# CITY COUNCIL
## Special Called Meeting Agenda

July 19, 2025
9:00 AM
6738 Dixon Street
Milton, FL 32570

1. **Open Meeting**
2. **Public Input**
3. **FY26 Budget Workshop**

    Item # 2025-3388
    FY26 Budget Presentation

    Item # 2025-3440
    Indirect Cost Allocation Plan

4. **Public Input**
5. **Adjournment**

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the City at least 48 hours before the meeting by contacting City Hall, 6738 Dixon Street, Milton, or by calling 983-5410.

*"If any person decides to appeal any decision made by the board, agency, or commission, with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based." FS 286.0105*

# FY26 Budget Presentation

| MEETING DATE | PREPARED BY |
|---|---|
| July 19, 2025 | Clerk's Office |

# Budget Workshop
# Fiscal Year 2026

The City of Milton, Florida


Organizational Chart

# City of Milton Organizational Chart FY 2026

- Citizens of Milton
  - Mayor & City Council
    - City Attorney
    - City Manager
      - Assistant City Manager
      - Administration
        - Economic Development
        - Human Resources
        - Budget
        - Public Information
        - Purchasing
        - Special Events
        - Grants Administration
      - Fire
      - Information Technology
      - Finance
        - Accounting
        - Billing
        - Payroll
      - Parks & Recreation
      - Planning
        - Code Enforcement
      - Police
      - Public Works
        - Cemetery
        - Landscaping
        - Marina
        - Natural Gas of Milton
        - Sanitation
        - Streets
        - Wastewater Treatment
        - Water & Sewer
    - City Clerk & Risk Management


Employee Benefits

# Employer Paid Benefit Renewal Comparison 2025-2026

| Benefit | Carrier | Current Monthly Premium | Renewal Rate | | Current Annual | Renewal Annual |
|---|---|---|---|---|---|---|
| **Life Insurance All Non-Council Employees** (Rate Hold) -**$25,000** | **SunLife** | $ 1,119.49 | $ 1,119.49 | | $ 13,433.88 | $ 13,433.88 |
| **Life Insurance - Elected Officials** (Rate Hold) - **$25,000** | **SunLife** | $ 68.16 | $ 68.16 | | $ 817.92 | $ 817.92 |
| **Long-Term Disability** **Rate Hold** | **SunLife** | $ 2,239.00 | $ 2,239.00 | | $ 26,868.00 | $ 26,868.00 |
| **Short-Term Disability** Rate Hold | **SunLife** | Move to voluntary basis - rate is $0.854 per $10 of benefit | $0.854 per $10 of benefit | | | $ - |

# Employer Paid Benefit Renewal Comparison 2025-2026

## Continued

| Benefit | Carrier | Current Monthly Premium | Renewal Rate | | Current Annual | Renewal Annual |
|---|---|---|---|---|---|---|
| Health Insurance - Buy-Up Plan | PRM Florida Blue | Monthly Total Per Employee | | City's Contribution | Employee's Monthly Contribution | City's Annual Cost |
| Plan 1 -#03559 | | Current | Renewal | | | |
| 3.5% increase | Employee | $ 1,107.65 | $ 1,146.00 | $ 1,011.02 | $ 134.98 | $ 12,132.24 |
| | Emp+Spouse | $ 2,381.46 | $ 2,464.00 | $ 1,441.83 | $ 1,022.17 | $ 17,301.96 |
| | Emp+Child | $ 2,049.15 | $ 2,120.00 | $ 1,240.49 | $ 879.51 | $ 14,885.88 |
| | Emp+Family | $ 3,322.96 | $ 3,438.00 | $ 2,011.75 | $ 1,426.25 | $ 24,141.00 |
| Health Insurance - Buy-Up Plan | PRM Florida Blue | Monthly Total Per Employee | | City's Contribution | Employee's Monthly Contribution | City's Annual Cost |
| Plan 2 - #05360 | | Current | Renewal | | | |
| 3.5% Increase | Employee | $ 1,068.55 | $ 1,105.00 | $ 1,009.10 | $ 95.90 | $ 12,109.20 |
| | Emp+Spouse | $ 2,297.39 | $ 2,376.00 | $ 1,437.90 | $ 938.10 | $ 17,254.80 |
| | Emp+Child | $ 1,976.83 | $ 2,045.00 | $ 1,237.81 | $ 807.19 | $ 14,853.72 |
| | Emp+Family | $ 3,205.66 | $ 3,316.00 | $ 2,007.03 | $ 1,308.97 | $ 24,084.36 |
| Health Insurance - Base Plan | PRM Florida Blue | Monthly Total Per Employee | | City's Contribution | Employee's Monthly Contribution | City's Annual Cost |
| New Plan 3 - #05904 | | Current | Renewal | | | |
| 3.5% increase | Employee | $ 972.66 | $ 1,006.00 | $ 1,006.00 | $ - | $ 12,072.00 |
| | Emp+Spouse | $ 2,091.22 | $ 2,163.00 | $ 1,431.08 | $ 731.92 | $ 17,172.96 |
| | Emp+Child | $ 1,799.43 | $ 1,861.00 | $ 1,231.19 | $ 629.81 | $ 14,774.28 |
| | Emp+Family | $ 2,918.00 | $ 3,019.00 | $ 1,997.70 | $ 1,021.30 | $ 23,972.40 |

# Employee Paid Renewal Comparison 2025-2026

| Benefit | Carrier | Current Monthly Premium | Renewal Rate | |
|---|---|---|---|---|
| | | | | |
| **Health Insurance** | **PRM Florida Blue** | **Monthly Total Per Employee Employee Contribution** | | **Employee's Annual Cost** |
| Plan 1-03359 (Buy-Up Plan) | | **Current** | **Renewal** | |
| | **Employee** | $ 134.98 | $ 134.98 | $ 1,619.76 |
| | **Emp+Spouse** | $ 1,022.17 | $ 1,022.17 | $ 12,266.04 |
| | **Emp+Child** | $ 879.51 | $ 879.51 | $ 10,554.12 |
| | **Emp+Family** | $ 1,426.25 | $ 1,426.25 | $ 17,115.00 |
| | | | | |
| **Health Insurance** | **PRM Florida Blue** | **Monthly Total Per Employee Employee Contribution** | | **Employee's Annual Cost** |
| Plan 2-05901 (Buy-Up Plan) | | **Current** | **Renewal** | |
| | **Employee** | $ 95.90 | $ 95.90 | $ 1,150.80 |
| | **Emp+Spouse** | $ 938.10 | $ 938.10 | $ 11,257.20 |
| | **Emp+Child** | $ 807.19 | $ 807.19 | $ 9,686.28 |
| | **Emp+Family** | $ 1,308.97 | $ 1,308.97 | $ 15,707.64 |
| | | | | |
| **Health Insurance** | **PRM Florida Blue** | **Monthly Total Per Employee Employee Contribution** | | **Employee's Annual Cost** |
| Plan 2-05901 (Base Plan) | | **Current** | **Renewal** | |
| | **Employee** | $ - | $ - | |
| | **Emp+Spouse** | $ 731.92 | $ 731.92 | $ 8,783.04 |
| | **Emp+Child** | $ 629.81 | $ 629.81 | $ 7,557.72 |
| | **Emp+Family** | $ 1,021.30 | $ 1,021.30 | $ 12,255.60 |

# Employee Paid Renewal Comparison 2025-2026
## Continued

| Benefit | Carrier | Current Monthly Premium | Renewal Rate | |
|---|---|---|---|---|
| **Dental** | **United Concordia** | **Monthly Total Per Employee** | | **Employee's Annual Cost** |
| **(Rate Hold)** | | **Current** | **Renewal** | |
| | **Employee** | $ 31.95 | $ 31.95 | $ 383.40 |
| | **Emp+Spouse** | $ 63.12 | $ 63.12 | $ 757.44 |
| | **Emp+Child** | $ 60.08 | $ 60.08 | $ 720.96 |
| | **Emp+Family** | $ 99.30 | $ 99.30 | $ 1,191.60 |
| | | | | |
| **Vision** | **Avesis** | **Monthly Total Per Employee** | | **Employee's Annual Cost** |
| **(Rate Hold)** | | **Current** | **Renewal** | |
| | **Employee** | $ 10.61 | $ 10.61 | $ 127.32 |
| | **Emp+Spouse** | $ 21.11 | $ 21.11 | $ 253.32 |
| | **Emp+Child** | $ 20.54 | $ 20.54 | $ 246.48 |
| | **Emp+Family** | $ 31.31 | $ 31.31 | $ 375.72 |
| | | | | |
| **Voluntary Life and AD&D (Rate Hold)** | **SunLife** | | | |
| | | | | |
| **Accident (Rate Hold)** | **SunLife** | | | |
| | | | | |
| **Cancer (Rate Hold)** | **SunLife** | | | |
| | | | | |
| **Critical Illness (Rate Hold)** | **SunLife** | | | |
| | | | | |
| **Hospital Indemnity Plan - New** | **SunLife** | | | |


Funds and Department Descriptions

# City of Milton Funds

| | |
|---|---|
| 001 – General Fund | The General Fund is a major governmental fund which includes the Council, Administration, Non-Operating, Planning, Finance, Facilities Maintenance, Law Enforcement, Fire Department, Information Technology, City Clerk, Roads and Streets, Parks and Recreation, landscaping, and Economic Development |
| 111 – CRA I Downtown | CRA I Downtown is a minor Government Fund for the central business district of the City of Milton. It has designated funds strictly for the purposes of improvements and activities for this area only. Community Reinvestment Act Funds. |
| 112 – CRA II North | CRA II North is a minor Government Fund for the central business district of the City of Milton. It has designated funds strictly for the purposes of improvements and activities for this area only. Community Reinvestment Act Funds. |
| 113 – CRA III South | CRA III South is a minor Government Fund for the central business district of the City of Milton. It has designated funds strictly for the purposes of improvements and activities for this area only. Community Reinvestment Act Funds. |
| 301 – Capital Projects | Capital Projects Fund is a major governmental fund that is a special revenue fund set aside for capital projects for the various departments within the City of Milton. |
| 302 – Capital Road Projects | Capital Road Projects Fund is a governmental fund that is a special revenue fund set aside for capital projects for roads and streets within the City of Milton. |
| 402 – Natural Gas | Gas Fund is a major Proprietary fund that is an Enterprise (Utility) fund for the City of Milton. It includes the distribution and service of natural gas for the City of Milton and surrounding areas. |
| 403 – Water & Sewer | Water / Sewer is a major Proprietary fund that is an Enterprise (Utility) fund for the City of Milton. It includes the distribution and service of water and sewer for the City of Milton and surrounding areas as well as operations of the Waste-Water Treatment Plant. |
| 404 – Sanitation | Sanitation Fund is a minor Proprietary fund that is an Enterprise (Utility) fund for the City of Milton. It includes the trash operations and collections for the City of Milton. |
| 407 – Stormwater | Stormwater is a minor Proprietary fund that is an Enterprise fund for the City of Milton. It includes stormwater infrastructure and servicing the City of Milton. |
| 408 – Riverwalk Marina | The Marina is a minor Proprietary fund that is an Enterprise fund for the City of Milton. It includes Marina slip rental and property maintenance for the City of Milton. |
| 409 – Sundial | Sundial is a minor Proprietary fund that is an Enterprise (Utility) fund for the City of Milton. It includes Sundial Waste-Water Treatment Plant and infrastructure as well a sewage service for the City of Milton in the Sundial service area. |

# Departments that make up the General Fund

- 001 – General Fund
  - Legislative / City Council
  - Administrative
  - Non-Departmental
  - Planning & Development
  - Finance
  - Facilities Maintenance
  - Law Enforcement
  - Fire Department
  - Information Technology (IT)
  - City Clerk
  - Roads & Streets
  - Parks & Recreation
  - Landscaping


General Fund
Department Budgets

# Mayor & City Council

| CITY OF MILTON<br>001 General Fund - Dept 511 Council<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **Council Department** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $145,018 | $151,395 | $111,022 | $164,108 |
| Operating Expenses | $10,109 | $12,379 | $8,130 | $17,249 |
| Grants | $9,800 | $35,000 | $34,000 | $35,000 |
| Grand Total | $164,928 | $198,774 | $153,152 | $216,357 |

| | |
|---|---|
| Total Increase | $17,583 |
| | 8.85% |

## Highlights

- CPI-W 2.6%
- Benefits 3.5%
- Grants include $15k for Pensacola and Perdido Bays Estuary Program

# Administration

| CITY OF MILTON<br>001 General Fund - 513 Administration Department<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **Administration** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $1,205,505 | $1,703,981 | $1,093,673 | $1,805,162 |
| Operating Expenses | $34,509 | $54,593 | $22,701 | $56,314 |
| Capital | $0 | $0 | $0 | $0 |
| DT Façade Grants (from Econ Dev) | $0 | $20,000 | $0 | $20,000 |
| 201 Debt Service | $0 | $0 | $0 | $0 |
| 301 Capital Projects | $0 | $0 | $0 | $0 |
| Grand Total | $1,240,014 | $1,778,574 | $1,116,375 | $1,881,476 |

| | |
|---|---|
| Total Increase | $102,902 |
| | 5.79% |

## Highlights

- CPI-W 2.6%
- Benefits Increase 3.5%

# Staffing - Administration

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Administrative Department** |
| 1 | 1 | City Manager |
| 1 | 1 | Assistant City Manager |
| 1 | 1 | Economic Development Director |
| 1 | 1 | Public Works Director |
| 1 | 1 | Budget Director |
| 1 | 1 | Grants Manager |
| 1 | 1 | HR Director |
| 1 | 1 | HR Coordinator |
| 1 | 1 | Purchasing Agent |
| 1 | 1 | Purchasing Clerk/Admin. Assistant |
| 1 | 1 | Public Wks/Administrative Assistant |
| 0.5 | 0.5 | Public Wks/Admin Clerk |
| 1 | 1 | Contract Coordinator |
| 1 | 1 | Activities / Events Manager |
| 1 | 1 | Public Information Officer |
| **14.5** | **14.5** | |

