PUTNAM COUNTY

FLORIDA

CITIZENS' ANNUAL FINANCIAL REPORT

Fiscal Year Ended September 30, 2005

Front Cover

This artist's rendering of the Putnam County Welcome Wall, located at the junction of Highways 17 and 19, is a visible example of the collaborative spirit that thrives in Putnam County. Representatives from Georgia-Pacific, the Sunrise Rotary Club, the City of Palatka, Putnam County Commissioners, and other members of the community worked together to bring this project to fruition. Putnam County utilized a small amount of Better Place Plan monies to fund their contribution.

The original artwork on the cover was created by award winning local artist, Wendy Beeson. She is a member of the St. Johns River branch of the prestigious National League of American Pen Women. She and her husband John relocated to Putnam County in 1996 after extensive travels on their sailboat. They fell in love with the river, the live oaks, and the old homes and decided to take up residence here. Wendy works in both acrylics and watercolors. Many of her pieces highlight buildings with historic and architectural significance located throughout the County. She is currently second vice president of the Palatka Art League and as such is busy coordinating art shows and exhibits in and around Putnam, as well as producing her art.

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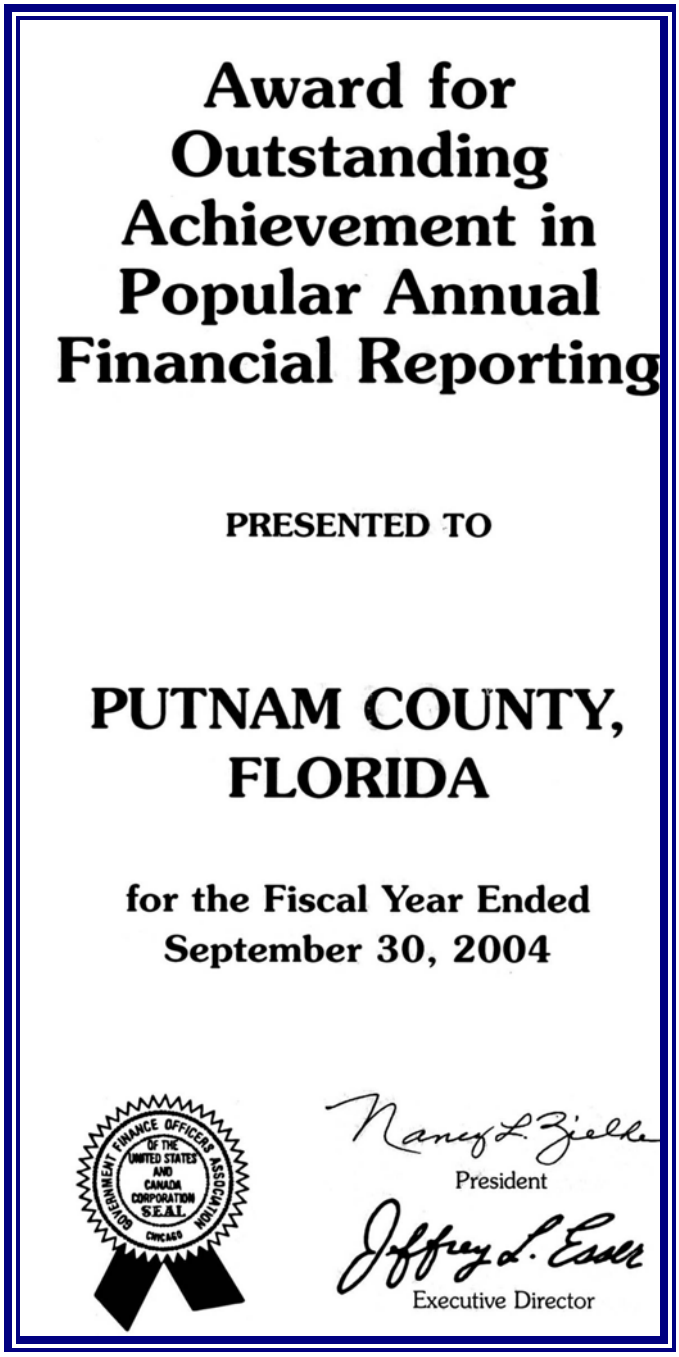


The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Putnam County, Florida for its Popular Annual Financial Report (the Citizens' Report) for the fiscal year ended September 30, 2004. The Award for Outstanding Achievement in Popular Annual Financial reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award or Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understanding and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting Requirements, and we are submitting it to GFOA.

March 31, 2006

To the Citizens of Putnam County:

We are pleased to present this Citizens' Annual Financial Report for the fiscal year ended September 30, 2005. This report has been prepared by the Finance Department of the Clerk of Courts to provide residents a better understanding of the County's operations and financial condition. We hope you will find this report has been presented in a straightforward and easy-to-read format.

The financial information is presented in a condensed and summarized form and does not substitute for the County's Comprehensive Annual Financial Report (CAFR). The CAFR provides in detail the County's financial position and financial changes for the year in conformity with generally accepted accounting principles (GAAP). This Citizens' Annual Financial Report is derived from information included in the CAFR, but is reformatted to make it easier to read and understand. The CAFR, as well as the Citizens' Annual Financial Report, are available for review on the Clerk's website (http://www1.putnam-fl.com/live/cafr.asp).

The financial information found throughout this report includes all funds and fund types of the County, including Constitutional Officers, but excluding Fiduciary (Trust) funds and the Putnam County Development Authority, a component unit of the County. In addition, transfers between funds have been excluded.

Each year the County legally adopts a budget to determine how much money it will raise and to prioritize how it will be spent. The County's operating Budget, which approaches $110 million annually, is funded primarily from Taxes, Intergovernmental Revenue, Charges for Services, Miscellaneous Revenue, Licenses and Permits, and Fines and Forfeitures. Much of the total revenue received is restricted in some manner or limited to "specific-use" purposes. This restricted use revenue is not available for funding the County's general operations and can only be spent for the particular purposes for which it was created or mandated. For this report, spending is summarized into major taxpayer service categories such as: Public Safety, Transportation, Physical Environment, Culture and Recreation and General Government Services.

In 2002, the Citizens of Putnam County voted to approve a one-cent sales surtax to support infrastructure improvements throughout Putnam County. Locally referred to as the "Better Place Plan", this example of a restricted revenue fund has contributed nearly $12 million in the three years of its existence. This Citizens' report highlights some of the benefits accrued through the use of these monies.

A majority of the County's operations fall under the Board of County Commissioners, while other specific duties fall under financially related special districts and separately elected Constitutional Officers. A County organizational chart is included in this report. A brief description of, and contact information for, the departments within the Board of County Commissioners is also provided.

We are pleased to present this report as part of our responsibility to be accountable to the Citizens of Putnam County. We hope you find the information contained within interesting and informative. We welcome your input.

