

# *Budget Summary*

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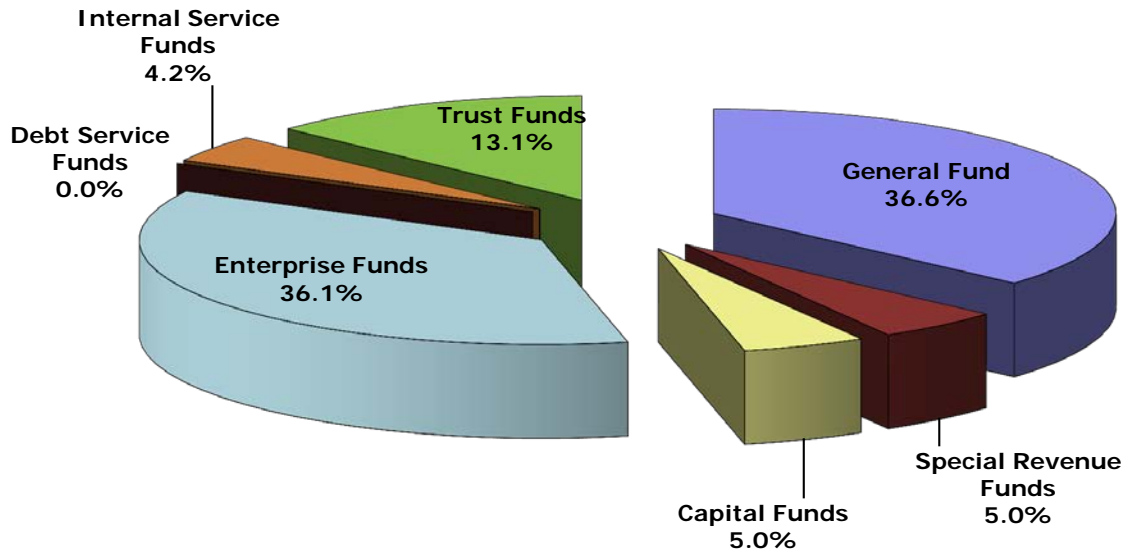
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City of Fernandina Beach Combined Summary of All Funds							
Description	Actual 2013	Actual 2014	Budget 2014	Budget 2015	Budget 2016	\$ Increase (Decrease)	%
<b>RESOURCES</b>							
<b>Cash Balance Forward</b>	43,202,489	47,567,118	44,940,893	49,697,921	55,037,606	5,339,685	10.7%
<b>REVENUES</b>							
General Fund	15,999,407	16,085,816	15,851,814	16,342,205	16,968,249	626,044	3.8%
Special Revenue Funds	2,098,900	2,658,817	2,840,480	2,283,500	2,323,200	39,700	1.7%
Debt Service Funds	4,367	138	-	-	-	-	
Capital Projects Funds	1,152,179	1,308,638	1,225,400	1,334,760	2,294,450	959,690	71.9%
Enterprise Funds	17,375,377	16,445,486	17,552,163	17,907,979	16,750,244	(1,157,735)	-6.5%
Trust & Agency Funds	6,951,431	6,568,436	5,242,300	5,523,800	6,049,000	525,200	9.5%
<b>Total</b>	<b>43,581,661</b>	<b>43,067,331</b>	<b>42,712,157</b>	<b>43,392,244</b>	<b>44,385,143</b>	<b>992,899</b>	<b>2.3%</b>
<b>OTHER SOURCES</b>							
Internal Service Fund	1,640,996	1,663,367	1,734,800	1,672,000	1,967,200	295,200	17.7%
Transfers In	9,281,995	8,793,854	8,564,650	7,822,135	8,036,051	213,916	2.7%
<b>Total</b>	<b>10,922,991</b>	<b>10,457,221</b>	<b>10,299,450</b>	<b>9,494,135</b>	<b>10,003,251</b>	<b>509,116</b>	<b>5.4%</b>
<b>TOTAL RESOURCES</b>	<b>97,707,141</b>	<b>101,091,670</b>	<b>97,952,500</b>	<b>102,584,300</b>	<b>109,426,000</b>	<b>6,841,700</b>	<b>6.7%</b>
<b>USES</b>							
<b>EXPENDITURES</b>							
General Fund	15,639,860	15,905,666	16,861,117	17,101,189	17,873,867	772,678	4.5%
Special Revenue Funds	588,274	867,018	1,322,365	705,854	491,430	(214,424)	-30.4%
Debt Service Funds	3,022,990	3,053,397	3,057,636	3,309,440	3,297,420	(12,020)	-0.4%
Capital Projects Funds	2,942,811	2,254,831	2,883,183	3,084,532	3,999,170	914,638	29.7%
Enterprise Funds	14,246,943	13,823,387	15,788,092	15,768,159	14,168,509	(1,599,650)	-10.1%
Trust & Agency Funds	3,337,426	4,073,750	3,300,600	3,509,000	3,735,000	226,000	6.4%
<b>Total</b>	<b>39,778,304</b>	<b>39,978,049</b>	<b>43,212,993</b>	<b>43,478,174</b>	<b>43,565,396</b>	<b>87,222</b>	<b>0.2%</b>
<b>OTHER USES</b>							
Internal Service Fund	1,637,977	1,655,904	1,803,619	1,759,137	1,999,736	240,599	13.7%
Transfers Out	9,281,995	8,793,854	8,564,650	7,822,135	8,036,051	213,916	2.7%
Cash Reserves	47,008,865	50,663,863	44,371,238	49,524,854	55,824,817	6,299,963	12.7%
<b>Total</b>	<b>57,928,837</b>	<b>61,113,621</b>	<b>54,739,507</b>	<b>59,106,126</b>	<b>65,860,604</b>	<b>6,754,478</b>	<b>11.4%</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; RESERVES</b>	<b>97,707,141</b>	<b>101,091,670</b>	<b>97,952,500</b>	<b>102,584,300</b>	<b>109,426,000</b>	<b>6,841,700</b>	<b>6.7%</b>