# Non-Departmental

| CITY OF MILTON<br>001 General Fund - 514 Non-Departmental<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **NON-DEPARTMENTAL** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Operating Expenses | $904,904 | $1,039,315 | $775,245 | $1,031,297 |
| Capital | $0 | $0 | $0 | $0 |
| Debt Service | $1,719 | $2,573 | $1,375 | $1,719 |
| Grants | $20,500 | $38,014 | $30,000 | $22,500 |
| 301-Capital Projects | $5,157 | $0 | $0 | $0 |
| Grand Total | $932,280 | $1,079,902 | $806,620 | $1,055,516 |

| | |
|---|---|
| Total Decrease | ($24,386) |
| | -2.26% |

## Highlights

- Change 4th of July from sponsorship to hosting
- Decrease in operating expenses to be in alignment with actual expenses

# Planning

| CITY OF MILTON<br>001 General Fund - Dept 515 Planning<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **PLANNING DEPARTMENT** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $437,288 | $539,398 | $302,069 | $596,706 |
| Operating Expenses | $29,173 | $46,111 | $19,694 | $44,103 |
| Capital | $9,999 | $0 | $0 | $0 |
| Debt Service | $35,627 | $73,176 | $50,895 | $73,176 |
| 201 Debt Service | $0 | $0 | $0 | $0 |
| 301 Capital Projects | $0 | $30,000 | $0 | $0 |
| Grand Total | $512,086 | $688,685 | $372,658 | $713,985 |

| | |
|---|---|
| Total Increase | $25,300 |
| | 3.67% |

## Highlights

- CPI-W 2.6%
- Benefits Increase 3.5%
- Personal expenses increased with the .25 FTE Code Enforcement Officer to transition to a 1.00 FTE.
- Operating costs decreased slightly to be more in line with actual expenditures
- Decrease in Capital by $30k from Vehicle purchase in FY25

# Staffing - Planning

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Planning Department** |
| 1 | 1 | Planning & Dev. Director |
| 1 | 1 | Current Planner/Zoning Officer |
| 1 | 1 | Asst Planner/Mitigation Specialist |
| 1 | 1 | GIS Tech |
| 1 | 2 | Code Enforcement Officer |
| 0.25 | | Part-Time Code Enforcement Officer |
| 1 | 1 | Administrative Assistant/Permits Clerk |
| **6.25** | **7** | |

# Finance

| CITY OF MILTON<br>001 General Fund - Dept 516 Finance<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **FINANCE DEPARTMENT** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $532,422 | $594,251 | $341,670 | $617,227 |
| Operating Expenses | $104,405 | $106,911 | $87,745 | $109,271 |
| Capital | $0 | $0 | $0 | $0 |
| Grand Total | $636,827 | $701,162 | $429,414 | $726,498 |

| | |
|---|---|
| Total Increase | $25,336 |
| | 3.61% |

## Highlights

- CPI-W 2.6%
- Benefits Increase 3.5%
- Credit card fees increased by $5k but are equally offset by the revenue

# Staffing - Finance

| Budget FY2025 FTE's | Budget FY2026 FTE's | | Department/Position |
|---|---|---|---|
| | | | **Finance** |
| 1 | 1 | | Chief Financial Officer |
| 1 | 1 | | Administrative Accounts Payable Clerk |
| 1 | 1 | | Administrative Payroll Clerk |
| 2 | 2 | | Accounting Clerk III |
| 0 | 0 | | Accounting Clerk II |
| 2 | 2 | | Accounting Clerk I |
| **7** | **7** | | |

# Law Enforcement

| CITY OF MILTON<br>001 General Fund - Dept 521 Law Enforcement<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| LAW ENFORCEMENT | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $2,364,286 | $2,904,506 | $1,619,444 | $3,024,039 |
| Operating Expenses | $206,757 | $279,629 | $168,540 | $282,196 |
| Capital | $68,324 | $11,200 | $9,672 | $0 |
| 301 - Capital | $184,216 | $157,000 | $145,037 | $120,000 |
| Debt Service | $0 | $0 | $0 | $0 |
| Grand Total | $2,823,583 | $3,352,335 | $1,942,694 | $3,426,235 |

| | |
|---|---|
| Total Increase | $73,900 |
| | 2.20% |

## Highlights

- CPI-W 2.6%
- Benefits increase 3.5%
- Capital typically accounts for 2 vehicles each year to rotate the oldest in the fleet; however, an additional change-over occurred in FY25, reducing FY26 to 1 vehicle for $80k
- Capital includes $40k for interior building renovations

# Staffing – Law Enforcement

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Police Department** |
| 1 | 1 | Police Chief |
| 2 | 2 | Police Captain |
| 0 | 1 | Police Lieutenant |
| 3 | 2 | Police Sergeant |
| 3 | 3 | Police Corporal |
| 12 | 12 | Police Officer |
| 0.75 | 0.75 | Police Officer - PT (0.25 and 0.50) |
| 0 | 0 | Police Records Supervisor |
| 8 | 8 | Dispatcher/Records Clerk |
| 0.5 | 0.5 | IT Systems Analyst |
| **30.25** | **30.25** | |

# Fire Department

| CITY OF MILTON<br>001 General Fund - Dept 522 Fire Control<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **FIRE CONTROL** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $2,225,386 | $2,520,727 | $1,363,390 | $2,800,507 |
| Operating Expenses | $123,786 | $160,655 | $96,550 | $151,758 |
| Capital Outlay | $21,319 | $0 | $0 | $0 |
| Debt Service | $139,891 | $139,891 | $420,989 | $0 |
| 301 Capital Projects | $0 | $100,000 | $0 | $100,000 |
| Grand Total | $2,510,382 | $2,921,273 | $1,880,929 | $3,052,265 |

| | |
|---|---|
| Total Increase | $130,992 |
| | 4.48% |

## Highlights

- CPI-W 2.6% in addition to 8.25% negotiated increase
- Benefits increase 3.5%
- Operating expenses reduced slightly to be more in line with actual expenses
- Debt reduction by paying of truck loan
- Capital continues annual savings for the Fire Training Facility, but is reduced by the capital project of replacing station lighting for $55k

# Staffing – Fire Department

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Fire** |
| 1 | 1 | Fire Chief |
| 3 | 3 | Fire Captain |
| 3 | 3 | Fire Lieutenant |
| 10 | 10 | Fire Fighter |
| 0 | 0 | Fire Chaplain Volunteer |
| **17** | **17** | |

# IT (Information Technology)

| CITY OF MILTON<br>001 General Fund - Dept 523 Information Technology<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **Information Technology Department** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $198,147 | $251,107 | $163,387 | $259,384 |
| Operating Expenses | $368,646 | $401,795 | $245,000 | $435,015 |
| Capital | $45,655 | $30,000 | $49,762 | $25,000 |
| Grand Total | $612,448 | $682,902 | $458,150 | $719,399 |

| | |
|---|---|
| Total Increase | $36,497 |
| | 5.34% |

## Highlights

- CPI-W 2.6%
- Benefits increase 3.5%
- Operating expenses increase for policy / training / forms management software, and a cost increase for Microsoft licenses

# Staffing – IT

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **IT** |
| 1 | 1 | Director |
| 1 | 1 | IT Systems Analyst |
| 0.5 | 0.5 | IT Systems Analyst |
| **2.5** | **2.5** | |

# City Clerk / Risk Management

| CITY OF MILTON<br>001 General Fund - Dept 524 City Clerk<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **City Clerk Department** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $79,713 | $116,587 | $77,770 | $143,095 |
| Operating Expenses | $2,450 | $5,495 | $2,409 | $5,680 |
| Capital | $0 | $0 | $0 | $0 |
| Grand Total | $82,163 | $122,082 | $80,179 | $148,775 |

| | |
|---|---|
| Total Increase | $26,693 |
| | 21.86% |

## Highlights

- CPI-W 2.6%
- Benefits increase 3.5%

# Staffing – City Clerk / Risk Management

| Budget FY2025 FTE's | Budget FY2026 FTE's | | Department/Position |
|---|---|---|---|
| | | | **City Clerk / Risk Management** |
| 1 | 1 | | City Clerk / Risk Management |
| **1** | **1** | | |

# Facilities Maintenance

| CITY OF MILTON<br>001 General Fund - Dept 519 Facilities Maintance<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **FACILITIES MAINTENANCE** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $50,524 | $97,480 | $70,610 | $130,556 |
| Operating Expenses | $157,062 | $158,984 | $111,877 | $160,369 |
| 301 Capital | $0 | $3,602 | $2,051 | $0 |
| Grand Total | $207,587 | $260,066 | $184,538 | $290,925 |

| | |
|---|---|
| Total Increase | $30,859 |
| | 11.87% |

## Highlights

- CPI-W 2.6%
- Benefits increase 3.5%
- Added overtime that was not previously budgeted
- Wages and Retirement adjusted to be more in line with actual

# Staffing – Facilities Maintenance

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Facilities Maintenance** |
| 1 | 1 | MSW III |
| 1 | 1 | MSW II |
| **2** | **2** | |

# Roads & Streets

| CITY OF MILTON<br>001 General Fund - Dept 541 Road & Street<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **ROAD & STREET DEPARTMENT** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $909,000 | $952,851 | $554,335 | $985,515 |
| Operating Expenses | $715,324 | $721,746 | $428,539 | $704,952 |
| Capital | $5,192 | $8,232 | $3,463 | $6,000 |
| Fund 301 - Road & Street Capital Projects | $619,116 | $1,000,000 | $125,058 | $882,950 |
| Fund 302 - Road & Street Capital Projects | $111,752 | $221,327 | $0 | $233,623 |
| Debt Service | $0 | $0 | $0 | $0 |
| Grand Total | $2,360,384 | $2,904,156 | $1,111,394 | $2,813,040 |

| | |
|---|---|
| Total Decrease | ($91,116) |
| | -3.14% |

## Highlights

- CPI-W 2.6%
- Benefits increase 3.5%
- Capital and Operating costs slightly decreased to be more in line with actual costs

# Staffing – Roads and Streets

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Road & Street** |
| 1 | 1 | Streets & Sanitation Department Head |
| 1 | 1 | Street Municipal Service Wrker IV (Team Leader) |
| 4 | 4 | Street Municipal Service Wrker III |
| 1 | 1 | Street MSW II Street Sweeper |
| 2 | 2 | Street Municipal Service Wrker II |
| 0 | 0 | Street Municipal Service Wrker I |
| 0.5 | 0.5 | Street/Sanitation Municipal Service Wrker I Float |
| 1 | 1 | Auto Mechanic IV (Team Leader) |
| 1 | 1 | Auto Mechanic III |
| **11.5** | **11.5** | |

# Roads and Streets
# Capital Improvement Projects

$632,950 – Grant Funded with $50k City Match:  CDBG Broad/Okaloosa/Quinn St
– Project # 2307A

$250k – LOST Funds in 301 Fund:  Annual Street Paving allotment

$233,623 – LOST Funds in 302 Fund: Annual Streets & Sidewalks Improvement

# Landscaping

| CITY OF MILTON<br>001 General Fund - Dept 573 Landscaping<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **Landscaping Department** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $545,609 | $590,514 | $313,301 | $635,345 |
| Operating Expenses | $259,288 | $283,394 | $189,319 | $257,185 |
| Capital | $9,749 | $0 | $0 | $0 |
| Debt Service | $0 | $0 | $0 | $0 |
| Grand Total | $814,645 | $873,908 | $502,620 | $892,530 |

| | |
|---|---|
| Total Increase | $18,622 |
| | 2.13% |

## Highlights

- CPI-W 2.6%
- Benefits increase 3.5%

# Staffing – Landscaping

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Landscaping** |
| 1 | 1 | Landscape Department Head |
| 1 | 1 | Landscape Municipal Service Worker IV-Team Lead |
| 1 | 1 | Landscape Municipal Service Worker III |
| 3 | 3 | Landscape Municipal Service Worker II |
| 2 | 2 | Landscape Municipal Service Worker I |
| 1 | 1 | Landscape Inmate Supervisor |
| **9** | **9** | |

# Parks and Recreation

| CITY OF MILTON<br>001 General Fund - Dept 572 Parks<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **PARKS** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $459,357 | $536,313 | $320,249 | $576,125 |
| Operating Expenses | $334,038 | $352,674 | $191,868 | $393,758 |
| Capital | $11,404 | $12,348 | $5,563 | $12,000 |
| Debt Service | $0 | $0 | $0 | $0 |
| 301 Capital Projects | $918,041 | $2,535,191 | $221,029 | $3,000,000 |
| Grand Total | $1,722,839 | $3,436,526 | $738,708 | $3,981,883 |

| | |
|---|---|
| Total Increase | $545,357 |
| | 15.87% |

## Highlights

- CPI-W 2.6%
- Benefits increase 3.5%
- Operating expenses increased with softball, football, and winter basketball programs, but will be offset by fee revenue
- Capital project increase with the increase in expense for Russell Harber Dock Replacement and Hindall Park Light poles. New capital projects include Riverwalk handrail deck replacement and A/C unit replacement.

# Staffing – Parks and Recreation

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Parks and Recreation** |
| 1 | 1 | Parks & Recreation Director |
| 1 | 1 | Parks Recreation Activity Coordinator |
| 0.5 | 0.5 | Parks Asst PT Program Coordinator |
| 1 | 1 | Parks Custodian |
| 3 | 3 | Parks Facility Coordinator |
| 0.5 | 0.5 | Saturday Facility Coordinator |
| **7** | **7** | |

# Parks and Recreation
# Capital Improvement Projects

$1M – Grant Funded:  Riverwalk Park Improvement / Boardwalk Extension – Project # 2308A
$500k – Grant Funded:  Community Center Expansion Engineer – Project # 2311A
$700k – Grant with 12.5% City Match: Russell Harber Dock Replacement – Project # 2106A

$400k – LOST Revenues and Reserve Funded: Hindall Park – Replace Light Poles (Safety Concern)
$100k – Reserve Funded: Riverwalk Handrail Decking Replacement
$300k – Reserve Funded: Community Center A/C Replacement

# Legal Counsel : 31-01

| Legal Counsel : 31-01 | | | | | |
|---|---|---|---|---|---|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 YTD | **MGR REC** |
| Legal Counsel : 31-01 | $32,814 | $22,130 | $94,494 | $73,411 | **$67,500** |

The above recommended Budget will be divided among the various Funds and Departments and are included in the Operating expenses values presented.

Legal Counsel is an Expense that is spread among each Fund and Department. Therefore, expenses can be identified, dispersed, and accounted for in each area.


