PUTNAM COUNTY

FY 2014-15

ANNUAL BUDGET

P U T N A M C O U N T Y

F L O R I D A

BOARD OF COUNTY COMISSIONERS

F Y 2014 - 2015 BUDGET

FOR THE PERIOD OCTOBER 1, 2014 THROUGH SEPTEMBER 30, 2015

BOARD OF COUNTY COMMISSIONERS

District 1	Nancy S. Harris
District 2	Chip Laibl (Chairman)
District 3	Karl Flagg (Vice Chair)
District 4	Larry Harvey
District 5	E. Walton Pellicer II

Submitted by Rick Leary, County Administrator and
Michael Anderson, Deputy Administrator

LISTING OF PUTNAM COUNTY DEPARTMENTS AND DIRECTORS

County Administration:	**Rick Leary, Administrator**
	Michael Anderson, Deputy Administrator
County Attorney	**Russ Castleberry, Esq.**
County Extension/Ag Center	**Sharon Treen, Director**
Emergency Management	**Quin Romay, Chief**
Emergency Medical Services	**Mike Patterson, Chief**
Fleet Maintenance Operations	**Bill Rulon, Manager**
General Services	**Maureen Torma, Director**
Human Resources	**Anne Allen, Director**
Information Technology	**John Rundgren, Director**
Libraries	**Steve Crowley, Director**
Parks and Recreation	**Angie Whisnant, Director**
Planning and Development	**Brian Hammons, Director**
Public Works/Water/Wastewater	**Don Jacobovitz, Director**
Solid Waste/Landfill	**Larry Gast, Director**
Veterans Services	**Richard Williams, Director**

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Inside Back Cover - General Information About Putnam County

October 1, 2014

Honorable Chairman and Commissioners
Putnam County Board of County Commissioners
Palatka, Florida

Dear County Commissioners:

We are pleased to submit the final Operating and Capital Budgets for Putnam County for the Fiscal Year 2014-15. The $123.2 million budget continues to provide our citizens with the same level of service as in previous years, despite the ongoing fiscal challenges presented by Property Tax Reform and the continuing economic conditions.

Introduction

It is the responsibility of the County Administrator to prepare and submit a proposed budget to the County Commission. I have done this with the assistance of the Budget Officer, input from the staff and Constitutional Officers, and from the Commission and Budget Committee prior to submittal.

Service Delivery: In this proposed budget we sought to maintain and improve, where possible, our capability to efficiently and effectively keep up with the demands for County services and the activities necessary to ensure responsive service delivery. The role of local government, however, is ultimately limited by its ability to pay for services. As a result, this budget does not include everything requested by departments nor wished for by the public. It is my hope that this proposed budget meets the minimum needs of the community for the upcoming year.

Financial Wellbeing: In this proposed budget we continue to outline a spending plan that ensures, to the extent possible, the financial wellbeing of Putnam County. The proposed revenue and spending plan has been presented with the goal of continued fiscal responsibility throughout the upcoming year. Recent steps to reduce expenditures and identify inefficiencies have made the current spending plan possible; however, to ensure our financial wellbeing into the future, additional revenues will be necessary or the County will need to reduce expenditures further.

The proposed FY 2014-15 Budget continues the trend of “lean budgeting” and is accordingly prepared in accordance with state legislation. Despite ongoing state mandates (increases in the FRS rates and Medicaid reimbursements), the property tax millage rates for FY 20114-15 will remain the same at 8.9000 mills for the General Fund and 0.7425 mills for the Fire Taxing District.

Resources

In attempting to project our revenues for the upcoming year, the Budget Officer utilized a combination of trend analysis, knowledge of prior experience and impacts of legislative changes on our operation. Even with all these tools, estimates are just that --- estimates. As a result, staff has taken a conservative approach where necessary in estimating revenues so that we do not find ourselves in a position of insufficient resources to pay for the services offered to the public. This approach is in keeping with the conservative philosophy set forth in the statutes.

Revenue forecasts show that we will continue to see reduced revenues in some funds for FY 2014-15 and relatively flat revenues in other funds. For several years prior to the downturn in the economy, growth in the housing market, although modest, had provided increased revenues to the County. Current indicators show that any substantive recovery to the housing market and the economy in general continues to be further off than expected.

Reduced revenues resulting from property tax reform and a prolonged depressed economy have necessitated the use of cash reserves to help provide for a balanced budget as required by State Statute. The use of cash reserves (fund balance appropriations) has steadily increased over the most recent three years including FY 2015. Although the Administration is not comfortable appropriating such amounts, this measure has been necessary in order to balance the County's Budget. The amount appropriated in FY 2015 is unprecedented, and the County Administrator and Budget Officer have repeatedly stated that this is a trend that cannot continue. It is understood that this practice should be temporary and directly related to the County's fiscal condition and level of reserves.

Legal Compliance

The proposed budget is balanced as required by law and prepared in accordance with Florida Statutes 129.03 and 200.065, respectively. The budget was duly advertised on September 18, 2014, in the local newspaper in the format prescribed by the Florida Department of Revenue.

The importance of the budget extends far beyond compliance with a legal mandate. It is not only a compilation of numbers, but also a plan for a program of services. Each appropriation equates to a level of service that the County will provide. This budget is a comprehensive financial and operational plan for the coming year that establishes both the type and quality of the activity and projects.

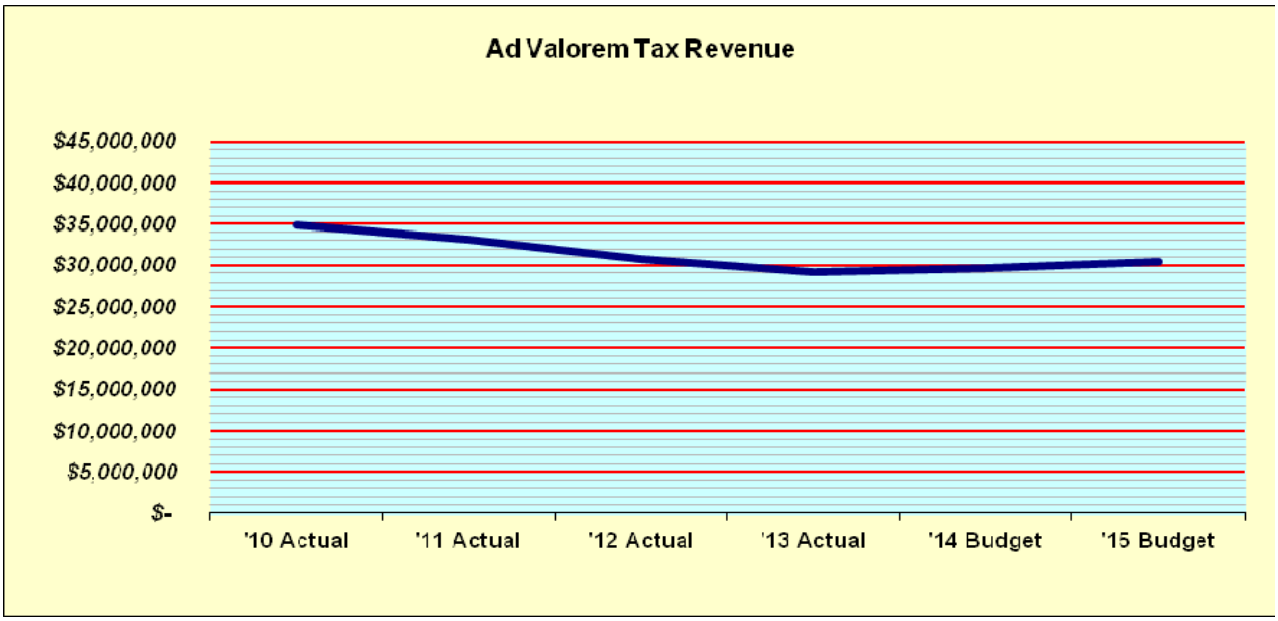
Millage and Taxes

As stated above, the proposed budget reflects the same property tax millage rates as last year. They are 8.9000 for the General Fund and 0.7425 for the Fire Taxing District. The "roll back" rates are 9.0062 and 0.7533, respectively:

	FY 2014-15 Revenue	*FY 2014-15 Millage*	*FY 2013-14 Millage*
General Fund	$ 28,264,193	8.9000	8.9000
Fire Tax Unit	2,123,100	0.7425	0.7425
Total Millage	$ 30,387,293	9.5689	9.5693

Revenues

Ad Valorem

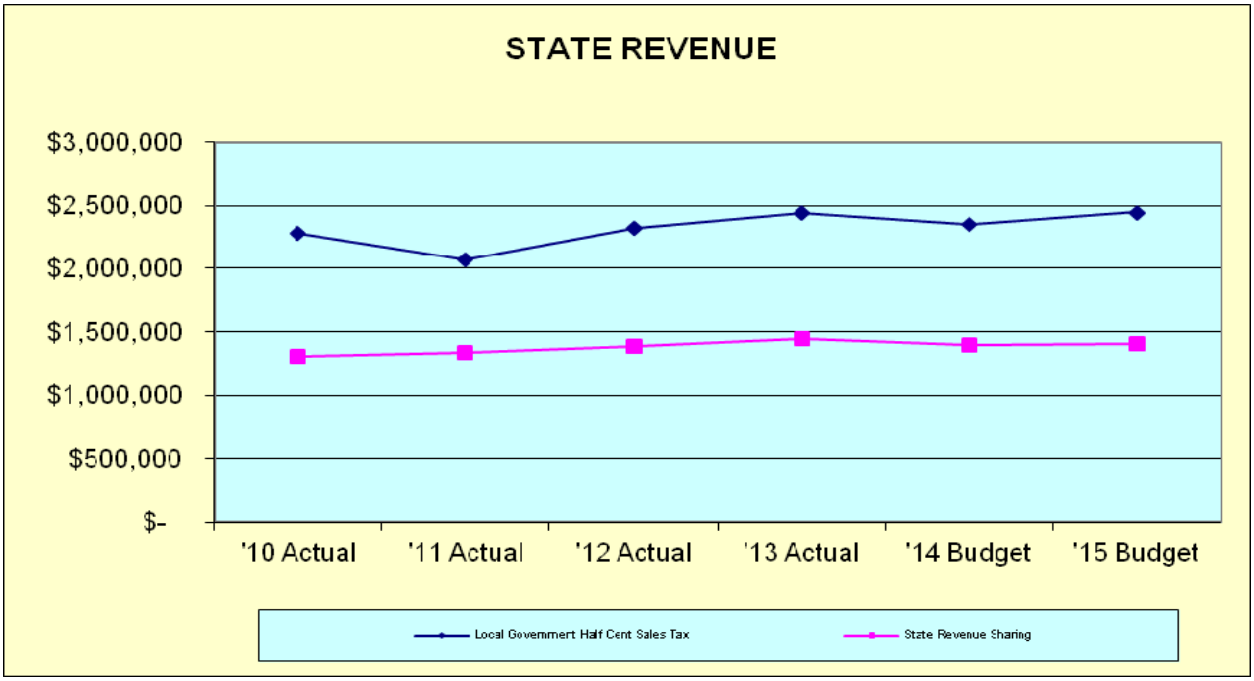


Ad valorem revenue, one of the largest County revenue sources, has decreased in recent years due to state legislation, the Property Tax Reform Act and more recently, the economy. It continues to decrease slightly, less than 1% for this fiscal year. The County expects to generate a total of $30,387,293 for the year. Since FY 2008, the County has lost at least $8.5 million cumulatively in property tax revenue.

Grants

Although not a major source (6%) for FY 2014-15, government grants continue to be an important revenue source for financing various capital projects and major infrastructure for Putnam County. For FY 2015, it is anticipated that the County will receive $7.6 million from various federal and state agencies for funding Transportation, the Regional Wastewater System, Emergency Management and economic development projects.

State Revenue



State Revenue Sharing is projected to remain relatively flat although a very slight uptick is anticipated in 2015. As the graph reflects above, state revenue as a whole has had its “ups and downs” over the last four fiscal years, but that trend is looking promising for 2015 and beyond.

Gas Taxes

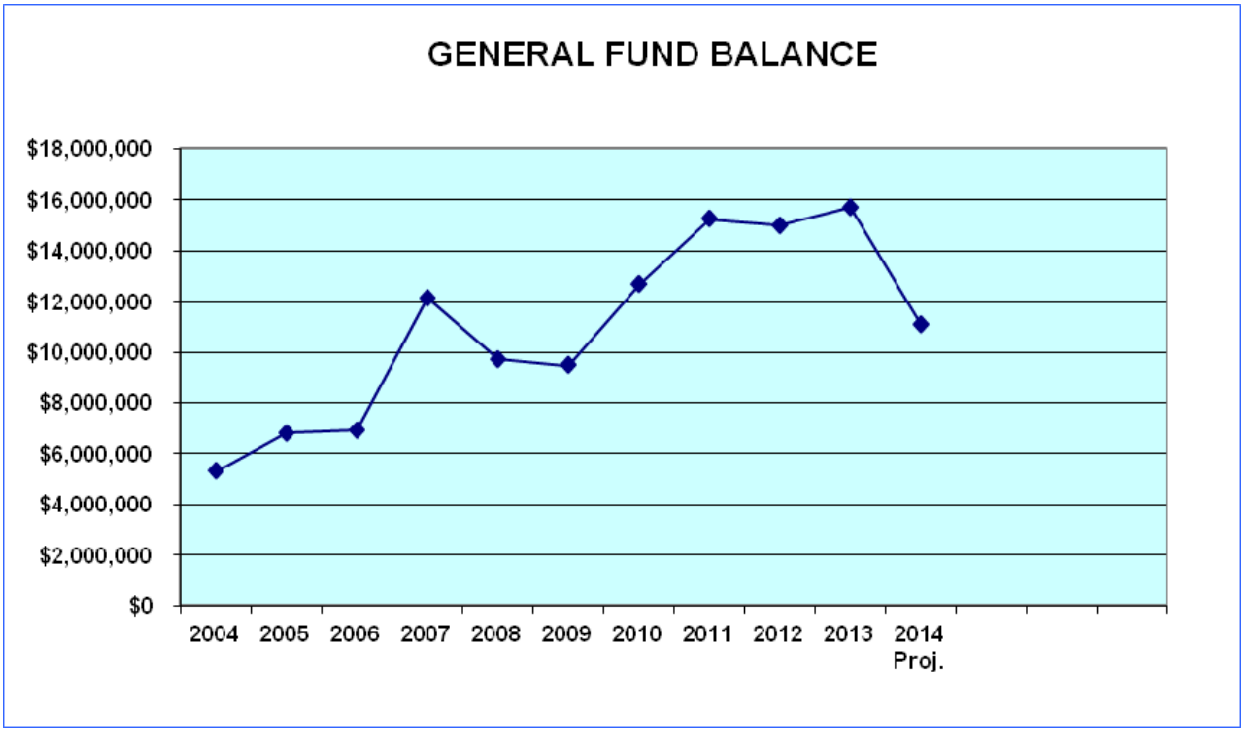
	FY 11	FY 12	FY 13	FY 14	FY 15
	Actual	Actual	Actual	Budgeted	Budgeted
Local Option Gas Tax	1,481,662	1,399,203	1,417,790	1,444,638	1,500,000
Constitutional Gas Tax	1,248,514	1,209,702	1,177,130	1,184,016	1,221,000
County Gas Tax	544,895	523,706	519,710	521,892	525,000
Ninth Cent Gas Tax	341,106	322,006	321,274	322,259	345,000
Total Gas Taxes	$ 3,616,177	$ 3,454,617	$ 3,435,904	$ 3,472,805	$ 3,591,000
		-4.5%	-0.5%	1.1%	3.4%

The County levies a ninth cent gas tax, which is a 1 cent tax on gasoline and diesel fuel and a 6 cent local option tax on all fuel to fund the operations of the Public Works Road and Bridge department. The 1 cent tax originally applied only to diesel fuel. However, in the summer of 2009, the Board of Commissioners

passed a resolution levying the ninth cent gas tax on gasoline beginning January 2010. The County also passed a resolution to levy the 5 cent second local option gas tax beginning in 2010 which produces an additional $950,000 per year. This tax can only be used for capital expenditures and is therefore accounted for in the Road Capital Projects Fund. The other gas taxes listed above are generated by the state and are also used to fund the Public Works Department. Although the gas taxes as a whole have been decreasing over the last three years, we believe this has leveled off and should begin increasing for FY 2015 and beyond.

General Fund Balance

Fund Balance generally represents those financial resources that are available in the governmental fund. The Unreserved Fund Balance may serve as a measure of those funds that are available for spending. Governments generally maintain adequate levels of fund balance to anticipate revenue shortfalls or contingencies that may significantly impact a government's financial condition (i.e. natural disasters, etc.). Consequently, the Government Finance Officers Association (GFOA) has set forth a recommendation that local governments maintain a minimum unreserved general fund balance equal to 5% to 15% of their normal general fund operating revenues, or no less than one to two months of their normal general fund operating expenditures. The Putnam County Board of County Commissioners, as recommended by the GFOA, has established a formal written policy requiring that an unreserved fund balance in the General Fund be maintained at a level not less than 10% of total General Fund revenues, excluding transfers and other financing sources. The County continues to adhere to this policy. It was, however, necessary in Fiscal Years 2013, 2014 and again in 2015 to establish an unprecedented appropriation of Fund Balance in order to "balance" the General Fund Operating Budget. Fortunately, this does not reduce the unreserved general fund balance below the 10% target level.



Expenditure Considerations

As approved by the Board and recommended by the Budget Review Committee, the following actions and considerations are reflected in the FY 2015 Budget:

a. The Board of County Commissioners has approved a 3% Cost of Living Adjustment for all employees commencing in October 2014. This is the first pay adjustment in six years for employees.

b. A continuation of the Experience Pay program.
c. Suspension of the Career Advancement Compensation Program continues for another year.
d. Retaining the unbudgeted Reserve ("Rainy day fund") to the level of 10% of General Fund Revenues.
e. Limitation on capital/one-time expenditures.
f. No significant increases in total operating expenses for all departments other than grant funded projects.

The second-largest operating (non-capital) budget, Sanitation/Waste Management (an Enterprise Fund), was balanced with an increase in the Solid Waste Special Assessment. It increased from $250 to $395 and is assessed annually to all residential structures in the unincorporated areas of the County. The commercial Tipping Fee rate of $44 remains the same. These fees and assessments represent the primary sources of revenue for the Sanitation Fund and are required to cover operating costs, debt service, required capital improvements and contractor and maintenance costs.

Three Capital Projects Funds, the Road Projects Fund, the Better Place Plan Projects Fund and the Other Capital Projects Fund (Jail Expansion), are continuing for FY 2015 and are funded at $5.4 million, $6.6 million and $17.0 million respectively for next year's construction activities.

Capital Improvement Budgets

Capital Improvements Plan (CIP) budgets (both in the current fiscal year and the 5-Year Plan) are normally prepared as a part of the Operating Budget for all capital improvements/equipment over $25,000 and all vehicles, regardless of cost. Operating Capital outlay (under $25,000) is also considered, but listed separately. A discussion of the Capital Budget process for the County and its relation to the Operating Budget is contained in **Section D** of this document.

The total APPROVED Capital Expenditures budget (all types) of $41.6 million is approximately 29% more than the amount approved in the previous year's budget, with funding of approximately $32.6 million anticipated from grants/loans. The significant increase is due primarily to construction of the East Putnam Regional Wastewater System, FDOT funded road projects and the County Jail Expansion Project.

The Board of County Commissioners initially established a Five Year Capital Improvement Plan (**CIP**) in FY 1999-00 and has updated that plan each year since then as part of the annual budget process. The CIP is important for budgeting and strategic planning, and puts into perspective the various capital needs in the County, including information on total project costs and funding sources. The Plan is reviewed a minimum of once per year, usually during the budget process, for any needed changes. This is a planning document and subject to change on an annual basis.

Better Place Plan

A significant new revenue source was obtained on September 10, 2002, when the voters approved a referendum on a ***Better Place Plan***, a comprehensive, long-range and strategic planning initiative to improve the appearance and safety of neighborhoods (Quality of Life), encourage smart economic development, improve roads and drainage, improve recreation areas, and build quality public facilities for the County's residents. In a process that took over a year to accomplish, the Board held "visioning" workshops with the County Administrator and Staff, countywide in coordination with elected officials of County municipalities, and with citizens at seventeen (17) communities in the County. In addition, over 500 Community Needs Assessment Surveys were completed, confirming the needs and desires established in the visioning workshops. Adoption of the Better Place Plan by the voters included the imposition of a *Local Government Infrastructure Surtax (Surtax)***,** a one-cent tax added to all items eligible for State Sales Tax, but collected only on the first $5,000 of a purchase, limiting to $50 the amount of Surtax added to any purchase. The Surtax can be used to help fund most capital outlay items (Infrastructure and certain equipments), but cannot be used for Personnel/Operating Expenses. The County expects to realize in excess of $65 million over the 15-year lifespan of the Surtax, and, using a portion as leverage to obtain matching grants for various projects, could significantly increase the amount available to support Better Place Plan projects.

Conclusion

As we look to the future, the impact of property tax reform continues to be felt as well as the poor economy. These reforms will have continued impacts on our ability to provide the existing level of service to our residents. The ability of property taxes to provide a stable and growing form of revenue to meet our needs may continue to diminish. The Board of County Commissioners and staff must continue to identify other alternative revenue sources or continue to dramatically reduce spending.

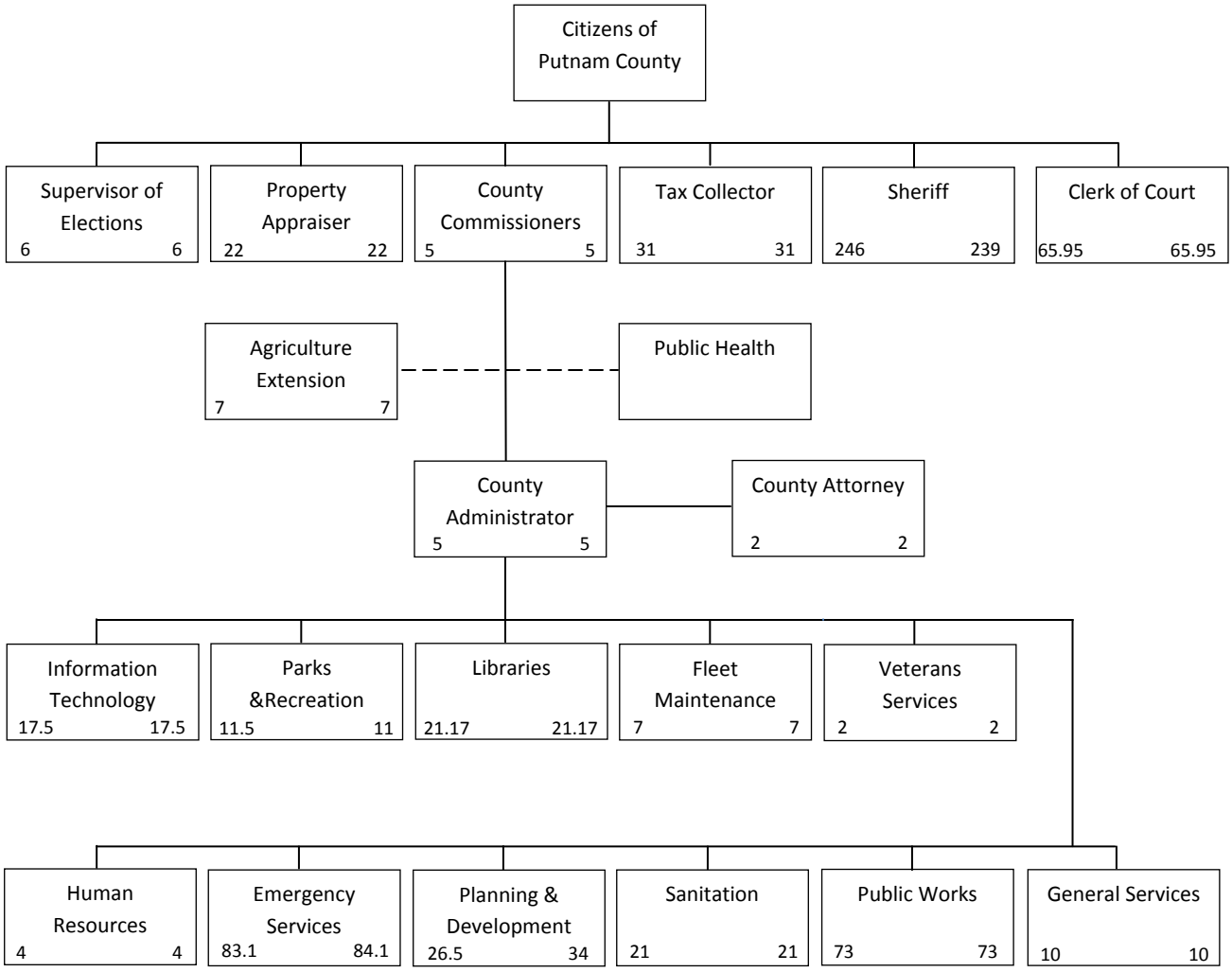
Preliminary projections for FY 2015-16 indicate that additional spending cuts or additional revenues may be needed to provide for a balanced budget. The next budget year will present challenges with debt retirement for the Jail Expansion Project, diminished resources in the Fire Taxing District and dwindling cash reserves in the General Fund. Increased financial obligations may make it unlikely that existing millage rates can be continued in the future. As such, we must continue to seek opportunities to operate more efficiently and at lower costs. The County must ensure adequate resources to finance current operating costs, maintain and repair existing infrastructure, provide for new infrastructure when needed and provide for an adequate level of reserves.

Respectfully Submitted,

Rick Leary
County Administrator

Michael E. Anderson, CPA
Deputy Administrator/Budget Officer

ORGANIZATION CHART



Numbers in the above boxes equate to authorized positions at the beginning of the Fiscal Year. Numbers in the lower left corner is for FY 2013/14, lower right is for FY 2014/2015.

– – – – – Denotes funded in whole or in part by the County, but administered by other agencies.

Fiscal Year 2013/2014

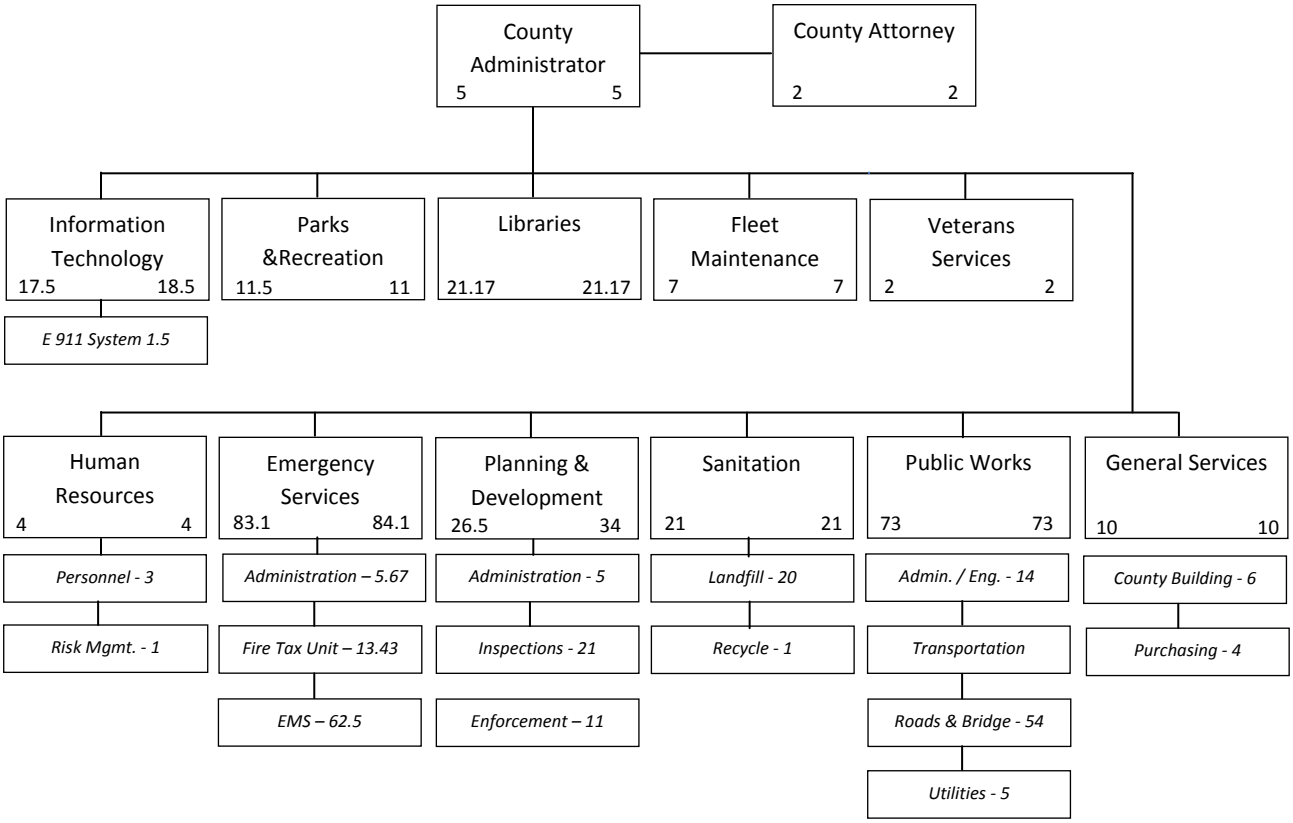
Total Full-time Positions= 666.72

Fiscal Year 2014/2015

Total Full-time Positions= 667.72

ORGANIZATION CHART

DEPARTMENTS BY DIVISION



Denotes Department

Denotes Division

Long-term Organization-Wide Policies and Goals Impacting the Budget

Putnam County recently developed the Capital Planning Element of the Comprehensive Plan, which has become the County's **formal**, long-range **planning document**. It very closely mirrors the 5-year Capital Improvement Plan (CIP) contained in this budget. The current document highlights the **need** for new and replacement vehicles, Public Works road equipment, firefighting apparatus, and most of all, road improvements of all kinds, much of which did not have an identified funding source until the voters, on September 10, 2002, approved the Putnam County **Better Place Plan**, including the adoption of a one-cent Local Infrastructure Surtax. In 1990, the Public Works Department implemented a road improvement evaluation system with objective rating criteria which helped to prioritize road improvement requirements as funds became available. Finally, in response to State mandates, a Comprehensive Land Use and Development Plan used to guide future growth and land use for the County has been prepared and is constantly being updated by the Planning & Development Department. The Capital Planning Element mentioned above is a new addition to this document.

It is recognized that the basic long-term mission of any local government is to guard the public welfare and maintain and/or improve the quality of life for its citizenry by providing the most efficient, best quality public services within funding constraints. It is also basic, that government should strive to limit the tax burden for individuals and businesses while providing necessary services. This overall mission should always guide and condition Putnam County's future government.

To project long-term organization-wide policies and goals, it is necessary to look back at the most recently completed 10 years for the trends that have existed and will continue. The trend for Putnam County has been slow, but steady, with population growth averaging about 2.5% per year and reaching 74,052 (2011 estimate). Regardless of the actual rate, the impact of population growth accumulates over time. With **population growth** comes **increased service demands** which equate to increased crime and traffic; more ambulance calls; more threat of fire; greater road use; increased sanitation needs, etc. Also as population growth occurs, particularly in a rural county like Putnam, more urbanization occurs, which brings additional service demands that most other counties provide, such as expanded recreation, cultural, and environmental initiatives. The latter is clearly shown in the relatively rapid development of countywide library and recreation services since 1987.

At the same time, Federal and State governments continue to initiate **mandates** that significantly dictate the types and cost of County services. For example, much of the Planning and Development Department's functions are directed toward ensuring compliance with the Comprehensive Land Use Plan mentioned above. Of course, the origination of such a mandate was to fulfill the public need for more effective growth management, particularly for a rapidly growing state like Florida. An even more significant impact is seen in Federal and State environmental laws to improve Solid Waste Management and their impact on County Landfill operations. These laws are inescapable in the sense that they cover not only the operating costs of new and existing landfills, but closing costs and long-term care of old landfills as well, with the latter cost being an ongoing 20 - 30 year requirement for the County. In order to moderate expenses, the County made major contractual changes in FY 1996 with Waste Management, Inc. for trash collection and recycling. The cost decrease at that time helped to offset some of the expected significant cost increases in operating the County's landfills. Effective April 1, 2004, the County approved the transfer of Waste Management's contract to Waste Pro, Inc, with some built-in cost increases for garbage collection and recycling. The annual solid waste assessment was increased in FY 2010 from $172.00 to $219.00 per household due to increased operating costs from a new Waste Pro, Inc. collection and recycling contract. The rate was increased to $250.00 in FY 2014 in order to fund certain required capital improvements (landfill development).

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The rate has increased again for FY 2015 to complete the first phase of the mining project, further cell development and other capital improvements without the use of debt financing or depleting cash reserves.

Residential growth represents almost **90%** of our County's tax base growth in the last 10-12 years. Although the Homestead Exemption in Florida is extremely popular, one effect here is that approximately 30% of owners of mobile homes in our County pay no property taxes; while the remainder pay an average of only $145 per year. To compound this situation, the recent Property Tax Reform legislation passed during the 2007 Special Session resulted in a loss of Ad Valorem taxes of over $3,000,000 for FY 2007-08 and an additional $520,000 in FY 2008-09. The economic conditions have continued to take a toll as property values have continued to decrease (-3% in 2010, -6% in 2011, -6% in 2012, -5.7% in 2013 and about -1% for 2014 and 2015). Even though revenues are decreasing, service demands continue to increase with each additional home and the slightly increasing population. Since 1987 County revenue growth has been limited, and the County has continually faced very stringent, "hold-the-line" expenditure budgets. Although the County has offset some of the effects with needed efficiency improvements, undoubtedly County progress in expanding infrastructure and services has been slowed. The slow down of such progress can be predicted to continue unless new revenue sources are created.

Another solution to better funding is building the tax base by increasing the industrial/commercial tax base. Unfortunately, almost every community sees this as an important current strategy and the competition is intense. The County took an important step by establishing an Economic Development Fund for the first time in the 1997 budget and identifying funds to purchase land for a new Business Park. The Chamber of Commerce, as the County's agent for Economic Development, has aggressively focused on the difficult task of identifying prospective tenants, and acting as the spearhead in convincing them that Putnam County can best serve their needs. With sufficient dedicated funding, some moderate success can be achieved in the future. This must continue to be a high priority for our County if we are to continue to maintain and improve the quality of life for our citizenry.

All of these trends should continue to impact the long-term operation of the County. Without appropriate public communication, progress might stall. Nevertheless, budgets will, undoubtedly, continue to be tight and the focus must be placed on a need for better information, communication, and innovation.

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The following list summarizes the long-term organization-wide policies and goals that will impact the current and future budgeting process:

1). Improve County services while minimizing taxes.

*The FY 2014-15 Budget continues to provide financial and economical services to the County while maintaining stable revenue (no tax increase) sources, and good expenditure controls**.**

2). Address population growth and increasing service demand.

*With the steady increase in population growth comes increased service demands. The County has provided better service by retaining qualified employees with high morale and low turn over.

3.) Continue addressing State and Federal mandates.

*State and Federal Mandates are expected to continue. The County, through National and State Organizations (i.e., National Association of Counties, Florida Association of Counties, Small Counties Coalition, etc.), must continue its lobbying efforts to insist that mandates be funded by the level of government that imposes them**.**

4). Seek revenue alternatives (particularly for road improvement) and lower expenditure alternatives (such as "privatizing" services).

***A**n initial effort to obtain alternative revenue funding was successful when the County voters, by referendum, approved the **Better Place Plan** and the related **Local Government Infrastructure Surtax.** The revenues from this tax are expected to generate over $75,000,000 over its 15-year lifespan, the majority of which is expected to be used for road improvements. These funds however, are the proverbial **"drop in the bucket"** when it comes to funding **estimated** needs of over **$350,000,000**. Although it is hoped that, using the Surtax as a base or match money for grants, the County will be able to make some progress towards diminishing this overall total need. Efforts will continue to obtain other recurring revenues, including funding to meet "operating expenses" for such things as road maintenance and new personnel to staff expanded recreation and library facilities. Expansion of the Municipal Services Benefit Unit (MSBU) concept in the unincorporated areas of the County, whereby homeowners share in the cost of road paving/maintenance, helps to mitigate this funding shortfall, but only in limited areas.

5.) Improve Citizen Communication.

*The Board of County Commissioners has acquired partnerships with agencies in the County to emphasize strong communication and cooperation with citizens and utilized media outlets and publications to disseminate information.

(Continued Next Page)

6.) Aggressively encourage Economic Development in the County.

*The Board of County Commissioners established an Economic Development Fund in FY 97 which continues to provide financial resources to encourage economic activities and has continued to provide services and activities to the County along with the Chamber of Commerce as its Economic Development Agent.

7.) Retain and attract a competent work force by keeping salary structure up-to-date and funding appropriate pay increases and adequate benefits.

*In FY 1999-00, The Board of County Commissioners implemented a Cody position classification and salary study to bring County employees positions and salaries/wages up to a competitive level, thereby improving the stability of the work force. Additionally, in FY 2001-02 the Board implemented two other employee programs which benefited the majority of employees:

1. The Experience Pay program provides each employee with a minimum of two years service to the County a bonus of $400, which increases in $100 increments with the number of years of service. The employee must receive a satisfactory or higher rating on his/her annual performance evaluation, which is given on their anniversary date of employment. This benefit was extended again in FY 2015.

2. The Career Enhancement Compensation program, which provided for a pay rate increase of 1-2% for an above average performance evaluation and a 2-3% increase for an outstanding evaluation, was suspended in the FY 2007-08 Budget as a result of the State-imposed Property Tax Reform. Revenues are again not adequate to fund this employee benefit for 2015.

*For FY 2014-15, after six years of no pay increases, employees will receive a 3% Cost of Living Adjustment (COLA).

*The pay grades (and pay) of numerous positions were adjusted in FY 2004-05 when it became apparent that Putnam County's pay scales were well below the market of the surrounding area, making it difficult to retain employees in the positions or hire replacements for vacancies.