Sincerely,

Tim Smith

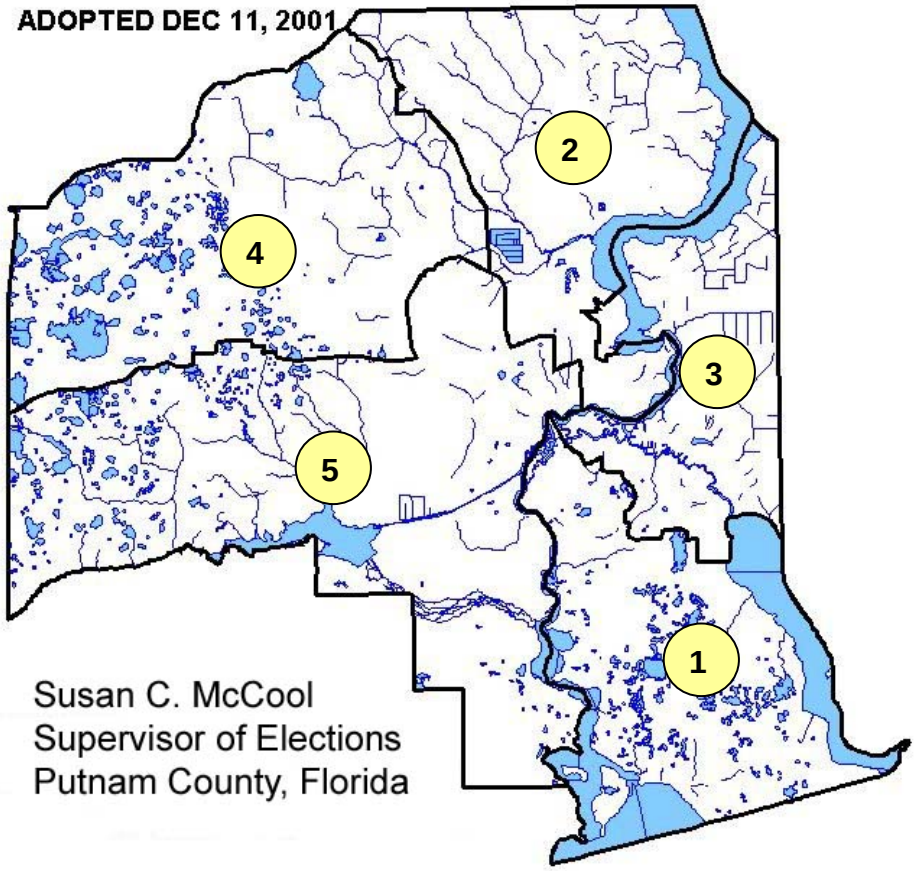
Tim Smith
Clerk of Courts

John H. Jones

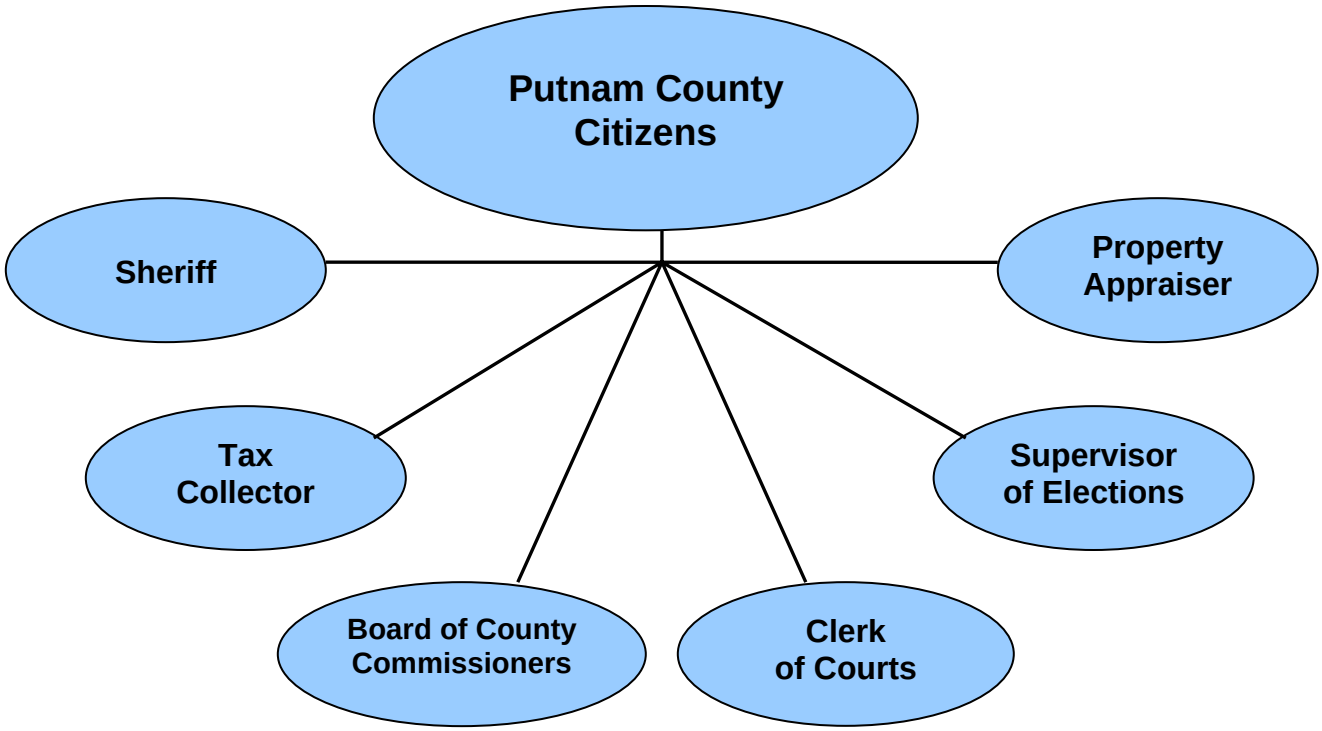
John H. Jones, CPA, CIA
Director of Finance

ABOUT PUTNAM COUNTY

- Putnam County, encompassing some 827 square miles, is located in north-central Florida between the Atlantic Ocean and the Gulf of Mexico. For much of its length, Putnam County straddles the St. Johns River, designated an American Heritage River.
- The County was founded in January 1849 and the County Seat was established at Palatka in January 1853.
- Putnam County is a rural county, with a 2000 census population of 70,423. Current estimates put this at 73,867. Putnam County is growing relatively slowly, but is expected to accelerate its growth pattern supported by increased economic development and some spillover from the surrounding Counties that are experiencing explosive growth.
- As testimony to its rural nature, approximately 80% of the population lives outside of the five incorporated areas. Volunteer Fire Departments provide fire protection, except for the City of Palatka. Of the 1,650 miles of roads in the County, nearly 71% remain unpaved.
- An elected board of five Commissioners operates under a non-charter form of government under the authority provided in Article III of the Constitution of the State of Florida, which empowers the creation of counties as political subdivisions of the State. Under the Constitution of the State of Florida, the offices of Clerk of Court, Property Appraiser, Sheriff, Tax Collector and Supervisor of Elections are specifically authorized and empowered to provide their functional services independently of the Board. All are elected to four-year terms of office.



PUTNAM COUNTY OFFICIALS



BOARD OF COUNTY COMMISSIONERS

Nancy S. Harris	District No. 1
Linda Myers, Chairman	District No. 2
Hermon Somers, Jr.,	District No. 3
Kevin Durscher	District No. 4
Brad Purcell, Vice Chairman	District No. 5

CLERK OF COURTS
Tim Smith

SHERIFF
Dean Kelly

PROPERTY APPRAISER
William L. Pritchett, Jr., CFA

TAX COLLECTOR
Kenneth R. Mahaffey, CFC

SUPERVISOR OF ELECTIONS
Susan C. McCool

COUNTY ADMINISTRATOR
R.G. Leary

DIRECTOR OF FINANCE
John H. Jones, CPA, CIA

ECONOMIC CONDITION AND OUTLOOK

Putnam County is a rural county with a population of 73,867, of which approximately 80% reside in the unincorporated areas. The County is growing relatively slowly, but is expected to accelerate its growth pattern supported by increased economic development, the improvement of major transportation arteries and some spillover from surrounding counties that are experiencing explosive growth. In fact, 4 of the 7 counties adjacent to Putnam are in the top 100 fastest growing U.S. counties by percentage growth from July 2004 to July 2005. They are Flagler, St. Johns, Clay and Marion.

Despite modest growth in financial resources, County management has worked hard to manage the increasing demands on services and infrastructure. Critical review and prioritization of proposed projects has allowed the county to support a reasonable amount of growth, and begin to develop the means to expand commercial development. A one-cent voter approved surtax, locally referred to as the Better Place Plan, has provided in excess of $12 million for infrastructure and capital improvements since January 2003. The improvements are helping to promote economic development and an overall improvement in quality of life for the citizens of Putnam County.

As of December 31, 2005, the vast majority of the Better Place Plan spending has been for Roads, Drainage and Infrastructure. This category includes dirt-to-pavement, resurfacing and widening projects, as well as drainage and other transportation improvements.

The outlook for future economic growth in the County is strong. Some indicators are:

- Seminole Electric, the County's largest taxpayer, is planning to expand its operations by adding a third generating unit. Construction is scheduled to begin in September 2008 with commercial operations scheduled to begin in May 2012. While significantly increasing the County's tax base, the $1.2 billion project will provide an estimated 1,500 skilled construction jobs during the four-year construction period. An additional 50 employees will be added to Seminole's current work force of 280 people and 75 contract workers, when the unit goes into service.

The Unit 3 project at Seminole Generating Station will increase the 1300-megawatt (MW) coal station's generating capacity by 60% with no net increase in key air emissions. The project has three key components: 1) a new 750 MW coal unit with a high efficiency boiler and advanced emissions controls, to go into service in 2012; 2) a suite of advanced emissions controls to be added on the station's two existing units; and 3) A new zero discharge system that will evaporate plant process wastewater and improve the quality of the discharges to the St. Johns River.

- Wal-Mart has announced plans to construct a large distribution center at the southern end of the County. The proposed 850,000 square foot facility is projected to initially employ approximately 600 people.

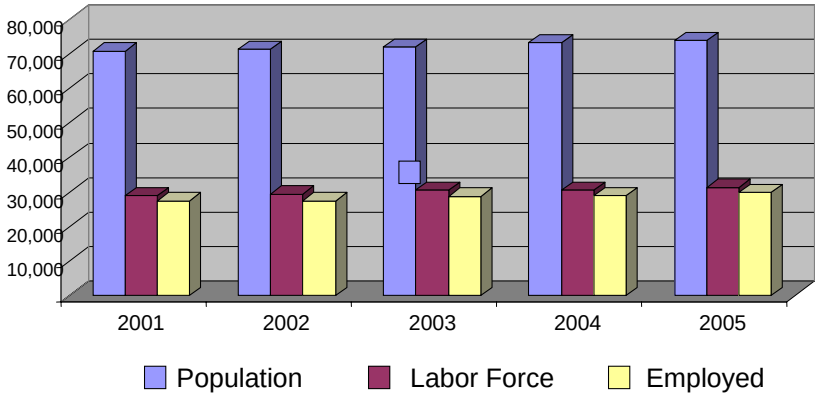
- Plans for several large residential developments have been revealed in recent months.

- The recent completion of the four lane Highway 207 from East Palatka to St. Augustine along with the future widening of Highway 20 to four lanes between Palatka and Gainesville will greatly enhance access to the County.