Budget Workshop
Fiscal Year 2025
15 Minute Break


Proprietary Funds
Department Budgets

# Marina

| CITY OF MILTON<br>408 Fund - Dept 538 Marina<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **Marina** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Operating Expenses | $16,068 | $55,891 | $13,050 | $41,073 |
| Capital | $0 | $250,000 | $0 | $250,000 |
| Contingency | | | | |
| Debt Service | | | | |
| Grand Total | $16,068 | $305,891 | $13,050 | $291,073 |

| | |
|---|---|
| Total Decrease | ($14,818) |
| | -4.84% |

## Highlights

- Overall budget decreased due to the elimination of the professional services budget, as it is not being utilized
- Marina RFP is July 31, 2025

# Gas

| CITY OF MILTON<br>402 Gas Fund<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **GAS - UTILITY SERVICE** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| 532 - Utility Service | | | | |
| Personal Services | $733,070 | $920,390 | $511,937 | $1,098,639 |
| Operating Expenses | $3,097,883 | $3,178,991 | $2,062,223 | $3,900,533 |
| Capital | $0 | $5,210,000 | $613,633 | $8,145,000 |
| Debt Service | $14,869 | $89,542 | $341,388 | $0 |
| Operating Expenses | $29,700 | $82,320 | $31,608 | $77,960 |
| 581 - Transfers | $1,341,073 | $1,588,427 | $0 | $524,476 |
| 590 - Reserve | | | | |
| Grand Total | $5,216,595 | $11,069,670 | $3,560,790 | $13,746,608 |

| | |
|---|---|
| Total Increase | $2,676,938 |
| | 24.18% |

## Highlights

- CPI-W 2.6%
- Benefits increase 3.5%
- An addition of 3-person gas maintenance crew is added to personnel and operating costs. The start-up capital will come from reserves.
- Other new capital is a new gate station at Whiting Park
- Transfer to the General Fund greatly reduced

# Staffing – Gas

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Gas** |
| 0.5 | 0.5 | Utility Department Head (1/2 Gas & 1/2 Water) |
| 0.5 | 0.5 | Utilities Admin Asst (1/2 Gas, 1/2 Water Svcs) |
| 1 | 1 | Utility Department - Field Superintendent (Gas) |
| 1 | 1 | Utility Department Foreman |
| 1 | 1 | Utility Service Technician IV (Gas) - Team Leader |
| 2 | 2 | Utility Service Technician III (Gas) |
| 1 | 1 | Utility Service Technician II / Operator |
| 5 | 7 | Utility Service Technician II (Gas) |
| 0 | 1 | Utility Service Technician I (Gas) |
| **12** | **15** | |

# Gas Department
# Capital Improvement Projects

$7.48M – Grant Funded:  Gas Pipe-Line Iron/Steel Replacement – Project # 2303A
$200k – Fund Revenue:  Replace existing storage tank with 100 gl tank – CNG, 4 Tank upgrades and update compressors – Project 2304A
$100k – Fund Revenue:  New gate station for Whiting Aviation Park
$99k – Gas Reserves Funded: Vehicle(s) for New Maintenance Crew
$266k – Gas Reserves Funded: Miscellaneous equipment for New Maintenance Crew (includes trailer)

# Sanitation

| CITY OF MILTON<br>404 Sanitation - Dept 534 Sanitation<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **Sanitation Department** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $506,125 | $622,052 | $371,873 | $644,512 |
| Operating Expenses | $1,220,388 | $1,196,581 | $820,694 | $1,175,461 |
| Capital | $0 | $100,000 | $958,871 | $0 |
| Debt Service | $0 | $0 | $0 | $0 |
| Transfers | $88,817 | $0 | $0 | $13,709 |
| Grand Total | $1,815,330 | $1,918,633 | $2,151,438 | $1,833,682 |

| | |
|---|---|
| Total Decrease | ($84,951) |
| | -4.43% |

## Highlights

- CPI-W 2.6%
- Benefits increase 3.5%
- Overall decrease in department budget is due to the elimination of the capital for new sanitation truck(s), since they were purchased in FY25 with ARPA

# Staffing – Sanitation

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Sanitation** |
| 1 | 1 | Sanitation Foreman |
| 0 | 0 | Sanit Municipal Service Wrkr IV / Driver Suprvsr |
| 5 | 5 | Sanit Municipal Service Wrkr III / Driver |
| 0.5 | 0.5 | Street/Sanitation Municipal Service Wrkr I Float |
| 1 | 1 | Sanit Municipal Service Wrkr I |
| **7.5** | **7.5** | |

# Wastewater

| CITY OF MILTON<br>403 Water & Sewer Fund - Dept 535 Wastewater<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **Wastewater Department** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $655,787 | $917,254 | $472,549 | $905,757 |
| Operating Expenses | $1,795,052 | $2,099,932 | $1,691,447 | $2,337,990 |
| Capital | $3,300,103 | $28,331,493 | $2,444,429 | $213,200 |
| Debt Service | $336,622 | $336,622 | $695,515 | $0 |
| Grand Total | $6,087,565 | $31,685,301 | $5,303,939 | $3,456,947 |

| | |
|---|---|
| Total Decrease | -$28,228,354 |
| | -89.09% |

## Highlights

- CPI-W 2.6%
- Benefits increase 3.5%
- Overall decrease is due to removal of WWTP capital project. Not considering this, the budget still decreases by ~$500k due to paid off loan and reduction in other Capital projects

# Staffing – Wastewater

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Wastewater** |
| 1 | 1 | Water/WWTP Department Head |
| 1 | 1 | WWTP Plant Operator IV / Asst. Plant Super. |
| 2 | 2 | WWTP Plant Operator III |
| 2 | 2 | WWTP Plant Operator II |
| 2 | 2 | WWTP Plant Operator I |
| 2 | 2 | WWTP Plant Operator |
| **10** | **10** | |

# Wastewater Department
# Capital Improvement Projects

$118k – Fund Revenue:  Annual Water Well Repairs
$95k – Fund Revenue:  Annual WWTP Improvements – Existing plant

# Water Services

| CITY OF MILTON<br>403 Water & Sewer Fund - Dept 536 Water Services<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **Water Services Department** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $1,146,336 | $1,409,636 | $685,429 | $1,527,338 |
| Operating Expenses | $1,636,573 | $1,704,897 | $1,238,351 | $1,794,420 |
| Capital | $861,279 | $1,697,000 | $1,263,334 | $1,205,000 |
| Debt Service | $162,544 | $159,186 | $1,952,497 | $0 |
| Transfer Out | $2,826,326 | $3,787,762 | $0 | $3,471,957 |
| Reserve/Contingency | | | | $117,529 |
| Grand Total | $6,633,059 | $8,758,481 | $5,139,611 | $8,116,244 |

| | |
|---|---|
| Total Decrease | -$642,237 |
| | -7.33% |

## Highlights

- CPI-W 2.6%
- Benefits increase 3.5%
- Overall decrease is due to a reduction in Capital projects and paid off loan

# Staffing – Water Services

| Budget FY2025 FTE's | Budget FY2026 FTE's | Department/Position |
|---|---|---|
| | | **Water / Sewer Services** |
| 0.5 | 0.5 | Utility Department Head (1/2 Gas & 1/2 Water) |
| 0.5 | 0.5 | Utilities Admin Asst (1/2 Gas, 1/2 Water Svcs) |
| 1 | 1 | WTR/SWR -Field Superintendent |
| 2 | 2 | WTR/SWR -Crew Foreman |
| 2 | 2 | WTR/SWR -Service Tech IV |
| 1 | 1 | WTR/SWR -Lift Station Mechanic |
| 3 | 3 | WTR/SWR -Service Tech III |
| 5 | 5 | WTR/SWR -Service Tech II |
| 0 | 0 | WTR/SWR -Service Tech I |
| 1 | 1 | Warehouse & Inventory Clerk |
| 1 | 1 | Utilities Clerk |
| 1 | 1 | Meter Foreman |
| 0.5 | 0.5 | Public Works/Admin Clerk |
| 1 | 1 | Backflow/FOG Tech. |
| **19.5** | **19.5** | |

# Water Department
# Capital Improvement Projects

$100k – Fund Revenue: Annual Infrastructure Improvements (System Improvements)
$250k – Fund Revenue: Annual Lift Station Improvements
$30k – Fund Revenue: Annual / Other Water Improvements
$200k – Fund Revenue: Berryhill Well Replacement
$125k – Fund Revenue: Machinery & Equipment – Replace worn out 2010 Excavator
$500k – Grant Funded: Building Improvements / Utilities Training Center

# Stormwater

| CITY OF MILTON<br>407 - Stormwater<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **Stormwater Department** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Personal Services | $0 | $25,725 | $0 | $0 |
| Operating Expenses | $158,779 | $313,261 | $98,900 | $229,250 |
| Capital | $380,733 | $1,537,589 | $200,572 | $2,755,426 |
| Contingency | $0 | $0 | $0 | $0 |
| Debt Service | | | | |
| Grand Total | $539,512 | $1,876,575 | $299,471 | $2,984,676 |

| | |
|---|---|
| Total Increase | $1,108,101 |
| | 59.05% |

## Highlights

- Operating expenses decreased from aligning the budget to actual (historical) expenses
- Capital expenses increased by >$1M with the Richardson Retention Pond / Shore stabilization
- All capital projects are grant-funded with a total city matching at $149k

# Stormwater Department
# Capital Improvement Projects

$878,373 – Grant Funded:  Locklin Lake – Phase 2 – Project $ 22013A

$298,650 – Grant and Reserves Funded:  Russell Harber Erosion Control – Project # 2309A

$1,578,403 – Grant Funded:  Richardson Street Expansion / Pond Improvements – Project # 2306A

# Sundial

| CITY OF MILTON<br>409 - Sundial<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **539 - Sundial Wastewater** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Operating Expenses | $391,312 | $467,251 | $267,684 | $461,683 |
| Capital | $0 | $3,926,171 | $153,547 | $11,051,000 |
| Debt | $217,445 | $219,139 | $219,257 | $216,259 |
| Grand Total | $608,757 | $4,612,561 | $640,488 | $11,728,942 |

| | |
|---|---|
| Total Increase | $7,116,381 |
| | 154.28% |

## Highlights

- Capital expenses increase due to the WWTP expansion

# Sundial
# Capital Improvement Projects

$44k – Fund Revenue:  Annual Lift Station Improvements
$11M – SRF Loan and Reserve Funded:  WWTP Expansion – Project # 22012A

# CRA I (Downtown)

| CITY OF MILTON<br>111 - CRA I Downtown<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **552 - CRA I** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Operating Expenses | $28,518 | $49,445 | $22,796 | $39,000 |
| Capital | $0 | $115,000 | $42,234 | $180,000 |
| Contingency | $0 | $0 | $0 | $13,292 |
| Grants | $40,686 | $50,000 | $55,000 | $50,000 |
| Grand Total | $69,204 | $214,445 | $120,030 | $282,292 |

| | |
|---|---|
| Total Increase | $67,847 |
| | 31.64% |

## Highlights

- Increase due to proposed Land Acquisition of $150k

# CRA II (North)

| CITY OF MILTON<br>112 - CRA II North<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **552 - CRA II** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Operating Expenses | $10,788 | $10,000 | $0 | $0 |
| Capital | $0 | $0 | $0 | $47,250 |
| Contingencies | $0 | $12,391 | $0 | $29,989 |
| Grand Total | $10,788 | $22,391 | $0 | $77,239 |

| | |
|---|---|
| Total Increase | $54,848 |
| | 244.96% |

## Highlights

- Increase due to proposed sidewalk from Quinn St. to Marina

# CRA III (South)

| CITY OF MILTON<br>113 - CRA III South<br>FISCAL YEAR ENDING SEPTEMBER 30, 2026<br>with comparative amounts for 2024 through 2025 | | | | |
|---|---|---|---|---|
| **552 - CRA III** | | | | |
| | FY2024 Actual | FY2025 Budget | FY2025 YTD | FY2026 Budget |
| Operating Expenses | $0 | $0 | $0 | $0 |
| Capital | $0 | $0 | $0 | $0 |
| Contingencies | $0 | $6,305 | $0 | $27,550 |
| Grand Total | $0 | $6,305 | $0 | $27,550 |

| | |
|---|---|
| Total Increase | $21,245 |
| | 336.95% |

## Highlights

- Expense for contingency is equivalent to the roll forward from the previous year. No anticipated expenses.


Indirect Cost
Allocation Plan

# Cost Allocation Methodology

| | | GF | Gas | WWTP | W/S | Sanit | Storm | Marina | Sundial | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| A | # Direct Employees | 117 | 15 | 10 | 19.5 | 7.5 | 0 | 0 | 0 | 169 |
| | % Direct Employees | 69.23% | 8.88% | 5.92% | 11.54% | 4.44% | | | | 100.00% |
| B | Direct Budget | $15,555,371 | $10,061,747 | $2,902,294 | $3,888,757 | $1,579,227 | $2,878,626 | $273,478 | $4,409,389 | $41,548,889 |
| | % Direct Budget | 37.44% | 24.22% | 6.99% | 9.36% | 3.80% | 6.93% | 0.66% | 10.61% | 100.00% |
| C | # Fueled Items | 72 | 10 | 6 | 29 | 9 | 0 | 0 | 0 | 126 |
| | % Fueled Items | 57.14% | 7.94% | 4.76% | 23.02% | 7.14% | 0.00% | 0.00% | 0.00% | 100.00% |
| D | Avg # Accts/mo | | 4799 | 5541 | 7762 | 3637 | | | 1011 | 22750 |
| | % # Accts | | 21.09% | 24.36% | 34.12% | 15.99% | | | 4.44% | 100.00% |
| E | # Purchase Orders | 1820 | 474 | 513 | 511 | 435 | 58 | 45 | 166 | 4022 |
| | % Purchase Orders | 45.25% | 11.79% | 12.75% | 12.71% | 10.82% | 1.44% | 1.12% | 4.13% | 100.00% |
| F | Public Works | $1,984,352 | $10,061,747 | $2,902,294 | $3,888,757 | $1,579,227 | $2,878,626 | | $4,409,389 | $27,704,392 |
| | % Direct Budget | 7.16% | 36.32% | 10.48% | 14.04% | 5.70% | 10.39% | | 15.92% | 100.00% |

- The identified metrics allow for the appropriate rates to be applied to the personnel and operating expenses

If a general fund budgeted line item uses metric B, it can apply 24.22% of that cost to the Gas Fund (see next slide)

# Cost Allocation Methodology

| EXPENSE ALLOCATION | | Method | Budget FY26 | Gas |
|---|---|---|---|---|
| | No. of Direct Employees | A | | 0.09036145 |
| | Direct Budget | B | | 0.242166 |
| | No. of Fueled Items | C | | 0.079365 |
| | Avg No. of Accounts / Month | D | | 0.210945 |
| | No of Purchase Orders | E | | 0.117852 |
| | Public Works / Direct Budget | F | | 0.363182 |
| | | | | |
| Finance Department | | | | |
| Account Number | | | | |
| 001-0513-513.51-00 Office Supplies - | * | B | 2575 | 623.578627 |

The Finance department's office supply operating expenses can charge the Gas department $623.58 of the cost based on the 24.22% Metric B.