*The Human Resources Department is continually studying individual classes of employees which have high turnover rates to determine adjustments needed to keep the County competitive with market rates, but the County's overall limited resources make it difficult to remain competitive across the spectrum of the work force.

PUTNAM COUNTY FINANCIAL STRUCTURE

The **Putnam County Budget** is produced **in conformance** with rules and regulations developed for local governments. The State of Florida has established the "fiscal year" for counties as beginning October 1 and ending September 30 of the following year. In addition, the State sets the process by which county budgets are adopted and by which county millage rates are set. A millage rate is the tax rate, measured in terms of a $1 tax per $1,000 of assessed taxable value, that is applied to all real property and to the tangible personal property (equipment) held by businesses. Accordingly, the preparation of the Putnam County Budget is **in compliance** with Chapters 129 and 200 of Florida Statutes.

Chapter 129, in part, directs the use of **fund accounting**. Governmental resources are accounted for in individual funds based upon the purpose for which the funds are to be spent, and, in fact, are the means by which spending activities are controlled. That is, there are generally restrictions placed on how certain funds or their revenues may be spent. Uses of revenue to some funds are often limited to the purpose for which they were created. For example, State statutes require certain fuel taxes to be included in the Transportation Fund. In some cases, the County Commission has the authority to direct revenues to funds according to the budgetary plan. For example, State Revenue Sharing proceeds may be directed to the General Fund and/or any fund the Board so chooses (Currently, the majority is going to the Transportation Fund). The County budget is actually a total of all the separate funds. These various funds are **generally grouped into six (6) generic fund types** as follows:

GENERAL FUND

The General Fund is the general operating fund of the Board of County Commissioners. It is used to **account for all** financial resources, **except** those **required to be** accounted for **in another fund**.

Relationship to other Funds: Provides supplemental funding for most other funds (perhaps with the exception of Enterprise Funds) usually through the use of Interfund "transfers". Receives transfers from other fund's excess revenues (particularly when a fund is no longer needed and is therefore "closed out"). Also may receive funds as directed by the State such as funds in excess of "debt service" requirements or State "Racing Monies" currently in the General Fund.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of **specific revenue sources** (other than special assessments or major capital projects) that are **legally restricted** to expenditures for a specific purpose. Examples are: the Transportation Fund, the Fire Taxing Unit, MSBU funds, and all Grant funds. For Putnam County, the Transportation Fund, due to its size, is often shown separately in summary reports. Also often shown separately is the Fire Taxing Unit since a millage and ad valorem taxes are involved with this fund (**see page B-19** for more information).

Relationship to other Funds: In addition to specific revenues, may obtain supplemental funding, usually from the General Fund or from grants.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of funds for payment of general long-term debt principal, interest, and related costs.

Relationship to other Funds: Generally receives funding from another Fund, usually tied to pledged revenue sources in accordance with applicable bond or debt financing issue documents.

(Continued next page)

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities for the County. Road projects relate to paving or resurfacing of County roads, major bridge repairs, or road drainage system improvements are accounted for separately from other type projects, such as recreation or library facilities.

Relationship to other Funds: The Transportation Fund has been a major source of funding for Road Projects, while the General Fund (or grants) has been the major source for other projects. The Better Place Plan Projects Fund (Funded by a one-cent surtax) is in a position to contribute the majority of dollars for all types of projects in the future, at least for its current 15-year approved lifespan. Other Funds may also provide funding through transfers. Once a major capital project is completed, the remaining fund balance, if any, is often closed out by transferring excess funds to another fund (which is most often the General Fund).

ENTERPRISE FUNDS

Enterprise (Proprietary) Funds are used to account for operations that are financed and operated in a manner similar to private business. The intent and expectation of such funds is that all the costs of providing goods or services to the public on a continuing basis will be financed or recovered primarily through user charges or special assessments. Currently, the Sanitation/Waste Management Fund is the largest fund within this Fund type for Putnam County.

Relationship to other Funds: Normally there is no relationship to other funds since these funds are to be self sufficient. In practice, the General Fund occasionally provides supplemental funding if normal revenues are inadequate to meet expenses.

INTERNAL SERVICE FUNDS

Internal Service (Proprietary) Funds are used to account for the financing of goods or services provided by one County department to another generally on a cost-reimbursement basis. Internal Service Funds are not necessarily mandatory, but are used to better identify the cost of major services supplied internally to other departments and their related fund. As such, Internal Service Funds may artificially inflate overall budget totals. However, it is generally seen as a more equitable fund accounting process for counties. Currently, Putnam County maintains a Fleet Maintenance Fund (for County vehicles and equipment), an Insurance Reserve Fund (Group Health Insurance benefits for County employees), and a Risk Management Fund (for all other types of insurance except Group Health) as Internal Service Funds.

Relationship to other Funds: Fleet Maintenance costs are identified by the vehicle/ equipment and charged to the related department/fund. Contributions toward Group Health are received from all other funds having employees and from other County Constitutional Officers for their employees. Employees also contribute for family coverage and for coverage above the base level contributed by the County. Risk Management costs are allocated to other funds, as appropriate.

APPROPRIATIONS - All County **Funds**, both Governmental and Proprietary, are appropriated for budget purposes. The Putnam County Development Authority (a Component Unit) and “funds” for the other five Constitutional Officers, which are depicted in the Combining Balance Sheet of the audited financial statements, are not included in the County’s Budget.

PUTNAM COUNTY, FLORIDA
BUDGET PROCESS

February By first meeting in February, BOCC approves Tentative Budget Calendar.

March By first meeting in March, tentative Budget (Revenue) forecast provided to BOCC for discussion along with review of current Budget Policy and Guidelines. Following this meeting, Budget Officer distributes Operating and Capital Budget Request Forms with any updated BOCC Budget Guidelines. Also notifies any outside agencies whose requests for funding are to be considered in the Budget.

April Department Heads and appropriate outside agencies complete and submit Operating and Capital Budget Requests by designated April deadline.

May-June Budget Review Committee (consisting of two designated Commissioners, the Budget Officer, and the County Administrator) meet with County Department Heads/outside agencies to review Operating and Capital Budget requests. Budget projections revised by the Budget Officer, as appropriate. Meetings with other Constitutional Officers (i.e.-Sheriff, Property Appraiser, Supervisor of Elections, and Clerk of Courts) generally occur after June 1 since, by law, their Tentative Budgets are not due to BOCC until that date. Additional follow-up meetings are scheduled as directed by the Budget Review Committee.

July Property Appraiser (by law) certifies County's taxable property value on or before July 1. No later than July 15 (again, by law), a **BALANCED** Tentative Operating Budget (which includes Capital) is submitted to BOCC by the Budget Officer.

Prior to the end of July, BOCC must adopt **non-Ad valorem special assessments** (i.e., Waste Management) and **proposed Millage Rates** for the upcoming Fiscal Year.

August Final Budget Review Committee follow-up meetings conducted as necessary. Department Heads, Constitutional Officers, and outside agencies to be notified of Budget Review Committee's Recommendations. Unresolved Budget issues brought to BOCC for input or final BOCC recommendation.

Property Appraiser issues TRIM (property tax) notice to property owners which also notifies them as to the Tentative Budget and Millage public hearing date, location and time which by law must take place the first part of September.

September At first meeting in September, after 5:00 p.m. (by law), BOCC conducts Public Hearing to adopt **Tentative Millages and Budget**. Input from the public (citizens) is also invited. Budget is revised, if appropriate, as per BOCC directives after public input.

At second meeting in September, again after 5:00 p.m., BOCC conducts Public Hearing to adopt **Final Millages and Budget** which has been advertised to the public in the newspaper in a form and on a date as prescribed by the State. After public input, BOCC approves **Final Millages and Budget**. **Approved** Final Operating and Capital Budget distributed to Department Heads. Constitutional Officers and outside agencies are notified of final BOCC approved funding.

PUTNAM COUNTY, FLORIDA

OTHER BUDGET FACTORS

BUDGET AMENDMENTS

In accordance with Chapter 129 of Florida Statutes, within the Fiscal Year, the Budget may be amended by **Resolution** of the Board of County Commissioners for unanticipated (unbudgeted) revenues such as grants, donations, debt proceeds, etc. which can then be appropriated and expended for their intended purpose. Appropriated funds, including the Reserve for Contingencies, may be transferred to increase the appropriation of any other expenditure line in the same fund. Appropriations within a fund may be increased or decreased provided offsets are made and the total appropriations in the fund are not changed. Otherwise, all other changes which affect the total Fund/County Budget appropriations require a Public Hearing following the appropriate newspaper advertisements as specified by Florida Statutes.

OTHER FINANCIAL POLICIES IMPACTING THE BUDGET

In addition to meeting the requirements of Florida Statutes, the County has established other Budget "rules" or policies. Among the provisions, proposed budgets should identify areas of **recurring revenues and recurring expenditures**. Recurring expenditures should not, under good financial management practices, exceed recurring revenues. In contrast, "Capital Outlay" expenditures, which are, by nature, non-recurring (i.e., one-time items), may be funded by non-recurring sources of revenues and/or net cash reserves (as well as recurring revenues if available). Financing may also be used to fund Capital Outlays provided that estimated debt service is included as a recurring expenditure and pledged revenues are included as recurring revenues during the life of the debt.

The Reserve for Contingency in the General Fund is **normally** budgeted between 2% and 5% of the Fund's anticipated total revenues. By State law, "Reserves for Contingencies" in Operating Funds cannot exceed 10% of the revenues. By County policy, **unbudgeted cash reserves** ("Rainy Day Fund") are to be maintained in the County's General Fund in an amount equal to 10% of the budgeted General Fund Revenues excluding transfers and other financing resources (Debt Proceeds). The level of unbudgeted cash reserves in other operating funds may be established by the Board on an annual basis (Currently, only the General Fund has such a reserve).

Counties operate under a balanced budget requirement. Expenditures for each fund must not exceed fund revenues, but revenues may exceed expenditures. All or a portion of beginning fund balances may be appropriated (Putnam County uses "Cash Balance Forward") to cover planned expenditures or, conversely, revenues may be used to increase ending fund balances. In this respect, it is a financial management axiom that the most important role for fund balances is to cover unanticipated short-term drops in revenue or increases in expenditures so that the County does not need to borrow short-term funds. Fund balances **should** not to be used to support recurring or longer-term expenditures, but **if** used, a plan must be in place to restore the appropriate 10% level within three years (County policy).

Florida Statutes also dictate that Counties only budget 95% of anticipated significant revenues in order to allow for contingencies. As a result, any resulting excess of actual revenues received over budget eventually is added to "Cash Balances" carried forward for future budget use.

A copy of the most recently approved Putnam County Budget Policy and Guidelines follows on the next three pages of this Budget document.

PUTNAM COUNTY, FLORIDA
BUDGET POLICY and GUIDELINES
FY 2014-15

Budget Year

1. Putnam County's budget is designed to serve four general purposes:
- **a**. Planning
- **b**. Fund Control
- **c**. Public Information
- **d**. Legal Compliance

2. The budget will be constructed by line item for monitoring purposes.

3. Wherever possible, programs will be identified and costs of each program reflected in separate budget schedules in addition to the line item budget.

4. Departmental budgets will be initiated within each department.

5. Where applicable the Department Head will assign priorities to projects and/or activities.

6. The ultimate authority for determining budgetary priorities rests with the Board of County Commissioners.

7. The Department Heads will have the authority to exercise maximum flexibility within their approved budget to manage the resources provided and to accomplish the goals and missions of their department.

8. The Department Heads are responsible for operating within their approved budget amount as directed by the County Administrator and consistent with the budget policy as adopted by the Board of County Commissioners.

9. Changes or exceptions to approved budgets (Other than those for which the County Administrator has approval authority) must be approved in advance by the Board of County Commissioners. Additional positions, lease-purchase, or any other transactions which exceed amounts not specifically budgeted as of October 1st must be analyzed as to both current budget and future budget impact.

10. The development and management of departmental budgets, as well as the attainment of departmental goals, will be a factor in the annual evaluation of Department Heads by the County Administrator.

11. Salary budgets will be controlled by monetary limitations in combination with the list of authorized positions as maintained in the records of the Human Resources Office. Except for Board-approved increases (COLA, Experience Pay, Position Upgrades, Merit pay, etc.) the total of the amounts budgeted for any Department's positions should not exceed the approved budget "rate" of the prior year. For budget purposes, all positions vacant as of September 30th will be budgeted at the approved entry level.

12. The County Administrator may approve the appointment of an employee above entry level. (Section 4.01E of the Personnel Policy, as amended).

(Continued Next Page)

13. The County Administrator may approve the use of salary lapse for other than salaries up to a limit of $25,000. Amounts in excess of that must be approved by the Board.

14. Transfers between line items WITHIN the EXPENDITURE CATEGORIES (CAPITAL OUTLAY (equipment) and OPERATING EXPENSES) are not required. Department Heads are expected to review their operating expenditures and adjust their operations as required to stay within their total approved category budgets.

15. Transfers BETWEEN the EXPENDITURE CATEGORIES (OPERATING EXPENSES and CAPITAL OUTLAY) requires the County Administrator's approval for any amount up to $25,000. Board approval is required for individual transfers over $25,000. Transfers INTO PERSONAL SERVICES, and transfers from any Reserve requires Board approval.

16. A Capital Budget will be prepared separately and submitted prior to a date as determined by the Board of County Commissioners. Current year requirements for the Capital Budget will be incorporated into the Operating Budget for consideration by the Board of County Commissioners.

17. Capital Budget requests (other than "Operating Capital") shall include anticipated Department requirements for a five-year period which will be incorporated into the 5-year Capital Improvement Plan (CIP).

BUDGET GUIDELINES

1. The **format** for budget preparation documents submitted to the Budget Review Committee and the Board will be prescribed by the Budget Officer.

2. A **Calendar** for budget preparation will be published by the Budget Officer to be used by the Departments in the preparation and submission of budget documents.

3. An overall budget figure or percentage cap may be set by the Board. This cap may apply to salaries and/or operating expense items. Purchases of capital equipment must be justified as individual items and submitted during the Capital Budget planning process.

4. Budget Office **Budget Memoranda** will be issued periodically as needed and will be sequentially numbered. Such Memoranda should be retained for easy reference relative to the current year budget process.

5. **Out-of-County Travel** for professional meetings, conventions, seminars, conferences, training, etc., should be budgeted during the budget process. Although specific times, dates, or even meetings may not be known, Department Heads/staffs will be aware of regular annual meetings which should be attended as well as an estimated number of irregularly scheduled meetings based on past years' experience. Travel costs (i.e., mileage, Per Diem, meal, rooms) will be included under "**Travel**". Costs of registration and/or training materials will be budgeted under "**Training**".

6. All Departmental budget requests shall be submitted to the County Administrator and Budget Officer and reviewed by the Budget Review Committee with the Department Head prior to submittal to the Board.

7. **Dues and Memberships** – Itemize and describe. This budget should only be used for membership in organizations which involve the County or employees representing the County in their official capacity.

(Continued Next Page)

8. **Compensation**. The Board **MAY** approve compensation increases in one or more of the following forms, in any combination:

- **a**. Across-the-board percentage
- **b**. Across-the-board lump sum payments
- **c**. Merit increases subject to Section II F of Position Classification and Salary Plan Rules (PCSPR)
- **d**. Fringe Benefits -- i.e. medical insurance
- **e**. Promotional increases subject to Section II G of PCSPR
- **f**. Experience Pay – Lump sum based on years of service and satisfactory evaluation
- **g**. Adjustment of Paygrade – Adjustment of a class or classes of employees to a more competitive and appropriate pay range

Unless otherwise directed by the Board, the effective dates of compensation increases (when and if approved) will be as follows:

- **a**. Across-the-board: First payday in October.
- **b**. Across-the-board lump sum payments: As established by the Board
- **c**. Merit increases: At one year intervals, dates to be established by the Board
- **d**. Fringe Benefits: First payday in October.
- **e**. Promotional increases: Upon date of promotion or reclassification.
- **f**. Experience Pay – Sunday of week following hire anniversary date.
- **g**. Adjustment of Paygrade **–** First payday in October, unless approved by the County Administrator during the fiscal year.

9. Maintenance and repair - This item usually refers to "normal" maintenance requirements, including scheduled vehicle overhauls, preventive maintenance, etc. In the event unusual major repairs or maintenance is anticipated, these items should be identified separately and described, with associated cost estimates. The General Services Director will obtain building maintenance requests from Department Heads for inclusion in the County Buildings maintenance budget.

10. Books, publications, and subscriptions - Itemize each subscription and its cost (or estimated cost). Try to anticipate needs for new/additional books or manuals.

11. Rentals/leases or equipment - Itemize the equipment, period of contract/lease, age, or condition of the equipment and annual cost.

12. Equipment, Cash Purchase - Budget in this line item only those items of equipment which will be purchased outright costing between $3,000 and $25,000 (items over $25,000 must be included in the Capital Budget) and which have a useful life of one year or more (exception**: all VEHICLES** will be included in the Capital Budget regardless of cost). Use Budget Form 7 for providing descriptions and costs of individual items. Equipments costing less than $1,000 (required State Inventory Control level) will be budgeted under "**Operating Supplies**", as well as all purchases of software. Items costing between $1,000 and $3,000 shall be budgeted in the **"Operating Supplies – Inventory"** line. These items require inventory control but do not meet the County criteria for inclusion under "Fixed Assets" for purposes of annual financial reporting.

13. Equipment, Lease Purchase - This budget line is normally used for high cost items which are paid for over a period of years. Because of their high cost, these items are normally included as part of the Capital Budget and are initially considered during the Capital Budget review process before incorporation into the operating budget.

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15 BUDGET

REVENUE ASSUMPTIONS

In projecting revenues for any fiscal year budget, certain assumptions are made based on available data. General comments are provided below concerning the budgeting of revenue by major category with appropriate comments, if any, applicable to the FY 2014-15 Budget. Related budgeted revenue trends by major category follow these comments.

TAXES

Ad Valorem Taxes. Property assessments prepared by the Property Appraiser as the basis for ad valorem taxes are used for the purpose of making budget estimates. While the revenue from such taxes is highly predictable, the level of ad valorem tax rates (millage) must be determined at an early date in the budget process (July). At that point, the determination of the amount of ad valorem taxes/millages required to balance the budget is directly related to the ability to accurately forecast other sources of revenue. For FY 2014-15, the official tax base provided on July 1st (nearly 1% lower than last year) was insufficient to adequately fund the anticipated budget requirements without a millage increase. Therefore, it is necessary to increase the appropriation from Fund Balance this year in order to "balance" the budget without a millage rate increase. **See** graphs on pages **A-23 and A-24** for related trends. **See** related note in Letter of Transmittal.

Gasoline Taxes. The Florida Department of Revenue's (DOR) estimates are normally used, modified by projections based on a 12-24 month history. Budget estimates normally fall between local projections and DOR estimates. This procedure is the same whether the tax is imposed by and returned to the County, or imposed by the State and shared with the County.

Local Government Infrastructure Surtax. This one-cent surtax, approved by County voters on September 10, 2002, has been collected since January 1, 2003. State DOR estimates have been used for the budgets to date. Due to some fluctuations in receipts, DOR estimates will continue to be used.

INTERGOVERNMENTAL REVENUES

Local Government Half-Cent Sales Tax. Due to the complexity of factors affecting the amount of sales tax Putnam County receives, the Department of Revenue's (DOR) projections are normally used, but cross-checked against historical trends, particularly the past 12 to 24 months of receipts. As a general rule, the use of DOR projections has proven to be fairly accurate. Again for FY 2014-15 the DOR projected distributions were used as the budget estimate for this year.

State Revenue Sharing Funds. In most years, Department of Revenue projections were accepted and used for budgeting purposes based on past experience of receipts exceeding the DOR estimates. Because of continuing State revenue shortfalls which affected the funds available for distribution to local governments, DOR has changed their original estimates on occasion. As a result, budget amounts for the year were conservatively estimated, falling between estimates and trend projections. When actual receipts exceeded DOR's projections, it was decided to return to using the DOR estimate for subsequent fiscal year budgets. State Revenue Sharing for Putnam County decreased for FY's 1999-00 and 2000-01 due to a reduction in State Intangible Taxes, the primary State revenue source for State Revenue Sharing Funds.

(Continued Next Page)

The State Legislature's decision to practically eliminate the Intangible Taxes led them to switch to State Sales Tax as the primary revenue source; however the State's estimates for subsequent years were again decreased, prompting the use of the conservative DOR estimates in these budgets.

Grants. Grant revenues are included in the budget only if the grants have been approved and applicable contracts with the granting agency have been received prior to Tentative Budget approval. Otherwise the budget is adjusted by Resolution for any grants finalized after the fiscal year budget is formally approved.

LICENSES and PERMITS / CHARGES for SERVICES / FINES and FORFEITURES

Two year historical trends are normally used in these revenue categories modified by any approved fee changes or other significant changes. With the repeal of Impact Fees during FY 1996-97, permit revenues have slowly increased, although Mobile Home permits have not returned to the pre-Impact Fee level. Since FY 1997-98, actual revenues have been erratic for no apparent reason and budget projections have gone up and down accordingly, usually based on the most recent 18-24 month trends. An increase in the permit fee schedule was approved for FY 2003-04 and the budget established accordingly. The FY 2014-15 fee estimates are based on the trends since the new fee schedule took effect. Impact Fees were re-established in FY 2006-07 but put on hold in FY 2010-11. There are expenditures budgeted for FY 2014-15 as it is anticipated that all available funds will have to be spent by the end of that fiscal year.

Tipping fees associated with the Waste Management (Enterprise) Fund, are calculated in conjunction with the Solid Waste Special Assessments noted below. These fees make up the largest part of "Charges for Services" under the Enterprise Funds. Ambulance Service charges make up the largest part of "Charges for Services" under the General Fund. Comparatively, "Licenses and Permits" and "Fines and Forfeitures" are considerably smaller in total, and are grouped together here for convenience in showing the related combined trend designated "Fees/Chgs" on the graph which follows **on page A - 17**.

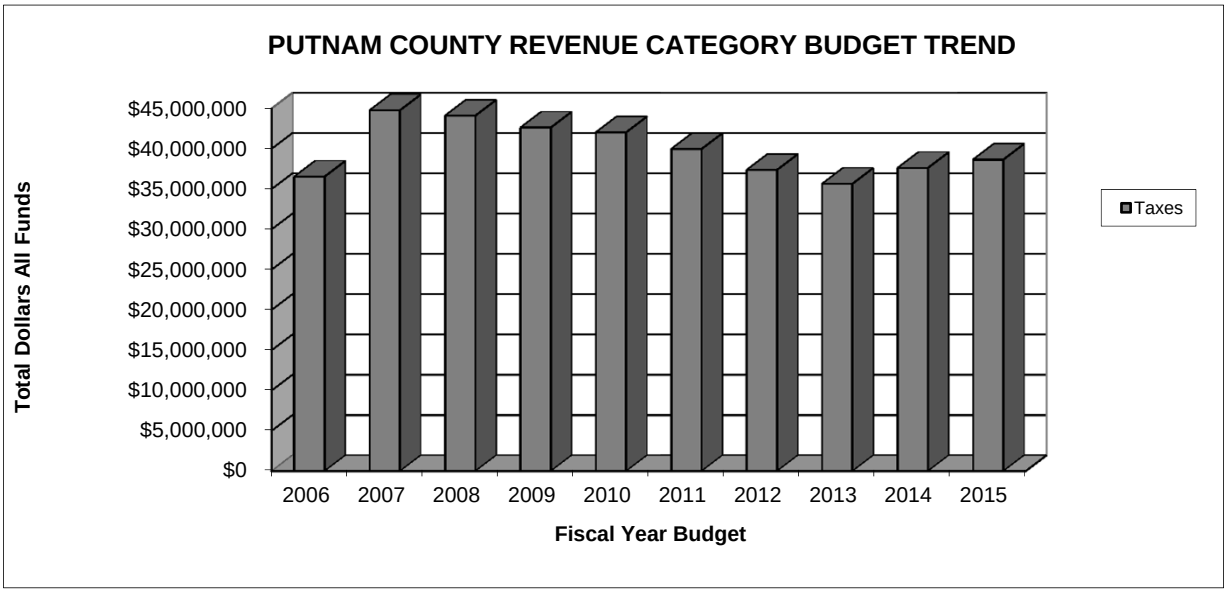
MISCELLANEOUS REVENUES

In this category, revenue estimates are generally based on historical trend data, and approved modifications to charges. Investment interest, which is grouped under "Miscellaneous Revenues", is adjusted as interest rates and projected investment balances change.

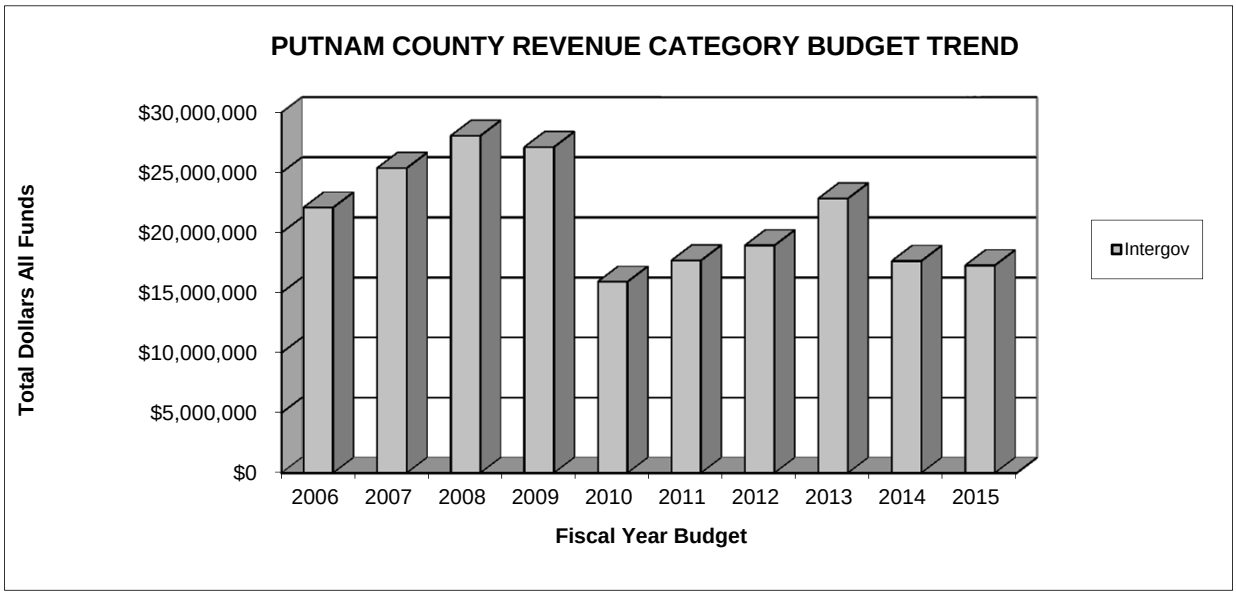
Special Assessments. The largest component of the "Miscellaneous Revenue" category relates to Waste Management and MSBU assessments. For the Waste Management (Enterprise) Fund, Solid Waste Assessments for Landfill, Collection, and Recycling are set at sufficient levels to pay for the anticipated expenditures during the Fiscal Year. Assessments for FY 2014-15 are projected to be increased from $250.00 to $395.00 per household per year to cover necessary landfill improvements, completion of the landfill mining project and additional cell development. Due to statutory requirements, these Assessments must be set by early August, effectively setting the Waste Management Fund budget nearly two months before the final overall Budget is approved.

See Section B for further detail on budgeted revenues. In addition, other revenue detail can be found in **Section C** under particular Departments by Fund.

REVENUE TRENDS

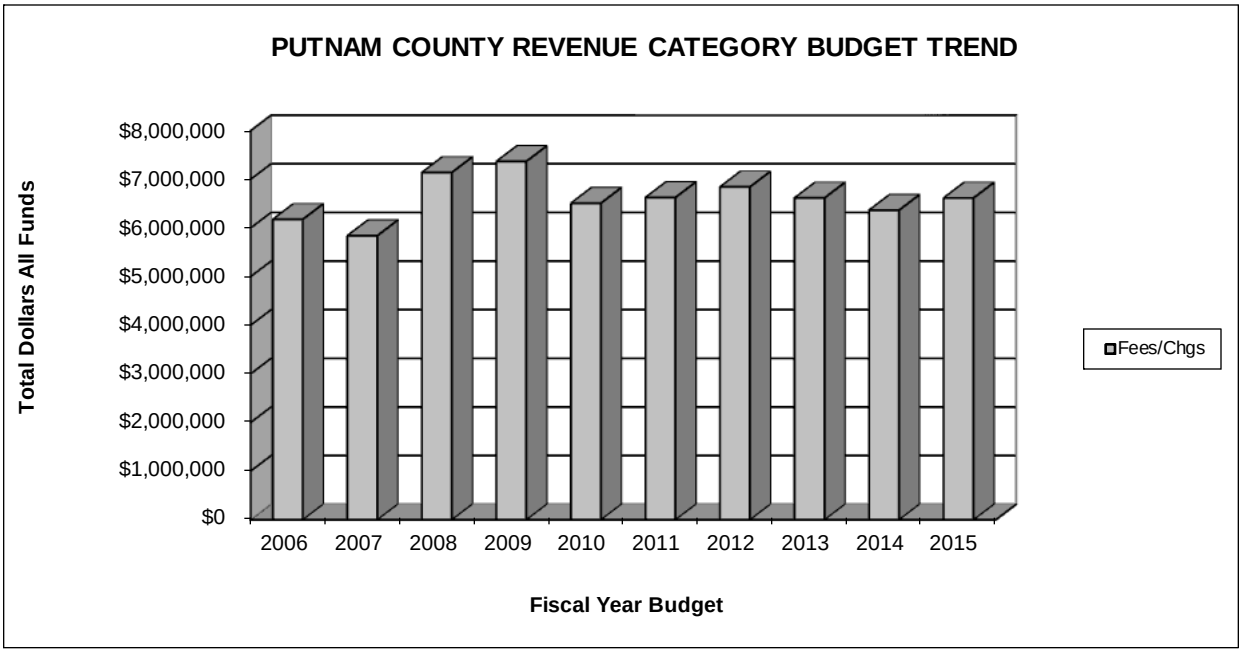


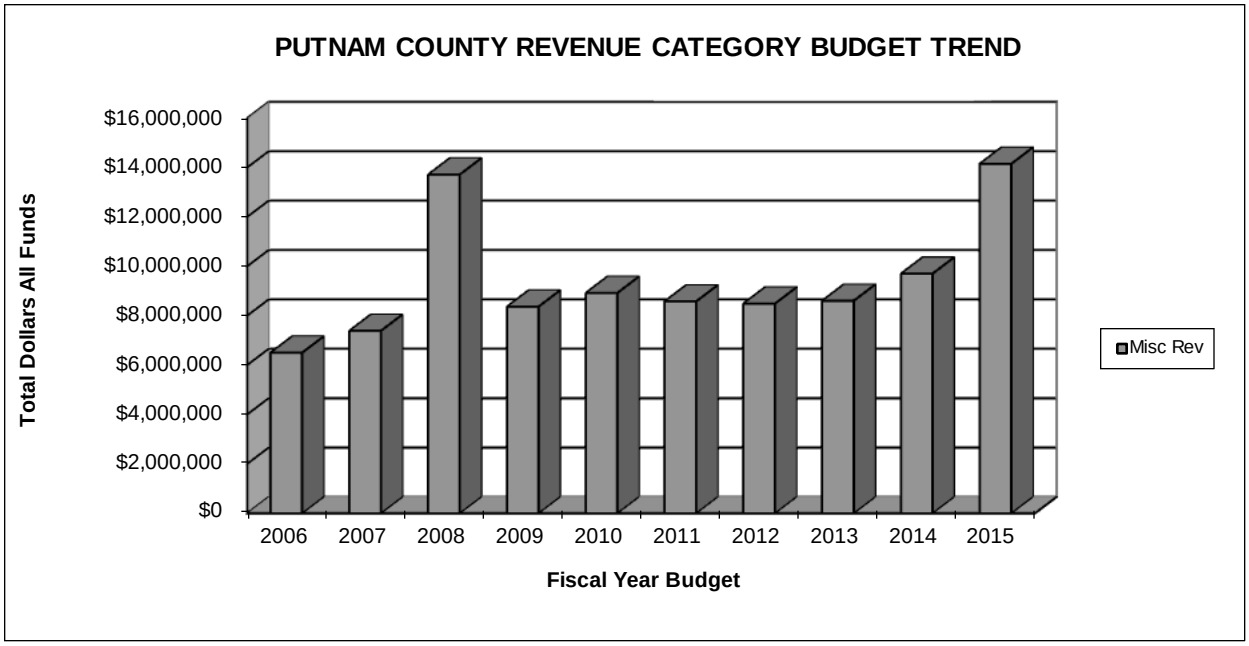
Comment: This category includes Ad Valorem (Property) taxes, Local Option Gas Tax, Local Government Infrastructure Surtax, and Communications Services Tax. The large increase in FY 2006-07 was primarily due to increased Ad Valorem Taxes. Subsequent year decreases resulted from State-mandated reductions and reduced property tax appraisals/values.



Comment: This category fluctuates with the level of Grants obtained and as the economy impacts State and local revenues. The changes shown are primarily a result of changes in State and Federal Grants.

REVENUE TRENDS





Comment: Primary source is Special Assessments for Waste Management and MSBU's. See information under Waste Management Fund in Section C. The spike in 2008 was due to escrowed funds earmarked for the Regional Water/Wastewater System Project. The

BUDGET BASIS

The basis of budgeting refers essentially to when estimated revenues or expenditures will be recognized in the budget year. Toward that end, the budget is prepared on the same accounting basis as the County's financial reports.

The "modified accrual" basis is used for all Funds except for the Enterprise (or Proprietary) Funds. Revenues are recognized when they become both measurable and available. Expenditures are recognized when the related liability for goods or services is incurred, except that principal and interest on general long-term debt are recognized only when due.

The "full accrual" basis is used for the Enterprise Funds. Revenues are recognized when earned (regardless of availability). Expenditures are recognized when incurred. The Enterprise Funds are also the only funds in which Depreciation is recognized and recorded.

CHARTS and GRAPHS

The Charts/graphs on the following pages are intended to assist the public in understanding the Budget for Putnam County for FY 2014-15 beginning October 1, 2014.

********** **********

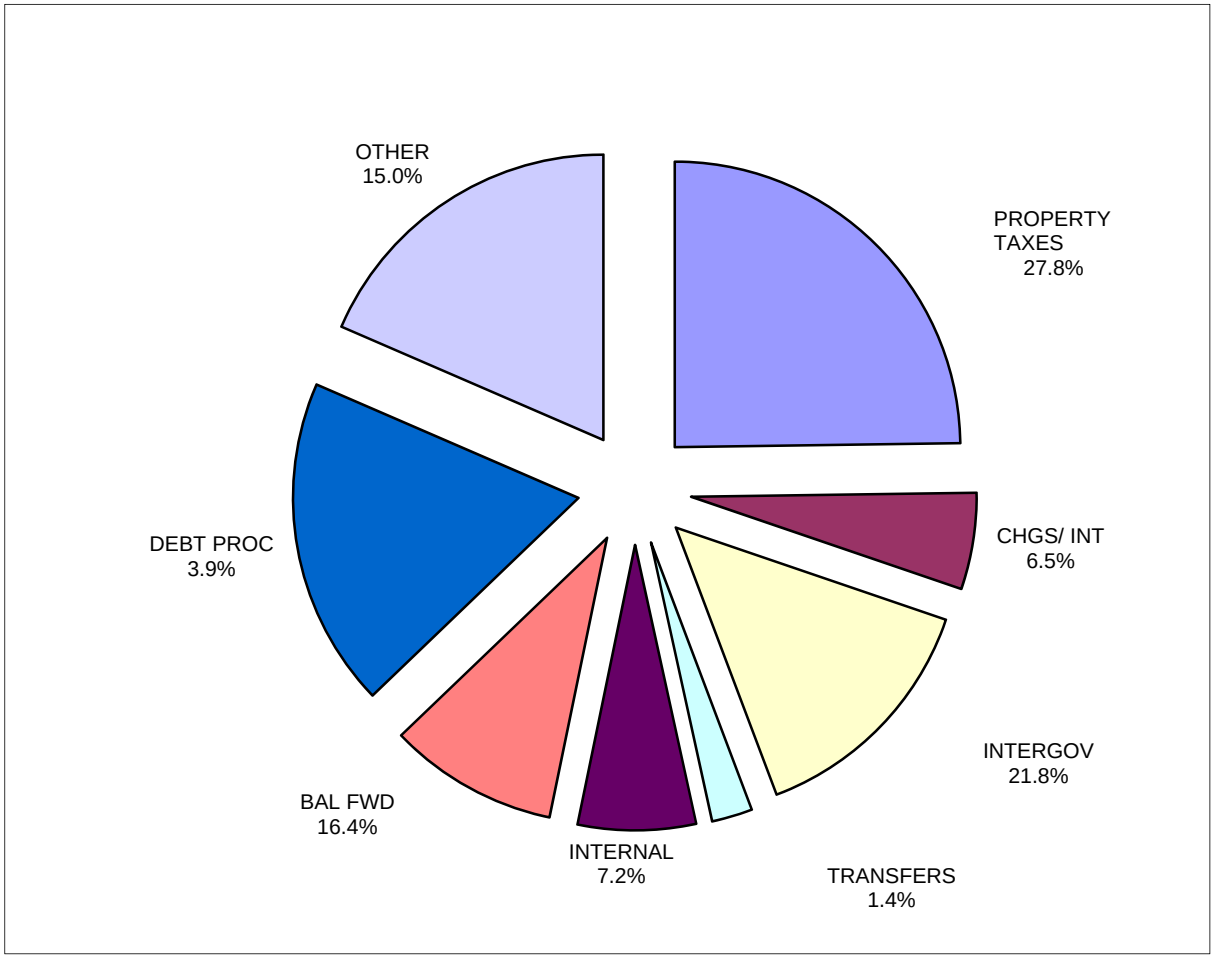
Brief definitions of the titles used can be found in the Glossary of Terms at Section E of this document.