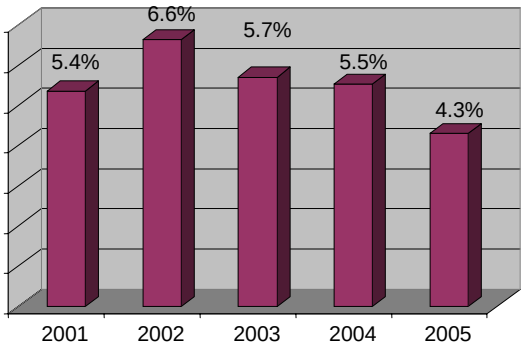
LABOR DEMOGRAPHICS

Putnam County's population has been growing slowly, but steadily, over the last several years. The Labor Force has been growing at a similar pace.

Population & Labor Force



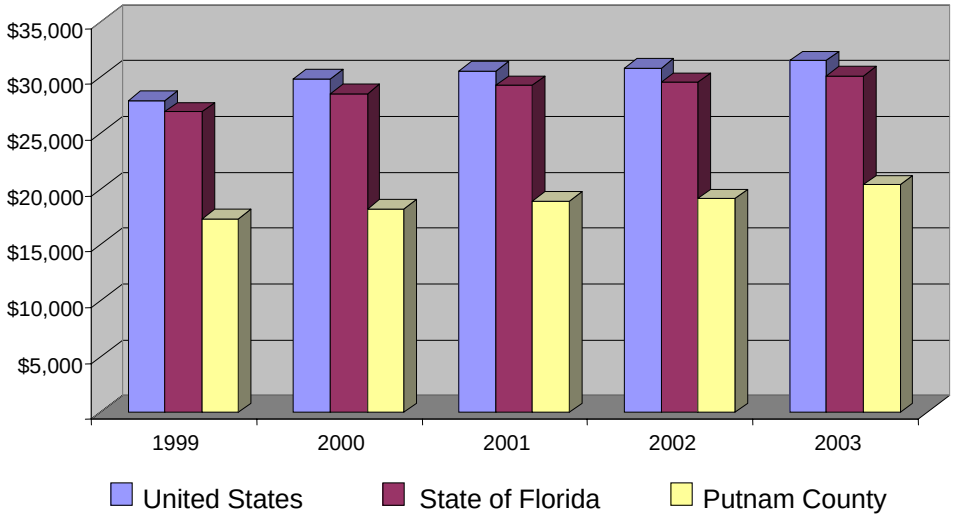
Unemployment Rate



Unemployment peaked in 2002 with the closing of Florida Furniture. Since then, the rate has dropped by over one-third.

At an average income of just over $20,000 in 2003, Putnam County still lags behind the U.S. and Florida in Per Capita Income. However, the gap is slowly narrowing.

Per Capita Income



MAJOR INITIATIVES

Economic Development continues to be a major focus for the County. Efforts to attract companies to the Business Park on St. Johns Avenue proceed. A public-private partnership between the County and a Los Angeles based development company (Tamkin), resulted in the completion of a 50,000 square foot industrial shell building in the Park in the spring.

Industrial prospects have a keen interest in facilities that can be readily completed to expedite start-up in new locations. Joint efforts between Putnam County and Tamkin to market the building, when successful, may lead to the construction of another building in the Business Park and commensurate employment opportunities.

In May of 2005, the County dedicated a 4,200 square foot Senior Citizens Center. This center is adjacent to an aquatics facility that is under long-term lease to the County and hosts many activities for seniors. This is the first of several senior centers planned for the County. In the winter of 2004, the County solicited bids for a second 4,200 square foot building in the Bostwick area to replace a building that was destroyed by fire in 2003. This facility will function as a Youth Center/Senior Center for that community. Construction of this second Center should be complete early in the next fiscal year.

Following the hurricane season of 2004, the County determined that its existing emergency operations center was inadequate to serve as a base of operations for emergency management personnel. The County acquired a former telephone center owned by BellSouth, encompassing 20,000 square feet, to serve as the new emergency operations center. The building was acquired in June of 2005. Grant applications are pending that would provide funding to make the facility both habitable and functional.

The 2004 hurricane season highlighted deficiencies in countywide coverage of the emergency communications system. Two major communications towers of 400' each have been constructed and one shorter receiver tower is in place. Two additional receiver towers will be put in place during the next fiscal year. Equipment acquisition and installation will follow, accompanied by microwave installation to achieve connectivity. These investments are expected to result in expanding coverage to 95% of the County, allowing emergency response and coordination to make a leap forward.

Road projects, including resurfacing, widening and turning "dirt to pavement", continue to place a high demand on the dollars being collected for the Better Place Plan. The County is committed to spending $1,000,000 of these funds each year for resurfacing, with remaining costs funded by grants and general revenue dollars. Although the rising cost of asphalt reduced the number of miles that could be resurfaced with available funds, approximately fifteen miles of resurfacing was completed. In addition, a major portion of CR309 was resurfaced and widened in collaboration with the DOT. Outside consultants have designed approximately ten miles of dirt to pavement projects that are currently underway.

Georgetown Shortcut – Work in Progress

CR309 – Widening and Resurfacing

The County Commission and Public Works staff continue to pursue grant funds from the State to resurface roads that were formerly the responsibility of the State. County Road 308 and Federal Point Road, now in progress, are projects for the coming year being funded from grants and state programs received through their efforts.

Phase I of a Master Stormwater Plan was completed and presented. It identified the major drainage basins and problems associated with each. The Phase II work will focus on the work to be done in specific basins to improve drainage on a priority basis. The County established a second drainage crew in the Public Works Department in the 2005-06 fiscal year to help mitigate existing minor drainage issues.

The design work on the East Putnam Regional Water System reached the 95% mark. The Water Management District issued the consumptive use permit for water withdrawal from an underground aquifer in April. The system will consist of a reverse osmosis treatment plant, storage, transmission and distribution lines. Upon finalization of some funding issues due to increased construction costs, the project will be sent to bid. Construction time is estimated at eighteen months. The County is beginning to evaluate the various options for developing a wastewater system in the same area.

The County partnered with the University of Florida to develop a Master Plan for parks and recreation. The plan is expected to be completed during the 05-06 fiscal year and will recommend facilities expansion/construction to meet the growing demand in organized athletics. Grant funding is enabling the Parks and Recreation Department to oversee improvements at the Francis Sports Complex and the South Putnam Recreation Complex. The County partnered with the Rotary Club to undertake a project of restroom construction adjacent to the children's play area at the central complex. The restrooms were completed in November, 2005.

Following a needs assessment of the existing jail facility, the Board of County Commissioners commissioned an architect to proceed with the design of a 200-bed expansion and renovation of the existing cell areas. The current facility exceeds capacity on a regular basis, and the ancillary services in the kitchen, laundry room, etc. need to be expanded. The issues of funding for the rising costs of capital construction and the ensuing increased operational costs have slowed the progress of the project.

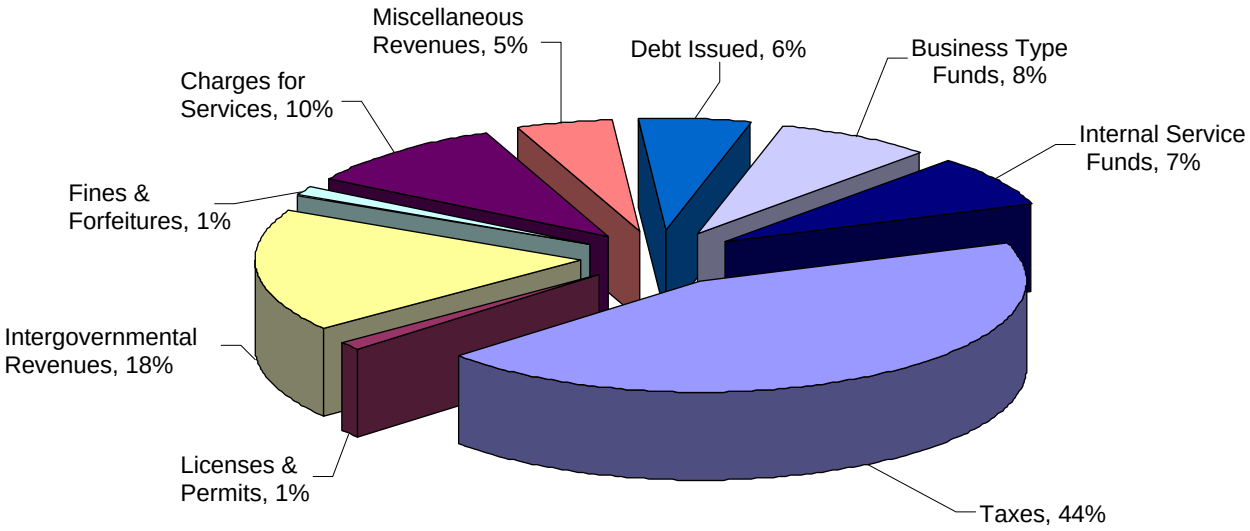
The consultant engaged to conduct a needs assessment of the court functions and judicial offices completed his study. An increasing number of court cases requiring the assignment of additional court personnel have created overcrowded conditions in the courthouse and in offices that support the judicial process. The needs assessment resulted in a recommendation to add on to the existing facility or to consider replacing it with a larger, updated structure while pursuing the historical preservation of the original section of the existing courthouse facility.