# Indirect Cost Allocation Totals

| | Total Admin Fees | Total OH |
|---|---|---|
| Gas | $ 1,228,422.70 | $ 4,123,982.10 |
| WWTP | $ 620,980.54 | $ 1,793,615.40 |
| W/S | $ 685,801.11 | $ 1,678,341.90 |
| Sanit | $ 252,583.82 | $ 91,684.10 |
| SW | $ 279,765.50 | $ 149,233.80 |
| Marina | $ 28,984.20 | $ 14,553.65 |
| Sundial | $ 442,779.59 | $ 225,580.45 |
| | $ 3,539,317.47 | $ 8,076,991.40 |

*Only the highlighted amounts can be fully realized. The remaining ones are either unable to be utilized or can only be utilized partially. The Budget Overview slide identifies the amounts used.*

See the Indirect Cost Allocation Plan document for full details.


Overview

# FY 2026 Budget Overview

| | Government Funds | | | Enterprise Funds | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 001 - General Fund | 111 & 112 & 113 - CRAI, II, III | 301 & 302 - Capital Projects Fund | 402 - Natural Gas | 403 - Water / Sewer Fund | 404 - Sanitation | 407 - Stormwater | 408 - Marina | 409 - Sundial | Grand Totals |
| Grant Revenue | | | $2,695,450 | $7,480,000 | $500,000 | | $2,606,101 | $250,000 | | $13,531,551 |
| Tax Revenue | $5,464,140 | $166,658 | $1,061,825 | | | | | | | $6,692,623 |
| Services/Fees Revenue | $4,883,264 | $10,000 | | $5,827,857 | $10,828,191 | $1,832,182 | $229,000 | | $678,942 | $24,289,436 |
| Other Revenue | $379,229 | | $4,900 | $73,750 | $245,000 | $1,500 | $250 | $41,073 | $9,664,946 | $10,410,648 |
| Transfer In | $4,010,142 | | $574,398 | | | | | | | $4,584,540 |
| Funds Forward / Pull Reserv | $1,419,931 | $209,423 | | $365,000 | | | $149,325 | | $1,385,054 | $3,528,733 |
| Total Revenue | **$16,156,706** | **$386,081** | **$4,336,573** | **$13,746,607** | **$11,573,191** | **$1,833,682** | **$2,984,676** | **$291,073** | **$11,728,942** | $63,037,531 |

| | Government Funds | | | Enterprise Funds | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 001 - General Fund | 111 & 112 & 113 - CRAI, II, III | 301 & 302 - Capital Projects Fund | 402 - Natural Gas | 403 - Water / Sewer Fund | 404 - Sanitation | 407 - Stormwater | 408 - Marina | 409 - Sundial | Grand Totals |
| Personnel Expenses | $11,737,766 | | | $1,098,638 | $2,433,095 | $644,512 | | | | $15,914,011 |
| Operating Expenses | $3,799,823 | $89,000 | | $2,750,070 | $2,825,628 | $922,877 | $123,200 | $23,478 | $359,463 | $10,893,540 |
| Admin Fees / Indirect Cost | | | | $1,228,423 | $1,306,782 | $252,584 | $106,050 | $17,595 | $102,220 | $3,013,653 |
| Dept. Capital Expenses | $43,000 | $227,250 | $4,336,573 | $8,145,000 | $1,418,200 | | $2,755,426 | $250,000 | $11,051,000 | $28,226,449 |
| Debt Expenses | $1,719 | | | | | | | | $216,259 | $217,978 |
| Transfer Out | $574,398 | | | $524,476 | $3,471,957 | $13,709 | | | | $4,584,540 |
| Book in Reserves/FF | | $69,831 | | | $117,529 | | | | | $187,360 |
| Total Expenses | **$16,156,706** | **$386,081** | **$4,336,573** | **$13,746,607** | **$11,573,191** | **$1,833,682** | **$2,984,676** | **$291,073** | **$11,728,942** | $63,037,531 |
| Balance = | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |

# FY 2026 Budget Overview with 1.07 mill Increase

| | Government Funds | | | Enterprise Funds | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 001 - General Fund | 111 & 112 & 113 - CRAI, II, III | 301 & 302 - Capital Projects Fund | 402 - Natural Gas | 403 - Water / Sewer Fund | 404 - Sanitation | 407 - Stormwater | 408 - Marina | 409 - Sundial | Grand Totals |
| Grant Revenue | | | $2,695,450 | $7,480,000 | $500,000 | | $2,606,101 | $250,000 | | $13,531,551 |
| Tax Revenue | $6,152,478 | $166,658 | $1,061,825 | | | | | | | $7,380,961 |
| Services/Fees Revenue | $4,883,264 | $10,000 | | $5,827,857 | $10,828,191 | $1,832,182 | $229,000 | | $678,942 | $24,289,436 |
| Other Revenue | $379,229 | | $4,900 | $73,750 | $245,000 | $1,500 | $250 | $41,073 | $9,664,946 | $10,410,648 |
| Transfer In | $4,010,142 | | $574,398 | | | | | | | $4,584,540 |
| Funds Forward / Pull Reserv | $731,593 | $209,423 | | $365,000 | | | $149,325 | | $1,385,054 | $2,840,395 |
| **Total Revenue** | **$16,156,706** | **$386,081** | **$4,336,573** | **$13,746,607** | **$11,573,191** | **$1,833,682** | **$2,984,676** | **$291,073** | **$11,728,942** | $63,037,531 |

| | Government Funds | | | Enterprise Funds | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 001 - General Fund | 111 & 112 & 113 - CRAI, II, III | 301 & 302 - Capital Projects Fund | 402 - Natural Gas | 403 - Water / Sewer Fund | 404 - Sanitation | 407 - Stormwater | 408 - Marina | 409 - Sundial | Grand Totals |
| Personnel Expenses | $11,737,766 | | | $1,098,638 | $2,433,095 | $644,512 | | | | $15,914,011 |
| Operating Expenses | $3,799,823 | $89,000 | | $2,750,070 | $2,825,628 | $922,877 | $123,200 | $23,478 | $359,463 | $10,893,540 |
| Admin Fees / Indirect Cost | | | | $1,228,423 | $1,306,782 | $252,584 | $106,050 | $17,595 | $102,220 | $3,013,653 |
| Dept. Capital Expenses | $43,000 | $227,250 | $4,336,573 | $8,145,000 | $1,418,200 | | $2,755,426 | $250,000 | $11,051,000 | $28,226,449 |
| Debt Expenses | $1,719 | | | | | | | | $216,259 | $217,978 |
| Transfer Out | $574,398 | | | $524,476 | $3,471,957 | $13,709 | | | | $4,584,540 |
| Book in Reserves/FF | | $69,831 | | | $117,529 | | | | | $187,360 |
| **Total Expenses** | **$16,156,706** | **$386,081** | **$4,336,573** | **$13,746,607** | **$11,573,191** | **$1,833,682** | **$2,984,676** | **$291,073** | **$11,728,942** | $63,037,531 |
| **Balance =** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** | **$0** |

# Staffing – FY2026 Total(s)

(Including Mayor & Council)

| Budget FY2025 FTE's | Budget FY2026 FTE's |
|---|---|
| 166 | 169.75 |

| | |
|---|---|
| 3 | New Gas Personnel |
| 0.75 | Change 0.25 PT Code Enforcement Officer to 1 FTE |


Capital
Improvement
Plan(s)

# Priority Rankings for Capital Improvement Projects

1. Eliminates a hazard to public health and safety
2. Required by state or federal laws or regulations
3. Supports adopted plans, goals, objectives, and policies
4. Stabilizes or reduces operating costs
5. Makes better use of a facility or replaces a clearly obsolete one
6. Maintains or improves productivity or existing standards of service
7. Uses outside financing sources, such as grants
8. Directly benefits the City's economic base by increasing property values
9. Provides new programs having social, cultural, historic, economic, or aesthetic value

# FY2026 Capital Improvement Plan - Government Funds

| **Project/Purchase** | **Dept.** | **Fund** | **Location** | **2026 - Fund Revenue(s)** | **2026 - Grants** | **2026 CRA Budget (TIF)** | **2026 Transfer In from General Fund** | **Project Total** | **2027** | **2028** | **2029** | **2030** | **2031** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CDBG Broad/Okaloosa/Quinn Street - Project # 2307A | Roads & Streets | 301 | City-Wide | 50,000 | 582,950 | | | 632,950 | | | | | |
| Riverwalk Park Improvement / Boardwalk Extension - Project 2308A | Parks | 301 | Ward 1 | | 1,000,000 | | | 1,000,000 | | | | | |
| Community Center Expansion Engineer -- Project # 2311A | Parks | 301 | Ward 3 | | 500,000 | | | 500,000 | | | | | |
| Fire Training Facility - Project # 16002A | Fire | 301 | Ward 4 | 45,000 | | | | 45,000 | 100,000 | 100,000 | 100,000 | 100,000 | |
| Russell Harber Park Dock Replacement -- Project 2106A | Parks | 301 | Ward 1 | 87,500 | 612,500 | | | 700,000 | | | | | |
| Police Vehicles | Police | 301 | City-Wide | 80,000 | | | | 80,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| Street & Sidewalks Improvements | Roads & Streets | 302 | City-Wide | 233,623 | | | | 233,623 | 225,000 | 225,000 | 240,000 | 240,000 | 240,000 |
| Street Paving | Roads & Streets | 301 | City-Wide | 250,000 | | | | 250,000 | 315,000 | 315,000 | 330,000 | 330,000 | 330,000 |
| Hindall Park - Replace Light poles | Parks | 301 | Ward 3 | 320,602 | | | 79,398 | 400,000 | | | | | |
| Riverwalk Handrail Decking Replacement | Parks | 301 | Ward 1 | | | | 100,000 | 100,000 | 100,000 | | | | |
| Community Center A/C Replacement | Parks | 301 | Ward 3 | | | | 300,000 | 300,000 | | | | | |
| Police Department - Interior Building Renovations | Law Enf | 301 | Ward 4 | | | | 40,000 | 40,000 | | | | | |
| Replace Fire Station Lighting to LED's and Ceiling Fans | Fire | 301 | Ward 2 | | | | 55,000 | 55,000 | | | | | |
| CRA 2 Sidewalks - Quinn St to Marina | CRA II | 112 | | | | 47,250 | | | | | | | |
| Downtown Project Expenses / Replace North Riverwalk Gazebo | CRA I | 111 | Ward 1 | | | 30,000 | | 30,000 | 65,000 | 65,000 | 70,000 | 70,000 | |
| Land Acquisition | CRA I | 111 | Ward 1 | | | 150,000 | | 150,000 | | | | | |
| | | | | **1,066,725** | **2,695,450** | **227,250** | **574,398** | | **965,000** | **865,000** | **900,000** | **900,000** | **730,000** |
| Estimated Fund Revenue for both 301 & 302 (no grants, before transfer in) | | | | 1,066,725 | | **Current FY2026 Project Totals:** | | **4,516,573** | | | | | |

| **Future Planned CIP Projects** | | | | | | | | | **2027** | **2028** | **2029** | **2030** | **2031** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Community Center Roof | Parks | 301 | Ward 3 | | | | | | 325,000 | | | | |
| Agency-Wide Generator Replacement | | | City-Wide | | | | | | 818,494 | 818,494 | | | |
| Fire / Rescue Truck | Fire | 001 | Ward 2 | | | | | | 180,000 | 180,000 | 180,000 | 180,000 | |
| City Hall Remodel | Admin | 301 | Ward 4 | | | | | | 50,000 | 50,000 | 50,000 | | |
| Alabama Street Improvements - Culvert | Roads & Streets | | Ward 1 | | | | | | 2,500,000 | | | | |
| Replace Gym Floor | Parks | 301 | Ward 3 | | | | | | 140,000 | | | | |
| Community Center Expansion | Parks | | Ward 3 | | | | | | 6,700,000 | 8,300,000 | | | |
| South Riverwalk - Replace Pavilion | Parks | | Ward 1 | | | | | | 60,000 | | | | |
| Bathrooms near Tennis Courts / Community Center | Parks | 301 | Ward 3 | | | | | | 90,000 | | | | |
| Ford F250 Truck for Landscaping (to replace 2004 model truck) | Landscaping | | City-Wide | | | | | | | 70,000 | | | |
| Toro Reel Mower | Landscaping | | City-Wide | | | | | | | | | | 45,000 |
| Skate Park Expansion | Parks | 301 | Ward 3 | | | | | | 100,000 | | | | |
| | | | | | | | | | **11,928,494** | **10,283,494** | **1,130,000** | **1,080,000** | **775,000** |

