



FY 2017 BUDGET

ADOPTED: September 29, 2016



PREPARED BY:
BUDGET DEPARTMENT



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

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INTRODUCTION

City Council and Staff



Mayor

Wesley Meiss

COUNCIL MEMBERS

Ward I

Ashley Lay

M. Peggi Smith

Ward II

Patsy Lunsford

Mary Ellen Johnson

Ward III

Alan Lowery

Jeff Snow

Ward IV

Sharon Holley

Casey Powell

City Manager

W. Brian Watkins

City Clerk

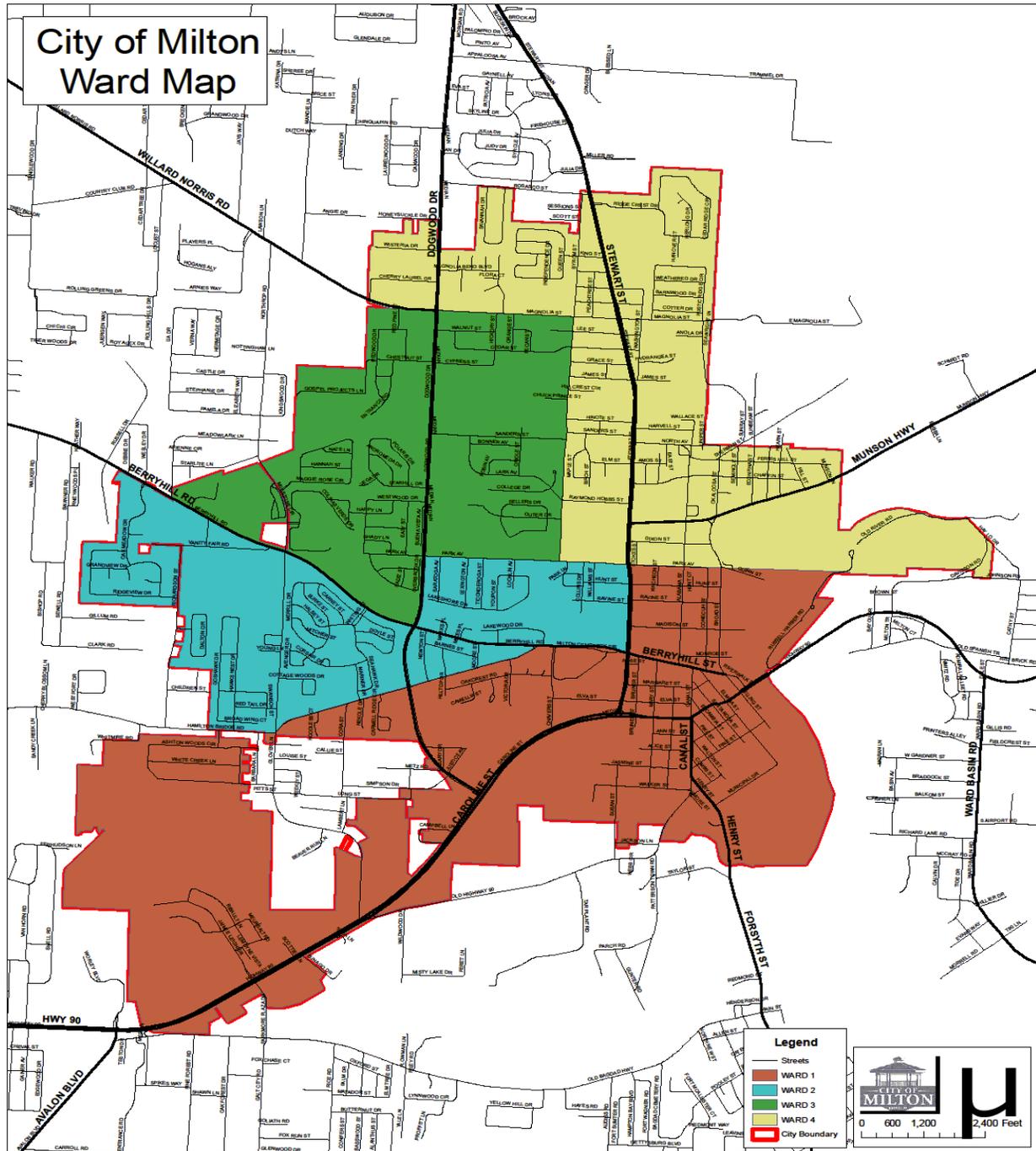
Dewitt Nobles

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 (Easy Analytic Software Inc.)

- 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 – 167,937 (2016 Population)
- Town of Jay - 535
- Year 2021 Projection for Santa Rosa County – 182,150 (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
- Santa Rosa County Administrative Complex
- 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 180 T-6A Texan IIs, 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 2017 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, 2016 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>.



FY2016 Distinguished Budget Award

(This is our 1st year for Award)



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Milton, Florida** for its annual budget for the fiscal year beginning **October 1, 2015**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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CITY MANAGER'S BUDGET MESSAGE



MEMORANDUM

City Manager

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

From: Brian Watkins, City Manager

RE: FY2017 Budget

On behalf of the City of Milton, I am pleased to present the FY2017 budget. The budget is balanced and sustainable at a total of \$22,709,350 which is 3.5% more than the FY2016 budget.

The millage rate of 3.2373 mills will remain the same as was in FY2016. This rate is equal to a 0.62% decrease in the rolled back rate of 3.2575 mills. It will generate \$972,842 in taxes.

The budget is comprised of 13 Funds. **7 - Government Funds:** (General Fund, CRA I-Downtown Redevelopment Fund, CRA II-North Fund, CRA III-South Fund, Debt Service Fund, 301-Capital Projects Fund, and 302-Capital Projects Fund for Paving); 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 FY2017 all of the funds are balanced and do not require a decrease of fund balance reserves 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 to the point that drawdown from reserves was not necessary.

For FY2017 we have again held Interfund Transfers to the level of our FY2015 and FY2016 transfers instead of allowing them to increase as historically they were doing. However, the Sanitation Fund, in preparation for purchasing a new truck, did not make any transfer to the General Fund for FY2017.

**CHANGES:**

FY2017 has brought about some changes in our budget. Two new CRA areas were created: CRA II-North, and CRA III-South. No revenue is projected for FY2017 in either of these 2 new funds. The baseline valuation for these 2 new areas will be based on the 2016 tax year where revenue due these CRA Funds is calculated over and above the baseline year calculation. Revenue is contributed from the City Millage for the increase in value, and from Santa Rosa County's Millage for the increase in value.

Department 0519 for Facilities Maintenance was re-established for FY2017 to better define work performed in our Road & Street Department.

REVENUE:

Our Enterprise Funds receive their revenue mostly from charges for services, whereas the General Fund is funded from various revenue sources. The FY2017 General Fund is budgeted at 1.3% higher than FY2016; and in comparison noting that the average rate of inflation "CPI" was .1% 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.

Revenue of \$207,806 from the 6¢ Fuel Tax was new for FY2016 and is included in the FY2017 budget which is allocated for road paving projects.

Revenue of \$226,981 from Fire Fee assessments are new for FY2017 to help fund the increasing needs for Fire Truck replacement and other various Fire Department operation costs.

The half-cent sales tax passed by voters in August will be new for FY2017. Revenue was not projected in this budget because of the late passage of this tax by Santa Rosa County voters. It is anticipated that the City will see this revenue beginning as early as March 2017 at which time a Budget Adjustment will be done to recognize this new revenue.

EXPENSES:

The breakdown for General Fund Expenses:

- 42% for Public Safety (Law Enforcement & Fire Department),
- 29% for General Government
- 13% for Culture/Recreation
- 11% for Transportation
- 5% for Other Uses.

The costs for Healthcare for our employees rose 8.0% for FY2017. Liability Insurance saw a 2% increase.



In comparison of Full Time Equivalents of our employees for FY2016 to FY2017 there was a net change of +5.5 positions. Finance removed 1 position (Utilities Billing Supervisor), and increased the part time Accounting Clerk III to full time. A Public Information Officer was added with 50% expensed to the General Fund's Administration Department; and 50% expensed to the Natural Gas Fund's Marketing Department. Parks added 2 part time positions. Landscaping added 1 position. Natural Gas added 1 Utility Service Tech III. And, Water Sewer Fund added 2 Water Service Tech II positions. 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 FY2017 budget includes step increases as well as a 1.5% 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.

The Government Finance Officers Association (GFOA) presented a Distinguished Budget Presentation Award to the City of Milton, FL for our annual budget for fiscal year beginning October 1, 2015. Our budget document had to meet certain program criteria. This was our 1st year for award.

In September 2016 the City transitioned over its phone service to Voice Over Internet "VOIP" with anticipated considerable savings expected to our monthly phone service expense. City Hall's lighting is now all LED; we should see considerable savings this year for this change.

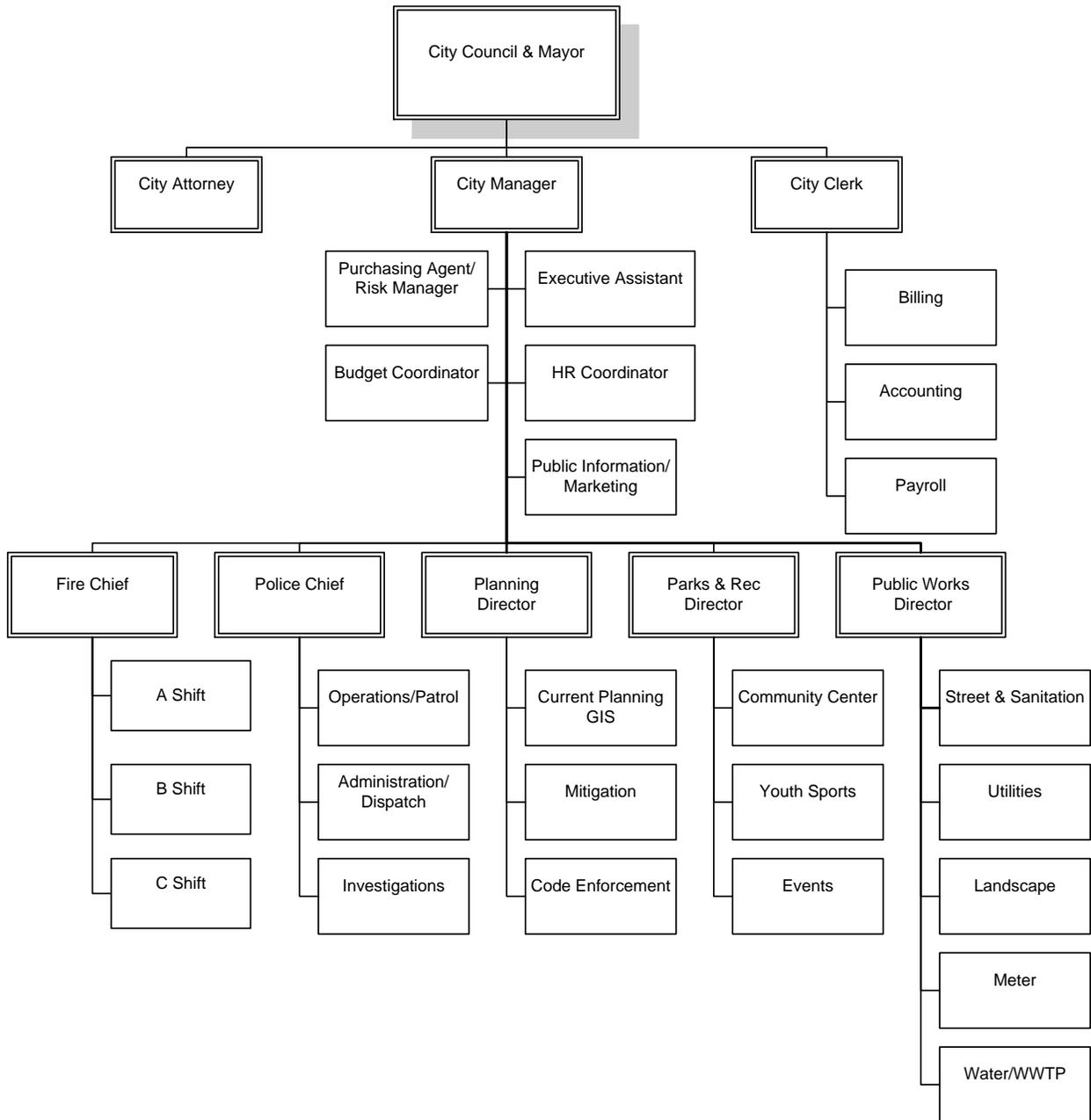
SUMMARY:

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 2016



Fulltime Equivalent

FUNDED POSITION COMPARISON

	FY2014	FY2015	FY2016	FY2017
<u>GENERAL FUND EMPLOYEES:</u>				
Mayor & City Council	9	9	9	9
Administrative	8	8	8.5	9
Planning & Development	5	5	5	5
Finance	8	8.5	8.5	8
Law Enforcement	27	27.5	27.5	27.5
Fire	16	16	16	16
Road & Street	8	8	8	8
Parks & Recreation	6	7	6.5	7.5
Landscaping	5	5	5	6
Subtotal GENERAL FUND	92	94	94	96
<u>ENTERPRISE FUND EMPLOYEES:</u>				
Utility Meter Department	5	5	5	5
GAS Utilities	9	10	11	12.5
Wastewater	7	8	8	8
Water Services	15	14	15	17
Sanitation	7	7	6	6
Subtotal ENTERPRISE FUNDS	43	44	45	48.5
TOTAL AUTHORIZED POSITIONS	135	138	139	144.5
NET CHANGE	-2	+3	+1	+5.5

FY 2015 Changes (+3 positions):

- .5 position added in Finance (PT Accounting Clerk III)
- .5 position added in Law Enforcement (PT Police Officer)
- 1 position added in Parks (Facility Coordinator)
- 1 position added Gas
- 1 position added Wastewater
- 1 position removed Water Services

FY 2016 Changes (+1 positions):

- .5 position added in Admin (PT Admin Filing Clerk)
- .5 position removed in Parks (Concession Workers)
- 1 position added in Gas
- 1 position added in Water Services. (Service Tech II)
- 1 position removed Sanitation (Driver)

FY 2017 Changes (+5.5 positions):

- 1 position removed Finance (Utilities Billing Supervisor)
- .5 position added Finance (PT Acctg Clerk III now FT)
- .5 position added in Admin (PIO /Marketing. 1/2 is in GAS)
- 1 position added in Parks (2 x .5 part time positions)
- 1 position added in Landscaping (MSW I)
- .5 position added in Gas (PIO/Marketing)
- 1 position added in Gas (Utility Service Tech III)
- 2 positions added in Water/Sewer (Water Service Tech II)



Budget Planning Calendar

FY2017



- April 15** Budget Office provides departments worksheets and instructions.
- May 1** Merit Worksheets for each department due from Human Resources.
- May 16** 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 5** Council discusses Millage.
- July 12** Council approves Millage.
DRAFT Budget Summary presented to Council.
- July** Department Budgets presented at all Committee Meetings.
- Aug 4** Advise Property Appraiser of:
 - 1. Maximum Millage Rate
 - 2. Rollback Rate
 - 3. Date, Time, Place of 1st Public Hearing
 (on or before Aug 4)
- Aug 24** Property Appraiser mails proposed property tax (TRIM). (on or before)
- Sept 13** 1st Public Hearing on Tentative Budget. (at 5:01 p.m.)
2 Ordinances: Budget; and Pay Table/Position Schedule (1st Read).
- Sept 17** 2 Ordinance Advertisements: Budget; and Pay Table/Position Schedule
- Sept 24** 2 TRIM Advertisements: Notice of Hearing (or Tax Increase); and Budget Summary.
- Sept 29** Final Public Hearing on Proposed Budget. (at 5:01 p.m.)
Millage Resolution; Budget Resolution; Fire Resolution; 2 Ordinances (2nd Read).
- Oct 1** Start of Fiscal Year 2016-2017.



Budget Summary Advertised

BUDGET SUMMARY										
City of Milton - Fiscal Year 2016 - 2017										
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF MILTON ARE 3.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.										
General Fund	3.2373									
ESTIMATED REVENUES	GENERAL FUND	CRA I,II,III FUNDS	DEBT SERVICE	CAPITAL FUNDS	NATURAL GAS FUND	WATER/ SEWER FUND	SANITATION FUND	OTHER FUNDS	TOTAL ALL FUNDS	
Taxes:	Milage per \$1000									
Ad Valorem Taxes	3.2373	972,842							972,842	
Local Option Gas Tax		304,351		207,806					512,157	
Electricity Taxes		685,000							685,000	
Communication Service Tax		362,039							362,039	
Business Taxes		134,000							134,000	
Permits, Fees:										
Electric Franchise Fees		685,000							685,000	
Fire Assessments		226,981							226,981	
Other licenses & Fees		30,250							30,250	
Intergovernmental Revenue		1,343,457	68,820						1,412,277	
Charges for Services		882,287	25,200		4,213,200	6,840,500	1,187,000		13,148,187	
Fines and Forfeitures		26,950							26,950	
Miscellaneous Revenue		231,766			22,000	30,000	500		284,266	
Other Funds:										
Stormwater Fund								220,350	220,350	
Marina Fund								97,000	97,000	
Sundial Fund								320,000	320,000	
TOTAL SOURCES	5,884,923	94,020	-	207,806	4,235,200	6,870,500	1,187,500	637,350	19,117,299	
Transfers In	3,202,504		319,547						3,522,051	
Fund Balances/Reserves/Net Assets		70,000							70,000	
TOTAL REVENUES, TRANSFERS & BALANCES	\$9,087,427	\$164,020	\$319,547	\$207,806	\$4,235,200	\$6,870,500	\$1,187,500	\$637,350	\$22,709,350	
EXPENDITURES										
General Government	2,591,383								2,591,383	
Public Safety	3,797,681								3,797,681	
Physical Environment					3,176,001	4,177,274	1,084,377		8,437,652	
Transportation	1,035,663			207,806					1,243,469	
Debt Service	5,952		319,547		23,463	526,458			875,420	
Economic Environment		164,020							164,020	
Culture / Recreation	1,225,689								1,225,689	
Other Funds:										
Stormwater Fund								220,350	220,350	
Marina Fund								97,000	97,000	
Sundial Fund								320,000	320,000	
TOTAL EXPENDITURES	8,656,368	164,020	319,547	207,806	3,199,464	4,703,732	1,084,377	637,350	18,972,664	
Transfers Out	393,420				1,035,736	2,166,768			3,595,924	
Fund Balances/Reserves/Net Assets	37,639						103,123		140,762	
TOTAL APPROPRIATED EXPENDITURES	\$9,087,427	\$164,020	\$319,547	\$207,806	\$4,235,200	\$6,870,500	\$1,187,500	\$637,350	\$22,709,350	

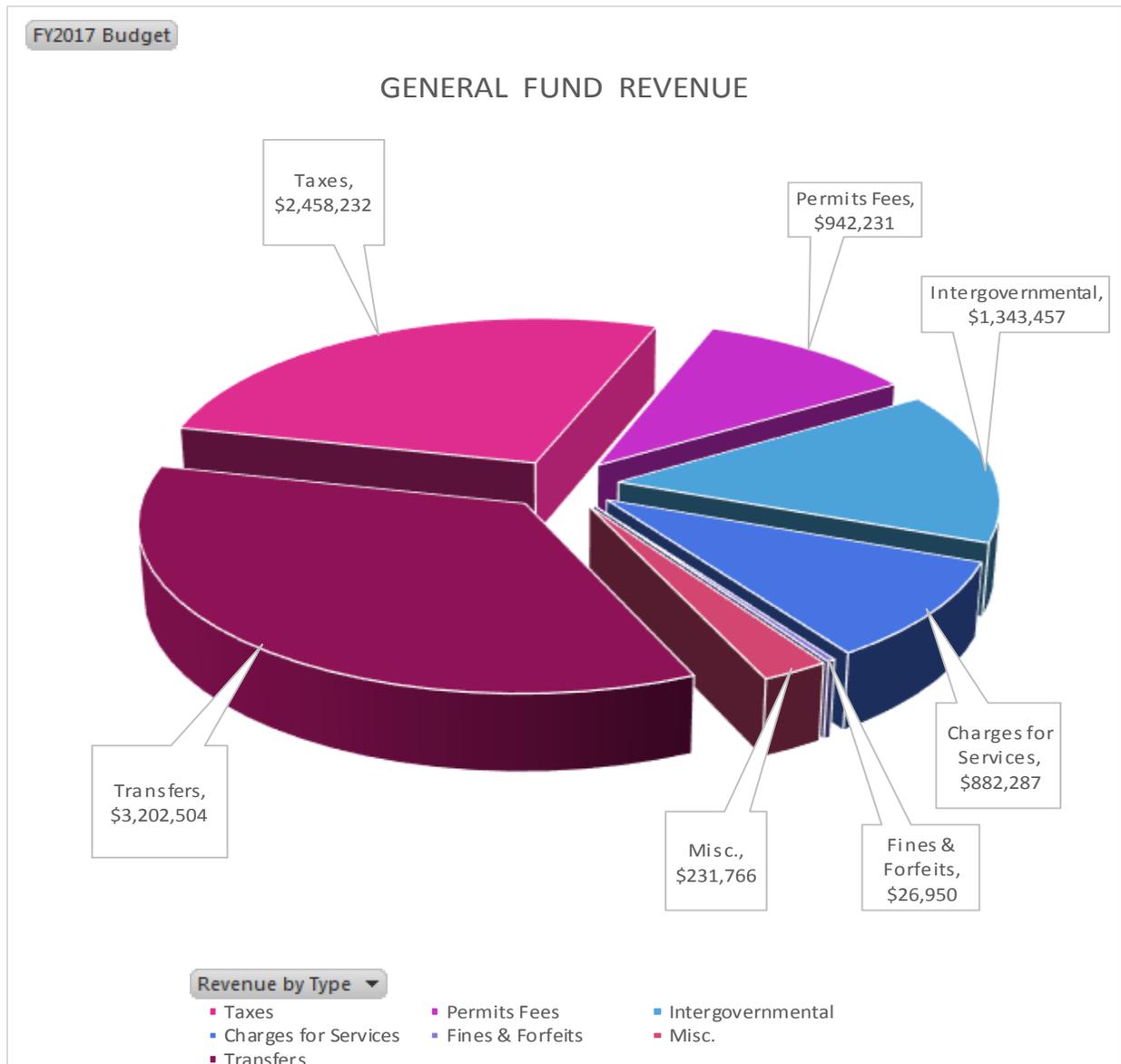
The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.



Where Does the Money Come From?

GENERAL FUND - Where Does the Money Come From ?

REVENUE	FY2017 Budget
Taxes	\$2,458,232
Permits Fees	\$ 942,231
Intergovernmental	\$1,343,457
Charges for Services	\$ 882,287
Fines & Forfeits	\$ 26,950
Misc.	\$ 231,766
Transfers	\$3,202,504
Grand Total	\$9,087,427

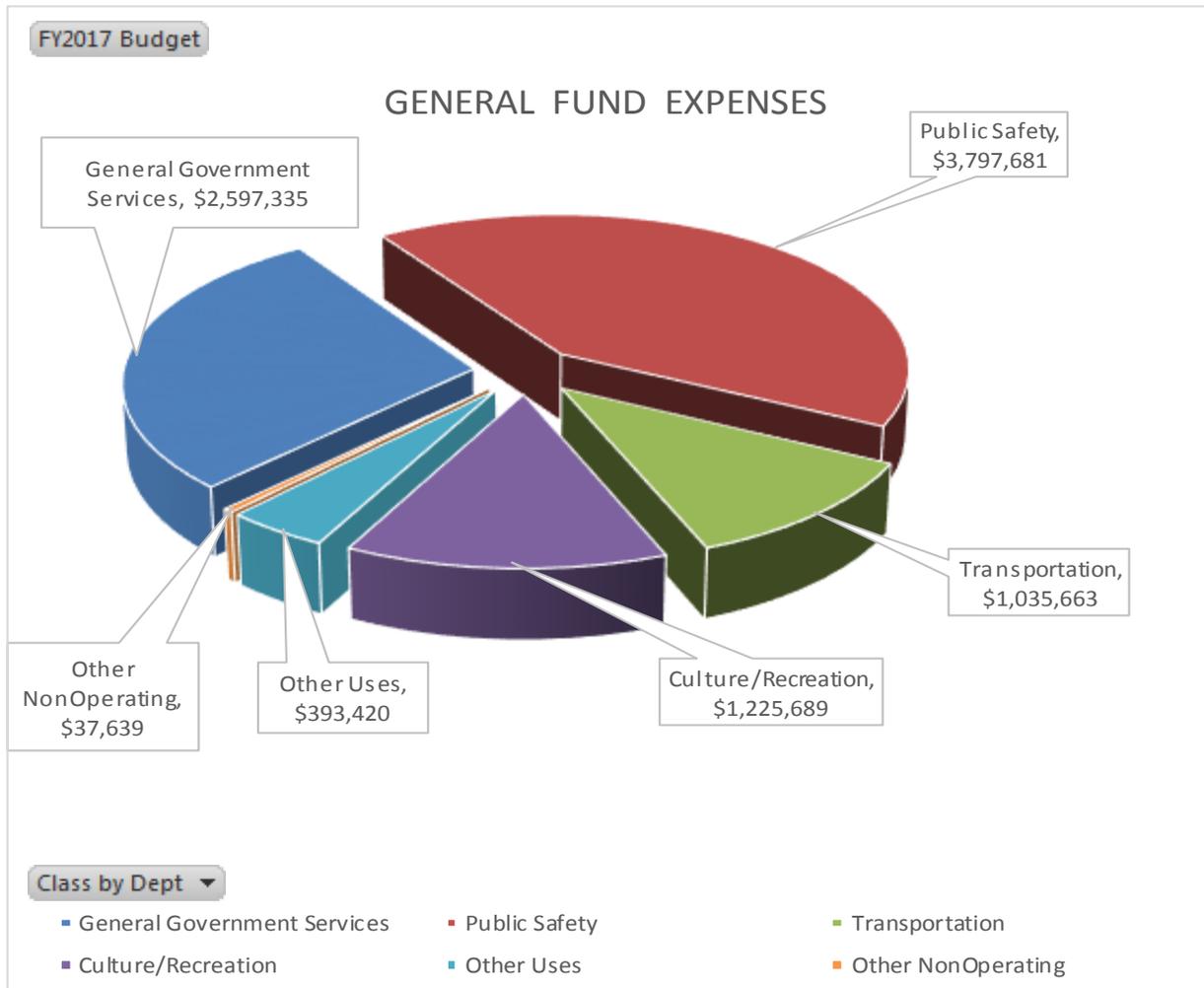




Where Does the Money Go?

GENERAL FUND - Where Does the Money Go ?