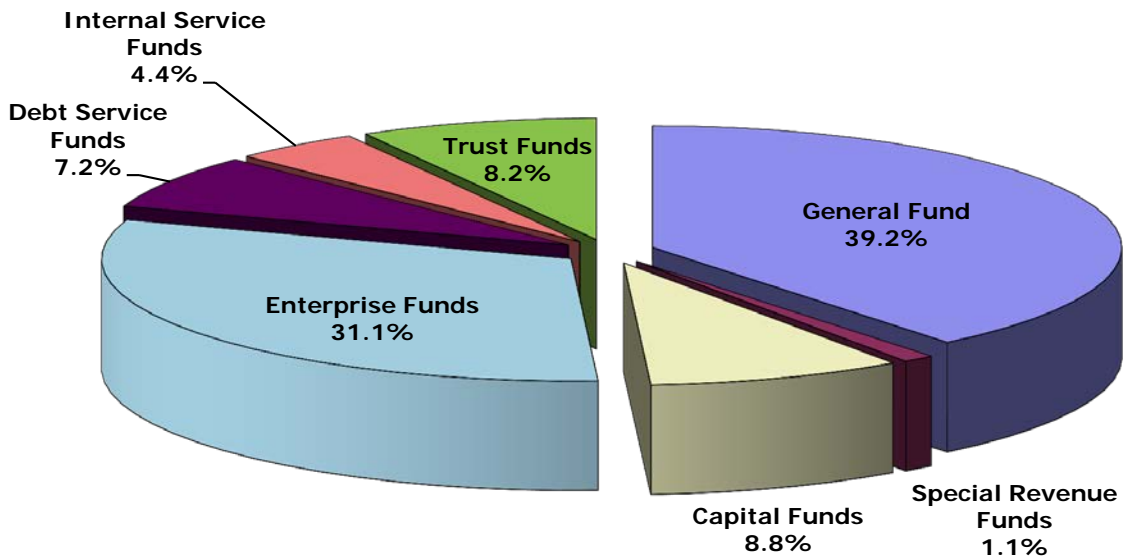
<p align="center"><b>City of Fernandina Beach</b>  <b>Combined Summary of All Funds (excluding Pension Funds)</b></p>							
Description	Actual 2013	Actual 2014	Budget 2014	Budget 2015	Budget 2016	\$ Increase (Decrease)	%
<b>RESOURCES</b>							
<b>Cash Balance Forward</b>	14,756,843	15,507,467	14,686,393	15,441,721	17,495,934	2,054,213	13.3%
<b>REVENUES</b>							
General Fund	15,999,407	16,085,816	15,851,814	16,342,205	16,968,249	626,044	3.8%
Special Revenue Funds	2,098,900	2,658,817	2,840,480	2,283,500	2,323,200	39,700	1.7%
Debt Service Funds	4,367	138	-	-	-	-	
Capital Projects Funds	1,152,179	1,308,638	1,225,400	1,334,760	2,294,450	959,690	71.9%
Enterprise Funds	17,375,377	16,445,486	17,552,163	17,907,979	16,750,244	(1,157,735)	-6.5%
<b>Total</b>	<b>36,630,230</b>	<b>36,498,895</b>	<b>37,469,857</b>	<b>37,868,444</b>	<b>38,336,143</b>	<b>467,699</b>	<b>1.2%</b>
<b>OTHER SOURCES</b>							
Internal Service Fund	1,640,996	1,663,367	1,734,800	1,672,000	1,967,200	295,200	17.7%
Transfers In	9,281,995	8,793,854	8,564,650	7,822,135	8,036,051	213,916	2.7%
<b>Total</b>	<b>10,922,991</b>	<b>10,457,221</b>	<b>10,299,450</b>	<b>9,494,135</b>	<b>10,003,251</b>	<b>509,116</b>	<b>5.4%</b>
<b>TOTAL RESOURCES</b>	<b>62,310,064</b>	<b>62,463,583</b>	<b>62,455,700</b>	<b>62,804,300</b>	<b>65,835,328</b>	<b>3,031,028</b>	<b>4.8%</b>
<b>USES</b>							
<b>EXPENDITURES</b>							
General Fund	15,639,860	15,905,666	16,861,117	17,101,189	17,873,867	772,678	4.5%
Special Revenue Funds	588,274	867,018	1,322,365	705,854	491,430	(214,424)	-30.4%
Debt Service Funds	3,022,990	3,053,397	3,057,636	3,309,440	3,297,420	(12,020)	-0.4%
Capital Projects Funds	2,942,811	2,254,831	2,883,183	3,084,532	3,999,170	914,638	29.7%
Enterprise Funds	14,246,943	13,823,387	15,788,092	15,768,159	14,168,509	(1,599,650)	-10.1%
<b>Total</b>	<b>36,440,878</b>	<b>35,904,299</b>	<b>39,912,393</b>	<b>39,969,174</b>	<b>39,830,396</b>	<b>(138,778)</b>	<b>-0.3%</b>
<b>OTHER USES</b>							
Internal Service Fund	1,637,977	1,655,904	1,803,619	1,759,137	1,999,736	240,599	13.7%
Transfers Out	9,281,995	8,793,854	8,564,650	7,822,135	8,036,051	213,916	2.7%
Cash Reserves	14,949,214	16,109,526	12,175,038	13,253,854	15,969,145	2,715,291	20.5%
<b>Total</b>	<b>25,869,186</b>	<b>26,559,284</b>	<b>22,543,307</b>	<b>22,835,126</b>	<b>26,004,932</b>	<b>3,169,806</b>	<b>13.9%</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; RESERVES</b>	<b>62,310,064</b>	<b>62,463,583</b>	<b>62,455,700</b>	<b>62,804,300</b>	<b>65,835,328</b>	<b>3,031,028</b>	<b>4.8%</b>

**City of Fernandina Beach  
All Funds**

**Revenues by Fund  
(Excludes Interfund Transfers & Cash Reserves)**



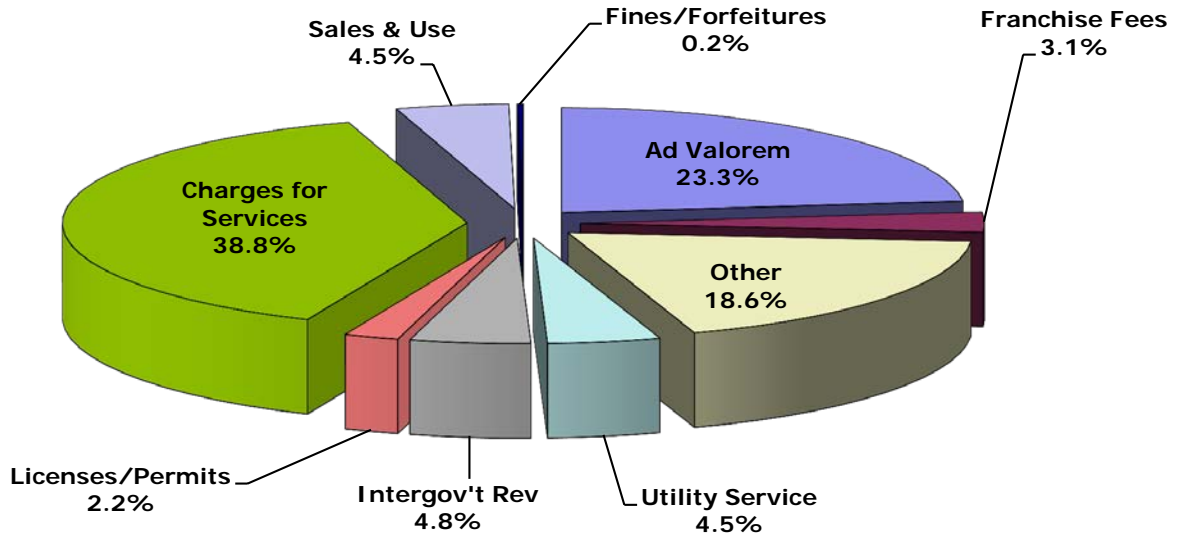
**Expenditures by Fund  
(Excludes Interfund Transfers & Contingencies)**