# FY2026 Capital Improvement Plan - Proprietary Funds

| Project/Purchase | Dept. | Fund | FY26 Fund Revenue | FY26 Grant Funding | FY26 Debt Financin | FY26 Reserves | | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gas Pipe Line Iron/Steel Replacement - Project 2303A | Gas | 402 | | 7,480,000 | | | 7,480,000 | | | | | |
| Replace existing storage tank with 100 gl tank-CNG, 4 tank upgrades and update compressors. Roll what is left into next year. - Project 2304A | Gas | 402 | 200,000 | | | | 200,000 | | | | | |
| New Gate Station for Whiting Aviation Park | Gas | 402 | 100,000 | | | | 100,000 | | | | | |
| Vehicle(s) for New Gas Maintenance Crew | Gas | 402 | | | | 99,000 | 99,000 | | | | | |
| Gas - Miscellaneous Equipment needed for New Installation Crew (including trailer) | Gas | 402 | | | | 266,000 | 266,000 | | | | | |
| Water Well Repairs (Annual Capital - Varies which site each year) | WWTP | 403 | 118,200 | | | | 118,200 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| WWTP Improvements - Existing plant | WWTP | 403 | 95,000 | | | | 95,000 | 95,000 | 100,000 | 100,000 | 110,000 | 110,000 |
| Infrastructure Improvements (System improvements / Annual Capital) | Water Svcs | 403 | 100,000 | | | | 100,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| Lift station Improvements (Annual Capital - Varies which site each year) | Water Svcs | 403 | 250,000 | | | | 250,000 | 150,000 | 150,000 | 200,000 | 200,000 | 200,000 |
| Other water improvements (Annual Capital) | Water Svcs | 403 | 30,000 | | | | 30,000 | 30,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Berryhill Well Replacement | Water Svcs | 403 | 200,000 | | | | 200,000 | | | | | |
| Capital - Machinery & Equipment (Replace worn out 2010 Excavator) | Water Svcs | 403 | 125,000 | | | | 125,000 | | | | | |
| Utilities Training Center (in building improvements acct) Project 2305A | Water Svcs | 403 | | 500,000 | | | 500,000 | | | | | |
| Dredge Locklin Lake - Phase 3 - Project # 22013A | Stormwater | 407 | | 878,373 | | | 878,373 | | | | | |
| Other Project / Russell Harber Erosion Control Project # 2309A | Stormwater | 407 | | 149,325 | | 149,325 | 298,650 | | | | | |
| Richardson Street Expansion (Pond Improvements) - Project # 2306A | Stormwater | 407 | | 1,578,403 | | | 1,578,403 | | | | | |
| Marina Renovations (Marina Other acct) - Project 2504A | Marina | 408 | | 250,000 | | | 250,000 | | | | | |
| Lift station Improvements (Sundial) (Annual) | Sundial | 409 | 44,000 | | | | 44,000 | 44,000 | 50,000 | 50,000 | 50,000 | 55,000 |
| Sundial WWTP Expansion - Project 22012A | Sundial | 409 | | | 9,614,946 | 1,385,054 | 11,000,000 | | | | | |
| | | | **1,262,200** | **10,836,101** | **9,614,946** | **1,899,379** | **23,612,626** | **524,000** | **540,000** | **590,000** | **600,000** | **605,000** |
| **Future Years:** | | | | | | | | | | | | |
| Vehicles (Sanitation) - (Annual Capital to save for truck replacement) | Sanitation | 404 | | | | | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Infrastructure Improvements/Locklin Lake - Shore Stablization | Stormwater | 407 | | | | | | | 250,000 | | | |
| Roeville Elevated Water Tank | Water Svcs | 403 | | | | | | 500,000 | | | | |
| Effluent Disposal System | WWTP | 403 | | | | | | 23,900,000 | | | | |
| | | | | | | | | **25,024,000** | **890,000** | **690,000** | **700,000** | **705,000** |


Streets & Sidewalks
Paving Plan

# Streets & Sidewalks Paving Plan

| FY 2026 - Street List |
|---|
| Ridge Crest |
| Herlong Court |
| Cedar Ridge Circle |
| Mid Ridge Court |
| Hanover Court |

# Streets & Sidewalks Paving Plan

| Priority Notes - Sidewalks | St. Name | From - To |
|---|---|---|
| Proximity to Public Destination Areas and Recreation/Trail, Connects Existing Sidewalk | Munson | Stewart, Broad |
| Connects to Main Arterial Rd, Proximity to Public Destination and Population Center | Okaloosa | Munson, Ferris |
| Connects to Existing Sidewalk | Berryhill | Whiting, Glover |
| Connects to Main Arterial and Main Thoroughfare, Proximity to Population Centers | Hamilton Bridge | Berryhill, Dogwood |
| Connects to Main Arterial and Main Thoroughfare, Proximity to Population Center | Hamilton Bridge | Glover, Dogwood |
| Connect to Main Thoroughfare and Public Library/Trail | North/Alabama | Chaffin, Stewart |
| On a Main Thoroughfare, Connects Existing Sidewalk, Multi-Use Path | Willard Norris | Dogwood, Cherry Laurel |
| Connects to Existing Sidewalk | Berryhill | Glover, Oak Meadow |
| Proximity to Public Destination Areas | Willing, E | |
| No Proximity, No Connection | Pine, S | Willing, Elmira |


Reserves

# Reserve Fund Analysis

| Reserves | | | | | |
|---|---|---|---|---|---|
| Fund | Current Balance | Monthly Operating Amount | Amount to fund 4.5 Months | Excess of 4.5 Months Operating | Actual Number of Months Funded |
| 001 - General Fund Reserves MMA | $ 8,934,278 | | | | |
| 001 - General Fund-Total | **$ 8,934,278** | $ 960,374 | $ 2,881,121 | $ 5,773,566 | 9.30 |
| | | | | | |
| | | | | | |
| **ENTERPRISE FUNDS** | | | | | |
| 402 - Natural Gas Fund MMA | $ 2,934,301 | | | | |
| 402 - Natural Gas Fund-Total | **$ 2,934,301** | $ 431,162 | $ 1,940,227 | $ 635,798 | 6.81 |
| | | | | | |
| 403 - Water & Sewer Fund Reserves MMA | $ 6,120,668 | | | | |
| 403 - Water & Sewer Fund-Total **NOTE | **$ 6,120,668** | $ 729,205 | $ 2,187,616 | $ 1,424,873 | 8.39 |
| | | | | | |
| 404 - Sanitation Fund-Total | **$ 206,090** | $ 134,264 | $ 604,187 | $ (398,097) | 1.53 |
| Reserves used to puchase a used Sanitation Truc | $ 198,000 | | | | |
| ARPA Funds used to purchase a used San Truck | $ 345,000 | | | | |
| ARPA Funds used to purchase a new San Truck | $ 432,000 | | | | |
| City will add to reserves for 3 years to purchase a San Truck | | | | | |
| 407 - Stormwater Fund - Total | **$ 401,434** | $ 21,116 | $ 95,020 | $ 306,414 | 19.01 |
| Locklin Lake Project will use all of the reserves. | | | | | |
| | **$ 9,662,492** | **$ 2,141,856** | **$ 4,732,030** | **$ 1,662,574** | **4.51** |

# Reserve Fund Analysis - Continued

| Fund | Current Balance | Monthly Operating Amount | Amount to fund 4.5 Months | Excess of 4.5 Months Operating | Actual Number of Months Funded |
|---|---|---|---|---|---|
| **OTHER FUND RESERVES** | | | | | |
| 408 - Marina Fund | **$ 235,540** | $ 12,784 | $ 57,529 | $ 178,011 | 18.42 |
| | | | | | |
| 409 - Sundial Fund - MMA | $ 4,139,222 | | | | |
| 409 - Sundial Fund-Total | **$ 4,139,222** | $ 45,610 | $ 205,247 | $ 3,933,975 | 90.75 |
| Reserves will be used for the addtion to the Sundial Plant | | | | | |
| | | | | | |
| **OTHER FUNDS WATER & SEWER IMPACT FEES** | | | | | |
| 403 - Water Impact Fees- | $ 124,597 | | | | |
| 403 - Water Impact Fees-MMA | $ 1,231,176 | | | | |
| 403 - Water Impact Fees-MMA | $ 1,181,773 | | | | |
| 403 - Water Impact Fees - Total | **$ 2,537,546** | | | | |
| | | | | | |
| 403 - Sewer Impact Fees | $ 888,824 | | | | |
| 403 - Sewer Impact Fees-MMA | $ 5,146,535 | | | | |
| 403 - Sewer Impact Fees-MMA | $ 5,219,534 | | | | |
| 403 - Sewer Impact Fees | **$ 11,254,893** | | | | |
| | | | | | |
| 403 - Water & Sewer Fund - Restricted WWTP | **$ 3,246,243** | | | | |
| | | | | | |
| 403 - ARPA Funds for Other Expenses | **$ 3,927,599** | | | | |


FY2026 Budget

# FY 2026 Budget - General Fund

## FY 2026 BUDGET

**(Revenue vs. Expenditures w/comparison to FY25 Budget Expenses)**

| GENERAL FUND | | | Prior Yr Budget Exp | Expenses | Revenue | % Inc Prior Yr |
|---|---|---|---|---|---|---|
| | | | | | $ 10,726,633 | |
| 001 | 0511 | Legislative (City Council) | $ 198,774 | $ 216,358 | | |
| | 0513 | Admin-Other | $ 1,778,574 | $ 1,881,477 | | |
| | 0514 | Non-Departmental | $ 1,079,902 | $ 1,055,516 | | |
| | 0515 | Planning & Development | $ 658,685 | $ 713,984 | | |
| | 0516 | Finance | $ 701,162 | $ 726,495 | | |
| | 0519 | Facilities Maint. | $ 260,066 | $ 290,925 | | |
| | 0521 | Law Enforcement | $ 3,195,335 | $ 3,306,235 | | |
| | 0522 | Fire Control | $ 2,821,273 | $ 2,952,266 | | |
| | 0523 | Information Technology | $ 682,902 | $ 719,398 | | |
| | 0524 | City Clerk | $ 122,082 | $ 148,774 | | |
| | 0541 | Road & Street | $ 1,682,829 | $ 1,696,467 | | |
| | 0572 | Parks & Recreation | $ 901,335 | $ 981,883 | | |
| | 0573 | Landscaping | $ 873,908 | $ 892,530 | | |
| | 0574 | Economic Development | $ - | $ - | | |
| | 0581 | Transfer to CRA's | $ - | $ - | | |
| | | Transfer to Debt Svc | $ - | $ - | | |
| | | Transfer to Capital Projects | $ 482,655 | $ 574,398 | | |
| | | Transfer to Marina | $ - | $ - | | |
| | 0590 | Contingencies | $ - | $ - | | |
| | | Transfers in from Other Funds | | | $ 4,010,142 | |
| | | Funds Forward or Reserves | | | $ 1,419,931 | |
| | | **General Fund Total** | **$ 15,439,482** | **$ 16,156,706** | **$ 16,156,706** | **4.65%** |

# FY 2026 Budget - Proprietary Funds

## FY 2026 BUDGET

**(Revenue vs. Expenditures w/comparison to FY25 Budget Expenses)**

| CRA I, II, & III | | Prior Yr Budget Exp | Expenses | Revenue | % Inc Prior Yr |
|---|---|---|---|---|---|
| 111 | CRA I - Downtown | $ 214,445 | $ 282,292 | $ 282,292 | |
| 112 | CRA II - North | $ 22,391 | $ 76,239 | $ 76,239 | |
| 113 | CRA III - South | $ 6,305 | $ 27,550 | $ 27,550 | |
| | **CRA Totals** | **$ 243,141** | **$ 386,081** | **$ 386,081** | **58.79%** |

| CAPITALS | | Prior Yr Budget Exp | Expenses | Revenue | % Inc Prior Yr |
|---|---|---|---|---|---|
| 301 | Capital Projects | $ 3,822,191 | $ 4,102,950 | $ 4,102,950 | |
| 302 | Capital Projects-Road Paving | $ 221,327 | $ 233,623 | $ 233,623 | |
| | **Debt Svce/Capital - Totals** | **$ 4,043,518** | **$ 4,336,573** | **$ 4,336,573** | **7.25%** |

| ENTERPRISE FUNDS | | Prior Yr Budget Exp | Expenses - Including Transfer | Revenue | Transfers to General Fund |
|---|---|---|---|---|---|
| 402 | GAS | $ 11,069,670 | $ 13,746,607 | $ 13,746,607 | $ 524,476 |
| 403 | Water / Sewer | $ 40,443,782 | $ 11,573,191 | $ 11,573,191 | $ 3,471,957 |
| 404 | Sanitation | $ 1,918,633 | $ 1,833,682 | $ 1,833,682 | $ 13,709 |
| 407 | Stormwater | $ 1,876,575 | $ 2,984,676 | $ 2,984,676 | |
| 408 | Marina | $ 306,408 | $ 291,073 | $ 291,073 | |
| 409 | Sundial | $ 4,612,561 | $ 11,728,942 | $ 11,728,942 | |
| | **Enterprise Fund Totals** | **$ 60,227,629** | **$ 42,158,171** | **$ 42,158,171** | **$ 4,010,142** |

| | Prior Yr Budget Exp | Expenses Including Transfers | Revenue | % Inc Prior Yr |
|---|---|---|---|---|
| **PROPOSED - FY 2026 BUDGET** | **$ 79,953,770** | **$ 63,037,531** | **$ 63,037,531** | **-21.16%** |


Thank you
The City of Milton, Florida

Agenda Item # 2025-3440

# Indirect Cost Allocation Plan

| MEETING DATE | PREPARED BY |
|---|---|
| July 19, 2025 | Laura McDill, Budget Coordinator |

## BACKGROUND

## SUMMARY

Indirect Cost Allocation Plan - FY2026 Implentation Year

## RECOMMENDATION

## ATTACHMENTS

1. Utilties Cost Allocation Plan 2025

# City of Milton

## Utilities Cost Allocation Plan

# Table of Contents

***City of Milton – Utilities Cost Allocation Plan***

## Introduction

The City of Milton is a city government located in Santa Rosa County, Florida that administers a wide variety of programs and services to its residents. These programs include parks, roads, utilities (public works), community programs, sanitation, marina, fire protection, and law enforcement among other services. The city operates under the City Council form of government, and under its charter has all powers granted by the constitution and laws of the state.

The General Fund is mainly supported by taxing sources, while specific projects may be funded from federal and/or pass-through awards from the State of Florida. While the federal portion of the city's total funding is important, it is not a major source of funding for the city.

## Indirect Cost Allocation

According to the Government Finance Officers Association,

> *"In addition to the direct cost of providing services, governments also incur indirect costs. Such indirect costs include shared administrative expenses where a department or agency incurs costs for support that it provides to other departments/agencies (e.g. legal, finance, human resources, facilities, maintenance, technology). The cost to governments to track every expense and directly attribute each cost to each function would exceed the benefits. Indirect cost allocation is an accounting function by which estimates are made to distribute indirect costs to programs or functions, in order to approximate their full cost."*

The City of Milton will be implementing an indirect cost allocation plan to better provide financial transparency and source identified costs from shared services across the city's departments.

## Timing of Implementation

The Utilities Cost Allocation Plan will cover a fiscal year that aligns with the annual budget, starting on October 1st and ending on September 30th of the following year. The City of Milton will implement this plan for the first time in FY2026, beginning October 1st, 2025. The plan addresses all elements of cost incurred by the city and identifies shared costs that require allocation. All costs are treated as direct costs except Administrative (Indirect) Services that comprise of general administration personnel and general expenses.