General Fund	
Expenditures by Class	FY2017 Budget
General Government Services	\$2,597,335
Public Safety	\$3,797,681
Transportation	\$1,035,663
Culture/Recreation	\$1,225,689
Other Uses	\$ 393,420
Other NonOperating	\$ 37,639
Total	\$9,087,427





General Fund Summary of Major Revenues

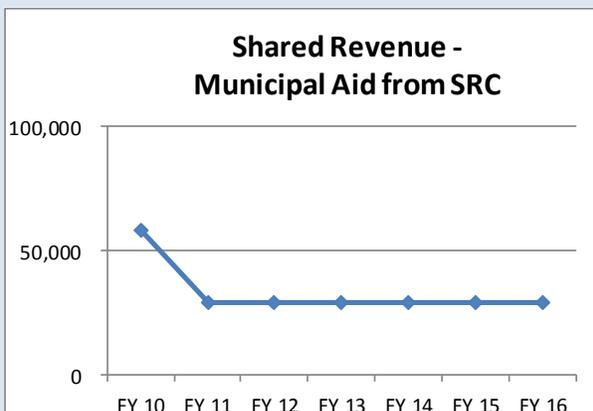
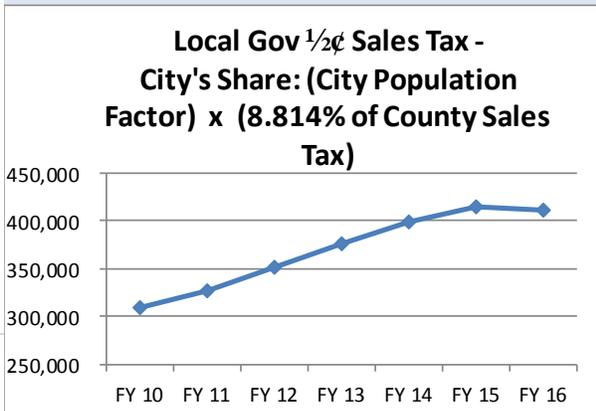
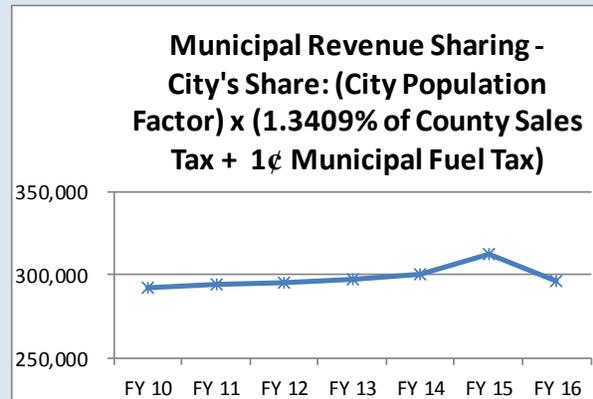
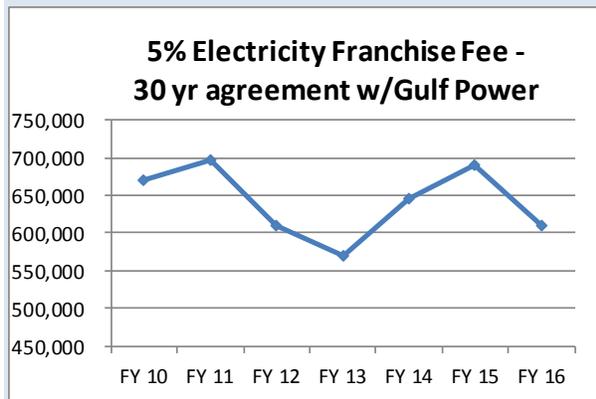
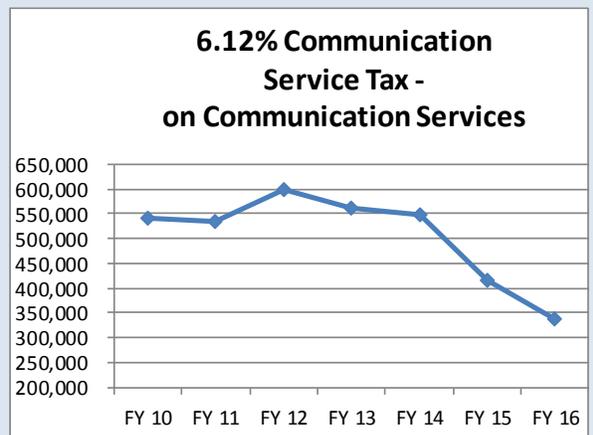
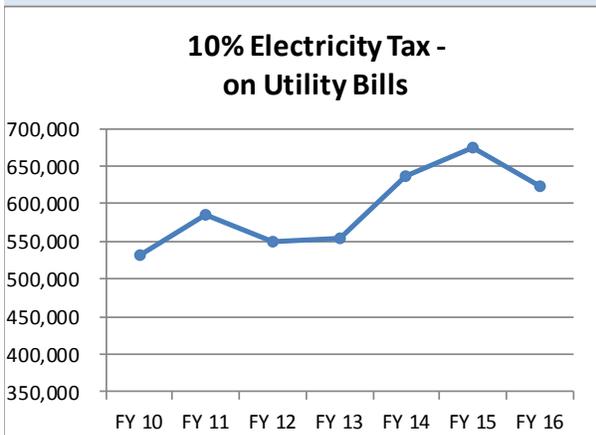
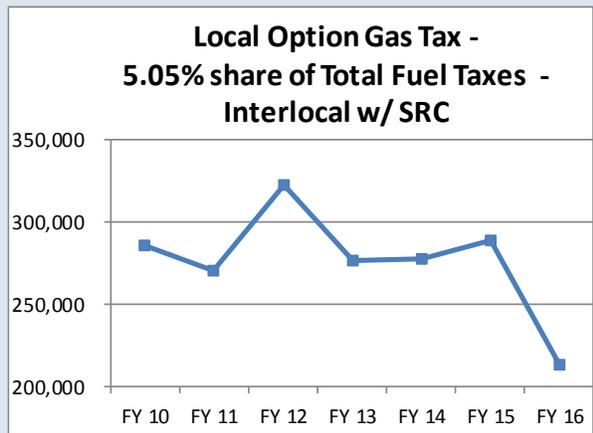
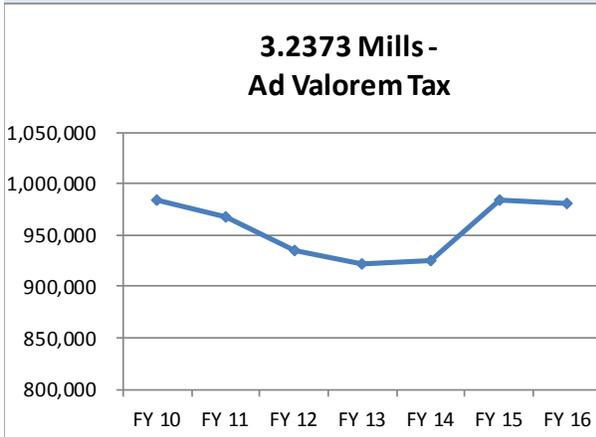
General Fund - Major Revenues (State, Local, & Other Shared)

Budget FY 2017

Account #	Description	Actual For:		Budget for:	Budget for:	Change PY	% Chg PY
		FY 2014	FY 2015	Budget FY 2016	Budget FY 2017	Inc/(Decr.)	Inc/(Decr.)
311-00-00	Advalorem Taxes	\$ 924,913	\$ 983,530	\$ 957,828	\$ 972,842	\$15,014	1.65%
323-10-00	Electricity Franchise Fee	\$ 644,602	\$ 690,975	\$ 650,000	\$ 685,000	\$35,000	6.73%
314-10-00	Electricity Tax	\$ 635,880	\$ 675,019	\$ 650,000	\$ 685,000	\$35,000	7.95%
315-00-00	Communication Serv. Tax	\$ 416,319	\$ 438,703	\$ 439,828	\$ 362,039	(\$77,789)	-13.18%
335-18-00	Local Govt ½ Cent Sales Tax	\$ 399,001	\$ 419,494	\$ 416,131	\$ 465,747	\$49,616	14.31%
335-12-00	Gen Gov-Rev Share Proceed	\$ 299,844	\$ 312,139	\$ 317,731	\$ 337,264	\$19,533	6.59%
312-10-00	Local Option Fuel Taxes	\$ 277,684	\$ 288,384	\$ 219,741	\$ 304,351	\$84,610	41.14%
316-20-00	Prof- Business Lic	\$ 117,870	\$ 119,407	\$ 117,000	\$ 125,000	\$8,000	6.96%
335-19-02	FL Motor Fuel Tax	\$ 10,266	\$ 9,893	\$ 10,000	\$ 10,000	\$0	0.00%
316-10-00	Mun Share-Bus Lic/Tax	\$ 8,871	\$ 8,798	\$ 9,000	\$ 9,000	\$0	0.00%
335-15-00	Alcoholic License Tax	\$ 5,905	\$ 6,149	\$ 5,000	\$ 6,000	\$1,000	25.00%
335-14-00	Mobile Home License Tax	\$ 1,853	\$ 1,717	\$ 2,600	\$ 2,600	\$0	0.00%
366-30-00	Other/Shared From Local Units (optional from SRC)	\$ 29,105	\$ 29,105	\$ -	\$ -	\$0	
	Totals	\$3,772,113	\$3,983,313	\$ 3,794,859	\$ 3,964,843	\$ 169,984	
	% of change from Prior Year	-0.5%	7.0%	-4.7%	4.5%		



MAJOR REVENUE HISTORY (as of 10/07/16)





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 taxable 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

AD VALOREM TAXES																																		
GENERAL FUND																																		
AUTHORIZATION	REVENUE SOURCE:																																	
F. S. 192-197 and 200 Ordinance Done Annually With Budget	Ad Valorem Tax																																	
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):																																		
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% Change	4%	11%	-4%	-2%	-3%	-1%	0%	6%	-3%	2%																								



General Fund Major Revenues

Local Option Fuel Tax

LOCAL OPTION FUEL TAXES (.06 cents)																																										
GENERAL FUND																																										
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	6.4285																																				
Uniform Accounting System #	312.000				Expires	Sept. 1, 2026																																				
DESCRIPTION:																																										
Fuel Taxes imposed by State (transportation use). City of Milton has an agreement with Santa Rosa County dated 06/20/2016. Formula uses population estimates and transportation expenditures. Agreement is good through September 1, 2026.																																										
FY2017 shows a significant increase due to a revised interlocal agreement with Santa Rosa County reflecting updated transportation costs.																																										
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):																																										
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% Change	-5%	14%	8%	-5%	19%	-14%	0%	-24%	4%	39%																																



General Fund Major Revenues

Electricity Tax

ELECTRICITY TAX																																		
GENERAL FUND																																		
AUTHORIZATION	REVENUE SOURCE:																																	
F.S. 166.231 (1) Ordinance 1046; Ordinance 693	Electricity Tax																																	
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:																																		
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COLLECTION HISTORY AND CURRENT BUDGET (BASED ON STATE OF FLORIDA ESTIMATE):																																		
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% Change	2%	1%	9%	10%	-6%	1%	15%	6%	-4%	5%																								



General Fund Major Revenues

Communication Service Tax (CST)

COMMUNICATION SERVICE TAX																																		
GENERAL FUND																																		
AUTHORIZATION	REVENUE SOURCE:																																	
F.S. 202 Ordinance #1046; Sect. 44-61 to 44-65	Communication Service Tax																																	
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%																																	
	8.49% Total																																	
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):																																		
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	Actual FY2008	Actual FY2009	Actual FY2010	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Adopted FY2017																								
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% Change	14%	0%	-1%	12%	-6%	-3%	-24%	5%	0%	-18%																								



General Fund Major Revenues

Electric Franchise Fee

ELECTRICITY FRANCHISE FEE										
GENERAL FUND										
AUTHORIZATION					REVENUE SOURCE:					
F.S. 180.16					Electricity Franchise Fee					
Ordinance #1155-04 (Part III, Article 1, Sec 1-19)										
REVENUE CLASSIFICATION:					RATES:					
Account Number	001-0000-323-10-00				Gulf Power Franchise Fee	5%				
Uniform Accounting System #	323.000				State Norm	6%				
DESCRIPTION:										
Amount is based on Gulf Power's revenue from city customers. 06/08/2004 - 30 year agreement with Gulf Power for their privilege of constructing upon, and operating within the right of ways owned by the City.										
FEE SCHEDULE:										
Gulf Power pays the City of Milton monthly.										
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 HISTORICAL TREND ANALYSIS):										
	Actual FY2008	Actual FY2009	Actual FY2010	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Adopted FY2017
■ Revenue	\$549,504	\$627,889	\$669,429	\$696,880	\$608,794	\$569,689	\$644,602	\$690,975	\$650,000	\$685,000
■ % Change	0%	14%	7%	4%	-13%	-6%	13%	7%	-6%	5%



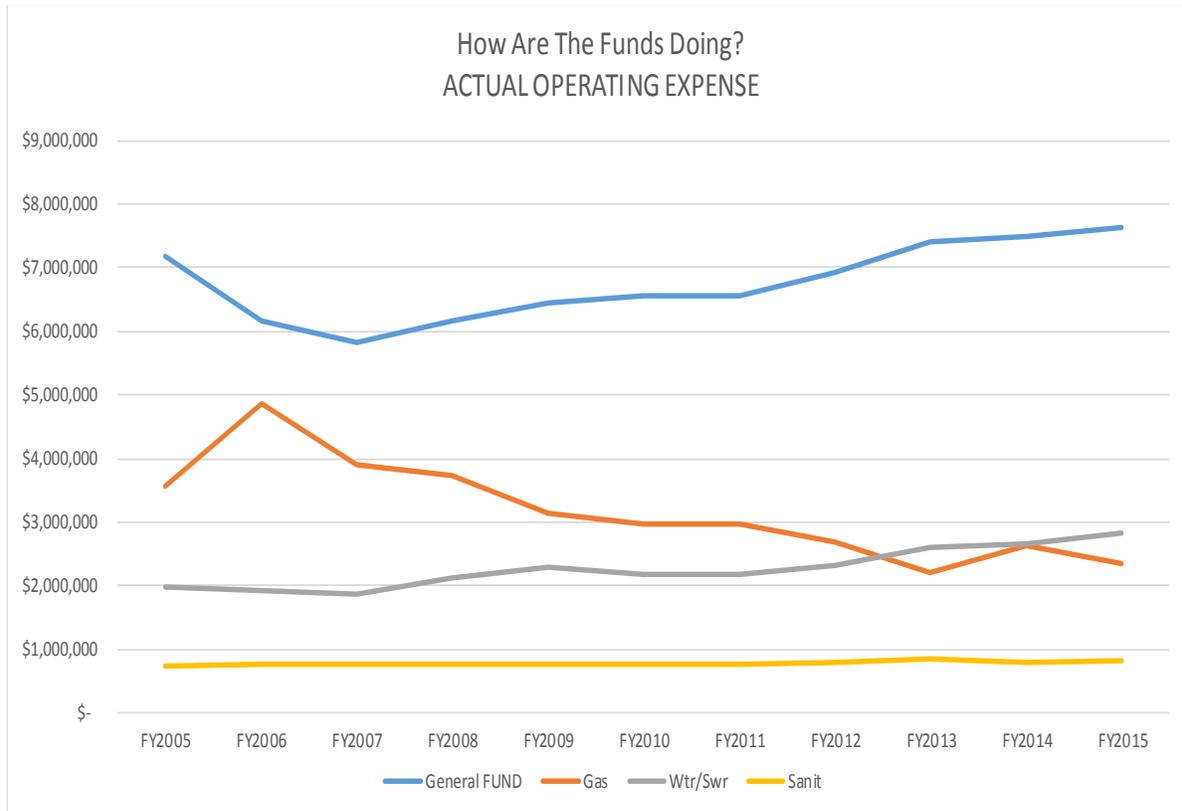
General Fund Major Revenues

Municipal Revenue Sharing

GENERAL GOVERNMENT REVENUE SHARE PROCEEDS																																		
GENERAL FUND																																		
AUTHORIZATION	REVENUE SOURCE:																																	
F.S. 206.605(1); 206.879(1) 212.20(6); 218.20-218.26	General Govt. Revenue Share Proceeds																																	
REVENUE CLASSIFICATION:	RATES:																																	
Account Number 001-0000-335-12-00	Based upon Sales in SRC																																	
Uniform Accounting System # 335.000																																		
DESCRIPTION:																																		
The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. An allocation formula is used to distribute 1.3409 percent of sales and use tax collections, 12.5 % of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax amount qualifying municipalities. Municipal population, sales tax collections, and relative ability to raise revenue are used in the formula to determine each municipality's portion.																																		
FEE SCHEDULE:																																		
Administered by DOR, and monthly distributions shall be made to governments. Apportionment Factor (County Population+Unincorporated Population+Sales Tax Collection)/3																																		
RESTRICTIONS:																																		
According to DOR, municipalities may assume that 23.7% (for FY2015-2016) is derived from the municipal fuel tax and therefore should be used for transportation-related purposes.																																		
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):																																		
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	Actual FY2008	Actual FY2009	Actual FY2010	Actual FY2011	Actual FY2012	Actual FY2013	Actual FY2014	Actual FY2015	Budget FY2016	Adopted FY2017																								
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% Change	-1%	-1%	1%	1%	1%	1%	1%	4%	2%	6%																								



Historical Expenditures



Actual - Data for Graph					
	General FUND	Gas	Wtr/Swr	Sanit	Stmwtr
FY2005	\$ 7,184,914	\$3,558,245	\$1,969,811	\$749,618	\$ -
FY2006	\$ 6,154,337	\$4,855,466	\$1,914,862	\$777,858	\$ -
FY2007	\$ 5,829,094	\$3,899,611	\$1,861,440	\$753,653	\$ -
FY2008	\$ 6,166,030	\$3,747,409	\$2,120,143	\$769,254	\$ 3,479
FY2009	\$ 6,453,178	\$3,150,698	\$2,288,951	\$773,469	\$18,559
FY2010	\$ 6,566,608	\$2,977,485	\$2,191,932	\$760,096	\$24,692
FY2011	\$ 6,566,608	\$2,977,485	\$2,191,932	\$760,096	\$24,692
FY2012	\$ 6,942,058	\$2,690,678	\$2,332,381	\$807,004	\$52,715
FY2013	\$ 7,415,002	\$2,210,191	\$2,611,682	\$839,594	\$56,989
FY2014	\$ 7,504,858	\$2,639,419	\$2,656,360	\$783,609	\$79,284
FY2015	\$ 7,629,847	\$2,350,564	\$2,830,317	\$814,615	\$38,704

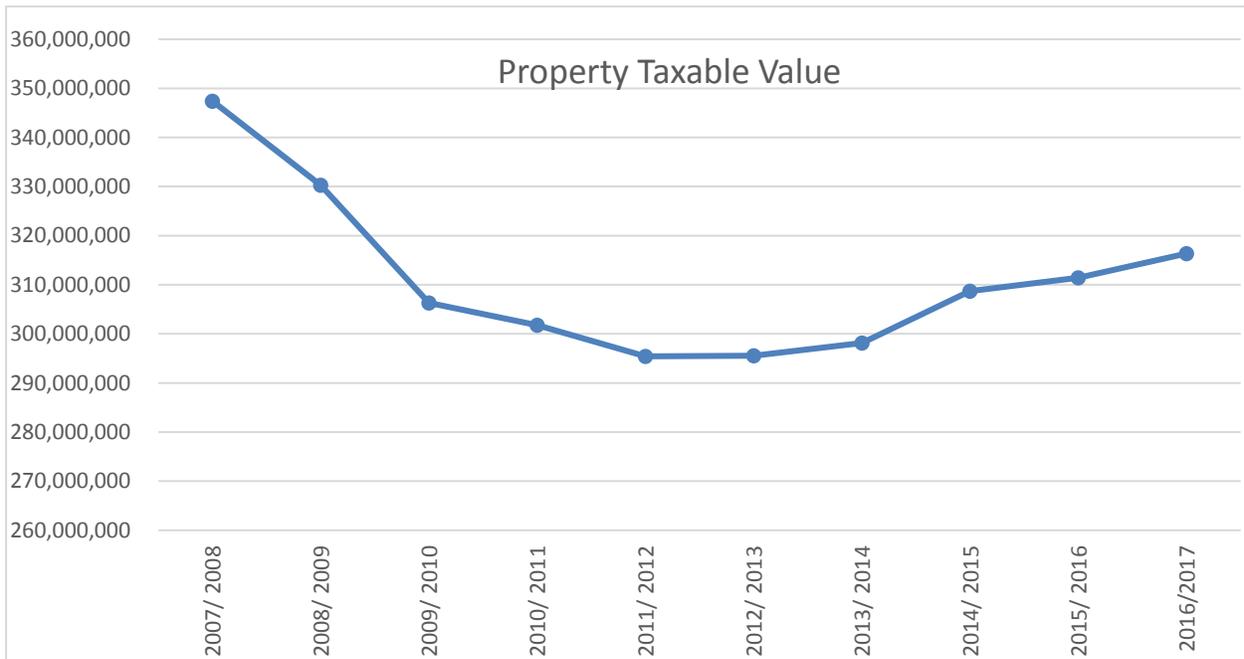


10 Years Property Tax Millage Rates and Revenue

ADVALOREM TAX

(Projections/ Incomplete Data are in "YELLOW")

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	Revenue Received	Rev Incr/Decr from Prior Yr
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	983,530	58,617
2015/ 2016	311,444,631	313,026,721	3.2373	1,013,361	962,694	957,828	980,865	(2,665)
2016/2017	316,326,622	315,943,469	3.2373	1,022,804	971,664	972,842		
2017/ 2018								





Projected Changes in Fund Balance

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

FUNDS	FYE 2014	FYE 2015	PreAudit Amounts FYE 2016	PreAudit Amounts FYE 2016	FYE 2016
	AUDITED 09/30/14	AUDITED 09/30/15	PROJECTED INCREASE (Transfers Out & In)	PROJECTED RESERVES BALANCE	% CHG
001 General Fund	2,823,144	3,305,170	(436,513)	2,868,657	a. (13%)
*Unrestricted CD's	517,697	519,680	2,079	521,759	0%
402 Natural Gas	833,626	833,266	173,767	1,007,033	b. 21%
*Unrestricted CD's	271,142	271,238	31	271,269	0%
403 Water & Sewer	2,752,484	2,917,652	299,929	3,217,581	10%
404 Sanitation	329,571	440,245	(214,174)	226,071	c. (49%)
SUBTOTAL	7,527,664	8,287,251	(174,881)	8,112,370	(2%)
111 CRA I - Downtown	87,226	77,469	(9,400)	68,069	d. (12%)
407 Stormwater	137,888	309,664	66,021	375,685	e. 21%
408 Riverwalk Marina	-	16,796	(15,554)	1,242	f. (93%)
409 Sundial	6,585	102,696	103,577	206,273	g. 101%
TOTAL FUND RESERVES	\$ 7,759,362	\$ 8,793,876	\$ (30,237)	8,763,639	(0.3%)

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 2016 (FY2017 Beginning)

The most noteworthy changes from Fiscal year ended 2015 to Fiscal year ended 2016 (FY2017 beginning) has occurred in the General Fund, Natural Gas Fund, Sanitation Fund, CRA I-Downtown Fund, Stormwater Fund, Riverwalk Marina Fund, and in Sundial Utilities Fund Balance.

Projected Significant FUND Changes:

- a) **The City's General Fund** should experience a decrease in the fund balance from FYE2015 to FYE2016 due to various capital improvements for renew and replacement of infrastructure. The City has also been successful at obtaining grants for various capital projects.
- b) **The Natural Gas Fund** should experience an increase in fund balance due to some projects not completed in FY2016 which will be carried forward into FY2017.
- c) **The Sanitation Fund** should experience a decrease in fund balance due to a major purchase of a new sanitation truck.
- d) **The CRA I-Downtown Fund** should experience a decrease in fund balance due to costs for additional Downtown events.
- e) **The Stormwater Fund** should experience an increase in fund balance due to some projects not completed in FY2016 which will be carried forward into FY2017.
- f) **The Riverwalk Marina Fund** should experience a decrease in fund balance due to the final balloon payment and the purchase of two parcels on Quinn Street.
- g) **The Sundial Utilities Fund** should experience an increase in fund balance due to the numerous new customer connections in FY2016.

Other Projected FUND Changes:

- **The Water & Sewer Fund** should experience a minor increase in fund balance. Future infrastructure projects are in the works.



Capital Improvement Plan

Projects/Purchases

CITY OF MILTON Capital Improvement Projects/Purchases FY2017

Project/Purchase	Status	Funding Source	2017	2018	2019	2020	2021
Police Vehicles	Pending	Budget	80,000	80,000	80,000	80,000	80,000
Parks - Misc. Capital Item	Pending	Budget	13,400	15,000	15,000	15,000	15,000
Landscaping - Drag Machine	Pending	Budget	12,000				
Paving Projects	Pending	Revenue	207,806	210,000	220,000	230,000	240,000
Wastewater Vehicle	In Work	Budget	36,000				
Water Services Vehicle	In Work	Budget	36,000				
CNG Upgrade Project	In Work	Budget	61,804				
Natural Gas Steel Line Replacement	Pending	Budget	10,000	100,000	50,000	50,000	50,000
Waterwell Repairs	Pending	Budget	36,000				
WWTP Improvements	Pending	Budget	80,000				
Lift Station Refurbishments	Pending	Budget	90,000	125,000	130,000	130,000	130,000
Water Services TV Inspection System	Pending	Budget	112,502				
Stormwater-Cedar Street Curb/Sidewalk	Pending	Budget	18,000				
CRA I - Downtown Misc. Projects	Pending	Budget	35,000				
Naviline Software Upgrade to Edge	Pending	Reserves	24,264				
Purchase of Property Downtown	Pending	Reserves	142,000				
Canal Street CDBG - Gill Bass Park	In Work	Reserves/ Grants	750,000				
Carpenter's Park Upgrades (FRDAP)	In Work	Grants	50,000				
Lucille Johnson Park (FRDAP)	In Work	Grants	50,000				
Thermal Imager (Fire Dept.)	Pending	Budget	10,000				
Replace Front End Loader	Pending	Budget	55,000				
Replace Fire Rescue Vehicle	In Work	Loan	250,000				
Whiting Field Natural Gas Line Extension	In Work	Operating		300,000			
Fire Hose Replacement	Pending	Budget		10,000			
FTE Youth Services Officer (DARE pgm & Sportsplex)	Pending	Budget		50,000			
Phase 1- Fire Public Safety Training Facility - Site Work	In Work	Grants		20,000			
Hydrographic Study for Roeville Water Well	Pending	Reserves		200,000			
South Willing Street Streetscape Improvements	Pending	Grants		250,000			
Direct Digital Controls for Guy Thompson Community Center	Pending	Budget		80,000			
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			
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			
Phase 2 of Public Safety Training Facility - Utilities	Pending	Budget			30,000		
CNG Station Upgrade - Phase 5 - Natural Gas Generator	Pending	Reserves			75,000		
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		



Capital Improvement Plan (cont.)

CITY OF MILTON
Capital Improvement Projects/Purchases
FY2017

Project/Purchase	Status	Funding Source	2017	2018	2019	2020	2021
Vacuum Truck	Pending	Budget				250,000	
Basketball Court Lighting at Lucille Johnson Park	Pending	Grants				50,000	
Install Shade Structure at Dog Park	Pending	Budget				10,000	
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	
Purchase a Grapple Truck for Yard Debris Pick-up	Pending	Reserves				85,000	
Parking Garage	Pending	Other				2,000,000	
Police Station Training Room Addition (20' X 35")	Pending	Budget					75,000
Replacement Front Line Fire Engine	Pending	Loan					500,000
Replace Gazebo on North Riverwalk	Pending	Grants					30,000
Additional Gymnasium	Pending	Grants					2,000,000
Replace Rescue Boat	Pending	Reserves					75,000
Santa Rossa Street Streetscape Improvements	Pending	Grants					130,000
Liftstation Refurbishments	Pending	Budget					1,500,000
Roeville Elevated Water Tank	Pending	Grants					500,000
Berrhill Road Water Main Up-sizing	Pending	Reserves					500,000
Escambia Street Streetscape Improvements	Pending	Grants					500,000
Mast Arm Replacement at Caroline & Willing	Pending	Budget					75,000
Pike Street Streetscape Improvements	Pending	Grants					500,000
Liftstation Refurbishments	Pending	Budget					13,500
City Hall Remodel	Pending	Reserves					150,000
Highway 87 South Extension/Improvements	Pending	Loan					300,000
			2,159,776	31,922,000	8,290,000	11,420,000	7,363,500

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](#)**FY2017 Projects / Purchases**
Detailed Descriptions**Police Vehicles – \$80,000.**

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

Parks Misc. Capital Item – \$13,400.

Allocates funds for Parks miscellaneous capital purchase from excess Revenue from Sports.

Landscaping Drag Machine – \$12,000.

New drag machine for parks ball fields to replace old/unsafe machine.

Paving Projects – \$207,806

Road paving allocated from the City of Milton's projected share from the 5 cent Local Option Fuel Tax.

Wastewater Services Vehicle – \$36,000.

New vehicle purchase needed in the Water & Sewer Fund for Wastewater Department. (To Replace Service Truck #96-04)

Water Services Vehicle – \$36,000.

New vehicle purchase needed in the Water & Sewer Fund for Water Services Department. (F250 Super Cab with Tool Body).

CNG Upgrade Project – \$61,804.

Replacement of Storage Vessels at the Compressed Natural Gas (CNG) pumps and associated equipment.

Natural Gas Steel Line Replacement – \$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.

Water Well Repairs – \$36,000.

Budgets for anticipated pump failure at the Appaloosa Water Well due to the age of the pump.

WWTP Improvements – \$80,000.

Repair of #2 main aerator transmission at the Waste Water Treatment Plant (WWTP).

[Continued Detailed Descriptions](#)**Lift Station Refurbishments – \$90,000.**

Schedule: FY2017 for Munson Highway; and FY2018 for Georgetown Estates.

Water Services TV Inspection System – \$112,502.

TV inspection system for main line inspection of Sewer and Stormwater drains from 6" to 24" pipes.

Stormwater – \$18,000.

Installs and/or repairs Cedar Street Curbs and Sidewalks.

CRA I Downtown Misc. Projects – \$35,000.

Allocates funds for any miscellaneous projects for CRA I -- Downtown area.

Naviline Software Upgrade to Edge – \$24,264.

Upgrads the City Enterprise Software to "EDGE" to replace current Naviline and Windows Software.

Purchase of Property Downtown – \$142,000.

Proposed future purchase of CSX property at the Corner of Pine Street and Elmira Street labeled 03-1N-28-2530-04100-0041.

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

Grant funds for administration, engineering, and construction to the Gill Bass Park to include landscaping, fountain, gazebo, sidewalk and lighting.

