	109,250	56,500	
Transfers	359,750	109,250	56,500	
91-01 Transfers to other Funds Transfer to General Fund	59,750	55,875	56,500	
91-03 Transfers to other Funds Transfer to Capital Proj	300,000	53,375		
91-43 Transfers to other Funds Transfer to Water & Sewer		-		
590 Reserve/Contingency			71,411	69,721
Contingency			71,411	69,721
01-00 Contingency			71,411	69,721
Grand Total	434,542	209,263	226,461	226,350



408 RIVERWALK MARINA FUND

Revenue

**CITY OF MILTON
408 Marina
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

		FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
408 Marina		\$ 72,937	\$ 57,428	\$ 45,388	\$ 321,329
Intergovernmental		\$ 34,888	\$ 36,351	\$ 34,888	\$ 34,888
335-70-00 SRC - TDC shared revenues-				\$ -	\$ -
337-70-00 Culture/Recreation-SRC/TDC FY2016 Year 5 of 5		\$ 34,888	\$ 36,351	\$ 34,888	\$ 34,888
Charges for Services					
347-50-00 Spec Recreation Facility-					
Misc.		\$ 1,049	\$ 10,477	\$ 10,500	\$ 10,500
360-10-00 Miscellaneous revenues-		\$ 3			
361-10-00 Interest income-					
362-10-00 Misc. Rev-Mgmt Contract- \$875 x 12 months			\$ 10,477	\$ 10,500	\$ 10,500
362-20-00 Slip Rent-		\$ 1,046		\$ -	\$ -
Transfers		\$ 37,000	\$ 10,600	\$ -	\$ 275,941
381-00-00 Transfr from Other Funds- Marina FY16 from 201					\$ 21,272
381-01-00 Transfr from General Fund- Marina Balloon FY16			\$ 10,600		\$ 254,669
381-43-00 Tmsfr from Water & Sewer-		\$ 37,000			
384-00-00 Debt proceeds-					
389-90-01 Other Nonoperating- Funds brought forward					
Grand Total Revenue		\$ 72,937	\$ 57,428	\$ 45,388	\$ 321,329



408 RIVERWALK MARINA FUND

EXPENSE – 0538, 0590 RIVERWALK MARINA

CITY OF MILTON
408 Marina - 538 Marina
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
408 Marina	48,598	69,322	45,388	321,329
538 Marina	48,598	69,322	45,388	310,104
Operating Expenses	33,400	54,986	11,422	11,519
31-03 Professional services Engineering	8,535	27,964	-	
32-00 Professional Service Accounting & Auditing		119	600	605
43-00 Utility services	1,247	4,045	2,000	2,000
45-00 Insurance & Bonds	3,473	3,087	3,080	3,172
46-00 R&M	6,022	4,951	4,542	4,542
48-00 Advertising / promotional	-	-	300	300
49-00 Misc. Expenditures				
49-17 Misc. Expenditures Permits Fees	897	1,596	900	900
49-34 Misc. Expenditures Property Tax				
59-00 Depreciation	13,226	13,226		
Debt Service	15,197	14,335	33,966	298,585
71-00 Principal Expense	-	-	20,533	290,151
72-00 Interest	15,197	14,335	13,433	8,434
73-00 Other Debt Service				
590 Reserve/Contingency				11,225
Contingency				11,225
01-00 Contingency				11,225
Grand Total	48,598	69,322	45,388	321,329



409 SUNDIAL UTILITIES FUND

REVENUE

**CITY OF MILTON
409 Sundial
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015**

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
409 Sundial	\$ 298,247	\$ 289,904	\$ 277,000	\$ 310,200
Charges for Services	\$ 95,097	\$ 288,193	\$ 277,000	\$ 310,200
343-29-00 Sundial Penalties-				
343-50-00 Sewer Revenues- Sewer Revenue	\$ 86,766	\$ 257,799	\$ 260,000	\$ 260,200
343-51-00 Sundial Sewer Impact-	\$ 3,031			
343-58-00 Sundial Sewer Connects- offset 590-01-00 Conting.	\$ 5,300	\$ 30,394	\$ 17,000	\$ 50,000
Misc.	\$ 924	\$ 1,710	\$ -	\$ -
360-10-00 Sundial-Misc. Revenue-	\$ 10	\$ 1,692		
360-20-00 Retd Cks & Redeposits-				
361-10-00 Interest Income-	\$ 4	\$ 18		
362-10-00 Rent Revenues/Misc-			\$ -	\$ -
364-66-00 Fixed Assets-	\$ 910			
Transfers	\$ 202,226			
381-01-00 Transfer from General Fund-	\$ 1,165			
381-03-00 Transfer from W&S-	\$ 201,061			
384-00-00 Debt Proceeds-				
389-90-01 Funds Brought Forward-				
Grand Total Revenue	\$ 298,247	\$ 289,904	\$ 277,000	\$ 310,200



409 SUNDIAL UTILITIES FUND

EXPENSE – 0539, 0581, 0590 WASTEWATER

CITY OF MILTON
409 Sundial - 539 Wastewater
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2016
with comparative amounts for 2013 through 2015

	FY 2013 Actual	FY 2014 Actual	FY 2015 Begin Budget	FY 2016 Budget
409 Sundial	157,412	404,011	277,000	310,200
539 Wastewater	141,502	393,647	247,158	270,200
Operating Expenses	117,808	342,211	67,511	92,772
31-00 Sundial/Professional Services Realtor 6% x 24,000		1,440	1,440	1,440
31-01 Professional Svcs/ Legal Counsel	4,389	-		
32-00 Accounting & auditing	6,500	1,170	1,201	1,210
34-00 Other contractual svcs	-	-		
39-00 Bad debts	11	2,238	1,500	1,500
41-00 Communication services	-	2,817		
42-00 Postage & Shipping	460	2,990	2,760	2,760
43-02 Utilities Wastewater	7,136	24,018	19,000	19,000
44-00 Sundial/Rentals & Leases		-		
45-00 Sundial/ Insurance & Bonds	(613)	5,556	5,543	5,710
46-02 R&M Wastewater	2,412	16,518	10,000	15,000
46-03 R&M Vehicles	-	-		
46-05 R&M Lift Station	341	3,289	4,267	
48-00 Sundial/Advertising/Promo	99	-		
49-00 Sundial / Misc Expenditures		2		
49-04 Misc Exp/Gas&Oil-Wastewater		-		
49-05 Misc. Exp/Landfill Tipping	345	2,546	2,600	4,323
49-16 Misc Exp/Laboratory Svc	1,825	5,637	6,700	6,500
49-17 Misc Exp/State Permit Fees	-	-		
49-18 Misc Exp/Bank Charges	110	98		
49-41 IT Expense				2,829
49-43 W&S Labor Fees				20,000
51-00 Sundial/Office Supplies	1,258	1,100	1,500	1,500
52-02 Operating-Wastewater	6,224	10,486	11,000	11,000
54-00 Sundial Dues/Subscrip/Training	-	-		
59-00 Sundial/Depreciation	87,311	262,306		
Capital				
62-01 Lift Station Improvements				
64-07 Misc. Equipment				
Debt Service	23,694	51,436	179,647	177,428
71-00 Sundial / Princ Exp		-	130,289	132,399
72-00 Sundial/ Interest Exp		51,436	49,358	45,029
73-00 Sundial/ Other Debt Costs	23,694	-		
581 Transfers	15,910	10,364	12,842	-
Transfers	15,910	10,364	12,842	-
91-43 Transfer to W&S Fund	15,910	7,364	10,000	-
92-01 IT overhead transf to GF		3,000	2,842	-
590 Reserve/Contingency	-	-	17,000	40,000
Contingency	-	-	17,000	40,000
01-00 Contingency	-	-	17,000	40,000
Grand Total	157,412	404,011	277,000	310,200



GLOSSARY

The Annual Operating and Financial Plan contain specialized and technical terminology that is unique to public finance and budgeting. The following glossary has been included in this document to assist the reader in understanding these terms.

Accountability - The condition, quality, fact or instance of being obliged to reckon or report for actions or outcomes.

Accrual Basis of Accounting - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax - Real estate and personal property taxes. The tax is assessed on a portion of the value of the property. Local governments set the levy.

Allocated Overhead/Cost Recovery - Allocated Overhead/Cost Recovery is a reimbursement for services from a fund responsible for particular expenses to a fund that initially paid for them. Therefore, Allocated Overhead/Cost Recovery is treated as a decrease in expense (Cost Recovery) for the departments providing the service and an increase in expense (Allocated Overhead) to the departments receiving the service.

Annexation - The incorporation of land into an existing city with a resulting change in the boundaries of that city.

Annual Budget - A budget applicable to a single fiscal year.

Appropriation - A legal authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended. Specific appropriations are at the fund level.

Arbitrage - Borrowing in one market (such as bonds) at one interest rate and investing in another market (such as certificates of deposit) at a higher interest rate. Such activities are highly restricted by the federal government and any excess interest earned in this manner is not tax exempt.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes (i.e., your property value).

Assessments - The value for tax purposes determined by the property appraiser for a given piece of real or personal property.

Asset - Resources owned or held by a government which has monetary value.

Balance Sheet - A statement of financial condition as of a given date.

Balanced Budget - Florida State law requires a "balanced" budget, which is "all-inclusive". Florida State Statute 166.241 states: The amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves.

Basic Financial Statements - Those external financial statements, including notes thereto, which are necessary for a fair presentation of the financial position, and the results of operations, of an entity in conformity with Generally Accepted Accounting Principles (GAAP).

Basis of Accounting - The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes.

Biennial - An event occurring every two years. In our case, we introduce new revenues in the Budget or update old ones in the first year of the biennial. Normally, in the second year of the biennial, only normal growth is considered.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

Bond Ratings - A rating of quality given on any bond offering as determined by an independent agency in the business of rating such offerings.



GLOSSARY (Continued)

Budget - A financial plan appropriating the proposed expenditures for a given period and the means of financing them. The term usually indicates a financial plan for a fiscal year.

Budget Adjustment - A procedure to revise a budget appropriation either by City Council approval through the adoption of a supplemental appropriation ordinance for any interdepartmental or interfund adjustments or by the Mayor's authorization to adjust appropriations within a departmental budget.

Budget Calendar - The schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the budget.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to City Council.

Budget Message - The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming period.

Budgetary Control - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

Budgeted Funds - Funds that are planned for certain uses, but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for City Council approval is composed of budgeted funds.

Capital Equipment - Capital purchases of major equipment items which are not permanently attached to a public facility. This would include the replacement or addition of major motorized equipment items as well as other major equipment items.

Capital Improvement Budget - A plan of proposed outlays and the means of financing them for the current fiscal period. The Capital Budget is the first year of the Capital Improvement Plan.

Capital Improvement Plan - A five-year capital expenditures plan to meet capital needs arising from departmental goals or mandates. Capital programming contemplates the expenditures and the available resources to finance each projected expenditure.

Capital Outlay - Expenditures which result in the acquisition of, or addition to, general fixed assets, with a value of more than \$1,000 and a useful life of more than one (1) year.

Capital Projects - Projects which involve the construction, purchase or renovation of land, buildings, streets or any other physical structure.

Capital Projects Funds - Funds established to account for the acquisition or construction of major capital facilities.

Capitalized Assets - Acquisitions by the City used in operations with a value of \$5,000 or more and a useful life of more than one (1) year.

Cash Basis of Accounting - A basis of accounting under which transactions are recognized only when cash changes hands.

Central Property - Commonly thought of as railroads, appraised by the Department of Revenue.

Community Development Block Grant (CDBG) - An annual Federal grant received from the Department of Housing and Urban Development. It is primarily used for housing rehabilitation and other grant eligible activities.

Compensated Absences - An accrued employee's right to receive compensation for future absences attributable to service already rendered (i.e. personal time off, vacation, sick leave).

Comprehensive Annual Financial Report (CAFR) - Prepared at the close of each fiscal year to show the actual audited condition of the City's funds and serve as the official public record of the City's financial status and activities.



GLOSSARY (Continued)

Consumer Price Index (CPI) – A measure, calculated by the United States Department of Labor, commonly used to indicate the rate of inflation.

Contingency Account - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Contractual Services - A professional service provided by an outside individual or agency in accordance with contractual specifications.

Cost Allocation - The method used to charge Enterprise Funds for their share of centralized administration costs.

Cost Center - An organizational budget/operating unit within each City division or department, i.e., Recreation is a cost center within the Department of Parks & Recreation.

Current Assets - Resources expected to be realized or consumed within the entity's operating cycle.

Current Liabilities - The sum of all liabilities due at the end of the fiscal year, including short-term debt, current portion of long-term debt, all accounts payable and accrued liabilities.

Current Revenue - Those revenues received within the present fiscal year.

Debt Ratio - Ratios which provide measures of assessing debt load and ability to repay debt which play a part in the determination of credit ratings. They are also used to evaluate the City's debt position over time and against its own standards and policies.

Debt Services - The City's obligation to pay principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Funds - Funds established to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

Defeasement - Relieving the City of a particular liability (such as specific bond series) by refunding the liability through an escrow or trust fund. Legally defeased liabilities do not need to be appropriated each year as the trust fund is removed from the control of the City.

Department - The basic organizational unit of government which is functionally unique in its delivery services. Its components are hierarchically arranged.

Depreciation - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence; (2) that portion of the cost of a capital asset which is charged as an expense during a particular period.

Designated Fund Balance – Funds that have been selected and assigned for a specific purpose.

Designated Unreserved Fund Balance – Portion of unreserved fund balance that management would prefer to use available financial resources for a specific purpose.

Designations - A portion of fund balance earmarked for specific appropriations.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division – An area of government organized as an administrative or functional unit.

Encumbrances - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures. This is generally accomplished through purchase orders, contracts or requisitions.

Enhancement - An improvement to a programmatic service level.



GLOSSARY (Continued)

Enterprise Funds - Funds established to account for operations (1) that are financed and operate in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Entitlement - The amount of payment to which a state or local government is entitled as determined by the federal government (e.g., the Director of the Department of Housing and Urban Development) pursuant to an allocation formula contained in applicable statutes.

Expendable Trust Funds - Trust Funds whose principal and income may be expended in the course of their designated operations.

Expenditure Categories - Categories that describe the source of costs to the City of Pensacola. The Expenditure Categories within the City of Pensacola are: Personal Services, Operating Expenses, Capital Outlay, Debt Service, Grants & Aids and Other Non-Operating.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, and debt service.

Expenses - Decreases in net total assets. Expenses represent charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

Fiduciary Funds - These funds include the following types of funds:

- Internal Service Funds - Account for goods and/or services provided to other funds or departments within the organization. Internal charges, set to cover costs of the goods or services, provide the revenue for these funds.
- Trust Funds - Account for resources where the City acts as a trustee either formally or informally for restricted fund users. Trust funds may be expendable (and thus subscribe to a modified accrual basis of accounting) for a specific project or service or non-expendable. Non-expendable trusts focus on the ongoing retention of earnings and subscribe to an accrual basis of accounting.
- Agency Funds - Account for resources where the governmental unit acts solely as an agent in collecting and dispersing monies such as federal payroll monies. No fund balance is maintained and no appropriations are necessitated. These funds are accounted for on a modified accrual basis.