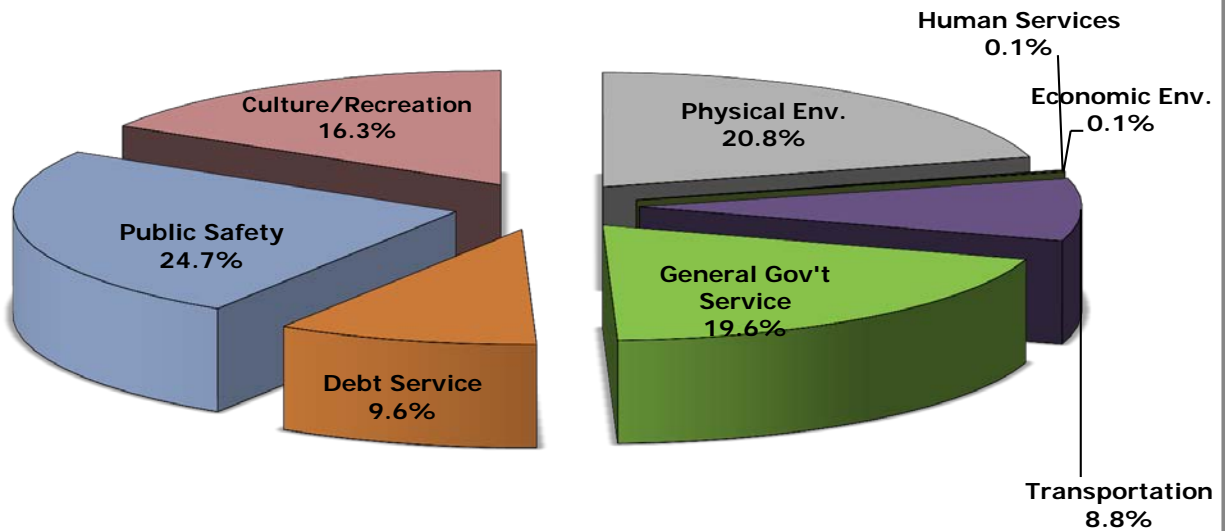
<b>City of Fernandina Beach</b>							
<b>Summary of Total Revenues/Expenditures</b>							
FUND DESCRIPTION	Actual 2013	Actual 2014	Budget 2014	Budget 2015	Budget 2016	\$	%
						Increase (Decrease)	
<b>REVENUES</b>							
General Fund	15,999,407	16,085,816	15,851,814	16,342,205	16,968,249	626,044	3.8%
Special Revenue Funds	2,098,900	2,658,817	2,840,480	2,283,500	2,323,200	39,700	1.7%
Debt Service Funds	4,367	138	-	-	-	-	
Capital Projects Funds	1,152,179	1,308,638	1,225,400	1,334,760	2,294,450	959,690	71.9%
Enterprise Funds	17,375,377	16,445,486	17,552,163	17,907,979	16,750,244	(1,157,735)	-6.5%
Trust & Agency Funds	6,951,431	6,568,436	5,242,300	5,523,800	6,049,000	525,200	9.5%
<b>TOTAL REVENUES</b>	<b>43,581,661</b>	<b>43,067,331</b>	<b>42,712,157</b>	<b>43,392,244</b>	<b>44,385,143</b>	<b>992,899</b>	<b>2.3%</b>
<b>EXPENDITURES</b>							
General Fund	15,639,860	15,905,666	16,861,117	17,101,189	17,873,867	772,678	4.5%
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Debt Service Funds	3,022,990	3,053,397	3,057,636	3,309,440	3,297,420	(12,020)	-0.4%
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Trust & Agency Funds	3,337,426	4,073,750	3,300,600	3,509,000	3,735,000	226,000	6.4%
<b>TOTAL EXPENDITURES</b>	<b>39,778,304</b>	<b>39,978,049</b>	<b>43,212,993</b>	<b>43,478,174</b>	<b>43,565,396</b>	<b>87,222</b>	<b>0.2%</b>

**City of Fernandina Beach**  
**All Funds (Excludes Internal Service Funds)**

**Revenues by Source**  
(Excludes Interfund Transfers & Cash Reserves)



**Expenditures by Function**  
(Excludes Interfund Transfers & Cash Reserves)

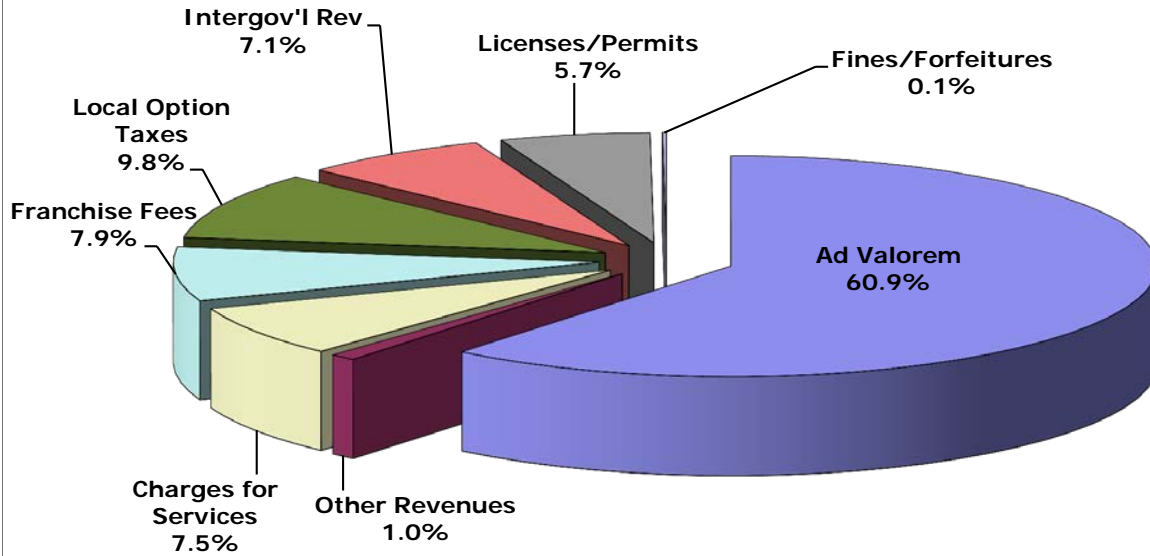


<p align="center"><b>City of Fernandina Beach</b> <b>Funds Summary by Function</b></p>							
Description	General Fund	Special Funds	Capital Funds	Enterprise Funds	Debt Funds	Trusts Funds	Fund Totals
<b>REVENUES</b>							
Property Taxes							
Operating (6.1021 Mills)	9,987,000	0					9,987,000
Voted Debt (.2023 Mills)	345,000						345,000
Sales/use	1,667,686		100,000			230,000	1,997,686
Franchise	1,340,000						1,340,000
Utility Service		1,994,100					1,994,100
Licenses & Permits	968,900						968,900
Intergov'tal Services	1,209,428	140,000	45,950	738,000			2,133,378
Charges for Services	1,257,000	104,100		15,879,596			17,240,696
Fines/Forfeitures	24,700	82,000					106,700
Miscellaneous Revenues	168,535	3,000	447,000	132,648	0	5,819,000	6,570,183
Financing Sources			1,701,500	0	0		1,701,500
<b>TOTAL REVENUES</b>	<b>16,968,249</b>	<b>2,323,200</b>	<b>2,294,450</b>	<b>16,750,244</b>	<b>0</b>	<b>6,049,000</b>	<b>44,385,143</b>
<b>EXPENDITURES</b>							
General Government Services	3,872,198		953,000			3,735,000	8,560,198
Public Safety	10,057,463	286,500	400,000				10,743,963
Physical Environment		112,700	0	8,940,933			9,053,633
Transportation	1,776,277		1,272,250	787,074			3,835,601
Economic Environment	55,041	0					55,041
Human Services	44,750						44,750
Culture & Recreation	2,068,138	92,230	1,145,600	3,805,694			7,111,662
Debt Services			228,320	634,808	3,297,420		4,160,548
<b>TOTAL EXPENDITURES</b>	<b>17,873,867</b>	<b>491,430</b>	<b>3,999,170</b>	<b>14,168,509</b>	<b>3,297,420</b>	<b>3,735,000</b>	<b>43,565,396</b>