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.

Thermal Imager – \$10,000.

Purchase of a Thermal Imager for Fire Department. To see areas of heat through smoke, darkness, or heat-permeable barriers.

Replace Front End Loader – \$50,000.

Replaces current obsolete Front End Loader in the Water & Sewer Fund.

Replace Fire Rescue Vehicle – \$250,000.

Replaces current Fire Rescue Vehicle #23 which was purchased in 2001.



GOVERNMENT FUNDS

For the City of Milton

001 General Fund

111 CRA 1 - Downtown Redevelopment Fund

112 CRA II – North

113 CRA III - South

201 Debt Service Fund

301 Capital Projects Fund

302 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
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016

	FY 2014 Actual	FY 2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
001 General Fund	\$ 8,427,187	\$ 9,067,517	\$ 8,970,741	\$ 9,087,427
Taxes	\$ 2,381,538	\$ 2,513,842	\$ 2,393,397	\$ 2,458,232
311-00-00 Ad Valorem Taxes- From Property Appr.	\$ 924,913	\$ 983,530	\$ 957,828	\$ 972,842
312-10-00 Local Option Fuel Tax .06- EDR Est./TREND	\$ 277,684	\$ 288,384	\$ 219,741	\$ 304,351
314-10-00 Electricity Tax- TREND	\$ 635,880	\$ 675,019	\$ 650,000	\$ 685,000
315-00-00 Communication Serv Tax- EDR Est./TREND	\$ 416,319	\$ 438,703	\$ 439,828	\$ 362,039
316-05-00 Suspense account-	\$ -	\$ -	\$ -	\$ -
316-10-00 MunicipalShare-Business Tax-	\$ 8,871	\$ 8,798	\$ 9,000	\$ 9,000
316-20-00 Professional-Business Tax-	\$ 117,870	\$ 119,407	\$ 117,000	\$ 125,000
Permits Fees	\$ 674,882	\$ 728,418	\$ 678,050	\$ 942,231
323-10-00 Electricity Franchise- TREND	\$ 644,602	\$ 690,975	\$ 650,000	\$ 685,000
325-10-00 Fire Special Assessment - New FY2017	\$ -	\$ -	\$ -	\$ 226,981
329-10-00 Othr License, Fees & Perm-	\$ 2,375	\$ 2,680	\$ 2,500	\$ 2,700
329-15-00 Plans Review Fee-	\$ 8,495	\$ 12,146	\$ 9,000	\$ 9,000
329-16-00 Plat Review Fees-	\$ -	\$ -	\$ -	\$ -
329-17-00 Variance/Rezoning/Amends-	\$ 370	\$ 1,585	\$ 800	\$ 800
329-18-00 Intersection Improve Fee-	\$ -	\$ -	\$ -	\$ -
329-20-00 Review fees-developer app-	\$ -	\$ 1,459	\$ 750	\$ 750
329-20-01 Review fees-developer app-Other Plan / Dev. Fees	\$ 18,356	\$ 17,208	\$ 15,000	\$ 17,000
329-30-00 Stormwater Utility Fees-	\$ 684	\$ 2,365	\$ -	\$ -
Intergovernmental	\$ 893,949	\$ 885,363	\$ 1,229,110	\$ 1,343,457
330-21-01 State Grants-CDBG Grant	\$ -	\$ -	\$ -	\$ -
331-20-01 Public safety-Dept of Justice-LLEBG	\$ 1,718	\$ 2,257	\$ -	\$ -
331-20-04 Public safety-Recovery Act - LLEGB	\$ -	\$ -	\$ -	\$ -
331-50-04 Federal Grants-FEMA 2014 Flooding	\$ 4,460	\$ 30,743	\$ -	\$ -
331-50-93 Federal Grants-HMGP-Police Wind Retrofit	\$ -	\$ -	\$ -	\$ -
331-50-94 Federal Grants-EIvaStDrainageHazMitProj	\$ -	\$ -	\$ -	\$ -
331-50-95 Federal Grants-Isaac FEMA DisasterRelief	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -
334-50-91 State grants-Flood 2014 FI Public Assist	\$ -	\$ 5,124	\$ -	\$ -
334-50-94 State grants-Katrina FL Public Assist	\$ -	\$ -	\$ -	\$ -
334-50-95 State grants-Isaac FL Public Assist	\$ -	\$ -	\$ -	\$ -
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	\$ 299,844	\$ 312,139	\$ 317,731	\$ 337,264
335-14-00 Gen gov - Mobile home lic-	\$ 1,853	\$ 1,717	\$ 2,600	\$ 2,600
335-15-00 Gen gov-Alcoholic bev lic-	\$ 5,905	\$ 6,149	\$ 5,000	\$ 6,000
335-18-00 Local Govt 1/2 Cent Sales Tax- EDR Est./TREND	\$ 399,001	\$ 419,494	\$ 416,131	\$ 465,747
335-19-01 State shared revenues-Local Altern. Fuel Tax	\$ -	\$ -	\$ -	\$ -
335-19-02 State shared revenues-FL MotorFuel TaxRebate	\$ 10,266	\$ 9,893	\$ 10,000	\$ 10,000
335-19-03 State shared revenues-St.Maint/ LightMaint	\$ 104,827	\$ 65,160	\$ 65,160	\$ 69,180
335-19-04 State shared revenues-TrafficSignalMaint Offset 541-46-01	\$ 25,097	\$ 25,851	\$ 46,208	\$ 47,591
335-20-01 Public safety-Firefighter's supplement	\$ 2,940	\$ 3,891	\$ 2,500	\$ 3,500
335-70-00 SRC - TDC shared revenues-	\$ -	\$ -	\$ -	\$ -
337-01-00 SRC grant funds for City-	\$ -	\$ -	\$ -	\$ -
339-10-00 Milton Housing Authority-	\$ 9,970	\$ 2,945	\$ 10,000	\$ 10,000
339-20-00 PILOT-Enterprise Fund Fees-	\$ -	\$ -	\$ 353,780	\$ 391,575



Charges for Services	\$ 129,005	\$ 112,276	\$ 766,996	\$ 882,287
342-20-00 Life Safety (fire inspec)-	\$ 1,305	\$ 2,206	\$ 2,000	\$ 2,000
342-21-00 Cost Recovery/Fire Fight-	\$ -	\$ -	\$ -	\$ -
342-90-01 Fire Department Training-CPR Class offset 522-31-00	\$ 120	\$ 180	\$ 1,000	\$ 500
342-91-01 Cost Recovery-VehicleCrash-Police&Fire	\$ -	\$ -	\$ -	\$ -
347-20-01 Parks and recreation-Parks User Fees	\$ 18,480	\$ 19,098	\$ 15,000	\$ 15,000
347-20-02 Parks and recreation-Concessions Sales offset 572-52-02	\$ 15,162	\$ 746	\$ -	\$ -
347-20-03 Parks and recreation-Softball League offset 572-30-01	\$ 3,150	\$ 3,125	\$ 6,000	\$ 3,000
347-20-04 Parks and recreation-Basketball Program offset 572-30-02	\$ 14,995	\$ 20,123	\$ 23,000	\$ 20,000
347-20-05 Parks and recreation-Football Program offset 572-30-03	\$ 58,317	\$ 39,699	\$ 49,000	\$ 42,000
347-20-06 Parks and recreation-Baseball Program offset 572-30-05	\$ 10,555	\$ 13,308	\$ 15,000	\$ 13,000
347-20-07 Parks and recreation-Tennis Program offset 572-30-04	\$ -	\$ 635	\$ 2,000	\$ 1,000
347-20-11 Parks and recreation-Martial Arts Fee	\$ -	\$ 525	\$ -	\$ -
347-20-12 Parks and recreation-Locker Rental	\$ -	\$ -	\$ -	\$ -
347-20-13 Parks and recreation-Fitness Room	\$ 4,090	\$ 4,830	\$ 4,000	\$ 4,000
347-20-14 Parks and recreation-Gymnastics	\$ -	\$ -	\$ -	\$ -
347-20-15 Parks and recreation-Senior Programs offset 572-30-08	\$ 1,432	\$ 2,467	\$ 4,000	\$ 6,000
347-20-17 Parks and recreation see 102-SpPkEvents-ConcessnFee	\$ 1,375	\$ 4,812	\$ 6,000	\$ 6,000
347-20-50 Parks and recreation-Sponsorships	\$ -	\$ -	\$ -	\$ -
347-21-00 Parks & Rec Impact Fees-	\$ -	\$ 500	\$ -	\$ -
349-10-00 IT Charge from Enterprise Funds-	\$ -	\$ -	\$ 45,259	\$ 47,414
349-15-00 Adminstrative Fee-Union-	\$ 24	\$ 22	\$ -	\$ -
349-20-00 Utility Bill Fees & Admin-	\$ -	\$ -	\$ 594,737	\$ 722,373
Fines & Forfeits	\$ 22,780	\$ 34,663	\$ 26,950	\$ 26,950
351-00-00 Fines and Forfeits-	\$ 13,269	\$ 24,068	\$ 18,000	\$ 18,000
351-10-00 Judgements and Fines-	\$ -	\$ -	\$ -	\$ -
354-00-00 Violations of local ordin-	\$ 614	\$ 712	\$ 800	\$ 800
359-10-00 Police reports-	\$ 3,054	\$ 3,235	\$ 2,000	\$ 2,000
359-30-00 Police education - 2nd \$-	\$ 2,906	\$ 3,740	\$ 3,000	\$ 3,000
359-31-00 Code Enforcement Educatio-	\$ 131	\$ 4	\$ 150	\$ 150
359-40-00 Witness fees-	\$ 2,806	\$ 2,904	\$ 3,000	\$ 3,000
359-50-00 Fines for fault equipment-	\$ -	\$ -	\$ -	\$ -
359-70-00 VIN verification-	\$ -	\$ -	\$ -	\$ -
Misc.	\$ 202,297	\$ 225,392	\$ 238,445	\$ 231,766
360-10-00 Miscellaneous revenues-	\$ 28,345	\$ 8,246	\$ 25,500	\$ 25,500
360-12-00 Proceeds from Dmg Claims-	\$ 28,533	\$ 31,072	\$ -	\$ -
360-13-00 Tower Antenna Rental Fee-	\$ -	\$ -	\$ 134,322	\$ 133,162
360-19-00 Brick Sales-	\$ -	\$ -	\$ -	\$ -
360-20-00 Returned cks & redeposits-	\$ 4,915	\$ 3,592	\$ -	\$ -
360-29-00 Flower Fund Revenues- offset 514-56-00	\$ 1,473	\$ 2,091	\$ 1,000	\$ 1,000
360-31-00 Restitution-	\$ -	\$ 1,790	\$ 500	\$ 500
360-32-00 Insurance Rebate-	\$ 31,101	\$ 30,985	\$ 21,873	\$ 16,354
360-41-00 Recreation Assessment Fee-	\$ -	\$ -	\$ -	\$ -
360-60-00 City Event Fee- offset 514-82-10	\$ 3,133	\$ 2,909	\$ 3,000	\$ 3,000
361-10-00 Interest income-	\$ 9,870	\$ 5,963	\$ 4,000	\$ 4,000
362-10-01 Sundial- Bldg Lease12x\$1,000	\$ 12,065	\$ 11,700	\$ 12,000	\$ 12,000
362-10-02 RV Rentals and Other- Rentals	\$ 4,073	\$ 3,252	\$ 4,000	\$ 4,000
364-66-00 Equipment-	\$ 6,594	\$ 946	\$ -	\$ -
365-00-00 Sales of surplus & scrap-	\$ 1,556	\$ 1,922	\$ 1,000	\$ 1,000
366-06-00 Donations - Commun Center-	\$ 25,000	\$ -	\$ -	\$ -
366-07-00 Donations-Skatepark-	\$ -	\$ 357	\$ -	\$ -
366-09-00 Donations-HurricaneRelief-	\$ -	\$ -	\$ -	\$ -
366-10-00 Misc Donations-	\$ -	\$ -	\$ -	\$ -
366-20-00 Donations to Mary Street-	\$ -	\$ -	\$ -	\$ -
366-21-00 Donations-Police Dept-	\$ 229	\$ 662	\$ -	\$ -
366-22-00 Donations-Fire Dept.-	\$ -	\$ 162	\$ -	\$ -
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- FY17 SchoolPymt 5of5	\$ -	\$ 71,283	\$ 14,750	\$ 14,750
369-90-00 Other Misc Revenues-	\$ -	\$ -	\$ -	\$ -
369-90-01 Other Misc Revenues-Credit Card Fee	\$ 16,305	\$ 19,358	\$ 16,500	\$ 16,500
369-91-01 Insurance Reimbursement-Fire Department	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 4,122,736	\$ 4,567,562	\$ 3,637,793	\$ 3,202,504
381-02-00 Transfr from DT Trust-	\$ -	\$ 55,000	\$ -	\$ -
381-03-00 Transfr from W&S Fund-	\$ -	\$ -	\$ -	\$ -
381-05-00 Transfer From Other Funds-	\$ 5,000	\$ -	\$ -	\$ -
381-11-00 Trnsfr fr Police Spec Inv-	\$ -	\$ -	\$ -	\$ -
381-12-00 IT Trnsfr from Gas Fund- IT Transfer	\$ 29,000	\$ 22,736	\$ -	\$ -
381-13-00 IT Trnsfr from W&S Fund- IT Transfer	\$ 34,000	\$ 17,052	\$ -	\$ -
381-14-00 IT Trnsfr from Sanitation- IT Transfer	\$ 3,000	\$ 2,842	\$ -	\$ -
381-18-00 Transfer from Marina-	\$ -	\$ -	\$ -	\$ -
381-19-00 IT Trnsfr from Sundial Fund- IT Transfer	\$ 3,000	\$ 2,842	\$ -	\$ -
381-21-00 Trnsfr from Debt Service-	\$ -	\$ -	\$ -	\$ -
381-31-00 Trnsfr from Cap Projects-	\$ -	\$ -	\$ -	\$ -
381-60-00 Transfer from Trust funds-	\$ -	\$ -	\$ -	\$ -
382-42-00 Transfer from Natural Gas-	\$ 1,221,852	\$ 1,361,258	\$ 1,035,736	\$ 1,035,736
382-43-00 Trnsfr from Water & Sewer-	\$ 2,414,583	\$ 2,802,180	\$ 2,166,768	\$ 2,166,768
382-44-00 Transfer from Sanitation-	\$ 356,426	\$ 247,152	\$ 105,743	\$ -
382-47-00 Transfer from Stormwater-	\$ 55,875	\$ 56,500	\$ -	\$ -
383-00-00 Capital Lease Inception-	\$ -	\$ -	\$ -	\$ -
389-90-01 Other Nonoperating-FFwrd FireTrk+Marina+Balance	\$ -	\$ -	\$ 329,546	\$ -
Grand Total Revenue	\$ 8,427,187	\$ 9,067,517	\$ 8,970,741	\$ 9,087,427



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, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
001 General Fund	79,563	122,178	131,681	122,569
511 Council	79,563	122,178	131,681	122,569
Personal Services	69,431	102,677	105,181	101,069
001-0511-511.11-00 Council wages -	54,000	55,633	58,278	54,378
001-0511-511.15-00 Special Pay - 20YrServRet -	-	10,313	10,426	9,402
001-0511-511.20-00 Retirees Benefit -	2,475	2,677	2,739	1,846
001-0511-511.21-00 FICA / Medicare Taxes -	4,023	5,101	5,164	4,797
001-0511-511.23-00 Life & Health Insurance -	8,933	28,952	28,574	30,646
Operating Expenses	10,132	19,502	26,500	21,500
001-0511-511.40-00 Travel & Per Diem -	127	1,905	2,000	2,000
001-0511-511.49-00 Misc Expenditures -	4,978	10,434	6,500	6,500
001-0511-511.52-00 Operating Supplies -	-	68	500	500
001-0511-511.54-00 Dues/Subscrip/Training -	5,027	7,096	12,500	12,500
001-0511-511.55-00 Education Committee -	-	-	5,000	-
Grand Total	79,563	122,178	131,681	122,569

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, 2017
with comparative amounts for 2014 through 2016

	FY2014	FY2015	FY 2016	FY 2017
	Actual	Actual	Begin Budget	Budget
001 General Fund	598,759	583,148	631,454	692,598
513 Admin	598,759	583,148	631,454	692,598
Personal Services	582,870	573,510	605,554	664,798
001-0513-513.12-00 Regular Salaries -	393,166	379,237	449,415	482,052
001-0513-513.14-00 Overtime -	-	345	-	-
001-0513-513.15-01 Special Pay - Bonuses	400	2,000	2,250	2,125
001-0513-513.15-02 Special Pay - Holiday Pay	16,087	15,806	-	-
001-0513-513.16-00 Sick Pay -	12,071	13,902	-	-
001-0513-513.17-00 Excess Sick Leave Payout -	3,815	2,677	2,677	2,722
001-0513-513.18-00 Vacation Payout -	-	-	-	-
001-0513-513.20-00 Retirees Benefit -	20,408	19,719	20,699	17,954
001-0513-513.21-00 FICA / Medicare Taxes -	31,555	31,459	33,105	36,439
001-0513-513.22-00 Retirement Contributions -	45,260	29,995	28,376	33,848
001-0513-513.22-01 Retirement Contributions ICMA - ICMA	2,962	6,395	6,485	7,247
001-0513-513.23-00 Life & Health Insurance -	51,106	54,676	55,614	75,388
001-0513-513.24-00 Workers Compensation -	6,041	7,228	6,933	7,023
001-0513-513.25-00 Unemployment -	-	-	-	-
001-0513-513.29-00 Contract Personnel -	-	10,071	-	-
Operating Expenses	15,889	9,638	25,900	27,800
001-0513-513.40-00 Travel & Per Diem -	721	1,746	4,500	4,500
001-0513-513.41-00 Communication Services -	4,920	445	5,400	7,200
001-0513-513.42-00 Postage and Shipping -	-	21	500	600
001-0513-513.43-00 Utility Services -	-	-	-	-
001-0513-513.46-00 R&M -	3	303	3,000	3,000
001-0513-513.48-00 Advertising / Promotional -	-	-	1,000	1,000
001-0513-513.49-00 Misc Expenditures -	155	-	-	-
001-0513-513.49-01 Misc Expenditures - Gas and Oil	4,935	1,340	1,500	1,500
001-0513-513.49-02 Misc Expenditures - Uniforms	-	-	-	-
001-0513-513.49-04 Misc Expenditures - Computer Programming	-	-	-	-
001-0513-513.51-00 Office Supplies -	3,266	2,463	4,000	4,000
001-0513-513.52-00 Operating Supplies -	748	780	2,000	2,000
001-0513-513.54-00 Dues/Subscrip/Training -	1,142	2,539	4,000	4,000
Capital	-	-	-	-
001-0513-513.64-01 Capital Outlay - Vehicles	-	-	-	-
Grand Total	598,759	583,148	631,454	692,598

**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, 2017
with comparative amounts for 2014 through 2016

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
001 General Fund	551,103	752,051	670,656	770,853
514 Non-Dept.	551,103	752,051	670,656	770,853
Operating Expenses	481,872	532,644	554,204	702,401
001-0514-514.31-00 Professional Services -	81,282	80,611	83,940	83,940
001-0514-514.31-01 Professional Services - Legal Counsel	24,333	40,984	37,200	37,200
001-0514-514.31-03 Professional Services - Engineering	4,085	2,665	5,000	6,000
001-0514-514.31-04 Professional Services - Lobbyist	-	-	-	38,000
001-0514-514.31-05 Professional Services - Retail Recruitment	-	-	-	50,000
001-0514-514.32-00 Accounting & Auditing -	27,368	29,159	27,823	27,600
001-0514-514.34-00 Other Contractual Svcs -	16,406	16,406	16,406	16,406
001-0514-514.34-10 Other Contractual Svcs - Code Revision	4,562	6,568	10,000	10,000
001-0514-514.34-96 Other Contractual Svcs - Hurricane DENNIS Debris	-	-	-	-
001-0514-514.41-00 Communication Services -	26,725	24,173	27,552	14,704
001-0514-514.42-00 Postage and Shipping -	5,054	5,820	8,000	8,866
001-0514-514.43-00 Utility Services -	33,307	48,071	50,000	52,000
001-0514-514.45-00 Insurance & Bonds -	86,426	87,276	100,825	102,453
001-0514-514.46-00 R&M - WH Issues	11,838	20,407	12,000	12,000
001-0514-514.48-00 Advertising / Promotional -	4,663	9,438	5,000	5,000
001-0514-514.48-01 Advertising / Promotional - Milton Local	7,857	12,428	8,589	15,089
001-0514-514.49-00 Misc Expenditures -	7,318	12,231	10,050	15,000
001-0514-514.49-08 Misc Expenditures - Hurricane Expenditures	-	-	-	-
001-0514-514.49-09 Misc Expenditures - Wellness Program	-	-	-	-
001-0514-514.49-18 Misc Expenditures - Bank Charges	-	-	-	-
001-0514-514.49-34 Misc Expenditures - Property Tax Sundial Bldg	-	-	-	1,200
001-0514-514.51-00 Office Supplies -	10,520	10,428	11,000	12,000
001-0514-514.52-00 Operating Supplies -	-	-	-	-
001-0514-514.52-03 Operating Supplies - Warehouse Expenditures	-	-	-	-
001-0514-514.52-08 Operating Supplies - Non-Capital Computer Exp IT Costs	131,470	129,064	139,819	185,943
001-0514-514.52-90 Operating Supplies - Over/Short - Whse	(2,392)	(4,590)	-	-
001-0514-514.52-91 Operating Supplies - Over/Short - Whse 2	530	67	-	-
001-0514-514.54-00 Dues/Subscrip/Training -	-	809	-	500
001-0514-514.55-01 Education Committee - LEAP	-	-	-	2,500
001-0514-514.55-02 Education Committee - Uber Transportation	-	-	-	5,000
001-0514-514.56-00 Employee flower exp -	520	630	1,000	1,000
Capital	25,784	176,455	36,500	8,500
001-0514-514.61-06 Capital Outlay - DT Parcel #6	-	63,710	-	-
001-0514-514.61-08 Capital Outlay - DT Parcel #8	-	62,158	-	-
001-0514-514.61-09 Capital Outlay - Willing St	-	-	-	-
001-0514-514.61-10 Capital Outlay - Hydrangea St	-	-	-	-
001-0514-514.61-11 Capital Outlay - Washington St	-	-	-	-
001-0514-514.62-01 Capital Outlay - Building Improvements	-	-	-	-
001-0514-514.63-01 Capital Outlay - Infrastructure Cabling for VOIP	-	-	32,000	-
001-0514-514.64-02 Capital Outlay - Computers/Printers	-	14,026	4,500	4,500
001-0514-514.64-03 Capital Outlay - Copy Machine	7,890	3,200	-	4,000
001-0514-514.64-07 Capital Outlay - Misc. Equip	17,894	33,361	-	-
Debt Service	6,447	5,952	5,952	5,952
001-0514-514.73-01 Other Debt Service - Copier Lease	495	-	-	-
001-0514-514.73-02 Other Debt Service - Stuffer Lease	5,952	5,952	5,952	5,952
Grants	37,000	37,000	74,000	54,000
001-0514-514.82-02 Grants & Aids - Cemetery Donations	11,000	11,000	11,000	11,000
001-0514-514.82-03 Grants & Aids - Keep Milton Beautiful	14,500	14,500	14,500	14,500
001-0514-514.82-04 Grants & Aids - Miscellaneous	-	-	5,000	5,000
001-0514-514.82-06 Grants & Aids - Milton High School	-	-	-	-
001-0514-514.82-07 Grants & Aids - Contribution to BARC	1,500	1,500	1,500	1,500
001-0514-514.82-08 Grants & Aids - SRC Chamber July 4th	10,000	10,000	10,000	10,000
001-0514-514.82-10 Grants & Aids - City Sponsored Events	-	-	2,000	2,000
001-0514-514.82-11 Grants & Aids - Team Santa Rosa	-	-	-	-
001-0514-514.82-12 Grants & Aids - Mt Pilgrim Historic Ch Fy16	-	-	30,000	-
001-0514-514.82-13 Grants & Aids - Historic Dist Plaque Prgm	-	-	-	10,000
Grand Total	551,103	752,051	670,656	770,853



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, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
001 General Fund	359,522	323,998	369,371	387,427
515 Planning	359,522	323,998	369,371	387,427
Personal Services	317,780	300,689	334,521	353,677
001-0515-515.12-00 Regular Salaries -	203,641	195,033	239,687	250,233
001-0515-515.15-01 Special Pay - Bonuses	250	1,000	1,250	1,250
001-0515-515.15-02 Special Pay - Holiday Pay	8,864	7,927	-	-
001-0515-515.16-00 Sick Pay -	13,057	11,004	-	-
001-0515-515.17-00 Excess Sick Leave Payout -	855	800	800	936
001-0515-515.18-00 Vacation Payout -	-	-	-	-
001-0515-515.20-00 Retirees Benefit -	10,802	10,272	11,265	9,509
001-0515-515.21-00 FICA / Medicare Taxes -	16,327	15,834	17,508	18,363
001-0515-515.22-00 Retirement Contributions -	27,030	16,626	17,172	16,225
001-0515-515.22-01 Retirement Contributions - ICMA	-	-	-	5,432
001-0515-515.23-00 Life & Health Insurance -	32,926	34,485	37,717	42,547
001-0515-515.24-00 Workers Compensation -	4,027	4,819	4,622	4,682
001-0515-515.29-00 Contract Personnel -	-	2,891	4,500	4,500
Operating Expenses	41,743	23,309	34,850	33,750
001-0515-515.31-00 Professional Services -	16,788	6,370	9,500	9,500
001-0515-515.31-01 Professional Services - Legal Counsel	4,663	750	1,500	1,500
001-0515-515.31-03 Professional Services - Engineering	450	1,125	-	-
001-0515-515.34-01 Other Contractual Svcs - Demolition	4,848	1,470	5,000	2,500
001-0515-515.40-00 Travel & Per Diem -	476	90	2,000	2,000
001-0515-515.41-00 Communication Services -	4,271	3,336	4,500	5,100
001-0515-515.42-00 Postage and Shipping -	181	815	1,500	1,500
001-0515-515.46-00 R&M -	274	404	500	500
001-0515-515.47-00 Printing and Binding -	105	-	250	250
001-0515-515.48-00 Advertising / Promotional -	846	2,914	1,000	1,500
001-0515-515.49-00 Misc Expenditures -	358	402	1,500	1,500
001-0515-515.49-01 Misc Expenditures - Gas and Oil	1,267	1,111	2,000	2,000
001-0515-515.49-02 Misc Expenditures - Uniforms	537	330	600	600
001-0515-515.51-00 Office Supplies -	2,770	2,985	2,500	2,500
001-0515-515.52-00 Operating Supplies -	853	447	1,000	1,000
001-0515-515.52-01 Operating Supplies - Software	-	-	-	-
001-0515-515.52-08 Operating Supplies - Non-Capital Computer Exp	-	-	-	-
001-0515-515.54-00 Dues/Subscrip/Training -	3,056	762	1,500	1,800
Grand Total	359,522	323,998	369,371	387,427



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, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
001 General Fund	498,340	509,358	536,864	524,691
516 Finance	498,340	509,358	536,864	524,691
Personal Services	474,227	482,707	507,464	486,591
001-0516-516.12-00 Regular Salaries -	267,561	293,743	333,004	316,995
001-0516-516.14-00 Overtime -	168	78	1,000	1,000
001-0516-516.15-01 Special Pay - Bonuses	400	2,000	2,250	2,000
001-0516-516.15-02 Special Pay - Holiday Pay	9,853	9,647	-	-
001-0516-516.16-00 Sick Pay -	13,820	8,256	-	-
001-0516-516.17-00 Excess Sick Leave Payout -	1,905	939	939	5,059
001-0516-516.18-00 Vacation Payout -	4,933	-	-	-
001-0516-516.20-00 Retirees Benefit -	14,056	14,538	15,077	12,091
001-0516-516.21-00 FICA / Medicare Taxes -	22,050	23,292	24,102	23,844
001-0516-516.22-00 Retirement Contributions -	35,682	38,185	43,054	37,045
001-0516-516.22-01 Retirement Contributions ICMA - ICMA	3,710	3,849	4,038	4,169
001-0516-516.22-02 Retirement Contributions IRA - IRA	4,124	4,200	4,399	4,669
001-0516-516.23-00 Life & Health Insurance -	56,532	75,421	74,208	74,257
001-0516-516.24-00 Workers Compensation -	4,698	5,622	5,393	5,462
001-0516-516.29-00 Contract Personnel -	34,735	2,938	-	-
Operating Expenses	24,113	26,650	29,400	38,100
001-0516-516.31-00 Professional Services -	-	-	1,000	-
001-0516-516.34-03 Other Contractual Svcs - Collection Expense	494	553	1,500	1,500
001-0516-516.40-00 Travel & Per Diem -	1,955	1,606	3,000	3,000
001-0516-516.41-00 Communication Services -	2,365	1,974	2,000	5,100
001-0516-516.42-00 Postage and Shipping -	-	34	300	300
001-0516-516.48-00 Advertising / Promotional -	56	-	300	300
001-0516-516.49-00 Misc Expenditures -	147	-	300	400
001-0516-516.49-02 Misc Expenditures - Uniforms	-	-	-	-
001-0516-516.49-06 Misc Expenditures - Elections Expense	211	-	500	500
001-0516-516.49-41 Misc Expenditures - CreditCardConvenienceFee	13,233	15,688	12,000	14,000
001-0516-516.51-00 Office Supplies -	4,010	5,083	4,000	4,000
001-0516-516.52-00 Operating Supplies -	1,189	509	3,000	6,000
001-0516-516.52-01 Operating Supplies - Software	-	-	-	-
001-0516-516.52-08 Operating Supplies - Non-Capital Computer Exp	-	-	-	-
001-0516-516.54-00 Dues/Subscrip/Training -	453	1,203	1,500	3,000
Capital	-	-	-	-
001-0516-516.64-07 Capital Outlay - Misc. Equipment	-	-	-	-
Grand Total	498,340	509,358	536,864	524,691