A Task Force recommended that the County proceed with a space needs assessment to identify the space requirements of the judiciary and support divisions up to the year 2020. This information was finalized during the first quarter of 2004. The Task Force favored a stand-alone building located in close proximity to the jail. This recommendation was presented to the Board of County Commissioners which authorized an evaluation of available properties. In January of 2006, a 56-acre parcel adjacent to the existing jail was purchased for just over $1.2 million.

During the year, the County was notified that a grant of $500,000 had been awarded for the expansion of the branch library in Interlachen. An architect was engaged and design has begun. It is expected the project may be sent to bid in March of 2006.

SOURCES OF COUNTY FUNDS

$79.1 MILLION



SCHEDULE OF SOURCES OF COUNTY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2005
(IN THOUSANDS OF DOLLARS)

SOURCES	*Governmental Funds	Business Type Funds	Total 9/30/05	Total 9/30/04
Taxes	$34,641		$34,641	$31,925
Licenses and Permits	906		906	729
Intergovernmental Revenues	12,872	1,353	14,225	11,029
Fines & Forfeitures	1,044		1,044	836
Charges for Services	13,750	6,044	19,794	18,807
Miscellaneous Revenue	3,921	107	4,028	3,213
Debt Issued	4,474		4,474	1,857
TOTAL SOURCES	$71,608	$7,504	$79,112	$68,396

* Includes Internal Service Activity

SOURCES OF COUNTY FUNDS
(in Thousands of Dollars)

Taxes ($34,641 K) include:
- Property Tax - $27,275
- Better Place Plan - $4,834
- Local Option Gas Tax - $1,905
- Communications Services - $517
- Tourist Development - $110

Licenses and Permits ($906 K) include:
- Building Permit Fees - $630
- Professional and Occupational - $160
- Fishing and Boating - $56
- County Pound - $60

Palatka Waterfront Marina

Intergovernmental Revenues ($12,872 K) include:
- Federal Grants - $1,196
- State Grants - $2,845
- Sales Tax & State Shared Revenue - $7,788
- Other Intergovernmental Revenue - $1,043

Fines & Forfeitures ($1,044 K) include:
- Court Fines - $518
- Federal Forfeitures - $21
- Communications Improvement Traffic Surcharge - $98
- Drivers Education - $31
- Law Enforcement Related - $192
- School Guard Crossing - $42
- Codes & Zoning Enforcement - $95
- Other Fines and Forfeitures - $47

Charges for Services ($8,064K) include:
- Ambulance - $2,628
- Clerk of Courts - $1,661
- Tax Collector - $2,301
- Property Appraiser - $69

Charges for Services (continued)
- Sheriff Fees - $201
- Recreation Fees & Rentals - $77
- E-911 System - $195
- Water & Sewer Utilities - $78
- Records Modernization - $261
- Planning, Zoning & Development - $124
- Other Charges for Services- $469

Miscellaneous Revenues ($3,757 K) include:
- Interest on Investments - $824
- Rents - $257
- Special Assessments - $1,626
- Sale of Assets - $212
- Other Miscellaneous - $838

Debt Issued ($4,474 K)

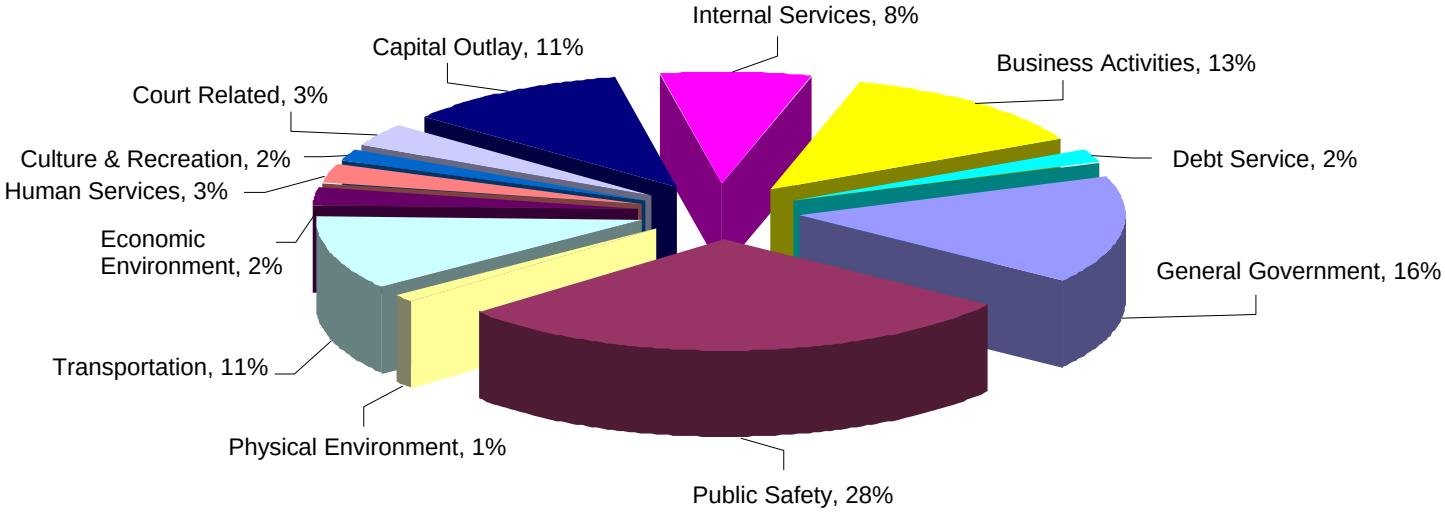
Business Type Funds ($7,504 K) include**:**
- Landfill Assessments - $4,487
- Landfill Fees - $1,403
- Water & Sewer Use Fees - $80
- Interest - $74
- Grants - $1,353
- Rents - $58
- Port & Terminal Charges - $15
- Miscellaneous - $34

Internal Service Funds ($5,850 K) include**:**
- Charges for Health Insurance - $3,570
- Charges for Other Insurance - $1,272
- Charges for Vehicle Maintenance - $844
- Miscellaneous - $164

Newest addition to the Ambulance Fleet

USES OF COUNTY FUNDS

$82.6 Million



SCHEDULE OF USES OF COUNTY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2005
(IN THOUSANDS OF DOLLARS)

USES	*Governmental Funds	Business Type Funds	Total 9/30/05	Total 9/30/04
General Government Services	$12,844		$12,844	$11,602
Public Safety	23,541		23,541	20,179
Physical Environment	1,009	10,670	11,679	5,556
Transportation	9,072		9,072	5,678
Economic Environment	1,933		1,933	2,232
Human Services	2,333		2,333	1,927
Culture & Recreation	1,424		1,424	1,373
Court Related	2,806		2,806	3,302
Capital Outlay	9,057		9,057	3,797
Internal Services	6,315		6,315	5,921
Debt Service	1,616	12	1,628	2,111
TOTAL USES	$71,950	$10,682	$82,632	$63,678

* Includes Internal Service Funds

USES OF COUNTY FUNDS
(in Thousands of Dollars)

General Government ($12,844 K) includes:
- Legislative/ Administrative/ Financial - $7,904
- Clerk of Courts - $1,401
- Tax Collector - $1,523
- Property Appraiser - $1,446
- Supervisor of Elections - $570

Public Safety ($23,541 K) includes:
- Sheriff's Operations - $14,440
- Other Law Enforcement Related - $66
- E911 System - $371
- Fire Protection - $1,752
- Communications Improvement - $1,252
- Ambulance Services - $3,659
- Emergency and Disaster Relief - $547
- Building Inspect/Code Enforcement - $747
- Other - $707

Physical Environment ($1,009 K) includes:
- Fishing Improvement - $18
- Water and Sewer Utilities - $685
- Conservation - $306

Transportation ($ 9,072 K)

Economic Environment ($1,933 K) includes:
- Housing Assistance - $1,355
- Industry Development - $403
- Tourist Development - $104
- Veteran's Services - $71

Human Services ($2,333 K) includes:
- Health Care for the Needy - $1,870
- Behavioral Health Care - $346
- Mosquito Control - $117

Culture and Recreation ($1,424 K) includes:
- Library System - $733
- Parks and Recreation - $686
- Other - $5

Court Related ($2,806 K)

Capital Outlay ($9,057 K)

New Tanker Truck for the
Volunteer Fire Department Fleet

Internal Service ($6,315 K) includes:
- Insurance and Claims - $5,472
- Other Insurance Related Expenses - $71
- Vehicle Maintenance - $772