WHERE THE MONEY COMES FROM

PUTNAM COUNTY OF FLORIDA
FISCAL YEAR 2014-15

Property Taxes for the 2014-15 continue to represent the largest single source of funds for the County's budget at 24.8% of total revenue. Other revenue and other financing sources (debt proceeds) have jumped into second place because of various project financing and revenue from the Solid Waste Assessment. The Balance Forward (Fund Balance Appropriation) continues to be a significant financing source for the Budget as well. The FY 2014-15 Budget is 12.4 % greater than last year as a result of on-going capital projects (East Putnam Regional Wastewater Project, Jail Expansion, etc.).

The relative share of sources of funds for Fiscal Year 2014-15 is shown below:

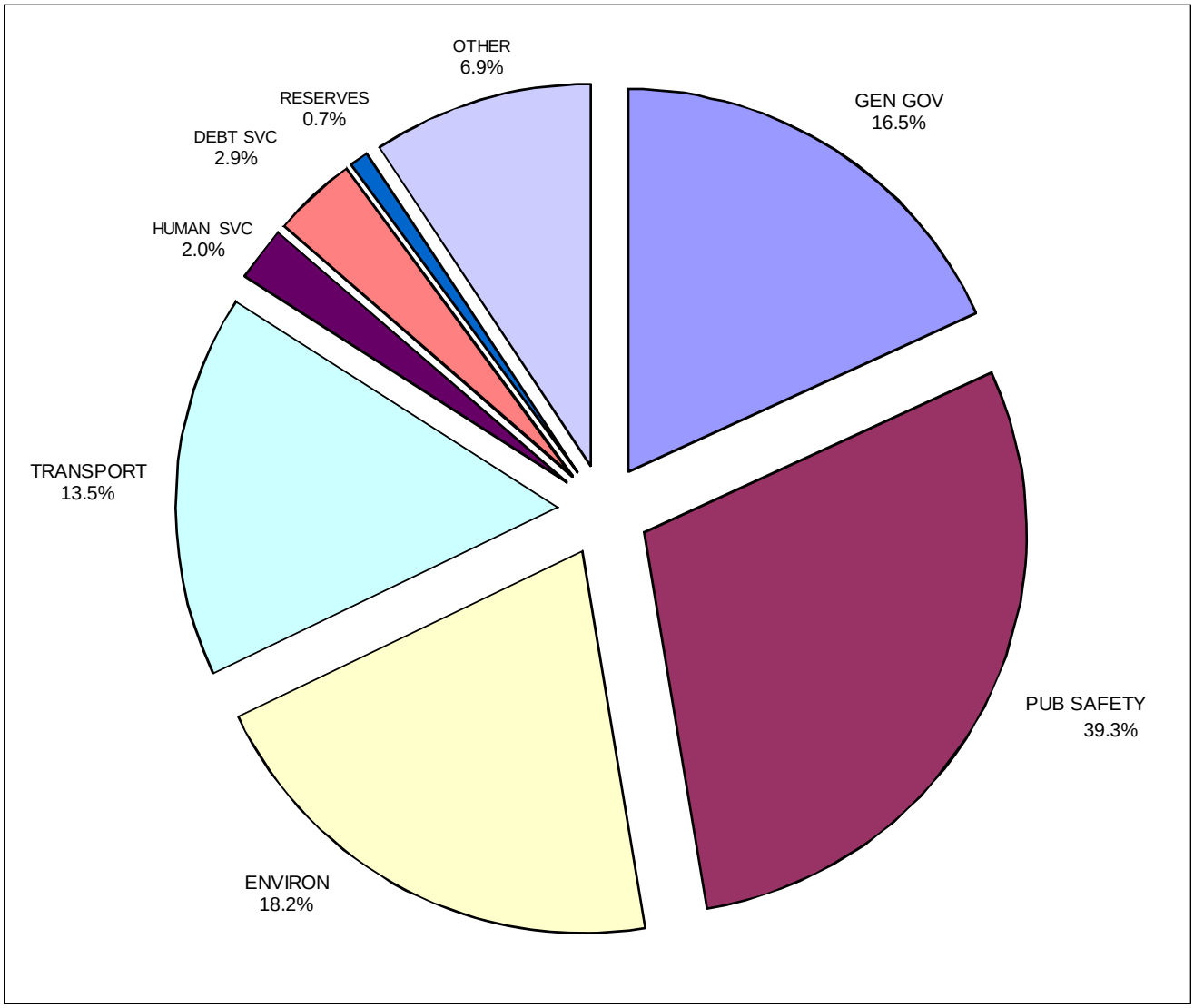


WHERE THE MONEY GOES

PUTNAM COUNTY OF FLORIDA
FISCAL YEAR 2014-15

The Public Safety expenditure category which includes the Sheriff's Department, Fire and Ambulance Services, consistently commands a significant share of the County's Budget each year (39.3%). However, the Environmental category still requires a significant percentage of funds due to the Regional Water and Wastewater Project and the developmental and maintenance costs at the Landfill. The Transportation category did decrease slightly (by 0.8%) for FY 2014-15 while the remaining categories maintained their relative levels of expenditure activity for the new year. The County is expecting to receive about the same amount of FDOT grants next year.

The relative share of expenditures for FY 2014-15 by functional category is shown below:

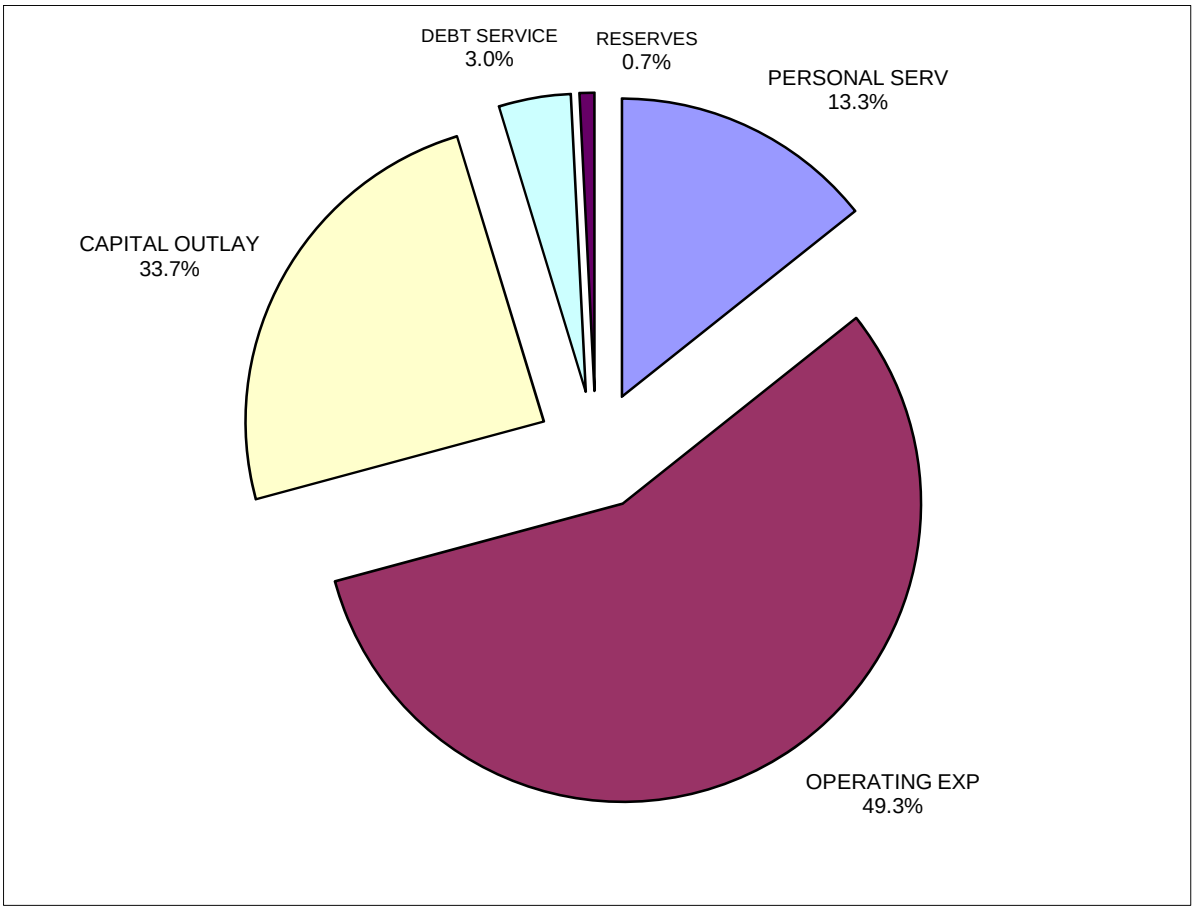


HOW THE MONEY IS USED

PUTNAM COUNTY OF FLORIDA
FISCAL YEAR 2014-15

In many government entities, Personal Services costs represent over 50% of the total expenditure budget. However, in Putnam County, that share is only 13.3% (and declining) with Capital Projects/Capital Outlay representing 33.7% and Operating Expenses (49.3%) representing the greatest percentage. The Capital Outlay share is relatively high due to the large Regional Wastewater Project, the Jail Expansion Project and the Better Place Plan, which finances a significant portion of the road projects. There are also FDOT grant funds that finance a significant portion of the road projects.

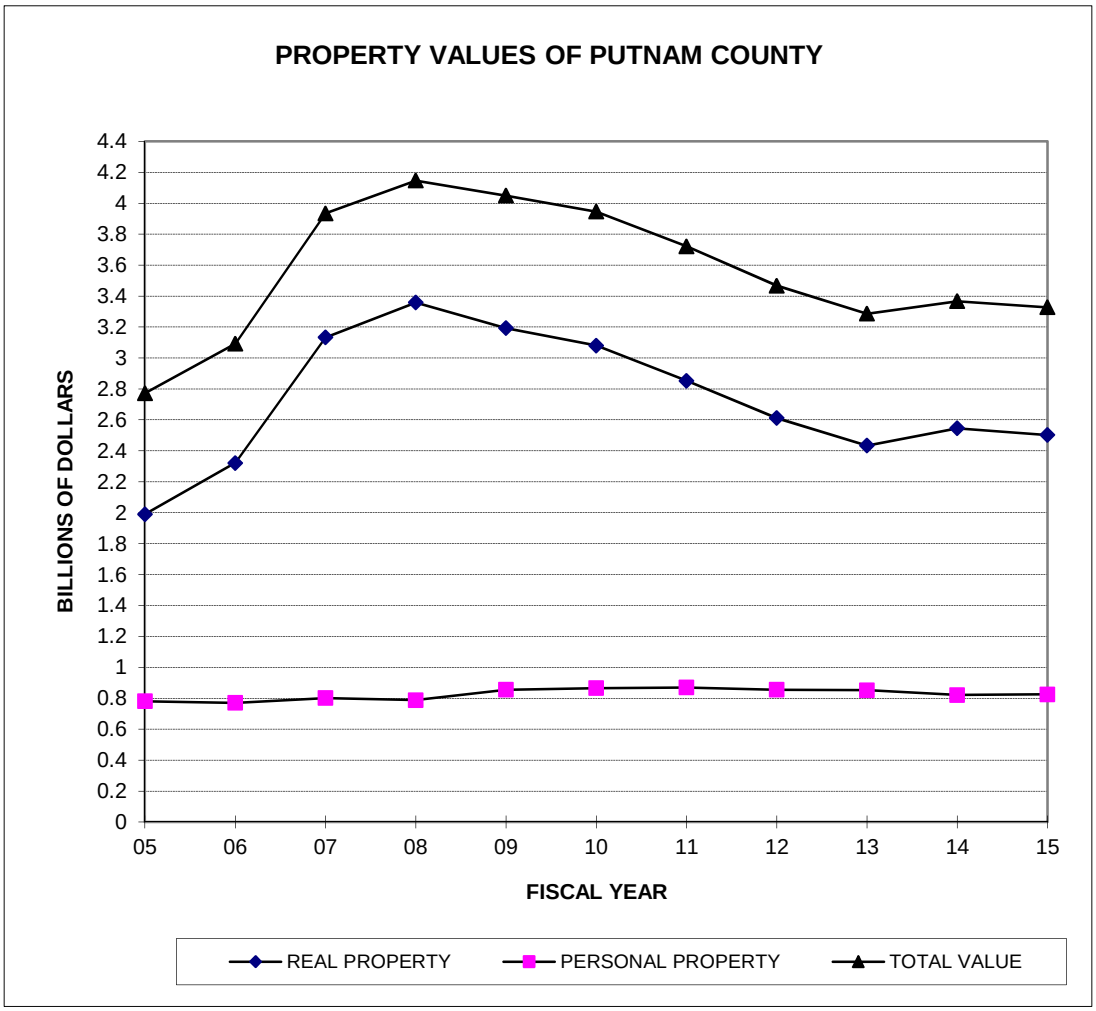
The relative share of expenditures for FY 2014-15 by expenditure classification is shown below:



PROPERTY VALUES

PUTNAM COUNTY, FLORIDA
PROJECTED FISCAL YEAR 2014-15

Until FY 05-06, property values had increased at a fairly constant rate over the years as shown in the graph below. The large increases in FY 2005-06 and and 2006-07 reflect the housing market boom in those years. Personal Property values remained fairly stable, with normal depreciation of the Seminole Electric power facility (our largest tax payer) and other large industrial facilities being offset by new commercial/industrial facilities. Recent economic conditions have affected the housing market in Putnam County as it has all over the United States. Overall property values throughout Putnam County have decreased by 2.35% in FY 2009, 2.55% in 2010, 5.68% in 2011, 6.86% in 2012, 5.22% in 2013 with a one-time slight uptick in 2014. Overall values have declined again for 2015 by about 1%. The dramatic decreases in value have stopped and it appears that we may finally be seeing a flattening effect before the return of increased values.

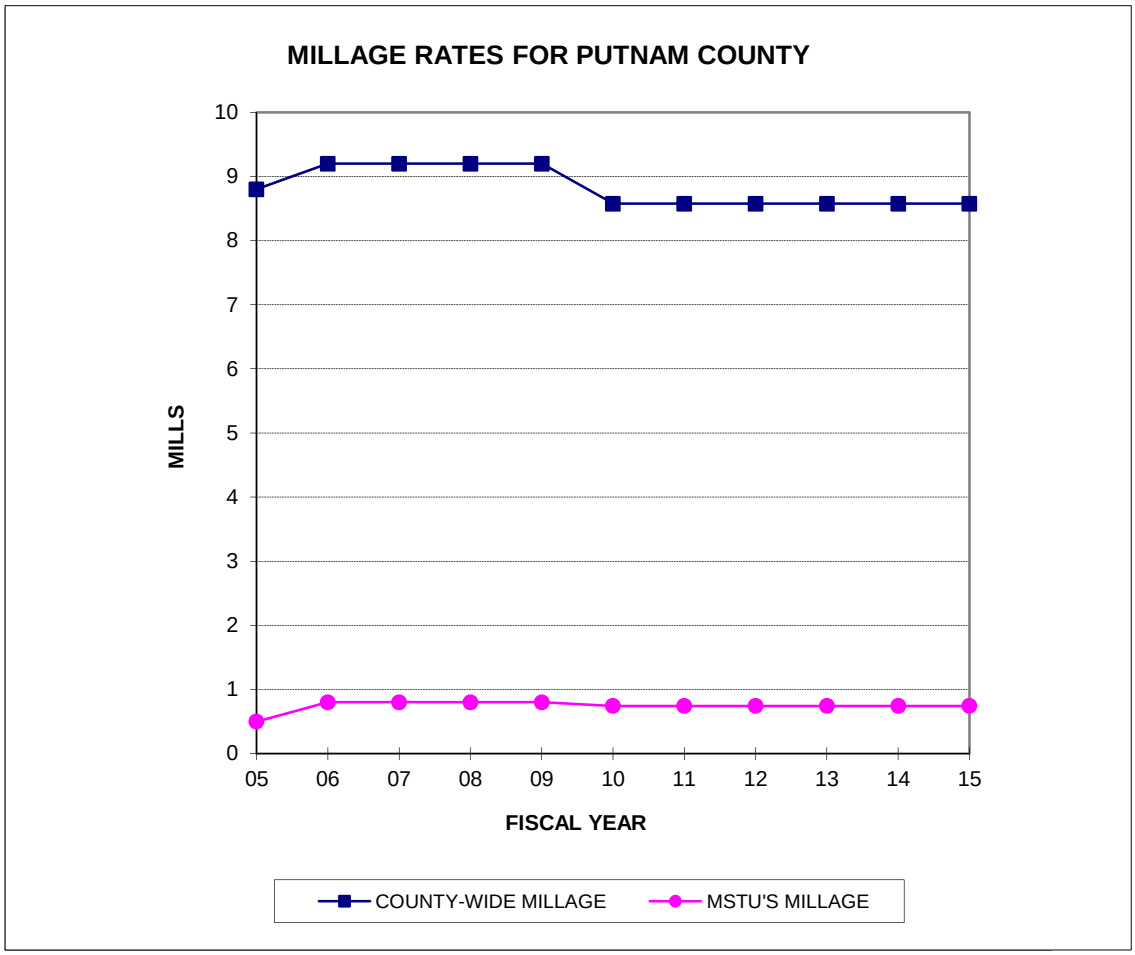


MILLAGE (TAX) RATES

PUTNAM COUNTY, FLORIDA
FISCAL YEAR 2014-15

As is evident from the graph below, millage rates have been very stable over the last 10 years. County-wide millages had no increases for several years, then increased by 0.4 mill in FY 2000-01, and another 0.4 mill increase in FY 2003-04. The rate then decreased in FY 2007-08 from 9.200 to 8.5765 mills and has remained at that level until FY 2013-14 when it increased by 3.77% to 8.9000 mills.

The MSTU millage line currently represents the Fire Tax District which is which is County-wide except for the City of Palatka. The current rate is 0.7425 which has remained the same since it was set in FY 2008-09.



BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15
BUDGET

E X E C U T I V E S U M M A R Y

BUDGET TOTAL	Approved, All Funds		$123,181,699
PROPERTY TAX RATES	COUNTY - WIDE		8.9000 Mills
	NON COUNTY - WIDE Fire Taxing District (MSTU)		0.7425 Mills
AD VALOREM TAX REVENUES	1 Mill of County-Wide taxes generates for the Budget (@95%), Revenue of		$3,174,212
		$	**%**
SUMMARY OF SERVICES	General Government	$20,288,434	16.47%
	a. Court System	1,132,467	0.92%
	Public Safety	48,518,343	39.39%
	Physical Environment	22,460,560	18.23%
	Transportation	16,626,586	13.50%
	Economic Environment	1,550,031	1.26%
	Human Services	2,412,982	1.96%
	Culture and Recreation	2,172,441	1.76%
	Debt Service	3,574,589	2.90%
	Total Functional Appropriations	$118,736,433	96.39%
	Transfers Out	2,844,027	2.31%
	Internal Services	767,241	0.61%
	Reserves	833,998	0.68%
	TOTAL ALL APPROPRIATIONS	$123,181,699	100.00%

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15 BUDGET

Executive Summary – FY 2014-15 Total Operating Budget

The Putnam County Board of County Commissioners' **$123,181,699** Total Budget (all Funds combined) for Fiscal Year 2014-15 is **up $13,581,022** from the comparable Fiscal Year 2013-14 Total Budget**.** A **major increase** (landfill cell development) is planned for the **Sanitation Fund Budget** financed by an increase in the annual special assessment. Increases/decreases in other Fund categories are more or less balanced out. Some specifics:

(1) The General Fund shows an increase of $1,690,551 to fund a 3% COLA pay adjustment for employees and to fund state mandated increases (FRS rates and Medicare increases).

(2) A $14 million increase in the Capital Projects Fund to finance the County Jail Expansion project.

The **General Fund**, the **largest** of the County's Operating Funds, totals $46,791,395 or 38% of the Total. The **Sheriff's Department** is the **largest department** funded through the General Fund, and totals $18.9 million or 40.3% of the total General Fund budget. Also within the General Fund is County Welfare Services at $2.3 million and Emergency Medical (Ambulance) Services at over $5.6 million. For FY 2014-15, the next largest fund at $13.9 million is the **Waste Management** or **Sanitation Fund** followed by the **E. Putnam Regional Water/Wastewater System** at $9.6 million. The **Transportation** or Public Works **Fund**, **a separate Fund** ("Special Revenue") from the General Fund, totals about $5.6 million. Other more significant Fund budgets are: **Fire Services** (Fire Tax Unit) at $3.7 million, and **County Insurance** (Group Insurance and Risk Management) totaling over $8.85 million.

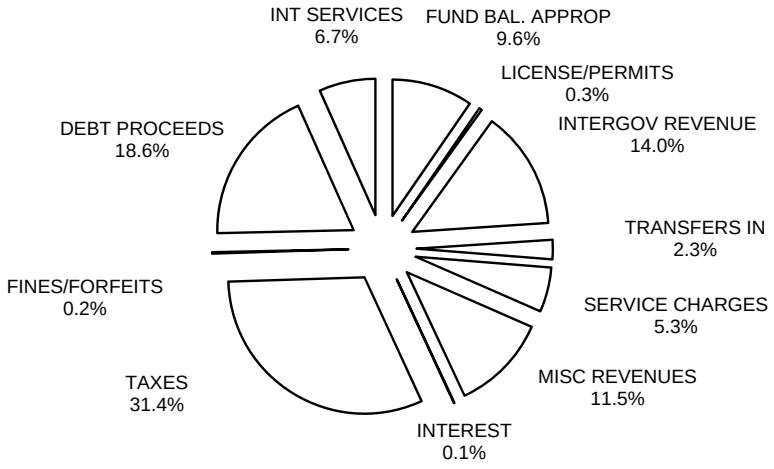
For FY 2014-15, the Board of County Commissioners did approve a "COLA" pay adjustment for employees (the first pay increase in six years). Elected Constitutional Officers, as determined by separate State law, received no increases. There was no significant change in **County staffing.** The **Experience Pay** program (a flat amount based on the number of years (over 2) in County service and the receipt of a Satisfactory or higher annual evaluation) was again funded for the new year, but the **Career Advancement Compensation program** (an increase in base salary of one to three percent dependent upon an employee's annual evaluation) has <u>not</u> been funded since FY 2007-08 due to the Ad Valorem Tax reductions and potential additional tax reductions in coming years.

Other budget highlights can be found in brief comments within this section and the other divided sections which follow in this document.

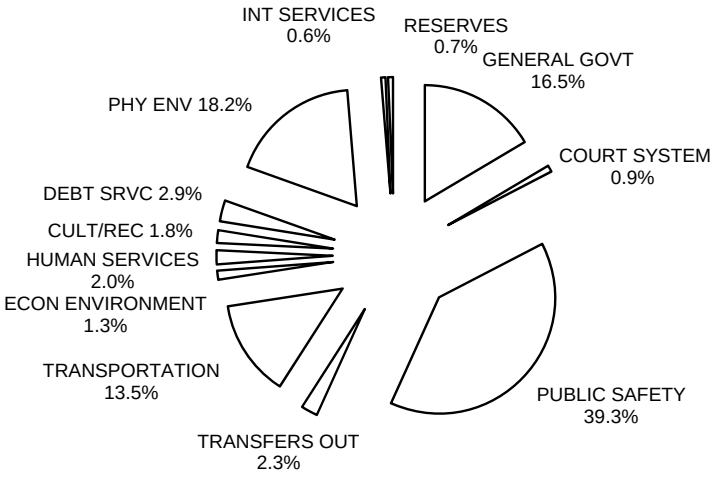
BUDGET SUMMARY GRAPHS

The graphs below show the relative sizes of Revenue and Expenditure categories for the Total Putnam County Budget for the 2014-15 Fiscal Year. Please see the Glossary for further explanation of the categories shown below.

BUDGET SUMMARY- REVENUES



BUDGET SUMMARY- EXPENDITURES



BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15 BUDGET

BUDGET SUMMARY

	GENERAL FUND	TRANS-PORTATION FUND	FIRE TAX UNIT (MSTU)	OTHER SPEC. REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL OPERATING FUNDS
MILLAGES PER $1,000 >>>>>	**8.5765**		**0.7425**			
	**********	**********	***** OPERATING BUDGET *****		**********	**********
ESTIMATED REVENUES:						
1. Taxes						
(a) Ad Valorem Taxes	$28,264,193		$2,123,100			$30,387,293
(b) Delinquent Ad Val Taxes	120,000		15,000			135,000
(c) Sales and Use Taxes		1,845,150		225,000		2,070,150
(d) Communications Services Tax	450,000					450,000
2. Licenses and Permits	372,600	6,000		41,500	-	420,100
3. Intergovernmental Revenues	7,332,396	2,255,000	182,087	1,337,378	2,090,000	13,196,861
4. Charges for Services	4,042,750	30,000	6,000	425,900	2,023,100	6,527,750
5. Fines and Forfeitures	43,400			154,500		197,900
6. Miscellaneous Revenues	435,280	101,900	1,500	488,052	12,897,359	13,924,091
(a) Interest	28,500	6,150	2,300	10,385	44,868	92,203
7. Other Financing Sources						
(a) Transfers (in)	500,000	1,191,830		269,947	650,000	2,611,777
(b) Debt Proceeds				-	6,000,000	6,000,000
(c) Internal Services						
(d) Fund Balance Appropriation	5,202,276	203,959	1,390,538	1,519,332	9,494	8,325,599
TOTAL REVENUES AND OTHER FINANCING SOURCES	**$46,791,395**	**$5,639,989**	**$3,720,525**	**$4,471,994**	**$23,714,821**	**$84,338,724**
EXPENDITURES/ USES:						
1. General Government	$12,483,671					$12,483,671
(a) Court System	342,987			$789,480		1,132,467
2. Public Safety	26,980,274		$3,686,978	851,091		31,518,343
3. Physical Environment	378,396			187,015	$21,895,149	22,460,560
4. Transportation	30,000	5,571,562		1,044,053		6,645,615
5. Economic Environment	321,711			1,228,320		1,550,031
6. Human Services	2,412,982			-		2,412,982
7. Culture and Recreation	1,875,645			296,796		2,172,441
8. Debt Service	0	38,600		-	1,808,110	1,846,710
9. Other Financing Uses						
(a) Transfers (out)	1,765,729	29,827	33,547	-	11,562	1,840,665
(b) Internal Services	-					
TOTAL EXPENDITURES/ USES	$46,591,395	$5,639,989	$3,720,525	$4,396,755	$23,714,821	$ 84,063,485
10. Reserves for Contingency	200,000			75,239		275,239
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	**$46,791,395**	**$5,639,989**	**$3,720,525**	**$4,471,994**	**$23,714,821**	**$84,338,724**

BUDGET SUMMARY (CONTINUED)

	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	INTERNAL SERVICE/ TRUST FUNDS	TOTAL NON-OPERATING FUNDS	TOTAL ALL FUNDS
	****	**NON-OPERATING BUDGET**		****	
ESTIMATED REVENUES:					
1. Taxes					
(a) Ad Valorem Taxes					$30,387,293
(b) Delinquent Ad Val Taxes					135,000
(b) Sales and Use Taxes		$5,596,574		5,596,574	7,666,724
(c) Communications Services Tax					450,000
2. Licenses and Permits					420,100
3. Intergovernmental Revenues		4,074,000		4,074,000	17,270,861
4. Charges for Services				-	6,527,750
5. Fines and Forfeitures					197,900
6. Miscellaneous Revenues	203,500		9,500	213,000	14,137,091
(a) Interest	150	9,000	4,650	13,800	106,003
7. Other Financing Sources					
(a) Transfers (in)		0	232,250	232,250	2,844,027
(b) Debt Proceeds		17,000,000		17,000,000	23,000,000
(c) Internal Services			8,220,742	8,220,742	8,220,742
(d) Fund Balance Appropriation	0	2,334,385	1,158,224	3,492,609	11,818,208
TOTAL REVENUES AND OTHER FINANCING SOURCES	**$203,650**	**$29,013,959**	**$9,625,366**	**$38,842,975**	**$123,181,699**
EXPENDITURES/ USES:					
1. General Government			$7,804,763	7,804,763	$20,288,434
(a) Court System					1,132,467
2. Public Safety		$17,000,000		17,000,000	48,518,343
3. Physical Environment				0	22,460,560
4. Transportation	7,000	9,935,371		9,942,371	16,587,986
5. Economic Environment					1,550,031
6. Human Services					2,412,982
7. Culture and Recreation				0	2,172,441
8. Debt Service	187,891	1,578,588		1,766,479	3,613,189
9. Other Financing Uses					
(a) Transfers (out)	0	500,000	503,362	1,003,362	2,844,027
(b) Internal Services			767,241	767,241	767,241
TOTAL EXPENDITURES/ USES	$194,891	$29,013,959	$9,075,366	$38,284,216	$122,347,701
10. Reserves for Contingency	8,759	0	550,000	558,759	833,998
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	**$203,650**	**$29,013,959**	**$9,625,366**	**$38,842,975**	**$123,181,699**

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15 BUDGET

REVENUE AND EXPENDITURE BUDGET SUMMARY

FUND	FUND #	MILLAGE RATE	TOTAL REVENUE	INTERFUND TRNSF IN	CASH FORWARD	TOTAL EXPENDITURE	INTERFUND TRNSF OUT	RESERVES
***** GENERAL FUND *****	001	**8.9000**	**$46,791,395**	500,000	$5,202,276	**$46,791,395**	$1,765,729	$200,000
***** SPECIAL REVENUE FUNDS *****								
TRANSPORTATION	101		**$5,639,989**	1,191,830	$203,959	**$5,639,989**	$29,827	
FISHING	114		**109,500**		67,250	**$109,500**		5,000
FIRE TAXING UNIT (MSTU)	118	**0.7425**	**3,720,525**		1,390,538	**$3,720,525**	33,547	
LAW ENFORCEMENT TRUST	119		**85,000**		63,100	**$85,000**		
LAW ENFORCEMENT EDUCATION	120		**28,000**		2,950	**$28,000**		1,500
COURT IMPROVEMENT	122		**446,750**		263,400	**$446,750**		
DRIVER'S EDUCATION	124		**55,450**		25,000	**$55,450**		
ARTICLE V COURT SUPPORT	125		**113,485**		25,325	**$113,485**		
COURT TECHNOLOGY FUND	126		**229,245**		151,995	**$229,245**		
CRIME PREVENTION	127		**35,000**		4,925	**$35,000**		
E 9-1-1 SYSTEM	130		**330,300**			**$330,300**		16,789
TOURIST DEVELOPMENT	131		**270,500**		45,000	**$270,500**		20,000
COMMUNICATIONS IMPROVEMENT	132		**156,179**	83,127		**$156,179**		
ECONOMIC DEVELOPMENT	133		**186,820**	186,820		**$186,820**		
TRANSPORTATION IMPACT FEES	141		**519,553**		518,853	**$519,553**		
RECREATION IMPACT FEES	142		**51,701**		51,676	**$51,701**		
MISCELLANEOUS GRANTS	160		**385,016**			**$385,016**		
CDBG PROGRAM INCOME	161		**241,000**			**$241,000**		
INTERLACHEN LAKES ESTATES	162		**259,075**		38,575	**$259,075**		5,000
WEST PUTNAM (MSBU)	163		**155,875**		33,375	**$155,875**		
LOCAL HOUSING ASSIST/ SHIP	170		**570,000**		185,138	**$570,000**		20,000
MSBU FUND	175		**121,500**			**$121,500**		6,950
WASTEWATER UTILITIES	603		**48,940**		3,290	**$48,940**		
WATER UTILITIES	606		**33,575**			**$33,575**		
ILE LAKE ACCESS LOTS TRUST	607		**39,530**		39,480	**$39,530**		
TOTAL SPECIAL REVENUE FUNDS			**$13,832,508**	$1,461,777	$3,113,829	**$13,832,508**	$63,374	$75,239

COMMENT: THE ABOVE BUDGET SUMMARY PROVIDES A LITTLE MORE DETAIL IN TERMS OF INDIVIDUAL FUNDS THAT MAKE UP THE LARGER "FUND TYPE" CATEGORIES (i.e., "ECONOMIC DEVELOPMENT" IS PART OF THE **"SPECIAL REVENUE FUNDS**" CATEGORY).

(CONTINUED NEXT PAGE)

REVENUE AND EXPENDITURE BUDGET SUMMARY (CONCLUDED)

FUND	FUND #	MILLAGE RATE	TOTAL REVENUE	INTERFUND TRNSF IN	CASH FORWARD	TOTAL EXPENDITURE	INTERFUND TRNSF OUT	RESERVES
***** DEBT SERVICE FUNDS *****								
1994 MSBU SINKING FUND	212		**203,650**		0	**$203,650**		8,759
TOTAL DEBT SERVICE FUNDS			**$203,650**	$0	$0	**$203,650**	$0	$8,759
***** CAPITAL PROJECTS FUNDS *****								
BETTER PLACE PLAN PROJECTS	301		**$6,594,574**		2,000,000	**$6,594,574**	$500,000	
ROAD PROJECTS	307		**5,419,385**		$334,385	**$5,419,385**		
CAPITAL PROJECTS	308		**17,000,000**			**$17,000,000**		
TOTAL CAPITAL PROJECTS FUNDS			**$29,013,959**	$0	$2,334,385	**$29,013,959**	$500,000	$0
***** ENTERPRISE FUNDS *****								
WASTE MANAGEMENT	401		**$13,979,359**		$0	**$13,979,359**	$10,182	
PORT AUTHORITY	404		**173,544**		9,494	**$173,544**	1,380	
E. PUT. REGION WTR/WASTEWTR	405		**9,561,918**	650,000	0	**$9,561,918**		
TOTAL ENTERPRISE FUNDS			**$23,714,821**	$650,000	$9,494	**$23,714,821**	$11,562	$0
***** INTERNAL SERVICE *****								
FLEET MAINTENANCE	501		**$770,603**			**$770,603**	3,362	
INSURANCE RESERVE	506		**7,229,476**	$52,608	$873,638	**$7,229,476**	$500,000	200,000
RISK MANAGEMENT	507		**1,625,287**	179,642	284,586	**$1,625,287**		350,000
TOTAL INTERNAL SERVICE FUNDS			**$9,625,366**	$232,250	$1,158,224	**$9,625,366**	$503,362	$550,000
TOTAL - ALL FUNDS			**$123,181,699**	$2,844,027	$11,818,208	**$123,181,699**	$2,844,027	$833,998
TOTAL (LESS TRANSFERS)			**$120,337,672**			**$120,337,672**		

NOTE: "TOTAL REVENUE" AND "TOTAL EXPENDITURE" COLUMNS INCLUDE "INTERFUND TRANSFERS IN"/"CASH FORWARD" AND INTERFUND TRANSFERS OUT"/"RESERVES" BALANCES RESPECTIVELY. THE LATTER FOUR COLUMNS ARE SHOWN ONLY FOR INFORMATIONAL PURPOSES.