001 GENERAL FUND

Expense- 0519 Facilities Maintenance

**CITY OF MILTON
001 General Fund - 519 Facilities Maint
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
001 General Fund	-	-	-	99,197
519 Facilities Maint	-	-	-	99,197
Operating Expenses	-	-	-	99,197
001-0519-519.46-03 R&M - WH Issues & PrideProg New FY17	-	-	-	2,500
001-0519-519.46-11 R&M - City Hall New FY17	-	-	-	27,000
001-0519-519.46-12 R&M - Utility Dept Bldg New FY17	-	-	-	1,500
001-0519-519.46-14 R&M - Warehouse/Garage New FY17	-	-	-	-
001-0519-519.46-15 R&M - LANDSCP-General New FY17	-	-	-	-
001-0519-519.46-16 R&M - LANDSCP-Ballfields New FY17	-	-	-	-
001-0519-519.46-21 R&M - Police Dept New FY17	-	-	-	2,000
001-0519-519.46-22 R&M - Firehouse New FY17	-	-	-	1,000
001-0519-519.46-42 R&M - Water Well Bldgs New FY17	-	-	-	500
001-0519-519.46-43 R&M - WWTP Facility New FY17	-	-	-	500
001-0519-519.46-72 R&M - MCC&Skateprk-Street New FY17	-	-	-	2,500
001-0519-519.46-73 R&M - LANDSCP Building New FY17	-	-	-	1,114
001-0519-519.46-74 R&M - Carpenters Park New FY17	-	-	-	7,000
001-0519-519.46-75 R&M - Hindall Park New FY17	-	-	-	7,000
001-0519-519.46-76 R&M - FieldHouse & Fields New FY17	-	-	-	21,583
001-0519-519.46-77 R&M - Riverwalk Park New FY17	-	-	-	5,000
001-0519-519.46-78 R&M - Russell Harber Land New FY17	-	-	-	3,000
001-0519-519.46-79 R&M - Mary/Barnes & Prks New FY17	-	-	-	2,000
001-0519-519.46-81 R&M - Community Center New FY17	-	-	-	15,000
Grand Total	-	-	-	99,197

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, 2017
with comparative amounts for 2014 through 2016

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
001 General Fund	2,114,909	2,042,087	2,179,012	2,180,988
521 Law Enf.	2,114,909	2,042,087	2,179,012	2,180,988
Personal Services	1,817,862	1,790,468	1,903,622	1,885,618
001-0521-521.12-00 Regular Salaries -	1,061,694	1,067,450	1,230,541	1,215,857
001-0521-521.14-00 Overtime -	27,569	32,491	30,000	35,000
001-0521-521.15-01 Special Pay - Bonuses	1,250	6,250	7,000	7,000
001-0521-521.15-02 Special Pay - Holiday Pay	42,644	43,028	45,000	45,000
001-0521-521.15-03 Special Pay - Police Additional Pay	15,839	15,921	16,534	14,623
001-0521-521.16-00 Sick Pay -	42,586	44,168	-	-
001-0521-521.17-00 Excess Sick Leave Payout -	6,247	9,220	9,220	6,535
001-0521-521.18-00 Vacation Payout -	-	87	-	-
001-0521-521.20-00 Retirees Benefit -	57,211	58,615	57,764	46,036
001-0521-521.21-00 FICA / Medicare Taxes -	84,322	86,263	85,863	90,179
001-0521-521.22-00 Retirement Contributions -	229,277	154,947	140,617	128,627
001-0521-521.23-00 Life & Health Insurance -	225,509	243,651	253,864	269,190
001-0521-521.24-00 Workers Compensation -	23,715	28,377	27,219	27,571
001-0521-521.25-00 Unemployment -	-	-	-	-
Operating Expenses	190,248	188,067	200,390	215,370
001-0521-521.31-00 Professional Services -	-	-	-	-
001-0521-521.31-01 Professional Services - Legal Counsel	2,164	1,050	2,500	2,500
001-0521-521.34-00 Other Contractual Svcs -	6,070	5,032	10,000	10,000
001-0521-521.34-05 Other Contractual Svcs - Smart Cop Agreement	16,000	16,000	16,000	16,000
001-0521-521.35-00 Investigations -	2,024	1,891	2,000	2,000
001-0521-521.40-00 Travel & Per Diem -	1,158	1,248	3,950	4,000
001-0521-521.41-00 Communication Services -	29,549	23,949	30,840	22,520
001-0521-521.42-00 Postage and Shipping -	2,498	3,153	2,850	2,850
001-0521-521.43-00 Utility Services -	11,303	14,535	16,500	16,500
001-0521-521.46-00 R&M -	7,843	29,862	6,500	6,500
001-0521-521.46-01 R&M - Vehicle R&M	3,236	4,325	5,000	5,000
001-0521-521.46-99 R&M - Damage Claim Repairs	500	-	-	-
001-0521-521.47-00 Printing and Binding -	350	100	500	500
001-0521-521.48-00 Advertising / Promotional -	877	1,353	1,000	1,500
001-0521-521.48-01 Advertising / Promotional - Community Relations	2,522	980	2,500	2,750
001-0521-521.49-00 Misc Expenditures -	1,246	1,347	1,250	2,250
001-0521-521.49-01 Misc Expenditures - Gas and Oil	58,618	42,543	50,000	60,000
001-0521-521.49-02 Misc Expenditures - Uniforms	12,603	13,048	12,500	17,000
001-0521-521.49-06 Misc Expenditures - Applicant Processing	1,200	900	1,500	2,000
001-0521-521.49-07 Misc Expenditures - Bloodborne Pathogens	-	-	1,000	1,000
001-0521-521.51-00 Office Supplies -	5,038	5,556	6,000	6,500
001-0521-521.51-01 Office Supplies - Reserve Officers	-	599	1,000	1,000
001-0521-521.52-00 Operating Supplies -	7,313	5,164	7,000	7,500
001-0521-521.52-07 Operating Supplies - Non-Capital Misc. Equip	11,098	6,787	10,000	12,000
001-0521-521.54-00 Dues/Subscrip/Training -	829	2,054	3,000	4,000
001-0521-521.54-01 Dues/Subscrip/Training - 2nd Dollar Fund	3,381	3,845	4,000	4,500
001-0521-521.54-02 Dues/Subscrip/Training - Tuition Reimbursement	2,829	2,746	3,000	5,000
001-0521-521.58-00 Penalties -	-	-	-	-
Capital	105,499	63,552	75,000	80,000
001-0521-521.62-01 Capital Outlay - Building Improvements	-	-	-	-
001-0521-521.64-01 Capital Outlay - Vehicles Repl 2 Polic Cars	68,115	54,107	75,000	80,000
001-0521-521.64-02 Capital Outlay - Computers/Printers	28,856	-	-	-
001-0521-521.64-07 Capital Outlay - Misc. Equipment	8,528	9,445	-	-
Debt Service	1,300	-	-	-
001-0521-521.73-00 Other Debt Service - Motorcycle Lease	1,300	-	-	-
Grand Total	2,114,909	2,042,087	2,179,012	2,180,988

001 GENERAL FUND

EXPENSE- 0522 FIRE CONTROL

CITY OF MILTON
001 General Fund
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016

	FY2014	FY2015	FY 2016	FY 2017
	Actual	Actual	Begin Budget	Budget
001 General Fund	1,455,845	1,465,704	1,549,985	1,616,693
522 Fire	1,455,845	1,465,704	1,549,985	1,616,693
Personal Services	1,345,868	1,360,218	1,419,925	1,506,037
001-0522-522.12-00 Regular Salaries -	683,394	694,110	765,360	772,130
001-0522-522.14-00 Overtime -	22,976	17,940	25,000	32,000
001-0522-522.15-01 Special Pay - Bonuses	800	4,000	4,000	4,000
001-0522-522.15-02 Special Pay - Holiday Pay	34,804	33,883	35,000	35,000
001-0522-522.15-03 Special Pay - Fire Dept Additional Pay	24,476	23,411	24,064	25,022
001-0522-522.16-00 Sick Pay -	12,537	17,003	-	-
001-0522-522.17-00 Excess Sick Leave Payout -	10,667	10,664	10,664	12,238
001-0522-522.18-00 Vacation Payout -	-	-	-	-
001-0522-522.20-00 Retirees Benefit -	37,319	37,334	35,576	28,981
001-0522-522.21-00 FICA / Medicare Taxes -	54,006	55,943	53,269	57,675
001-0522-522.22-00 Retirement Contributions -	267,653	257,829	271,081	338,263
001-0522-522.23-00 Life & Health Insurance -	177,660	183,675	173,442	177,969
001-0522-522.24-00 Workers Compensation -	19,576	23,424	22,469	22,759
001-0522-522.25-00 Unemployment -	-	1,002	-	-
Operating Expenses	109,977	96,316	130,060	110,656
001-0522-522.31-00 Professional Services -	555	937	1,000	1,000
001-0522-522.31-01 Professional Services - Legal Counsel	-	315	-	-
001-0522-522.40-00 Travel & Per Diem -	-	-	500	500
001-0522-522.41-00 Communication Services - Fy16 \$15K for Radios	12,338	9,294	28,060	11,956
001-0522-522.43-00 Utility Services -	23,005	27,066	24,000	24,000
001-0522-522.45-00 Insurance & bonds -	-	-	-	-
001-0522-522.46-00 R&M -	11,994	6,975	12,000	10,000
001-0522-522.46-01 R&M - Vehicle R&M	14,958	16,972	18,000	15,000
001-0522-522.48-00 Advertising / Promotional -	590	-	500	500
001-0522-522.49-00 Misc Expenditures -	140	3,227	1,000	3,700
001-0522-522.49-01 Misc Expenditures - Gas and Oil	13,465	5,228	10,000	10,000
001-0522-522.49-02 Misc Expenditures - Uniforms	10,631	9,338	13,000	12,000
001-0522-522.49-07 Misc Expenditures - Bloodborne Pathogens	633	716	1,000	1,000
001-0522-522.51-00 Office Supplies -	580	785	1,000	1,000
001-0522-522.52-00 Operating Supplies -	12,280	8,739	10,000	10,000
001-0522-522.52-07 Operating Supplies - Non-Capital Misc. Equip	4,164	2,870	5,000	5,000
001-0522-522.54-00 Dues/Subscrip/Training -	4,643	3,854	5,000	5,000
Capital	-	9,171	-	-
001-0522-522.64-01 Capital Outlay - Vehicles	-	-	-	-
001-0522-522.64-07 Capital Outlay - Misc. Equipment 2 Thermal Img Cameras	-	9,171	-	-
Debt Service	-	-	-	-
001-0522-522.72-00 Interest Expense -	-	-	-	-
Transfers	-	-	-	-
001-0522-522.90-22 Other Uses - Fire Control/Reserve - Fire Trk Set up Reserve for Fire Truck	-	-	-	-
Grand Total	1,455,845	1,465,704	1,549,985	1,616,693



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, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
001 General Fund	1,018,604	1,155,188	1,122,799	1,035,663
541 Road & St.	1,018,604	1,155,188	1,122,799	1,035,663
Personal Services	466,729	508,156	508,719	528,697
001-0541-541.12-00 Regular Salaries -	274,393	265,201	299,875	325,476
001-0541-541.14-00 Overtime -	13,227	13,427	15,000	15,000
001-0541-541.15-01 Special Pay - Bonuses	450	2,000	2,000	2,000
001-0541-541.15-02 Special Pay - Holiday Pay	12,696	11,466	-	-
001-0541-541.16-00 Sick Pay -	15,066	22,543	-	-
001-0541-541.17-00 Excess Sick Leave Payout -	786	343	343	-
001-0541-541.18-00 Vacation Payout -	-	9,908	-	-
001-0541-541.20-00 Retirees Benefit -	15,211	15,273	14,095	12,368
001-0541-541.21-00 FICA / Medicare Taxes -	21,564	22,974	20,964	23,880
001-0541-541.22-00 Retirement Contributions -	36,785	37,323	56,225	50,222
001-0541-541.23-00 Life & Health Insurance -	63,031	69,255	89,946	89,347
001-0541-541.24-00 Workers Compensation -	8,949	10,708	10,271	10,404
001-0541-541.29-00 Contract Personnel -	4,571	27,734	-	-
001-0541-541.29-01 Contract Personnel - Contr Person / STREET	-	-	-	-
001-0541-541.29-02 Contract Personnel - Contr Person / LANDSC	-	-	-	-
001-0541-541.29-03 Contract Personnel - Contr Person / LAWN&IRRIG	-	-	-	-
Operating Expenses	531,286	579,473	614,080	506,966
001-0541-541.31-00 Professional Services -	-	-	-	-
001-0541-541.31-01 Professional Services - Legal Counsel	-	-	-	-
001-0541-541.31-03 Professional Services - Engineering	940	7,000	-	-
001-0541-541.34-01 Other Contractual Svcs - Contr. Svcs / STREET	4,995	4,144	6,560	6,560
001-0541-541.34-02 Other Contractual Svcs - Contr. Svcs / LANDSC	-	-	-	-
001-0541-541.34-03 Other Contractual Svcs - Contr. Svcs /GARAGE	54,255	46,034	45,000	45,000
001-0541-541.34-05 Other Contractual Svcs - ContrSvcs /TREE	-	-	-	-
INVENTORY	-	-	-	-
001-0541-541.40-00 Travel & Per Diem -	-	175	1,500	1,500
001-0541-541.41-00 Communication Services -	5,952	5,677	6,200	4,400
001-0541-541.42-00 Postage and Shipping -	-	-	250	250
001-0541-541.43-00 Utility Services -	186,650	213,229	198,000	198,000
001-0541-541.44-00 Rentals and Leases -	1,914	2,080	3,000	3,000



001-0541-541.46-00	R&M -	-	1,669	-	-
001-0541-541.46-01	R&M - R&M/Traffic Signal Repair	15,563	8,711	46,208	47,591
001-0541-541.46-02	R&M - R&M / STREET	28,020	22,569	24,780	24,780
001-0541-541.46-03	R&M - R&M / Pride & Prog Maint	-	3,459	2,500	-
001-0541-541.46-11	R&M - R&M / City Hall	25,335	26,792	27,000	-
001-0541-541.46-12	R&M - R&M /Utility Dept. Bldg.	947	5,120	1,500	-
001-0541-541.46-13	R&M - DWNTWN-Lights/Bnns	6,338	3,030	15,865	15,865
001-0541-541.46-14	R&M - R&M / Warehouse/Garage	4,786	8,479	3,000	3,000
001-0541-541.46-15	R&M - R&M / LANDSC-General	-	-	-	-
001-0541-541.46-16	R&M - R&M / LANDSC-Ballfields	-	-	-	-
001-0541-541.46-17	R&M - R&M / Medians	-	-	-	-
001-0541-541.46-21	R&M - R&M / Police Dept	952	3,279	2,000	-
001-0541-541.46-22	R&M - R&M / Firehouse	547	2,192	1,000	-
001-0541-541.46-42	R&M - R&M / Water Well Bldgs	386	321	500	-
001-0541-541.46-43	R&M - R&M / WWTP Facility	469	350	500	-
001-0541-541.46-72	R&M - R&M/MCC&Skate Park	431	-	-	-
001-0541-541.46-73	R&M - R&M / Landscape Bldg	206	486	1,114	-
001-0541-541.46-74	R&M - R&M / Carpenters Park	4,443	4,535	7,000	-
001-0541-541.46-75	R&M - R&M / Hindall Park	2,016	5,233	7,000	-
001-0541-541.46-76	R&M - R&M / FieldHouse & fields	1,930	17,242	21,583	-
001-0541-541.46-77	R&M - R&M / Riverwalk Park	2,038	1,890	5,000	-
001-0541-541.46-78	R&M - R&M / Russell Harber Land	4,984	3,298	3,000	-
001-0541-541.46-79	R&M - R&M / Mary/Barnes & Prks	1,110	1,421	2,000	-
001-0541-541.46-80	R&M - R&M / GARAGE	80,931	78,918	75,000	75,000
001-0541-541.46-81	R&M - R&M / MCC -LANDSC	17,543	17,330	15,000	-
001-0541-541.46-82	R&M - R&M / Skateprk-LANDSC	2,021	2,419	2,500	-
001-0541-541.46-83	R&M - Optimist Park	859	803	1,500	-
001-0541-541.46-84	R&M - Tennis Courts	271	1,107	4,500	-
001-0541-541.46-85	R&M - Sundial	1,023	148	500	-
001-0541-541.46-86	R&M - Marina	-	202	1,000	-
001-0541-541.46-99	R&M - Damage Claim Repairs	1,454	2,955	-	-
001-0541-541.48-00	Advertising / Promotional -	249	371	250	250
001-0541-541.49-00	Misc Expenditures -	233	529	500	500
001-0541-541.49-01	Misc Expenditures - Gas and Oil	21,226	12,803	20,000	20,000
001-0541-541.49-02	Misc Expenditures - Uniforms	3,298	3,076	2,200	2,200
001-0541-541.49-04	Misc Expenditures - Computer Programming	-	-	-	-
001-0541-541.49-10	Misc Expenditures - Christmas Decorations	2,072	6,763	6,770	6,770
001-0541-541.49-14	Misc Expenditures - Operating Exp. Mary St Pk	238	38	-	-
001-0541-541.51-00	Office Supplies -	512	666	800	800
001-0541-541.52-00	Operating Supplies -	-	(645)	-	-
001-0541-541.52-01	Operating Supplies - Operat Supplies / STREET	11,468	11,538	5,000	5,000
001-0541-541.52-02	Operating Supplies - Operat Supplies / LANDSC	-	-	-	-
001-0541-541.52-03	Operating Supplies - Operat Supplies / GARAGE	26,696	23,517	20,000	20,000
001-0541-541.53-00	Materials/Rep & Supplies -	974	3,568	5,000	5,000
001-0541-541.53-02	Materials/Rep & Supplies - Street & Sidewalk Improve	2,798	7,884	15,000	15,000
001-0541-541.53-06	Materials/Rep & Supplies - Signage	2,009	5,510	5,000	5,000
001-0541-541.54-00	Dues/Subscrip/Training -	205	1,555	1,500	1,500
Capital		20,589	67,559	-	-
001-0541-541.63-15	Capital Outlay - Street & Sidewalk Improvm	-	-	-	-
001-0541-541.63-16	Capital Outlay - City Signage	-	59,733	-	-
001-0541-541.63-94	Capital Outlay - FEMA 2014 Flood Mitg	-	-	-	-
001-0541-541.64-01	Capital Outlay - Vehicles	19,000	2,250	-	-
001-0541-541.64-07	Capital Outlay - Misc. Equipment	1,589	-	-	-
001-0541-541.64-22	Capital Outlay - Machinery & Equipment Misc.	-	5,576	-	-
Grand Total		1,018,604	1,155,188	1,122,799	1,035,663



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, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
001 General Fund	791,896	530,728	554,857	594,877
572 Parks	791,896	530,728	554,857	594,877
Personal Services	283,951	311,804	307,741	367,069
001-0572-572.12-00 Regular Salaries -	154,789	172,214	203,354	238,832
001-0572-572.14-00 Overtime -	-	-	-	2,000
001-0572-572.15-01 Special Pay - Bonuses	250	1,500	1,500	2,250
001-0572-572.15-02 Special Pay - Holiday Pay	6,311	7,200	-	-
001-0572-572.16-00 Sick Pay -	5,768	778	-	-
001-0572-572.17-00 Excess Sick Leave Payout -	1,853	1,891	1,891	2,065
001-0572-572.18-00 Vacation Payout -	-	112	-	-
001-0572-572.20-00 Retirees Benefit -	7,847	8,819	8,034	9,076
001-0572-572.21-00 FICA / Medicare Taxes -	11,923	13,281	11,487	17,345
001-0572-572.22-00 Retirement Contributions -	18,886	20,096	19,640	18,412
001-0572-572.22-01 Retirement Contributions ICMA - ICMA	4,312	3,920	4,031	4,081
001-0572-572.23-00 Life & Health Insurance -	49,154	58,322	53,439	68,586
001-0572-572.24-00 Workers Compensation -	3,803	4,551	4,365	4,422
001-0572-572.29-00 Contract Personnel -	19,055	19,119	-	-
Operating Expenses	236,729	205,909	237,616	214,408
001-0572-572.30-01 Athletic Programs - Softball Program Expense	1,800	1,200	6,000	1,600
001-0572-572.30-02 Athletic Programs - Basketball Program Expens	11,976	15,492	23,000	17,000
001-0572-572.30-03 Athletic Programs - Football Program Expense	53,536	31,509	49,000	35,000
001-0572-572.30-04 Athletic Programs - Tennis Program Expense	-	910	-	-
001-0572-572.30-05 Athletic Programs - Baseball Program Expense	8,903	11,697	15,000	11,000
001-0572-572.30-08 Athletic Programs - Senior Program Expense	744	1,865	4,000	5,000
001-0572-572.30-09 Athletic Programs - Special Park Event Exps	(400)	-	-	-
001-0572-572.30-11 Athletic Programs - Martial Arts Expense	-	-	-	-
001-0572-572.31-00 Professional Services - FY16 Tennis Contr	-	3,000	11,000	6,000
001-0572-572.31-03 Professional Services - Engineering	8,320	4,480	5,000	-
001-0572-572.34-00 Other Contractual Svcs -	-	-	-	-
001-0572-572.41-00 Communication Services -	9,746	12,035	14,116	13,308
001-0572-572.43-00 Utility Services -	83,809	75,124	79,000	79,000
001-0572-572.46-00 R&M -	15,256	6,895	10,000	18,000
001-0572-572.46-99 R&M - Damage Claim Repairs	8,630	15,563	-	-
001-0572-572.48-00 Advertising / Promotional -	1,914	1,973	2,000	4,000
001-0572-572.49-00 Misc Expenditures -	2,583	267	500	500
001-0572-572.49-01 Misc Expenditures - Gas and Oil	3,912	2,441	3,000	2,500
001-0572-572.49-02 Misc Expenditures - Uniforms	224	435	1,000	1,000
001-0572-572.51-00 Office Supplies -	1,270	1,144	1,500	2,000
001-0572-572.52-00 Operating Supplies -	13,981	19,548	13,000	18,000
001-0572-572.52-02 Operating Supplies - ConcessionExp offset 001-347-20-02	10,327	164	-	-
001-0572-572.52-08 Operating Supplies - Non-Capital Computer Exp	98	-	-	-
001-0572-572.54-00 Dues/Subscrip/Training -	100	165	500	500
Capital	271,216	13,016	9,500	13,400
001-0572-572.61-03 Capital Outlay - Land-Sanders Street 31 Acres	251,761	-	-	-
001-0572-572.61-04 Capital Outlay - Land-Mary St. Lot	-	7,016	-	-
001-0572-572.62-01 Capital Outlay - Building Improvements	-	-	-	-
001-0572-572.63-03 Capital Outlay - Softball Field-Sanders St.	-	-	-	-
001-0572-572.64-02 Capital Outlay - computer/Printers	4,605	-	-	-
001-0572-572.64-07 Capital Outlay - Misc. Equipment	14,851	6,000	9,500	13,400
Debt Service	-	-	-	-
001-0572-572.73-00 Other Debt Service -	-	-	-	-
Grand Total	791,896	530,728	554,857	594,877

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, 2017
with comparative amounts for 2014 through 2016

	FY2014	FY2015	FY 2016	FY 2017
	Actual	Actual	Begin Budget	Budget
001 General Fund	517,879	522,088	578,779	630,812
573 Landscaping	517,879	522,088	578,779	630,812
Personal Services	286,997	299,317	331,384	371,515
001-0573-573.12-00 Regular Salaries -	147,401	149,802	175,144	198,765
001-0573-573.14-00 Overtime -	40	-	-	-
001-0573-573.15-01 Special Pay - Bonuses	200	1,250	1,250	1,500
001-0573-573.15-02 Special Pay - Holiday Pay	5,714	6,472	-	-
001-0573-573.16-00 Sick Pay -	5,823	9,393	-	-
001-0573-573.17-00 Excess Sick Leave Payout -	191	358	358	-
001-0573-573.18-00 Vacation Payout -	-	-	-	-
001-0573-573.20-00 Retirees Benefit -	7,743	8,073	8,232	7,553
001-0573-573.21-00 FICA / Medicare Taxes -	12,615	12,305	12,407	15,042
001-0573-573.22-00 Retirement Contributions -	25,168	26,584	27,020	28,514
001-0573-573.22-01 Retirement Contributions ICMA - ICMA	727	981	990	1,020
001-0573-573.23-00 Life & Health Insurance -	44,430	47,230	46,030	59,130
001-0573-573.24-00 Workers Compensation -	2,573	3,079	2,953	2,991
001-0573-573.29-00 Contract Personnel -	34,372	33,788	57,000	57,000
001-0573-573.29-01 Contract Personnel - Lawn & Irrigation Svcs	-	-	-	-
Operating Expenses	217,157	218,794	241,395	247,297
001-0573-573.34-00 Other Contractual Svcs -	114,994	114,994	114,994	114,994
001-0573-573.40-00 Travel & Per Diem -	-	-	-	-
001-0573-573.41-00 Communication Services -	3,300	3,757	3,500	4,440
001-0573-573.42-00 Postage and Shipping -	-	-	200	200
001-0573-573.43-00 Utility Services -	9,254	22,703	17,500	22,000
001-0573-573.46-00 R&M -	11,433	12,198	18,000	18,000
001-0573-573.46-01 R&M - Ball Field Maintenance	18,068	12,680	20,000	20,000
001-0573-573.46-02 R&M - MCC and Skatepark R&M	770	891	1,000	1,000
001-0573-573.46-03 R&M - Sanders Street Maint.	-	2,050	2,500	2,500
001-0573-573.46-17 R&M - Medians	5,941	6,722	10,000	11,500
001-0573-573.46-99 R&M - Damage Claim Repairs	5,273	1,066	-	-
001-0573-573.48-00 Advertising / Promotional -	-	-	-	-
001-0573-573.49-00 Misc Expenditures -	-	(7)	500	500
001-0573-573.49-01 Misc Expenditures - Gas and Oil	19,972	15,345	22,000	22,000
001-0573-573.49-02 Misc Expenditures - Uniforms	873	958	1,611	1,611
001-0573-573.49-04 Misc Expenditures - Computer Programming	-	-	-	-
001-0573-573.49-05 Misc Expenditures - Tree Removal	4,730	2,050	4,000	4,000
001-0573-573.51-00 Office Supplies -	129	232	500	500
001-0573-573.52-00 Operating Supplies -	22,164	22,916	24,090	23,052
001-0573-573.54-00 Dues/Subscrip/Training -	256	240	1,000	1,000
Capital	13,726	3,977	6,000	12,000
001-0573-573.64-07 Capital Outlay - Misc. Equipment	3,594	-	6,000	12,000
001-0573-573.64-25 Capital Outlay - Lawnmower	10,132	3,977	-	-
Grand Total	517,879	522,088	578,779	630,812