Financial Audit - A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and results of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently; and
- Ascertain the stewardship of officials responsible for government resources.

Financial Condition - The City's ability to pay all costs of doing business and to provide services at the level and quality that are required for the health, safety, and welfare of the community and that its citizens desire.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operation for purposes of external financial reporting. The City of Milton's fiscal year is from October 1 to September 30.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used: land, buildings, improvements other than buildings, and machinery and equipment.



GLOSSARY (Continued)

Franchise Fees - A fee assessed on a business, usually a public utility, in return for its exclusive right to operate inside the City limits. The City of Pensacola has granted franchises for electric, gas, cable television, telephone and water & sewer services.

Fringe Benefits - Employee benefits mandated by state and federal law, union contracts, and/or Council policy. The most common forms of fringe benefits are pension plans, health and life insurance, vacation, sick and holiday leave, deferred compensation, disability insurance and educational and incentive pay.

Full Faith and Credit - A pledge of the general taxing power for the payment of debt obligations.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public safety is a function.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources (assets), together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting - A governmental accounting system which is organized and operated on a fund basis.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds. The equivalent terminology within proprietary funds is Retained Earnings. (When the term "Fund Balance" is used in reference to Proprietary Funds, it is normally referring to the estimated budgetary basis amount available for appropriations for budgeting purposes.)

General Fund - The largest fund within the City, the General Fund accounts for most of the financial resources as well as most of the operating services of the general government.

General Obligation Bonds - Bonds, the payment for which the full faith and credit of the issuing government are pledged.

General Overview - A section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years and possible recommendations of the Mayor.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of government GAAP financial reports are different from, and much broader than, the objectives of business GAAP financial reports.

Goals – Statements of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

Government Finance Officers Association (GFOA) – A private, nonprofit organization which has actively supported the advancement of governmental accounting, auditing, budgeting, and financial reporting since 1906.

Governmental Funds - These funds subscribe to the modified accrual basis of accounting and include the following types of funds:

- General Fund - Major source of revenue for this fund is usually taxes. There are no restrictions as to the purposes in which the revenues in this fund can be used.
- Special Revenue Funds - The resources received by this fund are limited to a broadly defined use such as the Local Option Gas Tax Fund.
- Debt Service Funds - Funds used for paying principal and interest of debt on non-enterprise funds.
- Capital Project Funds - Resources from these funds are used for purchase or construction of long-term fixed assets until they are put in service.

Grants - Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.



GLOSSARY (Continued)

Homestead Exemption - A deduction from the total taxable assessed value of property occupied by the owner in the State of Florida. Currently, the exemption is \$25,000 on the first \$25,000 of taxable value and \$25,000 on the third \$25,000 of taxable value for all qualified property owners.

Income - A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues or expenses.

Indirect Expenses - Expenses associated with, but not directly attributable to providing a product or service that assists in the operation. These are usually costs incurred by other departments in the support of operating departments.

Infrastructure - The basic installations and facilities on which the continuance and growth of a community depend. Examples include sewer and water systems, roadways, communication systems and public buildings.

Interfund Transfers - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Intergovernmental Revenue - Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

Internal Audit - The process of determining whether management or employees adhere to prescribed policies.

Internal Charges - Various specific charges set to recover the cost of providing goods and/or services to particular funds or departments within the organization.

Internal Control - The plan of organization and all other coordinated methods and procedures adopted to safeguard assets; to check the operational data; to promote operational efficiency, economy, and effectiveness; and to encourage adherence to prescribed managerial policies that will accomplish the objectives of the organization.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department or agency to another departments or agencies of a government or to other governments, on a cost-reimbursement basis.

Investment - Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments.

Investment Instrument - The specific type of security which a government purchases and holds.

Levy - An imposing and collecting of a tax.

Line Item Budget - A budget that lists each expenditure category (salary, training, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Millage - The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

Mission Statement - A broad statement of purpose which is derived from organizational and/or community values and goals.

Modified Accrual Accounting - A basis of accounting utilized by governmental fund types and expendable trust funds that recognizes revenue when they are susceptible to accrual - that is both measurable and available to pay liabilities of the current period - and expenditures when the related liability is incurred. The differences in this basis of accounting as opposed to that applicable to proprietary funds and non-governmental entities relate to the unique environment and accounting measurement objectives of governmental fund types.

Municipal Code - A system of rules which are compiled and arranged by a municipal corporation, i.e. the City, and adopted and used to regulate the conduct of its inhabitants and government.

Net Current Assets - Difference between current assets and current liabilities.

Noncapitalized Assets - Inventoried capital type assets that have a unit cost between \$1,000 and \$4,999 and therefore do not meet the capitalization threshold for Capital Accounts.



GLOSSARY (Continued)

Nondepartmental Expenditures - Those uses of funds which are not directly related to a department.

Nonoperating Expenses - Fund expenses which are not directly related to the fund's primary service activities.

Object Code - An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by government. These are normally grouped into Personal Services, Operating, Capital, and other categories for budgetary analysis and financial reporting. Certain object codes are maintained by the State of Florida Uniform Accounting System.

Objective - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program.

Obligations - Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

One-Time Revenue - One that cannot reasonably be expected to continue, such as a single-purpose federal grant, an interfund transfer, or use of a reserve. Continual use of one-time revenues to balance the annual budget can indicate that the revenue base is not strong enough to support current service levels.

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the summary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets are usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Operating Expenses - Fund expenses which are directly related to the fund's primary service activities.

Operating and Financial Plan - A budgetary plan developed as a tool for planning, management, and control. As a planning tool it is used to establish programmatic and financial goals and objectives. As a management tool, the plan is used to direct organizational units toward established objectives for service delivery. Finally, as a control tool - the traditional use of budgeting - the plan is used for financial accountability.

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Organization - A responsibility area within a department of the City.

Outside Agencies - Private not-for-profit agencies who provide community services which supplement and support City programs and for which City dollars are made available.

Overlapping Debt - The net direct bonded debt of another jurisdiction that is issued against a tax base within part or all of the boundaries of the community.

Pension Trust Funds - Trust Funds used to account for public employee retirement systems. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required fund balance reserves.

Performance Budget - A budget that focuses upon departmental goals and objectives rather than line items, programs or funds. Workload and unit cost data are collected in order to assess the effectiveness and efficiency of services.

Performance Measures - Specific quantitative or qualitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

Personal Property - Livestock, commercial equipment and furnishings, attachments to mobile homes, railroad cars and similar possessions that are taxable under State law.



GLOSSARY (Continued)

Personal Services - General category that includes salaries and wages, pensions, health insurance, and other fringe benefits.

Pooled Investments (Sweep Investments) - Liquid assets of various funds and sub funds pooled together and invested to get the maximum investment earnings potential. Earnings go to each of the funds contributing to the pool on an approved basis.

Program Budget - A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

Program Plan - Collection of individual program service levels to accomplish the given objectives of a department or a division.

Programmatic Activity – Those activities listed within each department’s section as Programs that carry out the overall goals and objectives of the City of Pensacola.

Project - A plan of work, job, assignment, or task.

Property Appraiser - Elected county official responsible for setting property valuations for tax purposes and preparing the annual tax roll.

Property Tax Levy - The tax levy combining the general operating levy and the debt service levy imposed by the City.

Proposed Budget - The financial and operating document submitted to the City Council for consideration by the Mayor.

Proposed Millage - The tax rate certified to a property appraiser by each taxing agency within a county. Proposed millage must be sent to an appraiser within 35 days after a county’s tax roll is certified by the State Department of Revenue and is listed on notices sent to property owners. No taxing agency may approve a levy that is larger than originally proposed.

Proprietary Funds - These funds subscribe to an accrual basis of accounting and include the following types of funds:

- Enterprise Funds - Account for distinct, self-sustaining activities that derive the major portion of their revenue from user fees.
- Internal Service Funds - Account for goods and/or services provided to other funds or departments within the organization. Examples include the Central Services, Central Garage and Insurance Retention Funds.

Public Service Tax - A tax levied by cities on the consumers of various utilities such as electricity, gas and water.

Purchase Order - A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimate price. Outstanding purchase orders are called encumbrances.

Real Property - Land and the buildings and other structures attached to it that are taxable under State law.

Recurring Expenses - Expenses that continue from year to year, where a similar amount can be expected annually. Examples include personnel expenses and charges for utilities. Non-recurring expenses are those that exist for a limited period or whose amounts vary considerably from one year to the next. Examples of non-recurring expenses include one-time expenses for special projects.

Recurring Revenue - Revenue sources that continue from year to year, where a similar amount can be expected annually. Examples of recurring revenues include property taxes, utility taxes, and license fees. Non-recurring revenues are those that exist for a limited period or whose amounts vary considerably from one year to the next. Examples of non-recurring revenue include proceeds from grants and the sale of assets.

Reserve - An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute

Responsibility - The condition, quality, fact or instance of being answerable and obligated as the cause, agent, or source of something.



GLOSSARY (Continued)

Restricted Revenue - Legally earmarked for a specific use, as may be required by state law, bond covenants, or grant requirements. For example, many states require that gas tax revenue be used only for street maintenance or street construction.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue - Monies received or anticipated by a local government from either tax or non-tax sources.

Revenue Bonds - Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest of the bond.

Revenue Estimates - A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Revenue Sharing - State money allocated to local governments.

Revenue Shortfalls - Negative differences between revenue estimates and revenues actually received during the fiscal year.

Risk Management - An organized attempt to protect a government's assets against accidental loss in the most economical method.

Rolled-Back Rate - The millage rate that, when multiplied by the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. Normally, as the tax roll rises by virtue of reassessment, the rolled-back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of the new construction/annexations added to the roll during the year provides the only source of additional tax revenue if the rolled back rate is levied.

Service Level - Service(s) or product(s) which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Sources - Total revenues and transfers from other funds that increases net current assets.

Special Revenue Funds - Funds used to account for revenues derived from specific external sources to be used for specific restricted types of activities.

State ROW Maintenance Program - A Right-of-Way Maintenance Program approved by the City Council, funded by Local Option Gas Tax, and involves cleaning the right-of ways of thirty-six (36) City streets, litter control and edging on these roadways.

Tax Base - The total property valuations on which each taxing agency levies its tax rates.

Tax Increment Financing - Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Tax Roll - The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the State of Florida) of each year.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

Tentative Millage - The tax rate adopted at the first public budget hearing of a taxing agency. Under State law, the agency may reduce, but not increase, the tentative millage during the second public budget hearing.

Transfers - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. For instance, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General Fund to an Enterprise Fund and transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures.



GLOSSARY (Continued)

Trust Funds - Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Truth In Millage Law - Also called the TRIM Bill. A 1980 law that changed the budget process for local taxing agencies, designed to keep the public informed about the taxing intentions of the agencies.

Unappropriated - Not designated for a specific use.

Undesignated Fund Balance – A fund balance that has not been selected or assigned to a specific purpose.

Unfunded Liability - A liability that has been incurred during the current or a prior year, that does not have to be paid until a future year, and for which reserves have not been set aside. It is similar to long-term debt in that it represents a legal commitment to pay at some time in the future.

Uniform Accounting System - The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Uses - Total expenditures and transfers to other funds that decreases net financial resources.



ACRONYMS

ACE – Arts/Culture/Entertainment
ACH – Automated Clearing House (electronic funds-transfer system)
ADA – Americans with Disabilities Act
AFT – Annual Financial Report
ALS – Advanced Life Support
AMR – Automated Meter Reading
A.O. – Administrative Officer
APGA – American Public Gas Association
ARB – Architectural Review Board
ARRA – American Recovery & Reinvestment Act of 2009
BARC – Bay Area Resource Council
BFS – Basic Financial Statements
CAD – Computer Aided Dispatch
CAFR – Comprehensive Annual Financial Report
CATF – Citizen Advisory Task Force
CBT – Computer Based Terminals
CD – Construction Documents
CDBG – Community Development Block Grant
CEB – Code Enforcement Board
CFC – Customer Facility Charges
CFR – Code of Federal Regulations
CGFO – Certified Government Finance Officer
CIAC – Contributions in Aid of Construction
CIP – Capital Improvement Plan
CIS – Customer Information System
CNG – Compressed National Gas
COA – Chart of Accounts
CPI – Consumer Price Index
CRA - Community Redevelopment Agency
CST – Communication Services Tax
DARE – Drug Abuse Resistance Education
DER – Department of Environmental Regulations
DFS – Department of Financial Services
DHS – Department of Homeland Security
DOT – Department of Transportation
DOR – Department of Revenue
DRAB – Downtown Redevelopment Advisory Board
DROP – Deferred Retirement Option Program
EDR – Office of Economic & Demographic Research
EMS – Emergency Medical Services
EMT – Emergency Medical Technician
EOC – Emergency Operations Center
EPA – Environmental Protection Agency
ERP – Enterprise Resource Planning (software)



ACRONYMS (Continued)

FAA – Federal Aviation Administration
FDEP – Florida Department of Environmental Protection
FDOT – Florida Department of Transportation
FEMA – Federal Emergency Management Agency
FERC – Federal Energy Regulatory Commission
FFIRS – Florida Fire Incident Reporting System
FGFOA – Florida Government Finance Officers Association
FLC – Florida League of Cities
FLSA – Fair Labor Standards Act
FOG – Fats, Oils, and Grease
FRDAP – Florida Recreation Development Assistance Program
FTE – Fulltime Equivalent
FTO – Field Training Officer
FY – Fiscal Year
GAAP – Generally Accepted Accounting Principles
GASB – Governmental Accounting Standards Board
GBCI – Green Building Certification Institute
GD&A – Growth Development & Annexation Committee
GFOA – Government Finance Officers Association
GIS – Geographic Information Systems
GOP – Goals, Objectives, and Policies
HAZ-MAT – Hazardous materials
HIPPA – Health Insurance Portability and Accountability Act
HRS – Department of Health & Rehabilitation Services
HUD – U. S. Department of Housing & Urban Development
HVAC – Heating, Ventilation, and Air Conditioning
IAFF – International Association of Fire Fighters
ICS – Incident Command Systems
ISAC – Information Sharing and Analysis Centers
ISO – Insurance Services Organization
IT – Information Technology
LAP – Local Agency Program (agreement)
LAN – Local Area Networks
LDC – Land Development Code
LEAP – Leadership – Education - Activities Program
LFAT – Live Fire Adjunct Training
LMI – Low to Moderate Income
LOGGER – Local Government Electronic Reporting
LOGT – Local Option Gasoline Tax
LOST – Local Option Sales Tax
MD&A – Management Discussion & Analysis
MGD – Million Gallons per Day
MHz – Megahertz
MIS – Management Information Services
MOU – Memorandum of Understanding
MPO – Metropolitan Planning Organization



ACRONYMS (Continued)