## Description of City Services

The City of Milton's Administrative (Indirect) Services offers a wide range of offerings and support. Due to the city's small size, no direct staff are assigned to fulfill any of these listed services to those departments. Rather, the General Fund incurs all costs associated and the Proprietary Funds are to be charged accordingly to better and more accurately reflect the true costs of their departments. These services include, but are not limited to, the following:

*A full list of departments can be found under the General Fund list of shared services.*

- Finance/Accounting Services – budgeting and forecasting (rate studies), financial reporting, billing and revenue collection, capital management, financial analysis, compliance and regulatory reporting, investment management, and audit and internal controls.
- Information Technology – network management, system administration, technical support, data management, cybersecurity, computer/printer support, software development and support, training, and strategic planning.
- Human Resources – recruitment and staffing, employee onboarding, compensation and benefits, performance management, labor law compliance, benefits enrollment, and payroll services.
- Public Works – all facets of water supply and treatment, sewage and waste management, stormwater management, public buildings and facilities, fleet management, road maintenance, environmental services, emergency response, capital improvement projects, and community outreach.
- Purchasing Services – supplier selection and management, cost management, purchasing orders, and contract management

- Planning Services – community development, environmental planning, transportation planning, regulatory compliance, historic preservation, data analysis and research, and public engagement and education

## Cost Pool and Base for Distribution

The city has established an Administrative Services (Indirect) Pool consisting of both Personnel and Operating Expenses. This pool is responsible for all indirect costs as defined in *the Direct vs. Indirect Costs* section. Administrative Personnel costs are distributed to various program activities and include direct salaries/wages (including holiday, sick, and vacation pay), fringe benefits (FICA, Medicare, employer paid health and wellness), workers compensation insurance, and contract personnel. Operating expenses, which are non-personnel costs in nature, cover items such legal / audit services, advertising, supplies, training, and more.

The city will use historical data upon which to build the plan. However, transactions data or staff may be assigned to specific programs based on an analysis of functions and services planned for the budgeted year, where practical. If not, data from the preceding year will be used. These assignments are quantified and described in this plan. The allocations are monitored for actual activity at the end of the year. Any material variances found may lead to amendments to better reflect the costs associated with the year's activities.

- **Direct Costs**

Direct Costs are costs that can be identified specifically with a project or directly related to a department (fund) and are therefore charged accordingly. The accounting system records these costs as they are incurred within the series of accounts assigned for that purpose. Further distribution is not required.

- **Indirect Costs**

Indirect Costs are costs incurred for common or joint objectives and therefore cannot be readily and specifically identified as a particular project or activity. Indirect costs are grouped into common pools and then distributed to benefiting activities by a cost allocation process.

## Fund and Department Identification

Funds being supported by the Utilities Cost Allocation plan.

- General Fund (Shared services departments)
  - Legislative (City Council and Mayor)
  - Executive (City Manager, Assistant City Manager, and Staff)
    - Administration (Human Resources, Budget, Public Works, Purchasing, Economic Development, Grants, and PIO)
    - Finance
    - City Clerk
    - Information Technology
    - Law Enforcement
    - Fire Control
    - Landscaping
    - Planning / Development
    - Facilities Maintenance
    - Parks and Recreation
    - Roads and Streets

Operating departments may charge one another for actual services provided, but this is rare. When it does occur, the charge is typically based on actual time incurred as documented on a project item sheet or other tracking sheet. This plan does not quantify nor present amounts of these inter-departmental charges as these charges are outside of the Utilities Cost Allocation plan. Additionally, federal awards are identified and excluded from receiving cost allocations for unallowable items.

Funds being charged through the Utilities Cost Allocation formula include:

- Proprietary Funds
  - Natural Gas Fund (402)
  - Water and Sewer Fund (403)
  - Sanitation Fund (404)
  - Stormwater Fund (407)
  - Riverwalk Marina Fund (408)
  - Sundial Fund (409)

## Cost Allocation Methodology

As described in the introduction to city services, the City of Milton provides support services to operating units through city departments. Allocations are then charged to their respective departments either within the General Fund or from the Proprietary Funds.

Each city service cost center grouping uses a unique base upon which to allocate its costs. The methodology allocation will be reviewed annually for a material percentage increase or decrease and adjusted accordingly. The city service functions allocated in this plan are grouped by the methods listed below.

A. **Number of Direct Full Time Equivalent (FTE) Employees** – The budgeted count of employees is tracked jointly by Human Resources Manager and Finance. The percentage of FTEs per Funds / Department are used as a cost factor.
B. **Direct Budget** – the percentage of the budget based on the city's entire fiscal year budget, inclusive of all departments and funds. Budget values are reviewed and updated on an annual basis.
C. **Fueled Items** – Number of fueled items for each department calculated as a percentage.
D. **Average number of Customer Accounts** – The average number of active customers, tracked monthly but only implemented annually in the cost plan unless a material change occurs.
E. **Number of Purchase Orders** – The total number of purchase orders processed over the previous year.
F. **Direct Budget of Public Works** – Although the Public Works does not have a stand-alone budget within the Administrative Department of the General Fund, it is unique in its services which are focused on Gas, Water and Sewer (to include WWTP), Sanitation, Stormwater, Sundial, and from the General Fund are Roads & Streets and Facilities Maintenance.

## Overhead Percentage

The City of Milton Administrative (Indirect) Services offers support to various operational units. The city outlines two methodologies within its Utilities Cost Allocation Plan, one by which formula's containing data and metrics to distribute costs for functions and another that applies an overhead percentage.

The city plans to introduce an Overhead Percentage from each of the Proprietary Funds in addition to the Cost Pool and Base Distribution methodology. This percentage, stemming from revenues, will be allocated to the General Fund. The percentage will be reviewed annually and vary from year to year for each Proprietary Fund and will have the following limitations:

- 402 - Gas Fund: Not to exceed 30%
- 403 – Water and Sewer Fund: Not to exceed 30%
- 404 – Sanitation: Not to exceed 5%
- 407 – Stormwater: Not to exceed 5%
- 408 – Marina: Not to exceed 5%
- 409 – Sundial: Not to exceed 5%

It will cover items such as shared building space, asset depreciation, interest on debts for shared service loans, and Law Enforcement and Fire Control's readiness and response for utility properties or emergencies. These items are too intricate to trace and calculate within the cost pool expenses.

**Appendix A:** Displays the outline used for Administrative (Indirect) Personnel Services. The full list of FTE's positions are provided with its corresponding Cost Allocation Method identified.

**Appendix B:** Displays the outline used for Administrative (Indirect) Operating Expenses. The full list of general ledger (GL) accounts is provided with its corresponding Cost Allocation Method identified.

**Appendix C:** Organizational chart

# Appendix A

| General Fund Employees | Total | Method | Allocation |
|---|---|---|---|
| City Manager | 1 | B | City-wide |
| Asst City Manager | 1 | B | City-wide |
| Econ Dev Director | 1 | B | City-wide |
| Public Works | 1 | F | St, FM, Gas, W/S, SW, San, Sundial |
| Budget Coordinator | 1 | B | City-wide |
| Grants Manager | 1 | B | City-wide |
| Purchasing Agent | 1 | E | City-wide |
| HR Coordinator | 1 | A | City-wide |
| HR Director | 1 | A | City-wide |
| Purchasing Clerk | 1 | E | City-wide |
| Public Works/Admin Asst | 1 | F | St, FM, Gas, W/S, SW, San, Sundial |
| Public Works/Admin Clerk | 0.5 | F | St, FM, Gas, W/S, SW, San, Sundial |
| Fed/State Project Compliance | 1 | B | City-wide |
| Activities Manager | 1 | | NA |
| PIO | 1 | B | City-wide |
| | | | |
| Planning & Dev Dir | 1 | B | City-wide |
| Current Planner | 1 | B | City-wide |
| Asst Planner/Mitigation spec | 1 | B | City-wide |
| Code Enforcement Ofc | 1 | B | City-wide |
| Admin Asst/Permits Clerk | 1 | B | City-wide |
| GIS Tech | 1 | B | City-wide |
| | | | |
| Chief Financial Ofc | 1 | B | City-wide |
| Admin AP Clerk | 1 | E | City-wide |
| Admin Payroll Clerk | 1 | A | City-wide |
| Accounting Clerk 3,2 | 4 | D | Gas,W/S,SW, San |
| | | | |
| MSW 2,3 | 2 | B | City-wide |
| | | | |
| Police Chief | 1 | | NA |
| Police Captain | 2 | | NA |
| Police Sergeant | 3 | | NA |
| Police Corporal | 3 | | NA |
| Police Officer | 12.75 | | NA |
| Dispatcher | 8 | | NA |
| IT Systems Analyst | 0.5 | | NA |
| | | | |
| Fire Chief | 1 | | NA |
| Fire Captain | 3 | | NA |
| Fire Lieutenant | 3 | | NA |
| Fire Fighter | 10 | | NA |
| | | | |
| IT Director | 1 | B | City-wide |
| IT Systems Analyst | 0.5 | B | City-wide |
| IT Systems Analyst | 1 | B | City-wide |
| | | | |
| City Clerk | 1 | B | City-wide |
| | | | |
| Street Dept Head | 1 | | NA |
| MSW IV | 1 | | NA |
| MSW III | 4 | | NA |
| MSW II | 3 | | NA |
| Floater | 0.5 | | NA |
| Auto Mechanic IV | 1 | C | City-wide |
| Auto Mechanic III | 1 | C | City-wide |

| General Fund Employees | Total | Method | Allocation |
|---|---|---|---|
| Park & Rec Dir | 1 | | NA |
| Park & Rec Act Coord | 1 | | NA |
| Parks Asst PT Prog Coord | 0.5 | | NA |
| Parks Custodian | 1 | | NA |
| Parks Fac Coordinator | 3 | | NA |
| Saturday Fac Coord | 0.5 | | NA |
| | | | |
| Landscape Dept Head | 1 | B | City-wide |
| MSW IV | 1 | B | City-wide |
| MSW III | 1 | B | City-wide |
| MSW II | 3 | B | City-wide |
| MSW I | 2 | B | City-wide |
| Inmate Sup | 1 | B | City-wide |
| | | | |
| Gas | | | |
| | | | |
| Util Dept Head | 0.5 | | Gas |
| Util Admin Asst | 0.5 | | Gas |
| Field Supt | 1 | | Gas |
| Foremans | 1 | | Gas |
| Tech IV | 1 | | Gas |
| Tech III | 2 | | Gas |
| Tech II Oper | 1 | | Gas |
| Tech II | 5 | | Gas |
| | | | |
| Water/Sewer | | | |
| | | | |
| WWTP Head | 1 | | WS |
| WWTP Plant Op IV | 1 | | WS |
| WWTP Plant Op III | 2 | | WS |
| WWTP Plant Op II | 2 | | WS |
| WWTP Plant Op I | 2 | | WS |
| WWTP Plant Op | 2 | | WS |
| | | | |
| W/S Dept Head | 0.5 | | W/S |
| W/S Admin Asst | 0.5 | | W/S |
| W/S Supt | 1 | | W/S |
| W/S Foreman | 2 | | W/S |
| W/S Svc Tech IV | 2 | | W/S |
| W/S Mech | 1 | | W/S |
| W/S Svc Tech III | 3 | | W/S |
| W/S Svc Tech II | 5 | | W/S |
| Ware/Inv Clerk | 1 | | W/S |
| Util Clerk | 1 | | W/S |
| Meter Fore | 1 | | W/S |
| Public Works/Admin Clerk | 0.5 | | W/S |
| Backflow/FOG Tech | 1 | | W/S |
| | | | |
| Sanitation | | | |
| | | | |
| San Foreman | 1 | | San |
| MSW III | 5 | | San |
| Floater | 0.5 | | San |
| MSW I | 1 | | San |
| | | | |
| Mayor | 1 | B | City-Wide |
| Council | 8 | B | City-Wide |

# Appendix B

| EXPENSE ALLOCATION | | Method |
|---|---|---|
| Account Number | | |
| Council | | |
| 001-0511-511.40-00 | Travel & Per Diem - | B |
| 001-0511-511.49-00 | Misc Expenditures - | B |
| 001-0511-511-49-02 | Uniforms - | B |
| 001-0511-511.52-00 | Operating Supplies - | B |
| 001-0511-511.54-00 | Dues/Subscrip/Training - | B |
| 001-0511-511.55-00 | Education Committee - | |
| 001-0511-511-82-04 | Grants & Aids - Miscellaneous | |
| Admin | | |
| 001-0513-513.34-00 | Other contractual Svcs | B |
| 001-0513-513.40-00 | Travel & Per Diem - | B |
| 001-0513-513.41-00 | Communication Services - | B |
| 001-0513-513.42-00 | Postage and Shipping - | B |
| 001-0513-513.43-00 | Utility Services - | B |
| 001-0513-513.46-00 | R&M - | B |
| 001-0513-513.48-00 | Advertising / Promotional - | B |
| 001-0513-513.49-00 | Misc Expenditures - | B |
| 001-0513-513.49-01 | Misc Expenditures - Gas and Oil | B |
| 001-0513-513.49-02 | Misc Expenditures - Uniforms | B |
| 001-0513-513.49-04 | Misc Expenditures - Computer Progra | B |
| 001-0513-513.51-00 | Office Supplies - | B |
| 001-0513-513.52-00 | Operating Supplies - | B |
| 001-0513-513.54-00 | Dues/Subscrip/Training - | B |
| Non-Operating | | |
| 001-0514-514.31-00 | Professional Services - | B |
| 001-0514-514.31-01 | Professional Services - Legal Counse | B |
| 001-0514-514.31-03 | Professional Services - Engineering | B |
| 001-0514-514.31-04 | Professional Services - Lobbyist | B |
| 001-0514-514.31-05 | Professional Services - Retail Recruit | B |
| 001-0514-514-31-06 | Professional Services - Bargaining U | B |
| 001-0514-514.32-00 | Accounting & Auditing - | B |
| 001-0514-514.34-00 | Other Contractual Svcs - | B |
| 001-0514-514.34-10 | Other Contractual Svcs - Code Revisi | B |
| 001-0514-514.34-50 | Other Contractual Svcs - Prop Appr 2 | B |
| 001-0514-514.41-00 | Communication Services - | B |
| 001-0514-514.42-00 | Postage and Shipping - | B |
| 001-0514-514.43-00 | Utility Services - | B |
| 001-0514-514.45-00 | Insurance & Bonds - | B |
| 001-0514-514.46-00 | R&M - WH Issues | B |
| 001-0514-514.46-99 | R&M - Damage Claim Repairs | B |
| 001-0514-514.46-28 | R&M - T-28 Airplane Refurb | B |
| 001-0514-514.48-00 | Advertising / Promotional - | B |
| 001-0514-514.48-01 | Advertising / Promotional - Milton Lo | B |
| 001-0514-514.49-00 | Misc Expenditures - | B |
| 001-0514-514.49-08 | Misc Expenditures - Hurricane Expen | B |
| 001-0514-514.49-09 | Misc Expenditures - Wellness Progra | B |
| 001-0514-514.49-18 | Misc Expenditures - Bank Charges | B |
| 001-0514-514.49-34 | Misc Expenditures - Property Tax/Fire | B |
| 001-0514-514-49-43 | Misc Expenditures - TIFF Expense for | B |
| 001-0514-514-49-91 | Misc Expenditures - Coronavirus Exp | B |
| 001-0514-514-49-99 | Misc Expenditures - Hurricane Expen | B |
| 001-0514-514.51-00 | Office Supplies - | B |
| 001-0514-514.52-00 | Operating Supplies - | B |
| 001-0514-514.52-03 | Operating Supplies - Warehouse Exp | B |
| 001-0514-514.52-08 | Operating Supplies - Non-Capital Co | B |
| 001-0514-514.52-90 | Operating Supplies - Over/Short - Wh | B |