001 GENERAL FUND

EXPENSE- 0581TRANSFER-OUT & 0590 RESERVES

**CITY OF MILTON
001 General Fund - 581 Transfers - 590 Reserve/Contingency
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
001 General Fund	622,255	590,460	645,283	431,059
581 Transfers	622,255	590,460	645,283	393,420
Transfers	622,255	590,460	645,283	393,420
001-0581-581.91-00 Transfers to other Funds - Marina	12,350	-	254,669	50,000
001-0581-581.91-11 Transfers to other Funds - Trnsfr to Police Spec Inv	-	-	-	-
001-0581-581.91-12 Transfers to other Funds - Trnsfr to Downtwn Devlop	19,144	21,548	21,067	23,873
001-0581-581.91-21 Transfers to other Funds - Transfer to Debt Svc fund	319,121	319,452	319,547	319,547
001-0581-581.91-31 Transfers to other Funds - Transfer to Cap Projects FY16 CDBG Canal	271,639	249,460	50,000	-
001-0581-581.91-42 Transfers to other Funds - Transfer to Natural Gas	-	-	-	-
001-0581-581.91-43 Transfers to other Funds - Transfer to Water & Sewer	-	-	-	-
001-0581-581.91-44 Transfers to other Funds - Transfer to Sanitation	-	-	-	-
001-0581-581.91-49 Transfers to other Funds - Transfer to Sundial Fund	-	-	-	-
001-0581-581.91-62 Transfer to Police Pension -	-	-	-	-
001-0581-581.91-63 Transfer to Fire Pension -	-	-	-	-
001-0581-581.91-64 Transfer to General Pension -	-	-	-	-
590 Reserve/Contingency	-	-	-	37,639
Contingency	-	-	-	37,639
001-0590-590.01-00 Contingency -	-	-	-	37,639
Grand Total	622,255	590,460	645,283	431,059



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111 CRA 1 – DOWNTOWN FUND

REVENUE

**CITY OF MILTON
111 CRA I - Downtown
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
111 CRA I - Downtown	\$ 85,063	\$ 95,599	\$ 103,300	\$ 164,020
Intergovernmental	\$ 36,050	\$ 40,571	\$ 60,733	\$ 68,820
337-11-00 D/town redevelopment rev- FY17 - Formerly Fund102	\$ -	\$ -	\$ -	\$ -
338-10-00 O/S Rev from Local Units-	\$ 36,050	\$ 40,571	\$ 39,666	\$ 44,947
338-10-01 City Portion of Tiff-	\$ -	\$ -	\$ 21,067	\$ 23,873
Charges for Services	\$ 29,836	\$ 33,435	\$ 34,800	\$ 25,200
347-40-00 Special Events-	\$ -	\$ -	\$ -	\$ -
348-00-00 Promo Revenue- offset 5k;movies;ScratchAnkle/Bands	\$ 29,836	\$ 33,435	\$ 34,800	\$ 25,200
Misc.	\$ 32	\$ 45	\$ -	\$ -
360-10-00 Miscellaneous revenues-	\$ -	\$ -	\$ -	\$ -
361-10-00 Interest income-	\$ 32	\$ 45	\$ -	\$ -
366-10-00 Misc Donations-	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 19,144	\$ 21,548	\$ 7,767	\$ 70,000
380-10-00 O/S Rev from Local Units-	\$ -	\$ -	\$ -	\$ -
381-01-00 From General Fund-	\$ -	\$ -	\$ -	\$ -
381-15-00 Interfund Transfer In- Based on TIF	\$ 19,144	\$ 21,548	\$ -	\$ -
389-90-01 Funds Brought Forward- Est. Funds Forward PY	\$ -	\$ -	\$ 7,767	\$ 70,000
Grand Total Revenue	\$ 85,063	\$ 95,599	\$ 103,300	\$ 164,020

111 CRA 1 – DOWNTOWN FUND

EXPENSE

CITY OF MILTON
111 CRA I - Downtown
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
111 CRA I - Downtown	58,839	97,918	103,300	164,020
552 CRA	58,839	97,918	103,300	164,020
Operating Expenses	40,639	39,556	79,800	100,020
111-0552-552.31-03 Professional Services - Engineering	-	-	-	-
111-0552-552.34-00 Other Contractual Svcs -	596	-	3,000	8,500
111-0552-552.43-00 Utility Services -	-	3,718	4,000	4,000
111-0552-552.46-00 R&M -	7,677	3,985	30,000	5,000
111-0552-552.48-00 Advertising / Promotional -	-	800	-	15,000
111-0552-552.48-01 Advertising / Promotional - 5K Run	8,891	6,206	17,000	11,000
111-0552-552.48-02 Advertising / Promotional - Bands on the Blackwater	14,519	15,240	19,000	28,600
111-0552-552.48-03 Advertising / Promotional - Movie Night	5,759	4,942	300	1,000
111-0552-552.48-04 Advertising / Promotional - Scratch Ankle	1,828	565	2,000	2,000
111-0552-552.48-05 Advertising / Promotional - Market	-	-	-	-
111-0552-552.48-06 Advertising / Promotional - Other Events	-	-	-	20,000
111-0552-552.49-00 Misc Expenditures -	1,170	3,924	4,000	4,000
111-0552-552.49-18 Misc Expenditures - Bank Charges	-	-	-	-
111-0552-552.49-19 Misc Expenditures -	-	-	-	-
111-0552-552.52-00 Operating Supplies -	200	175	500	500
111-0552-552.53-00 Materials/Rep & Supplies -	-	-	-	-
111-0552-552.54-00 Dues/Subscrip/Training -	-	-	-	420
Capital	-	1,862	9,500	35,000
111-0552-552.61-01 Capital Outlay - Land Acquisition	-	-	-	-
111-0552-552.61-02 Capital Outlay - Easement-Sidewalk	-	-	-	-
111-0552-552.64-07 Capital Outlay - Misc.Equipment FY16 Pchse Screen/Proj.	-	1,862	9,500	-
111-0552-552.64-27 Capital Outlay - Downtown project expenses	-	-	-	35,000
Grants	1,500	1,500	4,000	4,000
111-0552-552.82-09 Grants & Aids - Misc.	1,500	1,500	4,000	4,000
111-0552-552.82-16 Grants & Aids - SRC Veterans Memorial	-	-	-	-
111-0552-552.82-17 Grants & Aids - Mainstreet Rent Aid	-	-	-	-
Transfers	16,700	55,000	-	-
111-0552-552.91-00 Transfers to other Funds -	11,700	-	-	-
111-0552-552.91-01 Transfer to General Fund -	5,000	55,000	-	-
111-0552-552.91-02 Transfer to Capital Projects -	-	-	-	-
Contingency	-	-	10,000	25,000
111-0552-552.99-99 Other Uses - Contingency	-	-	10,000	25,000
111-0590-590.01-00 Contingency - Contingency	-	-	-	-
Grand Total	58,839	97,918	103,300	164,020



112 CRA II – NORTH FUND

REVENUE

CITY OF MILTON
112 CRA II - North
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016

		FY 2014	FY 2015	FY 2016	FY 2017
		Actual	Actual	Begin Budget	Budget
112 CRA II - North		\$ -	\$ -	\$ -	\$ -
Intergovernmental		\$ -	\$ -	\$ -	\$ -
337-11-00 D/town redevelopment rev- New FY2017		\$ -	\$ -	\$ -	\$ -
338-10-00 O/S Rev from Local Units-		\$ -	\$ -	\$ -	\$ -
338-10-01 City Portion of Tiff-		\$ -	\$ -	\$ -	\$ -
Charges for Services		\$ -	\$ -	\$ -	\$ -
347-40-00 Special Events-		\$ -	\$ -	\$ -	\$ -
Misc.		\$ -	\$ -	\$ -	\$ -
360-10-00 Miscellaneous revenues-		\$ -	\$ -	\$ -	\$ -
361-10-00 Interest income-		\$ -	\$ -	\$ -	\$ -
366-10-00 Misc Donations-		\$ -	\$ -	\$ -	\$ -
Transfers		\$ -	\$ -	\$ -	\$ -
380-10-00 O/S Rev from Local Units-		\$ -	\$ -	\$ -	\$ -
381-01-00 From General Fund-		\$ -	\$ -	\$ -	\$ -
381-15-00 Interfund Transfer In- Based on TIF		\$ -	\$ -	\$ -	\$ -
389-90-01 Funds Brought Forward- Est. Funds Forward PY		\$ -	\$ -	\$ -	\$ -
Grand Total Revenue		\$ -	\$ -	\$ -	\$ -



112 CRA II – NORTH FUND

EXPENSE

**CITY OF MILTON
112 CRA II - North
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
112 CRA II - North	-	-	-	-
552 CRA	-	-	-	-
Operating Expenses	-	-	-	-
112-0552-552.31-03 Professional Services - Engineering	-	-	-	-
112-0552-552.34-00 Other Contractual Svcs -	-	-	-	-
112-0552-552.43-00 Utility Services -	-	-	-	-
112-0552-552.46-00 R&M -	-	-	-	-
112-0552-552.48-00 Advertising / Promotional -	-	-	-	-
112-0552-552.48-06 Advertising / Promotional -	-	-	-	-
112-0552-552.49-00 Misc Expenditures -	-	-	-	-
112-0552-552.49-18 Misc Expenditures - Bank Charges	-	-	-	-
112-0552-552.52-00 Operating Supplies -	-	-	-	-
112-0552-552.53-00 Materials/Rep & Supplies -	-	-	-	-
112-0552-552.54-00 Dues/Subscrip/Training -	-	-	-	-
Capital	-	-	-	-
112-0552-552.61-01 Capital Outlay - Land Acquisition	-	-	-	-
112-0552-552.64-07 Capital Outlay - Misc Equipment	-	-	-	-
112-0552-552.64-27 Capital Outlay - Downtown project expenses	-	-	-	-
Grants	-	-	-	-
112-0552-552.82-09 Grants & Aids - Misc.	-	-	-	-
Transfers	-	-	-	-
112-0552-552.91-00 Transfers to other Funds -	-	-	-	-
112-0552-552.91-01 Transfer to General Fund -	-	-	-	-
112-0552-552.91-02 Transfer to Capital Projects -	-	-	-	-
Contingency	-	-	-	-
112-0552-552.99-99 Other Uses - Contingency	-	-	-	-
112-0590-590.01-00 Contingency - Contingency	-	-	-	-
Grand Total	-	-	-	-



113 CRA III – SOUTH FUND

REVENUE

CITY OF MILTON
113 CRA III - South
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016

		FY 2014	FY 2015	FY 2016	FY 2017
		Actual	Actual	Begin Budget	Budget
113 CRA III - South		\$ -	\$ -	\$ -	\$ -
Intergovernmental		\$ -	\$ -	\$ -	\$ -
337-11-00 D/town redevelopment rev- New FY2017		\$ -	\$ -	\$ -	\$ -
338-10-01 City Portion of Tiff-		\$ -	\$ -	\$ -	\$ -
Charges for Services		\$ -	\$ -	\$ -	\$ -
347-40-00 Special Events-		\$ -	\$ -	\$ -	\$ -
Misc.		\$ -	\$ -	\$ -	\$ -
360-10-00 Miscellaneous revenues-		\$ -	\$ -	\$ -	\$ -
361-10-00 Interest income-		\$ -	\$ -	\$ -	\$ -
366-10-00 Misc Donations-		\$ -	\$ -	\$ -	\$ -
Transfers		\$ -	\$ -	\$ -	\$ -
380-10-00 O/S Rev from Local Units-		\$ -	\$ -	\$ -	\$ -
381-01-00 From General Fund-		\$ -	\$ -	\$ -	\$ -
381-15-00 Interfund Transfer In- Based on TIF		\$ -	\$ -	\$ -	\$ -
389-90-01 Funds Brought Forward- Est. Funds Forward PY		\$ -	\$ -	\$ -	\$ -
Grand Total Revenue		\$ -	\$ -	\$ -	\$ -



113 CRA III - SOUTH

EXPENSE

**CITY OF MILTON
113 CRA III - South
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
113 CRA III - South	-	-	-	-
552 CRA	-	-	-	-
Operating Expenses	-	-	-	-
113-0552-552.31-03 Professional Services - Engineering	-	-	-	-
113-0552-552.34-00 Other Contractual Svcs -	-	-	-	-
113-0552-552.43-00 Utility Services -	-	-	-	-
113-0552-552.46-00 R&M -	-	-	-	-
113-0552-552.48-00 Advertising / Promotional -	-	-	-	-
113-0552-552.48-06 Advertising / Promotional - Other Events	-	-	-	-
113-0552-552.49-00 Misc Expenditures -	-	-	-	-
113-0552-552.49-18 Misc Expenditures - Bank Charges	-	-	-	-
113-0552-552.52-00 Operating Supplies -	-	-	-	-
113-0552-552.53-00 Materials/Rep & Supplies -	-	-	-	-
113-0552-552.54-00 Dues/Subscrip/Training -	-	-	-	-
Capital	-	-	-	-
113-0552-552.61-01 Capital Outlay - Land Acquisition	-	-	-	-
113-0552-552.64-07 Capital Outlay - Misc Equipment	-	-	-	-
113-0552-552.64-27 Capital Outlay - Downtown project expenses	-	-	-	-
Grants	-	-	-	-
113-0552-552.82-09 Grants & Aids - Misc.	-	-	-	-
Transfers	-	-	-	-
113-0552-552.91-00 Transfers to other Funds -	-	-	-	-
113-0552-552.91-01 Transfer to General Fund -	-	-	-	-
113-0552-552.91-02 Transfer to Capital Projects -	-	-	-	-
Contingency	-	-	-	-
113-0552-552.99-99 Other Uses - Contingency	-	-	-	-
113-0590-590.01-00 Contingency - Contingency	-	-	-	-
Grand Total	-	-	-	-



201 DEBT SERVICE FUND

REVENUE

**CITY OF MILTON
201 Debt Service
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
201 Debt Service	\$ 340,539	\$ 319,092	\$ 340,819	\$ 319,547
Misc.	\$ 146	\$ 180	\$ -	\$ -
361-10-00 Interest income-	\$ 146	\$ 180	\$ -	\$ -
Transfers	\$ 340,393	\$ 318,912	\$ 340,819	\$ 319,547
381-00-00 Interfund Transfer-	\$ 21,272	\$ -	\$ -	\$ -
381-01-00 Transfr from General Fund- Trsrfr from GF for Debt Svce	\$ 319,121	\$ 318,912	\$ 319,547	\$ 319,547
389-90-01 Funds Brought Forward- Marina FY14 \$21,241 W/S to 201	\$ -	\$ -	\$ 21,272	\$ -
Grand Total Revenue	\$ 340,539	\$ 319,092	\$ 340,819	\$ 319,547

201 DEBT SERVICE FUND

EXPENSE

CITY OF MILTON
201 Debt Service
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
201 Debt Service	319,121	318,912	340,819	319,547
513 Admin	73,339	73,263	73,463	73,463
Debt Service	73,339	73,263	73,463	73,463
201-0000-TOTALS Combined Principal & Interest -	-	-	-	-
201-0513-513.71-00 Principal Expense - Admin Whse.	60,859	63,043	65,488	67,837
201-0513-513.72-00 Interest Expense -	12,480	10,220	7,975	5,626
522 Fire	206,852	206,733	207,057	207,057
Debt Service	206,852	206,733	207,057	207,057
201-0522-522.71-00 Principal Expense - Fire Station & Fire Truck	176,196	182,254	188,787	195,266
201-0522-522.72-00 Interest Expense -	30,657	24,478	18,270	11,791
572 Parks	38,930	38,917	39,027	39,027
Debt Service	38,930	38,917	39,027	39,027
201-0572-572.71-00 Principal Expense - Skate Park	32,339	33,496	34,790	36,038
201-0572-572.72-00 Interest Expense -	6,591	5,421	4,237	2,989
581 Transfers	-	-	21,272	-
Transfers	-	-	21,272	-
201-0581-581.91-00 Transfers to other Funds - Transfer to Other Funds	-	-	21,272	-
Grand Total	319,121	318,912	340,819	319,547



301 CAPITAL PROJECTS FUND

REVENUE

**CITY OF MILTON
301 Capital Projects
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
301 Capital Projects	\$ 1,743,859	\$ 250,035	\$ 130,000	\$ -
Intergovernmental	\$ 1,404,004	\$ -	\$ 80,000	\$ -
331-50-02 Sanders Street-	\$ 963,866	\$ -	\$ -	\$ -
331-50-96 Oak Dist Mit Re-	\$ 144,404	\$ -	\$ -	\$ -
334-39-01 Road Side Beautify-Roadside Beautify offset 301-541-63-03	\$ 295,734	\$ -	\$ 80,000	\$ -
335-70-00 SRC - TDC shared revenues-	\$ -	\$ -	\$ -	\$ -
337-90-xx Other Grant Revenue-	\$ -	\$ -	\$ -	\$ -
Misc.	\$ 14,841	\$ 35	\$ -	\$ -
361-10-00 Interest income-	\$ 91	\$ 35	\$ -	\$ -
366-70-00 CIAC- use CIAC in General Fund	\$ 14,750	\$ -	\$ -	\$ -
Transfers	\$ 325,014	\$ 250,000	\$ 50,000	\$ -
381-00-00 Other Sources-	\$ -	\$ -	\$ -	\$ -
381-01-00 Transfr from General Fund-	\$ 271,639	\$ 250,000	\$ 50,000	\$ -
381-02-00 Transfr from DT Trust-	\$ -	\$ -	\$ -	\$ -
381-03-00 Transfr from W&S Fund-	\$ -	\$ -	\$ -	\$ -
381-07-00 Transfr from Stormwater-	\$ 53,375	\$ -	\$ -	\$ -
381-70-00 Amount brought forward-	\$ -	\$ -	\$ -	\$ -
389-90-01 Other Nonoperating-Funds brought forward	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 1,743,859	\$ 250,035	\$ 130,000	\$ -



301 CAPITAL PROJECTS FUND

Expense

**CITY OF MILTON
301 Capital Projects
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
301 Capital Projects	1,537,016	-	130,000	-
514 Non-Dept.	-	-	-	-
Capital	-	-	-	-
301-0514-514.62-01 Capital Outlay - Building Improvements	-	-	-	-
301-0514-514.62-02 Capital Outlay - Mt Pilgrim Historic Ch	-	-	-	-
301-0514-514.64-08 Capital Outlay - HVAC	-	-	-	-
541 Road & St.	1,494,658	-	130,000	-
Capital	1,480,818	-	130,000	-
301-0541-541.63-02 Capital Outlay - Sanders St Project	1,158,584	-	-	-
301-0541-541.63-03 Capital Outlay - Roadside Beautification	295,734	-	80,000	-
301-0541-541.63-15 Capital Outlay - Street & Sidewalk Improvm	-	-	-	-
301-0541-541.63-16 Capital Outlay - City Signage	-	-	-	-
301-0541-541.63-94 Capital Outlay - ElvaStDrainageUpgradeProj	-	-	-	-
301-0541-541.63-95 Capital Outlay - Canal Street -CDBG	26,500	-	50,000	-
Debt Service	13,840	-	-	-
301-0541-541.63-96 Capital Outlay - CDBG 2014	13,840	-	-	-
572 Parks	42,358	-	-	-
Capital	42,358	-	-	-
301-0572-572.63-04 Capital Outlay - Carpenter's Pk Improve.	-	-	-	-
301-0572-572.63-07 Capital Outlay - Riverwalk Pk Improve	-	-	-	-
301-0572-572.63-08 Capital Outlay - Russell Harber Landing	-	-	-	-
301-0572-572.63-11 Capital Outlay - Old River Trail	-	-	-	-
301-0572-572.63-13 Capital Outlay - Tennis Courts FY16 in General	-	-	-	-
Fund	42,358	-	-	-
301-0572-572.63-17 Capital Outlay - Lucille Johnson Park	-	-	-	-
Grand Total	1,537,016	-	130,000	-



302 CAPITAL PROJECTS FUND

REVENUE

CITY OF MILTON
302 Capital Projects
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016

		FY 2014	FY 2015	FY 2016	FY 2017
		Actual	Actual	Begin Budget	Budget
302 Capital Projects		\$ -	\$ -	\$ -	\$ 207,806
Taxes		\$ -	\$ -	\$ -	\$ 207,806
312-42-00 Local Option Fuel Tax .05- EDR Est./TREND		\$ -	\$ -	\$ -	\$ 207,806
Transfers		\$ -	\$ -	\$ -	\$ -
381-01-00 Transfr from General Fund-		\$ -	\$ -	\$ -	\$ -
Grand Total Revenue		\$ -	\$ -	\$ -	\$ 207,806



302 CAPITAL PROJECTS FUND

Expense

CITY OF MILTON
302 Capital Projects
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
302 Capital Projects	-	-	-	207,806
541 Road & St.	-	-	-	207,806
Capital	-	-	-	207,806
302-0541-541-63-15 Capital Outlay - Street & Sidewalk Improvm	-	-	-	207,806
Grand Total	-	-	-	207,806



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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
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
402 Gas	\$ 4,181,005	\$ 3,991,630	\$ 4,085,200	\$ 4,235,200
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	\$ 4,159,129	\$ 3,917,101	\$ 4,063,200	\$ 4,213,200
343-20-00 Natural gas revenues- TREND	\$ 4,095,841	\$ 3,843,722	\$ 4,000,000	\$ 4,150,000
343-20-01 Natural gas revenues-Billed Deposit Revenue	\$ -	\$ 356	\$ -	\$ -
343-21-00 Generator Program Revenue-	\$ -	\$ -	\$ -	\$ -
343-21-01 Generator Program Revenue-Water Heaters	\$ -	\$ -	\$ -	\$ -
343-25-00 Gas meter service revenue-	\$ 720	\$ 900	\$ 1,200	\$ 1,200
343-28-00 Gas service connections-	\$ 6,757	\$ 4,503	\$ 7,000	\$ 7,000
343-29-00 Penalties-	\$ 55,812	\$ 67,620	\$ 55,000	\$ 55,000
Misc.	\$ 22,740	\$ 73,919	\$ 22,000	\$ 22,000
360-10-00 Miscellaneous revenues-	\$ 1,176	\$ 1,053	\$ 1,000	\$ 1,000
360-11-00 Other Income-	\$ -	\$ -	\$ -	\$ -
360-12-00 Proceeds from Dmg Claims-	\$ 1,555	\$ 2,350	\$ -	\$ -
360-20-00 Returned cks & redeposits-	\$ -	\$ -	\$ -	\$ -
360-27-00 Initial Gas Svc Charge-	\$ 18,799	\$ 20,351	\$ 18,000	\$ 18,000
360-30-00 Cash / Over and Short-	\$ 221	\$ (240)	\$ -	\$ -
361-10-00 Interest income-	\$ 989	\$ 404	\$ 3,000	\$ 3,000
364-01-00 Gain/Loss on Sale-	\$ -	\$ 50,000	\$ -	\$ -
364-66-00 Equipment-	\$ -	\$ -	\$ -	\$ -
365-00-00 Sales of surplus & scrap-	\$ -	\$ -	\$ -	\$ -
Transfers	\$ (865)	\$ 610	\$ -	\$ -
381-01-00 Transfr from General Fund-	\$ 510	\$ -	\$ -	\$ -
381-05-00 Transfer From Other Funds-	\$ -	\$ -	\$ -	\$ -
384-00-00 Debt proceeds-	\$ -	\$ -	\$ -	\$ -
389-80-01 Capital Contrib - Private-Contrib in Aid of Constru	\$ (1,375)	\$ 610	\$ -	\$ -
389-90-01 Other Nonoperating-Funds brought forward	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 4,181,005	\$ 3,991,630	\$ 4,085,200	\$ 4,235,200

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, 2017
with comparative amounts for 2014 through 2016

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
402 Gas	111,022	122,709	126,171	125,579
531 Meter	111,022	122,709	126,171	125,579
Personal Services	93,305	104,193	105,149	104,014
402-0531-531.12-00 Regular Salaries -	51,992	56,207	65,195	67,028
402-0531-531.14-00 Overtime -	-	-	360	360
402-0531-531.15-01 Special Pay - Bonuses	90	450	450	450
402-0531-531.15-02 Special Pay - Holiday Pay	2,428	2,468	-	-
402-0531-531.16-00 Sick Pay -	2,656	4,071	-	-
402-0531-531.17-00 Excess Sick Leave Payout -	82	258	258	263
402-0531-531.18-00 Vacation Payout -	-	1,183	-	-
402-0531-531.20-00 Retirees Benefit -	2,982	3,133	3,064	2,547
402-0531-531.21-00 FICA / Medicare Taxes -	4,302	4,560	4,675	5,310
402-0531-531.22-00 Retirement Contributions -	12,189	13,293	14,017	9,286
402-0531-531.23-00 Life & Health Insurance -	15,466	17,232	15,846	17,469
402-0531-531.24-00 Workers Compensation -	1,119	1,339	1,284	1,301
Operating Expenses	17,717	18,516	21,022	21,565
402-0531-531.31-04 Professional Services - Test Comm. Gas Meters	-	-	720	720
402-0531-531.41-00 Communication Services -	729	645	800	1,100
402-0531-531.43-00 Utility Services -	1,379	1,768	1,400	1,400
402-0531-531.45-00 Insurance & Bonds -	4,939	4,970	5,076	5,169
402-0531-531.46-00 R&M -	1,832	2,099	2,700	2,700
402-0531-531.49-00 Misc Expenditures -	-	-	-	-
402-0531-531.49-01 Misc Expenditures - Gas and Oil	5,212	4,992	6,840	6,840
402-0531-531.49-02 Misc Expenditures - Uniforms	784	874	750	936
402-0531-531.51-00 Office Supplies -	293	388	576	540
402-0531-531.52-00 Operating Supplies -	1,260	1,492	2,160	2,160
402-0531-531.59-00 Depreciation -	1,289	1,289	-	-
Grand Total	111,022	122,709	126,171	125,579



402 NATURAL GAS FUND

EXPENSE- 0532 UTILITY SERVICE

**CITY OF MILTON
402 Gas - 532 Utility Service
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
402 Gas	2,667,746	2,361,469	2,868,293	2,985,784
532 Utility Service	2,667,746	2,361,469	2,868,293	2,985,784
Personal Services	568,021	564,854	653,671	704,166
402-0532-532.12-00 Regular Salaries -	316,291	324,423	403,406	439,406
402-0532-532.14-00 Overtime -	9,731	4,595	10,000	10,000
402-0532-532.15-01 Special Pay - Bonuses	450	2,750	3,000	3,000
402-0532-532.15-02 Special Pay - Holiday Pay	13,128	14,564	-	-
402-0532-532.16-00 Sick Pay -	15,026	17,195	-	-
402-0532-532.17-00 Excess Sick Leave Payout -	1,383	613	613	835
402-0532-532.18-00 Vacation Payout -	-	-	-	-
402-0532-532.20-00 Retirees Benefit -	17,250	17,744	18,960	16,698
402-0532-532.21-00 FICA / Medicare Taxes -	26,092	26,737	28,853	32,989
402-0532-532.22-00 Retirement Contributions -	49,419	39,292	48,022	49,617
402-0532-532.22-01 Retirement Contributions ICMA - ICMA	-	-	-	-
402-0532-532.23-00 Life & Health Insurance -	92,861	99,607	114,010	124,718
402-0532-532.24-00 Workers Compensation -	6,488	7,763	7,447	7,543
402-0532-532.29-00 Contract Personnel -	19,901	9,571	19,360	19,360
Operating Expenses	2,093,435	1,786,128	2,151,435	2,186,351
402-0532-532.31-00 Professional Services -	-	-	-	-
402-0532-532.31-01 Professional Services - Legal Counsel	-	-	-	-
402-0532-532.31-06 Professional Services - Welti Engineering	24,180	-	-	-
402-0532-532.31-07 Professional Services - Utility Management	21,600	21,600	21,600	21,600
402-0532-532.32-00 Accounting & Auditing -	13,451	14,580	13,912	13,800
402-0532-532.34-00 Other Contractual Svcs -	15,265	13,247	23,020	23,020
402-0532-532.38-01 Payment In Lieu of Taxes - PILOT FY16 New	-	-	127,293	131,538
402-0532-532.39-00 Bad Debts -	7,498	14,084	20,000	20,000
402-0532-532.40-00 Travel & Per Diem -	2,593	800	2,500	2,500
402-0532-532.41-00 Communication Services -	5,156	5,367	5,500	4,400
402-0532-532.41-01 Communication Services - Refueling Station	229	241	250	250
402-0532-532.42-00 Postage and Shipping -	11,670	11,980	20,000	15,890
402-0532-532.43-00 Utility Services -	8,277	10,512	8,050	8,050
402-0532-532.43-01 Utility Services - Natural Gas Ref	2,501	2,615	4,500	4,500
402-0532-532.43-02 Utility Services - Utility Billing Expense	9,845	-	-	-
402-0532-532.44-00 Rentals and Leases -	709	133	800	800
402-0532-532.45-00 Insurance & Bonds -	29,632	29,820	30,454	31,012