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15 BUDGET

SUMMARY OF
REVENUES AND EXPENDITURES - ALL FUNDS COMBINED

COMBINED TOTALS - ALL FUNDS	ACTUAL FY 2011	ACTUAL FY 2012	ACTUAL FY 2013	BUDGET FY 2014	BUDGET FY 2015
REVENUES / SOURCES:					
Property Taxes	$33,374,673	$31,055,842	$29,504,837	$29,681,911	$30,522,293
Sales and Use Taxes	7,232,443	7,358,368	7,528,746	7,532,506	7,666,724
Communications Services Tax	524,067	462,297	440,372	391,638	450,000
Licenses and Permits	8,060,938	7,715,404	7,975,031	8,291,400	13,035,459
Intergovernmental Revenues	23,440,601	17,587,455	14,542,768	17,638,600	17,270,861
Charges for Services	7,388,445	7,416,350	7,191,046	6,365,335	6,616,150
Fines and Forfeitures	167,774	165,975	220,865	174,250	197,900
Interest/Misc. Revenues	1,783,149	1,062,199	1,385,159	1,544,855	1,539,335
Debt Proceeds / Financing	1,570,797	566,234	0	10,557,000	23,000,000
Transfers (In)	1,560,719	1,514,800	1,888,612	2,499,054	2,844,027
Internal Services	7,949,442	7,633,062	7,534,595	7,773,328	8,220,742
Cash Balances Brought Forward				17,150,800	11,818,208
TOTAL	$93,053,048	$82,537,986	$78,212,031	$109,600,677	$123,181,699
EXPENDITURES / USES:					
General Government	$19,042,509	$18,515,612	$19,432,293	$20,014,295	$20,288,434
a. Court System	1,513,010	889,498	669,049	1,085,022	1,132,467
Public Safety	31,122,660	30,514,903	28,755,328	33,030,661	48,518,343
Physical Environment	10,083,806	10,698,495	9,011,136	26,217,851	22,460,560
Transportation	11,396,963	11,108,190	11,702,430	15,669,713	16,626,586
Economic Environment	1,452,112	2,976,464	1,778,570	1,185,948	1,550,031
Human Services	2,038,630	2,403,304	2,451,776	2,464,627	2,412,982
Culture and Recreation	6,052,960	1,783,010	1,800,651	1,993,285	2,172,441
Debt Service	5,064,822	3,319,025	3,216,519	3,877,569	3,574,589
Transfers (Out)	1,325,200	1,320,281	1,694,093	2,499,054	2,844,027
Internal Services	1,260,940	1,215,625	1,168,047	751,557	767,241
Reserves for Contingencies				811,095	833,998
TOTAL	$90,353,612	$84,744,407	$81,679,892	$109,600,677	$123,181,699
REVENUES - EXPENDITURES	$2,699,436	($2,206,421)	($3,467,861)	$0	$0

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15
BUDGET

PERCENTAGE OF
TOTAL REVENUE AND EXPENDITURE - ALL FUNDS COMBINED

COMBINED TOTALS - ALL FUNDS	ACTUAL FY 2011	ACTUAL FY 2012	ACTUAL FY 2013	BUDGET FY 2014	BUDGET FY 2015	5 YEAR AVERAGE
REVENUES / SOURCES:						
Property Taxes	35.9%	37.6%	37.7%	27.1%	24.8%	**32.6%**
Sales and Use Taxes	7.8%	8.9%	9.6%	6.9%	6.2%	**7.9%**
Franchise Taxes	0.6%	0.6%	0.6%	0.4%	0.4%	**0.5%**
Licenses and Permits	8.7%	9.3%	10.2%	7.6%	10.6%	**9.3%**
Intergovernmental Revenues	25.2%	21.3%	18.6%	16.1%	14.0%	**19.0%**
Charges for Services	7.9%	9.0%	9.2%	5.8%	5.4%	**7.5%**
Fines and Forfeitures	0.2%	0.2%	0.3%	0.2%	0.2%	**0.2%**
Miscellaneous Revenues	1.9%	1.3%	1.8%	1.4%	1.2%	**1.5%**
Debt Proceeds / Financing	1.7%	0.7%	0.0%	9.6%	18.7%	**6.1%**
Transfers (In)	1.7%	1.8%	2.4%	2.3%	2.3%	**2.1%**
Internal Services	8.5%	9.2%	9.6%	7.1%	6.7%	**8.2%**
Cash Balances Brought Forward	0.0%	0.0%	0.0%	15.6%	9.6%	**5.0%**
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	**100.0%**
EXPENDITURES / USES:						
General Government	21.1%	21.8%	23.8%	18.3%	16.5%	**20.3%**
a. Court System	1.7%	1.0%	0.8%	1.0%	0.9%	**1.1%**
Public Safety	34.4%	36.0%	35.2%	30.1%	39.4%	**35.0%**
Physical Environment	11.2%	12.6%	11.0%	23.9%	18.2%	**15.4%**
Transportation	12.6%	13.1%	14.3%	14.3%	13.5%	**13.6%**
Economic Environment	1.6%	3.5%	2.2%	1.1%	1.3%	**1.9%**
Human Services	2.3%	2.8%	3.0%	2.2%	2.0%	**2.5%**
Culture and Recreation	6.7%	2.1%	2.2%	1.8%	1.8%	**2.9%**
Debt Service / Financing	5.6%	3.9%	3.9%	3.5%	2.9%	**4.0%**
Transfers (Out)	1.5%	1.6%	2.1%	2.3%	2.3%	**1.9%**
Internal Services	1.4%	1.4%	1.4%	0.7%	0.6%	**1.1%**
Reserves for Contingencies	0.0%	0.0%	0.0%	0.7%	0.7%	**0.3%**
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	**100.0%**

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15
BUDGET

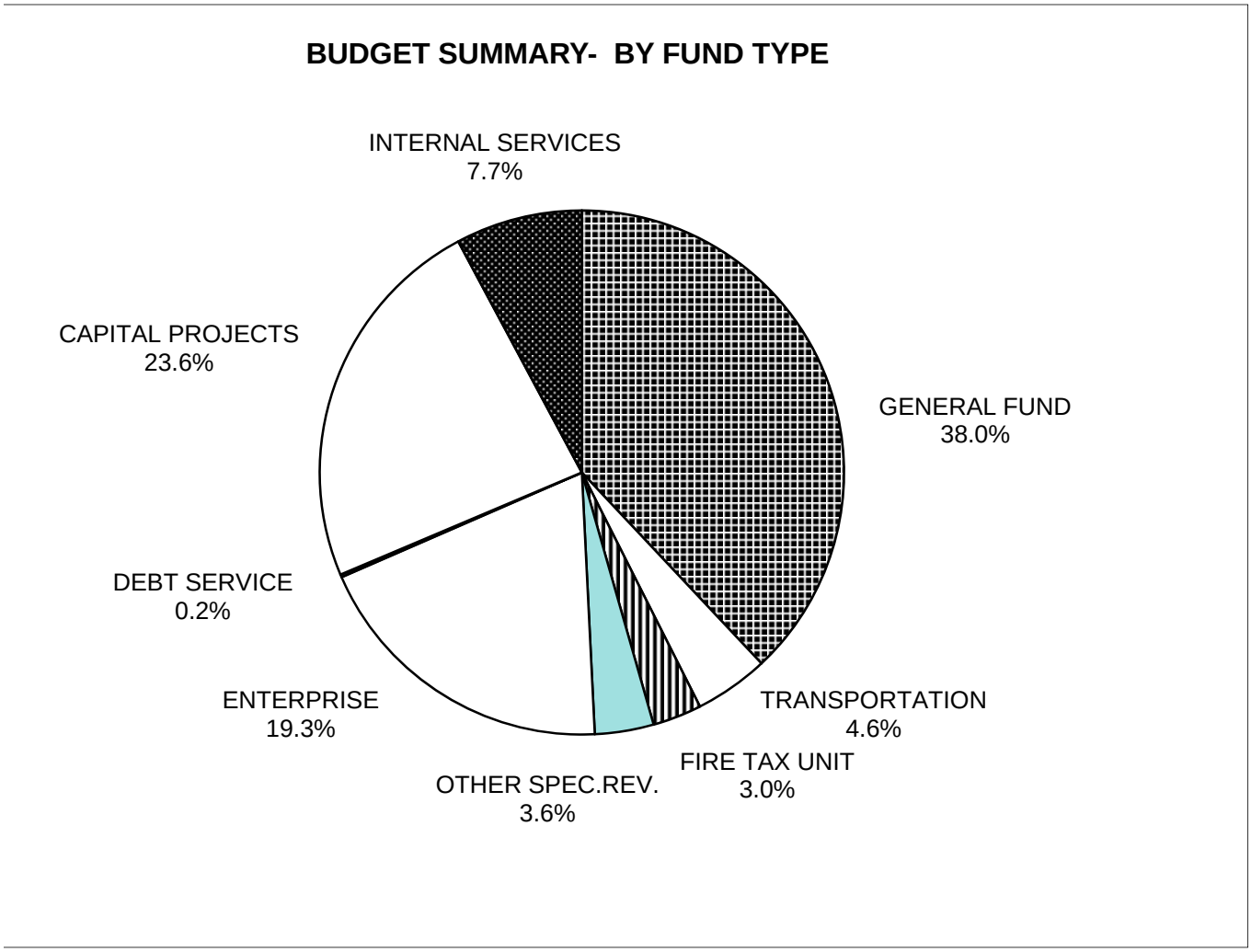
SUMMARY OF
REVENUES BY FUND TYPE

TOTALS BY FUND TYPE	ACTUAL FY 2011	ACTUAL FY 2012	ACTUAL FY 2013	BUDGET FY 2014	BUDGET FY 2015
TYPE OF FUND(S):					
General Fund	$49,571,982	$42,894,282	$41,253,345	$45,100,844	$46,791,395
Transportation Fund	5,151,571	4,164,048	4,447,110	5,451,335	5,639,989
Fire Tax Unit Fund	2,624,984	3,031,649	2,342,724	3,298,955	3,720,525
Other Special Revenue Funds	6,629,100	5,013,436	3,974,670	14,764,315	4,471,994
Enterprise Funds	10,596,363	9,540,906	9,897,416	16,297,750	23,714,821
Debt Service Funds	297,840	282,325	279,632	355,280	203,650
Capital Projects Funds	9,959,263	9,574,507	7,937,874	14,782,516	29,013,959
Internal Service/ Trust Funds	8,221,945	8,036,833	8,079,260	9,549,682	9,625,366
TOTAL	$93,053,048	$82,537,986	$78,212,031	$109,600,677	$123,181,699

% OF TOTAL COMBINED BUDGET:					
General Fund	53.3%	52.0%	52.7%	41.2%	38.0%
Transportation Fund	5.5%	5.0%	5.7%	5.0%	4.6%
Fire Tax Unit Fund	2.8%	3.7%	3.0%	3.0%	3.0%
Other Special Revenue Funds	7.1%	6.1%	5.1%	13.5%	3.6%
Enterprise Funds	11.4%	11.6%	12.7%	14.9%	19.3%
Debt Service Funds	0.3%	0.3%	0.4%	0.3%	0.2%
Capital Projects Funds	10.7%	11.6%	10.1%	13.4%	23.5%
Internal Service/ Trust Funds	8.8%	9.7%	10.3%	8.7%	7.8%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

BUDGET SUMMARY GRAPHS

The graph below shows the relative sizes of the Budget by Fund Type for 2014-15
Please see the Glossary for further explanation on fund types shown below.



BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15
BUDGET

REVENUE-EXPENDITURE BUDGET SUMMARY
COUNTY-WIDE vs NON COUNTY-WIDE

GENERAL FUND - REVENUES

DESCRIPTION	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
Ad Valorem Taxes	$28,384,193		$28,384,193
Local Half Cent Sales Tax	499,166	1,950,834	2,450,000
Racing Monies	446,500		446,500
Planning & Development Charges		419,600	419,600
Ambulance Charges	3,030,250		3,030,250
Other Fees/Charges	204,306	767,195	971,501
Court Fines	917	3,583	4,500
Other Miscellaneous Revenues	5,001,287	881,289	5,882,576
Debt Proceeds			
Cash Balance Forward	1,059,917	4,142,359	5,202,276
Total	$38,626,534	$8,164,861	$46,791,395

GENERAL FUND - EXPENDITURES

DESCRIPTION	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
County Commissioners	$3,597,415	$234,000	$3,831,415
Court Functions	202,987		202,987
Supervisor of Elections	890,000		890,000
Clerk	1,531,393		1,531,393
Property Appraiser	1,672,118		1,672,118
Sheriff	18,873,612		18,873,612
Planning/Dev./Codes/Animal Control		2,248,268	2,248,268
Ambulance Services (EMS)	5,663,669		5,663,669
Debt Service	0		0
Other Departments	11,677,933		11,677,933
Reserves	40,748	159,252	200,000
Total	$44,149,875	$2,641,520	$46,791,395

DIFFERENCE - GENERAL FUND (REVENUES - EXPENDITURES)	**($5,523,341)**	**$5,523,341**

(CONTINUED NEXT PAGE)

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15
BUDGET

REVENUE-EXPENDITURE BUDGET SUMMARY
COUNTY-WIDE vs NON COUNTY-WIDE

TRANSPORTATION FUND - REVENUES

DESCRIPTION	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
Local Option Gas Tax		$1,500,000	1,500,000
County Ninth Cent Gas Tax	345,000		345,000
State Revenue Sharing	67,266	307,734	375,000
Constitutional Gas Tax	1,221,000		1,221,000
County Gas Tax	525,000		525,000
Other Miscellaneous Revenues	256,554	21,646	278,200
Cash Balance Forward & Transfers In	284,380	1,111,409	1,395,789
Total	$2,699,199	$2,940,790	$5,639,989

TRANSPORTATION FUND - EXPENDITURES

DESCRIPTION	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
Admin/Engineering/Contracts	$924,821	$924,821	$1,849,641
Road & Bridge Maintenance	1,880,261	1,880,261	3,760,521
Transfers	29,827		29,827
Reserves			
Total	$2,834,908	$2,805,081	$5,639,989

DIFFERENCE - TRANSPORTATION FUND (REVENUES - EXPENDITURES)	**($135,709)**	**$135,708**

NOTE: A BASIC CONSIDERATION IN COUNTY OPERATIONS IS TO ENSURE THAT **COUNTY-WIDE REVENUE** IS BEING USED FOR **COUNTY-WIDE SERVICES**. THESE SCHEDULES DEMONSTRATE THAT COUNTY-WIDE REVENUES ARE USED FOR COUNTY-WIDE SERVICES AFTER REVENUES AND EXPENDITURES ARE ALLOCATED BASED UPON THEIR UNDERLYING VALUATION BASIS OR FUNCTION BETWEEN COUNTY- AND NON-COUNTY-WIDE CLASSIFICATIONS. SINCE COUNTY-WIDE EXPENDITURES **EXCEED** COUNTY-WIDE REVENUES BY $5,659,050 (SEE BOTTOM OF PAGE B-16), IT CAN BE CONCLUDED THAT COUNTY-WIDE REVENUES ARE BEING PROPERLY USED FOR COUNTY-WIDE EXPENDITURES.

(CONTINUED NEXT PAGE)

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15
BUDGET

REVENUE-EXPENDITURE BUDGET SUMMARY
COUNTY-WIDE vs NON COUNTY-WIDE

OTHER FUNDS - OPERATING BUDGET - REVENUES

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
OTHER SPECIAL REVENUE			
Fishing Fund	$109,500		$109,500
Fire Taxing Unit		$3,720,525	3,720,525
Law Enforce Trust Fund	85,000		85,000
Law Enforce Education Fund	28,000		28,000
Court Improvement Fund	446,750		446,750
Driver's Education Fund	55,450		55,450
Article V Court Support	113,485		113,485
Court Technology Fund	229,245		229,245
Crime Prevention Fund	35,000		35,000
E 9-1-1 System Fund	330,300		330,300
Tourist Development Fund	270,500		270,500
Communications Improvement Fund	156,179		156,179
Economic Development Fund	186,820		186,820
Transportation Impact Fee	519,553		519,553
Recreation Impact Fees	51,701		51,701
Fire Impact Fees	0		0
Miscellaneous Grants Fund	385,016		385,016
CDBG Program Income	241,000		241,000
Interlachen Lakes Estates MSBU		259,075	259,075
West Putnam MSBU Fund		155,875	155,875
Local Housing Assistance Trust Fd	570,000		570,000
Hurricane Housing Recovery Program	0		0
MSBU Fund		121,500	121,500
E. Putnam Water/Wastewtr Grant		0	0
Wastewater Utilities Fund		48,940	48,940
Water Utilities Fund		33,575	33,575
ILE Lake Access Lots Trust Fund		39,530	39,530
ENTERPRISE FUNDS			
Waste Management Fund	10,150,955	3,828,404	13,979,359
Port Authority Fund	173,544		173,544
E. Putnam Water/Wastewtr Utility		9,561,918	9,561,918
Total	$14,137,998	$17,769,342	$31,907,340

(CONTINUED NEXT PAGE)

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15
BUDGET

REVENUE-EXPENDITURE BUDGET SUMMARY
COUNTY-WIDE vs NON COUNTY-WIDE

OTHER FUNDS - OPERATING BUDGET - EXPENDITURES

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
OTHER SPECIAL REVENUE			
Fishing Fund	$109,500		$109,500
Fire Taxing Unit		$3,720,525	3,720,525
Law Enforce Trust Fund	85,000		85,000
Law Enforce Education Fund	28,000		28,000
Court Improvement Fund	446,750		446,750
Driver's Education Fund	55,450		55,450
Article V Court Support	113,485		113,485
Court Technology Fund	229,245		229,245
Crime Prevention Fund	35,000		35,000
E 9-1-1 System Fund	330,300		330,300
Tourist Development Fund	270,500		270,500
Communications Improvement Fund	156,179		156,179
Economic Development Fund	186,820		186,820
Transportation Impact Fee	519,553		519,553
Recreation Impact Fees	51,701		51,701
Fire Impact Fees	0		0
Miscellaneous Grants Fund	385,016		385,016
CDBG Program Income	241,000		241,000
Interlachen Lakes Estates MSBU Fd		259,075	259,075
West Putnam MSBU Fund		155,875	155,875
Local Housing Assistance Trust Fd	570,000		570,000
Hurricane Housing Recovery Program			0
MSBU Fund		121,500	121,500
E. Putnam Water/Wastewtr Grant		0	0
Wastewater Utilities Fund		48,940	48,940
Water Utilities Fund		33,575	33,575
ILE Lake Access Lots Trust Fund		39,530	39,530
ENTERPRISE FUNDS			
Waste Management Fund	10,150,955	3,828,404	13,979,359
Port Authority Fund	173,544		173,544
E. Putnam Water/Wastewtr Utility		9,561,918	9,561,918
Total	$14,137,998	$17,769,342	$31,907,340

(CONTINUED NEXT PAGE)

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15
BUDGET

REVENUE-EXPENDITURE BUDGET SUMMARY
COUNTY-WIDE vs NON COUNTY-WIDE

OTHER FUNDS - NON OPERATING BUDGET - REVENUES

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
DEBT SERVICE FUNDS			
County Jail Sinking Fund	0		
1994 MSBU Sinking Fund		203,650	203,650
CAPITAL IMPROVEMENT FUNDS			
Better Place Plan Projects Fund		6,594,574	6,594,574
Road Projects Fund	4,409,385	1,010,000	5,419,385
Capital Projects Fund	17,000,000		17,000,000
INTERNAL SERVICE/ TRUST FUNDS			
Fleet Maintenance Fund	770,603		770,603
Insurance Reserve Fund	7,229,476		7,229,476
Risk Management Fund	1,625,287		1,625,287
Total	$31,034,751	$7,808,224	$38,842,975

OTHER FUNDS - NON OPERATING BUDGET - EXPENDITURES

FUNDS	COUNTY-WIDE	NON COUNTY-WIDE	TOTAL
DEBT SERVICE FUNDS			
County Jail Sinking Fund	0		
1994 MSBU Sinking Fund		203,650	203,650
CAPITAL IMPROVEMENT FUNDS			
Better Place Plan Projects Fund		6,594,574	6,594,574
Road Projects Fund	4,409,385	1,010,000	5,419,385
Capital Projects Fund	17,000,000		17,000,000
INTERNAL SERVICE/ TRUST FUNDS			
Fleet Maintenance Fund	770,603		770,603
Insurance Reserve Fund	7,229,476		7,229,476
Risk Management Fund	1,625,287		1,625,287
Total	$31,034,751	$7,808,224	$38,842,975
DIFFERENCE - OTHER FUNDS (REVENUES - EXPENDITURES)	**$0**	**$0**	
DIFFERENCE - ALL FUNDS (REVENUES - EXPENDITURES)	**($5,659,050)**	**$5,659,050**	

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15
BUDGET

REVENUE SUMMARY COMPARISON BY FUND COMMENTS

The 2013-14 original budgets were adjusted during the fiscal year for increases in revenues totaling $1,355,031 ($109,600,677 to $110,955,708), mostly for unanticipated grants.

The difference between Actual 2013-14 revenues (which are unaudited at the time of this Budget document) and the adjusted 2013-14 Budget primarily reflects amounts for reimbursable Grants in several funds which were included in the budget, but not actually realized during the fiscal year.

The primary differences between the FY 2014-15 Budget and the Adjusted FY 2013-14 Budget are: (1) In the General Fund, a small increase (2.7%) to fund a COLA pay adjustment for employees; (2) Increase in Fund Balance Appropriations and Project Loans, and approximately $2 million in road paving Grants.

Other Fund increases and decreases mostly reflect decreasing changes in revenue expectations as a result of continuing economic conditions (decrease in Interest earnings and state revenues) and/or the use of Fund Balances (Budgeting Unrestricted Fund Balance) to assist in “balancing” the budget.

(See Next Page)

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15 BUDGET

REVENUE SUMMARY COMPARISON BY FUND

FUND	ACTUAL 2012-13	ADJ BUD 2013-14 (NOTE 1)	ACTUAL 2013-14 (NOTE 1)	% ACTUAL TO BUD	BUDGET 2014-15 (NOTE 1)	OVER/ (UNDER) ADJ BUD 13
General	$41,253,345	$40,924,711	$41,061,537	100.3%	$41,589,119	664,408
Transportation	4,447,110	4,898,585	4,601,469	93.9%	5,436,030	537,445
Fishing	42,652	39,800	36,601	92.0%	42,250	2,450
Fire Taxing Unit	2,342,724	2,272,265	2,360,911	103.9%	2,329,987	57,722
Law Enforcement Trust	49,715	20,000	10,052	50.3%	21,900	1,900
Law Enforcement Education	28,437	22,400	23,024	102.8%	25,050	2,650
Court Improvement	198,729	150,600	158,204	105.0%	183,350	32,750
Driver's Education	33,067	25,450	26,328	103.4%	30,450	5,000
Article V Court Support	91,975	82,150	78,403	95.4%	88,160	6,010
Court Technology	89,620	75,825	71,577	94.4%	77,250	1,425
Crime Prevention	33,903	28,075	29,556	105.3%	30,075	2,000
E 911 System	424,457	429,494	376,483	87.7%	330,300	(99,194)
Tourist Development	254,667	216,000	256,388	118.7%	225,500	9,500
Communication Improvement	158,458	156,127	199,732	127.9%	156,179	52
Economic Development	198,900	286,820	225,850	78.7%	186,820	(100,000)
Transportation Impact Fee	727	0	458		700	700
Recreation Impact Fees	71	0	46		25	25
Miscellaneous Grants	556,951	490,824	427,929	87.2%	385,016	(105,808)
CDBG Program Income	852,941	528,722	517,227	97.8%	241,000	(287,722)
Interlachen Lakes Estates MSBU	234,777	216,000	248,101	114.9%	220,500	4,500
West Putnam MSBU	134,578	132,700	135,676	102.2%	122,500	(10,200)
Local Housing Assistance (SHIP)	398,286	354,600	378,330	106.7%	384,862	30,262
MSBU Fund	129,535	127,800	125,530	98.2%	121,500	(6,300)
E. Putnam Water/Wastwtr Grant Proj	0	5,700,800	0	0.0%	0	(5,700,800)
Wastewater Utilities	45,555	45,650	41,955	91.9%	45,650	0
Water Utilities	33,455	33,575	31,070	92.5%	33,575	0
ILE Lake Access Lots Trust	54	75	3,655	4873.3%	50	(25)
MSBU Sinking Fund	279,632	218,850	233,072	106.5%	203,650	(15,200)
Better Place Plan Projects	4,595,665	4,594,574	4,205,895	91.5%	4,594,574	0
Road Projects	3,341,507	5,346,567	1,647,700	30.8%	5,085,000	(261,567)
Capital Projects	702	3,000,000	275	0.0%	17,000,000	14,000,000
Waste Management	7,874,243	13,648,038	8,854,877	64.9%	13,979,359	331,321
Port Authority	162,749	149,700	159,659	106.7%	164,050	14,350
East Putnam Utility	1,860,424	1,556,787	5,008,780	321.7%	9,561,918	8,005,131
Fleet Maintenance	739,412	768,035	919,814	119.8%	770,603	2,568
Insurance Reserve	5,716,230	5,922,608	6,196,137	104.6%	6,355,838	433,230
Risk Management	1,623,618	1,340,701	1,339,589	99.9%	1,340,701	0
SUBTOTAL - ALL FUNDS	$78,228,871	$93,804,908	$79,991,890	85.3%	$111,363,491	$17,558,583
DIFFERENCE TO BUDGET:						
Cash Balance Carry Forward		17,150,800			11,818,208	(5,332,592)
TOTAL REVENUE	$78,228,871	$110,955,708	$79,991,890	72.1%	$123,181,699	$12,225,991

NOTE 1: Adjusted 2013-14 Budget represents adjustments primarily for unanticipated increases in revenues (primarily grants) during the fiscal year which allow for increased expenditures. Actual 2013-14 figures are unaudited. For further comments see the "Revenue Summary". **Budget TOTAL REVENUE** figures include Cash Carryforward; **Actual** figures do not.

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY
FISCAL YEAR 2014-15 BUDGET

AD VALOREM TAX SUMMARY

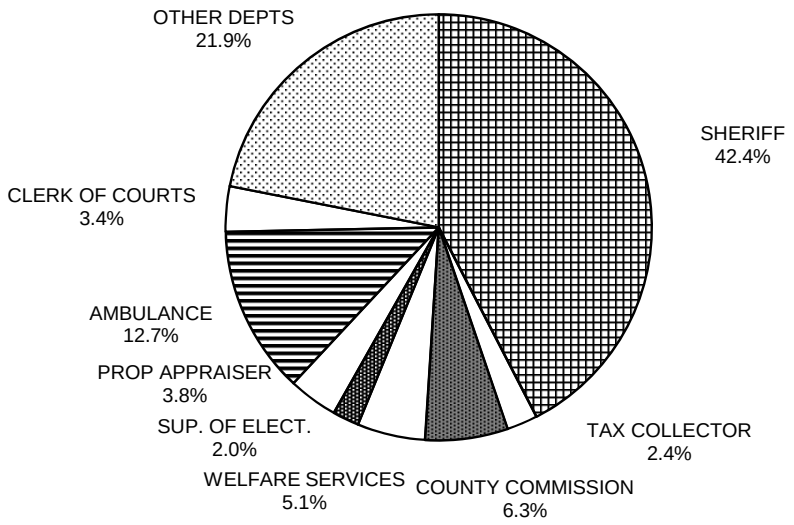
FUND	BUDGET 2013-14 (NOTE 1)	ACTUAL 2013-14 (NOTE 1)	% ACTUAL TO BUD	BUDGET 2014-15	2014-15 OVER/ (UNDER) 2013-14 ACTUAL	% OVER/ (UNDER)
General Fund	$27,503,983	$28,783,533	104.7%	$28,264,193	($519,340)	-1.8%
Fire Taxing Unit (MSBU)	2,067,928	2,167,251	104.8%	2,123,100	($44,151)	-2.0%
TOTAL AD VALOREM TAXES	$29,571,911	$30,950,784	104.7%	$30,387,293	($563,491)	2.8%

NOTE 1: BUDGETED Ad Valorem taxes represent 95% of the **MAXIMUM** taxes that could be collected to allow for discounts established for early payment and for uncollected taxes. This **usually** results in the **ACTUAL** amount collected exceeding 100% of the **BUDGET.** Above figures do not include Delinquent Taxes which can vary considerably from year to year. The decrease in budgeted taxes for FY 2014-15 is the result of a decrease in property values.

AD VALOREM TAX SUMMARY COMMENTS:

For FY 2014-15, **GENERAL FUND Ad Valorem (Property) Taxes**, the major source of **COUNTY-WIDE** revenues, are expected to generate $28,264,193. On the other hand, **COUNTY-WIDE** expenditures in this fund (not including reserves) are expected to be $44,109,127 (see B-12). The difference of $15,844,934 (which is 34% of the total) is funded through other revenues. **No attempt is made to allocate specific revenues to specific expenditures.** However, **ASSUMING** Ad Valorem taxes are assigned to County-Wide expenditures on a proportionate basis, the following chart gives a typical example of where the $28,264,193 in General Fund Property Taxes would go:

GENERAL FUND - PROPERTY TAX USES



Ad Valorem Taxes for the Fire Tax Unit ($2,123,100 for FY 2014-15) which are collected County-wide, excluding the city of Palatka, are used for the support of the 18 Volunteer Fire Departments and one station with paid County Firefighters. This amount is **not** included in the above chart.

G E N E R A L F U N D

The **GENERAL FUND** is used to account for all financial resources not specifically required to be accounted for in another fund.

The **primary Revenue source** for the General Fund is Ad Valorem or Property taxes. A secondary source is Intergovernmental Revenues primarily from the State of Florida, with lesser sources including Charges for Services (such as Ambulance Service charges), Fines and Forfeitures, Licenses and Permits, and Interest and other Miscellaneous revenues.

The **main Expenditure category** is Personal Services (Personnel), followed by Operating Expenses. Other categories include Capital Outlay, Debt Service, and Reserves.

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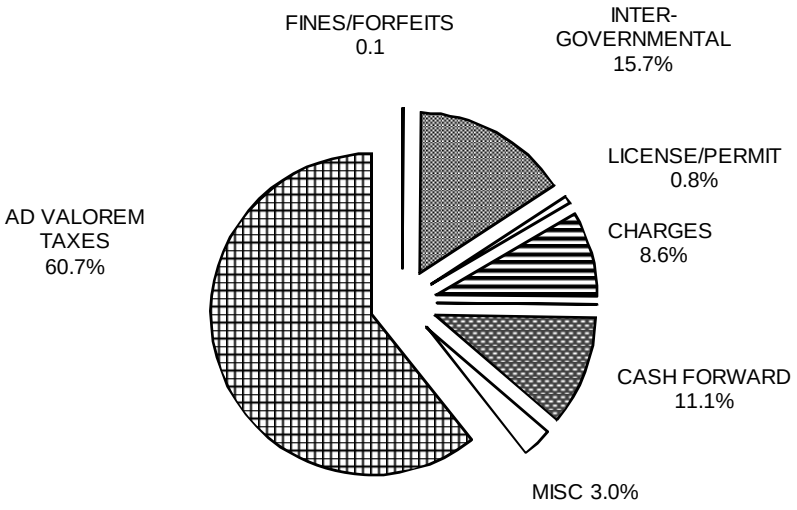
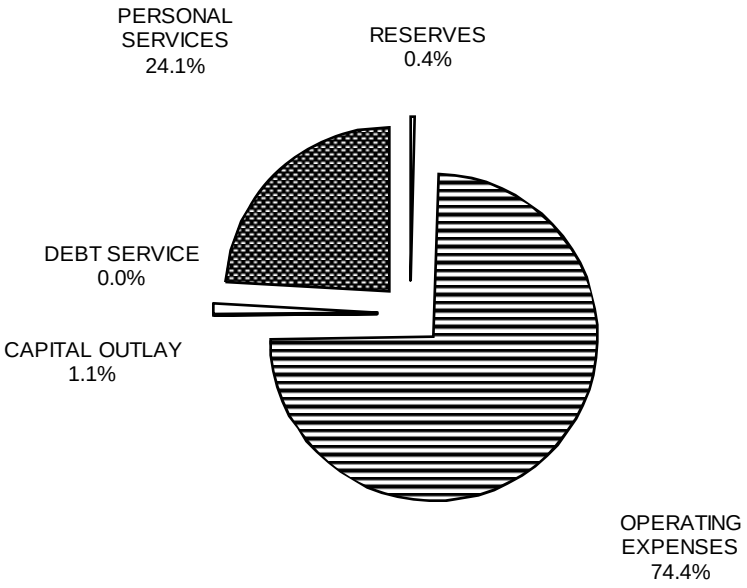
The pie charts on the following page reflect the distributions of Revenue sources and Expenditure categories within the General Fund for FY 2014-15.

GENERAL FUND REVENUES BY SOURCE



GENERAL FUND EXPENDITURES BY CATEGORY

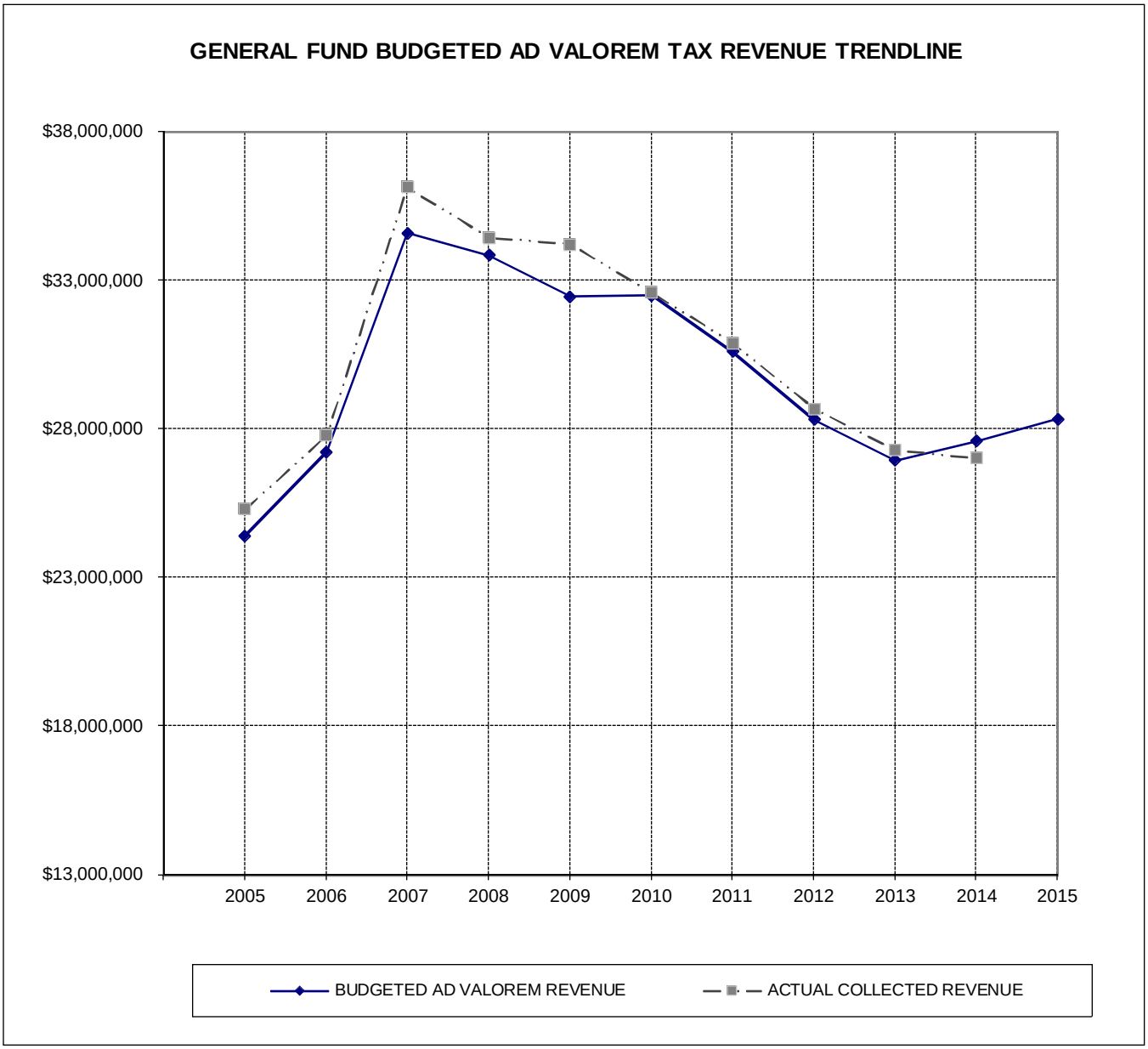


GENERAL FUND TOTAL REVENUE BUDGET - BOARD OF COUNTY COMMISSIONERS

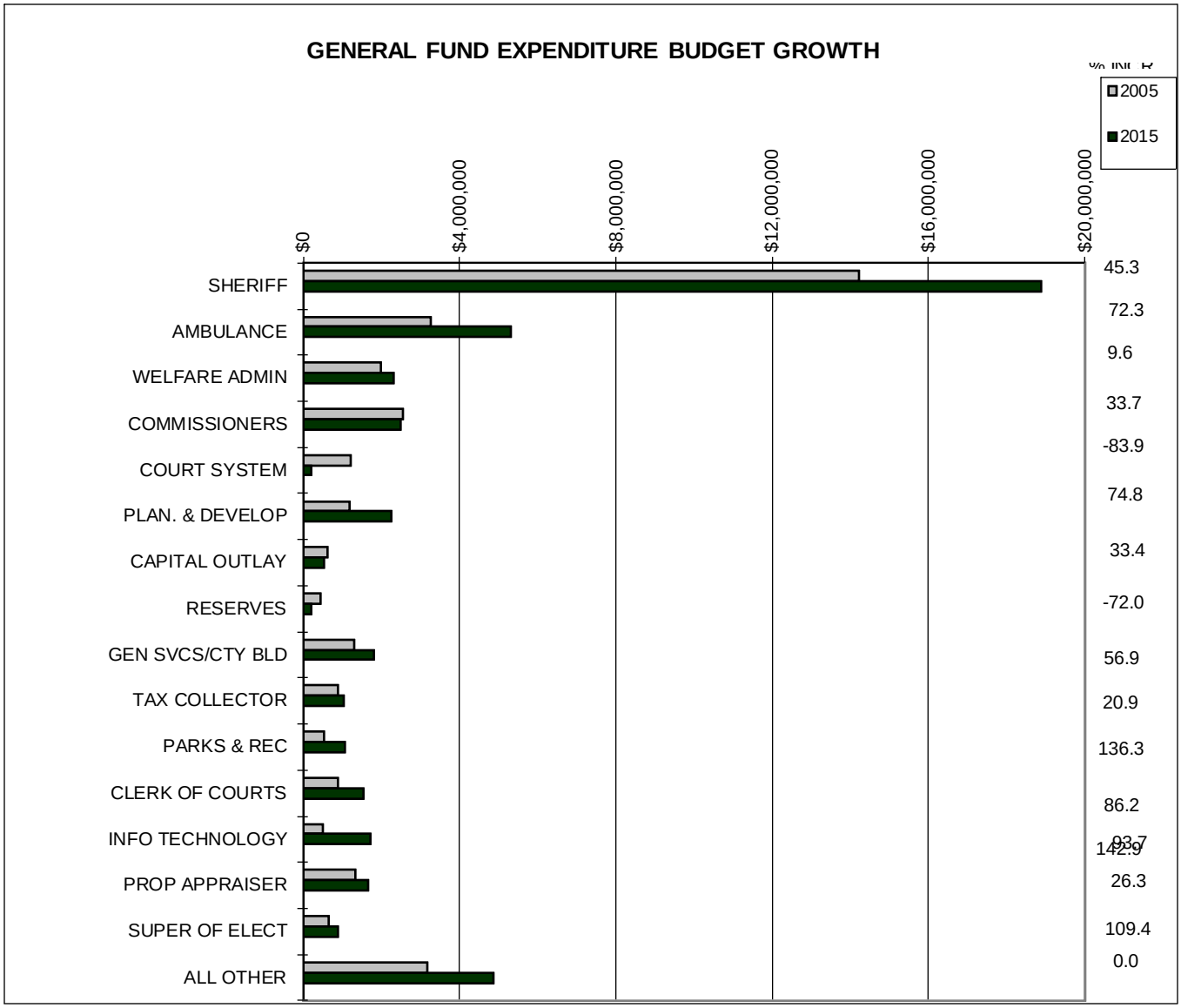
REVENUE BUDGET SUMMARY

FUND		FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	REVENUE:				
	Ad Valorem (Property) Taxes	$28,810,614	$27,364,582	$27,603,983	$ 28,384,193
	Communications Services Tax	$462,297	$440,372	$391,638	$450,000
	Permits/Fees/Spec Assess	$368,600	$404,728	$357,250	$372,600
	Local 1/2 Cent Sales Tax	$2,319,450	$2,445,255	$2,355,333	$2,450,000
	State Racing Monies	$446,500	$446,500	$446,500	$446,500
	School Board - Officer Reimb.	$410,000	$410,000	$410,000	$408,233
	Federal Grants	$468,605	$411,767	$291,239	$10,000
	State Grants	$2,684,402	$2,658,118	$2,559,456	$2,863,973
	State Revenue Sharing	$1,013,051	$1,072,939	$1,023,455	$1,033,690
	Other Intergovernmental	$107,240	$134,324	$117,500	$120,000
GENERAL	Ambulance (EMS) Services	$3,016,667	$3,011,655	$3,025,500	$3,030,250
FUND	Excess fees - Tax Collector	$329,761	$151,193	$350,000	$300,000
	Excess fees - Sheriff	$439,087	$457,356	$35,000	$50,000
	Excess fees - Clerk of Courts	$167,124	$217,571	$15,000	$15,000
	Excess fees - Elections Supvr	$135,798	$90,263	$25,000	$25,000
	Excess fees - Property Appr.	$302,085	$143,156	$25,000	$50,000
001 - 0000	Other Charges for Services	$561,303	$532,736	$502,500	$572,500
	Fines and Forfeitures	$41,755	$25,930	$37,900	$43,400
	Interest Earnings	$38,677	$24,456	$36,000	$28,500
	Rents and Royalties	$204,068	$208,481	$236,580	$236,580
	Other Miscellaneous Revenue	$225,520	$301,963	$186,200	$198,700
	Debt Proceeds				
	Transfers	$341,678	$300,000	$440,000	$500,000
	Sub - Totals	$42,894,282	$41,253,345	$40,471,034	$41,589,119
	Add: Cash Carryforward	$0	$0	$4,629,810	$5,202,276
	Total Revenue	$42,894,282	$41,253,345	$45,100,844	$46,791,395

Comments: Total Revenues for FY 2014-15 have increased from FY 2013-14, primarily due to a very small adjustment (increase) in Property Values (Final Assessed Valuation) late in the fiscal process last year. There is also a small increase in state shared revenues.