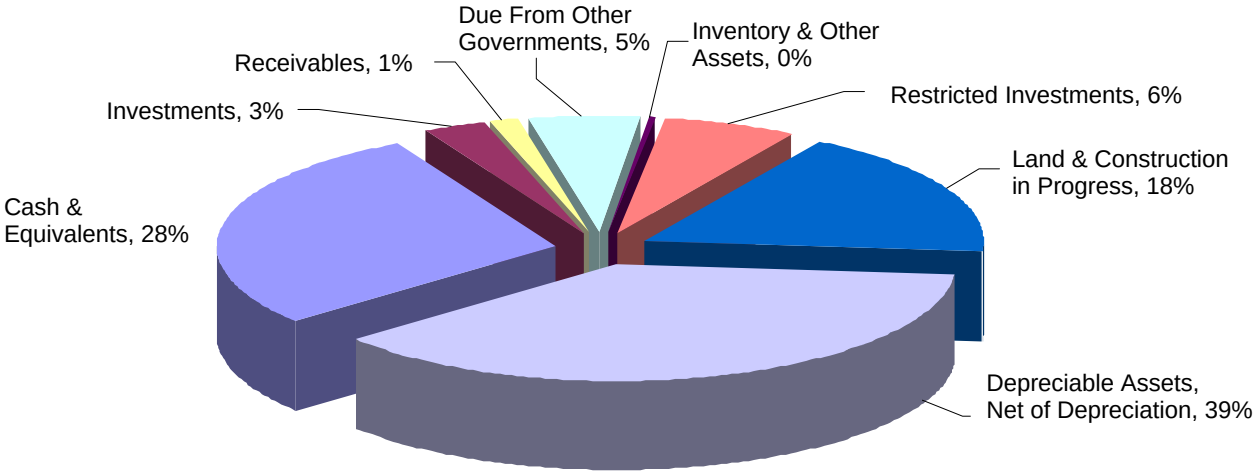
Business Activities ($10,682 K) include:
- Solid Waste Operations - $10,402
- Water and Wastewater System - $143
- Port Authority Operations - $125
- Interest Expense - $12

County Landfill Operations

Debt Service ($1,616 K) includes:
- Principal Retirement - $1,398
- Interest & Fiscal Charges - $218

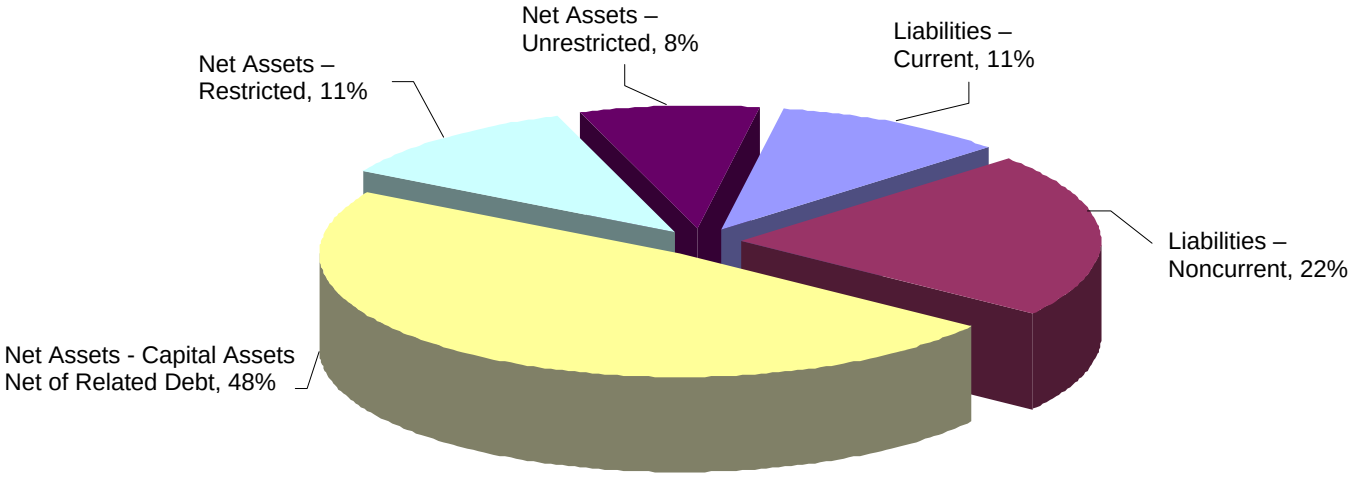
ASSETS, LIABILITIES & NET ASSETS

Assets ($79.2 Million)



Putnam County's Assets exceeded its Liabilities at 9/30/05 by $53.6 million (Net Assets), an increase of approximately 5.5% over 9/30/04. Of this total net assets amount, $6.5 million may be used to meet the County's ongoing obligations to citizens and creditors (Unrestricted Net Assets). Restricted Net Assets of approximately $9 million are subject to constraints on how they may be used. For example, Better Place Plan Funds are restricted to infrastructure improvements by law. The largest category of Net Assets is Capital Assets Net of Related Debt. This category includes land, buildings, equipment and other infrastructure used to provide a variety of services to the citizens of Putnam County.

Liabilities ($25.6 Million) & Net Assets ($53.6 Million)



STATEMENT OF NET ASSETS – PRIMARY GOVERNMENT

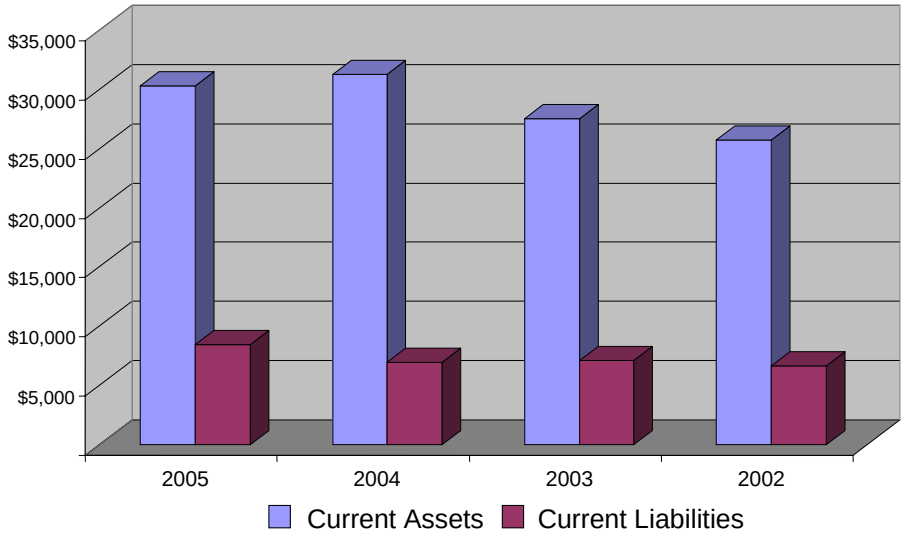
(IN THOUSANDS OF DOLLARS)

ASSETS	9/30/05	9/30/04	9/30/03
Cash & Equivalents	$22,549	$19,892	$22,566
Investments	2,367	5,726	N/A
Receivables	1,113	1,749	1,431
Due From Other Governments	4,146	3,750	3,378
Inventory & Other Assets	144	141	137
Subtotal Current Assets	**30,319**	**31,258**	**27,512**
Restricted Investments	5,085	4,245	4,179
Land & Construction in Progress	14,075	11,318	9,458
Depreciable Assets, Net	29,773	22,981	21,551
TOTAL ASSETS	**$79,252**	**$69,802**	**$62,700**
LIABILITIES			
Accounts Payable & Accrued Liabilities	$5,228	$4,084	$2,871
Unearned Revenue	1,081	685	727
Noncurrent – Due Within One Year	2,122	2,152	3,449
Subtotal Current Liabilities	**8,431**	**6,921**	**7,047**
Noncurrent – Due in More Than One Year	17,196	12,058	11,921
TOTAL LIABILITIES	**$25,627**	**$18,979**	**$18,968**
NET ASSETS			
Capital Assets Net of Related Debt	$38,107	$30,479	$26,526
Restricted	9,045	10,777	8,133
Unrestricted	6,473	9,567	9,073
TOTAL NET ASSETS	**$53,625**	**$50,823**	**$43,732**

One indicator of a County's financial strength is its Current Ratio. Defined as Current Assets divided by Current Liabilities, the Current Ratio speaks to the County's ability to pay its current obligations (current is defined as assets or liabilities that can or will be liquidated in the next year). With a Current Ratio of 3.6, Putnam County is well-positioned to meet its financial obligations.