402-0532-532.46-00	R&M -	4,085	2,436	10,000	10,000
402-0532-532.46-01	R&M - R&M-Public Refuel Station	6,607	7,717	7,500	7,500
402-0532-532.46-02	R&M - Vehicle R&M	3,822	2,131	5,000	5,000
402-0532-532.46-03	R&M - Equipment R&M	3,099	1,736	3,000	3,000
402-0532-532.46-99	R&M - Damage Claim Repairs	1,555	-	-	-
402-0532-532.48-00	Advertising / Promotional -	-	-	-	-
402-0532-532.48-01	Advertising / Promotional - Rebates	-	-	-	-
402-0532-532.48-02	Advertising / Promotional - Rebates - Adams Homes	23,400	25,350	25,000	25,000
402-0532-532.49-00	Misc Expenditures -	1,485	34	4,900	4,900
402-0532-532.49-01	Misc Expenditures - Gas and Oil	31,653	25,473	32,000	32,000
402-0532-532.49-02	Misc Expenditures - Uniforms	3,065	3,199	3,727	4,600
402-0532-532.49-03	Misc Expenditures - Pipes, valves & fittings	1,118	552	12,000	12,000
402-0532-532.49-12	Misc Expenditures - State Utility Tx/Gas Bill	7,084	6,726	8,500	8,500
402-0532-532.49-18	Misc Expenditures - Bank Charges	-	-	-	-
402-0532-532.49-21	Misc Expenditures - Federal Excise Gas Tax FY16 New	-	1,089	600	600
402-0532-532.49-22	Misc Expenditures - Gas Storage Property Tax	3,683	2,334	6,000	6,000
402-0532-532.49-41	Misc Expenditures - IT Expense	-	-	22,629	22,126
402-0532-532.49-42	Misc Expenditures - Billing & Admin Fees FY16 New	-	-	122,521	155,461
402-0532-532.51-00	Office Supplies -	3,383	3,724	6,750	8,875
402-0532-532.52-00	Operating Supplies -	7,117	13,024	9,429	9,429
402-0532-532.52-01	Operating Supplies - Materials/Rep&Supplies-WH	64,563	53,790	55,000	55,000
402-0532-532.52-02	Operating Supplies - Meters	23,926	28,839	25,000	25,000
402-0532-532.53-01	Materials/Rep & Supplies - Asphalt Repair	582	210	2,500	2,500
402-0532-532.54-00	Dues/Subscrip/Training -	14,522	13,147	11,500	11,500
402-0532-532.55-00	Purchased Gas -	1,565,028	1,302,454	1,500,000	1,500,000
402-0532-532.59-00	Depreciation -	171,054	167,184	-	-
Capital		-	-	40,000	71,804
402-0532-532.61-01	Capital Outlay - Utility Easement	-	-	-	-
402-0532-532.63-04	Capital Outlay - SR 87 Extension	-	-	-	-
402-0532-532.63-06	Capital Outlay - Hamilton Bridge	-	-	-	-
402-0532-532.63-28	Capital Outlay - CNG Upgrade Proj	-	-	-	61,804
402-0532-532.63-37	Capital Outlay - Whiting Aviation Pk Proj	-	-	-	-
402-0532-532.63-40	Capital Outlay - GasLine Iron/Steel Replacement	-	-	10,000	10,000
402-0532-532.64-01	Capital Outlay - Vehicles	-	-	30,000	-
402-0532-532.64-05	Capital Outlay - Meters-New	-	-	-	-
402-0532-532.64-07	Capital Outlay - Misc. Equipment	-	-	-	-
Debt Service		6,289	3,232	23,187	23,463
402-0532-532.71-00	Principal Expense -	-	13	20,809	21,758
402-0532-532.72-00	Interest Expense -	6,289	3,219	2,378	1,705
Grants		-	7,255	-	-
402-0532-532.82-04	Grants & Aids - Misc. Grant	-	7,255	-	-
Grand Total		2,667,746	2,361,469	2,868,293	2,985,784



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, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
402 Gas	37,994	44,058	55,000	88,101
533 Marketing	37,994	44,058	55,000	88,101
Personal Services	-	-	-	33,101
402-0533-533.12-00 Regular Salaries -	-	-	-	21,399
402-0533-533.15-01 Special Pay - Bonuses	-	-	-	125
402-0533-533.15-02 Special Pay - Holiday Pay	-	-	-	-
402-0533-533.20-00 Retirees Benefit -	-	-	-	813
402-0533-533.21-00 FICA / Medicare Taxes -	-	-	-	1,637
402-0533-533.22-00 Retirement Contributions -	-	-	-	4,074
402-0533-533.23-00 Life & Health Insurance -	-	-	-	5,053
402-0533-533.29-00 Contract Personnel -	-	-	-	-
Operating Expenses	37,994	44,058	55,000	55,000
402-0533-533.31-00 Professional Services -	-	-	-	-
402-0533-533.48-00 Advertising / Promotional -	12,061	9,530	25,000	25,000
402-0533-533.48-01 Advertising / Promotional - Rebates - Customers	23,950	29,650	25,000	25,000
402-0533-533.48-03 Advertising / Promotional - Public Awareness	1,983	4,878	5,000	5,000
402-0533-533.52-01 Operating Supplies - Materials/Rep & Supplies	-	-	-	-
402-0533-533.52-19 Operating Supplies - Generators	-	-	-	-
402-0533-533.59-00 Depreciation -	-	-	-	-
Capital	-	-	-	-
402-0533-533.64-01 Capital Outlay - Vehicles	-	-	-	-
Grand Total	37,994	44,058	55,000	88,101



402 NATURAL GAS FUND

EXPENSE- 0581 TRANSFER-OUT, 0590 CONTINGENCY

**CITY OF MILTON
402 Gas - 581 Transfers - 590 Reserve / Contingency
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
402 Gas	1,250,852	1,475,197	1,035,736	1,035,736
581 Transfers	1,250,852	1,489,270	1,035,736	1,035,736
Transfers	1,250,852	1,489,270	1,035,736	1,035,736
402-0581-581.91-00 Transfers to other Funds -	-	105,276	-	-
402-0581-581.91-01 Transfers to other Funds - Transfer to General Fund	1,226,852	1,361,258	1,035,736	1,035,736
402-0581-581.91-31 Transfers to other Funds - Transfer to Cap Projects	-	-	-	-
402-0581-581.92-01 IT overhead transf to GF -	24,000	22,736	-	-
590 Reserve/Contingency	-	(14,073)	-	-
Contingency	-	-	-	-
402-0590-590.01-00 Contingency -	-	-	-	-
Pension Expense	-	(14,073)	-	-
402-0590-590.90-03 Pension GASB 68 -	-	(14,073)	-	-
Grand Total	1,250,852	1,475,197	1,035,736	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
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
403 Water & Sewer	\$14,035,826	\$ 6,967,080	\$ 6,275,500	\$ 6,870,500
Intergovernmental	\$ 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 DisasterRelief	\$ -	\$ -	\$ -	\$ -
331-50-97 Federal Grants-Katrina FEMA Disaster Rel	\$ -	\$ -	\$ -	\$ -
331-50-98 Federal Grants-Dennis FEMA Disaster Rel	\$ -	\$ -	\$ -	\$ -
334-31-00 State Grants-WWTP-GRANT	\$ 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	\$ 6,219,115	\$ 6,770,331	\$ 6,245,500	\$ 6,840,500
343-29-00 Penalties-	\$ 122,004	\$ 138,572	\$ 100,000	\$ 100,000
343-30-00 Water revenues- TREND	\$ 2,556,731	\$ 2,740,725	\$ 2,660,000	\$ 2,900,000
343-39-00 Water Impact Fees-	\$ 47,857	\$ 113,884	\$ -	\$ -
343-50-00 Sewer revenues- TREND	\$ 3,172,734	\$ 3,241,707	\$ 3,365,000	\$ 3,700,000
343-51-00 Sewer Impact Fees-	\$ 197,816	\$ 327,059	\$ -	\$ -
343-52-00 Sewer-East Milton Prison-	\$ -	\$ -	\$ -	\$ -
343-55-00 Backflow fee-	\$ -	\$ -	\$ -	\$ -
343-56-00 Fats, Oils & Grease-	\$ 2,800	\$ 600	\$ 500	\$ 500
343-58-00 Wtr & Sewer svc connects-	\$ 119,174	\$ 207,784	\$ 100,000	\$ 120,000
349-25-00 Sundial Labor Charges-	\$ -	\$ -	\$ 20,000	\$ 20,000
Misc.	\$ 170,651	\$ 186,749	\$ 30,000	\$ 30,000
360-10-00 Miscellaneous revenues-	\$ 2,105	\$ 29,170	\$ 5,000	\$ 5,000
360-12-00 Proceeds from Dmg Claims-	\$ 5,064	\$ 9,123	\$ -	\$ -
360-13-00 Tower Antenna Rental Fee- Rev. moved to 001 FY16	\$ 133,208	\$ 130,654	\$ -	\$ -
360-20-00 Returned cks & redeposits-	\$ -	\$ (130)	\$ -	\$ -
361-10-00 Interest income-	\$ 25,137	\$ 17,932	\$ 25,000	\$ 25,000
361-20-00 Dividends-	\$ 50	\$ -	\$ -	\$ -
364-66-00 Equipment-	\$ 5,088	\$ -	\$ -	\$ -
365-00-00 Sales of surplus & scrap-	\$ -	\$ -	\$ -	\$ -
366-70-00 CIAC-	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 7,690	\$ 10,000	\$ -	\$ -
380-11-00 Trucked Wastewater-	\$ -	\$ -	\$ -	\$ -
381-01-00 Transfr from General Fund-	\$ 326	\$ -	\$ -	\$ -
381-31-00 Trnsfr from Cap Projects-	\$ -	\$ -	\$ -	\$ -
381-42-00 Trnsfr from Natural Gas-	\$ -	\$ -	\$ -	\$ -
381-44-00 Trnsfer from Sanitation-	\$ -	\$ -	\$ -	\$ -
381-49-00 Trnsfer from Sundial- for W/S Labor at Sundial	\$ 7,364	\$ 10,000	\$ -	\$ -
384-00-00 Debt proceeds-	\$ -	\$ 0	\$ -	\$ -
389-70-00 Capital Contrib - Other-	\$ -	\$ -	\$ -	\$ -
389-80-01 Capital Contrib - Private-Contrib in Aid of Constru	\$ -	\$ -	\$ -	\$ -
389-90-01 Other Nonoperating-Funds brought forward	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$14,035,826	\$ 6,967,080	\$ 6,275,500	\$ 6,870,500



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, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
403 Water & Sewer	197,952	213,182	220,537	219,184
531 Meter	197,952	213,182	220,537	219,184
Personal Services	172,783	186,517	186,832	184,811
403-0531-531.12-00 Regular Salaries -	99,428	101,318	115,903	119,161
403-0531-531.14-00 Overtime -	-	-	640	640
403-0531-531.15-01 Special Pay - Bonuses	160	800	800	800
403-0531-531.15-02 Special Pay - Holiday Pay	4,316	4,387	-	-
403-0531-531.16-00 Sick Pay -	4,721	7,238	-	-
403-0531-531.17-00 Excess Sick Leave Payout -	147	459	459	467
403-0531-531.18-00 Vacation Payout -	-	2,102	-	-
403-0531-531.20-00 Retirees Benefit -	5,301	5,569	5,447	4,528
403-0531-531.21-00 FICA / Medicare Taxes -	7,647	8,106	8,310	9,440
403-0531-531.22-00 Retirement Contributions -	21,667	23,630	24,919	16,508
403-0531-531.23-00 Life & Health Insurance -	27,494	30,632	28,171	31,056
403-0531-531.24-00 Workers Compensation -	1,902	2,276	2,183	2,211
Operating Expenses	25,170	26,665	33,705	34,373
403-0531-531.31-04 Professional Services - Test Comm. Gas Meters	-	-	1,280	1,280
403-0531-531.41-00 Communication Services -	1,179	1,031	1,200	1,500
403-0531-531.43-00 Utility Services -	2,401	3,142	3,000	3,000
403-0531-531.45-00 Insurance & Bonds -	4,939	4,970	5,076	5,169
403-0531-531.46-00 R&M -	3,257	3,731	4,800	4,800
403-0531-531.49-01 Misc Expenditures - Gas and Oil	9,236	8,854	12,160	12,160
403-0531-531.49-02 Misc Expenditures - Uniforms	1,416	1,554	1,325	1,664
403-0531-531.51-00 Office Supplies -	522	683	1,024	960
403-0531-531.52-00 Operating Supplies -	2,220	2,699	3,840	3,840
Grand Total	197,952	213,182	220,537	219,184



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, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
403 Water & Sewer	2,631,324	2,701,644	2,136,415	2,308,231
535 Wastewater	2,631,324	2,701,644	2,136,415	2,308,231
Personal Services	503,617	526,757	540,239	566,150
403-0535-535.12-00 Regular Salaries -	284,113	301,087	338,681	359,572
403-0535-535.14-00 Overtime -	11,634	12,913	13,000	15,000
403-0535-535.15-01 Special Pay - Bonuses	300	1,750	2,000	2,000
403-0535-535.15-02 Special Pay - Holiday Pay	10,813	11,253	-	-
403-0535-535.16-00 Sick Pay -	2,021	1,132	-	-
403-0535-535.17-00 Excess Sick Leave Payout -	3,089	3,845	3,845	3,090
403-0535-535.18-00 Vacation Payout -	-	5,102	-	-
403-0535-535.20-00 Retirees Benefit -	9,891	11,336	15,918	13,664
403-0535-535.21-00 FICA / Medicare Taxes -	21,080	23,354	22,774	26,564
403-0535-535.22-00 Retirement Contributions -	53,277	49,188	46,831	45,226
403-0535-535.22-01 Retirement Contributions ICMA - ICMA	4,410	4,491	4,528	4,675
403-0535-535.23-00 Life & Health Insurance -	61,732	83,028	84,702	88,296
403-0535-535.24-00 Workers Compensation -	6,936	8,299	7,960	8,063
403-0535-535.29-00 Contract Personnel -	34,321	9,979	-	-
Operating Expenses	1,923,018	2,010,157	1,046,947	1,058,623
403-0535-535.31-00 Professional Services -	-	-	-	-
403-0535-535.31-01 Professional Services - Legal Counsel	-	-	-	-
403-0535-535.31-03 Professional Services - Engineering	-	-	10,000	-
403-0535-535.32-00 Accounting & Auditing -	4,094	4,437	4,234	4,200
403-0535-535.34-00 Other Contractual Svcs -	60,578	54,441	55,105	55,105
403-0535-535.38-01 Payment In Lieu of Taxes - PILOT FY16 New	-	-	84,581	123,673
403-0535-535.39-00 Bad Debts - Wastewater	25	-	-	-
403-0535-535.40-00 Travel & Per Diem -	-	111	1,000	1,000
403-0535-535.41-00 Communication Services -	7,115	6,666	7,340	8,930
403-0535-535.42-00 Postage and Shipping -	-	-	2,650	-
403-0535-535.43-01 Utility Services - Water	96,613	132,490	130,000	130,000
403-0535-535.43-02 Utility Services - Wastewater	210,326	261,458	225,000	225,000
403-0535-535.44-00 Rentals and Leases -	-	-	1,000	1,000
403-0535-535.45-00 Insurance & Bonds -	80,252	80,763	82,480	83,992



403-0535-535.46-01	R&M - Water	20,007	36,700	40,000	36,000
403-0535-535.46-02	R&M - Wastewater	30,426	38,617	50,000	60,000
403-0535-535.46-03	R&M - Vehicles	-	-	-	-
403-0535-535.46-99	R&M - Damage Claim Repairs	2,500	-	-	-
403-0535-535.47-00	Printing and Binding -	701	-	1,000	-
403-0535-535.48-00	Advertising / Promotional -	804	1,286	1,500	1,500
403-0535-535.49-00	Misc Expenditures -	659	424	-	-
403-0535-535.49-02	Misc Expenditures - Uniforms	2,766	2,118	2,110	2,200
403-0535-535.49-03	Misc Expenditures - Gas & Oil - Water	6,496	6,564	7,000	7,000
403-0535-535.49-04	Misc Expenditures - Gas & Oil - Wastewater	1,009	729	1,200	1,200
403-0535-535.49-14	Misc Expenditures - Laboratory Svc-Water	12,692	10,410	15,000	15,000
403-0535-535.49-15	Misc Expenditures - Laboratory Svc-Wastewater	15,420	18,127	18,000	20,000
403-0535-535.49-17	Misc Expenditures - State Permit Fees	1,000	1,775	2,500	2,500
403-0535-535.49-18	Misc Expenditures - Bank Charges	2,471	-	-	-
403-0535-535.49-41	Misc Expenditures - IT Expense	-	-	8,486	9,483
403-0535-535.49-42	Misc Expenditures - Billing & Admin Fees	-	-	183,011	157,090
403-0535-535.51-00	Office Supplies -	263	1,114	1,250	1,250
403-0535-535.52-01	Operating Supplies - Water	15,855	19,022	18,000	18,000
403-0535-535.52-02	Operating Supplies - Wastewater	90,365	80,052	92,000	92,000
403-0535-535.54-00	Dues/Subscrip/Training -	1,396	2,544	2,500	2,500
403-0535-535.59-00	Depreciation -	1,259,186	1,250,308	-	-
Capital		28,899	-	25,000	157,000
403-0535-535.61-00	Capital Outlay - Land Easements	-	-	-	-
403-0535-535.61-07	Capital Outlay - Blackwater Heritage Trl	-	-	-	-
403-0535-535.64-01	Capital Outlay - Vehicles	-	-	-	36,000
403-0535-535.64-07	Capital Outlay - Misc. Equipment	-	-	5,000	5,000
403-0535-535.64-29	Capital Outlay - Water Well Repairs	-	-	-	36,000
403-0535-535.64-30	Capital Outlay - WWTP Improvements	-	-	20,000	80,000
403-0535-535.64-40	Capital Outlay - East Milton WW Project	28,899	-	-	-
Debt Service		175,790	164,730	524,229	526,458
403-0535-535.71-00	Principal Expense -	-	-	402,844	416,173
403-0535-535.72-00	Interest Expense -	175,790	110,866	121,385	110,285
403-0535-535.73-00	Other Debt Service -	-	53,864	-	-
Grand Total		2,631,324	2,701,644	2,136,415	2,308,231



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, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
403 Water & Sewer	1,899,335	2,109,691	1,751,780	2,176,317
536 Water Services	1,899,335	2,109,691	1,751,780	2,176,317
Personal Services	784,970	812,314	952,430	1,014,064
403-0536-536.12-00 Regular Salaries -	397,998	406,318	545,871	581,850
403-0536-536.14-00 Overtime -	28,501	18,195	25,000	25,000
403-0536-536.15-01 Special Pay - Bonuses	650	3,250	3,250	4,250
403-0536-536.15-02 Special Pay - Holiday Pay	17,683	18,067	-	-
403-0536-536.16-00 Sick Pay -	20,585	24,456	-	-
403-0536-536.17-00 Excess Sick Leave Payout -	1,444	1,751	1,341	942
403-0536-536.18-00 Vacation Payout -	177	5,568	-	-
403-0536-536.20-00 Retirees Benefit -	22,460	22,895	25,657	22,110
403-0536-536.21-00 FICA / Medicare Taxes -	31,677	33,395	37,214	43,223
403-0536-536.22-00 Retirement Contributions -	93,054	85,123	92,780	97,056
403-0536-536.22-01 Retirement Contributions ICMA - ICMA	-	-	-	-
403-0536-536.23-00 Life & Health Insurance -	102,699	129,533	157,073	175,269
403-0536-536.24-00 Workers Compensation -	8,054	9,637	9,244	9,364
403-0536-536.29-00 Contract Personnel -	59,987	54,124	55,000	55,000
Operating Expenses	1,112,259	1,297,006	769,350	923,751
403-0536-536.31-01 Professional Services - Legal Counsel	323	123	2,190	2,190
403-0536-536.31-07 Professional Services - Engineering-KenHorne	-	-	5,000	5,000
403-0536-536.32-00 Accounting & Auditing -	9,357	13,642	9,678	9,600
403-0536-536.34-00 Other Contractual Svcs -	37,039	22,070	22,000	22,000
403-0536-536.38-01 Payment In Lieu of Taxes - PILOT FY16 New	-	-	105,325	97,775
403-0536-536.39-00 Bad Debts -	33,958	28,640	30,000	30,000
403-0536-536.40-00 Travel & Per Diem -	34	404	2,500	2,500
403-0536-536.41-00 Communication Services -	9,997	16,051	20,456	24,972
403-0536-536.42-00 Postage and Shipping -	20,819	19,964	25,000	25,000
403-0536-536.43-00 Utility Services -	61,560	70,749	60,000	60,000
403-0536-536.44-00 Rentals and Leases -	41	107	6,400	6,400
403-0536-536.45-00 Insurance & Bonds -	24,209	24,883	26,453	26,785



403-0536-536.46-00	R&M -	7,898	6,550	10,394	10,394
403-0536-536.46-01	R&M - Vehicle R&M	10,959	7,136	15,600	15,600
403-0536-536.46-02	R&M - Equipment R&M	5,311	7,899	8,000	8,000
403-0536-536.46-05	R&M - Liftstation R&M	37,820	33,350	38,000	38,000
403-0536-536.46-29	R&M - Fire Hydrants R&M	14,928	19,804	20,000	20,000
403-0536-536.46-99	R&M - Damage Claim Repairs	2,185	9,081	-	-
403-0536-536.48-00	Advertising / Promotional -	-	-	-	-
403-0536-536.49-00	Misc Expenditures -	203	379	539	539
403-0536-536.49-01	Misc Expenditures - Gas and Oil	42,725	29,913	45,000	45,000
403-0536-536.49-02	Misc Expenditures - Uniforms	5,789	5,070	4,600	4,600
403-0536-536.49-03	Misc Expenditures - Pipes, valves, fittings-WTR	7,879	6,731	10,000	10,000
403-0536-536.49-06	Misc Expenditures - Pipes, valves, fittings-SWR	7,972	24,995	23,000	23,000
403-0536-536.49-07	Misc Expenditures - Bloodborne Pathogens	791	528	1,100	1,100
403-0536-536.49-15	Misc Expenditures - Landfill Tipping Fee	7,070	7,468	7,500	7,500
403-0536-536.49-17	Misc Expenditures - State Permit Fees	606	-	606	606
403-0536-536.49-18	Misc Expenditures - Bank Charges	10	-	-	-
403-0536-536.49-41	Misc Expenditures - IT Expense	-	-	8,486	8,883
403-0536-536.49-42	Misc Expenditures - Billing & Admin Fees FY16	-	-	-	-
New		-	-	128,173	226,582
403-0536-536.49-99	Misc Expenditures - Hurricane IVAN Expenses	-	-	-	-
403-0536-536.51-00	Office Supplies -	7,770	5,809	12,500	12,875
403-0536-536.52-00	Operating Supplies -	-	-	-	-
403-0536-536.52-02	Operating Supplies - Meters	18,454	28,451	20,000	20,000
403-0536-536.52-03	Operating Supplies - Operate Supply-WTR	11,572	16,975	16,800	16,800
403-0536-536.52-06	Operating Supplies - Operate Supply - SWR	15,418	13,919	14,300	14,300
403-0536-536.53-01	Materials/Rep & Supplies - Asphalt Repair	3,646	2,532	3,750	3,750
403-0536-536.53-03	Materials/Rep & Supplies - Water - WH	81,298	75,044	45,000	85,000
403-0536-536.53-06	Materials/Rep & Supplies - Sewer - WH	17,001	17,629	12,000	30,000
403-0536-536.54-00	Dues/Subscrip/Training -	1,347	2,318	9,000	9,000
403-0536-536.59-00	Depreciation -	606,270	778,791	-	-
Capital		-	-	30,000	238,502
403-0536-536.62-01	Capital Outlay - Lift Station Improvements	-	-	-	90,000
403-0536-536.63-17	Capital Outlay - Lassiter/Shields Sewer	-	-	-	-
403-0536-536.63-20	Capital Outlay - Other Sewer Impact Improv Offset w/ Impact Fee Reserves when used	-	-	-	-
403-0536-536.63-26	Capital Outlay - Whiting Field Circle Swr	-	-	-	-
403-0536-536.63-28	Capital Outlay - Ward Basin Force Main offset w/ Debt Proceeds 403-384-00-00	-	-	-	-
403-0536-536.63-29	Capital Outlay - Beficl EffluentReuseProj	-	-	-	-
403-0536-536.64-01	Capital Outlay - Vehicles	-	-	30,000	36,000
403-0536-536.64-07	Capital Outlay - Misc. Equipment	-	-	-	-
403-0536-536.64-10	Capital Outlay - Machinery & Equipment	-	-	-	112,502
Debt Service		2,107	371	-	-
403-0536-536.72-00	Interest Expense -	2,107	371	-	-
Grand Total		1,899,335	2,109,691	1,751,780	2,176,317



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, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
403 Water & Sewer	2,469,855	2,819,232	2,166,768	2,166,768
581 Transfers	2,469,855	2,819,232	2,166,768	2,166,768
Transfers	2,469,855	2,819,232	2,166,768	2,166,768
403-0581-581.91-01 Transfers to other Funds - Transfer to General Fund	2,433,583	2,802,180	2,166,768	2,166,768
403-0581-581.91-21 Transfers to other Funds - Transfer to Debt Svc fund	21,272	-	-	-
403-0581-581.91-31 Transfers to other Funds - Transfer to Cap Projects	-	-	-	-
403-0581-581.91-42 Transfers to other Funds - Transfer to Natural Gas	-	-	-	-
403-0581-581.91-48 Transfers to other Funds - Transfer to Marina Fund	-	-	-	-
403-0581-581.91-49 Transfers to other Funds - Transfer to Sundial Fund	-	-	-	-
403-0581-581-92-01 IT overhead transf to GF -	15,000	17,052	-	-
Grand Total	2,469,855	2,819,232	2,166,768	2,166,768



403 WATER & SEWER FUND

Expense – 0590 Reserve/Contingency

**CITY OF MILTON
403 Water & Sewer - 590 Reserve/Contingency
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
403 Water & Sewer	-	(42,268)	-	-
590 Reserve/Contingency	-	(42,268)	-	-
Contingency	-	-	-	-
403-0590-590.01-00 Contingency -	-	-	-	-
Pension Expense	-	(42,268)	-	-
403-0590-590.90-03 Pension GASB 68 -	-	(42,268)	-	-
Grand Total	-	(42,268)	-	-



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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
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016

	FY 2014 Actual	FY 2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
404 Sanitation	\$ 1,146,065	\$ 1,182,635	\$ 1,169,300	\$ 1,187,500
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	\$ 1,143,574	\$ 1,179,197	\$ 1,168,800	\$ 1,187,000
343-29-00 Penalties-	\$ 25,564	\$ 22,972	\$ 25,000	\$ 25,000
343-40-00 Garbage revenues- TREND	\$ 749,816	\$ 769,910	\$ 760,000	\$ 860,000
343-45-00 Landfill fees- TREND	\$ 368,195	\$ 378,752	\$ 370,000	\$ 290,000
343-46-00 Recycling Fees- \$5month customer chg	\$ -	\$ 7,564	\$ 13,800	\$ 12,000
Misc.	\$ 1,576	\$ 3,438	\$ 500	\$ 500
360-10-00 Miscellaneous revenues-	\$ 1,429	\$ 3,338	\$ 500	\$ 500
360-12-00 Proceeds from Dmg Claims-	\$ -	\$ 100	\$ -	\$ -
361-10-00 Interest income-	\$ -	\$ -	\$ -	\$ -
364-01-00 Gain/Loss on Sale-	\$ -	\$ -	\$ -	\$ -
364-66-00 Equipment-	\$ -	\$ -	\$ -	\$ -
365-00-00 Sales of surplus & scrap-	\$ 147	\$ -	\$ -	\$ -
Transfers	\$ 915	\$ -	\$ -	\$ -
381-01-00 Transfr from General Fund-	\$ 915	\$ -	\$ -	\$ -
381-05-00 Transfer From Other Funds-	\$ -	\$ -	\$ -	\$ -
389-90-01 Other Nonoperating-Funds brought forward	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 1,146,065	\$ 1,182,635	\$ 1,169,300	\$ 1,187,500