Note (1): Because some taxpayers take advantage of discounts allowed for early payment of taxes, and some do not pay at all (thereby becoming delinquent), only 95% of the maximum possible taxes (based on the Tax Roll), are actually budgeted. Normally, the actual regular taxes plus delinquent taxes collected will slightly exceed the budgeted amounts. Increased Tax Collector efforts to collect delinquent taxes have also contributed to the overages in many years. The decline in both the Budgeted and Collected Taxes over the past seven years is primarily the result of reductions in property values without increases in Property Tax (Ad Valorem) tax rates.



COMMENT: The above bar graph shows the areas of growth/decrease in the General Fund Budgets between FY 2004-05 and FY 2014-15. The Sheriff's Department, which includes County Jail operations, represents the largest budget, although, as can be seen, a number of other budgets have seen a greater percentage growth during the period.

DEPARTMENT FUNCTIONS - BOARD OF COUNTY COMMISSIONERS

DEPARTMENT	FUNCTIONS
County Commissioners 001 - 2101	The **B**oard **o**f **C**ounty **C**ommissioners (**BOCC**), as elected officials (five in number), are responsible for setting the policies and approving the directives under which the County operates, and for approving the funding required to conduct these operations. The BOCC formally meets the second and fourth Tuesday of each month to conduct County business.

****

Other Constitutional Officers **001 - 2101**	Included under the Board of County Commissioners department are certain expenditures for other elected Constitutional Officers - the Tax Collector (as an Operating Expense) and the Clerk of Courts (as Non-Operating Transfers), which supplement the fees collected through each office, in support of their respective budgets. Any excess fees (more revenue than expenditures) are calculated and returned to the BOCC at fiscal year end. Estimated excess fees are budgeted and can be found under the Revenue budget for the BOCC (see page C-3). Other Constitutional Officer expenditures can be found under Department 001 - 9999 (Miscellaneous -Non-Operating Transfers).

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DEPARTMENT BUDGET and STAFFING - BOARD OF COUNTY COMMISSIONERS (Continued)

BUDGET SUMMARY

DEPARTMENT	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Personal Services	$325,915	$341,005	$360,162	$412,802
	Operating Expenses	$767,607	$860,307	$898,900	$922,600
County	Tax Collector Fees	$1,129,329	$1,073,408	$1,040,000	$1,045,000
Commissioners	Insurance- Risk Mgmnt	$646,256	$646,256	$646,256	$646,256
	Capital Outlay	$9,415	$4,789	$10,000	$10,000
	Debt Service	$42,306	$0	$0	$0
	Grants & Aids	$326,904	$283,655	$329,668	$305,168
001 - 2101	Transfer - School Board	$200,925	$201,012	$201,425	$201,425
	Transfer - Clerk of Courts	$1,503,026	$1,503,026	$1,441,409	$1,531,393
	Transfer - Econ Developmt	$198,695	$193,195	$186,820	$186,820
	Transfer - Risk Mgmnt	$101,344	$101,344	$101,344	$101,344
	Transfers - Other Funds				
	Totals	$5,251,722	$5,207,997	$5,215,984	$5,362,808

Comments: Funded through the General Fund. Personal Services expenses relate solely to the 5 County Commissioners (except for $25,000 unemployment compensation which is countywide).

DEPARTMENT	FUNCTIONS
Tax Collector 001 - 2101	Responsible for preparation, mailing of tax notices based upon information contained on the current tax roll as certified by the Property Appraiser as well as Non-Ad Valorem assessments provided by other levying authorities (such as Waste Management), and the collection of these taxes. Also maintains and collects vehicle and boat license tag fees, as well as hunting and miscellaneous other license fees.

FY 2014-15 Budgeted General Fund BOCC Operating Expenditure:

Commissions / Fees / Costs- Tax Collector $1,045,000

(above transfer included on page C - 7)

STAFFING	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Tax Collector	1	1	1	1
Finance Director	1	1	1	1
Operations Director	1	1	1	1
IT Director	1	1	1	1
Administrative Asst.	1	1	1	0
Tax Administration Manager	0	0	0	1
Motorist Services Manager	0	0	0	1
CSR Coordinator	2	2	2	1
Training Coordinator	0	0	0	1
Accounting Specialist	1	1	1	0
Accounting Analyst	1	1	1	0
Finance Specialist	0	0	0	1
Delinquent Tax Specialist	1	1	1	0
Finance Clerk I	0	0	0	1
Inventory/Compliance Spec.	1	1	1	0
CSR Specialist	0	0	1	1
Bankruptcy/Delinquent Clk.	1	1	1	0
CSR II	9	9	10	9
Customer Compliance Clerk	1	1	1	0
Courier/CSR II	0	0	0	1
Courier/Processing Clerk	1	1	1	0
CSR I	6	7	7	9
Customer Service Rep. Spec.	1	1	1	0
Tax Administration Specialist	0	0	0	1
Dealer Clerk	1	1	1	0
Tax Administration Clerk II	0	0	0	3
Tax Administration Clerk I	0	0	0	1
Totals	**31**	**32**	**34**	**35**

DEPARTMENT FUNCTIONS and STAFFING - BOARD OF COUNTY COMMISSIONERS (Continued)

DEPARTMENT	FUNCTIONS
Clerk of Courts 001 - 2101	Responsible for both County and Circuit Court administration. Also provides financial and accounting services to the Board of County Commissioners.

FY 2014-15 Budgeted General Fund Non-Operating Transfer:

Clerk to Board Services	$1,531,393

(Above transfers included on page C - 7)

Clerk of Courts Staffing:	**FY 11-12 ACTUAL**	**FY 12-13 ACTUAL**	**FY 13-14 BUDGET**	**FY 14-15 BUDGET**
Administration:				
Clerk of Courts	1	1	1	1
Chief Deputy Clerk	1	1	1	1
Administrative Asst.	0.5	0.5	0.5	0.5
Administrative Clerk	1	1	1	1
Jury / Witness Coord.	0.5	0.5	0.5	0.5
Satellite Office Spec.	1.2	1.2	1.2	1.2
Sub-Total	**5.20**	**5.20**	**5.20**	**5.20**
Finance / Accounting:				
Finance Director	1	1	1	1
Asst. Finance Dir	1	1	1	1
Director Admin./Budget	1	1	1	1
Business Analyst/Trainer	1	1	1	1
Accounting Manager	1	1	1	1
Accountant	2	2	2	2
Grants Accountant	1	1	1	1
Admin.Asst. / Finance	1	1	1	1
Accounting Tech	1	1	1	1
Head Cashier	1	1	1	1
Account Clerk II	7	7	7	7
Fixed Assets Tech.	0	0	0	0
OPS Student	0.5	0.5	0.5	0.5
Sub-Total	**18.5**	**18.5**	**18.5**	**18.5**

(Continued)

DEPARTMENT

Clerk of Courts
001 - 2101

Clerk of Courts Staffing (Concluded):

	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Archives & History:				
Records Ctr. Superv.	1	1	1	1
Record Ret/Micro Tech	1	1	1	1
Sub-Total	**2**	**2**	**2**	**2**
Criminal Law Dept.				
Criminal Law Supervisor	1	1	1	1
Court Clerk I-IV	12.75	12.75	12.75	12.75
Collections Specialist	1	1	1	1
Sub-Total	**14.75**	**14.75**	**14.75**	**14.75**
Circuit Civil				
Circuit Civil Supervisor	1	1	1	1
Court Clerk I-II	11	11	11	11
Sub-Total	**12**	**12**	**12**	**12**
County Civil/Traffic				
Civil/Traffic Supervisor	1	1	1	1
Court Clerk I-III	3.6	3.6	3.6	3.6
Drug Court Staff Asst.	1	1	1	1
Sub-Total	**5.6**	**5.6**	**5.6**	**5.6**
Other:				
Tax Deed Clerk II	1	1	1	1
Proj. Mgr./Rec. Automation	0.5	0.5	1.5	1.5
Recording Supervisor	1	1	1	1
Recording Clerk I-II	1	1	1	1
Mail Clerk	1	1	1	1
DMS Supervisor	1	1	0	0
DMS Clerk I	1	1	1	1
Admin. Clerk III - BCC	1	1	1	1
Admin. Clerk II - BCC	0.4	0.4	0.4	0.4
Sub-Total	**7.9**	**7.9**	**7.9**	**7.9**
Grand Total	**65.95**	**65.95**	**65.95**	**65.95**

DEPARTMENT	FUNCTIONS
County Attorney 001-2104	Provides the County with legal advice and other legal services as required.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$209,745	$217,280	$229,998	$243,461
Operating Expenses	$6,387	$7,111	$15,250	$15,250
Capital Outlay				
Totals	$216,132	$224,391	$245,248	$258,711

Comments: Operating Expenses vary depending on fees/costs for lawsuits. It is the County's practice not to budget for these costs, but to amend the budget at year end (if needed) to cover actual costs.

STAFFING

County Attorney	1	1	1	1
Legal Secretary	1	1	1	1
Totals	2	2	2	2

DEPARTMENT	FUNCTIONS
County Administrator 001 - 2105	Responsible for the administration and supervision of all departments under the Board of County Commissioners, and for the administration of affairs under the Board's jurisdiction, carrying out their directives and policies on a day-to-day basis.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$455,971	$388,321	$370,443	$471,511
Operating Expenses	$7,517	$60,788	$69,200	$39,700
Totals	$463,488	$449,109	$439,643	$511,211

STAFFING

County Administrator	1	1	1	1	
Dep Cty Adm/Budget	1	1	0.6	0.6	
Legisl.& Info Coord.	1	1	1	1	
Admin./Exec. Assist.	1	1	1	1	
MSBU Assess. Coord.	1	1	1	1	
Receptionist	0.6	0.6	0.6	0.6	Contract
Totals	5.6	5.6	5.2	5.2	

DEPARTMENT FUNCTIONS and BUDGETS - COURT SYSTEM

DEPARTMENT	FUNCTIONS
Courts Administration 001 - 2321	Provides funding for general administrative costs for all court functions which are not otherwise provided by State or other agencies.
Circuit Court 001 - 2322	Provides funding for certain Circuit Court operations.
State Attorney 001 - 2326	Provides funding for support of the State Attorney's Office in Putnam County.
Public Defender 001 - 2327	Provides funding for support of the Public Defenders Office in Putnam County.
Guardian Ad Litem 001 - 2328	Provides funding in support of this child advocacy program. Although staffed primarily by non-paid volunteers, the County provides required office space, communications systems support.
Drug Court Grant 001-2333	Provides funding for non-traditional judicial sanctions for non-violent adult felony offenders with significant substance abuse problems. Provides for treating and testing programs aimed at reducing substance abuse and related criminal activities. This function is partially funded through Fund 125 in addition to this General Fund support.

BUDGET SUMMARY

DEPARTMENT	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Courts Administration 001 - 2321	Operating Expenses	$595	$15	$3,800	$3,800
Circuit Court 001 - 2322	Operating Expenses	$901	$882	$11,500	$11,500
State Attorney 001 - 2326	Operating Expenses	$20,757	$4,702	$22,500	$11,500
Public Defender 001 - 2327	Operating Expenses	$1,102	$1,539	$8,720	$8,720
Guardian Ad Litem 001 - 2328	Operating Expenses	$4,860	$5,008	$6,700	$6,700
Drug Court Grant 001 - 2333	Operating Expenses	$123,851	$118,987	$122,579	$86,160
	Transfer - Clerk/Drug Court	$55,642	$55,642	$60,642	$74,607
	Sub-total	$179,493	$174,629	$183,221	$160,767
	Grand Total - Court System	$207,708	$186,775	$236,441	$202,987

Comments: There are no direct employees under the Board of County Commissioners involved in these departments.

DEPARTMENT	FUNCTION
Information Technology 001 - 2551	Provides data processing services, including centralized equipment purchasing, programming, and maintenance of computer hardware / software, to other County departments and agencies.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$952,608	$944,240	$1,062,512	$1,112,825
Operating Expenses	$571,672	$608,256	$599,875	$607,063
Capital Outlay	$96,498	$36,901	$70,000	$90,600
Totals	$1,620,778	$1,589,397	$1,732,387	$1,810,488

STAFFING				
Info Technology Director	1	1	1	1
Group Manager - IT	1	1	1	1
Computer Network Engineer	1	1	1	1
IT Project Coordinator	1	1	1	1
Progr./ Analy. -Web Master	1	1	1	1
Web Developer	1	1	1	1
Programmer/Analyst	2	2	1	1
GIS Progr./Analyst II	2	2	2	2
PC Specialists	4	4	4	4
E-911 Coordinator/GIS anal	0.5	0.5	1	1
Network Administrator	1	1	1	1
I-Series Admin./Analyst	1	1	1	1
E-911 Field Address Tech	1	1	1	1
E-911 GIS Tech	1	1	1	1
Totals	18.5	18.5	18	18

DEPARTMENT	FUNCTIONS
Human Resources 001 - 2552	Responsible for development, maintenance, and coordination of all matters relating to County personnel and employee benefit programs.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$152,497	$178,858	$187,844	$215,284
Operating Expenses	$23,616	$28,958	$44,054	$43,904
Transfer to Insurance	$58,706	$63,696	$52,608	$52,608
Totals	$234,819	$271,512	$284,506	$311,796

STAFFING				
Director	1	1	1	1
Sr. Human Res.Spec.	1	1	1	1
Staff Assistant I	0	0	0	0
Benefits Specialist	1	1	1	1
Totals	3	3	3	3

DEPARTMENT	FUNCTIONS
General Services/ County Buildings & Grounds 001 - 2553	Provide buildings and grounds maintenance and minor construction for all County owned and leased buildings and associated grounds.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$280,364	$280,674	$291,332	$246,390
Operating Expenses	$1,363,441	$1,265,161	$1,567,650	$1,569,650
Capital Outlay	$1,203	$14,530	$65,000	$25,000
Debt Service	$160,828	$160,828	$53,610	$0
Totals	$1,805,836	$1,721,193	$1,977,592	$1,841,040

Comments: Communications Service for the County ($349,400), Utilities ($527,000), and Contractual Services ($393,500) make up the majority of Operating Expenses with another $240,200 allocated for various types of Repair & Maintenance.

STAFFING

Bldg & Grds Supervisor	1	1	1	1
Tradesworkers	6	5	5.5	5
Totals	7	6	6.5	6

DEPARTMENT	FUNCTIONS
General Services/ Purchasing 001 - 2558	Responsible for the procurement of supplies, equipment, and services for County Government. Purchasing maintains the County inventory of fixed assets and processes; prepares and manages requests for proposals/bids; oversees the County custodial services.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$182,893	$187,998	$180,874	$195,364
Operating Expenses	$2,101	$16,885	$52,150	$46,150
Capital Outlay			$13,000	$0
Totals	$184,994	$204,883	$246,024	$241,514

STAFFING				
General Services Dir.	1	1	1	1
Senior Staff Asst.	1	1	1	1
Senior Buyer	1	1	1	1
Storekeeper	0.5	0.5	1	1
Totals	3.5	3.5	4	4

DEPARTMENT	FUNCTIONS
Planning & Development Zoning & Administration 001 - 3441	With assistance of professional consultants, prepares and updates mandated County Comprehensive Land Use Plan and related regulations. Administers all aspects of rezonings, variances, special exceptions, etc. Provides zoning information and maps.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$333,449	$421,988	$397,611	$399,282
Operating Expenses	$150,758	$152,371	$186,575	$186,575
Capital Outlay		$8,180	$0	$0
Totals	$484,207	$582,539	$584,186	$585,857

Comments: The Personal Services increase includes personnel upgrades/salary increases for certifications.

STAFFING

Plan. & Devel. Dir	1	1	1	1
Planning Manager	1	1	1	1
Senior Planners	1	2	2	2
Planner II	1	1	1	1
Permit Specialists I	0	0	0	0
Staff Assistants	1	0	0	0
Totals	5	5	5	5

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - ECONOMIC DEVELOPMENT

DEPARTMENT	FUNCTIONS
Veterans Service 001 - 2991	Provides assistance to all military veterans in obtaining Veterans Administration and other Federal benefits for which they might qualify.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$85,418	$89,204	$86,478	$94,236
Operating Expenses	$8,115	$9,897	$11,650	$12,475
Totals	$93,533	$99,101	$98,128	$106,711

STAFFING				
Vet. Serv. Director	1	1	1	1
Sr. Vet. Counselor	1	1	1	1
Totals	2	2	2	2

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - PUBLIC SAFETY

DEPARTMENT	FUNCTIONS
Planning & Development Buildings & Inspections 001 - 3440	Issues permits for all aspects of construction and conducts related inspections. Reviews plans to ensure compliance with all applicable codes and ordinances. Provides enforcement of County ordinances. Provides for certifications of contractors.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$1,079,599	$949,847	$1,080,660	$1,054,920
Operating Expenses	$156,654	$181,414	$171,970	$95,241
Capital Outlay				
Totals	$1,236,253	$1,131,261	$1,252,630	$1,150,161
STAFFING				
Building Official	1	1	1	1
Chief Building Inpector	1	1	1	1
Office Administrator	1	1	1	1
Permit Coordinator	1	1	1	1
Zoning Technician	1	0	0	0
Chief Plans Examiner		1	1	1
Chief Mechanical Inspector		1	1	1
Chief Electrical Inspector		1	1	1
Family Dwelling Inspector		1	1	1
Chief Plumbing Inspector		1	1	1
Building Inspectors	3.5	0	0	0
Plans Examiner	2	1	1	1
Permit Specialists I / II	5	7	7	7
Staff Assistant I	1	1	1	1
Compliance Admin.	1	1	1	1
Codes Enf. Officer I	2	2	2	0
Codes Enf. Officer II	1	1	1	0
Chief Codes Enf. Off.	1	0	0	0
Staff Assistant I	0	0	0	0
Totals	21.5	22	22	19

Comments: A reorganization in 2010 combined the P & D Codes Enforcement Department (Budget & Staffing) with this Department. It is separated again for FY 2015.

DEPARTMENT	FUNCTIONS
Planning & Development Codes Enforcement/ Animal Control Services 001 - 3442/3445	Provides enforcement of County Ordinances and provides support to the Codes Enforcement Board/Magistrate and Animal Control Board. The Animal Control Divison was transferred from the Sheriff to this Department in FY 2015.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services				$377,326
Operating Expenses				$134,924
Capital Outlay				$0
Totals	$0	$0	$0	$512,250

STAFFING				
Codes Enf. Officer				2
Animal Control Officer				5
Enforcement Div. Mgr.				1
Staff Assistant				2
Shelter Attendant				1
Totals	0	0	0	11

Comments: A reorganization in 2010 combined this Department (budget and staffing) with the P & D Inspections Department (3440). In 2015 Codes Enforcement was combined with the new Animal Control Services Division (transferred from the Sheriff).

DEPARTMENT	FUNCTIONS
Emergency Services/SQG Assessment Program 001 - 3991/3994	Planning and coordination for emergencies and / or disasters. Promulgates plans which assign responsibilities for the direction, control, and use of manpower and other resources to minimize the effects of natural and / or accidental disasters / emergencies and to effect orderly recovery. Monitors and coordinates the operations of the County's 18 Volunteer Fire Departments. Moniters Small Quantity Generator (SQG) hazardous materials program.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$330,075	$328,523	$348,332	$428,907
Operating Expenses	$81,034	$95,232	$80,592	$86,075
Capital Outlay	$3,000	$5,025	$5,300	$0
Totals	$414,109	$428,780	$434,224	$514,982

STAFFING				
Chief Disaster Preparedness	1.0	1.0	1.0	1.0
Emerg Mgmt Prep Coord	1.0	1.0	1.0	1.0
Senior Staff Assistant	1.0	1.0	1.0	1.0
System Supp Specialist	0.5	0.5	0.5	0.5
Clerical Assistant II	0	0	0	0
Computer System Admin.	0.67	0.67	0.67	0.67
Fire/Haz Waste Inspector	1.0	1.0	1.0	1.0
Fire Marshall/SQG Coord.	0.5	0.5	0.5	0.5
Totals	5.67	5.67	5.67	5.67

DEPARTMENT	FUNCTIONS
Emergency Medical Services 001 - 5105	Provides emergency medical rescue service (EMS) or, in other words, ambulance services, throughout the County.

BUDGET SUMMARY

	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Personal Services	$4,181,719	$4,286,708	$4,249,907	$4,537,398
	Operating Expenses	$724,409	$712,189	$688,762	$788,900
	Capital Outlay	$358,234	$251,879	$265,192	$337,371
	Totals	$5,264,362	$5,250,776	$5,203,861	$5,663,669
(Informational)	Less: Collected Ambulance Fees	$3,016,667	$3,011,655	$3,025,500	$3,030,250
	Net Operating Deficit Assumed by Gen Fund	($2,247,695)	($2,239,121)	($2,178,361)	($2,633,419)

STAFFING				
Medical Director	0.5	0.5	0.5	0.5
EMS Chief	1.0	1.0	1.0	1.0
Captains/Shift Suprv.	6.0	6.0	6.0	6.0
Lieutenants/Crew Chief	4.0	4.0	4.0	4.0
Paramedics	30.0	30.0	29.0	29.0
Battalion Chiefs	4.0	4.0	4.0	4.0
Emergency Med Techs	14.0	14.0	15.0	15.0
Rescue Billing Clerks	3.0	3.0	3.0	3.0
Sr. Staff Assistant	1.0	1.0	1.0	1.0
Totals	63.5	63.5	63.5	63.5

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - HEALTH RELATED

DEPARTMENT	FUNCTIONS
Welfare Administration 001 - 2554	Responsible for the direction of County welfare program activities, including the interviewing of applicants, determination of benefit eligibility, verification and approval of payments, and referral to other programs when applicable.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Operating Expenses	$20,450	$21,300	$25,000	$28,500
Medicaid	$1,350,286	$1,402,253	$1,345,000	$1,345,000
HCRA Expenses	$292,408	$292,632	$300,000	$300,000
Grants & Aids:				
County Health Dept.	$240,020	$240,000	$229,200	$229,200
Well Florida Council	$2,000	$2,000	$2,000	$2,000
Putnam Behavior Hlthcare	$215,300	$215,300	$215,300	$215,300
Meridian Behavior	$35,399	$36,400	$40,000	$40,000
Baker Act Transport	$121,704	$111,139	$115,000	$115,000
Suwanee River Council	$4,000	$4,000	$4,000	$4,000
Lee Conlee House, Inc.	$9,612	$9,612	$9,612	$9,612
C.C. Women's Civic Assoc.				
YMCA Assistance	$10,000	$10,000	$10,000	$10,000
Womens Resource Center				
Totals	$2,301,179	$2,344,636	$2,295,112	$2,298,612

Comments: The Suwanee River Council provides meals-on-wheels to eligible County residents
Medicaid/HCRA budgeted expenditure levels as shown above are mandated by the State.

DEPARTMENT	FUNCTIONS
Child Advocacy Center 001 - 2557	Services provided through the Sheriff's Department for certain cases involving children. Services currently provided from a neighboring County. Funded through a Federal Grant, which ended in 2014.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Operating Expenses	$28,169	$8,155	$31,500	$0
Capital Outlay	$2,938	$0	$7,500	$0
Totals	$31,107	$8,155	$39,000	$0

DEPARTMENT	FUNCTIONS
Mosquito Control 001 - 4212	Responsible for reduction of mosquitoe populations through proper inspection, surveillance, and larvacide and adulticide spraying. Minimizes mosquito breeding areas through the appropriate use of larvacides.

Services by Contractor:

Adulticiding
Mosquito identification

Services by Employee:

Contract liaison
Larviciding
Light trap maintenance
Chicken sentinal program maintenance
Public Education
Program management
State monthly reports

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Operating Expenses	$102,125	$90,498	$103,515	$114,370
Capital Outlay	$0	$8,487	$27,000	$0
Totals	$102,125	$98,985	$130,515	$114,370

Comments: Since FY 1998-99, the County has contracted out the adulticiding mosquito control services, retaining the larvicide service in-house. The employee performing this function is funded through the Waste Management Fund.

DEPARTMENT FUNCTIONS, BUDGET and STAFFING - RECREATION / LIBRARY

DEPARTMENT	FUNCTIONS
Parks & Recreation 001 - 6101	Provides for the funding of recreation related projects throughout the County in accordance with recommendations of the Recreation Committee or Interlocal Agreements with cities or localities within the County. Operates and maintains County recreation facilities including parks.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$557,908	$547,385	$528,711	$590,228
Operating Expenses	$410,127	$406,753	$480,150	$472,150
Capital Outlay	$19,635	$46,507	$60,000	$60,000
Totals	$987,670	$1,000,645	$1,068,861	$1,122,378

Comments: Operating expenses normally increase each year with the need to support additional facilities and programs.

STAFFING				
Parks & Recreation Director	1	1	1	1
Administrative Assistant	1	1	1	1
Parks Operation Manager	1	1	1	1
Rec Maint.Tech I/II	6	6	6	6
Recreation Mgr.-Sr. Services	1	1	1	1
Recreation Mgr.-Athletics/Aqu	1	1	1	1
Recreation Specialist	0	0	1	1
Recreation Coordinator	0.5	0.5	0.5	0.5
Totals	11.5	11.5	12.5	12.5

DEPARTMENT	FUNCTIONS
County Library System 001 - 6212	Provides cost-effective, quality County Library services through the Main and four Branch libraries. Provides materials for educational and recreational reading, and programs for both adults and children.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$477,166	$478,655	$570,935	$635,317
Operating Expenses	$74,958	$89,100	$88,250	$94,950
Capital Outlay	$38,347	$26,303	$36,000	$15,000
Trf to Grants Fund				
Totals	$590,471	$594,058	$695,185	$745,267

STAFFING				
Library Director	1	1	1	1
Branch Librarians	4	4	4	4
Staff Assistant II	1	1	1	1
Librarian I-III	1	1	1	1
Library Assistants	2.67	2.67	2.67	2.67
Library Specialists	4	4	4	4
Library Clerk	4	4	4	4
Library Page / Student	3.5	3.5	3.5	3.5
Totals	21.17	21.17	21.17	21.17

Comments: Includes part and full-time positions funded through the Library Aid Grant (Fund 160).

DEPARTMENT	FUNCTIONS
Agriculture Extension Service 001 - 6302	Provides informal educational programs and assistance to County residents in agriculture, home economics, 4-H/youth, horticulture, community rural development, marine advisory, and energy conservation. Promotes wide use and conservation of natural and marine resources. Cooperatively funded by the State of Florida, the U.S. Department of Agriculture, and Putnam County.

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$219,227	$251,927	$257,575	$264,947
Operating Expenses	$85,500	$94,243	$105,241	$105,149
Capital Outlay	$0	$0	$0	$0
Soil & Water Conservation	$5,072	$5,800	$5,800	$5,800
Totals	$309,799	$351,970	$368,616	$375,896

Comments: Department is cooperatively funded as noted above. The above budget represents only the County funding.

The Soil & Water Conservation District, a separate special district located within the County, receives minimal funding from the County.

STAFFING

County Extension Director	0.5	0.5	0.5	0.5
Senior Staff Assistant	1	1	1	1
Home Extension Agent II	1	1	1	1
Extension Agent - 4-H	1	1	1	1
Multi-County 'Extension Agent	0.5	0.5	0.5	0.5
Multi-County Ag Agent	0.5	0.5	0.5	0.5
4H Program Assistant	1	1	1	1
Administrative Assistant	1	1	1	1
Totals	6.5	6.5	6.5	6.5

DEPARTMENT BUDGET - GENERAL FUND - MISCELLANEOUS

BUDGET SUMMARY

DEPARTMENT	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Non - Operating:				
	Transfer - Supr. of Elections	$948,000	$865,000	$875,000	$890,000
	Transfer - Property Appraiser	$1,575,770	$1,567,408	$1,653,944	$1,672,118
Miscellaneous	Transfer - Sheriff	$18,629,419	$18,747,159	$18,658,773	$18,873,612
001 - 9999	Transfers - Other	$236,079	$236,079	$1,142,984	$1,424,957
	Reserve for Contingencies			$225,000	$200,000
	Totals	$21,389,268	$21,415,646	$22,555,701	$23,060,687

Comments: Includes miscellaneous non-operating transfers such as transfers to other Constitutional Officers (Supervisor of Elections, Property Appraiser and Sheriff). Transfers to other funds may vary considerably from year to year depending on excess funds that are available for transfer. Reserves for Contingencies are also set primarily on available funds. Residual budget in the Reserve accounts revert to zero at year end.

See next four pages for specifics on Supervisor of Elections, Property Appraiser, and Sheriff.

DEPARTMENT	FUNCTIONS
Supervisor of Elections 001 - 9999	An elected official, the Supervisor of Elections is responsible for conducting all elections within Putnam County in accordance with applicable Federal, State, and local rules and regulations.

FY 2013-14 Budgeted General Fund Non-Operating Transfer:

Budget Transfer - Supervisor of Elections	$890,000

(Above transfer included on page C - 29)

STAFFING	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Elections Supervisor	1	1	1	1
Admin. Assistant	1	1	1	1
Deputy II	4	4	4	4
Totals	6	6	6	6

DEPARTMENT	FUNCTIONS
Property Appraiser 001 - 9999	Responsible for ad valorem (property) valuations, exemptions, tax assessments, assessed owner(s) name and address, address changes, and legal property descriptions. This is a separately elected Constitutional Officer with own distinct staff.

FY 2013-14 Budgeted General Fund Non-Operating Transfer:

Budget Transfer - Property Appraiser	$1,672,118

(Above transfer included on page C - 29)

STAFFING	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Property Appraiser	1	1	1	1
Office Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
Staff Assistant I	3	2	2	2
Data Entry Operator	1	0	0	0
Supervisor Deeds/Mapping	1	1	1	1
Deed Processor II	3	3	3	3
Mapper	1	1	1	1
Dir. of Real Prop. Assess.	1	1	1	1
Field Appraiser I/II	7	7	7	7
Tangible Asst./Records Specialist II	1	1	1	1
Appraisal Clerk	1	1	1	1
GIS Specialists	2	1	1	1
Review Appraiser	1	1	1	1
Totals	25	22	22	22

DEPARTMENT	FUNCTIONS
Sheriff 001 - 9999	Provides sheriff / police services to the County, operates the County Jail and provides bailiff services to the County Courts. Provides Animal Control services throughout the County except within the city of Palatka. The Sheriff is a separately elected Constitutional Officer with his own distinct staff.

BUDGET SUMMARY

EXPENDITURES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 13-14 BUDGET
Personal Services	$13,889,568			
Operating Expenses	$4,139,145			
Capital Outlay	$147,569			
Debt Service	$260,560			
Bud Trfr-Sheriff-County		$17,700,000	$17,700,000	$18,226,534
Bud Trfr-Sheriff-Grants		$929,419	$683,363	$432,239
Totals	$18,436,842	$18,629,419	$18,383,363	$18,658,773

(Above transfers included on page C - 29)

Comments: Expenditure format change is intended to show how much of the Sheriff's budget comes from County General Revenues and how much from various Grants.

Sheriff Department Staffing:	FY 11-12	FY 12-13	FY 13-14	FY 14-15
County Court Operations - Bailiffs:				
Chief Bailiff	1	1	1	1
Bailiff	9	9	9	9
Sub-Total	**10**	**10**	**10**	**10**
Law Enforcement Operations:				
Sheriff	1	1	1	1
Chief Deputy / Colonel	1	1	1	1
Chief Fiscal Officer	1	1	1	1
Administrative Assistant	0	1	1	1
Civil Process / Evidence Clerk	2	2	2	2
Secretary/Bookkeeper	7	0	0	0
Finance Clerk	0	3	3	3
Clerk I/II	8	8	8	8
HR Clerk	0	2	2	2
HR Captain	0	1	1	1
Case Coord./Grants Mgr.	1	1	1	1
Systems/Computer Operator	3	3	3	3
Training Off/Crime Prev Off	2	2	2	2
DUI Officer	0	0	0	0
Civil Process Deputy	2	2	2	2
Uniform & Supply Clerk	1	1	1	1
Major	2	2	2	2
Detective Lieutenant	0	3	3	3
Detective Sergeant	3	0	0	0
Detective	23	23	23	23
Drug Unit Supervisor	0	0	0	0

DEPARTMENT STAFFING - MISCELLANEOUS (Concluded)

Sheriff Department Staffing (Concluded):	FY 11-12	FY 12-13	FY 13-14	FY 14-15
Law Enforcement Operations (Continued):				
Executive Secretary	0	1	1	1
Victim Advocate	2	2	2	2
HR/Accreditation Lt.	1	0	0	0
District Commander	3	3	3	3
Deputy Sheriff Lt.	4	4	4	4
Fleet Maintenance Officer	1	1	1	1
Deputy Sheriff Sgt.	12	12	12	12
Deputy Sheriff	36	39	39	39
Communications Supvervisor	6	6	6	6
Communications Officer	23	23	23	23
School Resource Lt/Sgt	1	1	1	1
School Resource Officer	8	8	8	8
Juvenile Justice Coordinator	0	0	0	0
CLFC Coordinator	2	2	2	2
CLFC Facilitator	1	1	1	1
Animal Services Officer	6	6	6	0
Animal Services Clerk	1	1	1	0
Animal Shelter Attendant	1	1	1	0
Staff Legal Advisor	1	1	1	1
PSA	2	2	2	2
Sub-Total	**168**	**171**	**171**	**163**
County Jail Operations:				
Captain	1	1	1	1
Major	1	1	1	1
Lt. Corrections	4	4	4	4
Sgt. Corrections	6	6	6	6
Senior Medical Officer	0	0	0	0
Program Svcs. Coord.	1	1	1	1
Classification Officer	2	2	2	2
Corrections Officer	29	32	32	32
Clerks	3	4	4	4
Transport/Warrants Clerks	0	0	0	0
LPN	1	1	1	1
Warrants/Transport Officers	3	0	0	0
Sanitation Officers	2	2	2	2
Corporals	4	4	4	4
Maintenance Officer	1	1	1	1
Medical Officers	3	3	3	3
Transport Officers	3	3	3	3
Sub-Total	**64**	**65**	**65**	**65**
Grand Total	**242**	**246**	**246**	**238**

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T R A N S P O R T A T I O N F U N D

The TRANSPORTATION FUND is a Special Revenue Fund used to account for funds received which are specifically designated for road maintenance and construction.

The primary Revenue sources for the Transportation Fund are Inter-governmental Revenues (State shared gas taxes and State Revenue Sharing) and two Local Option Gas Taxes. Other Revenues include interest on investments and Cash Carry Forward.

The main Expenditure category is Operating Expenses, with Personal Services a close second. This is a reversal from past years, a result of rising Operating costs, personnel reductions, and the need to keep a balanced budget. Capital Outlay has remained limited, and the Reserve allocation has been eliminated.

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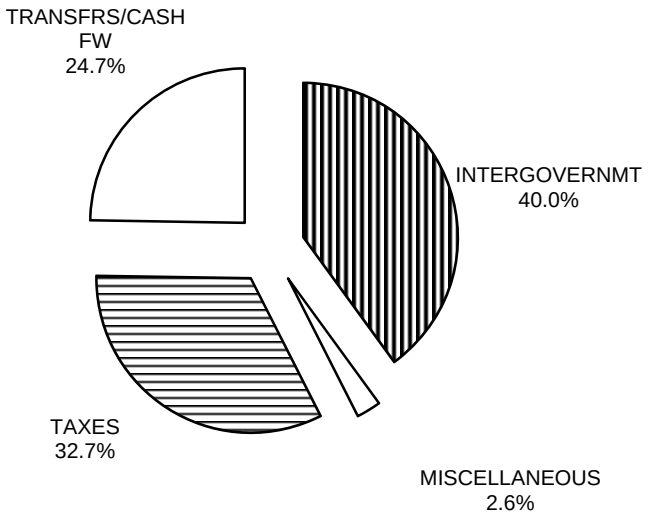
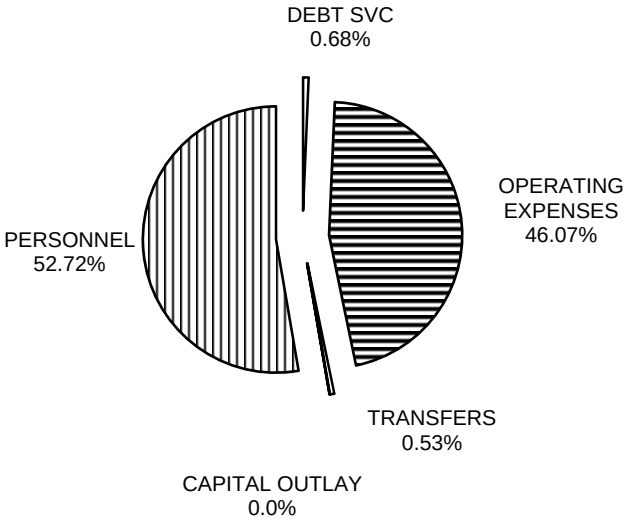
The pie charts on the following page reflect the distributions of Revenue sources and Expenditure categories within the Transportation Fund for Fiscal Year 2014-15.