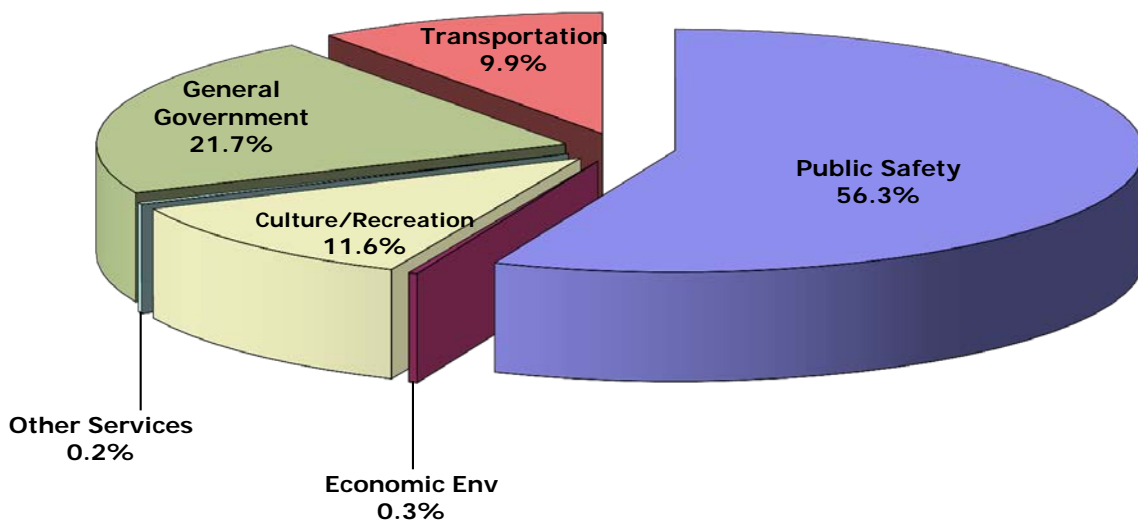


**City of Fernandina Beach  
General Fund**

*Source of Revenue \$'s*



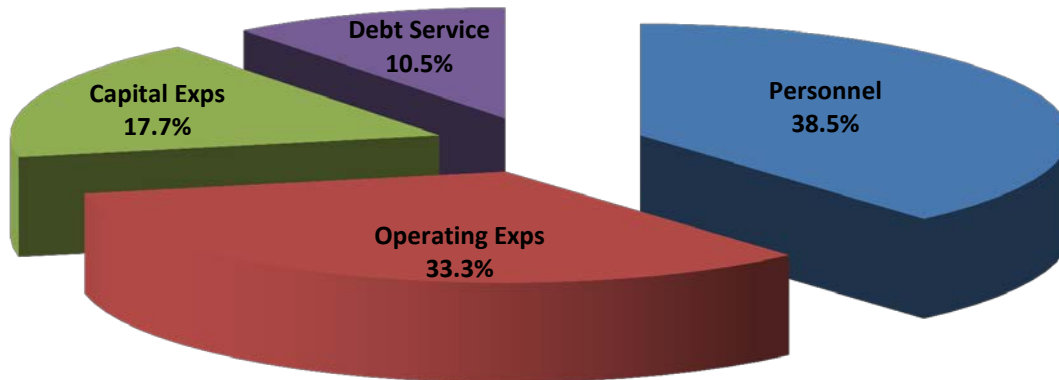
*Expenditures by Government Function*



City of Fernandina Beach Summary Of General Fund Revenues & Expenditures							
Description	Actual 2013	Actual 2014	Budget 2014	Budget 2015	Budget 2016	\$	%
						Increase (Decrease)	
<b>REVENUES</b>							
Property Taxes-							
Operating	8,914,402	9,255,038	9,147,100	9,321,000	9,987,000	666,000	7.1%
Voted Debt	423,366	425,484	343,200	425,000	345,000	(80,000)	-18.8%
Sales/Use/Fuel Taxes	1,426,792	1,556,724	1,437,639	1,587,552	1,667,686	80,134	5.0%
Franchise Fees	1,361,864	1,328,306	1,400,000	1,395,000	1,340,000	(55,000)	-3.9%
Licenses/Permits	989,211	962,796	922,960	957,560	968,900	11,340	1.2%
Intergovernmental	1,047,538	1,103,252	1,080,405	1,164,649	1,209,428	44,779	3.8%
Charges For Services	1,295,819	1,226,448	1,269,800	1,270,500	1,257,000	(13,500)	-1.1%
Fines/Forfeitures	34,542	33,151	54,000	24,500	24,700	200	0.8%
Other Revenues	505,873	194,617	196,710	196,444	168,535	(27,909)	-14.2%
<b>TOTAL REVENUES</b>	<b>15,999,407</b>	<b>16,085,816</b>	<b>15,851,814</b>	<b>16,342,205</b>	<b>16,968,249</b>	<b>626,044</b>	<b>3.8%</b>
<b>EXPENDITURES</b>							
General Government	3,120,982	3,183,249	3,433,214	3,585,145	3,872,198	287,053	8.0%
Public Safety	9,177,845	9,328,678	9,756,728	9,796,471	10,057,463	260,992	2.7%
Transportation	1,464,937	1,510,285	1,603,966	1,631,351	1,776,277	144,926	8.9%
Economic Environment	38,310	35,494	51,307	54,703	55,041	338	0.6%
Culture/Recreation	1,798,773	1,814,671	1,970,902	1,998,519	2,068,138	69,619	3.5%
Other Services	39,013	33,289	45,000	35,000	44,750	9,750	27.9%
<b>TOTAL EXPENDITURES</b>	<b>15,639,860</b>	<b>15,905,666</b>	<b>16,861,117</b>	<b>17,101,189</b>	<b>17,873,867</b>	<b>772,678</b>	<b>4.5%</b>

*City of Fernandina Beach  
Expenditures by Category*

(Excludes Transfers Out, Cash Reserves, Trust & Agency Funds)



	Personnel	Operating Exps	Capital Exps	Debt Service
GENERAL GOVERNMENT	2,542,899	1,137,699	191,600	-
PUBLIC SAFETY	8,212,285	1,535,001	160,000	150,177
TRANSPORTATION	1,115,880	618,397	42,000	-
ECONOMIC ENVIRONMENT	-	55,041	-	-
CULTURE/RECREATION	1,189,894	787,644	90,600	-
OTHER SERVICES	-	44,750	-	-
<b>TOTAL General Fund</b>	<b>13,060,958</b>	<b>4,178,532</b>	<b>484,200</b>	<b>150,177</b>
Special Revenue Funds (100's)	66,136	121,594	303,700	-
Debt Service Funds (210, 220, 230 & 240)	-	-	-	3,297,420
Capital Funds (300, 310 & 330)	-	-	3,770,850	228,320
<b>GOLF</b>	727	1,495,958	80,000	140,451
<b>AIRPORT</b>	93,929	252,145	441,000	70,976
<b>SANITATION</b>	-	2,229,300	-	-
<b>WASTEWATER</b>	1,064,871	1,352,909	1,126,000	-
<b>WATER</b>	921,562	1,368,388	303,500	-
<b>STORM WATER MGMT</b>	59,083	312,290	160,000	43,030
<b>MARINA</b>	-	1,775,509	453,500	423,381
<b>TOTAL Enterprise Funds</b>	<b>2,140,172</b>	<b>8,786,499</b>	<b>2,564,000</b>	<b>677,838</b>
<b>TOTAL Internal Service Funds</b>	<b>850,959</b>	<b>846,427</b>	<b>287,500</b>	<b>14,850</b>
<b>TOTAL CITY</b>	<b>16,118,225</b>	<b>13,933,052</b>	<b>7,410,250</b>	<b>4,368,605</b>