**404 SANITATION FUND****EXPENSE – 0534, 0581 SANITATION, 0590 RESERVE/CONTINGENCY****CITY OF MILTON****404 Sanitation****EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT****FISCAL YEAR ENDING SEPTEMBER 30, 2017****with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
404 Sanitation	1,165,339	1,079,864	1,169,300	1,187,500
534 Sanitation	805,913	836,897	1,063,557	1,083,941
Personal Services	329,572	346,729	407,871	419,346
404-0534-534.12-00 Regular Salaries -	146,768	151,400	200,659	214,077
404-0534-534.14-00 Overtime -	8,638	3,260	3,500	3,500
404-0534-534.15-01 Special Pay - Bonuses	300	1,250	1,500	1,500
404-0534-534.15-02 Special Pay - Holiday Pay	6,411	6,587	-	-
404-0534-534.16-00 Sick Pay -	7,024	4,510	-	-
404-0534-534.17-00 Excess Sick Leave Payout -	1,565	872	872	1,431
404-0534-534.18-00 Vacation Payout -	-	-	-	-
404-0534-534.20-00 Retirees Benefit -	7,920	8,575	9,431	8,135
404-0534-534.21-00 FICA / Medicare Taxes -	11,593	12,892	14,081	15,680
404-0534-534.22-00 Retirement Contributions -	32,424	26,255	34,894	33,508
404-0534-534.23-00 Life & Health Insurance -	40,167	47,124	63,285	61,658
404-0534-534.24-00 Workers Compensation -	13,983	16,732	16,049	16,257
404-0534-534.25-00 Unemployment -	-	-	-	-
404-0534-534.29-00 Contract Personnel -	52,780	67,273	63,600	63,600
Operating Expenses	476,341	490,168	622,186	664,595
404-0534-534.31-01 Professional Services - Legal Counsel	-	-	-	-
404-0534-534.32-00 Accounting & Auditing -	2,924	3,170	3,024	3,000
404-0534-534.34-00 Other Contractual Svcs -	5,542	19,076	22,000	22,000
404-0534-534.38-01 Payment In Lieu of Taxes - PILOT FY16 New	-	-	36,581	38,589
404-0534-534.39-00 Bad Debts -	7,824	4,558	6,000	6,000
404-0534-534.41-00 Communication Services -	2,778	2,400	3,000	2,500
404-0534-534.42-00 Postage and Shipping -	6,357	8,359	7,000	7,500
404-0534-534.43-00 Utility Services -	5,614	6,069	7,000	7,000
404-0534-534.45-00 Insurance & Bonds -	12,347	12,425	12,689	12,922
404-0534-534.46-00 R&M -	32,951	30,166	31,000	30,000
404-0534-534.46-01 R&M - Vehicle	6,306	4,679	5,000	20,000
404-0534-534.46-02 R&M - Dumpsters	8,698	50,962	20,000	20,000
404-0534-534.48-00 Advertising / Promotional -	804	-	810	800
404-0534-534.49-00 Misc Expenditures -	-	268	241	250
404-0534-534.49-01 Misc Expenditures - Gas and Oil	74,755	62,596	69,000	64,000
404-0534-534.49-02 Misc Expenditures - Uniforms	2,327	2,105	2,000	2,000
404-0534-534.49-15 Misc Expenditures - Landfill Tipping Fee	278,855	254,450	280,000	290,000
404-0534-534.49-41 Misc Expenditures - IT Expense	-	-	2,829	3,161
404-0534-534.49-42 Misc Expenditures - Billing & Admin Fees FY16 New	-	-	104,828	125,873
404-0534-534.51-00 Office Supplies -	1,693	1,935	3,984	4,000
404-0534-534.52-00 Operating Supplies -	4,265	4,667	5,200	5,000
404-0534-534.53-00 Materials/Rep & Supplies -	-	-	-	-
404-0534-534.59-00 Depreciation -	22,304	22,282	-	-
Capital	-	-	-	-
404-0534-534.64-01 Capital Outlay - Vehicles	-	-	-	-
Transfers	-	-	33,500	-
404-0534-534.90-04 Other Uses - Reserves-Sanitation Truck	-	-	33,500	-
581 Transfers	359,426	249,994	105,743	-
Transfers	359,426	249,994	105,743	-
404-0581-581.91-01 Transfers to other Funds - Transfer to General Fund	356,426	247,152	105,743	-
404-0581-581.92-01 IT overhead transf to GF -	3,000	2,842	-	-
590 Reserve/Contingency	-	(7,027)	-	103,559
Contingency	-	-	-	103,559
404-0590-590.01-00 Contingency - Reserves-Sanitation Truck	-	-	-	103,559
Pension Expense	-	(7,027)	-	-
404-0590-590.90-03 Pension GASB 68 -	-	(7,027)	-	-
Grand Total	1,165,339	1,079,864	1,169,300	1,187,500

407 STORMWATER FUND

REVENUE

CITY OF MILTON
407 Stormwater
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016

	FY 2014	FY 2015	FY 2016	FY 2017
	Actual	Actual	Begin Budget	Budget
407 Stormwater	\$ 237,659	\$ 369,973	\$ 226,350	\$ 220,350
Permits Fees	\$ -	\$ -	\$ -	\$ -
329-30-00 Stormwater Utility Fees-	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ 37,169	\$ -	\$ -
331-50-04 Flood 14 FEMA-	\$ -	\$ 31,859	\$ -	\$ -
334-50-91 Flood 14 FL Pub-	\$ -	\$ 5,310	\$ -	\$ -
Charges for Services	\$ 225,948	\$ 227,419	\$ 226,000	\$ 220,000
343-71-00 Stormwater Utility Fees- TREND	\$ 225,948	\$ 227,419	\$ 226,000	\$ 220,000
Misc.	\$ 11	\$ 109	\$ 350	\$ 350
361-10-00 Interest income-	\$ 11	\$ 109	\$ 350	\$ 350
Transfers	\$ 11,700	\$ 105,276	\$ -	\$ -
381-05-00 Transfer From Other Funds-	\$ 11,700	\$ 105,276	\$ -	\$ -
389-90-01 Other Nonoperating-Funds brought forward	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 237,659	\$ 369,973	\$ 226,350	\$ 220,350



407 STORMWATER FUND

EXPENSE – 0537, 0581, 0590

**CITY OF MILTON
407 Stormwater
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
407 Stormwater	209,263	115,933	226,350	220,350
537 Stormwater	100,013	59,433	156,629	173,792
Operating Expenses	100,013	59,433	156,629	155,792
407-0537-537.31-00 Professional Services -	6,700	-	5,000	5,000
407-0537-537.31-03 Professional Services - Engineering	894	894	-	-
407-0537-537.39-00 Bad Debts -	2,430	4,963	1,500	1,500
407-0537-537.40-00 Travel & Per Diem -	-	-	1,500	1,500
407-0537-537.42-00 Postage and Shipping -	3,965	4,580	5,500	5,500
407-0537-537.46-00 R&M -	55,239	25,322	80,050	80,050
407-0537-537.47-00 Printing and Binding -	987	510	1,000	1,000
407-0537-537.48-00 Advertising / Promotional -	-	-	500	500
407-0537-537.49-00 Misc Expenditures -	2,759	-	500	500
407-0537-537.49-17 Misc Expenditures - State Permit Fees	5,625	-	-	-
407-0537-537.49-42 Misc Expenditures - Billing & Admin Fees FY16 New	-	-	56,204	57,367
407-0537-537.49-96 Misc Expenditures - FEMA 2014 Flood Mitg	-	1,777	-	-
407-0537-537.51-00 Office Supplies -	686	659	3,875	1,875
407-0537-537.52-00 Operating Supplies -	-	-	1,000	1,000
407-0537-537.59-00 Depreciation -	20,729	20,729	-	-
Capital	-	-	-	18,000
407-0537-537.63-04 Capital Outlay - FEMA Flood Mitigation	-	-	-	-
407-0537-537.63-12 Capital Outlay - Locklin Lake Phase 3	-	-	-	-
407-0537-537.63-27 Capital Outlay - Designated Projects	-	-	-	-
407-0537-537.63-28 Capital Outlay - Other Projects	-	-	-	18,000
581 Transfers	109,250	56,500	-	-
Transfers	109,250	56,500	-	-
407-0581-581.91-01 Transfers to other Funds - Transfer to General Fund	55,875	56,500	-	-
407-0581-581.91-03 Transfers to other Funds - Transfer to Capital Proj	53,375	-	-	-
407-0581-581.91-43 Transfers to other Funds - Transfer to Water & Sewer	-	-	-	-
590 Reserve/Contingency	-	-	69,721	46,558
Contingency	-	-	69,721	46,558
407-0590-590.01-00 Contingency -	-	-	69,721	46,558
Grand Total	209,263	115,933	226,350	220,350



408 RIVERWALK MARINA FUND

Revenue

**CITY OF MILTON
408 Marina
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
408 Marina	\$ 57,428	\$ 57,701	\$ 321,329	\$ 97,000
Intergovernmental	\$ 36,351	\$ 42,287	\$ 34,888	\$ 34,000
335-70-00 SRC - TDC shared revenues-	\$ -	\$ -	\$ -	\$ -
337-70-00 Culture/Recreation-SRC/TDC	\$ 36,351	\$ 42,287	\$ 34,888	\$ 34,000
Charges for Services	\$ -	\$ -	\$ -	\$ -
347-50-00 Spec Recreation Facility-	\$ -	\$ -	\$ -	\$ -
Misc.	\$ 10,477	\$ 15,415	\$ 10,500	\$ 13,000
360-10-00 Miscellaneous revenues-	\$ -	\$ -	\$ -	\$ -
361-10-00 Interest income-	\$ -	\$ -	\$ -	\$ -
362-10-00 Misc. Rev-Mgmt Contract- \$875 x 12 months	\$ 10,477	\$ 15,415	\$ 10,500	\$ 13,000
362-20-00 Slip Rent-	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 10,600	\$ -	\$ 275,941	\$ 50,000
381-00-00 Transfr from Other Funds- Marina FY16 from 201	\$ -	\$ -	\$ 21,272	\$ -
381-01-00 Transfr from General Fund-	\$ 10,600	\$ -	\$ 254,669	\$ 50,000
381-43-00 Trnsfr from Water & Sewer-	\$ -	\$ -	\$ -	\$ -
384-00-00 Debt proceeds-	\$ -	\$ -	\$ -	\$ -
389-90-01 Other Nonoperating-Funds brought forward	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 57,428	\$ 57,701	\$ 321,329	\$ 97,000



408 RIVERWALK MARINA FUND

EXPENSE – 0538, 0590 RIVERWALK MARINA

**CITY OF MILTON
408 Marina
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016**

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
408 Marina	69,322	33,839	321,329	97,000
538 Marina	69,322	33,839	310,104	97,000
Operating Expenses	54,986	20,406	11,519	97,000
408-0538-538.31-03 Professional Services - Engineering	27,964	-	-	84,200
408-0538-538.32-00 Accounting & Auditing -	119	478	605	600
408-0538-538.43-00 Utility Services -	4,045	2,984	2,000	2,000
408-0538-538.45-00 Insurance & Bonds -	3,087	3,106	3,172	3,230
408-0538-538.46-00 R&M -	4,951	602	4,542	4,855
408-0538-538.48-00 Advertising / Promotional -	-	-	300	300
408-0538-538.49-00 Misc Expenditures -	-	-	-	-
408-0538-538.49-17 Misc Expenditures - Permits Fees	1,596	10	900	1,815
408-0538-538.49-34 Misc Expenditures - Property Tax	-	-	-	-
408-0538-538.59-00 Depreciation -	13,226	13,226	-	-
Capital	-	-	-	-
408-0538-538.61-01 Capital Outlay - Quinn St Parcel 017A	-	-	-	-
408-0538-538.61-02 Capital Outlay - Quinn St Parcel 017B	-	-	-	-
408-0538-538.62-03 Capital Outlay - Building Improvements	-	-	-	-
Debt Service	14,335	13,433	298,585	-
408-0538-538.71-00 Principal Expense -	-	-	290,151	-
408-0538-538.72-00 Interest Expense -	14,335	13,433	8,434	-
408-0538-538.73-00 Other Debt Service -	-	-	-	-
581 Transfers	-	-	-	-
Transfers	-	-	-	-
408-0581-581.91.01 Transfers to other Funds - Transfer to General Fund	-	-	-	-
590 Reserve/Contingency	-	-	11,225	-
Contingency	-	-	11,225	-
408-0590-590.01-00 Contingency -	-	-	11,225	-
Grand Total	69,322	33,839	321,329	97,000



409 SUNDIAL UTILITIES FUND

REVENUE

CITY OF MILTON
409 Sundial
REVENUE BY FUND, TYPE, AND SUB-ACCOUNT
FY2017 BUDGET (October 1, 2016 - SEPTEMBER 30, 2017)
with comparative amounts for 2014 through 2016

	FY 2014 Actual	FY 2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
409 Sundial	\$ 289,904	\$ 381,082	\$ 310,200	\$ 320,000
Charges for Services	\$ 288,193	\$ 381,049	\$ 310,200	\$ 320,000
343-29-00 Sundial Penalties-	\$ -	\$ -	\$ -	\$ -
343-50-00 Sewer Revenues-Sewer Revenue	\$ 257,799	\$ 256,372	\$ 260,200	\$ 270,000
343-51-00 Sundial Sewer Impact-	\$ -	\$ -	\$ -	\$ -
343-58-00 Sundial Sewer Connects- offset 590-01-00 Conting.	\$ 30,394	\$ 124,677	\$ 50,000	\$ 50,000
Misc.	\$ 1,710	\$ 33	\$ -	\$ -
360-10-00 Sundial-Misc. Revenue-	\$ 1,692	\$ -	\$ -	\$ -
360-20-00 Retd Cks & Redeposits-	\$ -	\$ -	\$ -	\$ -
361-10-00 Interest Income-	\$ 18	\$ 33	\$ -	\$ -
362-10-00 Rent Revenues/Misc-	\$ -	\$ -	\$ -	\$ -
364-66-00 Fixed Assets-	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
381-01-00 Transfer from General Fund-	\$ -	\$ -	\$ -	\$ -
381-03-00 Transfer from W&S-	\$ -	\$ -	\$ -	\$ -
384-00-00 Debt Proceeds-	\$ -	\$ -	\$ -	\$ -
389-90-01 Funds Brought Forward-	\$ -	\$ -	\$ -	\$ -
Grand Total Revenue	\$ 289,904	\$ 381,082	\$ 310,200	\$ 320,000

409 SUNDIAL UTILITIES FUND

EXPENSE – 0539, 0581, 0590 WASTEWATER

CITY OF MILTON
409 Sundial
EXPENSE BY FUND, DEPARTMENT, AND ACCOUNT
FISCAL YEAR ENDING SEPTEMBER 30, 2017
with comparative amounts for 2014 through 2016

	FY2014 Actual	FY2015 Actual	FY 2016 Begin Budget	FY 2017 Budget
409 Sundial	404,011	389,530	310,200	320,000
539 Wastewater	393,647	376,688	270,200	270,000
Operating Expenses	342,211	329,487	92,772	92,542
409-0539-539-31-00 Professional Services - Realtor 6% x 24,000	1,440	-	1,440	-
409-0539-539-31-01 Professional Services - Legal Counsel	-	-	-	-
409-0539-539-32-00 Accounting & Auditing -	1,170	1,268	1,210	1,200
409-0539-539-34-00 Other Contractual Svcs -	-	-	-	-
409-0539-539-39-00 Bad Debts -	2,238	1,807	1,500	1,500
409-0539-539-41-00 Communication Services -	2,817	-	-	-
409-0539-539-42-00 Postage and Shipping -	2,990	2,760	2,760	2,760
409-0539-539-43-02 Utility Services - Wastewater	24,018	21,318	19,000	22,000
409-0539-539-44-00 Rentals and Leases -	-	-	-	-
409-0539-539-45-00 Insurance & Bonds -	5,556	5,591	5,710	5,815
409-0539-539-46-02 R&M - Wastewater	16,518	8,124	15,000	13,606
409-0539-539-46-03 R&M - Vehicles	-	-	-	-
409-0539-539-46-05 R&M - Lift Station Improvements	3,289	2,830	-	-
409-0539-539-48-00 Advertising / Promotional -	-	-	-	-
409-0539-539-49-00 Misc Expenditures -	2	-	-	-
409-0539-539-49-04 Misc Expenditures - Gas & Oil - Wastewater	-	-	-	-
409-0539-539-49-05 Misc Expenditures - Landfill Tipping Fee	2,546	3,222	4,323	4,500
409-0539-539-49-16 Misc Expenditures - Laboratory Svc	5,637	6,002	6,500	6,500
409-0539-539-49-17 Misc Expenditures - State Permit Fees	-	-	-	-
409-0539-539-49-18 Misc Expenditures - Bank Charges	98	22	-	-
409-0539-539-49-41 Misc Expenditures - IT Expense	-	-	2,829	3,161
409-0539-539-49-43 Misc Expenditures - W&S Labor Fees	-	-	20,000	20,000
409-0539-539-51-00 Office Supplies -	1,100	839	1,500	1,500
409-0539-539-52-02 Operating Supplies - Wastewater	10,486	9,407	11,000	10,000
409-0539-539-54-00 Dues/Subscrip/Training -	-	-	-	-
409-0539-539-59-00 Depreciation -	262,306	266,297	-	-
Capital	-	-	-	-
409-0539-539-62-01 Capital Outlay - Lift Station Improvements	-	-	-	-
409-0539-539-64-07 Capital Outlay - Misc. Equipment	-	-	-	-
Debt Service	51,436	47,201	177,428	177,458
409-0539-539-71-00 Principal Expense -	-	-	132,399	134,544
409-0539-539-72-00 Interest Expense -	51,436	47,201	45,029	42,914
409-0539-539-73-00 Other Debt Service -	-	-	-	-
581 Transfers	10,364	12,842	-	-
Transfers	10,364	12,842	-	-
409-0581-581-91-43 Transfer to W&S Fund -	7,364	10,000	-	-
409-0581-581-92-01 IT overhead transf to GF -	3,000	2,842	-	-
590 Reserve/Contingency	-	-	40,000	50,000
Contingency	-	-	40,000	50,000
409-0590-590-01-00 Contingency -	-	-	40,000	50,000
Grand Total	404,011	389,530	310,200	320,000



APPENDIX

A. FULL TIME EQUIVALENTS

**Full Time Equivalents (FTE)
FY2017**

Council Approved FY2017 FTE's	Funded FY2017 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
0.5	0.5	Public Information Officer (1/2 Admin; 1/2 Gas)	Salary
1	1	Purchasing Agent/Risk Manager	23
1	1	Executive Assistant	20
1	1	Human Resource Coordinator	19
1	1	Purchasing Clerk/Admin. Assistant	18
1	1	Public Wks/Administrative Assistant	18
0.5	0.5	Admin Filing Office Clerk - PT	9
9	9		

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	Administrative Accounts Payable Clerk	19
1	1	Administrative Payroll Clerk	19
2	2	Accounting Clerk III	16
1	1	Accounting Clerk II	14
1	1	Accounting Clerk I	13
8	8		

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	
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	FF
0	0	Fire Fighter/ Apprentice	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
1.5	1.5	Parks Asst PT Program Coordinator	Salary
1	1	Parks Custodian	Salary
2	2	Parks Facility Coordinator	15
7.5	7.5		

Landscape: (001-573)			
1	1	Landscape Department Head	Salary
1	1	Landscape Maintenance Supervisor	21
1	1	Landscape Municipal Service Worker III	15
3	1	Landscape Municipal Service Worker II	13
0	2	Landscape Municipal Service Worker I	11
6	6		

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



GAS: (Utilities 402-532) & (PIO 402-533)			
0.5	0.5	Utility Department Head (1/2 Gas & 1/2 Water)	Salary
0.5	0.5	Utilities Admin Asst (1/2 Gas, 1/2 Water Svcs)	18
1	1	Utility Department - Field Superintendent (Gas)	Salary
1	1	Utility Department- Foreman	21
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
0.5	0.5	Public Information Officer (1/2 Admin; 1/2 Gas)	Salary
12.5	12.5		

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	3	WWTP Plant Operator II	20
1	2	WWTP Plant Operator I	19
0	0	WWTP Plant Operator	16
8	8		

Water/Sewer-Water Svcs. (403-536)			
0.5	0.5	Utility Department Head (1/2 Gas & 1/2 Water)	Salary
0.5	0.5	Utilities Admin Asst (1/2 Gas, 1/2 Water Svcs)	18
1	1	WTR/SWR -Field Superintendent	22
2	2	WTR/SWR -Crew Foreman	21
2	2	WTR/SWR -Service Tech IV	20
1	1	WTR/SWR -Lift Station Mechanic	19
8	3	WTR/SWR -Service Tech III	17
0	5	WTR/SWR -Service Tech II	15
0	0	WTR/SWR -Service Tech I	12
1	1	Warehouse & Inventory Clerk	18
1	1	Utilities Clerk	14
17	17		

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	17
0	0	Sanit Municipal Service Wrkr I	11
7	6		

137.5	135.5
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9	9	Mayor & Council
146.5	144.5	



APPENDIX

B. INSURANCE & PAYROLL DEDUCTIONS

City of Milton - INSURANCE & Payroll Deductions for 2016-2017

<u>United Healthcare -</u> <u>(Florida League of Cities)</u> (8% increase)	Monthly Premium	City's Contribution	Employee's Portion	Employee Payroll Deduction - BiWkly	City's Total Annual Cost per Employee
Employee only	\$ 828.87	\$ 828.87	\$ -	\$ -	\$ 9,946.44
Employee only (+ 5%)	\$ 828.87	\$ 787.43	\$ 41.44	\$ 19.13	\$ 9,449.16
Employee only (+ 5% ; +5%)	\$ 828.87	\$ 745.98	\$ 82.89	\$ 38.26	\$ 8,951.76
Employee + Spouse	\$ 1,782.06	\$ 1,158.34	\$ 623.72	\$ 287.87	\$ 13,900.07
Employee + Spouse (+5%)	\$ 1,782.06	\$ 1,116.90	\$ 665.16	\$ 307.00	\$ 13,402.79
Employee + Spouse (+5% ; +5%)	\$ 1,782.06	\$ 1,075.45	\$ 706.61	\$ 326.13	\$ 12,905.39
Employee + Child(ren)	\$ 1,533.41	\$ 996.72	\$ 536.69	\$ 247.70	\$ 11,960.60
Employee + Child(ren) (+5%)	\$ 1,533.41	\$ 955.28	\$ 578.13	\$ 266.83	\$ 11,463.32
Employee + Child(ren) (+5% ; +5%)	\$ 1,533.41	\$ 913.83	\$ 619.58	\$ 285.96	\$ 10,965.92
Employee+Spouse+Child(ren)	\$ 2,486.59	\$ 1,616.28	\$ 870.31	\$ 401.68	\$ 19,395.40
Employee+Spouse+Child(ren) (+5%)	\$ 2,486.59	\$ 1,574.84	\$ 911.75	\$ 420.81	\$ 18,898.12
Employee+Spouse+Child(ren)(+5% ; +5%)	\$ 2,486.59	\$ 1,533.39	\$ 953.20	\$ 439.94	\$ 18,400.72

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

<u>United Concordia Dental</u> (Rates held the same)	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> (15% increase)	Monthly Premium	Employee Payroll Deduction
Employee only	\$ 7.47	\$ 3.74
Employee + Spouse	\$ 15.00	\$ 7.50
Employee + Child(ren)	\$ 14.25	\$ 7.13
Employee+Spouse+Child(ren)	\$ 22.49	\$ 11.25



AD&D (Fire & Police Employees) (Premium the same)	<u>LIFE INSURANCE</u> (14% increase)			
Total Annual Premium	\$1,093	0.33 per \$1,000		
# covered (16 Fire/ 28 Police)	44	Age	Insurance	Monthly
per person	\$24.84	Under 65	\$25,000	\$8.25
per month	\$2.08	65 to 70 (-35%)	\$16,250	\$5.36
		70 & over (-50%)	\$12,500	\$4.13
				Annual
				\$99.00
				\$64.35
				\$49.50



APPENDIX

C. Pay Tables – General Employees

GENERAL EMPLOYEE PAY TABLE - FY17 - EFFECTIVE October 11, 2016

COLA 1.5%

		Steps 1-10 are annual step increases										Steps 11-15 every 2 year increases				
		6.0%	4.9%	5.5%	4.7%	4.4%	4.1%	3.5%	3.4%	3.4%	2.9%	3.5%	3.5%	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	7.56	8.01	8.40	8.86	9.28	9.69	10.09	10.44	10.80	11.17	11.49	11.89	12.31	12.78	13.28
	bi-wkly	604.80	640.80	672.00	708.80	742.40	775.20	807.20	835.20	864.00	893.60	919.20	951.20	984.80	1,022.40	1,062.40
	annual	15,724.80	16,660.80	17,472.00	18,428.80	19,302.40	20,155.20	20,987.20	21,715.20	22,464.00	23,233.60	23,899.20	24,731.20	25,604.80	26,582.40	27,622.40
		4.9%	5.5%	4.7%	4.4%	4.1%	3.5%	3.4%	3.4%	2.9%	3.5%	3.5%	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	8.01	8.40	8.86	9.28	9.69	10.09	10.44	10.80	11.17	11.49	11.89	12.31	12.78	13.28	13.70
	bi-wkly	640.80	672.00	708.80	742.40	775.20	807.20	835.20	864.00	893.60	919.20	951.20	984.80	1022.40	1062.40	1096.00
	annual	16660.80	17472.00	18428.80	19302.40	20155.20	20987.20	21715.20	22464.00	23233.60	23899.20	24731.20	25604.80	26582.40	27622.40	28496.00
		4.7%	4.4%	4.1%	3.5%	3.4%	3.4%	2.9%	3.5%	3.5%	3.8%	3.9%	3.2%	4.1%	3.9%	
		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	8.86	9.28	9.69	10.09	10.44	10.80	11.17	11.49	11.89	12.31	12.78	13.28	13.70	14.26	14.81
	bi-wkly	708.80	742.40	775.20	807.20	835.20	864.00	893.60	919.20	951.20	984.80	1022.40	1062.40	1096.00	1140.80	1184.80
	annual	18428.80	19302.40	20155.20	20987.20	21715.20	22464.00	23233.60	23899.20	24731.20	25604.80	26582.40	27622.40	28496.00	29660.80	30804.80
		4.4%	4.1%	3.5%	3.4%	3.4%	2.9%	3.5%	3.5%	3.8%	3.9%	3.2%	4.1%	3.9%	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	9.28	9.69	10.09	10.44	10.80	11.17	11.49	11.89	12.31	12.78	13.28	13.70	14.26	14.81	15.36
	bi-wkly	742.40	775.20	807.20	835.20	864.00	893.60	919.20	951.20	984.80	1022.40	1062.40	1096.00	1140.80	1184.80	1228.80
	annual	19302.40	20155.20	20987.20	21715.20	22464.00	23233.60	23899.20	24731.20	25604.80	26582.40	27622.40	28496.00	29660.80	30804.80	31948.80
		3.5%	3.4%	3.4%	2.9%	3.5%	3.5%	3.8%	3.9%	3.2%	4.1%	3.9%	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	10.09	10.44	10.80	11.17	11.49	11.89	12.31	12.78	13.28	13.70	14.26	14.81	15.36	15.92	16.57
	bi-wkly	807.20	835.20	864.00	893.60	919.20	951.20	984.80	1022.40	1062.40	1096.00	1140.80	1184.80	1228.80	1273.60	1325.60
	annual	20987.20	21715.20	22464.00	23233.60	23899.20	24731.20	25604.80	26582.40	27622.40	28496.00	29660.80	30804.80	31948.80	33113.60	34465.60
		3.4%	3.4%	2.9%	3.5%	3.5%	3.8%	3.9%	3.2%	4.1%	3.9%	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	10.44	10.80	11.17	11.49	11.89	12.31	12.78	13.28	13.70	14.26	14.81	15.36	15.92	16.57	17.18
	bi-wkly	835.20	864.00	893.60	919.20	951.20	984.80	1022.40	1062.40	1096.00	1140.80	1184.80	1228.80	1273.60	1325.60	1374.40
	annual	21,715.20	22,464.00	23,233.60	23,899.20	24,731.20	25,604.80	26,582.40	27,622.40	28,496.00	29,660.80	30,804.80	31,948.80	33,113.60	34,465.60	35,734.40
		2.9%	3.5%	3.5%	3.8%	3.9%	3.2%	4.1%	3.9%	3.7%	3.6%	4.1%	3.7%	3.8%	4.4%	
		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	11.17	11.49	11.89	12.31	12.78	13.28	13.70	14.26	14.81	15.36	15.92	16.57	17.18	17.84	18.62
	bi-wkly	893.60	919.20	951.20	984.80	1022.40	1062.40	1096.00	1140.80	1184.80	1228.80	1273.60	1325.60	1374.40	1427.20	1489.60
	annual	23233.60	23899.20	24731.20	25604.80	26582.40	27622.40	28496.00	29660.80	30804.80	31948.80	33113.60	34465.60	35734.40	37107.20	38729.60
		3.5%	3.5%	3.8%	3.9%	3.2%	4.1%	3.9%	3.7%	3.6%	4.1%	3.7%	3.8%	4.4%	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	11.49	11.89	12.31	12.78	13.28	13.70	14.26	14.81	15.36	15.92	16.57	17.18	17.84	18.62	19.40
	bi-wkly	919.20	951.20	984.80	1022.40	1062.40	1096.00	1140.80	1184.80	1228.80	1273.60	1325.60	1374.40	1427.20	1489.60	1552.00
	annual	23899.20	24731.20	25604.80	26582.40	27622.40	28496.00	29660.80	30804.80	31948.80	33113.60	34465.60	35734.40	37107.20	38729.60	40352.00