TRANSPORTATION FUND REVENUES BY SOURCE



TRANSPORTATION FUND EXPENDITURES BY CATEGORY



TRANSPORTATION FUND TOTAL REVENUE BUDGET

REVENUE BUDGET SUMMARY

FUND	REVENUE:	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	County Ninth Cent Gas Tax	$322,006	$321,274	$322,259	$345,000
	Local Option Gas Tax	$1,399,203	$1,417,790	$1,444,638	$1,500,000
	Local Alternative Fuel User Fee	$356	$132	$650	$150
	Permits/Fees/Spec Assess	$2,700	$5,425	$3,600	$6,000
TRANS-	Federal Grants	$62,087	$360,994	$0	$0
PORTATION	Forestry Revenue	$35,928	$31,909	$31,500	$32,000
FUND	Payment in Lieu of Taxes	$15,471	$0	$7,500	$40,000
	State Grants				
101 - 0000	State Revenue Sharing	$375,000	$375,000	$375,000	$375,000
	Constitutional Gas Tax	$1,209,702	$1,177,130	$1,184,016	$1,221,000
	County Gas Tax	$523,706	$519,710	$521,892	$525,000
	Motor Fuel Use Tax	$4,033	$2,431	$2,500	$2,000
	Fuel Tax Refunds	$67,577	$62,739	$40,000	$60,000
	Charges for Services	$124,127	$133,777	$33,500	$118,400
	Interest	$4,155	$1,430	$3,625	$3,650
	Miscellaneous Revenues	$17,997	$37,369	$21,000	$16,000
	Transfers from other Funds			$906,905	$1,191,830
	Sub - Totals	$4,164,048	$4,447,110	$4,898,585	$5,436,030
	Add: Cash Carryforward	$0	$0	$552,750	$203,959
	Total Revenue	$4,164,048	$4,447,110	$5,451,335	$5,639,989

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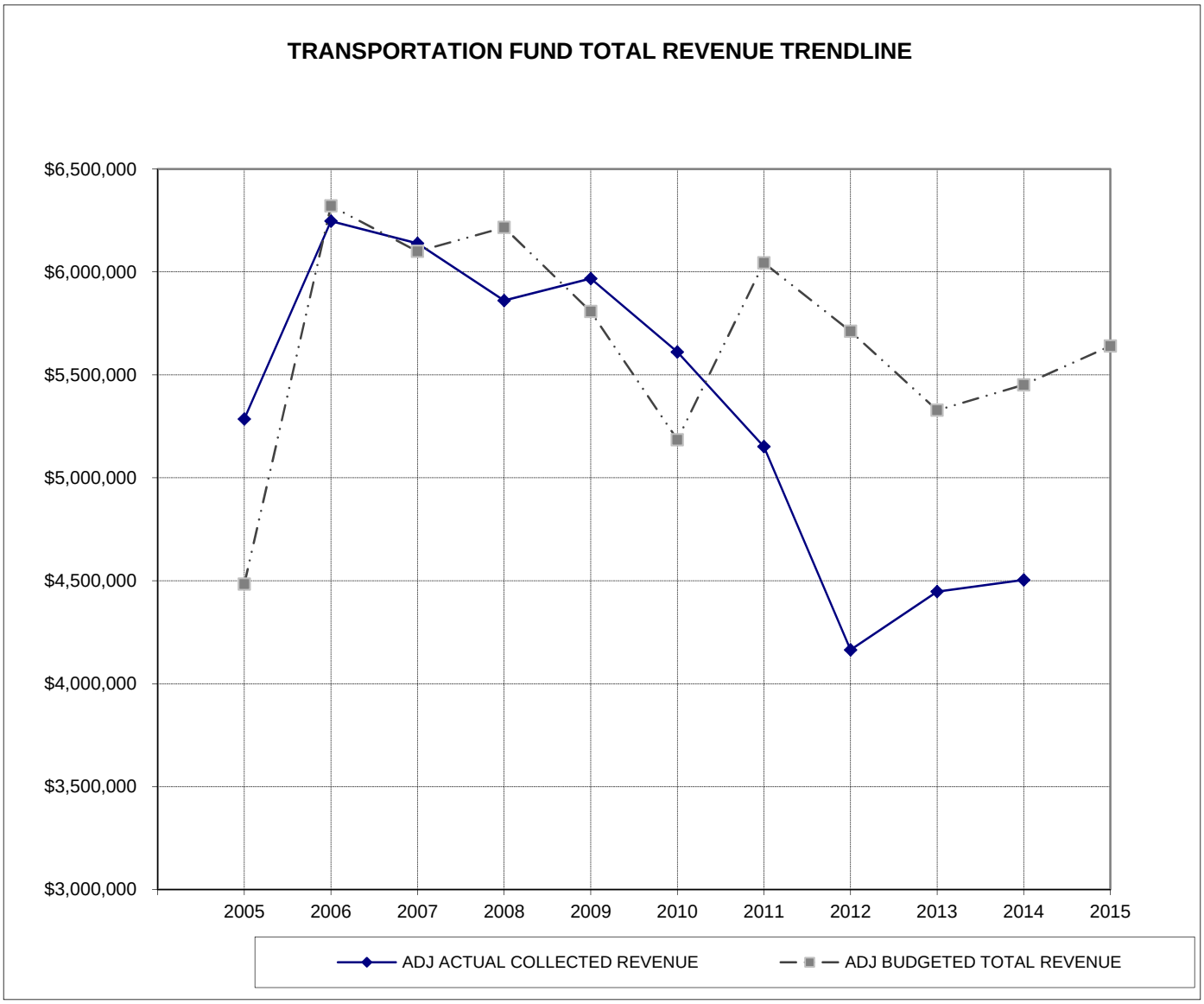
NOTE: FY 2014 COLLECTED REVENUE IS A PROJECTION BASED ON 10 MONTHS OF ACTUAL REVENUES. THIS CHART DOES NOT TAKE INTO ACCOUNT THE EFFECTS OF INFLATION.



DEPARTMENT FUNCTIONS, BUDGET and STAFFING - TRANSPORTATION FUND

DEPARTMENT	FUNCTIONS
Administration & Engineering 101 - 4101	Provides for the general operating expenses of the administration of the Department including in-house and contract engineering, as well as other contracted services, road studies (speed limits, traffic counts, etc.).

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$806,666	$817,434	$841,807	$943,174
Operating Expenses	$818,407	$880,288	$906,467	$906,467
Capital Outlay	$0	$0		
Totals	$1,625,073	$1,697,722	$1,748,274	$1,849,641

STAFFING

Public Works Director	1	1	1	1
Assistant PW Director	1	1	1	1
Asst to the Director	1	1	1	1
Senior Staff Assistant	1	1	1	1
Staff Assistants	2	2	2	2
MSBU Coordinator	1	1	1	1
Engineering Manager	0	0	0	0
Civil Engineer	1	1	1	1
CADD Specialist	0	0	0	0
Computer Draft Tech.	1	1	1	1
County Surveyor	1	1	1	1
Engineering Tech	0	0	0	0
Survey Party Chief	1	1	1	1
Right-of-Way Agent	2	2	2	2
Construction Inspector	1	1	1	1
Totals	14	14	14	14

DEPARTMENT	FUNCTIONS
Roads & Bridges	Provides for the costs of routine maintenance for the County road, bridge, and drainage systems.
101 - 4102	

BUDGET SUMMARY

EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Personal Services	$1,698,977	$1,706,000	$1,942,752	$2,030,042
Operating Expenses	$1,766,435	$1,611,259	$1,691,882	$1,691,879
Capital Outlay	$59,384	$0	$0	$0
Debt Service	$76,257	$76,258	$38,600	$38,600
Totals	$3,601,053	$3,393,517	$3,673,234	$3,760,521

Comments: Total changes in Expenditures have resulted from the addition of various maintenance contracts, increased fuel and materials usage, and lease payments for several graders, offset by personnel reductions.

STAFFING

Road Maintenance Super	1	1	1	1
Asst. Rd Maint Super	0	0	0	0
Area Supervisors	4	4	4	4
Crew Leader - Roads	5	5	5	5
Crew Leader - Sign Shop	1	1	1	1
Crew Leader - Engineer	0	0	0	0
Crew Leader - Drainage	0	0	0	0
Equipmt Operator I - IV	22	21	24	24
Maint. Worker I - II	17	17	17	17
Sign Technician	1	1	1	1
Totals	51	50	53	53

DEPARTMENT BUDGET (MISCELLANEOUS) - TRANSPORTATION FUND (Concluded)

DEPARTMENT	EXPENDITURES	BUDGET SUMMARY FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Miscellaneous	Non - Operating:				
	Transfer - Risk Management	$29,827	$29,827	$29,827	$29,827
101 - 9999	Reserve for Contingencies				
	Totals	$29,827	$29,827	$29,827	$29,827

Comments: The transfer to Risk Management depends on the requirements of that fund which varies from year to year. Transfers to other funds depends on the availability of "excess"' monies in the Transportation Fund, and the priority concerns of the Board. There have been no funds available in in recent years to budget for a Reserve. However, there is usually enough salary lapse available in the Road & Bridge Department to cover any reasonable contingencies.

OTHER FUNDS

DEPT. FUNCTIONS, BUDGET & STAFFING - OTHER SPECIAL REVENUE FUNDS - FISHING FUND

DEPARTMENT	FUNCTIONS
Fishing Fund 114 - 6305	To provide for maintenance and improvements to County fishing and boating facilities.

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BUDGET SUMMARY

REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Fishing License Fees	$7,230	$7,543	$6,500	$7,500
Boat License Fees	$33,067	$34,379	$32,500	$34,000
Federal/State Grants				
Interest & Misc. Revenues	$575	$730	$800	$750
Sub-Totals	$40,872	$42,652	$39,800	$42,250
Add: Cash Carryforward			$69,700	$67,250
Totals	$40,872	$42,652	$109,500	$109,500
EXPENDITURES				
Operating Expenses	$4,039	$2,378	$29,500	$29,500
Capital Outlay	$0	$0	$75,000	$75,000
Reserve for Contingencies			$5,000	$5,000
Restricted Reserve-Capital				
Totals	$4,039	$2,378	$109,500	$109,500

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DEPARTMENT BUDGET and STAFFING- OTHER SPECIAL REVENUE FUNDS- FIRE TAXING UNIT

DEPARTMENTS	FUNCTIONS
Fire Taxing Unit 118 - 3203 thru 118 - 3224 and 3290	Provides fire and rescue service and protection in the unincorporated areas and most municipalities in the County through volunteer firefighters at 18 County fire stations and paid firefighters at a new station.

BUDGET SUMMARY

REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Ad Valorem Taxes	$2,242,766	$2,134,854	$2,077,928	$2,138,100
Intergovernmental Revenue	$182,387	$177,000	$182,087	$182,087
Charges for Services	$6,894	$2,916	$6,500	$6,000
Interest/Misc. Rev./Debt Fin.	$599,602	$27,954	$5,750	$3,800
Sub-Totals	$3,031,649	$2,342,724	$2,272,265	$2,329,987
Add: Cash Carryforward			$1,026,690	$1,390,538
Total Revenue	$3,031,649	$2,342,724	$3,298,955	$3,720,525
EXPENDITURES				
Personal Services	$656,203	$654,964	$663,009	$702,006
Operating Expenses	$1,394,961	$1,157,931	$1,480,615	$1,423,188
Capital Outlay	$1,107,604	$122,841	$1,121,784	$1,561,784
Debt Service	$292,098	$292,678	$0	$0
Transfers	$33,547	$33,547	$33,547	$33,547
Reserves				
Total Expenditures	$3,484,413	$2,261,961	$3,298,955	$3,720,525

Comments: A Municipal Services Taxing Unit (MSTU), the Fire Taxing Unit is funded primarly by Ad Valorem Taxes. Each fire station is allocated funds, with a separate budget for the Administration of the Fire Tax Unit to include common costs such as paid County personnel, Risk Management insurance, and maintenance of County-owned vehicles and equipment. A new Department (3290) in the FY 06-07 Budget began the expansion of the Fire Taxing Unit with the establishment of a new station manned with paid Firefighters.

STAFFING

Medical Directors	0.1	0.1	0.1	0.1
Fire Marshall	0.5	0.5	0.5	0.5
Support Services Specialist	0.5	0.5	0.5	0.5
Senior Staff Asst. II	1	1	1	1
Volunteer Fire Svc. Coordinator	1	1	1	1
Comp System Administrator	0.33	0.33	0.33	0.33
Firefighter II	10.0	10.0	10.0	10.0
Totals	13.43	13.43	13.43	13.43

Comments: Funding for some of these positions (except the Firefighters) is shared with various Emergency Services Departments in the General Fund.

DEPARTMENT	FUNCTIONS
Law Enforcement Trust 119 - 3411	To account for funds and / or property confiscated by Law Enforcement agencies and turned over to the County by Court order. Use is restricted to the Purchase of new equipment for use by Law Enforcement agencies.
Law Enforcement Education 120 - 3410	To account for funds received through Court System fines. Use is restricted to special training requirements for Law Enforcement personnel.
Article V Court Support 125 - 2335	To account for funds authorized by the State Legislature and imposed by the County to assist in costs of Legal Aid, Juvenile Court, Innovative Court, and the Law Library as required by State Statutes. This was a new Fund for FY 2004-05, with Revenues derived from a $65 additional Court Costs fee imposed on persons convicted of felony, misdemeanor or criminal traffic offenses under the Laws of the State of Florida.

DEPT. BUDGETS - OTHER SPECIAL REVENUE FUNDS - LAW ENFORCEMENT/COURT SUPPORT FUNDS

BUDGET SUMMARY

		FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	REVENUES				
Law Enforcement	Fines and Forfeitures	$14,350	$49,381	$19,600	$21,500
Trust	Interest & Misc. Revenue	$333	$334	$400	$400
119 - 0000	Cash Carryforward			$45,000	$63,100
	Totals	$14,683	$49,715	$65,000	$85,000
	EXPENDITURES				
119 - 3411	Operating Expenses	$15,994	$65,442	$60,000	$75,000
	Capital Outlay	$8,200	$0	$5,000	$10,000
	Reserve for Contingencies				
	Totals	$24,194	$65,442	$65,000	$85,000
	REVENUES				
Law Enforcement	Fines & Forfeitures	$20,550	$28,347	$22,250	$25,000
Education	Interest & Misc. Revenue	$30	$90	$150	$50
120 - 0000	Cash Carryforward			$5,600	$2,950
	Totals	$20,580	$28,437	$28,000	$28,000
	EXPENDITURES				
	Operating Expenses	$26,545	$33,387	$26,500	$26,500
120 - 3410	Reserve for Contingencies			$1,500	$1,500
	Totals	$26,545	$33,387	$28,000	$28,000
	REVENUES				
Article V Court	Charges for Services	$83,644	$91,796	$82,000	$88,000
Support	Interest & Misc. Revenue	$149	$179	$150	$160
125 - 0000	Cash Carryforward			$49,688	$25,325
	Totals	$83,793	$91,975	$131,838	$113,485
	EXPENDITURES				
	Legal Aid	$22,518	$22,993	$25,000	$25,000
	Public Defender			$2,688	$2,335
125 - 2335	Innovative Courts	$8,213	$9,154	$59,150	$49,150
	Juvenile Courts			$15,000	$10,000
	Law Library	$21,025	$20,247	$25,000	$22,000
	Transfer - Clerk	$5,000	$5,000	$5,000	$5,000
	Totals	$56,756	$57,394	$131,838	$113,485

DEPARTMENT	FUNCTIONS
Court Improvement 122 - 2329	To account for Grant and other specially designated Revenues and Expenditures relating to the improvement of the County Courthouse.

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Drivers Education 124 - 2111	To account for $3.00 fee added to civil traffic penalties which will be used for traffic education programs in public and non-public schools.

****

BUDGETS- OTHER SPECIAL REVENUE FUNDS - COURT IMPROVE/DRIVER'S EDUCATION

		BUDGET SUMMARY			
	REVENUES	**FY 11-12 ACTUAL**	**FY 12-13 ACTUAL**	**FY 13-14 BUDGET**	**FY 14-15 BUDGET**
Court Improvement	Intergovernmental Revenues				
	Charges for Services	$136,095	$197,113	$148,500	$182,500
122 - 0000	Interest	$2,763	$1,616	$2,100	$850
	Cash Carryforward			$262,650	$263,400
	Totals	$138,858	$198,729	$413,250	$446,750
939.18 F.S.	**EXPENDITURES**				
122 - 2330	Capital Outlay	$53,398	$12,417	$150,000	$125,000
	Totals	$53,398	$12,417	$150,000	$125,000
	EXPENDITURES				
Grant-in-Aid	Operating Expenses	$1,196	$675	$1,750	$8,750
122 - 2331	Capital Outlay				
	Totals	$1,196	$675	$1,750	$8,750
	EXPENDITURES				
318.18 F.S..	Operating Expenses	$8,855	$7,835	$11,500	$13,000
122 - 2334	Capital Outlay	$315,728	$116,976	$250,000	$300,000
	Totals	$324,583	$124,811	$261,500	$313,000
	Grand Total - Court Improvement	$379,177	$137,903	$413,250	$446,750

****

	REVENUES				
Driver's Education	Fines & Forfeitures	$22,635	$32,656	$25,000	$30,000
	Interest	$343	$411	$450	$450
124 - 0000	Cash Carryforward			$24,550	$25,000
	Totals	$22,978	$33,067	$50,000	$55,450
Driver's Education	**EXPENDITURES**				
	Grants & Aids	$45,000	$0	$50,000	$55,450
124 - 2111	**Totals**	$45,000	$0	$50,000	$55,450

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Court Technology 126 - 2336	To account for $65.00 fee added to certain court penalties which is used for support of the Law Library, Legal Aid, and Adult Drug Court.

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Crime Prevention 127 - 3411	To account for new fines levied to specifically support Crime Prevention Programs.

****

BUDGET SUMMARY

		FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	REVENUES				
Court Technology	Charges for Services	$64,856	$88,926	$75,000	$76,500
	Interest & Miscellaneous	$760	$694	$825	$750
126 - 0000	Cash Carryforward			$127,668	$151,995
	Totals	$65,616	$89,620	$203,493	$229,245
	EXPENDITURES				
	Operating Expenses	$78,689	$73,228	$146,653	$161,145
126 - 2336	Capital Outlay	$ 13,676	$ 63,392	$56,840	$68,100
	Totals	$92,365	$136,620	$203,493	$229,245

	REVENUES				
Crime Prevention	Fines & Forfeitures	$31,262	$33,823	$28,000	$30,000
	Interest & Miscellaneous	$94	$80	$75	$75
127 - 0000	Cash Carryforward			$6,000	$4,925
	Totals	$31,356	$33,903	$34,075	$35,000
	EXPENDITURES				
127 - 3411	Operating Expenses	$30,912	$36,874	$25,000	$25,000
	Capital Outlay			$9,075	$10,000
	Totals	$30,912	$36,874	$34,075	$35,000

DEPARTMENT BUDGET and STAFFING - OTHER SPECIAL REVENUE FUNDS - E-911 SYSTEM

DEPARTMENT	FUNCTIONS
E 9-1-1 System 130 - 3992	To account for funds received to establish, maintain, and update the 9-1-1 Emergency telephone system for the County.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Intergov. Revenue	$781,290	$424,210	$321,353	$330,000
130 - 0000	Charges for Services				
	Interest/Misc. Revenue	$474	$247	$250	$300
	Sub-Totals	$781,764	$424,457	$321,603	$330,300
	Cash Carryforward			$0	$0
	Total Revenue	$781,764	$424,457	$321,603	$330,300
	EXPENDITURES				
130 - 3992	Personal Services	$79,425	$80,995	$81,263	$49,281
	Operating Expenses	$290,848	$214,287	$240,340	$281,019
	Capital Outlay	$310,921	$0	$0	$0
	Total Expenditures	$681,194	$295,282	$321,603	$330,300

Comments: Funded primarily through E-9-1-1 service charges. Approximately 40% of Operating Expenses relates to contractual services for maintenance of 911 equipment.

STAFFING

Addressing Tech I / II	0	0	0	0
GIS Specialist	1	1	1	1
Staff Assistant	0	0	0	0
GIS Coordinator	0.5	0.5	0	0
Totals	1.5	1.5	1.0	1.0

FUNCTION/BUIDGET - OTHER SPECIAL REVENUE FUNDS - TOURIST DEVELOPMENT

DEPARTMENT	FUNCTIONS
Tourist Development 131 - 2107	To account for Revenues and Expenses relating to development of tourism in the County through the assessment of a Tourist ("bed") Tax.

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BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Tourist Tax	$253,036	$253,614	$215,000	$225,000
	Interest/Misc. Revenue	$436	$1,053	$1,000	$500
131 - 0000	Cash Carryforward			$34,500	$45,000
	Totals	$253,472	$254,667	$250,500	$270,500
	EXPENDITURES				
131 - 2107	Operating Expenses	$224,546	$152,864	$250,500	$250,500
	Reserve-Contingencies				$20,000
	Totals	$224,546	$152,864	$250,500	$270,500

Comments: Coordinated by the local Chamber of Commerce through contract with the County. Since the initiation of this Fund in FY 1992-93, revenues in most years have exceeded expenditures, resulting in a slow buildup of an annual Fund Balance, a large portion of which was budgeted for expenditures in FYs 13-14 and 14-15.

****

Communications Improvement 132 - 3993	To account for Revenues and Expenditures relating to the improvement of County-wide communications systems through the collection of a surcharge on traffic tickets.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Fines and Forfeitures	$35,423	$50,728	$41,500	$48,000
132 - 0000	Interest/Misc. Revenue	$18,116	$24,603	$31,500	$25,052
	Transfers In	$83,127	$83,127	$83,127	$83,127
	Cash Carryforward				
	Totals	$136,666	$158,458	$156,127	$156,179
	EXPENDITURES				
132 - 3993	Operating Expenses	$42,653	$68,884	$35,841	$35,841
	Capital Outlay				
	Debt Service	$120,332	$120,263	$120,286	$120,338
	Totals	$162,985	$189,147	$156,127	$156,179

Comments: Debt Service covers funds borrowed ($1,356,000) in FY 2004-05 to purchase new/replacement communication equipment.

DEPARTMENT	FUNCTIONS
Economic Development 133 - 2108	To support development and expansion of new and existing businesses within the County in order to improve and diversify the County's economy.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Intergovernmental Revenue	$480,772	$0	$100,000	$0
	Interest/Misc. Revenue		$5,705		
133 - 0000	Transfer from General Fund	$198,695	$193,195	$186,820	$186,820
	Cash Carryforward				
	Totals	$679,467	$198,900	$286,820	$186,820
	EXPENDITURES				
133 - 2108	Operating Expenses	$173,690	$155,000	$283,820	$183,820
	Capital Outlay	$469,067	$2,853	$0	$0
	Debt Service	$38,195	$9,375	$0	$0
	Grants & Aids	$5,500	$0	$3,000	$3,000
	Reserve - Future Marketing				
	Reserve - Contingencies				
	Totals	$686,452	$167,228	$286,820	$186,820

Comments: The Economic Development Fund was first created by the Board of County Commissioners on October 1, 1996 (FY 96-97). Funding is normally dependent on a transfer of funds from the General Fund.

Note: The Chamber of Commerce is under contract to the County to provide appropriate services for marketing the Business Park. County Staff is involved in the planning and coordination of the Capital improvements to the Park.

Impact Fees

Funds 141-144

To account for Revenues and Expenditures relating to the collection of Impact Fees from new development/construction needed to support the improvement/expansion of County-wide infrastructure (Roads, Parks & Recreation, Fire Protection, and Emergency Services) brought about by such development.
****** Moratorium on Impact Fees until February 28, 2015.

BUDGET SUMMARY

		FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
TRANS - PORTATION IMPACT FEES	**REVENUES**				
	Interest Earnings	$846	$727	$0	$700
	Impact Fees				
141 - 0000	Cash Carryforward			$0	$518,853
	Totals	$846	$727	$0	$519,553
	EXPENDITURES				
141 - 4102	Capital Outlay	$4,482	$47,957	$0	$519,553
	Totals	$4,482	$47,957	$0	$519,553

	REVENUES				
RECREATION IMPACT FEES	Interest Earnings	$76	$71	$0	$25
	Impact Fees				
142 - 0000	Cash Carryforward			$0	$51,676
	Totals	$76	$71	$0	$51,701
	EXPENDITURES				
142 - 6101	Capital Outlay	$0	$0	$0	$51,701
	Totals	$0	$0	$0	$51,701

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
FIRE IMPACT FEES 143 - 0000	Interest Earnings	$0	$0	$0	$0
	Impact Fees				
	Cash Carryforward				
	Totals	$0	$0	$0	$0
	EXPENDITURES				
143 - 3290	Capital Outlay	$0	$0	$0	$0
	Totals	$0	$0	$0	$0

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	REVENUES				
EMS IMPACT FEES 144 - 0000	Interest Earnings	$0	$0	$0	$0
	Impact Fees				
	Cash Carryforward				
	Totals	$0	$0	$0	$0
	EXPENDITURES				
144 - 3991	Capital Outlay	$0	$0	$0	$0
	Totals	$0	$0	$0	$0

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FUNCTIONS/BUDGETS - OTHER SPECIAL REVENUE FUNDS - MISCELLANEOUS GRANTS FUND

DEPARTMENT	FUNCTIONS
Miscellaneous Grants 160 - (VARIOUS)	To account for Revenues and Expenditures associated with Emergency Management, Libraries, and Emergency Medical Services grants.

BUDGET SUMMARY

	REVENUE	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Emergency Management Grant			$163,096	$162,589
	Aid to Libraries	$186,294	$201,375	$198,964	$205,565
160 - 0000	EMS Grants	$97,593	$128,188	$128,764	$16,862
	Other Grants	$254,819	$227,274		
	Interest/Misc. Revenues	$12	$114		
	Transfer from General Fund				
	Totals	$538,718	$556,951	$490,824	$385,016
	EXPENDITURES				
160 - 3211	Personal Services-VFD Admin	$17,711	$16,051	$16,716	$0
	Operating Expenses-VFD Admin	$13,429	$41,695	$46,500	$0
	Capital Outlay - VFD Admin	$7,995	$0	$25,000	$0
160 - 3991	Personal Services- Emer Mgmt	$53,673	$44,002	$54,204	$55,722
	Operating Expenses- Em Mgmt	$57,950	$106,240	$90,892	$73,367
	Capital Outlay - Emer Mgmt	$37,570	$29,527	$18,000	$33,500
160 - 3996	Op. Exp. - Homeland Sec. Grant	$24,625	$91,367	$40,548	$10,900
160 - 5105	Operating Expenses - EMS	$2,771	$4,764	$0	$0
	Capital Outlay - EMS	$173,530	$8,177	$0	$5,962
160 - 6212	Personal Services- Libraries	$139,858	$131,848	$118,514	$152,415
	Operating Expenses- Libraries	$48,140	$29,686	$72,450	$53,150
	Capital Outlay - Libraries	$3,342	$36,171	$8,000	$0
	Reserve-Contingency- Libraries				
160 - 6215	Personal Services-Misc Library	$1,535	$27	$0	$0
	Operating Exp -Misc Library	$0	$0	$0	$0
	Capital Outlay - Libraries	$7,994	$4,033	$0	$0
	Totals	$590,123	$543,588	$490,824	$385,016

DEPARTMENT	FUNCTIONS
CDBG Program Income 161 - 6505	To account for Revenues received from Community Development Block Grants (CDBG)/ Local Housing Assistant Grants/mortages and other Grants, and the proper use/reuse of these funds.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	NSP3 Grant	$214,659	$663,817	$160,000	$113,000
	CDBG Housing Rehab Gr	$620,003	$108,615	$0	$0
	Disaster Recovery Program	$774,453	$80,509	$368,722	$128,000
161 - 0000	Interest/Misc. Revenue	$153	$0		
	Cash Carryforward				
	Total Revenue	$1,609,268	$852,941	$528,722	$241,000

	EXPENDITURES				
161 - 6505	Operating Expenses	$774,454	$84,791	$368,722	$128,000
	Reserves for Contingency				
161 - 6506	Operating Expenses	$620,003	$108,615	$0	$0
161 - 6509	Operating Expenses	$214,658	$663,082	$160,000	$113,000
	Total Expenditures	$1,609,115	$856,488	$528,722	$241,000

FUNCTIONS - OTHER SPEC. REV. FUNDS - INTERLACHEN LAKES/WEST PUTNAM MSBU's/ HURRICANE HOUSING RECOVERY PROGRAM

DEPARTMENT	FUNCTIONS
Interlachen Lakes Estates MSBU 162 - 7992	To account for Revenues and Expenditures relating to road maintenance requirements within this Municipal Services Benefit Unit (MSBU).

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West Putnam MSBU 163 - 7993	To account for Revenues and Expenditures relating to road maintenance requirements within this Municipal Services Benefit Unit (MSBU).

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Hurricane Housing Recovery Program 171 - 6507	To account for Revenues and Expenditures relating to Federal Grant funds received through the State to assist property owners to recover from FY 2004-05 hurricanes.

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BUDGETS - OTHER SPEC. REV. FUNDS - INTERLACHEN LAKES/WEST PUTNAM MSBU's/ HURRICANE HOUSING RECOVERY PROGRAM

		BUDGET SUMMARY			
		FY 11-12	FY 12-13	FY 13-14	FY 14-15
	REVENUES	**ACTUAL**	**ACTUAL**	**BUDGET**	**BUDGET**
Interlachen Lakes	Special Assessment	$228,365	$234,106	$215,500	$220,000
Estates MSBU	Interest/Misc. Revenue	$481	$671	$500	$500
	Cash Carryforward			$53,000	$38,575
162 - 0000					
	Totals	$228,846	$234,777	$269,000	$259,075
	EXPENDITURES				
162 - 7992	Operating Expenses	$303,511	$296,153	$266,500	$254,075
	Reserve-Contingencies			$2,500	$5,000
	Totals	$303,511	$296,153	$269,000	$259,075
	REVENUES				
West Putnam	Ad Valorem Taxes				
MSTU/MSBU	Special Assessment	$128,718	$133,717	$132,000	$122,000
	Intergoverment Rev				
	Interest/Misc. Revenue	$426	$861	$700	$500
163 - 0000	Cash Carryforward			$33,175	$33,375
	Totals	$129,144	$134,578	$165,875	$155,875
	EXPENDITURES				
163 - 7993	Operating Expenses	$183,579	$180,864	$165,875	$155,875
	Reserve- Contingencies			$0	$0
	Totals	$183,579	$180,864	$165,875	$155,875
	REVENUES				
Hurricane Housing	Hurr Hsng Recov Grant				
Recovery Program	Interest/Misc. Revenue				
171 - 0000	Cash Carryforward				
	Totals	$0	$0	$0	$0
	EXPENDITURES				
171 - 6507	Operating Expenses				
171 - 9999	Trf-Loc Housing SHIP				
	Totals	$0	$0	$0	$0

FUNCTIONS - OTHER SPECIAL REVENUE FUNDS - SHIP and MSBU FUNDS

DEPARTMENT	FUNCTIONS
Local Housing Assistance Trust Fund (SHIP) 170 - 6506	To account for Revenues and Expenses relating to funds received from the State Housing Initiative Partnership (SHIP) Program used to assist eligible citizens of low and moderate income to buy or construct new housing, or to improve living conditions and/or meet building codes in older owned or rental housing units.

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MSBU Fund 175 - 4110	To account for Revenues and Expenditures relating to Municipal Service Benefit Units (MSBU's) for road paving and grading. Debt proceeds and some County matching funds will pay for the projects upfront with affected property owners paying the Debt Service through Special Assessments. See also the MSBU Sinking Fund on page C - 64.

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BUDGET SUMMARY

		FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Local Housing Assistance Trust Fund (SHIP)	**REVENUES**				
	Intergovernmental Revenue	$0	$380,425	$350,000	$381,362
	Interest/Misc. Revenue	$13,619	$17,861	$4,600	$3,500
	Transfers In	$0	$0	$0	$0
170 - 0000	Cash Carryforward			$65,400	$185,138
	Totals	$13,619	$398,286	$420,000	$570,000
	EXPENDITURES				
170 - 6506	Operating Expenses	$380,435	$314,960	$400,000	$550,000
	Reserve-Contingencies			$20,000	$20,000
	Totals	$380,435	$314,960	$420,000	$570,000

Comments: The Putnam County SHIP (see preceding page for definition) Fund began in FY 93-94. Due to a lengthy startup period, this Fund had been almost one year behind in utilizing available Revenues, with large Cash Carry Forward sums. Annual utilization is now about equal to new revenues and use of carry forward is slowly decreasing. The Operating Expenses of the Fund are primarily SHIP loans and grants to eligible citizens. The Program is currently contractually administered by an outside agency, although County employees are involved (about 0.5 FTE) in the processing of applications and payments to supporting vendors.

	REVENUES				
MSBU Fund	Special Assessment	$122,997	$128,623	$126,800	$121,000
	Interest/Misc. Revenue	$707	$912	$1,000	$500
175 - 0000	Intergovernmental Revenue				
	Cash Carryfwd- Regular				
	Totals	$123,704	$129,535	$127,800	$121,500
	EXPENDITURES				
	Operating Expenses	$117,235	$102,694	$95,705	$89,550
175 - 4110	Capital Outlay - Roads		$2,281	$25,000	$25,000
	Reserve- Contingencies			$7,095	$6,950
	Totals	$117,235	$104,975	$127,800	$121,500

E. Putnam Water/ Wastewater Grants

408 - 5304

To account for expenditure of several grants associated with the expansion of water and wastewater services in the East Putnam area. The initial projects serve a limited area, primarily to correct unhealthy water and sewage problems. Follow-on projects are planned to expand to a "Regional" system, not only providing healthier conditions to a wider area, but also to encourage commercial/industrial expansion into the area. Expansion of the water system was substantially completed during FY 2009. Construction for the wastewater system has commenced and should be completed during FY 2014-15.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Intergovernmental Revenue	$0	$0	$2,623,800	$0
408 - 0000	Interest/Misc. Revenues	$20,866	$16,840	$20,000	
	Transfer from General Fund				
	Debt Proceeds	$0	$0	$3,057,000	
	Cash Carryforward			$5,524,020	
	Totals	$20,866	$16,840	$11,224,820	$0
	EXPENDITURES				
408 - 5304 Water	Operating Expenses	$10,380	$0		
	Capital Outlay				
	Debt Service	$0	$0		
408 - 5304 Wastewater	Operating Expenses	$63,198	$236,742	$2,283,320	
	Capital Outlay			$8,941,500	
	Transfer				
	Reserve				
	Totals	$73,578	$236,742	$11,224,820	$0

Comments: Now that the East Palatka Regional Water/Wastewater Project is nearing completion, the Project Fund #408 has been closed out into the related enterprise operating fund (Fund #405). This project has been funded by USDA grants and loans as well as other bank loans. Final funding for the project as well as capital expenditures will be recorded directly into Fund #405, which is the East Palatka Regional Water/Wastewater Fund.

DEPARTMENT	FUNCTIONS
Wastewater - Paradise Point Port Buena Vista 603 - 5302/5307	Accounts for revenue and expenditures associated with the operation of two small waste-water plants assigned to the County by the Courts after abandonment by the private owners. User fees are charged to cover normal operating expenses for each system.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
603 - 0000	User Fees - Paradise Pt.	$19,993	$20,280	$20,450	$20,400
	User Fees - Pt.Buena V.	$24,900	$25,275	$25,200	$25,250
	Interest/Misc. Revenue	$1			
	Cash Carryforward			$3,290	$3,290
	Totals	$44,894	$45,555	$48,940	$48,940
	EXPENDITURES				
Paradise Point 603 - 5302	Operating Expenses	$20,837	$26,825	$19,890	$19,890
	Capital Outlay				
	Reserve - Contingencies				
Port Buena Vista 603 - 5307	Operating Expenses	$21,077	$22,012	$29,050	$29,050
	Capital Outlay				
	Reserve - Contingencies				
	Totals	$41,914	$48,837	$48,940	$48,940

Comments: Paradise Point currently has 34 active accounts and Port Buena Vista has 56 active accounts. Hookups vary as customers come and go or are disconnected due to non-payment of bills. Loans/grants have been provided from the General Fund to help pay expenses. Revenues are inadequate to cover any depreciation or significant capital improvements.

FUNCTIONS/BUDGETS - SPECIAL REVENUE FUNDS - WATER UTILITIES

DEPARTMENT	FUNCTIONS
Water Utilities **Paradise View** **Port Buena Vista** 606 - 5305/5307	Accounts for revenue and expenditures associated with the operation of two small water plants assigned to the County by the Courts after abandonment by the private owners. User fees are charged to cover normal operating expenses for each system.

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BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
Water - Paradise View Port Buena Vista	User Fees - Paradise V.	$7,320	$7,259	$7,500	$7,500
	User Fees - Pt.Buena V.	$25,654	$25,922	$25,750	$25,750
	Interest/Misc. Revenue	$318	$274	$325	$325
	Transfer from General Fd				
	Cash Carryforward				
606 - 0000	**Totals**	$33,292	$33,455	$33,575	$33,575
	EXPENDITURES				
Paradise View 606 - 5305	Operating Expenses	$14,965	$11,139	$11,325	$11,325
	Capital Outlay	$14,358	$0		
	Reserve - Contingencies				
Port Buena Vista 606 - 5307	Operating Expenses	$15,440	$16,751	$22,250	$22,250
	Capital Outlay				
	Reserve - Contingencies				
	Totals	$44,763	$27,890	$33,575	$33,575

Comments: Paradise View currently has about 12 active accounts and Port Buena Vista has 56 accounts. Hookups vary as customers come and go or are disconnected due to non-payment of bills. Loans/Grants have been provided from the General Fund to cover expenses. Revenues are inadequate to cover depreciation or any significant capital improvements. revenues.