**EXPENDITURES by CATEGORY**

	Personnel		Operating Exps		Capital Exps		Debt Service	
	BUDGET 2014-2015	BUDGET 2015-2016	BUDGET 2014-2015	BUDGET 2015-2016	BUDGET 2014-2015	BUDGET 2015-2016	BUDGET 2014-2015	BUDGET 2015-2016
<b>GENERAL GOVERNMENT</b>								
CITY COMMISSION	81,953	106,958	94,102	173,542				
CITY CLERK	254,850	299,870	117,855	148,143	1,200	1,200		
CITY MANAGER	422,047	488,992	75,621	86,913	-	-		
FINANCE	530,710	551,547	93,816	61,365	-	-		
INFORMATION TECHNOLOGY	234,169	238,570	196,320	220,308	127,400	179,700		
PERSNNOEL/HUMAO RESOURCES	275,089	206,386	55,629	49,587	-	-		
LEGAL	224,635	232,331	33,816	65,908	-	1,200		
NON-DEPARTMEOTAL	-	-	240,520	263,758	6,200	5,000		
FACILITIES MAINTENANCE	419,332	418,245	69,381	68,175	30,500	4,500		
<b>GENERAL GOVERNMENT</b>	<b>2,442,785</b>	<b>2,542,899</b>	<b>977,060</b>	<b>1,137,699</b>	<b>165,300</b>	<b>191,600</b>	<b>-</b>	<b>-</b>
<b>PUBLIC SAFETY</b>								
POLICE	3,975,301	3,815,715	670,595	625,994	-	-	150,915	150,177
FIRE	3,161,119	3,487,174	632,811	652,647	161,800	127,000	-	-
BUILDING & PERMITTING	472,045	518,481	83,644	102,893	24,000	33,000		
PLANNING	277,787	274,940	71,063	118,526	-	-		
CODE ENFORCEMENT	94,160	115,975	21,231	34,941	-	-		
<b>PUBLIC SAFETY</b>	<b>7,980,412</b>	<b>8,212,285</b>	<b>1,479,344</b>	<b>1,535,001</b>	<b>185,800</b>	<b>160,000</b>	<b>150,915</b>	<b>150,177</b>
<b>TRANSPORTATION</b>	<b>983,154</b>	<b>1,115,880</b>	<b>606,197</b>	<b>618,397</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>	<b>-</b>
<b>ECONOMIC ENVIRONMENT</b>			<b>54,703</b>	<b>55,041</b>	<b>-</b>	<b>-</b>		
<b>CULTURE/RECREATION</b>								
LIBRARY	-	-	18,417	10,222	-	-		
RECREATION	586,499	600,762	306,800	308,261	29,000	31,700		
PARKS	-	-	128,667	131,914	3,500	40,900		
PECK CENTER/GYM	207,555	208,003	167,791	179,203	4,000	18,000		
YOUTH PROGRAMS	190,760	196,000	38,805	37,951	-	-		
AQUATICS	180,692	185,129	136,033	120,093	-	-		
<b>CULTURE/RECREATION</b>	<b>1,165,506</b>	<b>1,189,894</b>	<b>796,513</b>	<b>787,644</b>	<b>36,500</b>	<b>90,600</b>	<b>-</b>	<b>-</b>
<b>OTHER SERVICES</b>			<b>35,000</b>	<b>44,750</b>				
<b>TOTAL General Fund</b>	<b>12,571,857</b>	<b>13,060,958</b>	<b>3,948,817</b>	<b>4,178,532</b>	<b>429,600</b>	<b>484,200</b>	<b>150,915</b>	<b>150,177</b>
<b>Special Revenue Funds (100's)</b>	<b>57,357</b>	<b>66,136</b>	<b>337,581</b>	<b>121,594</b>	<b>310,916</b>	<b>303,700</b>		
<b>Debt Service Funds (200's)</b>							<b>3,309,440</b>	<b>3,297,420</b>
<b>Capital Funds (300, 310 &amp; 330)</b>					<b>2,919,770</b>	<b>3,770,850</b>	<b>164,762</b>	<b>228,320</b>
<b>GOLF</b>	<b>-</b>	<b>727</b>	<b>1,505,921</b>	<b>1,495,958</b>	<b>70,000</b>	<b>80,000</b>	<b>251,193</b>	<b>140,451</b>
<b>AIRPORT</b>	<b>98,909</b>	<b>93,929</b>	<b>264,401</b>	<b>252,145</b>	<b>2,166,000</b>	<b>441,000</b>	<b>105,551</b>	<b>70,976</b>
<b>SANITATION</b>	<b>-</b>	<b>-</b>	<b>2,174,755</b>	<b>2,229,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WASTEWATER</b>	<b>1,029,802</b>	<b>1,064,871</b>	<b>1,289,334</b>	<b>1,352,909</b>	<b>895,500</b>	<b>1,126,000</b>	<b>-</b>	<b>-</b>
<b>WATER</b>	<b>830,435</b>	<b>921,562</b>	<b>1,914,293</b>	<b>1,368,388</b>	<b>296,000</b>	<b>303,500</b>	<b>-</b>	<b>-</b>
<b>STORM WATER MGMT</b>	<b>-</b>	<b>59,083</b>	<b>160,193</b>	<b>312,290</b>	<b>180,000</b>	<b>160,000</b>	<b>43,030</b>	<b>43,030</b>
<b>MARINA</b>	<b>-</b>	<b>-</b>	<b>1,984,382</b>	<b>1,775,509</b>	<b>83,000</b>	<b>453,500</b>	<b>425,460</b>	<b>423,381</b>
<b>TOTAL Enterprise Funds</b>	<b>1,959,146</b>	<b>2,140,172</b>	<b>9,293,279</b>	<b>8,786,499</b>	<b>3,690,500</b>	<b>2,564,000</b>	<b>825,234</b>	<b>677,838</b>
<b>GARAGE</b>	<b>222,491</b>	<b>229,998</b>	<b>714,919</b>	<b>678,812</b>	<b>20,000</b>	<b>137,500</b>	<b>-</b>	<b>5,200</b>
<b>UTILITY BILLING</b>	<b>300,630</b>	<b>304,280</b>	<b>125,404</b>	<b>124,892</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>9,650</b>
<b>UTILITY ADMIN</b>	<b>331,241</b>	<b>316,681</b>	<b>44,452</b>	<b>42,723</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL Internal Service Funds</b>	<b>854,362</b>	<b>850,959</b>	<b>884,775</b>	<b>846,427</b>	<b>20,000</b>	<b>287,500</b>	<b>-</b>	<b>14,850</b>
<b>TOTAL CITY</b>	<b>15,442,722</b>	<b>16,118,225</b>	<b>14,464,452</b>	<b>13,933,052</b>	<b>7,370,786</b>	<b>7,410,250</b>	<b>4,450,351</b>	<b>4,368,605</b>
	37.01%	38.53%	34.66%	33.31%	17.66%	17.72%	10.67%	10.44%

City of Fernandina Beach Full-Time Personnel Allocation								
	2010	2011	2012	2013	2014	2015	2016	2015 - 2016 Change
<b>General Government</b>								
City Clerk	5	4	4	4	4	3	4	1.0
City Manager	3	3	3	4	3.9	3.9	4	0.1
Legal	2	2	2	2	2	2	2	-
Finance	7	7	7	6	6	5.9	5.9	-
Information Technology	2	2	3	2	2	2.1	2.1	-
Human Resources	3	3	3	3	3	3	2	(1.0)
<b>Public Safety</b>								
CDD Building/Permitting	9	5.8	5.3	4.8	5	6.15	6.15	-
CDD Planning	5	5.2	4.7	4.2	3	3.35	3.25	(0.10)
Code Enforcement				1	1	1.5	1.6	0.10
Police	46	46	44	40	40	40	36	(4.0)
Fire	34	34	34	33	31	31	32	1.0
<b>Public Works</b>								
Facility Maintenance	5.5	6.5	5	5	5	5	5	-
Streets	9	8.5	9	14	14	14	16	2.0
<b>Culture Recreation</b>								
Recreation	6	5	5	5	5	5	5	-
Parks	9	12	7	0	0	0	0	-
Peck//Elm Centers	2	2	2	2	2	2	2	-
Youth Programs	2	2	2	2	2	2	2	-
Aquatics	1	1	1	1	1	1	1	-
Cemetery	1	1	1	1	1	1	1	-
<b>Total General Funds</b>	151.5	150	142	134	130.9	131.9	131	(0.9)
<b>Enterprise Funds</b>								
Airport	1	1	1	1	1.1	1.1	1	(0.1)
Golf Course	13	3	0	0	0	0	0	-
Marina	6	0	0	0	0	0	0	-
Sanitation	0	0	0	0	0	0	0	-
Storm Water Management	0.5	1	1	0	0	0	0.5	0.5
Wastewater Operations	17	17	18	16	12.5	12.5	12	(0.5)
Water Operations	11	11	10	10	9.5	9.5	11.5	2.0
<b>Total Enterprise Funds</b>	48.5	33	30	27	23.1	23.1	25	1.9
<b>Internal Service Funds</b>								
Central Garage	3	3	3	3	3	3	3	-
Utility Billing	4	4	4	4	4	4	4	-
Utilities Administration	3	3	3	3	3	3	3	-
<b>Total Internal Service</b>	10	10	10	10	10	10	10	-
<b>Total City</b>								
<b>Total City Full-Time Personnel</b>	210	193	182	171	164	165	166	1.0