MSA – Metropolitan Statistical Area
MUTCD – Manual of Uniform Traffic Control Devices
NAHB – National Homebuilders Association
NFPA - National Fire Protection Association
NIMS – National Incident Management System
NIPP – National Infrastructure Protection Plan
NMTC – New Market Tax Credit
NPDES – National Pollutant Discharge Elimination System.
NPO – Net Pension Obligation
O & M – Operating & Maintenance
OPEB – Other Post Employment Benefits
OQ – Operator Qualifications
O.S. – Operation Supervisor
OSHA – Occupational Safety and Health Administration
PA – Property Appraiser
PC – Personal Computer
PHSMA – Pipeline and Hazardous Materials Safety Administration
PM – Project Manager
PO – Purchase Order
PSAP – Public Safety Answering Point
PSC – Public Service commission
RFP – Request for Proposal
R&M – Repair and Maintenance
ROW – Right of Way
RP – Request for Payment
SBE – Small Business Enterprise
SCADA – Supervisory Control & Data Acquisition
SHIP – State Housing Initiatives Partnership
SIDA – Security Identification Display Area
SRC – Santa Rosa County
SSOCOF – Sunshine State One Call of Florida
STEP – Sanitation Trash Elimination Program
TBRA – Tenant-Based Rental Assistance
TFFDSF – Tax & Franchise Fee Debt Service Fund
TIF – Tax Increment Financing
TMDL – Total Maximum Daily Load
TPO – Transportation Planning Organization
TR – Technology Resources
TRC – Technical Review Committee
TRIM – Truth In Millage
UL – United Laboratories
USDOT – United States Department of Transportation.
VASH – Veterans Affairs Supportive Housing Program
VHF – Very High Frequency
VOIP – Voice over Internet Protocol
WWTP – Wastewater Treatment Plant



APPENDIX

A. FULL TIME EQUIVALENTS

**Full Time Equivalents (FTE)
FY2016**

Council Approved FY2016	Funded FY2016 FTE's	Department/Position	Range
Administrative Department: (001-513)			
1	1	City Manager	Salary
1	1	Public Works Director	Salary
1	1	Budget Coordinator	Salary
1	1	Human Resource Coordinator	Salary
1	1	Purchasing Agent/Risk Manager	23
1	1	Executive Assistant	20
1	1	Purchasing Clerk/Admin. Assistant	18
1	1	Public Wks/Administrative Assistant	18
0.5	0.5	Admin Filing Office Clerk - PT	9
8.5	8.5		

Planning & Development Department: (001-515)			
1	1	Planning & Dev. Director	Salary
1	1	Current Planner	Salary
1	1	Asst Planner/Mitigation Specialist	Salary
1	1	Code Enforcement Officer	20
1	1	Administrative Assistant/Permits Clerk	18
5	5		

Finance/City Clerk: (001-516)			
1	1	City Clerk	Salary
1	1	Chief Accountant	Salary
1	1	Utilities Billing Supervisor	19
1	1	Administrative Accounts Payable Clerk	18
1	1	Administrative Payroll Clerk	18
0.5	0.5	Accounting Clerk III	16
1	1	Accounting Clerk II	14
2	2	Accounting Clerk I	13
8.5	8.5		

Police Department: (001-521)			
1	1	Police Chief	Salary
2	2	Police Captain	PCT
3	3	Police Sergeant	PS
3	3	Police Corporal	PC
11	11	Police Officer	PO
0.5	0.5	Police Officer - PT	PTPO
0	0	Police Records Supervisor	PRS
8	7	Dispatcher/Records Clerk	PDS
28.5	27.5		



Fire Department: (001-522)			
1	1	Fire Chief	Salary
3	3	Fire Captain	FCP
3	3	Fire Lieutenant	LT
9	9	Fire Fighter	
0	0	Fire Fighter/ Apprentice	FF
16	16		16

Street: (001-541)			
1	1	Streets & Sanitation Department Head	Salary
1	1	Street Municipal Service Wrker IV (Team Leader)	20
3	3	Street Municipal Service Wrker III	17
1	1	Street Municipal Service Wrker II	15
0	0	Street Municipal Service Wrker I	12
1	1	Auto Mechanic IV (Team Leader)	21
1	1	Auto Mechanic III	19
8	8		

Parks & Recreation Department: (001-572)			
1	1	Parks & Recreation Director	Salary
1	1	Parks Recreation Activity Coordinator	Salary
1	1	Parks Recreation Program Coordinator	Salary
0.5	0.5	Parks Secondary Event Worker	Salary
0	0	PT Assistant Program Coordinator	Salary
2	2	Parks Facility Coordinator	15
1	1	Parks Custodian	11
6.5	6.5		

Landscape: (001-573)			
1	1	Landscape Department Head	Salary
1	1	Landscape Maintenance Supervisor	21
3	2	Landscape Municipal Service Worker II	13
0	1	Landscape Municipal Service Worker I	11
5	5		

Utility Meter Reading Department: (402/403-531)			
1	1	Meter Department Head	Salary
4	4	Meter Reader	15
5	5		



GAS Utilities: (402-532)			
1	1	Utility Department Head (Gas & W/S)	Salary
1	1	Utility Department - Field Superintendent (Gas)	22
1	1	Utility Service Technician IV (Gas) - Team Leader	20
7	3	Utility Service Technician III (Gas)	17
1	5	Utility Service Technician II (Gas)	15
0	0	Utility Service Technician I (Gas)	12
1	1	Utilities Administrative Assistant	18
12	12		

Water/Sewer-Wastewater: (403-535)			
1	1	Water/WWTP Department Head	Salary
1	1	WWTP Plant Operator IV / Asst. Plant Super.	22
5	1	WWTP Plant Operator III	21
0	4	WWTP Plant Operator II	20
0	0	WWTP Plant Operator I	19
1	1	WWTP Plant Operator	16
8	8		

Water/Sewer-Water Svcs. (403-536)			
1	1	Utility Dept- Field Superintendent	22
2	2	Utility Dept- Crew Foreman	21
2	2	Utility Dept- Service Tech IV	20
1	1	Utility Dept- Lift Station / SCADA Tech	19
6	3	Utility Dept- Service Tech III	18
0	3	Utility Dept- Service Tech II	15
0	0	Utility Dept- Service Tech I	12
1	1	Warehouse & Inventory Clerk	18
1	1	Utilities Clerk	14
14	14		

Sanitation: (404-534)			
1	1	Sanitation Foreman	21
1	0	Sanit Municipal Service Wrkr IV / Driver Supvr	17
5	5	Sanit Municipal Service Wrkr III / Driver	15
0	0	Sanit Municipal Service Wrkr II	12
0	0	Sanit Municipal Service Wrkr I	11
7	6		

132	130	Total Employees	
9	9	Mayor & City Council	Salary
141	139	TOTAL POSITIONS	



APPENDIX

B. INSURANCE & PAYROLL DEDUCTIONS

City of Milton - INSURANCE & Payroll Deductions for 2015-2016

<u>United Healthcare -</u> <u>(Florida League of Cities)</u> (6.5% increase)	Monthly Premium	City's Contribution	Employee's Portion	Employee Payroll Deduction - BiWkly	City's Total Annual Cost per Employee
Employee only	\$ 767.47	\$ 767.47	\$ -	\$ -	\$ 9,209.64
Employee only (+ 5%)	\$ 767.47	\$ 729.10	\$ 38.37	\$ 17.71	\$ 8,749.20
Employee only (+ 5% ; +5%)	\$ 767.47	\$ 690.72	\$ 76.75	\$ 35.42	\$ 8,288.64
Employee + Spouse	\$ 1,650.06	\$ 1,072.54	\$ 577.52	\$ 266.55	\$ 12,870.47
Employee + Spouse (+5%)	\$ 1,650.06	\$ 1,034.17	\$ 615.89	\$ 284.26	\$ 12,410.03
Employee + Spouse (+5% ; +5%)	\$ 1,650.06	\$ 995.79	\$ 654.27	\$ 301.97	\$ 11,949.47
Employee + Child(ren)	\$ 1,419.82	\$ 922.88	\$ 496.94	\$ 229.36	\$ 11,074.60
Employee + Child(ren) (+5%)	\$ 1,419.82	\$ 884.51	\$ 535.31	\$ 247.06	\$ 10,614.16
Employee + Child(ren) (+5% ; + 5%)	\$ 1,419.82	\$ 846.13	\$ 573.69	\$ 264.78	\$ 10,153.60
Employee+Spouse+Child(ren)	\$ 2,302.40	\$ 1,496.56	\$ 805.84	\$ 371.93	\$ 17,958.72
Employee+Spouse+Child(ren) (+5%)	\$ 2,302.40	\$ 1,458.19	\$ 844.21	\$ 389.64	\$ 17,498.28
Employee+Spouse+Child(ren)(+5% ; +5%)	\$ 2,302.40	\$ 1,419.81	\$ 882.59	\$ 407.35	\$ 17,037.72

(Calendar year deductible) Additional charges: 5% -smokers; 5% -non participation in wellness plan.

<u>United Concordia Dental</u> (1% reduction)	Monthly Premium	Employee Payroll Deduction
Employee only	\$ 32.73	\$ 16.37
Employee + Spouse	\$ 64.65	\$ 32.33
Employee + Child(ren)	\$ 61.54	\$ 30.77
Employee+Spouse+Child(ren)	\$ 101.72	\$ 50.86

(Calendar year deductible)



<u>Avesis Vision Plan</u> (no change)	Monthly Premium	Employee Payroll Deduction
Employee only	\$ 6.50	\$ 3.25
Employee + Spouse	\$ 13.05	\$ 6.53
Employee + Child(ren)	\$ 12.39	\$ 6.20
Employee+Spouse+Child(ren)	\$ 19.56	\$ 9.78

<u>AD&D</u> (0.7% increase)	Total Annual Premium	# covered (16 Fire/ 28 Police)	per person	per payroll	per month	<u>LIFE INSURANCE</u> (No change)	0.29 per \$1,000	Age	Insurance	Monthly	Annual
	\$1,093	44	\$24.84	\$0.96	\$2.08			Under 65	\$25,000	\$7.25	\$87.00
								65 to 70 (-35%)	\$16,250	\$4.71	\$56.55
								70 & over (-50%)	\$12,500	\$3.63	\$43.50



APPENDIX

C. Pay Tables – General Employees

GENERAL EMPLOYEE PAY TABLE - EFFECTIVE OCTOBER 13, 2015

Normal start: Step 2 (next merit 1 yr from DOH)															COLA	1%	
Steps 1-10 (1 yr); Steps 11-15 (2 yrs)																	
1 YEAR ←															→ 2 YEARS		
		5.9%	4.9%	5.4%	4.7%	5.6%	3.0%	3.5%	3.4%	3.4%	2.9%	3.4%	3.6%	3.8%	3.9%		
	G09/01	G09/02	G09/03	G09/04	G09/05	G09/06	G09/07	G09/08	G09/09	G09/10	G09/11	G09/12	G09/13	G09/14	G09/15		
General 09	hrly	7.45	7.89	8.28	8.73	9.14	9.65	9.94	10.29	10.64	11	11.32	11.71	12.13	12.59	13.08	
	bi-wkly	596.00	631.20	662.40	698.40	731.20	772.00	795.20	823.20	851.20	880.00	905.60	936.80	970.40	1,007.20	1,046.40	
	annual	15,496.00	16,411.20	17,222.40	18,158.40	19,011.20	20,072.00	20,675.20	21,403.20	22,131.20	22,880.00	23,545.60	24,356.80	25,230.40	26,187.20	27,206.40	
		5.2%	5.1%	5.6%	5.1%	5.2%	3.5%	3.4%	3.4%	2.9%	3.4%	3.6%	3.8%	3.9%	3.2%		
	G10/01	G10/02	G10/03	G10/04	G10/05	G10/06	G10/07	G10/08	G10/09	G10/10	G10/11	G10/12	G10/13	G10/14	G10/15		
General 10	hrly	7.7	8.1	8.51	8.99	9.45	9.94	10.29	10.64	11	11.32	11.71	12.13	12.59	13.08	13.5	
	bi-wkly	616.00	648.00	680.80	719.20	756.00	795.20	823.20	851.20	880.00	905.60	936.80	970.40	1,007.20	1,046.40	1,080.00	
	annual	16,016.00	16,848.00	17,700.80	18,699.20	19,656.00	20,675.20	21,403.20	22,131.20	22,880.00	23,545.60	24,356.80	25,230.40	26,187.20	27,206.40	28,080.00	
		5.6%	4.8%	3.3%	7.1%	3.4%	3.4%	2.9%	3.4%	3.6%	3.8%	3.9%	3.2%	4.1%	3.8%		
	G11/01	G11/02	G11/03	G11/04	G11/05	G11/06	G11/07	G11/08	G11/09	G11/10	G11/11	G11/12	G11/13	G11/14	G11/15		
General 11	hrly	8.4	8.87	9.3	9.61	10.29	10.64	11	11.32	11.71	12.13	12.59	13.08	13.5	14.05	14.59	
	bi-wkly	672.00	709.60	744.00	768.80	823.20	851.20	880.00	905.60	936.80	970.40	1,007.20	1,046.40	1,080.00	1,124.00	1,167.20	
	annual	17,472.00	18,449.60	19,344.00	19,988.80	21,403.20	22,131.20	22,880.00	23,545.60	24,356.80	25,230.40	26,187.20	27,206.40	28,080.00	29,224.00	30,347.20	
		5.0%	4.9%	5.9%	5.1%	3.4%	2.9%	3.4%	3.6%	3.8%	3.9%	3.2%	4.1%	3.8%	3.7%		
	G12/01	G12/02	G12/03	G12/04	G12/05	G12/06	G12/07	G12/08	G12/09	G12/10	G12/11	G12/12	G12/13	G12/14	G12/15		
General 12	hrly	8.68	9.11	9.56	10.12	10.64	11	11.32	11.71	12.13	12.59	13.08	13.5	14.05	14.59	15.13	
	bi-wkly	694.40	728.80	764.80	809.60	851.20	880.00	905.60	936.80	970.40	1,007.20	1,046.40	1,080.00	1,124.00	1,167.20	1,210.40	
	annual	18,054.40	18,948.80	19,884.80	21,049.60	22,131.20	22,880.00	23,545.60	24,356.80	25,230.40	26,187.20	27,206.40	28,080.00	29,224.00	30,347.20	31,470.40	
		5.1%	5.4%	5.3%	2.9%	3.4%	3.6%	3.8%	3.9%	3.2%	4.1%	3.8%	3.7%	3.6%	4.1%		
	G13/01	G13/02	G13/03	G13/04	G13/05	G13/06	G13/07	G13/08	G13/09	G13/10	G13/11	G13/12	G13/13	G13/14	G13/15		
General 13	hrly	9.43	9.91	10.45	11	11.32	11.71	12.13	12.59	13.08	13.5	14.05	14.59	15.13	15.68	16.33	
	bi-wkly	754.40	792.80	836.00	880.00	905.60	936.80	970.40	1,007.20	1,046.40	1,080.00	1,124.00	1,167.20	1,210.40	1,254.40	1,306.40	
	annual	19,614.40	20,612.80	21,736.00	22,880.00	23,545.60	24,356.80	25,230.40	26,187.20	27,206.40	28,080.00	29,224.00	30,347.20	31,470.40	32,614.40	33,966.40	
		4.6%	5.3%	5.5%	3.4%	3.6%	3.8%	3.9%	3.2%	4.1%	3.8%	3.7%	3.6%	4.1%	3.7%		
	G14/01	G14/02	G14/03	G14/04	G14/05	G14/06	G14/07	G14/08	G14/09	G14/10	G14/11	G14/12	G14/13	G14/14	G14/15		
General 14	hrly	9.74	10.19	10.73	11.32	11.71	12.13	12.59	13.08	13.5	14.05	14.59	15.13	15.68	16.33	16.93	
	bi-wkly	779.20	815.20	858.40	905.60	936.80	970.40	1,007.20	1,046.40	1,080.00	1,124.00	1,167.20	1,210.40	1,254.40	1,306.40	1,354.40	
	annual	20,259.20	21,195.20	22,318.40	23,545.60	24,356.80	25,230.40	26,187.20	27,206.40	28,080.00	29,224.00	30,347.20	31,470.40	32,614.40	33,966.40	35,214.40	
		5.2%	5.3%	3.6%	3.8%	3.9%	3.2%	4.1%	3.8%	3.7%	3.6%	4.1%	3.7%	3.8%	4.3%		
	G15/01	G15/02	G15/03	G15/04	G15/05	G15/06	G15/07	G15/08	G15/09	G15/10	G15/11	G15/12	G15/13	G15/14	G15/15		
General 15	hrly	10.57	11.12	11.71	12.13	12.59	13.08	13.5	14.05	14.59	15.13	15.68	16.33	16.93	17.58	18.34	
	bi-wkly	845.60	889.60	936.80	970.40	1,007.20	1,046.40	1,080.00	1,124.00	1,167.20	1,210.40	1,254.40	1,306.40	1,354.40	1,406.40	1,467.20	
	annual	21,985.60	23,129.60	24,356.80	25,230.40	26,187.20	27,206.40	28,080.00	29,224.00	30,347.20	31,470.40	32,614.40	33,966.40	35,214.40	36,566.40	38,147.20	
		4.8%	5.5%	3.8%	3.9%	3.2%	4.1%	3.8%	3.7%	3.6%	4.1%	3.7%	3.8%	4.3%	4.2%		
	G16/01	G16/02	G16/03	G16/04	G16/05	G16/06	G16/07	G16/08	G16/09	G16/10	G16/11	G16/12	G16/13	G16/14	G16/15		
General 16	hrly	10.97	11.5	12.13	12.59	13.08	13.5	14.05	14.59	15.13	15.68	16.33	16.93	17.58	18.34	19.11	
	bi-wkly	877.60	920.00	970.40	1,007.20	1,046.40	1,080.00	1,124.00	1,167.20	1,210.40	1,254.40	1,306.40	1,354.40	1,406.40	1,467.20	1,528.80	
	annual	22,817.60	23,920.00	25,230.40	26,187.20	27,206.40	28,080.00	29,224.00	30,347.20	31,470.40	32,614.40	33,966.40	35,214.40	36,566.40	38,147.20	39,748.80	