Current Ratio

(Dollars in Millions)

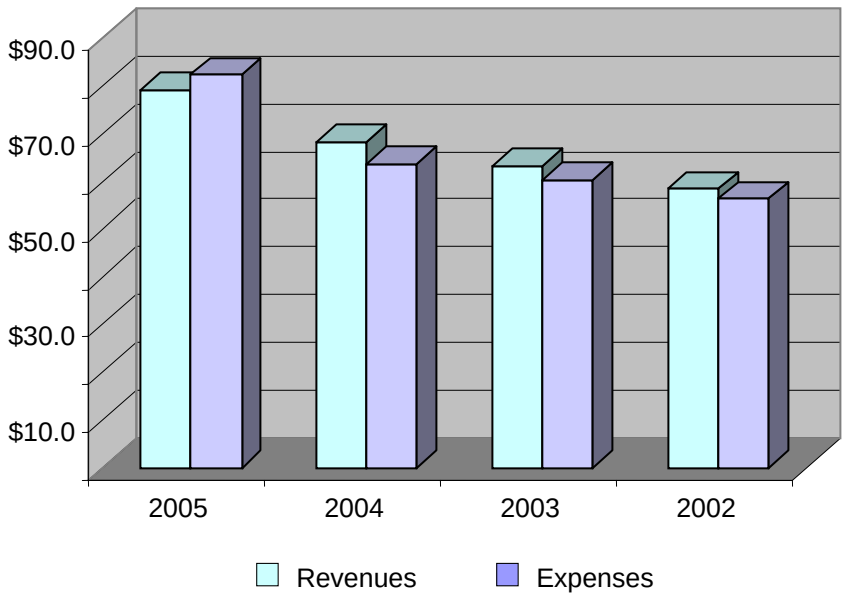


FINANCIAL HIGHLIGHTS

Revenues

All categories of revenue increased for the 2005 fiscal year, with Governmental funds reporting an increase of $6.9 million, or 12.7% over the prior fiscal year. Revenue increases were driven by a 10% rise in the County's real property tax base and increased efforts to collect delinquent taxes. In addition, capital grant funds, primarily related to Public Safety, increased by $1.4 million.

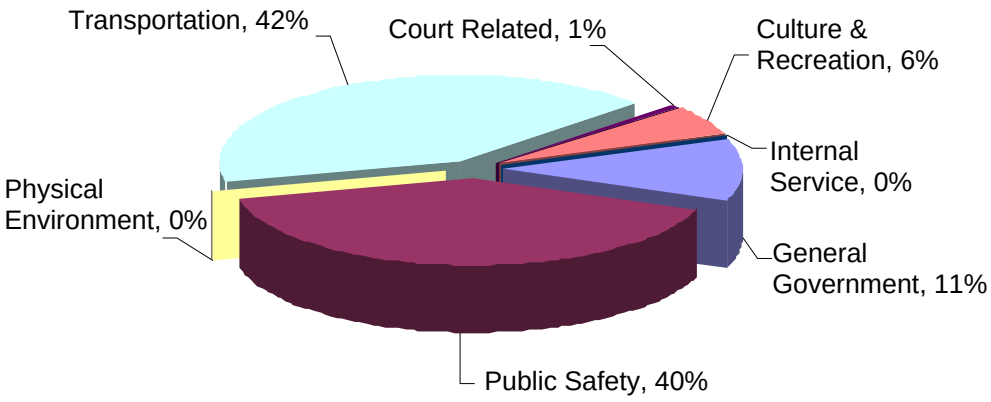
Revenues & Expenses
(Dollars in Millions)



Expenses

As illustrated in the Revenues & Expenses chart, though revenues increased from the prior year, expenses exceeded revenues. Contributing to the increase in expenses were: 1) the County's Waste Management operation absorbed closure and long term care costs approaching $2.1 million as a result of revised engineering estimates, and 2) expenses for debris removal associated with hurricanes Frances and Jeanne had not been fully reimbursed by the Federal Emergency Management Agency (FEMA).

Capital Asset Additions

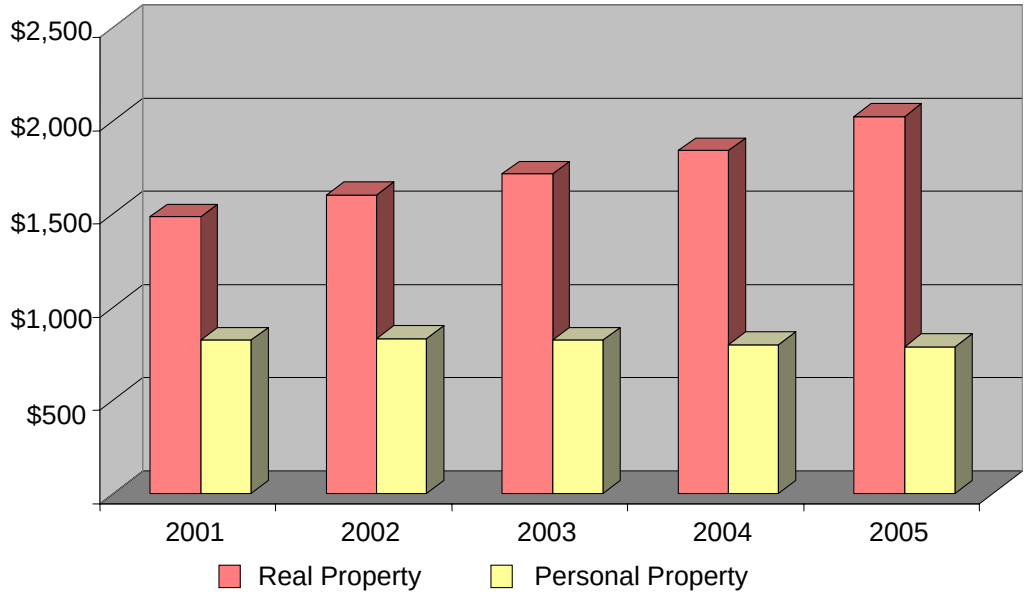


Capital Asset Additions

Capital asset additions made up approximately 15% of total expenses. Major additions included the site for the new Emergency Operations Center, as well as land and buildings previously owned by Putnam Behavioral Healthcare, for a combined total of nearly $2.2 million. Additionally, the County continued its program to resurface, widen and add paved roads during the year at a capitalized cost in excess of $4.3 million.

PROPERTY TAXES

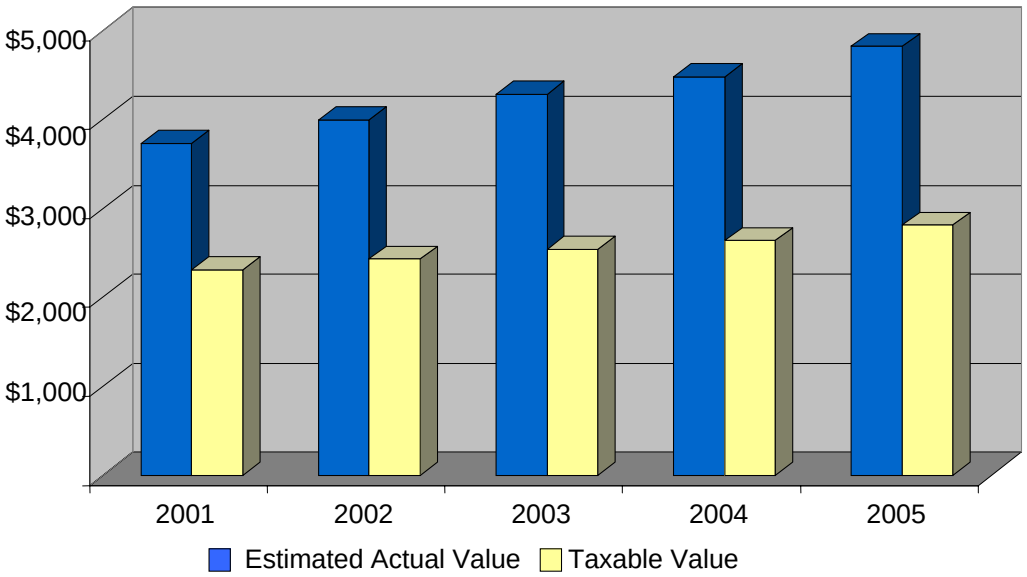
Real Property vs. Personal Property
(Dollars in Millions)



The County is heavily dependent on ad valorem taxes to provide services to its citizens. While real property tax values have increased substantially, personal property tax values have declined. Commercial and industrial growth in the County should result in an increase in future personal property tax values.

The growth in estimated actual values is increasing slightly faster than the growth in taxable values as more properties throughout the County change hands.

Estimated Actual vs. Taxable Value
(Dollars in Millions)



CONSTITUTIONAL OFFICERS

Board of County Commissioners

329-0205; Fax: 329-1216
514 St. Johns Avenue
First Floor, Building 1-C
Number of Employees: 270

Board Members: Nancy S. Harris, Hermon Somers, Jr., Linda Myers, Kevin Durscher, and Brad Purcell

The Board of County Commissioners serves as the legislative and policy making body for Putnam County. The governing body has the power to perform the following duties: approve the budget, set millage rates, and adopt ordinances and resolutions necessary to carry out the operations of all County departments and programs. The Board also has the power to adopt its own rules of procedure, select its officers, and set the time and place of its official meetings. They also prepare and enforce comprehensive plans for the development of the county.

Sheriff

329-0800; Fax: 329-0448
130 Orie Griffin Boulevard
Number of Employees: 224

Sheriff: Dean Kelly

This elected official, a Constitutional Officer, is responsible for the protection of the lives and property of the citizens of Putnam County. Enforces laws mandated by Florida Statute and County ordinances. Manages the centralized dispatch center, which receives calls for service for law enforcement, fire and rescue; responsible for dispatching and maintaining coordinated communication and response for those responding units. Provides bailiffs for Putnam County Courts. Oversees and operates the Putnam County Jail. Also responsible for animal control services, and for providing school crossing guards throughout the County.