<b>City of Fernandina Beach Personnel Allocation FTE</b>							
	<b>2015 FT</b>	<b>2015 PT</b>	<b>2015 FTE</b>	<b>2016 FT</b>	<b>2016 PT</b>	<b>2016 FTE</b>	<b>FTE Net Change</b>
<b>General Government</b>							
City Clerk	3	1	3.5	4	0	4.0	0.5
City Manager	3.9	0	3.9	4	0	4.0	0.1
Legal	2	0	2.0	2	0	2.0	-
Finance	5.9	1	6.4	5.9	1	6.4	-
Information Technology	2.1	1	2.6	2.1	1	2.6	-
Human Resources	3	0	3.0	2	1	2.5	(0.5)
<b>Public Safety</b>							
CDD Building/Permitting	6.15	0	6.15	6.15	0	6.15	-
CDD Planning	3.35	0	3.35	3.25	0	3.25	(0.1)
Code Enforcement	1.5	0	1.5	1.6	1	2.1	0.6
Police	40	6	43.0	36	6	39.0	(4.0)
Fire	31	1	31.5	32	0	32.0	0.5
<b>Public Works</b>							
Facility Maintenance	5	2	6.0	5	2	6.0	-
Streets	14	3	15.5	16	3	17.5	2.0
<b>Culture Recreation</b>							
Recreation	5	9	9.5	5	9	9.5	-
Parks	0	0	-	0	0	-	-
Peck/Elm Centers	2	10	7.0	2	10	7.0	-
Youth Programs	2	12	8.0	2	12	8.0	-
Aquatics	1	15	8.5	1	15	8.5	-
Cemetery	1	0	1.0	1	0	1.0	-
<b>Total General Funds</b>	<b>131.9</b>	<b>61</b>	<b>162.4</b>	<b>131</b>	<b>61</b>	<b>161.5</b>	<b>(0.9)</b>
<b>Enterprise Funds</b>							
Airport	1.1	1	1.6	1	1	1.5	(0.1)
Golf Course	0	0	-	0	0	-	-
Marina	0	0	-	0	0	-	-
Sanitation	0	0	-	0	0	-	-
Storm Water Management	0	0	-	0.5	0	0.5	0.5
Wastewater Operations	12.5	1	13.0	12	2	13.0	-
Water Operations	9.5	2	10.5	11.5	0	11.5	1.0
<b>Total Enterprise Funds</b>	<b>23.1</b>	<b>4</b>	<b>25.1</b>	<b>25</b>	<b>3</b>	<b>26.5</b>	<b>1.4</b>
<b>Internal Service Funds</b>							
Central Garage	3	0	3.0	3	0	3.0	-
Utility Billing	4	1	4.5	4	1	4.5	-
Utilities Administration	3	2	4.0	3	0	3.0	(1.0)
<b>Total Internal Service</b>	<b>10</b>	<b>3</b>	<b>11.5</b>	<b>10</b>	<b>1</b>	<b>10.5</b>	<b>(1.0)</b>
<b>Total City</b>							
<b>Total City Personnel</b>	<b>165</b>	<b>68</b>	<b>199.0</b>	<b>166</b>	<b>65</b>	<b>198.5</b>	<b>(0.5)</b>

**PERSONNEL**

	ACTUAL 2011-2012	ACTUAL 2012-2013	ACTUAL 2013-2014	BUDGET 2013-2014	BUDGET 2014-2015	BUDGET 2015-2016	Bud/Bud INCREASE/ DECREASE
<b>GENERAL GOVERNMENT</b>							
CITY COMMISSION	72,743	77,971	79,614	80,146	81,953	106,958	30.5%
CITY CLERK	264,699	246,438	262,391	303,630	254,850	299,870	17.7%
CITY MANAGER	399,511	325,294	399,391	392,944	422,047	488,992	15.9%
FINANCE	530,894	481,323	512,338	508,087	530,710	551,547	3.9%
INFORMATION TECHNOLOGY	267,397	179,911	173,961	244,194	234,169	238,570	1.9%
PERSONNEL/HUMAN RESOURCES	233,580	243,912	258,223	258,840	275,089	206,386	-25.0%
LEGAL	214,978	214,338	208,971	218,676	224,635	232,331	3.4%
FACILITIES MAINTENANCE	390,771	387,980	401,768	420,517	419,332	418,245	-0.3%
	<b>2,374,573</b>	<b>2,157,167</b>	<b>2,296,657</b>	<b>2,427,034</b>	<b>2,442,785</b>	<b>2,542,899</b>	<b>4.1%</b>
<b>PUBLIC SAFETY</b>							
POLICE	3,632,575	3,746,635	3,778,043	3,871,417	3,975,301	3,815,715	-4.0%
FIRE	3,126,239	3,156,777	3,207,293	3,342,778	3,161,119	3,487,174	10.3%
BUILDING & PERMITTING PLANNING	396,192	344,567	413,607	440,004	472,045	518,481	9.8%
CODE ENFORCEMENT	-	60,342	64,462	64,034	94,160	115,975	23.2%
	<b>7,521,818</b>	<b>7,626,606</b>	<b>7,681,983</b>	<b>7,972,845</b>	<b>7,980,412</b>	<b>8,212,285</b>	<b>2.9%</b>
<b>TRANSPORTATION</b>							
STREETS	989,091	877,114	912,024	943,194	983,154	1,115,880	13.5%
<b>CULTURE/RECREATION</b>							
RECREATION	457,242	495,174	523,398	554,737	586,499	600,762	2.4%
PARKS	-	-	-	-	-	-	
PECK CENTER/GYM	187,807	179,884	197,347	201,769	207,555	208,003	0.2%
YOUTH PROGRAMS	182,377	185,273	179,551	185,542	190,760	196,000	2.7%
AQUATICS	148,615	166,625	179,404	172,978	180,692	185,129	2.5%
CEMETERY	49,197	51,439	56,954	54,678	57,357	66,136	15.3%
	<b>1,025,238</b>	<b>1,078,395</b>	<b>1,136,654</b>	<b>1,169,704</b>	<b>1,222,863</b>	<b>1,256,030</b>	<b>2.7%</b>
<b>TOTAL General Fund</b>	<b>11,910,720</b>	<b>11,739,282</b>	<b>12,027,318</b>	<b>12,512,777</b>	<b>12,629,214</b>	<b>13,127,094</b>	<b>3.9%</b>
<b>TOTAL Enterprise Funds</b>							
GOLF	8,699	232	(27,463)	-	-	727	
AIRPORT	84,218	51,810	67,429	77,319	98,909	93,929	-5.0%
SANITATION	-	-	-	-	-	-	
WASTEWATER	1,154,489	1,104,243	970,067	1,095,437	1,029,802	1,064,871	3.4%
WATER	704,686	776,545	723,974	803,258	830,435	921,562	11.0%
STORM WATER MGMT	119,504	-	(5,097)	33,573	-	59,083	
MARINA	1,434	-	(9,357)	-	-	-	
	<b>2,073,030</b>	<b>1,932,830</b>	<b>1,719,553</b>	<b>2,009,587</b>	<b>1,959,146</b>	<b>2,140,172</b>	<b>9.2%</b>
<b>TOTAL Internal Service Funds</b>							
GARAGE	202,575	203,522	212,398	212,584	222,491	229,998	3.4%
UTILITY BILLING	237,759	275,903	291,991	285,695	300,630	304,280	1.2%
UTILITY ADMIN	287,729	302,616	287,998	322,451	331,241	316,681	-4.4%
	<b>728,063</b>	<b>782,041</b>	<b>792,387</b>	<b>820,730</b>	<b>854,362</b>	<b>850,959</b>	<b>-0.4%</b>
<b>TOTAL CITY PERSONNEL</b>	<b>14,711,813</b>	<b>14,454,153</b>	<b>14,539,258</b>	<b>15,343,094</b>	<b>15,442,722</b>	<b>16,118,225</b>	<b>4.4%</b>

***Revenue Highlights***

The City of Fernandina Beach’s Fiscal Year 2015-2016 Budget includes several major revenue sources: Ad Valorem Taxes, Local Option Taxes, Franchise Fees, Utility Taxes, Licenses and Permits, Sales Tax, State Shared Revenues, and Charges for Services. The charges for services and fees are recommended by the City Manager and are approved by the City Commission. The Finance Department utilizes the Florida Legislative Committee on Intergovernmental Relations website to gather estimates. This information, along with statistical data, including historical and trend analysis, is used in estimating the local option taxes, franchise fees, municipal taxes, and state shared revenues.