General Employees – Pay Table Continued

		5.1%	3.9%	3.2%	4.1%	3.8%	3.7%	3.6%	4.1%	3.7%	3.8%	4.3%	4.2%	4.0%	4.0%	
	<u>G17/01</u>	<u>G17/02</u>	<u>G17/03</u>	<u>G17/04</u>	<u>G17/05</u>	<u>G17/06</u>	<u>G17/07</u>	<u>G17/08</u>	<u>G17/09</u>	<u>G17/10</u>	<u>G17/11</u>	<u>G17/12</u>	<u>G17/13</u>	<u>G17/14</u>	<u>G17/15</u>	
General 17	hrly	11.98	12.59	13.08	13.5	14.05	14.59	15.13	15.68	16.33	16.93	17.58	18.34	19.11	19.87	20.67
	bi-wkly	958.40	1,007.20	1,046.40	1,080.00	1,124.00	1,167.20	1,210.40	1,254.40	1,306.40	1,354.40	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60
	annual	24,918.40	26,187.20	27,206.40	28,080.00	29,224.00	30,347.20	31,470.40	32,614.40	33,966.40	35,214.40	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60
		5.5%	3.2%	4.1%	3.8%	3.7%	3.6%	4.1%	3.7%	3.8%	4.3%	4.2%	4.0%	4.0%	4.2%	
	<u>G18/01</u>	<u>G18/02</u>	<u>G18/03</u>	<u>G18/04</u>	<u>G18/05</u>	<u>G18/06</u>	<u>G18/07</u>	<u>G18/08</u>	<u>G18/09</u>	<u>G18/10</u>	<u>G18/11</u>	<u>G18/12</u>	<u>G18/13</u>	<u>G18/14</u>	<u>G18/15</u>	
General 18	hrly	12.4	13.08	13.5	14.05	14.59	15.13	15.68	16.33	16.93	17.58	18.34	19.11	19.87	20.67	21.53
	bi-wkly	992.00	1,046.40	1,080.00	1,124.00	1,167.20	1,210.40	1,254.40	1,306.40	1,354.40	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40
	annual	25,792.00	27,206.40	28,080.00	29,224.00	30,347.20	31,470.40	32,614.40	33,966.40	35,214.40	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40
		4.1%	3.8%	3.7%	3.6%	4.1%	3.7%	3.8%	4.3%	4.2%	4.0%	4.0%	4.2%	4.4%	3.9%	
	<u>G19/01</u>	<u>G19/02</u>	<u>G19/03</u>	<u>G19/04</u>	<u>G19/05</u>	<u>G19/06</u>	<u>G19/07</u>	<u>G19/08</u>	<u>G19/09</u>	<u>G19/10</u>	<u>G19/11</u>	<u>G19/12</u>	<u>G19/13</u>	<u>G19/14</u>	<u>G19/15</u>	
General 19	hrly	13.5	14.05	14.59	15.13	15.68	16.33	16.93	17.58	18.34	19.11	19.87	20.67	21.53	22.47	23.35
	bi-wkly	1,080.00	1,124.00	1,167.20	1,210.40	1,254.40	1,306.40	1,354.40	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40	1,797.60	1,868.00
	annual	28,080.00	29,224.00	30,347.20	31,470.40	32,614.40	33,966.40	35,214.40	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40	46,737.60	48,568.00
		3.8%	3.7%	3.6%	4.1%	3.7%	3.8%	4.3%	4.2%	4.0%	4.0%	4.2%	4.4%	3.9%	4.3%	
	<u>G20/01</u>	<u>G20/02</u>	<u>G20/03</u>	<u>G20/04</u>	<u>G20/05</u>	<u>G20/06</u>	<u>G20/07</u>	<u>G20/08</u>	<u>G20/09</u>	<u>G20/10</u>	<u>G20/11</u>	<u>G20/12</u>	<u>G20/13</u>	<u>G20/14</u>	<u>G20/15</u>	
General 20	hrly	14.05	14.59	15.13	15.68	16.33	16.93	17.58	18.34	19.11	19.87	20.67	21.53	22.47	23.35	24.36
	bi-wkly	1,124.00	1,167.20	1,210.40	1,254.40	1,306.40	1,354.40	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40	1,797.60	1,868.00	1,948.80
	annual	29,224.00	30,347.20	31,470.40	32,614.40	33,966.40	35,214.40	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40	46,737.60	48,568.00	50,668.80
		3.6%	4.1%	3.7%	3.8%	4.3%	4.2%	4.0%	4.0%	4.2%	4.4%	3.9%	4.3%	4.5%	5.3%	
	<u>G21/01</u>	<u>G21/02</u>	<u>G21/03</u>	<u>G21/04</u>	<u>G21/05</u>	<u>G21/06</u>	<u>G21/07</u>	<u>G21/08</u>	<u>G21/09</u>	<u>G21/10</u>	<u>G21/11</u>	<u>G21/12</u>	<u>G21/13</u>	<u>G21/14</u>	<u>G21/15</u>	
General 21	hrly	15.13	15.68	16.33	16.93	17.58	18.34	19.11	19.87	20.67	21.53	22.47	23.35	24.36	25.45	26.8
	bi-wkly	1,210.40	1,254.40	1,306.40	1,354.40	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40	1,797.60	1,868.00	1,948.80	2,036.00	2,144.00
	annual	31,470.40	32,614.40	33,966.40	35,214.40	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40	46,737.60	48,568.00	50,668.80	52,936.00	55,744.00
		4.1%	3.7%	3.8%	4.3%	4.2%	4.0%	4.0%	4.2%	4.4%	3.9%	4.3%	4.5%	5.3%	3.0%	
	<u>G22/01</u>	<u>G22/02</u>	<u>G22/03</u>	<u>G22/04</u>	<u>G22/05</u>	<u>G22/06</u>	<u>G22/07</u>	<u>G22/08</u>	<u>G22/09</u>	<u>G22/10</u>	<u>G22/11</u>	<u>G22/12</u>	<u>G22/13</u>	<u>G22/14</u>	<u>G22/15</u>	
General 22	hrly	15.68	16.33	16.93	17.58	18.34	19.11	19.87	20.67	21.53	22.47	23.35	24.36	25.45	26.80	27.61
	bi-wkly	1,254.40	1,306.40	1,354.40	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40	1,797.60	1,868.00	1,948.80	2,036.00	2,144.00	2,208.80
	annual	32,614.40	33,966.40	35,214.40	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40	46,737.60	48,568.00	50,668.80	52,936.00	55,744.00	57,428.80
		3.8%	4.3%	4.2%	4.0%	4.0%	4.2%	4.4%	3.9%	4.3%	4.5%	5.3%	3.0%	3.0%	4.0%	
	<u>G23/01</u>	<u>G23/02</u>	<u>G23/03</u>	<u>G23/04</u>	<u>G23/05</u>	<u>G23/06</u>	<u>G23/07</u>	<u>G23/08</u>	<u>G23/09</u>	<u>G23/10</u>	<u>G23/11</u>	<u>G23/12</u>	<u>G23/13</u>	<u>G23/14</u>	<u>G23/15</u>	
General 23	hrly	16.93	17.58	18.34	19.11	19.87	20.67	21.53	22.47	23.35	24.36	25.45	26.80	27.61	28.43	29.56
	bi-wkly	1,354.40	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40	1,797.60	1,868.00	1,948.80	2,036.00	2,144.00	2,208.80	2,274.40	2,364.80
	annual	35,214.40	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40	46,737.60	48,568.00	50,668.80	52,936.00	55,744.00	57,428.80	59,134.40	61,484.80
		4.3%	4.2%	4.0%	4.0%	4.2%	4.4%	3.9%	4.3%	4.5%	5.3%	3.0%	3.0%	4.0%	4.0%	
	<u>G24/01</u>	<u>G24/02</u>	<u>G24/03</u>	<u>G24/04</u>	<u>G24/05</u>	<u>G24/06</u>	<u>G24/07</u>	<u>G24/08</u>	<u>G24/09</u>	<u>G24/10</u>	<u>G24/11</u>	<u>G24/12</u>	<u>G24/13</u>	<u>G24/14</u>	<u>G24/15</u>	
General 24	hrly	17.58	18.34	19.11	19.87	20.67	21.53	22.47	23.35	24.36	25.45	26.80	27.61	28.43	29.56	30.74
	bi-wkly	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40	1,797.60	1,868.00	1,948.80	2,036.00	2,144.00	2,208.80	2,274.40	2,364.80	2,459.20
	annual	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40	46,737.60	48,568.00	50,668.80	52,936.00	55,744.00	57,428.80	59,134.40	61,484.80	63,939.20
		4.2%	4.0%	4.0%	4.2%	4.4%	3.9%	4.3%	4.5%	5.3%	3.0%	3.0%	4.0%	4.0%	4.0%	
	<u>G25/01</u>	<u>G25/02</u>	<u>G25/03</u>	<u>G25/04</u>	<u>G25/05</u>	<u>G25/06</u>	<u>G25/07</u>	<u>G25/08</u>	<u>G25/09</u>	<u>G25/10</u>	<u>G25/11</u>	<u>G25/12</u>	<u>G25/13</u>	<u>G25/14</u>	<u>G25/15</u>	
General 25	hrly	18.34	19.11	19.87	20.67	21.53	22.47	23.35	24.36	25.45	26.80	27.61	28.43	29.56	30.74	31.97
	bi-wkly	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40	1,797.60	1,868.00	1,948.80	2,036.00	2,144.00	2,208.80	2,274.40	2,364.80	2,459.20	2,557.60
	annual	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40	46,737.60	48,568.00	50,668.80	52,936.00	55,744.00	57,428.80	59,134.40	61,484.80	63,939.20	66,497.60



APPENDIX

D. Pay Tables – Fire Employees

FIRE DEPARTMENT PAY TABLE - EFFECTIVE OCTOBER 13, 2015



COLA 1%

Contract provisions: Start Step 1- receive 1 year probation increase - Steps 2-25 (1 year)