Clerk of Courts
Clerk to the Board of County Commissioners

Palatka Main Office
329-0361; Fax: 329-0888
410 St. Johns Avenue
Putnam County Courthouse
Second Floor, Building 1-B

Crescent City Satellite Office
698-1217; Fax: 698-4283
19th North Summit Street
Crescent City, FL 32112

Interlachen Satellite Office
684-3717; Fax: 684-4648
1114 State Road 20
Interlachen, FL 32148
Total Number of Employees: 72

Clerk: Tim Smith

This elected official, a Constitutional Officer, serves as Clerk to the County Court and the Circuit Court. In this capacity, the Clerk is the custodian of all court records, evidence, and the court's seal. The Clerk also issues subpoenas and warrants, enters judgments and orders, gives certified copies from record, collects court ordered child support, court fines and fees, and makes disbursements pursuant to law. The Clerk also acts as the County Recorder, issues marriage licenses and home solicitation permits, and collects and distributes documentary stamps and intangible taxes for the Department of Revenue. The Clerk, serving as the Board's Chief Financial Officer, provides a full range of financial services to the County. The Clerk prepares financial statements and other mandated financial reporting, provides general accounting, accounts payable, payroll, accounts receivable, grant and enterprise accounting, treasury and investment functions, debt and property management, and internal auditing. The Clerk also records the minutes of Board of County Commissioners meetings.

Clerk of Courts
Clerk to the Board of County Commissioners (continued)

Finance Department

329-0229; Fax: 329-0473
514 St. Johns Avenue
Building 1-C, Second Floor

Director: John H. Jones, CPA, CIA

The Finance Department, under the general direction of the Clerk of Courts, serves as the auditor, recorder and custodian of all funds for both the Board of County Commissioners and the Clerk of Courts. The Department has responsibility for maintaining accurate accounting, payroll and disbursement (A/P) records in accordance with Board and Clerk policies; it is responsible for preparing financial, regulatory and compliance reports; and formulating, recommending and implementing new and changed policies of the Board and Clerk of Courts. The Finance Department has the fiduciary responsibility to accurately account for and to prudently manage all public funds.

Property Appraiser

Palatka Main Office
329-0296; Fax: 329-0447
312 Oak Street (East Annex)

Crescent City Satellite Office
698-1217; Fax: 698-4283
19th North Summit Street

Interlachen Satellite Office
684-3717; Fax: 684-4648
1114 State Road 20
Total Number of Employees: 23

Property Appraiser: Larry Pritchett

This elected official, a Constitutional Officer, appraises all property within the borders of Putnam County; administers Ad Valorem exemptions, produces and administers the tax rolls for the Board of County Commissioners, the Municipal Services Taxing Units, the School District, and various municipalities and other entities in Putnam County.

Supervisor of Elections

329-0224; Fax: 329-0455
515 Reid Street
Building 1-D
Number of Employees: 5

Supervisor of Elections: Susan McCool

This elected official, a Constitutional Officer, is responsible for all matters pertaining to voter registration within Putnam County. Supervises County, State, and National elections, maintains the County's voting equipment, files all candidate contributions and expenditure reports, oversees candidate qualifying, financial disclosures filed by selected government officials and employees, and assists County municipalities with their elections.

Tax Collector

Palatka Main Office
329-0277; Fax: 329-0886
312 Oak Street (East Annex)

Crescent City Satellite Office
698-3088; Fax: 698-4283
19th North Summit Street

Interlachen Satellite Office
684-1288; Fax: 684-4640
1114 State Road 20

Palatka Mall Office
329-3762; Fax: 329-3763
400 Hwy 19 N, Suite 52
Total Number of Employees: 27

Tax Collector: Ken Mahaffey

This elected official, a Constitutional Officer, collects and distributes all current and delinquent Ad Valorem Taxes and Non-Ad Valorem Assessments levied by the Board of County Commissioners, School Board, Municipalities, and Refuse and Water Districts. Acts as an agent for the Dept. of Highway Safety and Motor Vehicles and Fish and Wild Life Commission in the issuing of licenses and the collection of fees. Also, collects tourist development taxes and occupational license fees.

DEPARTMENTS AND SERVICES

COUNTY DEPARTMENTS (alphabetically)

County Administrator

329-0212; Fax: 329-1216
514 St. Johns Avenue
First Floor, Building 1-C

County Administrator: R. G. Leary

Responsible for administrative and management work directing and coordinating all phases of County government functions and activities under the jurisdiction of the Board of County Commissioners, in accordance with Chapter 125 of Florida Statutes and the County Ordinance. Serves as a liaison between the Board of County Commissioners and the citizens of Putnam County. In addition, the County Administrator is responsible for the County's annual budget.

Deputy County Administrator/ Budget Officer

329-0212; Fax: 329-1216
514 St. Johns Avenue
First Floor, Building 1-C

Deputy County Administrator/ Budget Officer: Michael E. Anderson, CPA

Responsible for assisting the County Administrator in the execution of his duties and representing the Office in the absence of the County Administrator; one of the primary responsibilities of the Deputy Administrator is to oversee, monitor and manage the County's $110 Million dollar Operating Budget; coordinate information and assure effective communications between County departments; clarify and reconcile issues relating to County funds, budgets and accounting procedures.

County Attorney

329-1903; Fax: 326-2721
528 St. Johns Avenue
Building 1-E

County Attorney: Russ Castleberry

Provides legal representation and advice to the Board of County Commissioners, County Administration, County Departments, Port Authority and Solid Waste District.

County Extension Service

329-0318; Fax 329-1262
111 Yelvington Road
East Palatka, FL 32131

Director: Edsel Redden

In cooperation with the University of Florida, provides research based information and conducts life-long learning programs on issues such as sustainable agriculture, natural resource and energy conservation, food nutrition and safety, child and family development, consumer education, youth development through 4-H, and homeowner and commercial horticulture.

Emergency Services

329-0380; Fax: 329-0897
120 Orie Griffin Boulevard

Director: Doug Stewart

Provides expedient 24-hour emergency medical services throughout the County, and fire suppression and inspection services throughout the unincorporated and selected municipal areas. Provides emergency management, street addressing and enhanced 911 emergency reporting services Countywide. Volunteers also assist in the delivery of emergency medical and fire suppression services.

The new Putnam County Emergency Operations Center. Formerly the Bell South telephone center, the building has 20,000 SF of useable space. Its central location on Hwy 19 near Highways 17, 100 and 20 should make it the ideal location when the need arises.

Fleet Maintenance

329-0475; Fax: 329-1203
223 Putnam County Boulevard
East Palatka, 32131, Building 231-B

Manager: Gary Armstrong

Directs the work of the county fleet maintenance operation, which maintains all County owned vehicles and equipment. Develops and administers a comprehensive preventive maintenance program. Assists in developing bid specifications, evaluating bid proposals, and recommending vendor selection for County owned vehicles and equipment.

Staff at Fleet Maintenance maintain Road Graders and other County vehicles.

General Services

329-0370; Fax: 329-0468
223 Putnam County Boulevard
East Palatka, 32131, Building 10-C

Director: Maureen Torma

Responsible for the procurement of all supplies, equipment, and services for County government; coordination of County records management; and care, maintenance and repair of buildings, facilities and grounds.

Human Resources

329-0219; Fax: 329-1257
514 St. Johns Avenue
First Floor, Building 1-C

Director: Ken McClinton

Directs the Human Resources Department, including recruitment, selections, and training. Supervises the development and maintenance of personnel records, policies and procedures, and employee benefits. Oversees safety program, risk management, social services, and insurance claims for the County.

Information Technology

329-0357; Fax: 329-0215
323 St. Johns Avenue

Director: John Rundgren, Interim

Provides technology related services to the offices of the Board of County Commissioners, Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. Assists in the analysis, acquisition, installation, and maintenance of application systems and hardware necessary for the efficient and effective operation of County government. Provides technical assistance for Judiciary, public Defender, State attorney, and Public Access customers.

Library System

Palatka (Main Branch)
329-0126; Fax: 329-1240
601 College Road

Bostwick Branch
326-2750; Fax 326-2733
125 Tillman Street

Interlachen Branch
684-1600; Fax 684-1601
133 North State Road 318

Melrose Branch
(352) 475-1237; Fax (352) 475-5779
312 Wynwood Avenue

Director: Steve Crowley

Oversees all activities of the library system, including children's story times, adult travel and classic film programs, visiting author programs and the Florida Virtual Library; coordinates literacy and early childhood development programs such as Born to Read, Ready, Set, Read! and one-on-one adult literacy tutoring; develops collections of print and non-print items to meet leisure and vocational needs; maintains collection of popular Hollywood releases, educational, how-to and independent films. Is responsible for the County Archives and Law Library.

Planning & Development

329-0490; Fax: 329-1213
111 North Sixth Street
Building 1-F
Director: Patrick Kennedy
Prepares, updates, and implements the County's Comprehensive Plan and assists the public and makes recommendations to the Board of County Commissioners on zonings, land development regulations, Comprehensive Plan amendments, and Developments of Regional Impact. Issues building permits, performs inspections and provides information about building codes, zoning and other development regulations, and processes violations of the regulations through the Codes Enforcement Office. Administers the trades licensing program for contractors, electricians, and plumbers.