The accounting of all of the funds as presented in the budget is on a modified accrual basis. Revenues are recognized when they are known and measurable. Expenditures are recorded when the liability has occurred and is measurable. The City uses the accrual basis of accounting for financial statement preparation as required by state guidelines and generally accepted accounting principles.

The 2015-2016 revenues grouped by function are:

• Taxes	\$ 15,663,786
• Licenses and Permits	968,900
• Intergovernmental Revenues	2,133,378
• Charges for Services	17,240,696
• Fines and Forfeits	106,700
• Miscellaneous Revenue	6,570,183
• Financing Sources	<u>1,701,500</u>
Operating Revenues	\$ 44,385,143
• Transfers/Reimbursements	8,036,051
• Cash Forward	55,037,606
• Internal Service Funds	<u>1,967,200</u>
Total 2014-2015 Revenues	\$ 109,426,000

There are a total of 31 funds in the Fiscal Year 2015-2016 Budget. Total operating revenues excluding those from Financing Sources are projected at \$42,683,643 for all funds. This is a 1.6% decrease from the prior year’s budget. Reduced grant revenue of approximately \$2.2 million dollars was the primary contributor to the decrease. The General Fund, which is the fund where most City services are budgeted, has projected operating revenues of \$16,968,249 which is a 3.8% increase from the prior year due to the 6% increase in the property tax revenue, higher state shared revenue and modest increases in licenses and permitting revenue. Special revenue funds account for 5.2% of all projected operating revenues for 2015-2016 and include the Cemetery, Law Enforcement Trust Fund, Federal Forfeiture Fund, CDBG-Housing Fund, CDBG-Economic Development Fund, Sewer Impact Fund, Water Impact Fee Fund, Utility Tax Fund, Local Law Enforcement Block Grant Fund, CRA Fund, and Law Enforcement Recovery Fund. Enterprise Funds account for 37.7% of all projected operating revenues and include the Golf Course Fund, Airport Fund, Sanitation Fund, Sewer Operations Fund, Water Operations Fund, Storm Water Management Fund, and the Marina Fund.



The major revenue sources are described below:

- **Property Taxes** - The largest single source of revenue, ad valorem taxes, is used in the General Fund for City operations and represents 60.9% of the total General Fund operating revenues.
- **Local Option Taxes –**
  - **Insurance Premium Tax** - The City levies a tax on fire and casualty insurance premiums, which is used to partially fund the Police and Fire Pension Plan and is accounted for in the Police and Fire Pension Fund.
  - **Fuel Tax** - The City receives 9.05% of the 1 to 6 Cents Local Option Fuel Tax imposed on Motor and Diesel Fuels, levied by the County. For Fiscal Year 2015-2016, this revenue is estimated to be \$222,462 and is budgeted in the General Fund.
  - **One-Cent Sales Surtax (Small County Surtax)** - Effective March 1, 1996, the County levied a one-cent small county surtax. The City receives 13.760% of this revenue pursuant to the population formula contained in Section 218.62 F.S. This revenue is estimated at \$1,445,224 for the Fiscal Year 2015-2016, and is budgeted in the General Fund. This is an increase of \$70,010, or 5.1% from the Fiscal Year 2014-2015 budget.
- **Franchise Fees** - The City collects a franchise fee on electricity, propane and sanitation services. These fees vary with a maximum allowed of 10%. This revenue is estimated at \$1,325,000 for electricity and \$202,500 for Sanitation for Fiscal Year 2015-2016. The budget includes no increase in the electric franchise fee. These fees supplement General Fund revenue and contribute to the debt service payments for capital improvements.
- **Utility Taxes** – This revenue source is also referred to as Municipal and/or Excise Taxes. This tax is levied on gross sales of electricity, water, telecommunications and liquified petroleum. These rates range from 6% to 10%. Caps on most of these rates are set by State law. The budgeted revenue for this source is \$1,666,000 in Fiscal Year 2015-2016. Although they are accounted for in a special revenue fund, Utility Tax Fund, the proceeds are subsequently transferred to the General Fund for operations. Wastewater impact fees and Water impact fees are accounted for in the Wastewater Impact Fees Fund and Water Impact Fees Fund. This revenue is budgeted to be \$232,100 and \$96,000 respectively in Fiscal Year 2015-2016. These revenues are a secondary pledge for the repayment of utility bonds, which requires that they be accounted for in separate funds.
- **Licenses and Permits** – Includes building permits, plan review fees and local business taxes. This segment of the General Fund revenue is projected to be \$968,900, a 1.2% increase from the previous Fiscal Year's Budget.
- **Intergovernmental Revenue** – Major revenue sources for this category include half-cent sales tax, state revenue sharing, and federal and state grants. The state-shared revenues are based on formulas which include population factors for the counties and cities in the State. The estimated revenues for Fiscal Year 2015-2016 of \$2,133,378 decreased by approximately \$2.2 million dollars compared to last year. The Airport enterprise fund is projecting \$1.7 million dollars less in grant funding in Fiscal Year 2015-2016 than last fiscal year. With the Library

remodel/expansion now complete, the Capital Improvement Fund is expecting almost \$782 thousand less in grant funding in Fiscal Year 2015-2016. The intergovernmental revenue major sources are:

- **Half-Cent Sales Tax** – This program was created in 1982 and generates the largest amount of revenue for local governments among the state shared-revenue sources. The program's primary purpose is to provide relief from ad valorem and utility taxes. It is divided among counties and municipalities based on population and sales tax collections. The amount budgeted in the General Fund is to be used for municipal-wide programs. This revenue is not restricted and can be pledged for the payment of debt service. The Fiscal Year 2015-2016 budget anticipates \$726,445 from this revenue source, up 3.5% over last year.
  - **State Revenue Sharing** – This program was created in 1972 by the State and established trust funds for certain revenue sources and specified formulas for redistribution to municipalities and counties. The major sources of these funds for municipalities are cigarette and fuel taxes. The formula for distribution to localities is based on population and sales tax collections. A portion of this revenue, 23.7%, is restricted for transportation-related expenses and is budgeted to fund authorized Streets projects in the Capital Improvement Fund. The city has allocated the required amount for transportation related improvements such as street resurfacing in the upcoming year. The Fiscal Year 2015-2016 Budget contains \$310,137 for this revenue source allocated as follows: General Fund \$210,137 and \$100,000 in the Capital Improvement Fund.
  - **Grant Revenue** – Grant revenue budgeted in the Capital Improvement Fund includes a small amount, \$6,900 State and \$4,050 County for Beach Renourishment related grants. The Fiscal Year 2015-2016 budget also includes FAA and FDOT grants at the Airport for a new operations and welcome center, east area access and security control, and an update to the Master Plan totaling \$388 thousand dollars. For more information, please see the five year capital improvements plan in Section VIII.
- **Charges for Services** – These revenues stem from charges for specific City services. Recreational activities and payment for rescue services account for this source of revenue in the General Fund. Excluding grants, the Enterprise Funds operate solely from service charges.
  - **Fines and Forfeits** – Includes fines from citations issued by the Police and Code Enforcement. A total of \$24,700 in revenues is projected in the General Fund.
  - **Miscellaneous** – This section consists of impact fees (excluding Wastewater and Water impact fees), special assessments, interest and other revenues not otherwise classified. Impact fees for other services, including police, fire, recreation and administration, are accounted for in the Capital Expansion Fund and are projected to be \$480,000 in the Fiscal Year 2015-2016. Special Assessments may be authorized by the Commission for street paving or other special projects.
  - **Financing Sources** – New debt in the amount of \$1,701,500 is anticipated in the Capital Improvement Fund and \$205,000 in the internal Service Funds for Fiscal Year 2015-2016 budget. The proposed debt issues are for: \$706,500 for the new ERP software; \$400,000 for a new Fire Pumper Truck; and \$800,000 to open up Alachua Street.