Yearly ← →

Fire	3.7%	3.7%	4.0%	3.9%	3.8%	4.4%	4.1%	3.9%	4.1%	4.2%	2.20%	2.20%	1.95%	1.95%	
Firefighter	<u>FF 01</u>	<u>FF 02</u>	<u>FF 03</u>	<u>FF 04</u>	<u>FF 05</u>	<u>FF 06</u>	<u>FF 07</u>	<u>FF 08</u>	<u>FF 09</u>	<u>FF 10</u>	<u>FF 11</u>	<u>FF 12</u>	<u>FF 13</u>	<u>FF 14</u>	<u>FF 15</u>
hrly	11.23	11.64	12.07	12.55	13.04	13.53	14.12	14.70	15.28	15.90	16.56	16.93	17.29	17.62	17.97
bi-wkly	1,167.92	1,210.56	1,255.28	1,305.20	1,356.16	1,407.12	1,468.48	1,528.80	1,589.12	1,653.60	1,722.24	1,760.72	1,798.16	1,832.48	1,868.88
annual	30,365.92	31,474.56	32,637.28	33,935.20	35,260.16	36,585.12	38,180.48	39,748.80	41,317.12	42,993.60	44,778.24	45,778.72	46,752.16	47,644.48	48,590.88
	1.70%	1.70%	1.75%	1.75%	1.70%	1.70%	1.60%	1.60%	1.60%	1.60%					
	<u>FF 16</u>	<u>FF 17</u>	<u>FF 18</u>	<u>FF 19</u>	<u>FF 20</u>	<u>FF 21</u>	<u>FF 22</u>	<u>FF 23</u>	<u>FF 24</u>	<u>FF 25</u>					
	18.28	18.58	18.92	19.25	19.56	19.90	20.22	20.53	20.85	21.19					
	1,901.12	1,932.32	1,967.68	2,002.00	2,034.24	2,069.60	2,102.88	2,135.12	2,168.40	2,203.76					
	49,429.12	50,240.32	51,159.68	52,052.00	52,890.24	53,809.60	54,674.88	55,513.12	56,378.40	57,297.76					
Fire Lieutenant	3.4%	3.3%	3.7%	3.5%	3.6%	3.9%	3.9%	3.7%	3.8%	3.9%	2.05%	2.05%	1.80%	1.80%	
	<u>FLT 01</u>	<u>FLT 02</u>	<u>FLT 03</u>	<u>FLT 04</u>	<u>FLT 05</u>	<u>FLT 06</u>	<u>FLT 07</u>	<u>FLT 08</u>	<u>FLT 09</u>	<u>FLT 10</u>	<u>FLT 11</u>	<u>FLT 12</u>	<u>FLT 13</u>	<u>FLT 14</u>	<u>FLT 15</u>
hrly	12.38	12.80	13.22	13.71	14.19	14.70	15.27	15.86	16.44	17.07	17.73	18.10	18.45	18.78	19.13
bi-wkly	1,287.52	1,331.20	1,374.88	1,425.84	1,475.76	1,528.80	1,588.08	1,649.44	1,709.76	1,775.28	1,843.92	1,882.40	1,918.80	1,953.12	1,989.52
annual	33,475.52	34,611.20	35,746.88	37,071.84	38,369.76	39,748.80	41,290.08	42,885.44	44,453.76	46,157.28	47,941.92	48,942.40	49,888.80	50,781.12	51,727.52
	1.65%	1.65%	1.65%	1.65%	1.60%	1.60%	1.50%	1.50%	1.55%	1.55%					
	<u>FLT 16</u>	<u>FLT 17</u>	<u>FLT 18</u>	<u>FLT 19</u>	<u>FLT 20</u>	<u>FLT 21</u>	<u>FLT 22</u>	<u>FLT 23</u>	<u>FLT 24</u>	<u>FLT 25</u>					
	19.44	19.76	20.08	20.41	20.73	21.06	21.38	21.69	22.03	22.37					
	2,021.76	2,055.04	2,088.32	2,122.64	2,155.92	2,190.24	2,223.52	2,255.76	2,291.12	2,326.48					
	52,565.76	53,431.04	54,296.32	55,188.64	56,053.92	56,946.24	57,811.52	58,649.76	59,569.12	60,488.48					
Fire Captain	3.1%	2.9%	3.5%	3.0%	3.4%	3.5%	3.6%	3.4%	3.5%	3.6%	1.90%	1.90%	1.70%	1.70%	
	<u>FCPT 01</u>	<u>FCPT 02</u>	<u>FCPT 03</u>	<u>FCPT 04</u>	<u>FCPT 05</u>	<u>FCPT 06</u>	<u>FCPT 07</u>	<u>FCPT 08</u>	<u>FCPT 09</u>	<u>FCPT 10</u>	<u>FCPT 11</u>	<u>FCPT 12</u>	<u>FCPT 13</u>	<u>FCPT 14</u>	<u>FCPT 15</u>
hrly	13.69	14.11	14.52	15.03	15.48	16.01	16.57	17.17	17.75	18.37	19.03	19.39	19.75	20.10	20.43
bi-wkly	1,423.76	1,467.44	1,510.08	1,563.12	1,609.92	1,665.04	1,723.28	1,785.68	1,846.00	1,910.48	1,979.12	2,016.56	2,054.00	2,090.40	2,124.72
annual	37,017.76	38,153.44	39,262.08	40,641.12	41,857.92	43,291.04	44,805.28	46,427.68	47,996.00	49,672.48	51,457.12	52,430.56	53,404.00	54,350.40	55,242.72
	1.55%	1.55%	1.50%	1.50%	1.55%	1.55%	1.45%	1.45%	1.45%	1.45%					
	<u>FCPT 16</u>	<u>FCPT 17</u>	<u>FCPT 18</u>	<u>FCPT 19</u>	<u>FCPT 20</u>	<u>FCPT 21</u>	<u>FCPT 22</u>	<u>FCPT 23</u>	<u>FCPT 24</u>	<u>FCPT 25</u>					
	20.74	21.06	21.38	21.69	22.03	22.37	22.68	23.01	23.34	23.66					
	2,156.96	2,190.24	2,223.52	2,255.76	2,291.12	2,326.48	2,358.72	2,393.04	2,427.36	2,460.64					
	56,080.96	56,946.24	57,811.52	58,649.76	59,569.12	60,488.48	61,326.72	62,219.04	63,111.36	63,976.64					



APPENDIX

E. Pay Tables – Police Employees

POLICE DEPARTMENT PAY TABLE - EFFECTIVE OCTOBER 13, 2015

Start in Step 2 (No 6 month increase) - Steps 1-12 (1 year) - Steps 13-15 (2 years)														COLA 1%													
1 YEAR ←														→ 2 YEAR													
														4.1%	3.7%	3.8%	4.3%	4.2%									
PT - Police Officer	<u>PTPO 01</u>	<u>PTPO 02</u>	<u>PSPO 03</u>	<u>PTPO 04</u>	<u>PTPO 05</u>	<u>PTPO 06</u>																					
hrly	15.68	16.33	16.93	17.58	18.34	19.11																					
														3.7%	3.6%	4.1%	3.7%	3.8%	4.3%	4.2%	4.0%	4.0%	4.2%	4.4%	3.9%	3.5%	3.6%
Police Officer	<u>PO 01</u>	<u>PO 02</u>	<u>PO 03</u>	<u>PO 04</u>	<u>PO 05</u>	<u>PO 06</u>	<u>PO 07</u>	<u>PO 08</u>	<u>PO 09</u>	<u>PO 10</u>	<u>PO 11</u>	<u>PO 12</u>	<u>PO 13</u>	<u>PO 14</u>	<u>PO 15</u>												
hrly	14.59	15.13	15.68	16.33	16.93	17.58	18.34	19.11	19.87	20.67	21.53	22.47	23.35	24.17	25.03												
bi-wkly	1,167.20	1,210.40	1,254.40	1,306.40	1,354.40	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40	1,797.60	1,868.00	1,933.60	2,002.40												
annual	30,347.20	31,470.40	32,614.40	33,966.40	35,214.40	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40	46,737.60	48,568.00	50,273.60	52,062.40												
														3.6%	4.1%	3.7%	3.8%	4.3%	4.2%	4.0%	4.0%	4.2%	4.4%	3.9%	3.5%	3.6%	3.1%
Police Corporal	<u>PC 01</u>	<u>PC 02</u>	<u>PC 03</u>	<u>PC 04</u>	<u>PC 05</u>	<u>PC 06</u>	<u>PC 07</u>	<u>PC 08</u>	<u>PC 09</u>	<u>PC 10</u>	<u>PC 11</u>	<u>PC 12</u>	<u>PC 13</u>	<u>PC 14</u>	<u>PC 15</u>												
hrly	15.13	15.68	16.33	16.93	17.58	18.34	19.11	19.87	20.67	21.53	22.47	23.35	24.17	25.03	25.81												
bi-wkly	1,210.40	1,254.40	1,306.40	1,354.40	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40	1,797.60	1,868.00	1,933.60	2,002.40	2,064.80												
annual	31,470.40	32,614.40	33,966.40	35,214.40	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40	46,737.60	48,568.00	50,273.60	52,062.40	53,684.80												
														3.7%	3.8%	4.3%	4.2%	4.0%	4.0%	4.2%	4.4%	3.9%	4.3%	4.5%	3.5%	3.5%	3.5%
Police Sergeant	<u>PS 01</u>	<u>PS 02</u>	<u>PS 03</u>	<u>PS 04</u>	<u>PS 05</u>	<u>PS 06</u>	<u>PS 07</u>	<u>PS 08</u>	<u>PS 09</u>	<u>PS 10</u>	<u>PS 11</u>	<u>PS 12</u>	<u>PS 13</u>	<u>PS 14</u>	<u>PS 15</u>												
hrly	16.33	16.93	17.58	18.34	19.11	19.87	20.67	21.53	22.47	23.35	24.36	25.45	26.35	27.27	28.22												
bi-wkly	1,306.40	1,354.40	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40	1,797.60	1,868.00	1,948.80	2,036.00	2,108.00	2,181.60	2,257.60												
annual	33,966.40	35,214.40	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40	46,737.60	48,568.00	50,668.80	52,936.00	54,808.00	56,721.60	58,697.60												
														4.3%	4.2%	4.0%	4.0%	4.2%	4.4%	3.9%	4.3%	4.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Police Captain	<u>PCT 01</u>	<u>PCT 02</u>	<u>PCT 03</u>	<u>PCT 04</u>	<u>PCT 05</u>	<u>PCT 06</u>	<u>PCT 07</u>	<u>PCT 08</u>	<u>PCT 09</u>	<u>PCT 10</u>	<u>PCT 11</u>	<u>PCT 12</u>	<u>PCT 13</u>	<u>PCT 14</u>	<u>PCT 15</u>												
hrly	17.58	18.34	19.11	19.87	20.67	21.53	22.47	23.35	24.36	25.45	26.35	27.27	28.22	29.22	30.24												
bi-wkly	1,406.40	1,467.20	1,528.80	1,589.60	1,653.60	1,722.40	1,797.60	1,868.00	1,948.80	2,036.00	2,108.00	2,181.60	2,257.60	2,337.60	2,419.20												
annual	36,566.40	38,147.20	39,748.80	41,329.60	42,993.60	44,782.40	46,737.60	48,568.00	50,668.80	52,936.00	54,808.00	56,721.60	58,697.60	60,777.60	62,899.20												
														5.1%	1.9%	3.5%	3.6%	3.5%	3.3%	3.7%	3.5%	3.5%	3.4%	3.6%	3.4%	3.5%	3.5%
Dispatch/Clerk	<u>PDS 01</u>	<u>PDS 02</u>	<u>PDS 03</u>	<u>PDS 04</u>	<u>PDS 05</u>	<u>PDS 06</u>	<u>PDS 07</u>	<u>PDS 08</u>	<u>PDS 09</u>	<u>PDS 10</u>	<u>PDS 11</u>	<u>PDS 12</u>	<u>PDS 13</u>	<u>PDS 14</u>	<u>PDS 15</u>												
hrly	12.35	12.98	13.23	13.69	14.18	14.67	15.16	15.72	16.27	16.84	17.42	18.04	18.66	19.32	19.99												
bi-wkly	988.00	1,038.40	1,058.40	1,095.20	1,134.40	1,173.60	1,212.80	1,257.60	1,301.60	1,347.20	1,393.60	1,443.20	1,492.80	1,545.60	1,599.20												
annual	25,688.00	26,998.40	27,518.40	28,475.20	29,494.40	30,513.60	31,532.80	32,697.60	33,841.60	35,027.20	36,233.60	37,523.20	38,812.80	40,185.60	41,579.20												
														3.6%	3.5%	3.5%	3.5%	3.5%	3.5%	3.4%	3.4%	3.6%	3.5%	3.5%	3.5%	3.5%	3.5%
Records Supv	<u>PRS 01</u>	<u>PRS 02</u>	<u>PRS 03</u>	<u>PRS 04</u>	<u>PRS 05</u>	<u>PRS 06</u>	<u>PRS 07</u>	<u>PRS 08</u>	<u>PRS 09</u>	<u>PRS 10</u>	<u>PRS 11</u>	<u>PRS 12</u>	<u>PRS 13</u>	<u>PRS 14</u>	<u>PRS 15</u>												
hrly	13.76	14.25	14.75	15.27	15.80	16.35	16.93	17.51	18.11	18.77	19.43	20.11	20.81	21.53	22.29												
bi-wkly	1,100.80	1,140.00	1,180.00	1,221.60	1,264.00	1,308.00	1,354.40	1,400.80	1,448.80	1,501.60	1,554.40	1,608.80	1,664.80	1,722.40	1,783.20												
annual	28,620.80	29,640.00	30,680.00	31,761.60	32,864.00	34,008.00	35,214.40	36,420.80	37,668.80	39,041.60	40,414.40	41,828.80	43,284.80	44,782.40	46,363.20												



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APPENDIX

F. THE BUDGET & PROCESS

THE BUDGET

Key Financial Documents

The budget document is the annual financial plan for City operations for one fiscal year. The City of Milton’s fiscal year begins on October 1 and ends on September 30. This plan describes the sources of revenues and how the funds will be spent during the year. The annual operating budget is the key document which describes the projects to be accomplished and the City’s financial status each year.

Organizational Structure of the Budget

The operations of the City are grouped into different funds. Within each fund are one or more departments. A department is an organizational unit which provides a major type of public service, such as the Police Department or Parks Department. At the most detailed level of the budget are account codes, also known as line items. These are the most basic units in the budget and make it possible to determine, for example, how much is spent on chemicals for the operation of the water plant.

General Statute Requirements

In accordance with the Florida Statutes, the City is required to budget and account for its funds on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become available. Expenditures are recognized in the accounting period in which the goods and services are received. The State of Florida requires each local government to operate with a balanced budget.

Basis of Budgeting

The basis of budgeting is the method used to determine when revenues and expenditures are recognized for budgetary purposes. All funds are budgeted using generally accepted accounting principles (GAAP) which require recognition of transactions or events on a modified accrual basis of accounting. This basis of accounting recognized increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash.

- **Governmental Funds:** the modified accrual basis is used both for budgeting and reporting in the City’s financial statements. This method includes budgeting for capital expenditures and debt service payments and represents the General Fund, Downtown Redevelopment Fund, Debt Service Fund, and Capital Projects fund.
- **Proprietary/Enterprise Funds:** the modified accrual basis is used for budgeting all expenditures including capital and debt service however, these funds are reported in the financial statements using full accrual accounting which does not report capital or principal debt service payments as expenses. The City’s business-type activities are enterprise funds and include Natural Gas Fund, Water & Sewer Fund, Sanitation Fund, Stormwater Fund, Riverwalk Marina Fund, and Sundial Utilities Fund.



THE BUDGET PROCESS

Budget Preparation

The budget preparation process begins in April when the “Call Letter” goes out to all the departments. Departments are encouraged to conduct a thorough review and evaluation of their organizational structure and current and proposed programs. By May 15th, City departments have prepared and submitted to the Budget Coordinator their operating budget proposals for the next fiscal year.

Executive Review

Once the department budget review is finalized, the individual department budgets are forwarded to the City Manager for review. Beginning in May, the City Manager holds Departmental Budget Reviews with the Budget Coordinator and Department Heads. The City Manager then prepares a proposed budget and summary for City Council consideration.

Council Review

Beginning mid-July, the City Manager presents the proposed budget to the City Council. Council discusses and decides on the Millage rate for the new upcoming budget year. In September, and In accordance with the Truth In Millage Act, the City Council holds a public hearing on the Millage Rate and Proposed Balanced Budget prior to the adoption of a tentative millage and budget ordinance. By mid-September, the City Council adopts by resolution the final Millage Rate and Budget that serves as a financial planning and work plan for the next fiscal period.

Implementation

October 1 begins the new fiscal year. Budget information for the new year is provided to all departments.



APPENDIX

G. BUDGET ADJUSTMENT POLICY

Balanced Budget Defined:

Budget in which revenues and expenditures are equal. Each annual budget adopted by Council shall be a balanced budget and adopted in accordance with Florida Law.