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DEPARTMENT	FUNCTIONS
ILE Lake Access Lots Trust 607 - 6112	Accounts for revenue and expenditures associated with land (lots) and Trust Funds turned over to the County from the State of Florida in FY 2000-01 for the purpose of providing access and/or recreational facilities on several lakes within certain Interlachen Lakes Estates (ILE) developments.

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BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Interest	$58	$54	$75	$50
607 - 0000	Miscellaneous Revenue				
	Cash Carryforward			$26,200	$39,480
	Totals	$58	$54	$26,275	$39,530
	EXPENDITURES				
	Operating Expenses			$1,275	$1,530
607 - 6112	Capital Outlay	$0	$0	$25,000	$38,000
	Reserve-Contingency				
	Totals	$0	$0	$26,275	$39,530

Comments: 57 lots on several lakes are involved. Some of the lakes have dried up over recent years due to overall drought conditions and many lots are no longer considered "lake access". The future of these lots are uncertain at this time.

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FUNCTIONS/BUDGET - DEBT SERVICE FUND - MSBU SINKING FUND

MSBU

Sinking Fund

212 - 7107

To account for debt service requirements associated with funds borrowed to pave roads in MSBU's. The first loan associated with $2,765,000 of Revenue Bonds issued December 1, 1994, was retired on February 1, 2004. An additional loan for $1,381,795 approved September 14, 2004 is being repaid by affected property owners who are being charged a non-ad valorem Special Assessment for periods of 10 to 15 years. Additional loan(s) may be required to cover currently approved projects in the works.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
MSBU Sinking Fund	Special Assessment	$281,955	$279,324	$218,500	$203,500
	Interest/Misc. Revenue	$363	$308	$350	$150
	Cash Carryforward			$136,430	$0
212 - 0000	**Total Revenue**	$282,318	$279,632	$355,280	$203,650
	EXPENDITURES				
212 - 7107	Operating Expenses	$5,469	$7,360	$5,000	$7,000
	Debt Service	$352,750	$352,688	$350,280	$187,891
	Reserves for Contingency				$8,759
	Total Expenditures	$358,219	$360,048	$355,280	$203,650

Comments: Miscellaneous Revenue is basically interest earned on related funds in the bank. Projects are budgeted in the MSBU Fund (175).

FUNCTIONS/BUDGETS - CAPITAL OUTLAY FUNDS - BETTER PLACE PLAN PROJECTS

DEPARTMENT	FUNCTIONS
Better Place Plan Projects 301 - 2110	To account for Revenues and Expenditures associated with the Local Infrastructure Surtax, approved by County voters on September 10, 2002. This tax, a one-cent surtax on all purchases subject to the State Sales tax, will be used to fund projects selected by the BOCC to be included in the Better Place Plan. The Surtax went into effect January 1, 2003, and is scheduled to end on December 31, 2017.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Taxes	$4,447,881	$4,585,867	$4,586,574	$4,586,574
	Interest/Misc. Revenue	$8,197	$9,798	$8,000	$8,000
301 - 0000	Debt Proceeds			$2,000,000	$2,000,000
	Cash Carryforward				
	Totals	$4,456,078	$4,595,665	$6,594,574	$6,594,574
	EXPENDITURES				
301 - 2110	Capital Outlay	$4,818	$1,595,343	$3,510,783	$3,510,783
	Debt Service	$1,582,415	$1,575,878	$1,583,791	$1,583,791
	Transfers Out	$500,000	$916,000	$500,000	$500,000
	Reserve - Contingencies				
	Totals	$2,087,233	$4,087,221	$5,594,574	$5,594,574
301 - 4101	Capital Outlay	$756,208	$1,382,573	$1,000,000	$1,000,000
301 - 6101	Capital Outlay	$0	$0	$0	$0
	Totals	$2,843,441	$5,469,794	$6,594,574	$6,594,574

Comments: In FY 2003-04, the Board approved paving approximately 50 miles of County roads over the next ten years at estimated costs ranging from $25 million to $28 million. The majority of these funds would be borrowed and paid back over a ten year period. Only a portion of the related debt proceeds/expenditures are reflected in the budget, with the remainder to be borrowed as the needs arise.

FUNCTIONS/BUDGETS - CAPITAL OUTLAY FUNDS - ROAD PROJECTS

DEPARTMENT	FUNCTIONS
Road Projects 307 - 4101	To account for engineering and contracted costs associated with projects relating to the paving or resurfacing of County roads, major bridge repairs, or road related drainage system improvements. This fund has no dedicated revenues, but is supported by transfers from General and Transportation Funds surpluses, and to a great extent, funds from the Florida Department of Transportation.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Taxes	$935,886	$950,069	$963,385	$1,010,000
	Intergovernment Revenue	$4,165,367	$1,971,951	$4,382,682	$4,074,000
	Interest/Misc. Revenue	$396	$3,487	$500	$1,000
307 - 0000	Transfer from Other Funds	$0	$416,000	$0	$0
	Cash Carryforward	$0	$0	$0	$334,385
	Totals	$5,101,649	$3,341,507	$5,346,567	$5,419,385
	EXPENDITURES				
307 - 4101	Operating Expenses	$1,173	$1,223	$0	$11,000
	Capital Outlay	$4,401,335	$2,888,703	$5,346,567	$5,408,385
	Reserve - Contingencies				
	Totals	$4,402,508	$2,889,926	$5,346,567	$5,419,385

Comments: In recent years, there have been only limited funds available for transfer into this fund. The majority of the budgeted revenues and expenditures are related to State of Florida Departmentment of Transportation and other grants. The Local Infrastructure Surtax (Better Place Plan Projects Fund - Fund 301) is likely to be a more significant source of funds for Road Projects during its 15-year lifespan, although the 2nd Local Option Gas Tax (5 cents), enacted for FY 2009-10, is now providing a steady revenue stream for this fund.

FUNCTIONS/BUDGETS - CAPITAL OUTLAY FUNDS - CAPITAL PROJECTS

DEPARTMENT	FUNCTIONS
Capital Projects Various	To account for the revenue and expenditures associated with the construction of new facilities of all types (Except roads - Fund 307) throughout the County. Usually funded through Grants and /or funds transferred from other Funds (Primarily the General Fund).

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BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Intergovernmental Revenue	$16,478	$0		
308 - 0000	Interest/Misc. Revenue	$302	$702		
	Transfer from Other Funds	$0	$0		
	Debt Proceeds			$3,000,000	$17,000,000
	Cash Carryforward				
	Total Revenue	$16,780	$702	$3,000,000	$17,000,000
	EXPENDITURES				
308 - 3411	Cap Out- Jail Expansion	$0	$98,704	$3,000,000	$17,000,000
308 - 3991	Cap Out- Emerg Svcs	$16,478	$0		
308 - 6107	Cap Out-W.Put-Wisham Pk				
308 - 9999	Trf to Other Funds				
	Reserves				
	Total Expenditures	$16,478	$98,704	$3,000,000	$17,000,000

Comments: Until FY 2007-08, Capital Outlays were primarily for recreational (6100 series) and library (6200 series) facilities at the designated locations in the County, except for the "Youth Sports Complex" which is in the Palatka area. Most of the funds available in FY's 2010-11and 20011-12 are related to retrofits of certain schools as emergency shelter facilities. Capital Outlay budgets are established for new projects as they are approved and/or grants or other funding is received. Some projects are completed in one fiscal year, while others can be spread out over several years. Projects are normally deleted from the "history" columns once the associated grants are closed out.

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WASTE MANAGEMENT FUND

The WASTE MANAGEMENT FUND is an Enterprise Fund used to account for revenues and expenditures associated with the operation of the County landfill (which includes Long Term Care of closed facilities, Waste Tire, Household Hazardous Waste, Litter Prevention, and Capital Projects), County-wide refuse collection, and recycling collection and activities. After the General Fund, it represents the second largest County Fund budget.

The primary Revenue sources for the Waste Management Fund are County-wide Special Assessments for residential refuse disposal (landfill) and recycling, a Special Assessment for refuse collection charged to residents in the unincorporated areas of the County and municipalities with inter-local agreements, and tipping fees at the landfills for haulers handling commercial refuse. For FY 2014-15 commercial tipping fees are $44/ton for Class I waste, $100/ton for waste which requires special handling, and $125/ton for tires. Special Assessments are $231 for Landfills (Disposal), $130 for Collection, and $34 for Recycling for an overall maximum household fee of $395.

Two components of the Solid Waste Special Assessment increased in FY 2009-10. Both the Collection and Recycling Assessments increased due to a new contract with Waste Pro as a result of increased fuel and operating costs to the contractor. Increases were tied to CPI increases over the extended Collections contract (which ends on September 30, 2015). The landfill portion of the Assessment has increased for FY 2014-2015 due to the next phase of operations and the Phase I landfill mining project.

The major Expenditure use for FY 2014-15 is for the cost of Landfill Operations and Landfill mining. Collection Operations, due to the contract increases mentioned above, are second with Recycling costs third. Capital Outlay will increase significantly when it comes time to close the Class 1 landfill cells currently in use. Funding for all these closures is in escrow, based on estimates that are updated annually.

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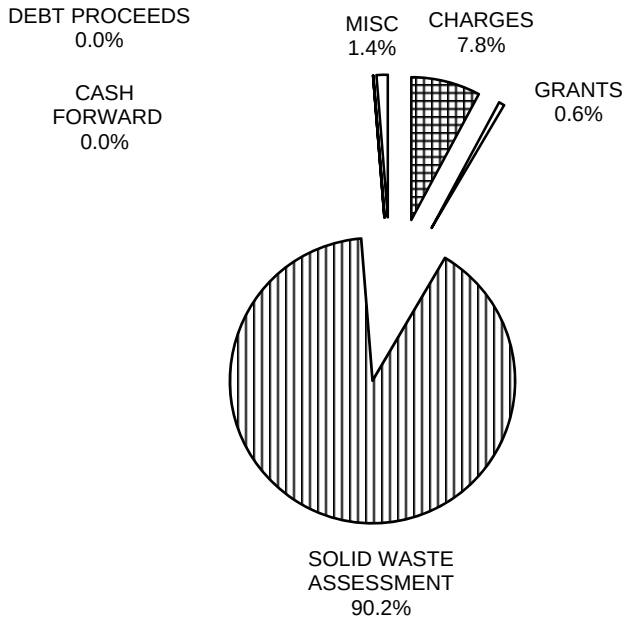
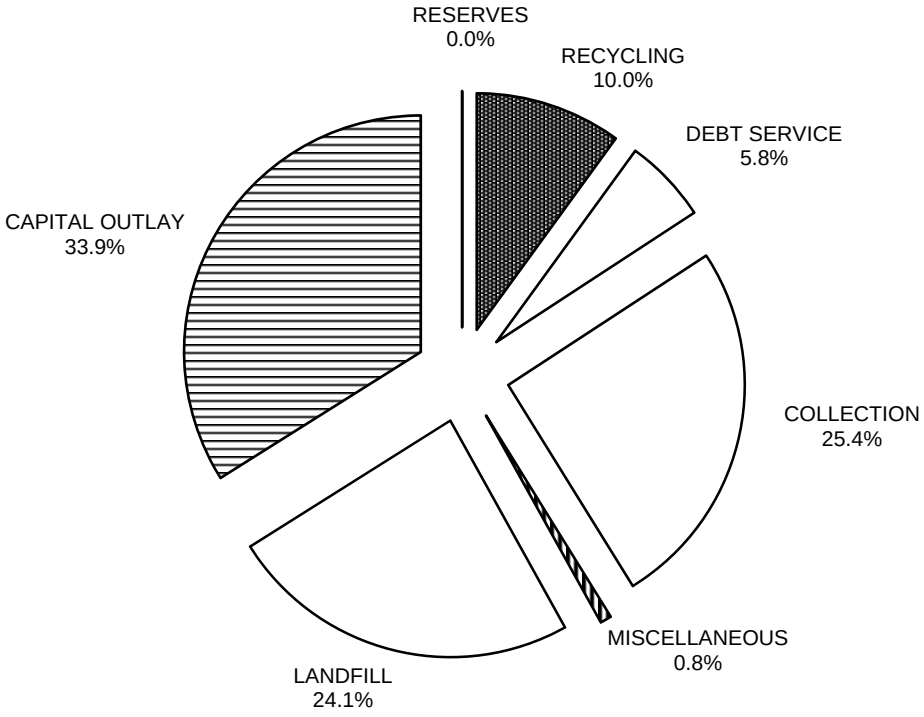
The pie charts on the following page reflect the sources of Revenue and the Expenditure uses within the Waste Management Fund for FY 2014-15.

WASTE MANAGEMENT FUND REVENUES BY SOURCE



WASTE MANAGEMENT FUND EXPENDITURES BY USES



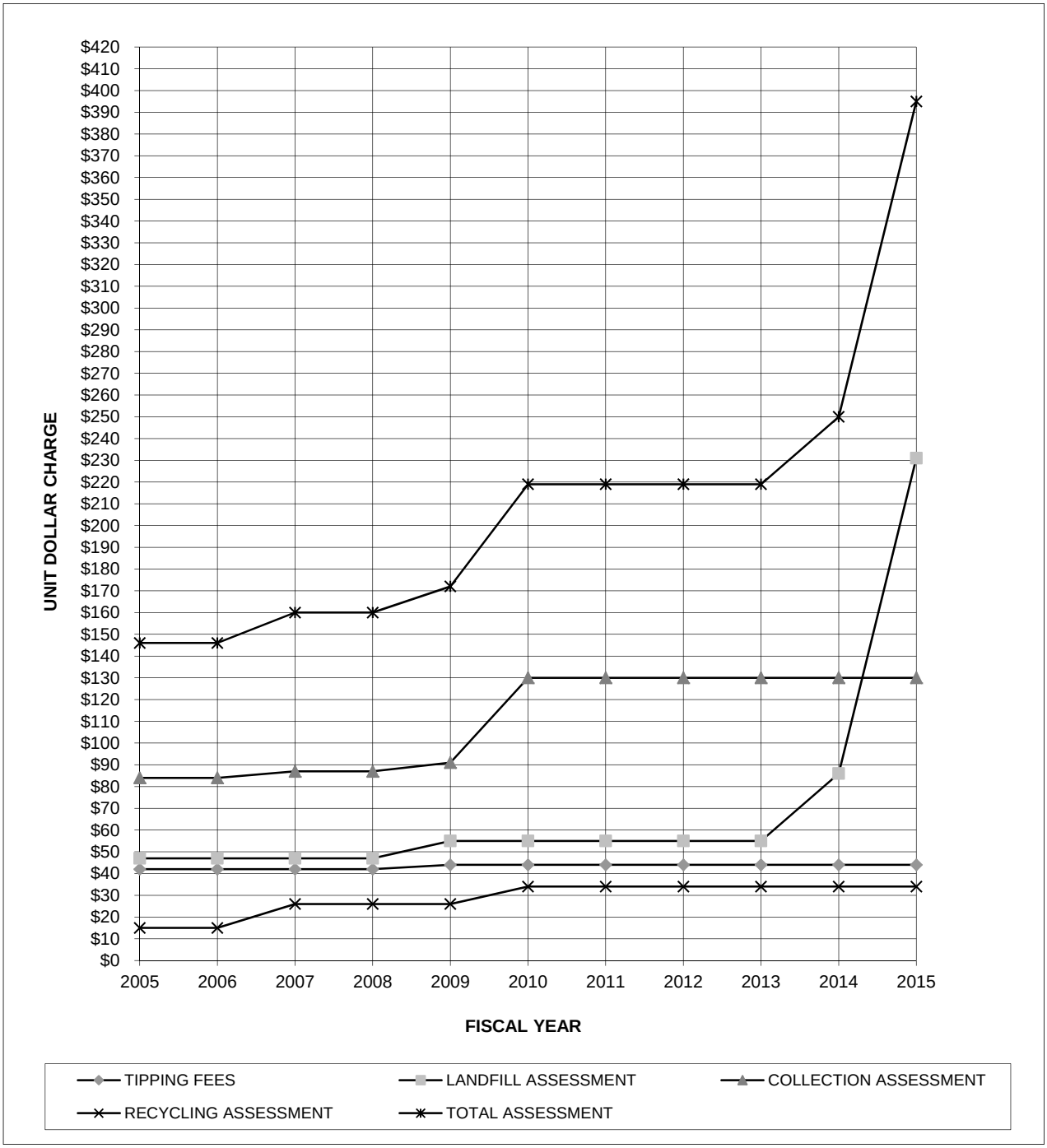
WASTE MANAGEMENT FUND - REVENUE BUDGET

BUDGET SUMMARY

FUND	REVENUE:	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	FEMA - Disaster Relief				
	Consolidated Solid Waste Grant	$70,588	$70,588	$70,588	$90,000
WASTE	Commercial Tipping Fees	$963,040	$928,656	$975,400	$1,005,000
MANAGEMENT	Other Charges for Services	$90,714	$90,139	$75,000	$92,000
	Solid Waste Assessment- Landfill	$1,804,295	$1,923,799	$2,908,272	$7,675,689
	Solid Waste Assessment- Collection	$3,667,909	$3,738,514	$3,859,310	$3,828,404
401 - 0000	Solid Waste Assessment- Recycling	$1,072,029	$1,090,274	$1,133,968	$1,121,266
	Interest/Misc. Revenue	$196,939	$32,273	$125,500	$167,000
	Debt Proceeds			$4,500,000	$0
	Sub - Totals	$7,865,514	$7,874,243	$13,648,038	$13,979,359
	Add: Cash Carryfwd.- Projects			$650,000	$0
	Add: Cash Carryforward			$264,881	$0
	Total Revenue	$7,865,514	$7,874,243	$14,562,919	$13,979,359

Comments: The increase in the Landfill Special Assessment for FY 2014-15 will pay for the current landfill cell and mining improvements. Current revenues are intended to pay for all costs (operating, maintenance, debt service and capital improvements) without the use of debt financing.

WASTE MANAGEMENT TIPPING FEES/SPECIAL ASSESSMENTS



FUNCTIONS, BUDGET and STAFFING - ENTERPRISE FUNDS - WASTE MANAGEMENT

DEPARTMENT	FUNCTIONS
Landfills 401 - 4210	Accounts for the operation of a central landfill and two Solid Waste Convenience Centers. Related budgeted costs are in accordance with strict rules established by the State of Florida Department of Environmental Protection (DEP).

BUDGET SUMMARY

	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Personal Services	$707,180	$671,645	$793,950	$814,278
	Operating Expenses	$1,162,657	$1,171,293	$1,462,227	$1,351,817
401 - 4210	Capital Outlay	$0	$0	$610,000	$255,000
	Debt Service	$131,004	$118,432	$853,087	$809,242
	Transfer to Clerk of Cts.	$41,560	$41,560	$41,560	$53,907
	Transfer to Risk Mgmt	$10,182	$10,182	$10,182	$10,182
	Transfer to General Fund	$0	$0	$0	$0
	Reserve - Contingencies				
	Totals	$2,052,583	$2,013,112	$3,771,006	$3,294,426

STAFFING

Solid Waste Director	1	1	1	1
Sanitation Administrator	1	1	1	1
Landfill Supervisor	1	1	1	1
Landfill Operator	7	7	7	6
Equipment Operator II	2	2	2	3
Weighmaster	2	2	2	2
Landfill Attendant	2	2	2	2
Mosquito Control Spec.	1	1	1	1
Staff Assistant II	1	1	1	1
Totals	18	18	18	18

DEPARTMENT	FUNCTIONS
Long-term Care 401 - 4214	To account for the long-term care costs of maintaining closed landfills in accordance with the State of Florida Department of Environmental Protection (DEP).

BUDGET SUMMARY

	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Personal Services	$3,706	$63	$6,451	$6,499
401 - 4214	Operating Expenses	$1,192,983	$377,869	$883,769	$635,042
	Capital Outlay			$100,000	$100,000
	Totals	$1,196,689	$377,932	$990,220	$741,541

Comments: The County has four "officially closed" Landfills: Interlachen, Huntington, Class III and the original Central Landfill Phase I cell. The Personal Services expenditures represent a very small percentage of two landfill employees work hours. These employees are included under the staffing of the Landfill department (4210). As more landfill cells/segments close in the future, annual long-term care costs will increase.

DEPARTMENT	FUNCTIONS
Solid Waste Collection 401 - 4215	To account for the contractual costs of mandatory door-to-door refuse collection in the unincorporated areas of the County, with separate pickups for household garbage and yard trash.

BUDGET SUMMARY

	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
401 - 4215	Operating Expenses	$3,477,964	$3,451,186	$3,548,523	$3,533,764
	Totals	$3,477,964	$3,451,186	$3,548,523	$3,533,764

Comments: These expenditures are basically for contract services for once a week refuse collection and every-other-week yard trash pickup for the unincorporated areas of the County and municipalities which do not have their own pickup service. Approximately 2% of this budget is for commission fees paid to the County Tax Collector for collecting the Special Assessment relating to this service.

DEPARTMENT	FUNCTIONS
Waste Tire 401 - 4218	To account for the expenditure of County funds to support the special handling necessary for collection and disposal of waste tires in accordance with applicable regulations.

BUDGET SUMMARY

	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
401 - 4218	Operating Expenses	$73,342	$69,377	$86,375	$77,775
	Totals	$73,342	$69,377	$86,375	$77,775

Comments: Operating Expenditures are primarily for a contract vendor to haul away and properly dispose of used tires, which are not allowed to be disposed of in the landfill.

DEPARTMENT	FUNCTIONS
Solid Waste Capital Projects 401 - 4223	Accounts for engineering and contract costs for the proper closure of present landfills and the opening of new landfill cells in compliance with DEP rules.

BUDGET SUMMARY

	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Operating Expenses	$806,177	$104,566	$470,000	$500,000
401 - 4223	Capital Outlay		$4,947	$4,230,000	$4,370,000
	Totals	$806,177	$109,513	$4,700,000	$4,870,000

Comments: Due to the timing involved relative to opening/closing landfills, the above expenditures can be highly variable from year to year. The FY 2013-14 and FY 2014-15 budgets are for landfill improvements (cell development and gas mining).

DEPARTMENT	FUNCTIONS
Recycling 401 - 4219	Accounts for the expenditure of County funds and Grant funds received from the State to support the County's recycling and recycling education programs, including County-wide curbside collection of recyclables every week.

BUDGET SUMMARY

	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Personal Services	$40,430	$41,324	$42,455	$43,553
	Operating Expenses	$1,288,677	$1,281,137	$1,360,844	$1,353,750
401 - 4219	Capital Outlay	$0	$0	$20,000	$20,000
	Totals	$1,329,107	$1,322,461	$1,423,299	$1,417,303

Comments: The majority of Operating Expenses relate to contracted curbside pickup for recyclable materials.

STAFFING

Sr. Staff Assistant	1	1	1	1
Totals	1	1	1	1

DEPARTMENT	FUNCTIONS
Hazardous Waste 401 - 4220	Accounts for the expenditure of County funds to support the special handling necessary for the proper collection and disposal of household hazardous waste (HHW) materials.

BUDGET SUMMARY

	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
401 - 4220	Operating Expenses	$11,121	$13,032	$13,496	$14,550
	Totals	$11,121	$13,032	$13,496	$14,550

Comments: The main Operating Expenses relates to a contracted service for handling and removing hazardous waste materials after collection by the County.

DEPARTMENT	FUNCTIONS
Litter Prevention 401 - 4221	Accounts for the expenditure of County funds to support litter prevention programs. The County has contracted with "Keep Putnam Beautiful" to administer these programs.

BUDGET SUMMARY

	EXPENDITURES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
401 - 4221	Operating Expenses	$30,000	$30,292	$30,000	$30,000
	Totals	$30,000	$30,292	$30,000	$30,000

Comments: Expenses relate to the County's contract with "Keep Putnam Beautiful."

FUNCTIONS/BUDGET - ENTERPRISE FUNDS - PORT AUTHORITY

DEPARTMENT	FUNCTIONS
Port Authority 404 - 7203 404 - 7205	Accounts for revenues and expenditures associated with the operation of the County Bargeport, warehouse, and industrial complex. Revenues are primarily rents or user fees.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Charges for Services	$26,283	$15,633	$13,200	$15,200
404 - 0000	Rents - Warehouses	$144,159	$145,499	$135,000	$148,000
	Interest/Misc. Revenue	($119,557)	$1,617	$1,500	$850
	Capital from Governmental				
	Sub-Totals	$50,885	$162,749	$149,700	$164,050
	Add: Cash Carryforward			$28,344	$9,494
	Total Revenue	$50,885	$162,749	$178,044	$173,544
	EXPENDITURES				
404 - 7203	Operating Expenses	$163,290	$159,658	$169,164	$164,664
	Capital Outlay				
	Transfer to Risk Mgmt	$1,380	$1,380	$1,380	$1,380
	Reserves for Contingency				
404 - 7205	Oper. Exp. - Water Utility	$7,474	$6,075	$7,500	$7,500
	Total Expenditures	$172,144	$167,113	$178,044	$173,544

Comments: The Port Authority is the controlling agency for the County's Business Park, although the funding is handled through the Economic Development Fund (Fund #133).

DEPARTMENT	FUNCTIONS
E. Putnam Regional Water/Wastewater Utility 405	Accounts for revenue and expenditures associated with the operation of a limited area regional water/wastewater system owned and operated by the County. User fees have been established to provide the necessary revenues to cover normal operating costs of the system.

BUDGET SUMMARY

		FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	REVENUES				
	Intergov Rev - Grants	$0	$0	$0	$2,000,000
E. Putnam Water/	Charges for Services	$896,060	$968,531	$902,835	$910,900
Wastewater Utility	Interest/Misc. Revenue	$1,918	$2,199	$1,000	$1,018
	Trf/Cap fm Government	$726,529	$889,694	$652,952	$6,650,000
405 - 0000	Cash Carryforward			$0	$0
	Totals	$1,624,507	$1,860,424	$1,556,787	$9,561,918
	EXPENDITURES				
	Personal Services	$166,105	$170,754	$183,852	$187,516
Water	Operating Expenses	$1,117,622	$1,207,638	$310,734	$310,734
405 - 5303	Capital Outlay	$0	$0	$0	$0
	Debt Service	$517,371	$502,759	$733,553	$737,553
	Reserve for Contingencies				
Wat/Sewer Cap Proj	Debt Service			$264,648	$261,315
405 - 5304	Operating Expenses				
	Capital Outlay				$8,000,000
Wastewater	Operating Expenses	$41,075	$35,604	$22,200	$23,500
405 - 5308	Capital Outlay				
	Reserve for Contingencies				
Put Correct System	Operating Expenses	$27,157	$38,844	$41,800	$41,300
405 - 5309					
	Totals	$1,869,330	$1,955,599	$1,556,787	$9,561,918
	STAFFING				
	Utility Service Rep.	1	1	1	1
	Distribution Sys. Super	1	1	1	1
	Lead Util. Service Worker	1	1	1	1
	Utility Service Workers	2	2	2	2
	Water Treatment Operator	0	0	0	0
	Water Resource Analyst	0.2	0.2	0.2	0.2
	Totals	5.2	5.2	5.2	5.2

FUNCTIONS, BUDGET and STAFFING- INTERNAL SERVICE FUNDS- FLEET MAINTENANCE

DEPARTMENT	FUNCTIONS
Fleet Maintenance 501 - 8501	An Internal Service Fund, this fund accounts for expenditures relating to maintenance services for County-owned vehicles and equipment. Costs are billed to Departments according to completed work orders on their vehicles or equipment.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Interest/Misc. Revenue	$1,240	$7,685	$2,500	$4,000
501 - 0000	Internal Services	$841,755	$731,727	$752,419	$766,603
	Transfer from Gen. Fund			$13,116	
	Total Revenue	$842,995	$739,412	$768,035	$770,603
	EXPENDITURES				
501 - 8501	Personal Services	$336,058	$341,997	$349,347	$355,031
	Operating Expenses	$643,488	$568,024	$387,235	$382,210
	Capital Outlay	$0	$21,947	$28,091	$30,000
	Trf to Risk Management	$3,362	$3,362	$3,362	$3,362
	Reserves for Contingency				
	Total Expenditures	$982,908	$935,330	$768,035	$770,603

Comments: Funded through internal service charges to user County Departments. Upon request, may perform some Non-County maintenance for additional revenue. Although the Labor Rate has been increased three times to the current $65/hr, the total costs of doing maintenance in-house has been reduced from the costs associated with contractor maintenance performed prior to FY 1997-98.

STAFFING

Fleet Maintenance Manager	1	1	1	1
Staff Assistant II	1	1	1	1
Parts/Maintenance Coord	1	1	1	1
Senior Mechanic/CDL	1	1	1	2
Mechanic/CDL	3	3	3	1
Emergency Vehicle Tech	0	0	0	1
Totals	7	7	7	7

FUNCTIONS and BUDGET - INTERNAL SERVICE FUNDS - INSURANCE RESERVE

DEPARTMENT	FUNCTIONS
Insurance Reserve 506 - 2560	Used to account for the costs relating to employee health/dental/life insurance benefits and the allocation of those costs to County agencies and the employees themselves.

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Interest/Misc. Revenue	$161,696	$8,225	$7,650	$7,650
	Transfer from General Fd.	$58,706	$63,696	$52,608	$52,608
	Internal Services- County	$1,918,382	$1,890,598	$1,937,250	$2,279,630
	Retiree Contributions	$299,255	$312,666	$300,000	$320,000
	COBRA Contributions	$4,878	$8,164	$9,000	$9,000
506 - 0000	Employee Contributions	$1,286,246	$1,262,094	$1,260,500	$1,265,000
	Property Appraiser Contr.	$121,000	$120,510	$132,600	$120,000
	Tax Collector Contribution	$197,835	$196,625	$210,600	$224,000
	Clerk of Courts Contrib.	$440,272	$454,355	$483,600	$550,000
	Sheriff Contribution	$1,331,605	$1,359,367	$1,482,000	$1,487,000
	Sup of Election Contrib.	$33,275	$39,930	$46,800	$40,950
	Sub-Totals	$5,853,150	$5,716,230	$5,922,608	$6,355,838
	Add: Cash Carryforward			$1,246,868	$873,638
	Total Revenue	$5,853,150	$5,716,230	$7,169,476	$7,229,476
	EXPENDITURES				
506 - 2560	Health Ins. Premiums	$5,655,872	$5,965,586	$6,294,026	$6,294,026
	Other Operating Expen.	$165,272	$315,575	$235,450	$235,450
	Reserves for Contingency			$200,000	$200,000
	Transfer to the General Fund	$300,000	$300,000	$440,000	$500,000
	Total Expenditures	$6,121,144	$6,581,161	$7,169,476	$7,229,476

Comments Funded through internal service charges to County Departments and Constitutional Officers at a fixed rate for each employee. Due to increased health claim costs, the County's contributions have increased from $7,260 in FY 2008-09 to $7,800 in FY 2013-14. In FY 2005-06, employee contributions were established at 15% of the total cost of the plan the employee selects to use. In 2008-09, this was changed to 25% for single coverage and 30% for family coverage. For FY 2009-10, this was changed again to a flat 30% for all employees, but is currently a little less. Eligible retirees continue to pay 100% of their selected plan.

FUNCTIONS, BUDGET and STAFFING - INTERNAL SERVICE FUNDS -RISK MANAGEMENT

DEPARTMENT	FUNCTIONS
Risk Management 507 - 2561	Accounts for costs and the allocation of costs relating to all types of insurance carried by the County, except for health/life insurance benefits for County employees (Fund 506).

BUDGET SUMMARY

	REVENUES	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 BUDGET
	Interest/Misc. Revenue	$2,487	$285,417	$2,500	$2,500
	Transfer from General Fd.	$101,344	$101,344	$101,344	$101,344
507 - 0000	Transfer from Transp. Fd.	$29,827	$29,827	$29,827	$29,827
	Transfer from Fire Tax Fd.	$33,547	$33,547	$33,547	$33,547
	Transfer from Pt. Authority	$1,380	$1,380	$1,380	$1,380
	Transfer from Waste Mgmt	$10,182	$10,182	$10,182	$10,182
	Transfer from Fleet Maint.	$3,362	$3,362	$3,362	$3,362
	Internal Services- County	$1,158,559	$1,158,559	$1,158,559	$1,158,559
	Sub-Totals	$1,340,688	$1,623,618	$1,340,701	$1,340,701
	Add: Cash Carryforward			$284,586	$284,586
	Total Revenue	$1,340,688	$1,623,618	$1,625,287	$1,625,287
	EXPENDITURES				
507 - 2561	Personal Services	$53,166	$53,877	$53,726	$57,177
	Operating Expenses	$1,213,582	$1,712,777	$1,221,561	$1,218,110
	Reserves for Contingency			$150,000	$150,000
	Reserves - Worker Comp			$200,000	$200,000
	Total Expenditures	$1,266,748	$1,766,654	$1,625,287	$1,625,287

Comments: Funded through internal service costs allocated to County Departments on appropriate rational bases. The majority of the County's insurance expenses are self funded. The County does limit its liability with excess liability insurance coverage. The fluctuations in Operating Expenses generally follows fluctuations in Workers' Compensation claims and claims settlements in addition to general annual increases in all insurance areas.

STAFFING

Risk Coordinator	1	1	1	1
Totals	1	1	1	1

CAPITAL EXPENDITURES

Capital expenditures are requested and authorized within the Operating Budget (labeled as "Capital Outlay") for each Department. This report section, however, for information purposes, will provide detailed listings of the 5-year Capital Improvement Plan and the expenditures approved by the Board for the 2014-15 Fiscal Year.

Capital expenditure requests are divided by County budget policy into (3) main areas: A five-year **Capital Improvement Program (CIP**), an annual (one year only) **Operating Capital Budget,** and **Approved Road Projects** for the Budget year. In general, any construction project, any items of equipment (or group of like items) which costs more than $25,000 and all vehicles are considered as part of the CIP. Because of their larger dollar threshold, these expenditures are requested to be projected for the next five years to allow some consideration for financial planning. Items **under $25,000** are considered as part of the annual **Operating Capital Budget**. **Approved Road Projects** consist of previously approved road projects which have not been completed and, therefore, need to be carried over into the new Budget year, and newly approved projects which have generally been ranked in terms of need for repair. The latter classification, which is made by the Public Works Department, attempts to "save" roads (through resurfacing) before they become an even greater repair expense in the future after consideration of their overall use. Budget summaries of each of the three main areas are provided on the following pages in this Section.

All capital expenditure requests, except road projects, are first reviewed by the Budget Review Committee, which is composed of the County Administrator, the Budget Officer, and two County Commissioners, along with the appropriate Department Head or Constitutional Officer. New road projects, in contrast, are generally reviewed by the Transportation Committee and recommended to the full Board of County Commissioners. **All requests are approved only after considering the availability of total funds for capital expenditures**. The Budget Review Committee's recommendations along with the listing of all Department Capital requests are presented to the Board of County Commissioners, giving the Board the option of switching priorities or providing additional funding (i.e., increasing taxes, selling bonds, etc.) in order to fund items which cannot be accommodated within the projected funding. The 5-year CIP is approved for planning purposes with the caveat that all requests beyond the new budget year will be re-examined each year and adjusted to meet changing circumstances and available funds.

During the primary election on September 10, 2002, the County voters approved a referendum for a one-cent sales tax **(Local Infrastructure Surtax)** to be imposed to support Putnam County's **BETTER PLACE PLAN**, which by itself or in concert with grants, will be used to build new infrastructure and improve existing infrastructure. The Surtax that was collected began on January 1, 2003, and will be in place for 15 years. The Surtax is expected to generate $4,586,574 for FY 2014-15, with annual increases paralleling the State Sales Tax Revenues in the General Fund. The largest use has been for paving 80+ miles of County roads during the first six years of tax collections, borrowing additional funds as needed, to be repaid from the Surtax proceeds in later years. The specific roads were identified for paving and the 80+ miles have been completed. Other uses include an annual allocation for resurfacing roads (Approximately $1 million), for road drainage improvements, and tentative supplemental/matching funds for such projects as a multi-use Recreation Facility, bridge repairs, and widening of certain County roads as they are being resurfaced.

APPROVED 9/23/14

PUTNAM COUNTY

FIVE YEAR

C.I.P.