There are no legal debt limits placed on the City through either state law, or local ordinances or resolutions. The City has not formally adopted a debt policy, but we utilize many recommended guidelines from the City's Bond Counsel when incurring debt for municipal projects.

- **Cash Forward (Fund Balances)** – This accounts for undesignated and reserved fund balances from the previous year. A total of \$55,037,606 is projected, including \$37,541,672 for the Pension Plans, \$6,130,424 for the Enterprise Funds, \$299,038 for the Debt Funds, \$4,364,805 for the Capital Funds, \$1,363,331 for the Special Revenue Funds and \$5,255,836 for the General Fund. An additional \$82,500 is budgeted in Internal Service Funds.

### *Expenditure Highlights*

The City of Fernandina Beach's Fiscal Year 2015-2016 Budget includes four major areas of expenditures: Personnel Services, Operating Expenses, Capital Expenditures and Debt Service. As a service provider, a significant part of City expenditures is for employee costs budgeted under Personnel Services. In the Fiscal Year 2015-2016 Budget, Personnel Services totals \$16,118,225 or 38.5% of all expenditures excluding Trust and Agency Funds and including Internal Service Funds.

Operating Expenses are budgeted to be \$13,933,052 or 33.3% of all expenditures while capital expenditures represent 17.7%, \$7,410,250 and Debt Service totals \$4,368,605 or 10.5% of operating expenditures excluding Trust and Agency Funds and including Internal Service Funds.

Capital projects in the 2015-2016 Fiscal Year Budget include a new operations and welcome center, and other projects at the Airport totaling \$440,000; \$400,000 for the Old Town Gravity system; \$125,000 for storm water improvements; and \$300,000 for Street Resurfacing.

The accounting of all of the funds in the budget is on a modified accrual basis. Revenues are recognized when they are known and measurable. Expenditures are recorded when the liability has occurred and is measurable. The City uses the accrual basis of accounting for financial statement preparation as required by state guidelines and generally accepted accounting principles.

These expenses are grouped by function as identified below:

• General Government Services	\$ 8,560,198
• Public Safety	10,743,963
• Physical Environment	9,053,633
• Transportation	3,835,601
• Economic Environment	55,041
• Human Services	44,750
• Culture/Recreation	7,111,662
• Debt Services	4,160,548
Operating Expenditures	<u>\$ 43,565,396</u>

• Transfers/Reimbursements	8,036,051
• Reserves/Contingencies	55,824,817
• Internal Service Funds	<u>1,999,736</u>
Total 2015-2016 Expenditures/Reserves	\$ 109,426,000

- **General Government Services** – The Commission, Clerk, City Manager, Finance, Human Resources, Information Technology and Legal Departments are included in this broad category as well as Facilities Maintenance and Non-departmental. The Non-departmental budget captures expenses that affect all departments located in the City Hall Building.
- **Public Safety** – This is the largest single source of expenditures in the General Fund and covers the Police and Fire operations as well as Community Development services. In Fiscal Year 2008-2009, the Fire department contracted with a third party to directly process rescue services billing and receipts.
- **Physical Environment** – This function covers the operation of the sanitation (garbage collection), sewer plant (collection and treatment), water operations, and storm water management costs and projects. The bulk of these operations are accounted for in Enterprise Funds with fees for services revenue to cover the cost of operations.
- **Transportation** – This function includes the Streets Department, in the General Fund, portions of the Capital Improvement Fund and the Airport Fund. In addition to the repair and maintenance of streets and sidewalks, the Street Department budget also includes the cost of maintaining traffic signals and utilities for streetlights. Major street resurfacing, paving and sidewalk construction are accounted for in the Capital Improvement Fund. The Airport Fund, which is operated as an Enterprise Fund, is also included in this group. Rentals from the hangars, ground leases and fuel sales fund the operation of the Airport, with major capital items being primarily funded by federal and state grants.
- **Economic Environment** – This sector includes the Community Redevelopment Area and the Downtown District budget which is comprised of costs to maintain the downtown area, including the maintenance of the comfort station, waterfront parking lots, flowers, tree lights and utilities.
- **Human Services** – This function consists primarily of donations and contributions made by the City to certain organizations, among them, amounts contributed to the Council on Aging, Barnabas Center, Nassau Mental Health, and assistance with utility bills for low income residents.
- **Culture/Recreation** – The Golf Course and Marina, which are accounted for in the Enterprise Funds, have revenues which cover the cost of their operations and are included in this function. The Parks and Recreation Department is divided into several departments, including Recreation, Parks, Youth, Peck/MLK Centers and Aquatics, all of which are funded in the General Fund. Recreation costs are partially offset by registration fees and other charges. Significant recreation projects funded by grants, impact fees, bond proceeds and General Fund transfers are included in the Capital Improvement Funds.

- **Debt Services** – The repayment of the General Obligation Bond is recorded in a separate Debt Service Fund. All debt service related to the Wastewater and Water utility is accounted for in Fund 230, the Utility Debt Service Fund, and is funded by transfers from the Wastewater and Water funds. The Marina Debt Service Fund accounts for the debt service payments related to the Marina Revenue Note, 2009 and is funded by transfers from the Marina enterprise fund.
  
- **Transfers** – In order to comply with requirements of certain revenue streams, special funds are established for the receipt of monies. These monies are then transferred to the appropriate funds making the disbursements. Transfers are also provided for the reimbursement of indirect costs from Enterprise Funds to the General Fund.
  
- **Reserves** – Unappropriated revenues and projected cash balance remaining are grouped as reserves and include contingencies. Contingencies and reserves in Fiscal Year 2015-2016 total \$55,824,817. The General Fund Reserves and Contingencies have increased to \$4,476,203 from \$4,321,680 (FY 2014-2015 Budget).

## *Fund Descriptions*

The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

### **Governmental Funds**

Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

### **Proprietary Funds**

The City maintains two different types of proprietary funds, enterprise and internal service funds. The City uses enterprise funds to account for its sanitation, water, sewer, marina, airport and golf course operations. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its vehicle maintenance activities, utility billing and utility administration.

### **Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The General Employees and Police and Fire pension plans make up the City's only Fiduciary funds. Resources of those funds are not available to support the City's own programs.

<b>City of Fernandina Beach</b>			
<i>Grants Anticipated for the Period October 1, 2015 through September 30, 2016</i>			
<b>Grantor</b>	<b>Department/Purpose</b>	<b>Amount</b>	<b>Percentage by Department/Purpose</b>
State	Parks & Recreation	15,000	1.42%
State	Community Development	40,000	3.78%
State	Public Safety	13,929	1.32%
FED/STATE	Airport	645,000	60.99%
STATE	Marina	343,656	32.49%
		<b>1,057,585</b>	<b>100.00%</b>