BUDGET ADJUSTMENT POLICY

Budget Amendments:

Section 1: The annual budget of the City of Milton, Florida shall be adopted by Resolution with budgetary control at the fund level. Budget transfers may be needed throughout the year to ensure costs are expensed to the proper account per the State of Florida’s Uniform Accounting System Manual and or as a result of unanticipated activities. Appropriations for expenditures within a fund may be decreased or increased without City Council approval provided that the total of appropriation of the fund is not changed. Budget amendment resolutions that increase or decrease the total appropriations of a fund will be prepared as often as necessary, to record transfer and activities not specifically provided in the original adopted budget document. Such budget amendment resolutions may include, but are not limited to, use of reserves or recording of donations or other revenues and the corresponding expense.

Section 2: Transfers between funds and transfers to increase a fund’s total budget require City Council approval through a budget amendment resolution during an official council meeting. In no instance shall a budget transfer increase the total appropriation of any fund without City Council approval.

Section 3. Departments may request a “Line Item Budget Transfer” by the Budget Coordinator to transfer funds between accounts so that the expenditures do not exceed the budgeted funds in the account as a result of unanticipated activities.

Section 4: The procedure to follow when changes are required to the approved budget are as follows:

Level 1: -Budget Coordinator and Finance Approval:

- i. The budget transfer amount is between \$0 and \$5,000; and
- ii. The transfer is between departments, within the same Fund.

Level 2: -Budget Coordinator, Finance, and City Manager Approval:

- i. The budget transfer amount is between \$5,001 and \$25,000; and;
- ii. The transfer is between departments, within the same fund.

Level 3: -City Council Approval (Budget Resolution)

- i. The budget transfer amount is over \$25,000 and/or;
- ii. The budget adjustment will result in an overall increase/decrease to the adopted budget, and/or
- iii. The budget adjustment includes allocation of special and/or designating funding sources.

Section 5: Budget amendment resolutions shall be posted on the City’s website within 5 days after adoption. In addition, the City’s most current adopted budget shall be posted on the City’s website and will be updated after each council meeting, as necessary.

Section 6: This policy shall take effect immediately upon approval by the City Council.



APPENDIX

H. FUND BALANCE & RESERVES POLICY

FUND BALANCE & RESERVES POLICY

Purpose:

To establish unrestricted/unreserved fund balance/net asset reserve balance policy for the General Fund and four of the city's six Enterprise Funds (Natural Gas, Water/Sewer, Sanitation, & Stormwater Funds) to ensure continued operations of necessary City services in case of a catastrophic event. Marina and Sundial Enterprise Funds are not a part of this policy. This policy is designed to assist the City in maintaining adequate fund balance/net assets and reserves in the City's operating funds to meet the needs of our constituents during natural disasters, economic recessions, revenue shortfalls, and unanticipated on-time payout. This policy will establish a recommended replenishing plan when these balances fall below targets.

Policy:

The City will strive to maintain unrestricted/unreserved fund balance/net asset reserve balance policy for the General Fund and the four major Enterprise Funds as listed above according to the following target:

- **General Fund** – This is the main operating fund of the City which is used to pay for essential public services such as police protection, fire services, street repairs, park maintenance, City management, City governance, central services, etc. The target unreserved fund balance is set at a range of three to six months of operating expenditures. If the unreserved fund balance falls below three months of operating expenditures then the Replenishment of Reserve Deficits plan will be implemented.
- **Enterprise Fund** – The City has four major Enterprise funds, the Gas Fund, the Water & Sewer Fund, the Sanitation Fund and the Stormwater Fund. The target unreserved fund balance is set at a range of three to six months of operating expenditures. If the unreserved fund balance falls below three months of operating expenditures for any of the Enterprise funds then the replenishment of reserve deficits plan will be implemented for that particular Enterprise fund.

Replenishment of Reserve Deficits:

If, at the end of any fiscal year, the actual amount of reserved, designated fund balance, or restricted net assets falls below the required levels set forth herein, the City Manager, Mayor and City Council shall review the circumstances creating the shortfall and adopt a plan for restoring or amending the reserve requirements.



APPENDIX

I. INVESTMENT POLICY

INVESTMENT POLICY

- **Sec. 2-691. - Policy.** It is the policy of the City of Milton to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the city and conforming to all state and local statutes governing the investment of public funds. Cash may, at the discretion of the city clerk, be invested separately by fund or be commingled into a common investment portfolio and earning from such portfolio distributed at least quarterly. The city clerk has been authorized by ordinance to manage the investments described herein. *(Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)*

- **Sec. 2-692. - Scope.** This investment policy, which was adopted on the date hereof by the Milton City Council in Ordinance No. 1331-10 supersedes any previous investment policy and applies to all financial assets of the city, except the general employee, police pension, firemen's pension fund and retired employees' health insurance fund, which are covered in separate investment policies. These funds are accounted for in the city's comprehensive annual financial report and include:

Funds.

- (1)General fund.
- (2)Special revenue funds.
- (3)Debt service funds.
- (4)Capital projects funds.
- (5)Enterprise funds.
- (6)Internal service funds.
- (7)Fiduciary funds including pension trust funds, expendable trust funds and agency funds, excluding the general employee, police pension fund and the firemen's pension fund that falls under a separate investment policy. *(Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)*

- **Sec. 2-693. - Prudence.** Investments shall be made with the judgment and care—under circumstances then prevailing—which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by the city clerk shall be the "prudent person" and/or "prudent investor" standard and shall be applied in the context of managing an overall portfolio. The city clerk acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk change or market price changes, provided deviations from expectations are reported to the mayor in a timely fashion and appropriate action is taken to control adverse developments. *(Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)*

- **Sec. 2-694. - Objectives.** The primary objectives, in priority order, of the city's investment activities shall be as follows:

- (1)*Safety:* Safety of principal is the foremost objective of the investment program. Investments of the city shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- (2)*Liquidity:* The city's investment portfolio will remain sufficiently liquid to enable the city to meet all operating requirements, which might be reasonably anticipated.



(3)*Return on investment:* The city's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the city's investment risk constraints and the cash flow characteristics of the portfolio.

(4)*Social policy:* Investment decisions shall further the city's social policies established by ordinances or city council resolutions. (Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)

- **Sec. 2-695. - Delegation of authority.** Authority to manage the city's investment program is derived from Ordinance No. 1331-10. Management responsibility for the investment program is hereby delegated to the city clerk who shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials, and their procedures in the absence of the city clerk.

The city clerk shall establish written investment policy procedures for the operation of the investment program consistent with this policy. The procedure should include reference to: PSA repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the city clerk. (Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)

- **Sec. 2-696. - Ethics and conflicts of interest.** Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the mayor any material financial interests in financial institutions that conduct business within their jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City of Milton. (Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)

- **Sec. 2-697. - Authorized financial dealers and institutions.** The city clerk will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security brokers/dealers selected by credit worthiness who are authorized to provide investment services in the State of Florida. These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except in a qualified public depository as established by state laws.

- (1)All financial institutions and brokers/dealers who desire to become qualified bidders for investment transactions must supply the city clerk with their most recent audited financial statements.
- (2)An annual review of the brokers/dealers will be conducted. This review may include financial condition and registrations of such institutions and brokers/dealers by the city clerk.
- (3)A current audited financial statement should be on file for each financial institution and broker/dealer in which the city invests. (Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)

- **Sec. 2-698. - Authorized and suitable investments.** The city is empowered by F.S. § 166.261 to invest in the following types of securities:

- (1)The local government surplus funds trust fund;
- (2)Negotiable direct obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States Government at the then prevailing market price for such securities;
- (3)Interest-bearing time deposits or savings accounts in qualified public depositories as defined in F.S. § 280.02;
- (4)Obligations of the federal farm credit banks; the Federal Home Loan Mortgage Corporation, including Federal Home Loan Mortgage Corporation participation certificates; or the Federal Home Loan Bank or its district banks or obligations guaranteed by the Government National Mortgage Association;
- (5)Obligations of the Federal National Mortgage Association, including Federal National Mortgage Association participation certificates and mortgage pass-through certificates guaranteed by the Federal National Mortgage Association; or



(6)Securities of, or other interests in any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. ss. 80a-1 et seq., as amended from time to time, provided the portfolio of such investment company or investment trust is limited to obligations of the United States Government or any agency or instrumentality thereof and to repurchase agreements fully collateralized by such United States Government obligations and provided such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

If the city enters into a repurchase agreement, a Master Repurchase Agreement must be signed with the bank or dealer. (e.g., a PSA Master Repurchase Agreement or equivalent). (Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)

• **Sec. 2-699. - Investment pools/mutual funds.** A thorough investigation of the pool/fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed which will answer the following general questions:

A description of eligible investment securities, and a written statement of investment policy and objectives.

A description of interest calculations and how it is distributed, and how gains and losses are treated.

A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.

A schedule for receiving statements and portfolio listings.

Are reserves, retained earnings, etc. utilized by the pool/fund? A fee schedule, and when and how is it assessed.

Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds? (Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)

• **Sec. 2-700. - Collateralization.** Collateralization will be on repurchase agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralized level will be 102 percent of market value of principal and accrued interest.

(1)The city chooses to limit collateral to the obligations of the United States Government and its agencies.

(2)Collateral will always be held by an independent third party with whom the city has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the city and retained.

(3)The right of collateral substitution is granted.(Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)

• **Sec. 2-701. - Safekeeping and custody.** All security transactions, including collateral for repurchase agreements, entered into by the city shall be conducted on a delivery versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the city clerk and evidenced by safekeeping receipts. (Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)

• **Sec. 2-702. - Diversification.** The city will diversify its investments by security type and institution. With the exception of U.S. Treasury, no more than 50 percent of the city's total investment portfolio will be invested in a single security type and no more than 25 percent will be invested with a single financial institution. (Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)

• **Sec. 2-703. - Maximum maturities.** To the extent possible, the city will attempt to match its investments with anticipated cash flow requirements, holding investments to maturity whenever possible. The city will not directly invest in securities maturing more than five years from the date of purchase. The average maturity will be consistent with the liquidity objective. However, the city may collateralize its repurchase agreements using longer-dated investments not to exceed ten years to maturity. (Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)



- **Sec. 2-704. - Internal control.** The city clerk shall establish a system of internal controls, which shall be reviewed annually by an external auditor. This review will provide internal control by assuring compliance with policies and procedures. *(Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)*

- **Sec. 2-705. - Performance standards.** The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the city's investment risk constraints and cash flow needs.

(1)*Investment strategy:* The city's investment strategy is active. As a result, securities are purchased and sold as it best meets the needs of the city as determined by the city clerk. The city clerk will be authorized to trade before maturity if it is in the best interest of the city to do so.

(2)*Market yield (Benchmark):* Given this strategy, the basis used by the city clerk to determine whether market yields are being achieved shall be the Average U.S. Treasury Note Rate which corresponds to the average life of the investments in the portfolio. *(Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)*

- **Sec. 2-706. - Reporting.** The city clerk shall provide the mayor and city council, at a minimum, semi-annual reports which provide a clear picture of the status of the current investment portfolio. The management report should include comments on the fixed income markets and economic conditions, discussions regarding restrictions on percentage of investment by categories, possible changes in the portfolio structure going forward and thoughts on investment strategies. Schedules in the semi-annual report should include the following:

A listing of individual securities held at the end of the reporting period by authorized investment category.

Average life and final maturity of all investments listed.

Coupon, discount or earnings rate.

Par value, amortized book value and market value.

Percentage of the portfolio represented by each investment category. *(Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)*

- **Sec. 2-707. - Investment policy adoption.** The city's investment policy shall be adopted by Ordinance by the Milton City Council. The city clerk shall review the policy on an annual basis and the Milton City Council must approve any modifications made thereto. *(Ord. No. 1331-10, § 1(Exh. A), 4-13-2010)*



APPENDIX

J. PURCHASING POLICY

PURCHASING POLICY

SECTION 1. PURCHASING POLICY

The purpose of this policy is to provide all departments with the procedures and policies to be used in the procurement of goods and services and further to provide for the fair and equitable treatment of all persons involved in public purchasing by the City of Milton: to maximize the purchasing value of public funds: and to provide safeguards for maintaining a procurement system of quality and integrity.

Each department should maintain this manual in a loose-leaf binder so that procedural modifications may be inserted as required. These modifications will be provided in writing from the Purchasing Department that is approved only by the City Manager or City Council.

SECTION 2. DUTIES

- City Manager - The authority to commit the funds of the City has been delegated from the City Council to the City Manager (Reference to ordinance #591 & #970); it is his responsibility to give leadership in all purchasing and contracting activities to the City, sign contracts, issue regulations and procedures and delegate purchasing responsibilities. The City Manager has delegated oversight of this authority to the Purchasing Department. Except as otherwise noted within this policy, agreements entered into between any vendor and any company or representative outside the Purchasing Department without proper authorization will not be honored for payment by the City. Furthermore, the employee responsible for improper purchases may be held personally accountable for financial obligations incurred by the City and also may be subject to disciplinary action by the City.
- Purchasing Agent - The Purchasing Agent shall be responsible for administering the processing of requisitions and issuing purchase orders in accordance with the City's Purchasing Policy, to make sure that all verbal and written quotes have been documented on the requisition and copies of all written quotes have been turned in with requisitions and overseeing the formal bid process when required. In addition, the Purchasing Agent shall be responsible for the coordination of purchases of like items to obtain the best pricing available and to determine when the issue of contracts are needed for items that are repetitively purchased.
- Division Director - The Division Directors are responsible for overseeing their Department Heads and ensure that all established purchasing policies and procedures are followed before any monies are committed by any employee within their department.

With written authorization, Division Director may delegate a Department Head or another employee of the department for emergency purchases, in the event the Division Director is not present. It is the responsibility of the Department Head to ensure that after an emergency, requisitions are properly submitted to the Purchasing Department in order to allow for timely purchase and delivery. In the case of an emergency purchase, Division Director will ensure that the Department Head has fully and properly completed the requisition form as soon as possible, including the justification for the emergency purchase.



- Department Heads - The Department Heads are responsible for the establishing the specifications for the equipment, materials, supplies or services to be purchased for their departments. In addition, the Department Heads should ensure that established purchasing policies and procedures are followed for all purchases before any monies are committed by any employee within their department. Also that requisitions are properly submitted to the Purchasing Department in order to allow for timely purchase and delivery.
- Designated Employee - The Designated Employee is delegated by the Department Head to purchase items with a City of Milton Purchasing Card (VISA Card) that has been issued to them for the daily operation of their department and that they follow all of the standard purchasing policies and procedures and also the purchasing card policies and procedures and stay within their authorized dollar amounts.

Section 3. PURCHASING PROCEDURES

- Authorization Levels

<u>Value of Purchase</u>	<u>Pricing Mechanism</u>	<u>Authority to Approve</u>	<u>Local Vendor Preference</u>
Under \$500.00	One Verbal Quote	Designated Employee	
\$500.01 - \$1,000.00	Three Written Quotes	Department Heads	3%
\$1,000.01-\$3,000.00	Three Written Quotes	Division Directors	2.5%
\$3,000.01- \$5,000.00	Three Written Quote	Purchasing Agent	2%
\$5,000.01- \$7,000.00	Three Written Quotes	City Manager	1.5%
\$7,000.01 - \$10,000.00	Three Written Quotes	City Council	1%
\$10,000.01 - \$15,000.00	Request for Proposal	City Council (No public advertisement Required]	
\$15,000.01 and Above	Formal Invitation to bid	City Council (Public advertisement Required)	

*** Note: Authorization dollar limits pertain to single item purchase price.

***Note: Local Preference is for Vendors located within the City Limits of Milton

Whenever feasible, three (3) quotes shall be solicited on each item submit to the provisions listed above. In the event three (3) quotes cannot be obtained, a comment should be added to the requisition outlining the providers notified in an attempt to obtain three quotes.