Public Works

329-0346; Fax: 329-0340
P.O. Box 310
223 Putnam County Boulevard
East Palatka
32131
Director: Bob Merton, P.E.
Responsible for the maintenance of roads, bridges and storm water systems; the provision of engineering services for the County; management and operation of County water and wastewater systems; assessing transportation improvement needs; the design of transportation and storm water management projects; inspection of transportation, storm water, and utility construction projects; review of development plans; and oversight of engineering and construction contracts. Also responsible for the issuance of various types of permits, and the acquisition of real property and rights of way for the County.

Parks and Recreation

329-1269; Fax: 329-1265
120 Carter Road
Director: Suzanne F. Davis, CPRP
Administers and directs a comprehensive County recreation program for youth and adults. Responsible for the maintenance of county parks, athletic fields, and boat ramps.

Sanitation

329-0395; Fax: 329-0486
140 County Landfill Road
Director: Steve Nataline
Responsible for the operation of two active landfills and the maintenance of three closed landfills; the operation of two solid waste recycling centers; and the maintenance of four recyclable materials collection sites and eight waste oil sites. Administers the Household Hazardous Waste Collection Program, the Waste Tire Collection Program, and the Mosquito Control Program. Monitors the household garbage collection, yard trash collection, and curbside recycling programs.

Veterans Services

329-0327; Fax: 329-0455
515 Reid Street
Building 1-D
Director: Thomas Moltimore
Responsible for the operation of the Veterans Service office to assure efficient service to veterans and their dependents and widows.

From sailing off the Palatka City Dock, to hiking the Ravines, to enjoying the slide at Triangle Park, recreational opportunities abound in Putnam County.

OPERATING INDICATORS

Function/Program	Fiscal Year Ended 9/30/03	9/30/04	9/30/05
Supervisor of Elections			
Registered Voters	41,355	45,989	45,293
Court Related			
New Cases Opened	30,346	24,919	27,912
Cases Closed	27,733	24,286	25,657
Culture & Recreation – Library			
Registered Borrowers	29,407	28,315	30,319
Volumes in Collection	129,819	131,401	131,007
Volumes Borrowed	116,034	110,532	122,150
Culture & Recreation – Parks & Recreation			
Program Participants	2,698	3,382	5,267
Program/Events Offered	53	59	41
Economic Environment – Veterans Services			
Claims Processed	1,286	975	1,081
Human Services – Animal Control			
Complaints Answered	7,384	8,395	8,279
Citations Issued	187	281	317
Human Services – Mosquito Control			
Complaints Answered	698	1,095	592
Miles Sprayed	2,191	2,279	2,245
Human Services – Welfare Administration			
Nursing Home Verifications	255	118	118
HCRA Cases (1)	115	136	174
Public Safety – Buildings & Inspection			
Permits Issued	7,657	5,679	6,664
Inspections	15,861	17,979	26,072
Public Safety – Codes Enforcement			
New Cases Opened	1,076	1,094	1,350
New Case Inspections	4,104	4,371	5,265
Public Safety – Emergency Medical Services			
Emergency Responses	10,419	11,315	10,885
Transports	8,029	8,675	8,339
Public Safety – Fire Department			
Emergency Responses	6,988	8,210	N/A
Fires Attended	345	370	N/A
Sheriff's Office			
Violations	11,622	11,370	10,908
Arrests	6,273	6,124	5,793
Transportation/Public Works			
Road Gradings (miles)	3,495	3,136	3,140
Roads Paved/Resurface (miles)	15	19	15
Water Service Connections	179	235	235
Business Type Activities – Sanitation			
Solid Waste Collections (tons)	81,644	103,758	113,113
Recycling Rate (2)	27%	22%	25%
Business Type Activities – Port Authority			
Dockage Days (3)	147	193	439

Sources: County Budget Department and Various County Departments
(1) HCRA (Health Care and Responsibility Act) obligates counties to pay out-of-county health care for county residents that meet Medicaid type criteria.
(2) Recycling rates represent ratios of Recycled Tons to Collected Tons.
(3) The increases in Dockage Days are largely attributable to one entity's usage.

DEFINITIONS

Ad Valorem Tax	A tax based on the assessed value of real estate or personal property. Property ad valorem taxes are the major source of revenues for state and municipal governments.
Business Type Funds/Activities	One of two classes of activities reported in the government-wide financial statements. Business-type activities, i.e., Waste Management, Water and Waste Utility Systems, and Port Authority Activities, attempt to recover all or most of their costs through user fees and charges. These activities are usually reported in Enterprise Funds.
Capital Assets	County assets that have a useful life in excess of one year and an initial value in excess of $3,000 are defined as Capital. They include land, improvements to land, easements, buildings, vehicles, machinery, equipment, etc.
Component Unit	A legally separate organization for which the elected officials of the primary government are financially accountable. The Putnam County Development Authority is a discretely presented component unit. Port Authority and Waste Management are considered blended component units and are included as individual funds in the County's financial statements.
Current Ratio	A measure of liquidity – the ability to pay short term obligations with short term funds.
Depreciation	An accounting device used to spread the value of a depreciable asset over its useful life. Governmental accounting differs from private sector accounting in that the amount of the annual depreciation (purchase price divided by years of useful life) is used only to reduce the value of the asset on the financial reports. The full cost is expensed in the year the asset is placed in service.
Enterprise Fund	Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.
Fiduciary Funds	Are used to account for resources held for the benefit of parties outside the government. Agency funds are the only type of fiduciary fund used by the County. These amounts are NOT included in the Government-wide financial statements because the resources are not available to support the County's own programs. Examples are the Circuit Court Trust Fund and the Sheriff's Inmate Bank Fund.
Fiscal	Of or relating to government expenditures, revenues and debt.
Fund	A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.
Fund Balance	The difference between assets and liabilities reported in a governmental fund.
GAAP	Generally Accepted Accounting Principles. The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
Governmental Funds/Activities	Those activities supported primarily by taxes and intergovernmental revenues, i.e. Public Safety, Transportation, Culture and Recreation, etc.
Internal Service Activity	Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the County and its component units, or to other governments, on a cost-reimbursement basis. Examples include Fleet Maintenance and Risk Management.
Millage Rate	The amount of tax paid per dollar of assessed property value.
Municipal Service Benefit Units (MSBUs)	A specific taxing unit established by the Board of County Commissioners via an adopted ordinance, which derives a specific benefit for which a special assessment is imposed to defray part or all of the cost of providing that benefit. Primarily used for road paving projects.
Proprietary Fund	Funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two different types: enterprise and internal service.
Reserved Fund Balance	The portion of a governmental fund's net assets that is not available for appropriation.
Undesignated Unreserved Fund Balance	Available expendable financial resources in a governmental fund that are not the object of tentative management plans.

THE BETTER PLACE PLAN

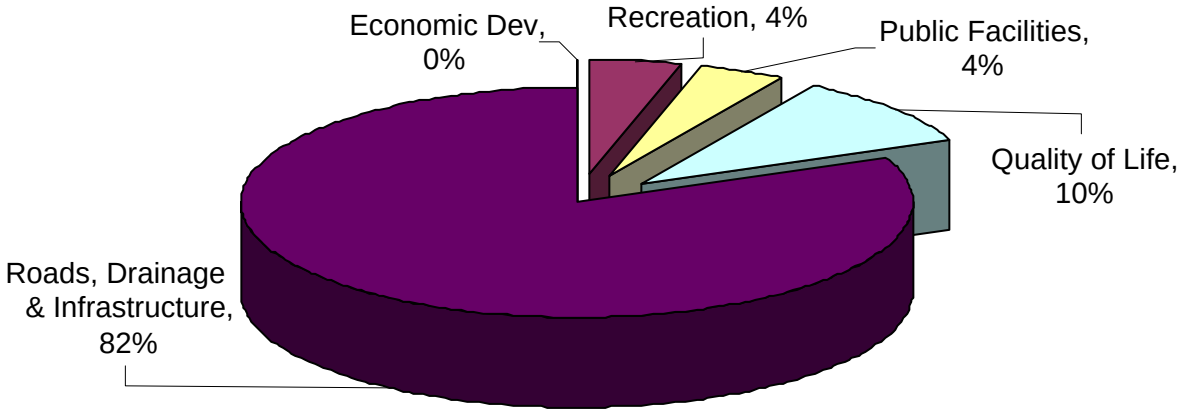
In September of 2002, the Putnam County electorate went to the polls to cast their votes in a special referendum election on the Better Place Plan One-Cent Infrastructure Surtax. The question:

Shall a one-cent sales tax be imposed in Putnam County
for 15 years to fund infrastructure projects?

Approximately 36% of registered voters cast their ballots; with 54% voting in favor.

In the three years beginning January 1, 2003, the one-cent sales tax has contributed in excess of $12 million in restricted revenues to fund infrastructure projects throughout the county. Here's how the funds have been spent.

Better Place Plan Spending



Clockwise, starting from the right, are the following Better Place Plan Projects:

Edgar Johnson Senior Center

Equipment for Drainage Crew

Bostwick Community Center

New roof for Tilton Arena at the County Fairgrounds

New play area at the Francis Recreation Facility