General Employees – Pay Table Continued

		3.8%	3.9%	3.2%	4.1%	3.9%	3.7%	3.6%	4.1%	3.7%	3.8%	4.4%	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	12.31	12.78	13.28	13.70	14.26	14.81	15.36	15.92	16.57	17.18	17.84	18.62	19.40	20.17	20.98
bi-wkly	984.80	1022.40	1062.40	1096.00	1140.80	1184.80	1228.80	1273.60	1325.60	1374.40	1427.20	1489.60	1552.00	1613.60	1678.40
annual	25604.80	26582.40	27622.40	28496.00	29660.80	30804.80	31948.80	33113.60	34465.60	35734.40	37107.20	38729.60	40352.00	41953.60	43638.40
		3.9%	3.2%	4.1%	3.9%	3.7%	3.6%	4.1%	3.7%	3.8%	4.4%	4.2%	4.0%	4.0%	4.1%
	<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	12.78	13.28	13.70	14.26	14.81	15.36	15.92	16.57	17.18	17.84	18.62	19.40	20.17	20.98	21.85
bi-wkly	1022.40	1062.40	1096.00	1140.80	1184.80	1228.80	1273.60	1325.60	1374.40	1427.20	1489.60	1552.00	1613.60	1678.40	1748.00
annual	26582.40	27622.40	28496.00	29660.80	30804.80	31948.80	33113.60	34465.60	35734.40	37107.20	38729.60	40352.00	41953.60	43638.40	45448.00
		4.1%	3.9%	3.7%	3.6%	4.1%	3.7%	3.8%	4.4%	4.2%	4.0%	4.0%	4.1%	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	13.70	14.26	14.81	15.36	15.92	16.57	17.18	17.84	18.62	19.40	20.17	20.98	21.85	22.81	23.70
bi-wkly	1096.00	1140.80	1184.80	1228.80	1273.60	1325.60	1374.40	1427.20	1489.60	1552.00	1613.60	1678.40	1748.00	1824.80	1896.00
annual	28496.00	29660.80	30804.80	31948.80	33113.60	34465.60	35734.40	37107.20	38729.60	40352.00	41953.60	43638.40	45448.00	47444.80	49296.00
		3.9%	3.7%	3.6%	4.1%	3.7%	3.8%	4.4%	4.2%	4.0%	4.0%	4.1%	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	14.26	14.81	15.36	15.92	16.57	17.18	17.84	18.62	19.40	20.17	20.98	21.85	22.81	23.70	24.73
bi-wkly	1140.80	1184.80	1228.80	1273.60	1325.60	1374.40	1427.20	1489.60	1552.00	1613.60	1678.40	1748.00	1824.80	1896.00	1978.40
annual	29660.80	30804.80	31948.80	33113.60	34465.60	35734.40	37107.20	38729.60	40352.00	41953.60	43638.40	45448.00	47444.80	49296.00	51438.40
		3.6%	4.1%	3.7%	3.8%	4.4%	4.2%	4.0%	4.0%	4.1%	4.4%	3.9%	4.3%	4.4%	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	15.36	15.92	16.57	17.18	17.84	18.62	19.40	20.17	20.98	21.85	22.81	23.70	24.73	25.83	27.20
bi-wkly	1228.80	1273.60	1325.60	1374.40	1427.20	1489.60	1552.00	1613.60	1678.40	1748.00	1824.80	1896.00	1978.40	2066.40	2176.00
annual	31948.80	33113.60	34465.60	35734.40	37107.20	38729.60	40352.00	41953.60	43638.40	45448.00	47444.80	49296.00	51438.40	53726.40	56576.00
		4.1%	3.7%	3.8%	4.4%	4.2%	4.0%	4.0%	4.1%	4.4%	3.9%	4.3%	4.4%	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	15.92	16.57	17.18	17.84	18.62	19.40	20.17	20.98	21.85	22.81	23.70	24.73	25.83	27.20	28.02
bi-wkly	1,273.60	1,325.60	1,374.40	1,427.20	1,489.60	1,552.00	1,613.60	1,678.40	1,748.00	1,824.80	1,896.00	1,978.40	2,066.40	2,176.00	2,241.60
annual	33,113.60	34,465.60	35,734.40	37,107.20	38,729.60	40,352.00	41,953.60	43,638.40	45,448.00	47,444.80	49,296.00	51,438.40	53,726.40	56,576.00	58,281.60
		3.8%	4.4%	4.2%	4.0%	4.0%	4.1%	4.4%	3.9%	4.3%	4.4%	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	17.18	17.84	18.62	19.40	20.17	20.98	21.85	22.81	23.70	24.73	25.83	27.20	28.02	28.86	30.00
bi-wkly	1,374.40	1,427.20	1,489.60	1,552.00	1,613.60	1,678.40	1,748.00	1,824.80	1,896.00	1,978.40	2,066.40	2,176.00	2,241.60	2,308.80	2,400.00
annual	35,734.40	37,107.20	38,729.60	40,352.00	41,953.60	43,638.40	45,448.00	47,444.80	49,296.00	51,438.40	53,726.40	56,576.00	58,281.60	60,028.80	62,400.00
		4.4%	4.2%	4.0%	4.0%	4.1%	4.4%	3.9%	4.3%	4.4%	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	17.84	18.62	19.40	20.17	20.98	21.85	22.81	23.70	24.73	25.83	27.20	28.02	28.86	30.00	31.20
bi-wkly	1,427.20	1,489.60	1,552.00	1,613.60	1,678.40	1,748.00	1,824.80	1,896.00	1,978.40	2,066.40	2,176.00	2,241.60	2,308.80	2,400.00	2,496.00
annual	37,107.20	38,729.60	40,352.00	41,953.60	43,638.40	45,448.00	47,444.80	49,296.00	51,438.40	53,726.40	56,576.00	58,281.60	60,028.80	62,400.00	64,896.00
		4.2%	4.0%	4.0%	4.1%	4.4%	3.9%	4.3%	4.4%	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	18.62	19.40	20.17	20.98	21.85	22.81	23.70	24.73	25.83	27.20	28.02	28.86	30.00	31.20	32.45
bi-wkly	1,489.60	1,552.00	1,613.60	1,678.40	1,748.00	1,824.80	1,896.00	1,978.40	2,066.40	2,176.00	2,241.60	2,308.80	2,400.00	2,496.00	2,596.00
annual	38,729.60	40,352.00	41,953.60	43,638.40	45,448.00	47,444.80	49,296.00	51,438.40	53,726.40	56,576.00	58,281.60	60,028.80	62,400.00	64,896.00	67,496.00



APPENDIX

D. Pay Tables – Fire Employees

FIRE DEPARTMENT PAY TABLE - FY17 - EFFECTIVE OCTOBER 11, 2016



COLA 1.5%

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

		3.6%	3.7%	4.0%	3.9%	3.7%	4.4%	4.1%	4.0%	4.1%	4.2%	2.20%	2.20%	1.95%	1.95%	
Fire Fighter	<u>FF 01</u>	11.40	11.81	12.25	12.74	13.24	13.73	14.33	14.92	15.51	16.14	16.81	17.18	17.55	17.88	18.24
	hrly	11.40	11.81	12.25	12.74	13.24	13.73	14.33	14.92	15.51	16.14	16.81	17.18	17.55	17.88	18.24
	bi-wkly	1,185.60	1,228.24	1,274.00	1,324.96	1,376.96	1,427.92	1,490.32	1,551.68	1,613.04	1,678.56	1,748.24	1,786.72	1,825.20	1,859.52	1,896.96
	annual	30,825.60	31,934.24	33,124.00	34,448.96	35,800.96	37,125.92	38,748.32	40,343.68	41,939.04	43,642.56	45,454.24	46,454.72	47,455.20	48,347.52	49,320.96
			1.70%		1.75%		1.70%		1.60%		1.60%		1.60%		1.60%	
	<u>FF 16</u>	18.55	18.86	19.20	19.54	19.85	20.20	20.52	20.84	21.16	21.51	21.92	22.32	22.71	23.10	23.50
	hrly	18.55	18.86	19.20	19.54	19.85	20.20	20.52	20.84	21.16	21.51	21.92	22.32	22.71	23.10	23.50
	bi-wkly	1,929.20	1,961.44	1,996.80	2,032.16	2,064.40	2,100.80	2,134.08	2,167.36	2,200.64	2,237.04	2,270.24	2,303.44	2,336.64	2,369.84	2,403.04
	annual	50,159.20	50,997.44	51,916.80	52,836.16	53,674.40	54,620.80	55,486.08	56,351.36	57,216.64	58,163.04	59,028.32	59,893.60	60,758.88	61,624.16	62,489.44
			1.65%		1.65%		1.60%		1.50%		1.50%		1.55%		1.55%	
	<u>FLT 16</u>	19.73	20.06	20.38	20.72	21.04	21.38	21.70	22.02	22.36	22.71	23.06	23.41	23.76	24.11	24.46
	hrly	19.73	20.06	20.38	20.72	21.04	21.38	21.70	22.02	22.36	22.71	23.06	23.41	23.76	24.11	24.46
	bi-wkly	2,051.92	2,086.24	2,119.52	2,154.88	2,188.16	2,223.52	2,256.80	2,290.08	2,325.44	2,361.84	2,397.20	2,432.56	2,467.92	2,503.28	2,538.64
	annual	53,349.92	54,242.24	55,107.52	56,026.88	56,892.16	57,811.52	58,676.80	59,542.08	60,461.44	61,407.84	62,327.20	63,246.56	64,165.92	65,085.28	66,004.64
			1.55%		1.50%		1.55%		1.45%		1.45%		1.45%		1.45%	
<u>FCPT 16</u>	21.05	21.38	21.70	22.02	22.36	22.71	23.02	23.36	23.69	24.01	24.34	24.67	25.00	25.33	25.66	
hrly	21.05	21.38	21.70	22.02	22.36	22.71	23.02	23.36	23.69	24.01	24.34	24.67	25.00	25.33	25.66	
bi-wkly	2,189.20	2,223.52	2,256.80	2,290.08	2,325.44	2,361.84	2,394.08	2,429.44	2,463.76	2,497.04	2,530.32	2,563.60	2,596.88	2,630.16	2,663.44	
annual	56,919.20	57,811.52	58,676.80	59,542.08	60,461.44	61,407.84	62,246.08	63,165.44	64,057.76	64,923.04	65,788.32	66,643.60	67,488.88	68,324.16	69,159.44	

		3.3%	3.3%	3.7%	3.4%	3.6%	3.9%	3.9%	3.7%	3.8%	3.9%	2.05%	2.05%	1.80%	1.80%	
Fire Lieutenant	<u>FLT 01</u>	12.57	12.99	13.42	13.92	14.40	14.92	15.50	16.10	16.69	17.33	18.00	18.37	18.73	19.06	19.42
	hrly	12.57	12.99	13.42	13.92	14.40	14.92	15.50	16.10	16.69	17.33	18.00	18.37	18.73	19.06	19.42
	bi-wkly	1,307.28	1,350.96	1,395.68	1,447.68	1,497.60	1,551.68	1,612.00	1,674.40	1,735.76	1,802.32	1,872.00	1,910.48	1,947.92	1,982.24	2,019.68
	annual	33,989.28	35,124.96	36,287.68	37,639.68	38,937.60	40,343.68	41,912.00	43,534.40	45,129.76	46,860.32	48,672.00	49,672.48	50,645.92	51,538.24	52,511.68
			1.65%		1.65%		1.60%		1.50%		1.50%		1.55%		1.55%	
	<u>FLT 16</u>	19.73	20.06	20.38	20.72	21.04	21.38	21.70	22.02	22.36	22.71	23.06	23.41	23.76	24.11	24.46
	hrly	19.73	20.06	20.38	20.72	21.04	21.38	21.70	22.02	22.36	22.71	23.06	23.41	23.76	24.11	24.46
	bi-wkly	2,051.92	2,086.24	2,119.52	2,154.88	2,188.16	2,223.52	2,256.80	2,290.08	2,325.44	2,361.84	2,397.20	2,432.56	2,467.92	2,503.28	2,538.64
	annual	53,349.92	54,242.24	55,107.52	56,026.88	56,892.16	57,811.52	58,676.80	59,542.08	60,461.44	61,407.84	62,327.20	63,246.56	64,165.92	65,085.28	66,004.64
			1.55%		1.50%		1.55%		1.45%		1.45%		1.45%		1.45%	
	<u>FCPT 16</u>	21.05	21.38	21.70	22.02	22.36	22.71	23.02	23.36	23.69	24.01	24.34	24.67	25.00	25.33	25.66
	hrly	21.05	21.38	21.70	22.02	22.36	22.71	23.02	23.36	23.69	24.01	24.34	24.67	25.00	25.33	25.66
	bi-wkly	2,189.20	2,223.52	2,256.80	2,290.08	2,325.44	2,361.84	2,394.08	2,429.44	2,463.76	2,497.04	2,530.32	2,563.60	2,596.88	2,630.16	2,663.44
	annual	56,919.20	57,811.52	58,676.80	59,542.08	60,461.44	61,407.84	62,246.08	63,165.44	64,057.76	64,923.04	65,788.32	66,643.60	67,488.88	68,324.16	69,159.44

		3.0%	2.9%	3.5%	2.9%	3.4%	3.5%	3.6%	3.4%	3.5%	3.6%	1.90%	1.90%	1.70%	1.70%	
Fire Captain	<u>FCPT 01</u>	13.90	14.32	14.74	15.26	15.71	16.25	16.82	17.43	18.02	18.65	19.32	19.68	20.05	20.40	20.74
	hrly	13.90	14.32	14.74	15.26	15.71	16.25	16.82	17.43	18.02	18.65	19.32	19.68	20.05	20.40	20.74
	bi-wkly	1,445.60	1,489.28	1,532.96	1,587.04	1,633.84	1,690.00	1,749.28	1,812.72	1,874.08	1,939.60	2,009.28	2,046.72	2,085.20	2,121.60	2,156.96
	annual	37,585.60	38,721.28	39,856.96	41,263.04	42,479.84	43,940.00	45,481.28	47,130.72	48,726.08	50,429.60	52,241.28	53,214.72	54,215.20	55,161.60	56,080.96
			1.55%		1.50%		1.55%		1.45%		1.45%		1.45%		1.45%	
	<u>FCPT 16</u>	21.05	21.38	21.70	22.02	22.36	22.71	23.02	23.36	23.69	24.01	24.34	24.67	25.00	25.33	25.66
	hrly	21.05	21.38	21.70	22.02	22.36	22.71	23.02	23.36	23.69	24.01	24.34	24.67	25.00	25.33	25.66
	bi-wkly	2,189.20	2,223.52	2,256.80	2,290.08	2,325.44	2,361.84	2,394.08	2,429.44	2,463.76	2,497.04	2,530.32	2,563.60	2,596.88	2,630.16	2,663.44
	annual	56,919.20	57,811.52	58,676.80	59,542.08	60,461.44	61,407.84	62,246.08	63,165.44	64,057.76	64,923.04	65,788.32	66,643.60	67,488.88	68,324.16	69,159.44



APPENDIX

E. Pay Tables – Police Employees

POLICE DEPARTMENT PAY TABLE - FY 17 - EFFECTIVE OCTOBER 11, 2016

														COLA 1.5%		
Steps 1-12 are annual step increases														Steps 13-15 every 2 year increases		
←-----→														←-----→		
4.1% 3.7% 3.8% 4.4% 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	15.92	16.57	17.18	17.84	18.62	19.40										
3.7% 3.6% 4.1% 3.7% 3.8% 4.4% 4.2% 4.0% 4.0% 4.1% 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	14.81	15.36	15.92	16.57	17.18	17.84	18.62	19.40	20.17	20.98	21.85	22.81	23.70	24.53	25.41	
bi-wkly	1,184.80	1,228.80	1,273.60	1,325.60	1,374.40	1,427.20	1,489.60	1,552.00	1,613.60	1,678.40	1,748.00	1,824.80	1,896.00	1,962.40	2,032.80	
annual	30,804.80	31,948.80	33,113.60	34,465.60	35,734.40	37,107.20	38,729.60	40,352.00	41,953.60	43,638.40	45,448.00	47,444.80	49,296.00	51,022.40	52,852.80	
3.6% 4.1% 3.7% 3.8% 4.4% 4.2% 4.0% 4.0% 4.1% 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	15.36	15.92	16.57	17.18	17.84	18.62	19.40	20.17	20.98	21.85	22.81	23.70	24.53	25.41	26.20	
bi-wkly	1,228.80	1,273.60	1,325.60	1,374.40	1,427.20	1,489.60	1,552.00	1,613.60	1,678.40	1,748.00	1,824.80	1,896.00	1,962.40	2,032.80	2,096.00	
annual	31,948.80	33,113.60	34,465.60	35,734.40	37,107.20	38,729.60	40,352.00	41,953.60	43,638.40	45,448.00	47,444.80	49,296.00	51,022.40	52,852.80	54,496.00	
3.7% 3.8% 4.4% 4.2% 4.0% 4.0% 4.1% 4.4% 3.9% 4.3% 4.4% 3.6% 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	16.57	17.18	17.84	18.62	19.40	20.17	20.98	21.85	22.81	23.70	24.73	25.83	26.75	27.68	28.64	
bi-wkly	1,325.60	1,374.40	1,427.20	1,489.60	1,552.00	1,613.60	1,678.40	1,748.00	1,824.80	1,896.00	1,978.40	2,066.40	2,140.00	2,214.40	2,291.20	
annual	34,465.60	35,734.40	37,107.20	38,729.60	40,352.00	41,953.60	43,638.40	45,448.00	47,444.80	49,296.00	51,438.40	53,726.40	55,640.00	57,574.40	59,571.20	
4.4% 4.2% 4.0% 4.0% 4.1% 4.4% 3.9% 4.3% 4.4% 3.6% 3.5% 3.5% 3.6% 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	17.84	18.62	19.40	20.17	20.98	21.85	22.81	23.70	24.73	25.83	26.75	27.68	28.64	29.66	30.69	
bi-wkly	1,427.20	1,489.60	1,552.00	1,613.60	1,678.40	1,748.00	1,824.80	1,896.00	1,978.40	2,066.40	2,140.00	2,214.40	2,291.20	2,372.80	2,455.20	
annual	37,107.20	38,729.60	40,352.00	41,953.60	43,638.40	45,448.00	47,444.80	49,296.00	51,438.40	53,726.40	55,640.00	57,574.40	59,571.20	61,692.80	63,835.20	
5.0% 2.0% 3.5% 3.5% 3.5% 3.4% 3.7% 3.4% 3.4% 3.5% 3.5% 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	12.54	13.17	13.43	13.90	14.39	14.89	15.39	15.96	16.51	17.09	17.68	18.31	18.94	19.61	20.29	
bi-wkly	1,003.20	1,053.60	1,074.40	1,112.00	1,151.20	1,191.20	1,231.20	1,276.80	1,320.80	1,367.20	1,414.40	1,464.80	1,515.20	1,568.80	1,623.20	
annual	26,083.20	27,393.60	27,934.40	28,912.00	29,931.20	30,971.20	32,011.20	33,196.80	34,340.80	35,547.20	36,774.40	38,084.80	39,395.20	40,788.80	42,203.20	
3.5% 3.5% 3.5% 3.5% 3.5% 3.5% 3.4% 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	13.97	14.46	14.97	15.50	16.04	16.60	17.18	17.77	18.38	19.05	19.72	20.41	21.12	21.85	22.62	
bi-wkly	1,117.60	1,156.80	1,197.60	1,240.00	1,283.20	1,328.00	1,374.40	1,421.60	1,470.40	1,524.00	1,577.60	1,632.80	1,689.60	1,748.00	1,809.60	
annual	29,057.60	30,076.80	31,137.60	32,240.00	33,363.20	34,528.00	35,734.40	36,961.60	38,230.40	39,624.00	41,017.60	42,452.80	43,929.60	45,448.00	47,049.60	



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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, CRA I-Downtown Redevelopment Fund, CRA II-North Fund, CRA III-South Fund, Debt Service Fund, 301-Capital Projects Fund, and 302- Capital Projects Fund for Paving.
- **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

FY 2017 COMPUTER COSTS

Hardware	Fixed Costs	Optional Costs	Acct #001-0514-514-52-08 Non Capital Computer Expense	
Hardware / Software Support (AS 400)	5,600		SPS VAR, LLC - Service Agreement	
AS400 - Runs HTE	32,000		AS400 to run Utility Billing Software	
Battery back ups/replacements	1,700		Batteries (annual replacement)	
Tapes for Backup Servers	1,000		Tapes (annual replacement)	
Server Yearly Warranty	1,950		Dell - 6 Servers Upstairs; 2 Servers at Police Department.	
Firewall Maint. & Subscriptions	-	-	WatchGuard - FY16=\$2878 City Hall & \$966 WWTP. FY17=0; FY18=0; FY19=0	
Fuel Master System - Extended Warranty	725		Extended Warranty - \$725	
Network Router Switch	1,800		(Spare-City Hall; New Switch-Fire Department)	
Server Storage	15,000		Server Storage	
Wireless Routers	1,500		Wireless Routers	
Personal Computers (4)	1,500	1,500	Replace 4 PCs = avg \$750 (need 2 for parks); (2 optional)	
Monitors (6)	500	400	Replace 6 Monitors = \$150 each x 6 = \$900	
Printers (3)	200	400	Replace 3 Printers = \$200 x 3 = \$600	
A/C portable	800		Replace A/C upstairs in server room.	
Total Hardware	64,275	2,300		
Software	Fixed Costs	Optional Costs	Acct #001-0514-514-52-08 Non Capital Computer Expense	
HTE (Training)	5,000		HTE - online training for all employees.	
HTE Users Group (Training)		1,000	HTE - users group training in Orlando. (as needed)	
IT Training	850		FLGISA - Annual IT Training Conference	
Membership	200		FLGISA - Membership	
HTE Support/Sunguard **HR annual Maintenance **Looking Glass annual maintenance	82,700		Click 2 Gov - Maint, Work orders & Naviline & HR module & Looking Glass. HTE - Annual maintenance charge. (estimated 5% increase)	
Antivirus Licenses & Backup Exec Server Lices	2,800		Symantec - 75 users.	
Help Desk/Inventory/Remote Access	680		SysAid - \$180; and LOGMEIN - \$499	
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 365	5,373		SHI - O365 (75 users x 71.64 mo=\$5,373 FY17); FY18 \$5,373; FY19 \$5,373.	
Exchange	1,845		SHI - Exchange (75 users x 24.60 mo = \$1,845 FY17); FY18 \$1,845; FY19 \$1,845.	
MS Office 365 Storage	120		SHI - O365 File Storage(50 users x 2.40 mo=\$120 FY17); FY18 \$120; FY19 \$120.	
MS Office 365 Server	8,100		\$8,100.	
MS Office 365 Tech Support	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 FY16; -0- for FY17	
Misc. Software		3,000	Adobe Acrobat / MS VISIO (organizational charts)	
Total Software	115,368	4,000		
Total Hardware & Software	\$185,943		001-0514-514-52-08 Non-Dept / Non-Capital Computer Expense	
Miscellaneous Computer Expenses			(various account numbers)	
Professional Services	76,800		ZJT Consulting, LLC - (John Colby)	001-514-31-00 Professional Svcs)
Audit Services	10,000		Audit Services	001-514-31-00 Professional Svcs)
Internet Services - Fiber Optic	7,804		Southern Light - \$650.31 month City Hall	001-514-41-00 Communications)
Internet Services	1,320		Mediacom - \$109.95 month Police	001-521-41-00 Communications)
Internet Services - Fiber Optic	5,856		Southern Light - \$488 month Fire	001-522-41-00 Communications)
Internet Services - Fiber Optic	6,808		Southern Light - \$567.30 month GTCC	001-572-41-00 Communications)
Internet Services - Fiber Optic	6,472		Southern Light - \$539.30 month Whse	403-536-41-00 Communications)
Internet Services	930		Mediacom - \$77.45 month WWTP	403-535-41-00 Communications)
Copier Maintenance	4,020		month	(001-514-46-00 R&M)
Website- Maintenance for "miltonfl.org"	4,839		annual)	(001-514-48-01 Adv/Promo)
Website- Monthly Fee for "MiltonLocal.com"	4,200		misc.)	(001-514-48-01 Adv/Promo)
Server (1)	4,500		Replace Server	(001-514-64-02 Computer/Printers)
Copiers (1)		4,000	Replace Copier for Utilities	(001-514-64-03 CopyMachine)
Total Misc. Computer Expenses	133,549	4,000		
TOTAL - COMPUTER COSTS	\$323,492			



APPENDIX

L. CURRENT DEBT OBLIGATIONS

City of Milton
10 Year Projection of the Debt Payment Schedule
5/1/2016

Fiscal Year	General Fund		Gas Fund	Water & Sewer Fund				Sundial Fund	Total
	Interest Rate 3.560%	Interest Rate 3.240%	Interest Rate 3.18%	Interest Rate 3.18%	Interest Rate 1.245%	Interest Rate 2.58%	Interest Rate 2.34%	Interest Rate 1.62% for 5 Yrs.	Loan Payments Per Year
	Projects Loan \$2,650,000 Remaining Balance \$ 544,319 Suntrust Loan (CI-4) Firehouse, Skate Park, Warehouse	Fire Truck Capital Lease- \$409,248 Remaining Balance \$ 84,416 + interest	2010 Utility Loan 11% \$193,503 Remaining Balance \$ 59,875	2010 Utility Loan 89% \$1,565,611 Remaining Balance Approx \$ 484,444	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 \$1,434,557	Est. SRL-Loan E. Milton WWTP \$1.474 Million @ 2.58% for 20 years. Remaining Balance \$1,387,978	Est. SRL-Loan Ward Basin Force Main Project \$1.33 Million @ 2.84% for 20 years. Remaining Balance \$1,283,754	Sundial Bank Loan \$3 Million 5 Year Fixed Loan, then 3 more 5 Year Fixed Readjusted Interest Rate Loans.	
	Yearly Includes Principal and Interest	Payments made from Reserve Account	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	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			675,633
2012	229,572	6,335	22,129	179,045	198,406	120,000			755,487
2013	229,572	89,975	22,129	179,045	198,406	120,000			839,128
2014	229,572	89,975	22,129	179,045	177,134	120,000	177,457		995,313
2015	229,572	89,975	22,925	185,480	155,862	47,412	82,948	177,457	991,631
2016	229,572	89,975	23,187	187,607	155,862	94,824	85,937	177,457	1,044,420
2017	229,572	89,975	23,463	189,835	155,862	94,824	85,937	177,457	1,046,924
2018	229,572		23,750	192,163	155,862	94,824	85,937	177,457	959,565
2019	114,786		17,460	141,269	155,862	94,824	85,937	177,457	787,594
2020					155,862	94,824	85,937	177,457	514,079
2021					155,862	94,824	85,937	177,457	514,079
2022					155,862	94,824	85,937	177,457	514,079
2023					155,862	94,824	85,937	177,457	514,079
2024					155,862	94,824	85,937	177,457	514,079
2025					155,862	94,824	85,937	177,457	514,079
	Matures March 15, 2019	Matures November 30, 2016	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	

*The City of Milton has no legal debt limits.

FY2017 General Fund Debt Principal \$299,141 + Interest \$20,406 = \$319,547
 FY2017 Natural Gas Fund Debt Principal \$21,758 + Interest \$1,705 = \$23,463
 FY2017 Water & Sewer Fund Debt Principal \$416,173 + Interest \$110,285 = \$526,458
 FY2017 Sundial Utilities Fund Debt Principal \$134,544 + Interest \$42,914 = \$177,458



CURRENT DEBT OBLIGATIONS (Continued)

GOVERNMENTAL FUNDS - CURRENT DEBT OBLIGATIONS

1. **Revenue Note Payable** - (FY2017 \$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** - (FY2017 \$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** - (FY2017 \$23,463 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** – (FY2017 \$189,835 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** – (FY2017 \$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** – (FY2017 \$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** - (FY2017 \$177,457 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.



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 (See RRT)
DROP – Deferred Retirement Option Program
EASI – Easy Analytic Software Inc. (demographic statistics)
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
RRT-- Riverfront Development Team
SBE – Small Business Enterprise
SCADA – Supervisory Control & Data Acquisition
SHIP – State Housing Initiatives Partnership
SIDA – Security Identification Display Area
SRC – Santa Rosa County
SRHS – Santa Rosa Historical Society
SSOCOF – Sunshine State One Call of FL
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.
VHF – Very High Frequency
VOIP – Voice over Internet Protocol
WWTP – Wastewater Treatment Plant



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 with City Council approval through the adoption of a resolution for any interdepartmental or interfund adjustments.

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 \$1,000 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 Milton. The Expenditure Categories within the City of Milton 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 Milton has granted franchises for electric, cable television, and telephone 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.

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



GLOSSARY (Continued)

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

Non-operating 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 Mayor and City Council.

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.

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. (TIF)

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.

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.



GLOSSARY (Continued)

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.