The City Council or City Manager shall have the authority to reduce the levels of authority outlined above should fiscal circumstances warrant such action.

- Requisition Forms (HTE accounting system) - A City of Milton Requisition form must be completed in the HTE system for all purchases, including purchases which are within the authorization level for a Department Head. The Department Head is responsible to verify budget for the account number used to make sure adequate funding is available and before the requisition is assigned a purchase order number.

If prices are estimated, this information should be noted on the requisition form. It is the responsibility of the Department Head to assure that the requisition has been approved by the appropriate authority level prior to making a purchase or authorizing a service to be performed. Purchases of like items must not be submitted separately on requisition forms for the purpose of circumventing purchasing policies.

The Purchasing Department will process the requisition in accordance with established purchasing policies and procedures and will issue a purchase order number for each purchase. The requisition, when



approved by the highest level of authority, is the vendor's authorization to perform the services, ship the items, and or place the order as requested by the designated employee.

- Quotes - Where verbal quotes are required, the Department Head should assure that the quotes received are properly and fully documented with name of company, phone number, contact person, date and time of quote on the requisition form.

Whenever feasible, three (3) written quotes shall be submitted for items costing more than \$500.01 in accordance with the purchasing policy. Where written quotes are required, the quotes received should be submitted to the Purchasing Department, so that a copy of the requisition and purchase order can be maintained on file. All quotes should also be documented on the requisition form. At a minimum, copies of the specifications should be emailed or faxed to the vendors and responses should be emailed or faxed back to the Department Head. Both the specifications provided to the vendor and the quote provided by the vendor must be attached to the purchase order package and maintained on file. If the items to be purchased are uniform and easily identifiable by model number or similar description and are available from mail order catalogs, the required number of prices from catalogs may be substituted for written quotes. Supporting documentation for the prices stated on the requisition should be submitted to the Purchasing Department. Department Heads are responsible for determining that the prices published in the catalogs are current, prior to submitting the requisition.

- Bids - The Purchasing Department (in coordination with the appropriate Department Heads) will prepare and advertise for formal sealed bids or requests for proposals (RFPs) when the total price of the goods or services exceed the bid limit. Request for proposals are utilized when the exact nature of the Services are not specified, such as for legal services, engineering services, consulting or accounting/auditing services. The normal length of time to process a purchase with a bid requirement is two (2) weeks, Department Heads should assure that the requisition and pertinent information is submitted to the Purchasing Department in a timely manner to allow for proper processing.

Notice of bids or RFP's must include adequate information that will allow vendors to make a valid response. For purchases exceeding the advertised bid limit, notice of bids or RFP's shall be published in local newspapers at least once and shall be published at least seven (7) days prior to the deadline for receiving bid responses. Copies of notices for bid or RFP's will be sent to all interested vendors. All bids will comply with the Public Bid Disclosure Act (Section 218.80, Florida Statutes).

All notice of bids or RFP's must include the deadline for response and a staff contact with phone/fax number, email address, as well as the time, date and location of the bid opening. Sealed bid responses must be time and date stamped when received by the Purchasing Department. Late bid responses will not be accepted.

Bid responses will be publicly opened at the location, time and date specified with the City Manager or his designee, (the Purchasing Agent), at least one employee from the Finance Department and any other interested parties present. Bid tabulation shall be prepared and signed by those City officials present.

The City of Milton will generally select the lowest bidder, unless the lowest bidder does not meet specifications or in some other way does not meet the requirements of the City. If the lowest bid is not accepted, such decision shall be documented in writing and approved by the City Manager and City



Council. The City retains the right to reject any or all bids and waive any formalities and award the bid in the best interest of the City. Acceptance of any bids must be approved by the City Council.

As part of the bid package, vendors must submit an affidavit that states that said vendor has not been disqualified from the public contracting and purchasing process due to a conviction of a public entity crime as defined by Sections 287.132 - 133, Florida Statutes. Only one affidavit per entity per year is required to be on file with the Purchasing Department.

In addition, for contracts that exceed \$25,000 for which Federal grant monies or proceeds from a federally funded contract are utilized, each vendor submitting a bid must include a signed certification that states that the vendor has not been debarred or suspended from doing business with the Federal government.

- **Bid Awards** - Each bid shall be awarded on the basis of the lowest or best competitive price from a responsive and responsible bidder which meets specifications with consideration being given to the specific quality of the product, conformity to the specifications, meets the City's needs, delivery terms, service, past performance and location of the vendor. The bid award to a Local vendor is encouraged and a local vendor preference will be considered based on discount located in section IV, page 4, Authorization Level. The Local Vendor Preference is used to encourage the support of local businesses and help build up the economy within the city limits of Milton. All bids or proposals shall be subject to acceptance or rejection and the City specifically reserves the right to accept or reject any or all bids or proposals, to waive any technicalities and formalities in the bid process and award the bid in part or in any manner deemed to be in the best interest of the city.
- **Local Vendors** - Local vendors are the businesses that are located within the City limits of Milton.
- **Annual Contracts** - Where the Purchasing Agent, Division Director and Department Head determine that certain services or items purchased for the City warehouse or for a specific department are required on a recurring basis, an annual contract for supply of the service or item may be issued. The quantity and projected cost of the required items must be determined and then the proper quote or bid procedures are followed in order to award the contract. Such annual contracts may be renewed at the end of the contract period, but should be bid at least bi-annually.
- **Receiving Reports** - When the purchased items are received, the items must be inspected and the packing slip notated with signature and date. Then all packing slips will be returned to the Purchasing Department. The Purchasing Department will match the packing slip with the purchase order and determine if all items have been received prior to processing for payment.
- **Budget Verification** - Prior to processing a requisition the Department Head is responsible to verify his budget and confirm the correct account number is used and make sure adequate funds are available. If necessary, the department head will work with the Budget Coordinator to have funds transferred. Budget Adjustment will be in accordance with Budget Adjustment Policy approved by the Council April 4, 2010.
- **Credit Cards - Gasoline Credit Cards** - Each city owned vehicle is assigned a Wright Express fleet service fuel credit card. The Wright Express fuel credit card should not, under any circumstance, be used to purchase fuel for any vehicle other than the vehicle it has been assigned. The Purchasing Department has overall responsibility for monitoring and administering the Wright Express and Shell fleet service fuel system programs. Also, a temporary Shell fuel card may be signed out to City employees, by the



Purchasing Department, on an as needed basis. All charge slips must be returned to the Purchasing Department for payment processing on a timely basis.

• Purchasing Card - Regions Bank VISA card - is issued to designated personnel in each department. The goals of the purchasing card include:

1. Providing efficient and cost effective method of purchasing and paying for goods and services required by the City.
2. Reducing the use of petty cash and Purchase Orders.
3. Ensuring Procurement and Purchasing Card purchases are in accordance with the purchasing policy and the P-Card procedures manual dated January 12, 2010.

• Requests for Payment - Certain types of payments that do not constitute purchases but rather represent recurring payments for normal operating services do not require a purchase order, but may be processed with a Request for Payment form. The following types of payments are examples of items that may not require purchase orders:

Normally recurring principal & interest payments on Commercial Loans, VISA Bank Card, and Postage

• Prompt Payment Act - All payments for goods and/or services received by the City will be paid in accordance with the Florida Prompt Payment Act (Sections 218.70 - 218.78 Florida Statutes). An effort will be made to resolve all discrepancies promptly to allow for processing of payment.

• Davis Bacon Act - Every contract in excess of \$2,000 for construction, alteration, and/or repair, including painting and decorating of public buildings or public works and which require or involve the employment of mechanics and/or laborers shall comply with the specifications of the Davis Bacon Act. Every contract based upon these specifications shall contain a stipulation that the contractor or his subcontractor shall pay all mechanics and laborers employed directly upon the site of the work, unconditionally and without subsequent deduction or rebate on any account, the full amounts accrued at time of payment.

Every contract within the scope of this Act shall contain the further provision that in the event it is found by the contracting officer that any laborer or mechanic employed by the contractor or any subcontractor directly on the site of the work covered by the contract has been or is being paid a rate of wages less than the rate of wages required by the contract to be paid as aforesaid, the Government may, by written notice to the contractor, terminate his right to proceed with the work or such part of the work as to which there has been a failure to pay said required wages and to carry on the work to completion by contract or otherwise, and the contractor and his sureties shall be liable to the Government for any excess costs occurred by the Government.

SECTION 4. EXCEPTIONS

A. EXCEPTIONS TO BID REQUIREMENTS

1. Sole Source Providers - A single source commodity, one that is noncompetitive in price and/or specifications and can only be purchased from one supplier. The requirements for quotes or bids may be



waived. The requisition form must be documented by the Department Head, stating the reason that a sole vendor is acceptable or available.

Some examples of generally accepted Sole Source guidelines are as follows:

1. Proprietary Item/Service - An item/service developed and marketed by a person or persons having an exclusive right to produce and sell it.
2. Item is available only through the original manufacture or provider; not available through a distributor.
3. Only area distributor of the original manufacturer.
4. Parts/Equipment not interchangeable with similar parts from another manufacturer (compatibility).
5. Only known item that will meet the specialized needs of this department or perform the intended functions.
6. Parts/Equipment that are required as part of an ongoing standardization process.
7. When failure to receive the material or service by the required date will prolong an unsafe condition, adversely affect operation, or cause a work stoppage.
8. A competitive procurement (within the last three (3) months) for similar items establishes that the supplier selected offers the best available price with reasonable delivery and services.

2. Emergency Purchases: - In emergency situations, the Department Heads may authorize the purchase of necessary items if, to the best of their knowledge, the account to be charged has sufficient balance for the amount of the purchase or that funds are available for this purchase. These purchases may be made directly from the vendor.

Emergency situations shall be defined as situations in which operation of the department would be seriously hampered, or when the protection and preservation of public properties would not be possible by submitting a requisition in the usual manner. Emergency purchases of supplies or services are those supplies or services necessary because of certain emergency condition occurring that might affect the health, safety or welfare of the citizens or employees of the City, the requirements for quotes or bids may be waived. Where the need is immediate, the City Manager shall have the authority to make emergency purchases for commodities and/or services with subsequent approval by the City Council, All such purchases that exceed the City Manager's authorization level shall be reported to the City Council at its next regularly scheduled meeting.

When Emergency Purchase Orders are necessary, the department will make the purchase at the best possible price; in most cases, the order would most likely be issued to the vendor from whom the materials were previously purchased. Documentation of the necessity for the emergency should be attached to the purchase order.

Emergencies are also created through negligence and are to be avoided. The use of an Emergency Purchase Order for failure to anticipate normal needs is to be avoided. Emergency Purchase Orders are not authorized for purchases of routine items, which have been exhausted due to oversight in ordering.



Emergency Purchase Orders are costly. They are made hurriedly, usually on a noncompetitive basis and usually at top prices. Most vendors will charge a premium for supplies that must be obtained immediately. By avoiding emergency orders, money will be saved.

3. State Contracts - When the Department Supervisor and Purchasing Agent determine that needed items are available under a current State contract, the bid requirement may be waived if it is determined to be in the best interest of the City as allowed by Section 287.042(2) (a), Florida Statutes. When purchases are made under existing State contracts, the requisition form and purchase order must reference the State contract number and a copy of that contract must be maintained on file in the Purchasing Department. Purchases under State contract are subject to approval by the City Manager and City Council and should be recorded in the official minutes of the City Council.

4. Federal Contracts - When the Department Head and Purchasing Agent determine that needed items are available under a current Federal contract, the bid requirement may be waived if it is determined to be in the best interest of the City. When purchases are made under existing Federal contracts, the requisition form and purchase order must reference the Federal contract number and a copy of that contract must be maintained on file in the Purchasing Department. Purchases under Federal contract are subject to approval by the City Manager and City Council and should be recorded in the official minutes of the City Council.

5. Other Contracts - If it is found to be in the best interest of the City of Milton; Department Heads and the Purchasing Agent may use any other current purchasing contract that has gone through the review processes and approved by another government entity. The bid requirement may be waived in these instances. When purchases are made under these current special contracts, the requisition form and purchase order must reference the contract number and a copy of the contract must be maintained on file in the Purchasing Department...Purchases under these special contracts are subject to approval by the City Manager and City Council and should be recorded in the official minutes of the City Council.

6. Professional Services - Contracts for professional architectural, engineering, landscape architectural or surveying and mapping services are to be awarded in accordance with Section 287.055, Florida Statutes, also known as the "Consultants Competitive Negotiation Act". When professional services must be purchased for a project the basic construction cost of which is estimated by the City to exceed the threshold amount provided in section 287.017 FS, for CATEGORY FIVE or for a planning or study activity when the fee for which professional service exceeds the threshold amount provided in section 287.017 FS, for CATEGORY TWO, except in cases of valid public emergencies certified by the agency. The public advertisement must include a general description of the project and must indicate how interested consultants may apply for consideration.

Based on the information received from interested consultants, the City shall evaluate current statements of qualification and performance data on file with the City, together with those that may be submitted by other firms regarding the proposed project, and shall conduct discussions with, and may require public presentations by, no fewer than three firms regarding their qualifications, approach to the project, and ability to furnish the required services.

The city shall select in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services.



The city shall negotiate a contract with the most qualified firm for professional services at compensation which the city determines are fair, competitive, and reasonable. In making such determination, the city shall conduct a detailed analysis of the cost of the professional services required in addition to considering their scope and complexity.

For any lump-sum or cost -plus-a-fixed fee professional service contract over the threshold amount provided in section 287.017 FS, for CATEGORY FOUR, the city shall require the firm receiving the award to execute a truth-in-negotiation certificate stating that wage rates and other factual unit costs supporting the compensation are accurate, complete, and current at the time of contracting.

Should the city be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price the city determines to be fair, competitive, and reasonable, negotiations with that firm must be formally terminated. The city shall then undertake negotiations with the second most qualified firm. Failing accord with the second most qualified firm, the city must terminate negotiations. The city then under take negotiations with the third most qualified firm.

Should the city be unable to negotiate a satisfactory contract with any of the selected firms, the city shall select additional firms in the order of their competence and qualification and continue negotiations in accordance with this subsection until an agreement is reached.