| EXPENSE ALLOCATION | | Method |
|---|---|---|
| Account Number | | |
| 001-0514-514.52-91 | Operating Supplies - Over/Short - Wh | B |
| 001-0514-514.54-00 | Dues/Subscrip/Training - | B |
| 001-0514-514.55-01 | Education Committee - LEAP | B |
| 001-0514-514.55-02 | Education Committee - Uber Transpo | B |
| 001-0514-514.56-00 | Employee flower exp - | B |
| 001-0514-514.73-01 | Other Debt Service - Copier Lease | B |
| 001-0514-514.73-02 | Other Debt Service - Stuffer Lease | B |
| Planning | | |
| 001-0515-515.29-00 | Contract Personnel - Intern - | B |
| 001-0515-515.31-00 | Professional Services - | B |
| 001-0515-515.31-01 | Professional Services - Legal Counse | B |
| 001-0515-515.31-03 | Professional Services - Engineering | B |
| 001-0515-515.34-01 | Other Contractual Svcs - Demolition | B |
| 001-0515-515.40-00 | Travel & Per Diem - | B |
| 001-0515-515.41-00 | Communication Services - | B |
| 001-0515-515.42-00 | Postage and Shipping - | B |
| 001-0515-515.46-00 | R&M - | B |
| 001-0515-515.47-00 | Printing and Binding - | B |
| 001-0515-515.48-00 | Advertising / Promotional - | B |
| 001-0515-515.49-00 | Misc Expenditures - | B |
| 001-0515-515.49-01 | Misc Expenditures - Gas and Oil | B |
| 001-0515-515.49-02 | Misc Expenditures - Uniforms | B |
| 001-0515-515.51-00 | Office Supplies - | B |
| 001-0515-515.52-00 | Operating Supplies - | B |
| 001-0515-515.52-01 | Operating Supplies - Software | B |
| 001-0515-515.52-08 | Operating Supplies - Non-Capital Co | B |
| 001-0515-515.54-00 | Dues/Subscrip/Training - | B |
| 001-0515-515.73-00 | Lease Payment | B |
| | | |
| Finance | | |
| 001-0516-516.29-00 | Contract Personnel - | B |
| 001-0516-516.31-00 | Professional Services - | B |
| 001-0516-516.34-03 | Other Contractual Svcs - Collection E | B |
| 001-0516-516.40-00 | Travel & Per Diem - | B |
| 001-0516-516.41-00 | Communication Services - | B |
| 001-0516-516.42-00 | Postage and Shipping - | B |
| 001-0516-516.48-00 | Advertising / Promotional - | B |
| 001-0516-516.49-00 | Misc Expenditures - | B |
| 001-0516-516.49-02 | Misc Expenditures - Uniforms | B |
| 001-0516-516.49-06 | Misc Expenditures - Elections Expens | B |
| 001-0516-516-49-29 | Misc Expenditures - Tax Penalty | B |
| 001-0516-516.49-41 | Misc Expenditures - CreditCardConve | B |
| 001-0516-516.51-00 | Office Supplies - | B |
| 001-0516-516.52-00 | Operating Supplies - | B |
| 001-0516-516.52-08 | Operating Supplies - Non-Capital Co | B |
| 001-0516-516.52-01 | Operating Supplies - Software | B |
| 001-0516-516.54-00 | Dues/Subscrip/Training - | B |
| 001-0516-516-58-00 | Penalties - | |
| 001-0516-516.64-07 | Capital Outlay - Misc. Equipment | |
| Facilities Maint | | |
| 001-0519-519.43-00 | R&M - Utility Services | B |
| 001-0519-519.46-03 | R&M - WH Issues & PrideProg | B |
| 001-0519-519.46-11 | R&M - City Hall | |
| 001-0519-519.46-12 | R&M - Utility Dept Bldg | |
| 001-0519-519.46-14 | R&M - Warehouse/Garage | |
| 001-0519-519.46-15 | R&M - LANDSCP-General | |

# UTILITIES COST ALLOCATION PLAN

| EXPENSE ALLOCATION | | Method |
|---|---|---|
| Account Number | | |
| 001-0519-519.46-16 | R&M - LANDSCP-Ballfields | |
| 001-0519-519.46-21 | R&M - Police Dept | |
| 001-0519-519.46-22 | R&M - Firehouse | |
| 001-0519-519.46-42 | R&M - Water Well Bldgs | |
| 001-0519-519.46-43 | R&M - WWTP Facility | |
| 001-0519-519.46-72 | R&M - MCC&Skateprk-Street | |
| 001-0519-519.46-73 | R&M - LANDSCP Building | |
| 001-0519-519.46-74 | R&M - Carpenters Park | |
| 001-0519-519.46-75 | R&M - Hindall Park | |
| 001-0519-519.46-76 | R&M - FieldHouse & Fields | |
| 001-0519-519.46-77 | R&M - Riverwalk Park | |
| 001-0519-519.46-78 | R&M - Russell Harber Land | |
| 001-0519-519.46-79 | R&M - Mary/Barnes & Parks | |
| 001-0519-519.46-81 | R&M - Community Center | |
| 001-0519-519.46-83 | R&M - Milton Event Center | |
| 001-0519-519.46-84 | R&M - Tennis Courts | |
| 001-0519-519.46-85 | R&M - 5755 Washington St | |
| 001-0519-519-49-00 | R&M - Misc | |
| 001-0519-519.46-99 | R&M - Damage Claim Repairs | |
| 001-0519-519.62-01 | Capital Outlay - Bldg Improvements | |
| 001-0519-519.64-07 | Capital Outlay - Misc. Equip | |
| Law Enforcement | | |
| 001-0521-521.29-00 | Contract Personnel - | |
| 001-0521-521.31-00 | Professional Services - | |
| 001-0521-521.31-01 | Professional Services - Legal Counsel | |
| 001-0521-521.34-00 | Other Contractual Svcs - | |
| 001-0521-521.34-05 | Other Contractual Svcs - Smart Cop A | |
| 001-0521-521.35-00 | Investigations - | |
| 001-0521-521.40-00 | Travel & Per Diem - | |
| 001-0521-521.41-00 | Communication Services - | |
| 001-0521-521.42-00 | Postage and Shipping - | |
| 001-0521-521.43-00 | Utility Services - | |
| 001-0521-521.46-00 | R&M - | |
| 001-0521-521.46-01 | R&M - Vehicle R&M | |
| 001-0521-521.46-99 | R&M - Damage Claim Repairs | |
| 001-0521-521.47-00 | Printing and Binding - | |
| 001-0521-521.48-00 | Advertising / Promotional - | |
| 001-0521-521.48-01 | Advertising / Promotional - Commun | |
| 001-0521-521.49-00 | Misc Expenditures - | |
| 001-0521-521.49-01 | Misc Expenditures - Gas and Oil | |
| 001-0521-521.49-02 | Misc Expenditures - Uniforms | |
| 001-0521-521.49-06 | Misc Expenditures - Applicant Proces | |
| 001-0521-521.49-07 | Misc Expenditures - Bloodborne Path | |
| 001-0521-521.49-34 | Misc Expenditures - Property Tax/Fire | |
| 001-0521-521.51-00 | Office Supplies - | |
| 001-0521-521.51-01 | Office Supplies - Reserve Officers | |
| 001-0521-521.52-00 | Operating Supplies - | |
| 001-0521-521.52-07 | Operating Supplies - Non-Capital Mi: | |
| 001-0521-521.52-08 | Operating Supplies - Non-Capital Eq | |
| 001-0521-521.54-00 | Dues/Subscrip/Training - | |
| 001-0521-521.54-01 | Dues/Subscrip/Training - 2nd Dollar | |
| 001-0521-521.54-02 | Dues/Subscrip/Training - Tuition Rei | |
| Fire | | |
| 001-0522-522.31-00 | Professional Services - | |
| 001-0522-522.31-01 | Professional Services - Legal Counsel | |
| 001-0522-522.40-00 | Travel & Per Diem - | |

| EXPENSE ALLOCATION | | Method |
|---|---|---|
| Account Number | | |
| 001-0522-522.41-00 | Communication Services - Fy16 $15K | |
| 001-0522-522.42-00 | Postage and Shipping - | |
| 001-0522-522.43-00 | Utility Services - | |
| 001-0522-522.45-00 | Insurance & bonds - | |
| 001-0522-522.46-00 | R&M - | |
| 001-0522-522.46-01 | R&M - Vehicle R&M | |
| 001-0522-522.48-00 | Advertising / Promotional - | |
| 001-0522-522.49-00 | Misc Expenditures - | |
| 001-0522-522.49-01 | Misc Expenditures - Gas and Oil | |
| 001-0522-522.49-02 | Misc Expenditures - Uniforms | |
| 001-0522-522.49-07 | Misc Expenditures - Bloodborne Path | |
| 001-0522-522.49-34 | Misc Expenditures - Property Tax/Fire | |
| 001-0522-522.49-93 | Misc Expenditures - Hurricane Nate E | |
| 001-0522-522.51-00 | Office Supplies - | |
| 001-0522-522.52-00 | Operating Supplies - | |
| 001-0522-522.52-07 | Operating Supplies - Non-Capital Mi: | |
| 001-0522-522.54-00 | Dues/Subscrip/Training - | |
| 001-0522-522.64-01 | Capital Outlay - Vehicles | |
| 001-0522-522.64-07 | Capital Outlay - Misc. Equipment | |
| 001-0522-522-71-00 | Principle Expense - Added FY2021 | |
| 001-0522-522.72-00 | Interest Expense - | |
| 001-0522-522.90-22 | Other Uses - Fire Control/Reserve - Fi | |
| Information Tech | | |
| 001-0523-523-29-00 | Contract Personnel - | B |
| 001-0523-523-31-00 | Professional Services - | B |
| 001-0523-523-40-00 | Travel & Per Diem - | B |
| 001-0523-523-46-00 | R&M - | B |
| 001-0523-523-49-02 | Uniforms - | B |
| 001-0523-523-51-00 | Office Supplies - | B |
| 001-0523-523-52-00 | Operating Supplies - | B |
| 001-0523-523-52-08 | Comp Hardware Acquisition - | B |
| 001-0523-523-52-09 | Comp Hardware Maintenance - | B |
| 001-0523-523-52-10 | Comp Software Acquisition - | B |
| 001-0523-523-52-11 | Comp Software Maintenance - | B |
| 001-0523-523-54-00 | Dues/Subscrip/Training - | B |
| 001-0523-523-54-02 | Tuition Reimbursement - | B |
| 001-0523-523-56-00 | Repairs & Maintenance - | B |
| 001-0523-523-64-04 | Server Acquisition - | |
| City Clerk | | |
| 001-0524-524-29-00 | Contract Personnel - | B |
| 001-0524-524-31-00 | Professional Services - | B |
| 001-0524-524-31-01 | Professional Services/Legal Counsel | B |
| 001-0524-524-40-00 | Travel & Per Diem - | B |
| 001-0524-524-41-00 | Communication Services - | B |
| 001-0524-524-42-00 | Postage and Shipping - | B |
| 001-0524-524-45-00 | Insurance & bonds - | B |
| 001-0524-524-47-00 | Printing and Binding - | B |
| 001-0524-524-48-00 | Advertising / Promotional - | B |
| 001-0524-524-49-00 | Misc Expenditures - | B |
| 001-0524-524-49-06 | Election Expense - | B |
| 001-0524-524-51-00 | Office Supplies - | B |
| 001-0524-524-52-00 | Operating Supplies - | B |
| 001-0524-524-54-00 | Dues/Subscrip/Training - | B |
| 001-0524-524-64-07 | Capital Outlay/Misc Equipment - | |
| Roads & Streets | | |
| 001-0541-541.29-00 | Contract Personnel - | |