FY 2014-15

THROUGH

FY 2018-19

CATEGORY - DRAINAGE

Item/Project Name	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL	FUNDING SOURCE
DRAINAGE ANNUAL TOTALS:	**$340,000**	**$800,000**	**$800,000**	**$300,000**	**$300,000**	**$2,540,000**	**AS LISTED BELOW**
(1) Master Stormwater System Improvements	$0	$500,000	$500,000	$0	$0	$1,000,000	DEP Grants
(2) Road Drainage Improvements	$0	$300,000	$300,000	$300,000	$300,000	$1,200,000	Better Place Plan Surtax
(3) Welaka Front Street Drainage	$340,000					$340,000	FDOT Funds

CATEGORY - ROADS/BRIDGES

Item/Project Name	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL	FUNDING SOURCE
ROADS ANNUAL TOTALS:	**$13,048,986**	**$19,872,638**	**$21,216,000**	**$3,546,000**	**$3,200,000**	**$60,883,624**	**AS LISTED BELOW**
(1) Resurfacing/ Paving-(Projects to be Determined)	$2,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$6,000,000	BPP and Second Local Option Gas Tax
(2) Road Paving Projects	$3,515,986	$2,000,000	$2,000,000	$2,000,000	$2,000,000	$11,515,986	Better Place Plan/Trans.
(3) Bridge Repairs	$0	$100,000	$100,000	$100,000	$100,000	$400,000	Second Local Option Gas Tax
(4) Sidewalks Projects	$100,000	$100,000	$100,000	$100,000	$100,000	$500,000	Transportation Fund
(5) Connector Rd. - From US 17 south of Crawford Rd. to the South Putnam Distribution Special Planning Area		$2,259,240				$2,259,240	Grant or Developer Funded
(6) US 17 and Connector Road Intersection Improvements and Turn Lanes		$847,398				$847,398	Grant or Developer Funded

CATEGORY - FACILITIES (UTILITIES)

Item/Project Name	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL	FUNDING SOURCE
FACILITIES (UTILITY) ANNUAL TOTALS:	**$9,668,385**	**$0**	**$0**	**$0**	**$0**	**$9,668,385**	**AS LISTED BELOW**
(1) Putnam Regional Waste-Water System	$8,000,000					$8,000,000	SRF Funds/ DEP Grant/RD Grant/loan
(2) Drayton Island Ferry Barge and Push Boat Proj.	$90,000					$90,000	Federal FBD Funds and BPP for match
(3) Fort Gates Ferry Improvement Project/Barge	$808,685					$808,685	Federal FBD Funds and BPP for match
(4) Drayton Island Ferry Terminals	$769,700					$769,700	Federal FBD Funds and BPP for match

CATEGORY - FACILITIES (LANDFILLS)

Item/Project Name	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL	FUNDING SOURCE
LANDFILLS ANNUAL TOTALS	**$4,870,000**	**$5,350,000**	**$7,410,000**	**$5,480,000**	**$2,450,000**	**$25,560,000**	**AS LISTED BELOW**
(1). Central L/F Phase II,Cell 1 Partial Closure	$100,000	$400,000				$500,000	Sanitation Fund (Enterprise)
(2). Interlachen C/C Expansion	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000	Sanitation Fund (Enterprise)
(3). Huntington C/C Expansion (Eng. & Const.)	$100,000	$400,000				$500,000	Sanitation Fund (Enterprise)
(4). Pole Barn Improvements	$50,000	$50,000		$50,000	$50,000	$200,000	Sanitation Fund (Enterprise)
(5). Huntington L/F Closure Improvements	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000	Sanitation Fund (Enterprise)
(6). Leachate Collection System-Eng./Improvemnts	$100,000	$50,000	$50,000	$50,000	$50,000	$300,000	Sanitation Fund (Enterprise)
(7). Central Phase I Closure Improvements	$50,000	$50,000	$50,000	$50,000	$50,000	$250,000	Sanitation Fund (Enterprise)
(8). Central L/F Phase III, eng., permitting & construction	$2,200,000	$2,000,000	$3,130,000	$2,230,000	$200,000	$9,760,000	Sanitation Fund (Enterprise)
(9). Central L/F Phase II, Cell 2 Partial Closure	$100,000	$200,000	$200,000			$500,000	Sanitation Fund (Enterprise)
(10). Central L/F Phase II, Cell 3 Partial Closure			$250,000			$250,000	Sanitation Fund (Enterprise)
(11). Central L/F Phase I, Landfill Mining	$1,470,000	$2,000,000	$3,630,000	$3,000,000	$2,000,000	$12,100,000	Sanitation Fund (Enterprise)
(12). Onsite Leachate Treatment Construction	$100,000	$100,000				$200,000	Sanitation Fund (Enterprise)
(13). Capitalized Project Engineering	$500,000	$0				$500,000	Sanitation Fund (Enterprise)

CATEGORY - FACILITIES (OTHER)

Item/Project Name	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL	FUNDING SOURCE
FACILITIES (OTHER) ANNUAL TOTALS:	**$17,875,000**	**$2,450,000**	**$850,000**	**$850,000**	**$0**	**$22,025,000**	**AS LISTED BELOW**
(1) Library Expansion - Headquarters		$600,000				$600,000	Cultural Affairs Grant/General Fund/Better Place Plan
(2) Jail Expan. (Sheriff)	$17,000,000	$0	$0	$0		$17,000,000	General Fund/ Bonds
(3) ADA Transition items (GS)	$0	$25,000	$25,000	$25,000		$75,000	General Fund
(4) Shelter Retrofit (ES)	$25,000	$25,000	$25,000	$25,000		$100,000	Emergency Management Grant
(5) Station	$250,000	$250,000	$250,000	$250,000		$1,000,000	Fire Tax
Retrofit	TBD	TBD	TBD	TBD			Unit
(6) New Fire	$500,000	$500,000	$500,000	$500,000		$2,000,000	Fire Tax
Stations/Remod.	TBA	TBA	TBA	TBA			Unit
(7) Water Proj. (Irrigation Well Hydrants)	$50,000	$50,000	$50,000	$50,000		$200,000	Fire Tax Unit EM Grant
(8) Narrow Band Communications Project	$50,000					$50,000	Fire Tax Unit
(9) Parks & Rec - Multi-use Facility - Central Complex		$1,000,000				$1,000,000	General Fund Better Place Plan/Grants

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL	FUNDING SOURCE
VEHICLES & EQUIPMENT ANNUAL TOTALS:	**$2,210,564**	**$4,386,332**	**$3,008,930**	**$3,348,930**	**$1,243,126**	**$14,124,282**	**AS LISTED BELOW**
SANITATION							
(1) D-6 Dozer			$225,000			$225,000	Sanitation
(Lease-Purchase)			#4266				Fund
(2) Front End Loader		$600,000		$300,000		$900,000	Sanitation
		#4262 & #L4264		#L4269			Fund
(3) Pickup Truck		$25,000				$25,000	Sanitation
Replacement		#4246					Fund
(4) Trash Compactor				$700,000		$700,000	Sanitation
(Lease-Purchase)							Fund
(5) Scraper Pan		$450,000				$450,000	Sanitation
(Lease-Purchase)		Repl. L0035					Fund
(6) Roll-off Trucks		$180,000	$180,000		$360,000	$720,000	Sanitation
		#4258	#4259				Fund
(7) Tanker Truck			$100,000			$100,000	Sanitation
			#4267				Fund
(8) Pickup Truck		$25,000				$25,000	Sanitation
Replacements		#4256					Fund
(9) Pickup Truck		$27,000				$27,000	Sanitation
Quad Cab		#4245					Fund
(10) Pickup Truck		$25,000				$25,000	Sanitation
w/Tommy Lift		#4260					Fund
(11) Pickup Truck		$25,000				$25,000	Sanitation
Replacement		#4227					Fund
(12) Pickup Truck					$30,000	$30,000	Sanitation
Replacement (MC)							Fund
(13) Batwing		$75,000				$75,000	Sanitation
Mower & Tractor		#4237/#4215					Fund
(14) Pickup Truck			$35,000	$35,000		$70,000	Sanitation
Extended Cab			#R4265	#R4270			Fund
PLANNING & DEV.							
(13) Replace Veh.	$40,804	$40,804	$40,804	$40,804		$163,216	General
P & D, Inspect.	#7330/7317	#7331/7333	#7334/7337	#7329/7335			Fund
(14) New Veh. For		$20,402				$20,402	General
Planning & Admin.		#7341					Fund

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL	FUNDING SOURCE
EMS							
(15) Replacement	$250,000	$275,000	$275,000	$275,000	$275,000	$1,350,000	General
Ambulances							Fund
(16) Supervisor	$75,000	$75,000	$75,000			$225,000	General
Vehicles							Fund
(17) Station Alerting	$45,000	$45,000	$45,000			$135,000	General
Devices (Med TACH)							Fund
FIRE TAX UNIT							
(18) Fire	$750,000	$750,000	$750,000	$750,000		$3,000,000	Fire Tax
Apparatus 4 x 2	Replace (3)	Replace (3)	Replace (3)	Replace (3)			Unit
(19) 4WD	$50,000	$50,000	$50,000	$50,000		$200,000	Fire Tax
Utility Vehicle	(1) TBA	(1) TBA	(1) TBA	(1) TBA			Unit
(20) Retrofit Brush	$75,000	$75,000	$75,000	$75,000		$300,000	Fire Tax
Vehicles	TBA	TBA	TBA	TBA			Unit(VFD's)
(21) Replacement	$500,000	$500,000	$500,000	$500,000		$2,000,000	Fire Tax
Water Tankers							Unit
(22) Radio Comm.	$45,000	$45,000	$45,000	$45,000		$180,000	Fire Tax
(Narrow Band FCC Mandate)							Unit

CATEGORY - VEHICLES & EQUIPMENT

Item/Project Name	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL	FUNDING SOURCE
911 ADDRESSING							
(24) Phase II						$0	Fund 130
Wireless							911 Sys Grant
EMERGENCY SERVICES							
(25) 4WD	$35,000		$35,000			$70,000	EM Grant
Utility Vehicle	Replace (1)		Replace (1)				
PW/TRANSPORTATION							
(26) Road	$175,000	$175,000	$175,000	$175,000	$175,000	$875,000	Transportation
Graders							Fund
(27) 12 Yard		$110,000	$110,000	$110,000	$110,000	$440,000	Transportation
Dump Truck		TBD	TBD	TBD	TBD		Fund
(28) 2 1/2 Ton		$90,000	$90,000	$90,000	$90,000	$360,000	Transportation
Crew Cab		TBD	TBD	TBD	TBD		Fund
(29) Loader/	$42,000	$42,000	$42,000	$42,000	$42,000	$210,000	Transportation
Excavator Lease							Fund
(30) Gradall		$265,000				$265,000	Transportation
		New					Fund
(31) Dozer		$235,000				$235,000	Transportation
		TBA					Fund
(32) Pickups		$35,000	$35,000	$35,000	$35,000	$140,000	Transportation
Engineering		TBD	TBD	TBD	TBD		Fund
	Repl.	Repl.	Repl.	Repl.			
(33) Boom Mowers	$54,160	$54,160	$54,160	$54,160	$54,160	$270,800	Transportation
Lease							Fund
(34) Pickups		$35,000	$35,000	$35,000	$35,000	$140,000	Transportation
Road & Bridge		TBD	TBD	TBD	TBD		Fund
(35) Skid Steers		$36,966	$36,966	$36,966	$36,966	$147,864	Transportation
New Lease		New 5Yr Lease					Fund
INFORMATION TECH							
(36) Core Network	$73,600					$73,600	General
Switches							Fund

IMPACT ON OPERATING BUDGET OF APPROVED CAPITAL OUTLAY

In most years, limited Capital Outlay funds have had a **negative impact** on the Operating Budget. The County's reduced ability to keep up with vehicle and equipment replacement requirements continues to result in higher maintenance costs, most significantly in the area of emergency vehicles. Although the replacement rate for some equipment remains relatively slow, the County has endeavored to acquire at least one new ambulance each fiscal year. Except for current **Better Place Plan (BPP)** revenues (which will only be available for another 3 years), there are **no recurring revenues** dedicated to capital outlay. Generally, the funding source is usually limited to **excess** "carry-forward" or unrestricted fund balance monies from the previous year. For all practical purposes therefore, **ALL** capital expenditures except those funded by BPP dollars should be considered "non-routine". Various grants have helped, but they are also "non-routine".

The **Five Year CIP** includes some projects which will eventually require additional **Operating Expenses**. The biggest projects are the jail expansion and the Regional Wastewater project, $18.5 million and $11.2 million respectively. Additional funds to support a larger inmate population will also be required. The second year capital cost for the jail is estimated at approximately $17,000,000 for FY 2014-15 when construction is expected to begin. Other major projects in the FY 2014-15 Capital Improvement Plan are road paving and resurfacing projects, most of which will be paid from the Better Place Plan and various state/federal grants. Refer to Pages D-4 and D-5 for more detailed information.

Out-year proposed projects that may require additional personnel to operate include the Main Library Expansion and new/expanded Fire Stations. The Library costs will have to come from the General Fund and possibly state grants. The operating expenses and the funding thereof for the Fire Stations will depend mostly on the availability of revenue generated from the Fire MSTU tax.

The **major** road projects approved for FY 2014-15 are being funded by state/federal grants, second local option gas tax funds and some funding from Better Place Plan dollars. In past years, the Board has committed as much as possible in the way of excess General Fund and Transportation budgets (when available) to roads so that the worst problems may be addressed, but it is still inadequate. In spite of the significant increase in road projects funds through the BPP, the need for better **long-term** funding for road construction and repairs continues to be a concern. The paving of some dirt roads under the BPP will reduce maintenance costs on **those** roads for a period of 10 to 20 years, at which time the County will need additional funds to resurface them. Since the Board usually replaces these roads in the maintenance system with other unpaved roads, there is no overall reduction in maintenance personnel/operating costs. MSBU road paving projects are basically paid for by Special Assessments levied on the property owners, with the General Fund/BPP picking up any project cost overruns. However, the roads, once paved, become the responsibility of the County Public Works Department to maintain. These maintenance/resurfacing costs, though many years down the road, will eventually overburden the current revenue sources dedicated to road maintenance.

DEBT CONSIDERATIONS

Through the years Putnam County has sought to keep the issuance of debt to a very conservative level. From 1972 to 1985 only one bond issue was completed. In FY 1984-85, $6 million in **20 year Capital Improvement Revenue Bonds** were issued to construct a new County jail, and obtain necessary rights of way for future road needs. These bonds were refunded in 1989 and again in 1995, to take advantage of lower interest rates. Half Cent Sales Tax revenues were pledged for debt service. These bonds were fully redeemed as of September 30, 2005.

In FY 1986-87, debt proceeds of $2,250,000 were received from a 10 year variable interest **Gas Tax Note** to be used for road paving projects. **Gas Tax Refunding Revenue Bonds**, Series 1989, in the amount of $4,325,000 were issued to refund the 1987 Note and obtain additional proceeds for road projects, again taking advantage of lower interest rates. These bonds were fully redeemed in FY 2003-04.

In FY 1988-89, **Solid Waste Assessment Revenue Bonds** were issued in the amount of $10.82 million (Refunded in 1993). The outstanding bonds were redeemed in FY 02. An additional **loan** of $3,080,000 was received from the Florida Local Government Finance Commission (FLGFC) in FY 98, with proceeds used to finance the costs of opening a new landfill segment. This loan was fully paid off in FY 2003-04.

In FY 1994-95, a **loan** of $2,795,000 was received from pooled funds of the Florida Local Government Finance Authority to pave roads in five Municipal Service Benefit Units (MSBU's). This loan was fully paid off in FY 2003-04.

In FY 2001-02, the County borrowed $1,500,000 from a local bank to settle a lawsuit and another $1,000,000 from the FLGFC for major renovations to a County building. General revenues are pledged for both these loans. This loan was paid out during FY 2012.

In FY 2003-04 $1,381,795 was borrowed from a local bank to finance the paving of roads in several MSBU's. Special Assessments levied on the benefited property owners will pay back the loan over a 10-year period. The County also borrowed $1,900,000 in FY 2004-05 for additional MSBU paving projects. In FY 2005 $1,356,000 was borrowed to construct and equip several communications towers within the County. In FY 2006-07 the County borrowed $10,000,000 for **Better Place Plan** road improvements with an additional $3,500,000 in FY 2007-08. In FY 2009 and 2010 the County borrowed $9,783,912 from the State Revolving Fund and $6,322,900 from USDA to finance the East Putnam Regional Water project and $4 million bank loan to finance the construction of Cell 3 at the County's Landfill. The County has also received approval in 2013 for a USDA loan of $18.5 million to construct the new county jail. This loan will have a 40-year debt amortization. Additionally, the County has received a $3,333,000 USDA loan for the Regional Wastewater System.

Other financing needs are handled primarily through **lease purchases**, which have been used to acquire and/or replace rolling stock and computer equipment of the County. Lease purchases are normally for 4 to 5 years depending upon the type of equipment and interest rates. Comparison of proposed lease purchases to cash purchases are done each fiscal year to ensure which method is best to acquire the necessary equipments within annual funding constraints.

The State of Florida places no limit on debt that a County may incur, nor has the County established any debt limits, either through ordinance or policy. However, as a matter of practicality, debt service payments must still fit within the overall revenue budget of the applicable Fund. Given the current tight revenue budgets for most Funds, constraints effectively exist with debt becoming more feasible only after existing outstanding debt matures or a new source of bondable revenues (Such as the Surtax noted above) is established**.**

DEBT SERVICE REQUIREMENTS

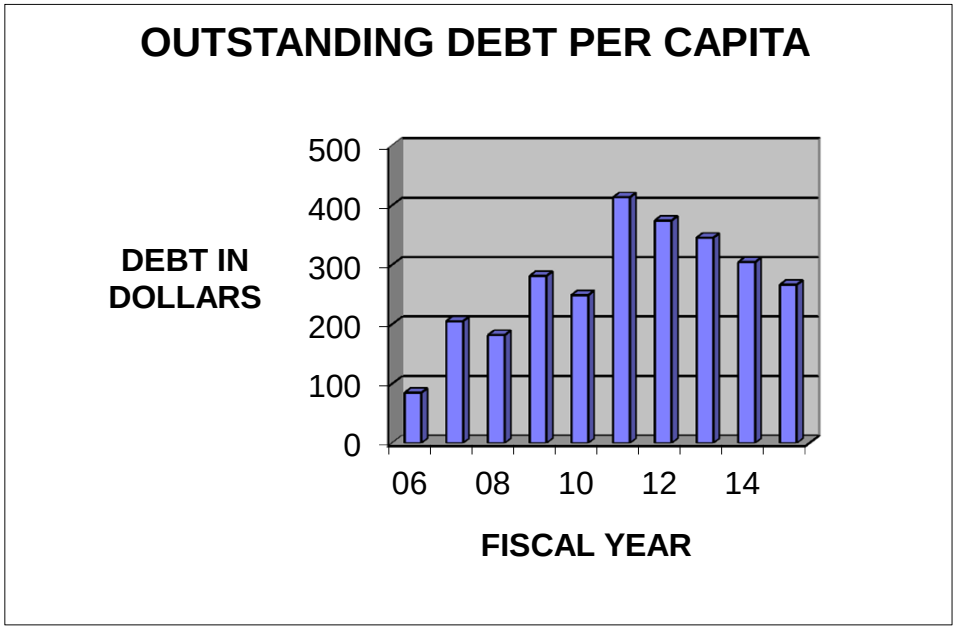
	FY 15	FY 16	FY 17	FY 18 & BEYOND	TOTAL
GENERAL LONG TERM:					
Bank of America-Comm Impr.	$120,338	$120,391	$120,441	$331,524	$692,693
Bank of America - MSBU #2	$187,891	$187,957	$188,029	$141,078	$704,955
Bank of America - Line of Credit	$1,155,815	$1,162,994	$1,157,792	$578,980	$4,055,581
Bank of America - Line of Credit	$422,773	$423,492	$423,470	$422,963	$1,692,698
TOTAL GEN. LONG TERM	$1,886,816	$1,894,834	$1,889,732	$1,474,545	$7,145,926
LEASE PURCHASES:					
Caterpillar Financial Svcs Corp.	$0	$0	$0	$0	$0
BSFS Phone System	$0	$0	$0	$0	$0
TOTAL LEASE PURCHASE	$0	$0	$0	$0	$0
ENTERPRISE FUNDS:					
SRF-Water/Wastewater Proj.	$654,052	$654,052	$654,052	$7,859,882	$9,822,039
USDA-Water/Wastewater Proj. #1	$228,890	$228,510	$228,045	$7,078,483	$7,763,928
USDA-Water/Wastewater Proj. #2	$114,425	$114,255	$114,040	$3,530,865	$3,873,585
Solid Waste Project-Notes/Loans	$581,797	$581,797	$581,800	$145,167	$1,890,562
Solid Waste Lease-Purchase	$227,439	$129,712	$109,829	$0	$466,980
TOTAL ENTERPRISE FUNDS	$1,806,603	$1,708,327	$1,687,766	$18,614,397	$23,817,093
TOTAL ALL DEBT SVC.	$3,693,419	$3,603,160	$3,577,498	$20,088,942	$30,963,019
Change in Debt Service Per Year		-2.44%	-0.71%		

NOTE: Above figures represent Principal and Interest payments due each year.

OUTSTANDING DEBT SUMMARY

	FY 15	FY 16	FY 17	FY 18
GENERAL LONG TERM:				
Bank of America-Comm Impr.	$519,595	$418,217	$312,722	$202,944
Bank of America-MSBU #2	$487,658	$316,473	$138,336	$0
Bank of America - Line of Credit	$2,740,000	$1,675,000	$570,000	$0
Bank of America - Line of Credit	$1,200,000	$815,000	$415,000	$0
TOTAL GEN. LONG TERM	$4,947,253	$3,224,690	$1,436,058	$202,944
LEASE PURCHASES:				
Caterpillar Financial Svcs Corp. BSFS Phone System				
TOT. LEASE PURCHASE	$0	$0	$0	$0
ENTERPRISE FUNDS:				
SRF-Water/Wastewater Proj.	$7,555,323	$7,106,290	$6,644,805	$6,170,522
USDA-Water/Wastewater Proj. #1	$4,012,000	$3,954,000	$3,894,000	$3,831,000
USDA-Water/Wastewater Proj. #2	$1,939,000	$1,912,000	$1,884,000	$1,855,000
Solid Waste Project-Notes/Loans	$1,249,606	$707,230	$144,165	$0
Solid Waste Lease-Purchase	$18,937	$0	$0	$0
TOT. ENTERPRISE FUNDS	$14,774,866	$13,679,520	$12,566,970	$11,856,522
BALANCE-ALL DEBT	$19,722,119	$16,904,210	$14,003,028	$12,059,466
Percent Change in Total Debt Per Year		-14.29%	-17.16%	-13.88%

NOTE: Above figures represent Principal amounts owed at the end of the fiscal year indicated.



Per capita debt was generally declining prior to FY 1999. However, due to major road paving projects during the last few years, the County leveraged its annual Better Place Plan revenue (sales tax surcharge) and financed a portion of the paving projects. The increase in FY 2008-09 is the result of a Line of Credit Loan in the amount of $3.5 million, which will be paid back from Better Place Plan surtax revenues; additionally, a loan from the State Revolving Fund in the amount of $10 million was obtained as additional funding for the Regional Water/Wastewater project as well as $6.3 million from the USDA.

BOND RATINGS & INTEREST RATES

The County currently has no outstanding bond issues. The 1995 Capital Improvement Refunding Revenue Bonds carried a Standard & Poor rating of AAA and a Fitch rating of Aaa.

BOARD OF COUNTY COMMISSIONERS, PUTNAM COUNTY

PROPERTY TAX MILLAGE RATES -
ALL OVERLAPPING GOVERNMENTS - PUTNAM COUNTY, FLORIDA

	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15
BOCC										
General Fund	9.200	9.200	8.5765	8.5765	8.5765	8.5765	8.5765	8.5765	8.9000	8.9000
TOTAL BOCC	9.200	9.200	8.577	8.5765	8.5765	8.5765	8.5765	8.5765	8.9000	8.9000
SCHOOL BOARD										
General Fund	5.9340	5.7740	5.4940	5.9550	6.0640	6.1110	5.9570	6.0200	5.8560	5.7040
Bond Debt/Capital Outlay	2.6000	2.5000	2.0000	1.7500	1.7490	1.7500	1.5000	1.5000	1.5000	1.5000
TOTAL SCHOOL BOARD	8.5340	8.2740	7.4940	7.7050	7.8130	7.8610	7.4570	7.5200	7.3560	7.2040
TOTAL COUNTY - WIDE	17.7340	17.4740	16.0705	16.2815	16.3895	16.4375	16.0335	16.0965	16.2560	16.1040
SPECIAL DISTRICTS										
Fire Taxing District (MSTU)	0.800	0.800	0.800	0.7425	0.7425	0.7425	0.7425	0.7425	0.7425	0.7425
West Putnam MSTU	0.000	0.000	0.000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
St John's River Water Mgmt	0.462	0.462	0.462	0.4158	0.4158	0.4158	0.3313	0.3313	0.3283	0.3164
Suwanee River Water Mgmt	0.491	0.491	0.491	0.4399	0.4399	0.4399	0.4143	0.4143	0.4143	0.4141
MUNICIPALITIES										
Crescent City	9.000	8.900	8.880	8.1723	8.1723	8.1723	8.1723	8.1723	8.5914	8.5914
Interlachen	7.950	8.500	8.500	8.5000	8.4658	8.8287	8.8287	8.8287	8.7993	8.8821
Palatka	8.000	8.650	8.650	8.5000	8.6500	8.6500	8.6500	9.1749	9.1749	9.1749
Pomona Park	7.471	6.404	5.654	4.7737	5.0867	6.2874	6.2874	5.7874	5.7874	5.7874
Welaka	6.700	6.700	6.300	5.5050	5.5050	5.5050	5.5050	5.5050	5.5050	5.5050

NOTE: Above millage rates per $1000 of net assessed property value. For example, if net assessed property value is $30,000, then the tax for BOCC for FY 2014-15 would be: 30,000/1,000 = 30 X 8.5765 = $257.30

GLOSSARY OF TERMS

The Glossary is provided to assist the reader in better understanding the general terms used throughout this Budget document. The abbreviations in parentheses immediately following some of the terms are used primarily in connection with the charts and graphs within this document**.**

AD VALOREM TAX - Tax based on assessed taxable property values.

APPROPRIATION - Legislative authorization for expenditures for specific purposes within a specific time frame.

ASSESSED VALUE - The value placed on real and other property as a basis for levying taxes.

ASSET - Economic resources of an operating entity that are recognized and measured in conformance with designated accounting standards. Most assets have immediate or future cash value which could be used to cover the entities' liabilities or debts.

BALANCED BUDGET – A budget in which all the resources (Revenues, Transfers in, and appropriated fund balances) equals all anticipated expenditures (Including Transfers out) and Reserves for contingency.

BALANCES FORWARD (BAL.FWD. CASH FORWARD, CASH CARRYFORWARD) - Balances of cash remaining at the end of the previous fiscal year which are budgeted for use in the new fiscal year. These balances include reserve funds for contingencies and capital outlay or construction (i.e., road projects, recreation sites, etc.).

BASIS OF ACCOUNTING – ACCRUAL - **Revenues** are recognized when earned and measurable**.** **Expenses** are recognized when incurred and measurable.

BASIS OF ACCOUNTING – MODIFIED ACCRUAL – **Revenues** are recognized when measurable and available. **Expenditures** are recognized when incurred.

BOCC - **Board of County Commissioners**, or 5 elected officials responsible for County policies and operations, and related funding.

BPP – Better Place Plan – A plan for the use of a one-cent Local Government Infrastructure Surtax which took effect January 1, 2003 and will run for 15 years. May only be used for Capital Projects such as building purchase/construction/expansion/renovation and other infrastructure.

BUDGET - An annual financial plan showing projected revenues and expenditures over a specified time period (usually a fiscal year) by function or category.

CAPITAL IMPROVEMENTS - Expenditures which are long-term assets (or have a useful life beyond one year) such as roads, buildings, equipment, vehicles, and landfills.

CAPITAL IMPROVEMENT PLAN (CIP) - A five-year projection of needed capital improvements including consideration of funding sources for the projects. The first year of the plan is also represented in the current fiscal year capital outlay budget.

GLOSSARY OF TERMS

CAPITAL OUTLAY - Outlays for the acquisition of or addition to fixed assets (land, buildings, equipment, etc.).

CAPITAL PROJECTS FUNDS - Accounts for financial resources associated with the acquisition or construction of major capital facilities (recreation sites, landfill, roads, etc.).

CASH BALANCES FORWARD (CASH CARRY FORWARD) – That portion of Fund Balance which is appropriated for expenditure in the new fiscal year.

CHARGES / INTEREST (CHGS/INT) - Charges include licenses, permits, fines and forfeitures, and inspection fees. Interest is earned on short term, idle cash, bond proceeds (until expended), and debt service reserve funds.

COLA – Cost of Living Allowance.

CONSTITUTIONAL OFFICERS - County officials who are subject to voter election: Clerk of Courts, County Commissioners, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

CONTINGENCIES - Account in which funds are set aside for unforeseen expenditures which may become necessary during the year and which have not been otherwise specifically provided for in the annual operating budget.

DEBT PROCEEDS (Revenue) - Proceeds from borrowing (i.e., bond or lease proceeds).

DEBT SERVICE (DEBT SVC.) - Annual principal and interest payments on bonds, loans, or lease purchases.

DEBT SERVICE FUNDS - Accounts for accumulation of resources and for payment of general long-term debt principal, interest, and any related costs (i.e., on Revenue Bonds).

DEPARTMENT - A major administrative division of the County which indicates overall managerial responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

DEPRECIATION – A decrease in the value of fixed assets.

ENCUMBRANCES - Commitments related to unperformed contracts for goods or services.

ENTERPRISE FUND – Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

ENVIRONMENT (ENVIRON) - Includes Physical (i.e., garbage/solid waste disposal, drainage, conservation and resource management) and Economic services (i.e., Veteran Services, Housing Development, etc.).

GLOSSARY OF TERMS

FIXED ASSETS - Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture, vehicles, and other equipment.

FISCAL YEAR (FY) - For Florida Counties, as mandated by the State, the time period beginning on October 1 of a calendar year and ending on September 30 of the following calendar year.

FISCALLY CONSTRAINED COUNTY – Defined by Florida Statute as a county in which a one mill property tax rate will raise no more than $4 million in revenue annually.

FLGFA – Florida Local Government Finance Authority. A pooled bond loan agency.

FLGFC – Florida Local Government Finance Commission. A pooled commercial paper loan agency.

FRS – Florida Retirement System

FULL-TIME EQUIVALENT POSITION (F.T.E) - A part-time position converted to the decimal equivalent of a full-time position usually based upon 2080 hours. For example, a person working 1040 hours for the year would be considered 1/2 of a full-time position or 0.5 F.T.E.

FUND – A Fiscal and accounting entity made up of a self-balancing set of accounts.

FUND BALANCE - Unspent moneys which remain within a fund; all or a part of which may then be available for appropriation in the following fiscal year. These monies generally result from actual revenues in excess of budget and / or actual expenditures less than budget.

GENERAL FUND - Used to account for all financial resources not specifically required to be accounted for in another fund. Typically is the largest County fund.

GENERAL GOVERNMENT (GEN.GOV.) - Includes expenses relating to the general operation of government (i.e., BOCC, Clerk of Courts, Property Appraiser, Court System, County Attorney, etc.).

GFOA – Government Finance Officers Association of the United States and Canada.

GIS – Geographic Information System.

HUMAN SERVICES (HUMAN SVC.) - Includes Health Department, Mosquito Control, Animal Control, Mental Health, other Welfare, etc.

INTERGOVERNMENTAL (INTERGOV) - Shared revenues from the State (i.e., Sales Tax, Revenue Sharing, Grants, etc.).

INTERNAL SERVICE FUND (INTERNAL, INT SERVICES) – Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis (i.e., Fleet (vehicle) Maintenance, Insurance).

GLOSSARY OF TERMS

LIABILITY - An expenditure obligation or debt.

MANDATES - Generally legislative policy from the State or Federal Government that dictates particular services provided by the County and the manner in which they are to be provided.

MILLAGE (RATE) - The number of Ad Valorem Tax dollars assessed per $1,000 of taxable value.

MSBU (MUNICIPAL SERVICES BENEFIT UNIT) - A designated area of the County upon which a Special Assessment is levied to provide a specific benefit to all the property owners within.

MSTU (MUNICIPAL SERVICES TAXING UNIT) - A designated area of the County upon which Ad Valorem Taxes are levied for a specific purpose (i.e., fire protection or Fire Tax Unit).

OPERATING EXPENSES (OPERATING EXP) - Generally all expenditures which do not meet personal services, capital outlay, or debt service classification criteria. These expenditures include, but are not limited to, professional contract services, supplies, and utilities.

OTHER (EXPENDITURES) - Miscellaneous expenses and transfers to other funds.

OTHER (REVENUES) - Miscellaneous income such a rents, prior year refunds, Solid Waste Special Assessments, and Insurance proceeds.

OTTED – Office of Tourism, Trade, and Economic Development, State of Florida.

PERSONAL PROPERTY - Machinery and equipment of businesses which could be moved to another location.

PERSONAL SERVICES (PERSONAL SERV) - The classification of all salaries, wages, and fringe benefits expenditures. Fringe benefits include FICA, State retirement contributions, and life and health insurance.

PROPRIETARY FUNDS – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PUBLIC SAFETY (PUB.SAFETY) - Includes law enforcement (Sheriff), Fire protection, Jail, Ambulance Services, Building and Zoning inspections.

REAL PROPERTY - Land and buildings affixed to the land.

RESERVE(S) - A portion of a fund that is restricted for a specific purpose (i.e., Contingencies, Capital Outlay, Landfill Renewal or Replacement, Landfill Escrow - Future Closing, etc.).

SINKING FUND - Another name for a Debt Service Fund used to pay off a County Debt.

GLOSSARY OF TERMS

SPECIAL ASSESSMENTS - Assessments imposed on a portion of the property within the County because such property derives some special benefit from the expenditure of related funds (i.e., for refuse or garbage collection, grading of roads not normally maintained by the County, etc.).

SPECIAL REVENUE FUNDS (SPEC.REVENUE) - Accounts for the proceeds of revenue designated for specific sources (i.e., transportation, fire protection, all Grant funds, etc.).

SQG – Small Quantity Generator of hazardous material.

SURTAX – Short term for the Local Government Infrastructure Surtax, a surtax of one-half or one cent levied on top of all purchases for which State Sales Tax is charged. The Surtax is limited to the first $5,000 of purchase, or a maximum of $50.

TAXABLE VALUE - The value assigned to real and personal property.

TAXES - Includes Ad Valorem taxes, Optional Gas Tax, Franchise Fees, etc.

TRANSFERS - Internal transactions between funds which allows the resources of one fund to be appropriated by another fund. Transfers technically are not really revenue or expenditures, but are required to be included as part of the budget, and, as such, artificially inflate the budget.

TRANSPORTATION (TRANSPORT., TRANSP) - Road maintenance and construction, etc.

TRUST FUNDS (AGENCY FUNDS) - Accounts for assets held by the County in a trustee capacity or as an agent for other entities (most often the Courts).

ZBOA – Zoning Board of Adjustment.

PUTNAM COUNTY PROFILE

TOTAL POPULATION:

	COUNTY	% increase
1990 Census	65,070	---
2000 Census	70,423	8.23%
2010 Census	74,364	5.60%
2020 Projection	76,777	3.24%

2012 ESTIMATES

Incorporated Municipalities:

Crescent City	1,522
Interlachen	1,375
Palatka	10,277
Pomona Park	888
Welaka	717
Unincorporated	57,895
Total County	72,674

POPULATION DENSITY
(persons per sq. mi.) 101.8

AGE GROUP & SEX:

Age	Population	%
0 - 19	18,096	24.9%
20 - 34	11,846	16.3%
35 - 44	7,485	10.3%
45 - 54	10,392	14.3%
55 - 64	10,756	14.8%
64 +	14,099	19.4%
	72,674	100.0%

MALE 36,046 **FEMALE** 36,628

EDUCATION
PUBLIC SCHOOLS:

	Number
Elementary	10
Middle Schools	4
High Schools	3
Exceptional Students	1
Charter Schools	3
Total Enrollment	10,864

FLORIDA 2013 PRICE LEVEL INDEX:

Putnam County	95.30
FLORIDA	100.00

PUTNAM COUNTY LABOR FORCE (July 2013):
30,262

UNEMPLOYMENT RATE (July 2013):

Putnam County	10.0%
Florida	7.1%
United States	7.4%

% NONFARM EMPLOYMENT BY INDUSTRY:

	COUNTY
Manufacturing/Construction	17.1%
Education & Health Services	13.0%
Trade/Transportation	20.1%
Government	24.2%
Leisure & Hospitality	7.4%
Professional & Business Svcs.	7.4%
All Other	10.8%

MEDIAN HOUSEHOLD INCOME (2012); (IN DOLLARS)

Putnam County	34,174
Florida	44,409

HOUSEHOLDS (2012):

Estimate	Avg. Size
29,998	2.45

% OF TOTAL TAXABLE VALUE - Including TANGIBLE PERSONAL PROPERTY

	COUNTY
Vacant Residential	8.00%
Single Family	30.50%
Mobile Homes	11.60%
Multifamily/Condos	1.70%
Commercial/Industrial	37.70%
Agricultural	1.70%
All Other	8.80%

SOURCE: Putnam County School District, Putnam County Chamber of Commerce, Property Appraiser, and University of Florida Bureau of Economic and Business Research

PUTNAM COUNTY - GENERAL INFORMATION

PUTNAM COUNTY, encompassing some 827 square miles, is located in north-central Florida between the Atlantic Ocean and the Gulf of Mexico. The County was founded in January 1849 and the County Seat established at Palatka in January 1853. Palatka, on the St. Johns river, was a major water transportation and commerce center until a fire in 1884 destroyed the majority of the downtown / riverfront area. Today, the river is primarily used for recreational boating and fishing, as are the numerous large and small lakes located throughout the County.

Putnam County is a rural county, with a 2010 Census population of 74,364. The County is growing relatively slowly, but is expected to accelerate its growth pattern supported by increased economic development and some spill-over from the surrounding counties which are experiencing faster growth. As testimony to its rural nature, approximately 79% of the population continues to live outside of the five incorporated areas. Fire protection (except for the City of Palatka) is provided by Volunteer Fire Departments. Of the 1,643 miles of roads in the County, approximately 65% remain unpaved.

The County is governed by an elected board of five (5) Commissioners, with other elected officials - Clerk of Courts, Sheriff, Tax Collector, Property Appraiser and Supervisor of Elections - having their own specific areas of responsibility. All are elected to four - year terms of office. The Tax Collector is a "fee officer," completely funding his operations from fees collected in the performance of his duties. The Clerk's office is funded partially by fees, and partially by budgeted support from the Board of County Commissioners for services provided to them or on their behalf. The remaining officials, who may collect minimal fees for certain services, normally receive complete funding from the Board through the County's annual operating budget. Excess fees and/or budget funds remaining at the end of the fiscal year revert to the Board for the Board's use in the following year. One exception to this is for court-related activities of the Clerk of Courts. Under Revision 7 to Article V of the Florida Constitution, effective July 1, 2004, excess fees generated by these activities revert to the State which is also responsible for funding any deficiencies.

The largest taxpayer in the County is Seminole Electric, a generation and transmission cooperative, contributing approximately 7.55% of total ad valorem taxes. The top ten taxpayers, including Seminole Electric, contribute approximately 25% of County ad valorem taxes. Ten years ago, this number was closer to 38%.

The Putnam County School District, with approximately 10,855 employees, is the single largest employer in the County. The School District, along with other governmental organizations, has maintained a significant portion of the employment market over the last ten or more years. Georgia-Pacific Corporation is the second largest employer with over 1,200 employees. The top ten employers, commercial/industrial and government, employed approximately 20% of the County's labor force in 2009, down from approximately 21% ten years ago.