B. EXCEPTIONS TO PURCHASING PROCEDURES

1. Purchases under \$300.00 do not require a purchase order.
2. Repair & Maintenance: (facilities, vehicles, infrastructure, etc.):

Is it recognized that in order to facilitate the smooth operation of business, it is necessary to provide greater latitude in purchase order processing for repair and maintenance items which occur within the various departments. For repair and maintenance expenses, a requisition must be entered in the HTE system within 24 hours. The hard copy of the invoice must be initialed by the highest required authorization level to confirm the work/expenses when the invoice date precedes the date of the requisition. All documentation must be submitted to the Purchasing Department as soon as possible so it can be attached to the processed purchase order. It is recognized that due to the nature of assessment involved in a repair, some payments may exceed the threshold for 3 quotes. In the event the damage repair assessment results in a cost over \$501.00, , a note will be made on the purchase order indicating that based upon the firm providing the work efforts to trouble shoot and identify the problem the cost exceeded the estimate provided.

In the event that a maintenance item must be disassembled to determine the repair costs, the city may award the repair to the company that performed the disassembling and assessment, where it is determined that it would be detrimental to have another repair company perform a portion of the work This will help to eliminate the possibility of problems which may occur and be passed from contractor to contractor due to separate vendors working on the same item.

Due to the chemicals and other sensitive products necessary for operation of the WWTP, it may be necessary to order items prior to issuance of a requisition. In the event an order for chemicals must be placed prior to entering a requisition, a requisition must be entered in the HTE system within 24 hour of the purchase.



3. Public Auction Sales and Purchases: - Upon authorization of the City Council, the city may purchase or sell items at public auction, when it is determined that a substantial savings may be realized over the current market price. Where the need is immediate, the City Manager shall have the authority to make purchases and/or sales through public auction, with subsequent approval by the City Council. All such purchases that exceed the City Manager's authorization level shall be reported to the City Council at its next regularly scheduled meeting.

The invoice for the purchase/sale will be provided to the Purchasing Department for creation of a purchase order and processing for payment.

The City Manager, or his designee, is authorized to approve the sale of items by sealed bid (auction) instead of GovDeals in the event that it is determined that there would be a substantial advantage to such method.

4. Recurring Expenses: - Purchase of and payment for certain items are exempt from purchasing requirements regardless of the amount of the purchase and may be processed for payment without submitting a purchase order. Expenses of this nature are usually recurring obligations of the City. These items include, but are not limited to, the following:

- o Utility services
- o Phone services
- o Purchase of Natural Gas
- o Payments on service contracts previously approved by Council (example: legal services)
- o Training schools or seminars determined to be pertinent to and necessary for the conduct of a City employee's duties (must be approved by the City Manager)
- o Maintenance Contracts (after execution of contract and approval by Council)
- o Annual dues, renewals or subscriptions, and sponsorships not exceeding \$300.00. (require approval from the City Manager).
- o Contract payments, on competitively bid contracts, after the contract has been approved by the City Council.

5. Emergency Purchases: - In the event an emergency purchase, staff shall complete a requisition for payment within 48 hours after the expenditure. The hard copy of the invoice will be initialed by the highest approval level required and, in the event the item exceeds the city manager's authority level, it will be reported at the next scheduled City Council meeting.



APPENDIX

K. COMPUTER COSTS

8/28/2015

FY 2016 COMPUTER COSTS

Acct # 001-0514-514-52-08 Non Capital Computer Expense

<i>Hardware</i>	Fixed Costs	Optional Costs	
Hardware / Software Support (AS 400)	5,490		SPS VAR, LLC - Service Agreement
Battery back ups/replacements	1,700		Batteries (annual replacement)
Tapes for Backup Servers	1,200		Tapes (annual replacement)
Server Yearly Warranty	1,875		Dell - 6 Servers Upstairs; 2 Servers at Police Department.
Firewall Maint. & Subscriptions	2,090		Police
Fuel Master System - Extended Warranty	669		Extended Warranty - \$668.25
Network Router Switch	2,200		transition)
Personal Computers (4)	1,500	1,500	Replace 4 PCs = avg \$750 (need 2 for parks); (2 optional)
Monitors (10)		1,500	Replace 10 Monitors = \$150 each x 10.
Printers (5)	500	2,000	Replace 5 Printers (need PW replaced); (4 are optional)
A/C portable	900		Replace A/C upstairs in server room.
Total Hardware	18,124	5,000	
<i>Software</i>			
HTE (Training)	5,000		HTE - online training for all employees.
HTE Users Group (Training)		900	HTE - users group training in Orlando. (as needed)
Misc. IT Training		1,000	Misc. IT Training (as needed)
HTE Support/Sunguard **HR annual Maintenance **Looking Glass annual maintenance	78,760		Click 2 Gov Maint, Work orders & Naviline & HR module & Looking Glass. HTE - Annual maintenance charge. (estimated 5% increase)
Antivirus Licenses & Backup Exec Server Lice	2,700		Symantec - 75 users.
Help Desk/Inventory/Remote Access	579		SysAid - \$180; and LOGMEIN - \$399
Online Credit Card Payments	-		VeriSign - SSL Certification. (HTTPS secure connection) Prepaid thru 05/22/2018.
Online Utility Billing	1,800		Click to Gov - \$150 Monthly fee.
MS Office 2013	9,840		Microsoft - FY2014 9,840+3,585=\$13,425; FY2015 \$9,840; FY2016 \$9,840.
MS Gov't E1 Hosted Email	4,716		FY14,15,&16.)
Office 365 Tech Support	2,500	2,500	Bit Wizard - Tech Support and Services (estimated 40 hours x \$125)
Maint License for Planning Software	3,400		ESRI - Maint. License for Planning Software (\$3,400 annual total for 3 licenses)
Server Software Upgrade	-		SHI - License & Software Assurance (2 x \$790.22). -0- for FY2016.
Misc. Software		3,000	Adobe Acrobat / MS VISIO (organizational charts)
Total Software	109,295	7,400	
Total Hardware & Software	\$139,819		001-0514-514-52-08 Non-Dept / Non-Capital Computer Expense

<i>Miscellaneous Computer Expenses</i>			
Professional Services	76,800		ZJT Consulting, LLC - (John Colby) 001-514-31-00 Professional Svcs)
Internet Services - Fiber Optic	7,920		Southern Light - \$660 month City Hall 001-514-41-00 Communications)
Internet Services - Fiber Optic	6,816		Southern Light - \$568 month MCC 001-572-41-00 Communications)
Internet Services - Fiber Optic	5,856		Southern Light - \$488 month Whse 403-536-41-00 Communications)
Internet Services	840		Mediacom - \$70 month Police 001-521-41-00 Communications)
Internet Services	1,560		Mediacom - \$130 month Fire 001-522-41-00 Communications)
Internet Services	840		Mediacom - \$70 month WWTP 403-535-41-00 Communications)
Copier Maintenance	4,020		Copy Products - Maint. on 8 copiers. \$335 month (001-514-46-00 R&M)
Website- Maintenance for "miltonfl.org"	4,389		Civic Plus - Annual Maintenance on Website 01-514-48-01 Advertising/Promo)
Website- Monthly Fee for "MiltonLocal.com"	4,200		Appleyard - \$350 month (includes extra for misc.) 01-514-48-01 Advertising/Promo)
Cabling for VOIP	32,000		estimated: Cabling for transition to VOIP (001-514-63-01 Infrastructure)
Server (1)	4,500		Replace Server 1-514-64-02 Computer/Printers)
Copiers (1)		-	Replace Copier (-0- for FY2016) (001-514-64-03 CopyMachine)
Total Misc. Computer Expenses	149,741	-	

TOTAL - COMPUTER COSTS	\$289,560
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APPENDIX

L. CURRENT DEBT OBLIGATIONS

City of Milton
10 Year Projection of the Debt Payment Schedule
5/29/2015

Fiscal Year	General Fund				Gas Fund	Water & Sewer Fund				Sundial Fund	Marina Fund	TOTAL
	Interest Rate	Interest Rate		Marina Balloon Payment	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate	Interest Rate		
	3.560%	3.240%			3.18%	3.18%	1.245%	2.58%	2.34%	1.62% for 5 Yrs.	4.50%	
	Projects Loan - \$2,650,000 Remaining Balance Approx \$947,500 Suntrust Loan (C) 4) Firehouse, Skate Park, Warehouse	Fire Truck Capital Lease- \$409,248 Remaining Balance \$253,333	Transfer from Reserves to the Capital Fund to pave approximatley \$250,000 of roads. Change the \$152,820 transferred to Debt Service for the Marina Baloon Payment to Capital	A balloon payment of approx. \$275,941 is due on 5/25/2016.	2010 Utility Loan 11% \$193,503 Remaining Balance Aprox \$102,000	2010 Utility Loan 89% \$1,565,611 Remaining Balance Aprox \$ 829,000	State Revolve Loan Total-\$15,210,211 March(2014) Grant approx \$7,516,848 and Escrow Payoff \$929,651.42 Water/Swr - WWTP Remaining Balance \$1,668,465	Est. SRL-Loan E. Milton WWTP \$1.474 Million @ 2.58% for 20 years.	Est. SRL-Loan Ward Basin Force Main Project \$1.35 Million @ 2.34% for 20 years.	Sundial Bank Loan \$3 Million 5 Year Fixed Loan, then 3 more 5 Year Fixed Readjusted Interest Rate Loans.	Loan is paid from SRC-TDC Grant dollars for the 5 years. A balloon payment of approx. \$276,000 is due on 5/31/2016. Paid from W&S Sinking Fund (Debt Service)	Loan Payments Per Year
	Yearly Includes Principal and Interest	Payments made from Reserve Account		Transfer from General Fund to Public Improvements Fund (Debt Service) To make the Balloon Loan	Yearly Includes Principal and Interest	Principal and Interest Payments transferred to W&S Sinking Fund (Debt Service)	Principal and Interest Payments transferred to W&S Sinking Fund (Debt Service)	Principal and Interest Payments transferred to W&S Sinking Fund (Debt Service)	Principal and Interest Payments transferred to W&S Sinking Fund (Debt Service)	Principal and Interest payments start 6/15/2014	Principal and Interest	Includes Principal and Interest
2010	229,572				24,598	199,017	198,406	14,875				666,468
2011	229,572				24,437	197,717	198,406	25,500			11,322	686,955
2012	229,572	6,335			22,129	179,045	198,406	120,000			33,966	789,453
2013	229,572	89,975			22,129	179,045	198,406	120,000			33,966	873,093
2014	229,572	89,975		21,272	22,129	179,045	177,134	120,000		179,647	33,966	1,052,740
2015	229,572	89,975	152,820	0	22,925	185,480	155,862	47,412	82,948	177,458	33,966	1,178,418
2016	229,572	89,975		254,669	23,187	187,607	155,862	94,824	85,937	177,428	298,585	1,597,645
2017	229,572	89,975			23,463	189,835	155,862	94,824	85,937	177,399		1,046,866
2018	229,572				23,750	192,163	155,862	94,824	85,937	177,369		959,476
2019	114,786				17,460	141,269	155,862	94,824	85,937	177,369		787,506
2020							155,862	94,824	85,937	177,369		513,991
2021							155,862	94,824	85,937	177,369		513,991
2022							155,862	94,824	85,937	177,369		513,991
2023							155,862	94,824	85,937	177,369		513,991
2024							155,862	94,824	85,937	177,369		513,991
2025							155,862	94,824	85,937	177,369		513,991
	Matures March 15, 2019	Matures November 30, 2016		Balloon Pmt Due 05/25/2016 of approx \$276K	Matures June 15, 2019	Matures June 15, 2019	Matures March 15, 2027 (20 yrs)	Matures March 15, 2035 (20 yrs)	Matures March 15, 2035 (20 yrs)	Matures June 15, 2033 (20 yrs) Readjust interest every 5 years	Balloon Pmt Due 05/31/2016 of \$275,941	
							Only a projection.	Only a projection.				

*The City of Milton has no legal debt limits.

FY2016 General Fund Debt – Transfer \$254,669 + Principal \$289,065 + Interest \$30,482 = \$574,216

FY2016 Natural Gas Fund Debt	Principal \$20,809 + Interest \$2,378	= \$23,187
FY2016 Water & Sewer Fund Debt	Principal \$402,845 + Interest \$121,385	= \$524,230
FY2016 Sundial Utilities Fund Debt	Principal \$132,399 + Interest \$45,029	= \$177,428
FY2016 Marina Fund Debt	Principal \$290,151 + Interest \$8,434	= \$298,585



CURRENT DEBT OBLIGATIONS (Continued)

GOVERNMENTAL FUNDS - CURRENT DEBT OBLIGATIONS

1. **Revenue Note Payable** - (FY2016 \$229,572 payment due)
Revenue note payable incurred for financing various capital projects, bearing interest of 3.56%. Principal and interest payments are made quarterly, until maturity on March 15, 2019. Note is secured by pledged tax revenues.
2. **Capital Lease** - (FY2016 \$89,975 payment due)
Lease/purchase agreement bearing interest of 3.24% per annum. Principal and interest payments began November 30, 2012, with an interest only payment of \$6,335 due November 30, 2012. The principle and interest payments will be made on an annual basis until November 30, 2016. The lease is collateralized by a fire truck, which has been recorded in the general fixed asset group.

PROPRIETARY FUNDS - CURRENT DEBT OBLIGATIONS

1. **Utilities Note - Natural Gas** - (FY2016 \$23,187 payment due)
Utilities refunding revenue note payable incurred for the acquisition and construction of capital improvements in the Natural Gas Fund, bearing interest at 3.18%. Principal and interest payments are made quarterly, until maturity on June 15, 2019. The note is secured by natural gas revenues.
2. **Utilities Note - Water & Sewer Fund** – (FY2016 \$187,607 payment due)
Utilities refunding revenue note payable incurred for the acquisition and construction of capital improvements in the Water and Sewer Fund, bearing interest at 3.18%. Principal and interest payments are made quarterly, until maturity on June 15, 2019. The note is secured by water and sewer revenues.
3. **Water and Sewer - STATE REVOLVING LOAN** – (FY2016 \$155,862 payment due)
State of Florida Department of Environmental Protection State Revolving Loan Fund, semi-annual payments, including capitalized interest; interest at 1.245% beginning March 15, 2007, through March 15, 2027. Approved loan is for the purpose of improvements to the City’s wastewater collection and treatment facilities.
4. **Water and Sewer - STATE REVOLVING LOAN** – (FY2016 \$94,824 payment due)
State of Florida Department of Environmental Protection State Revolving Loan Fund, semi-annual payments, including capitalized interest at 2.58% beginning January 15, 2015, through March 15, 2035.
5. **Water and Sewer - STATE REVOLVING LOAN** – (FY2016 \$85,937 payment due)
State of Florida Department of Environmental Protection State Revolving Loan Fund, semi-annual payments including interest at 2.434% beginning February 15, 2015, through March 15, 2035.
6. **Sundial Utilities** - (FY2016 \$177,428 payment due)
Revenue note payable incurred for the acquisition of Sundial Utilities, Inc. (utility system) in the Sundial Utilities Fund, bearing interest at 1.62%. Principal and interest payments will be made annually beginning June 15, 2014, until maturity on June 15, 2033. The note is secured by revenues generated from current and future customers of the acquired utility system.
7. **Marina** - (FY2016 \$298,585 balloon and final payment due)
Note payable incurred for the acquisition of the Marina, bearing interest at 4.5% Maturity on May 25, 2016 when a balloon payment is required. The Note is secured by the Marina land and building.