# UTILITIES COST ALLOCATION PLAN

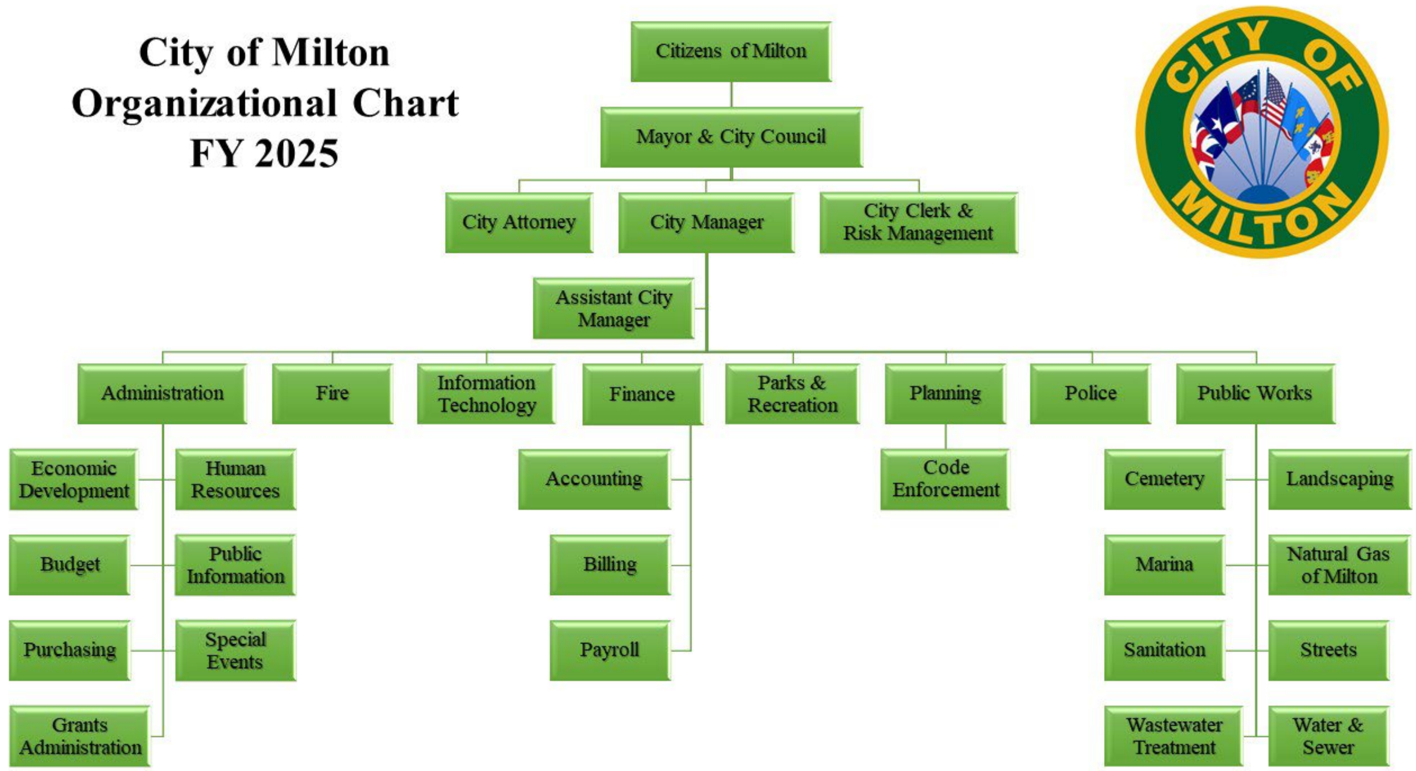
| EXPENSE ALLOCATION | | Method |
|---|---|---|
| Account Number | | |
| 001-0541-541.29-01 | Contract Personnel - Contr Person / S | |
| 001-0541-541.29-02 | Contract Personnel - Contr Person / L | |
| 001-0541-541.29-03 | Contract Personnel - Contr Person / L | |
| 001-0541-541.31-00 | Professional Services - | |
| 001-0541-541.31-01 | Professional Services - Legal Counsel | |
| 001-0541-541.31-03 | Professional Services - Engineering | |
| 001-0541-541.34-01 | Other Contractual Svcs - Contr. Svcs / | |
| 001-0541-541.34-02 | Other Contractual Svcs - Contr. Svcs / | |
| 001-0541-541.34-03 | Other Contractual Svcs - Contr. Svcs / | C |
| 001-0541-541.34-05 | Other Contractual Svcs - ContrSvcs /T | |
| 001-0541-541.40-00 | Travel & Per Diem - | |
| 001-0541-541.41-00 | Communication Services - | |
| 001-0541-541.42-00 | Postage and Shipping - | |
| 001-0541-541.43-00 | Utility Services - | |
| 001-0541-541.44-00 | Rentals and Leases - | |
| 001-0541-541.46-00 | R&M - | |
| 001-0541-541.46-01 | R&M - R&M/Traffic Signal Repair | |
| 001-0541-541.46-02 | R&M - R&M / STREET | |
| 001-0541-541.46-03 | R&M - R&M / Pride & Prog Maint | |
| 001-0541-541.46-11 | R&M - R&M / City Hall | |
| 001-0541-541.46-12 | R&M - R&M /Utility Dept. Bldg. | |
| 001-0541-541.46-13 | R&M - Lights/Bnnrs | |
| 001-0541-541.46-14 | R&M - R&M / Warehouse/Garage | |
| 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 | |
| 001-0541-541.46-22 | R&M - R&M / Firehouse | |
| 001-0541-541.46-42 | R&M - R&M / Water Well Bldgs | |
| 001-0541-541.46-43 | R&M - R&M / WWTP Facility | |
| 001-0541-541.46-72 | R&M - R&M/MCC&Skate Park | |
| 001-0541-541.46-73 | R&M - R&M / Landscape Bldg | |
| 001-0541-541.46-74 | R&M - R&M / Carpenters Park | |
| 001-0541-541.46-75 | R&M - R&M / Hindall Park | |
| 001-0541-541.46-76 | R&M - R&M / FieldHouse & fields | |
| 001-0541-541.46-77 | R&M - R&M / Riverwalk Park | |
| 001-0541-541.46-78 | R&M - R&M / Russell Harber Land | |
| 001-0541-541.46-79 | R&M - R&M / Mary/Barnes & Prks | |
| 001-0541-541.46-80 | R&M - R&M / GARAGE | C |
| 001-0541-541.46-81 | R&M - R&M / MCC -LANDSC | |
| 001-0541-541.46-82 | R&M - R&M / Skateprk-LANDSC | |
| 001-0541-541.46-83 | R&M - Optimist Park | |
| 001-0541-541.46-84 | R&M - Tennis Courts | |
| 001-0541-541.46-85 | R&M - Sundial | |
| 001-0541-541.46-86 | R&M - Marina | |
| 001-0541-541-46-87 | R&M - Cemetery | |
| 001-0541-541.46-99 | R&M - Damage Claim Repairs | |
| 001-0541-541.48-00 | Advertising / Promotional - | |
| 001-0541-541.49-00 | Misc Expenditures - | |
| 001-0541-541.49-01 | Misc Expenditures - Gas and Oil | C |
| 001-0541-541.49-02 | Misc Expenditures - Uniforms | |
| 001-0541-541.49-04 | Misc Expenditures - Computer Progra | |
| 001-0541-541.49-10 | Misc Expenditures - Christmas Decor | |
| 001-0541-541.49-14 | Misc Expenditures - Operating Exp. M | |
| 001-0541-541.49-34 | Misc Expenditures - Property Tax/Fire | |
| 001-0541-541-49-99 | Misc Expenditures - Hurricane Sally E | |

| EXPENSE ALLOCATION | | Method |
|---|---|---|
| Account Number | | |
| 001-0541-541.51-00 | Office Supplies - | |
| 001-0541-541.52-00 | Operating Supplies - | |
| 001-0541-541.52-01 | Operating Supplies - Operat Supplies | |
| 001-0541-541.52-02 | Operating Supplies - Operat Supplies | |
| 001-0541-541.52-03 | Operating Supplies - Operat Supplies | C |
| 001-0541-541.52-08 | Operating Supplies - Non-Capital Co | |
| 001-0541-541.53-00 | Materials/Rep & Supplies - | |
| 001-0541-541.53-02 | Materials/Rep & Supplies - Street & Si | |
| 001-0541-541.53-06 | Materials/Rep & Supplies - Signage | |
| 001-0541-541.54-00 | Dues/Subscrip/Training - | |
| 001-0541-541.63-15 | Capital Outlay - Street & Sidewalk Im| | |
| 001-0541-541.63-16 | Capital Outlay - City Signage | |
| 001-0541-541.63-94 | Capital Outlay - FEMA 2014 Flood Mitg | |
| 001-0541-541.64-01 | Capital Outlay - Vehicles | |
| 001-0541-541.64-07 | Capital Outlay - Misc. Equipment | |
| 001-0541-541.64-22 | Capital Outlay - Machinery & Equipm | |
| Parks | | |
| 001-0572-572.30-01 | Athletic Programs - Softball Program | |
| 001-0572-572.30-02 | Athletic Programs - Basketball Progra | |
| 001-0572-572.30-03 | Athletic Programs - Football Program | |
| 001-0572-572.30-04 | Athletic Programs - Tennis Program E | |
| 001-0572-572.30-05 | Athletic Programs - Baseball Prograr | |
| 001-0572-572-30-06 | Athletic Programs - Soccer Program I | |
| 001-0572-572.30-08 | Athletic Programs - Senior Program E | |
| 001-0572-572.30-09 | Athletic Programs - Special Park Ever | |
| 001-0572-572.30-11 | Athletic Programs - Martial Arts Expe | |
| 001-0572-572.31-00 | Professional Services - FY16 Tennis ( | |
| 001-0572-572.31-03 | Professional Services - Engineering | |
| 001-0572-572.34-00 | Other Contractual Svcs - | |
| 001-0572-572.41-00 | Communication Services - | |
| 001-0572-572.43-00 | Utility Services - | |
| 001-0572-572.46-00 | R&M - | |
| 001-0572-572.46-99 | R&M - Damage Claim Repairs | |
| 001-0572-572.48-00 | Advertising / Promotional - | |
| 001-0572-572.49-00 | Misc Expenditures - | |
| 001-0572-572.49-01 | Misc Expenditures - Gas and Oil | |
| 001-0572-572.49-02 | Misc Expenditures - Uniforms | |
| 001-0572-572.49-34 | Misc Expenditures - Property Tax/Fire | |
| 001-0572-572-49-99 | Misc Expenditures - Hurricane Sally E | |
| 001-0572-572.51-00 | Office Supplies - | |
| 001-0572-572.52-00 | Operating Supplies - | |
| 001-0572-572.52-02 | Operating Supplies - ConcessionExp | |
| 001-0572-572.52-08 | Operating Supplies - Non-Capital Co | |
| 001-0572-572.54-00 | Dues/Subscrip/Training - | |
| 001-0572-572.61-03 | Capital Outlay - Land-Sanders Street | |
| 001-0572-572.61-04 | Capital Outlay - Land-Mary St. Lot | |
| 001-0572-572.62-01 | Capital Outlay - Building Improvemei | |
| 001-0572-572.62-02 | Capital Outlay - Riverwalk Bathroom | |
| 001-0572-572.62-04 | Capital Outlay - Skate Park | |
| 001-0572-572.63-03 | Capital Outlay - Softball Field-Sandei | |
| 001-0572-572.63-05 | Capital Outlay - BMX | |
| 001-0572-572.64-02 | Capital Outlay - computer/Printers | |
| 001-0572-572.64-07 | Capital Outlay - Misc. Equipment | |
| 001-0572-572.64-23 | Capital Outlay - Park Improvements | |
| 001-0572-572.73-00 | Other Debt Service - | |

# UTILITIES COST ALLOCATION PLAN

| EXPENSE ALLOCATION | | Method |
|---|---|---|
| Account Number | | |
| Landscaping | | |
| 001-0573-573.29-00 | Contract Personnel - | B |
| 001-0573-573.29-01 | Contract Personnel - Lawn & Irrigatio | B |
| 001-0573-573.34-00 | Other Contractual Svcs - | B |
| 001-0573-573.34-05 | Tree Planting - | B |
| 001-0573-573.40-00 | Travel & Per Diem - | B |
| 001-0573-573.41-00 | Communication Services - | B |
| 001-0573-573.42-00 | Postage and Shipping - | B |
| 001-0573-573.43-00 | Utility Services - | B |
| 001-0573-573.46-00 | R&M - | B |
| 001-0573-573.46-01 | R&M - Ball Field Maintenance | |
| 001-0573-573.46-02 | R&M - MCC and Skatepark R&M | |
| 001-0573-573.46-03 | R&M - Sanders Street Maint. | |
| 001-0573-573.46-17 | R&M - Medians | |
| 001-0573-573.46-18 | R&M - Pine Straw | B |
| 001-0573-573.46-99 | R&M - Damage Claim Repairs | B |
| 001-0573-573.48-00 | Advertising / Promotional - | B |
| 001-0573-573.49-00 | Misc Expenditures - | B |
| 001-0573-573.49-01 | Misc Expenditures - Gas and Oil | B |
| 001-0573-573.49-02 | Misc Expenditures - Uniforms | B |
| 001-0573-573.49-04 | Misc Expenditures - Computer Progra | B |
| 001-0573-573.49-05 | Misc Expenditures - Tree Removal | B |
| 001-0573-573-49-99 | Misc Expenditures - Hurricane Sally E | B |
| 001-0573-573.51-00 | Office Supplies - | B |
| 001-0573-573.52-00 | Operating Supplies - | B |
| 001-0573-573.54-00 | Dues/Subscrip/Training - | B |
| 001-0573-573.62-01 | Capital Outlay - Building Improvements | |
| 001-0573-573-64-01 | Capital Outlay - Vehicles | |
| 001-0573-573.64-07 | Capital Outlay - Misc. Equipment | |
| 001-0573-573.64-24 | Capital Outlay - Landscape Equip | |
| 001-0573-573.64-25 | Capital Outlay - Lawnmower | |
| Economic Dev | | |
| 001-0574-574.29-00 | Contract Personnel - | B |
| 001-0574-574.34-00 | Other Contractual Svcs - | B |
| 001-0574-574.40-00 | Travel & Per Diem - | B |
| 001-0574-574.41-00 | Communication Services - | B |
| 001-0574-574.42-00 | Postage and Shipping - | B |
| 001-0574-574.43-00 | Utility Services - | B |
| 001-0574-574.45-00 | Insurance & Bonds - | B |
| 001-0574-574.46-00 | R&M - | B |
| 001-0574-574.48-00 | Advertising / Promotional - Mktg/Spe | B |
| 001-0574-574.49-00 | Misc Expenditures - | B |
| 001-0574-574-49-02 | Uniforms | B |
| 001-0574-574.49-34 | Misc Expenditures - Property Tax/Fire | B |
| 001-0574-574.51-00 | Office Supplies - | B |
| 001-0574-574.52-00 | Operating Supplies - | B |
| 001-0574-574.54-00 | Dues/Subscrip/Training - | B |
| 001-0574-574.64-07 | Capital Outlay - Misc. Equipment | |

## Appendix C


City of Milton
Organizational Chart
FY 2025
Citizens of Milton
Mayor & City Council
City Attorney
City Manager
City Clerk & Risk Management
Assistant City Manager
Administration
Fire
Information Technology
Finance
Parks & Recreation
Planning
Police
Public Works
Economic Development
Human Resources
Budget
Public Information
Purchasing
Special Events
Grants Administration
Accounting
Billing
Payroll
Code Enforcement
Cemetery
Landscaping
Marina
Natural Gas of Milton
Sanitation
Streets
Wastewater Treatment
Water & Sewer
CITY OF MILTON